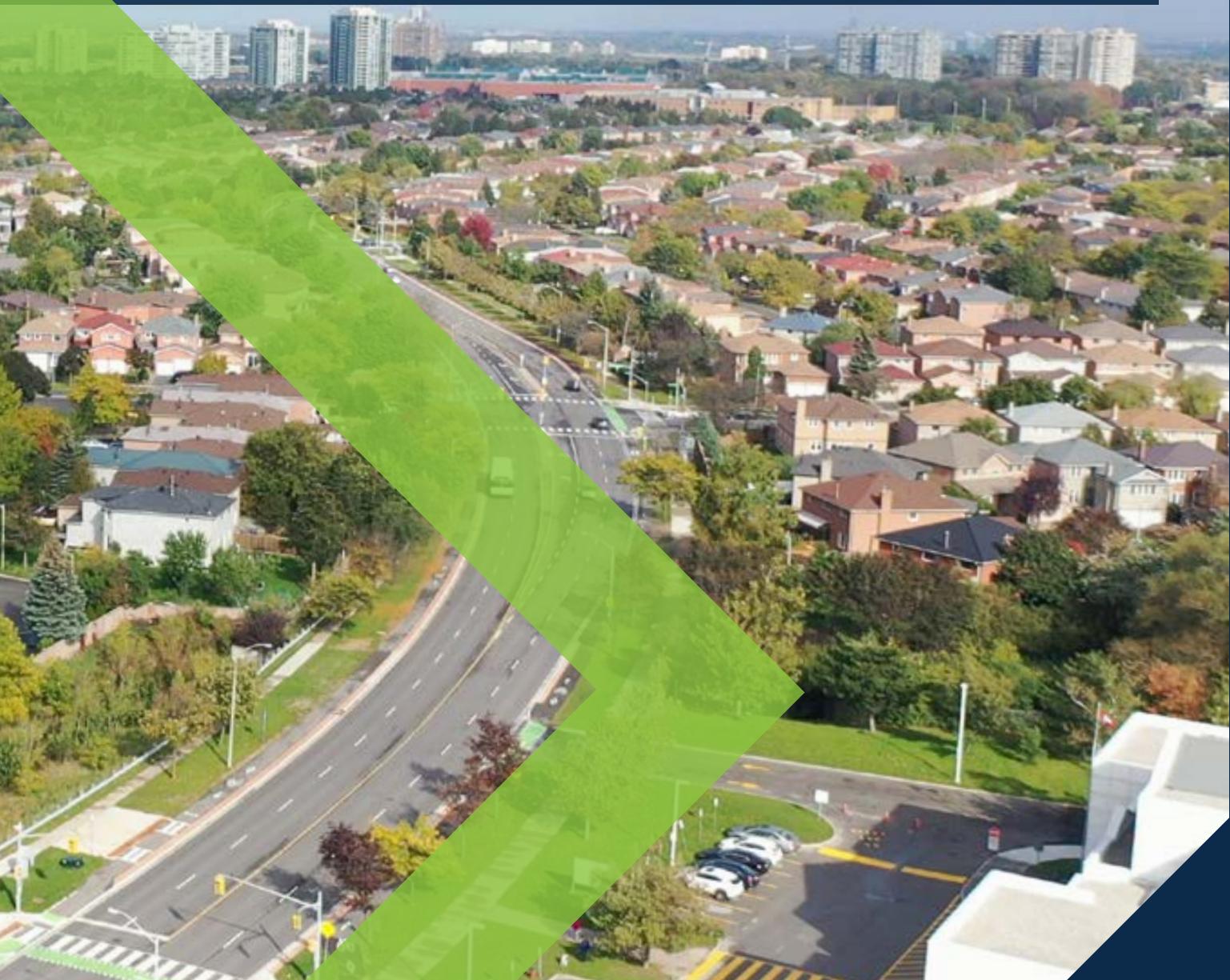


# **DELIVERING A SAFE, SECURE AND AFFORDABLE COMMUNITY FOR YOU**



**2026 Budget and  
2027-2030 Capital Plan**



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VAUGHAN CITY HALL



**Volume 1:**

# **2026 Budget and 2027-2030 Capital Plan**



# **DELIVERING A SAFE, SECURE AND AFFORDABLE COMMUNITY FOR YOU**

We respectfully acknowledge that the city of Vaughan is situated in the Territory and Treaty 13 lands of the Mississaugas of the Credit First Nation. We also recognize the traditional territories of the Huron-Wendat and the Haudenosaunee. The city of Vaughan is home to many First Nations, Métis and Inuit people today. As representatives of the people of the city of Vaughan, we are grateful to have the opportunity to work and live in this territory.

## **Vision**

A city of choice that promotes diversity, innovation and opportunity for all citizens, fostering a vibrant community life that is inclusive, progressive, environmentally responsible and sustainable.

## **Mission**

Citizens first through  
Service Excellence

## **Values**

Respect, Accountability  
and Dedication

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# Message from the Mayor

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**Steven Del Duca**

Mayor of Vaughan

Over the past year, I've heard the same message again and again from residents across Vaughan: many are feeling financial pressure in their everyday lives, and they expect their Council to stay focused on the right priorities while giving them a break. That approach is what has guided our 2026 Budget and 2027–2030 Capital Plan.

**That's why, there will be no property tax increase and no service cuts in this year's budget.**

We are not adding to your burden. We're staying focused on the issues that matter most to you and your family's quality of life. This budget reflects a continued commitment to careful spending and long-term financial responsibility.

In addition, keeping our residents safe remains a top priority. Our people deserve to be safe and feel safe in their homes and neighbourhoods—and to know their Mayor and Council are doing everything possible to protect them, their families and their property.

That's why for two years in a row, Vaughan's representatives on York Regional Council have enthusiastically supported unprecedented investments for York Regional Police's budgets. These decisions have helped put hundreds of more YRP staff on the ground across the region, including here in Vaughan, strengthening community safety and ensuring our police service can respond rapidly and effectively.

And in a city that continues to grow, we know that fighting gridlock is critically important. Time spent in traffic is time taken away from family and the enjoyment of daily life. That's why we're investing in critical infrastructure, road improvements and expansions that reduce gridlock, improve road safety and keep our people and goods moving.

This budget is about balance — making your life more affordable, keeping our residents safe and building a city that moves and works better for everyone. It reflects our commitment to delivering a safe, secure and affordable community for you.

Thank you to everyone who shared their ideas and feedback. Your voices help shape the decisions we make.

Yours sincerely,

Steven Del Duca  
Mayor of Vaughan



# Message from the City Manager

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**Zoran Postic**  
City Manager

The City of Vaughan's 2026 Budget and 2027-2030 Capital Plan is built on transparency, fairness and a dedication to serving you – our residents. Our goal is to ensure every tax dollar is working for you by supporting services and programs that create value for current and future generations of Vaughan residents.

City staff, Mayor Steven Del Duca and Members of Council worked as one team to build on our recent achievements, foster innovative approaches, look for ways to save more and deliver on our promise of Service Excellence in everything we do. This means investing in essential services that residents, businesses and visitors depend on – like recreation programs, libraries, waste collection, water distribution, emergency fire response and so much more – while maintaining strong fiscal responsibility and integrity.

Managing public funds is a responsibility we take seriously. I am confident this plan sets us up for a successful year ahead, ensuring we spend wisely so we can continue to operate effectively and efficiently – for you.

I want to thank Mayor Del Duca for his leadership and commitment to creating a budget that puts the needs of residents and businesses first. I also extend my gratitude to the Executive Leadership Team, for their guidance, and to the Deputy City Manager of Corporate Services, City Treasurer and Chief Financial Officer Michael Coroneos, the entire Finance department and all the dedicated staff across the organization who played a role in the development of this budget.

I encourage all residents and business owners to visit [vaughan.ca/budget](http://vaughan.ca/budget) for details about the budget planning process and to learn about how we are using your tax dollars to provide reliable, quality services.

Thank you,

A handwritten signature in black ink, appearing to read "Zoran Postic".

Zoran Postic  
City Manager

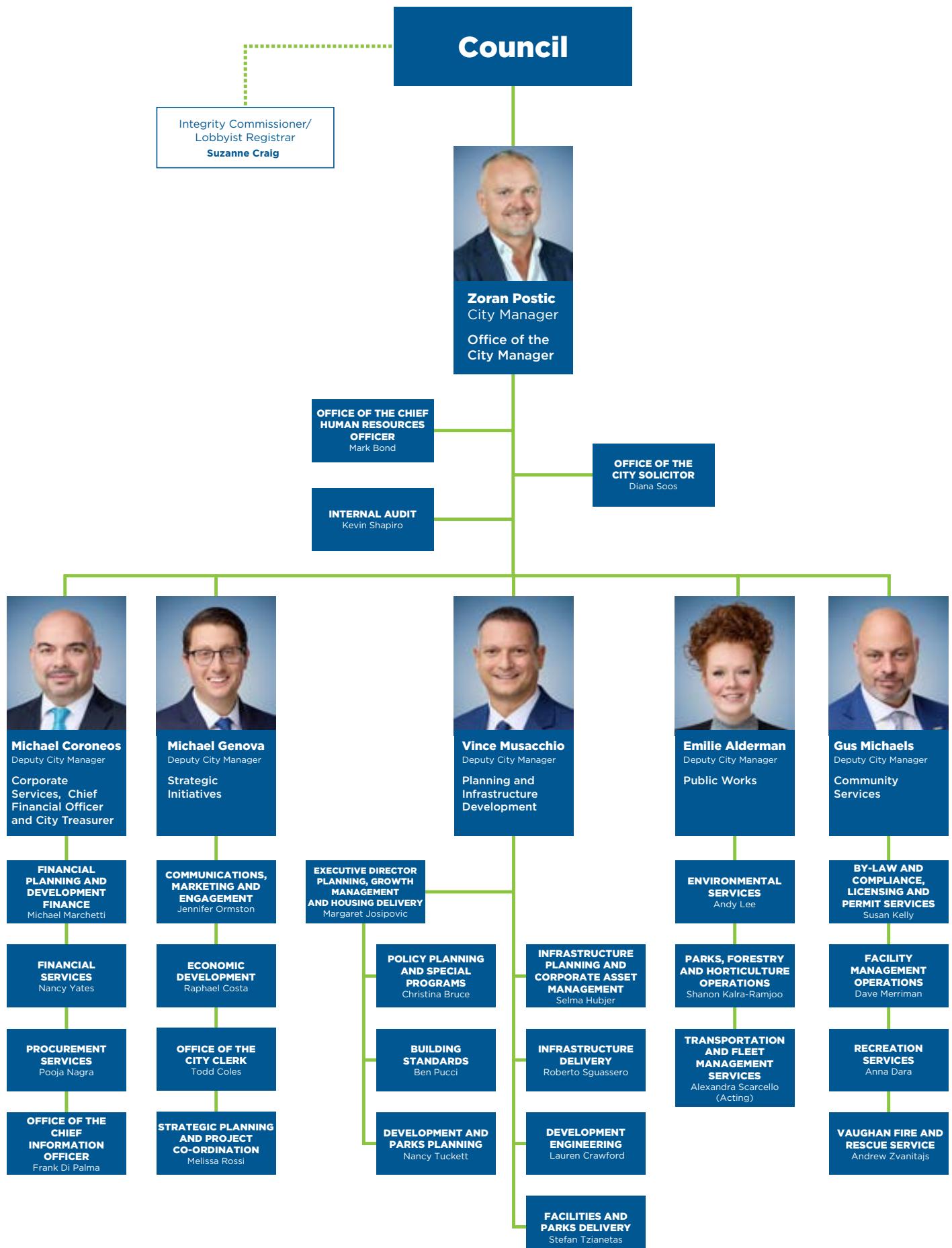


# The Corporation of the City of Vaughan

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As the City of Vaughan continues to grow and evolve, the organizational structure remains flexible to respond to the needs of the community as staff work together to deliver on Council's priorities and the shared commitment to Service Excellence. For this Term of Council, staff are responsible for delivering on \$1,386 million in capital projects. This requires the corporation to be focused, accountable, responsible and responsive.





# About Vaughan

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With a population of more than 350,000 residents and home to nearly 20,000 businesses, the city of Vaughan has been one of the fastest-growing communities in Canada and continues to be an emerging world-class place to raise a family, start a business and enjoy an unrivaled quality of life. It is anticipated that by 2035, Vaughan's population will grow to 450,000. The tremendous growth that Vaughan has experienced has brought both challenges and opportunities as the Mayor and Members of Council continue to build on Vaughan's unprecedented success by managing the fiscal, economic, social, institutional, recreational and cultural requirements of the city's diverse population.

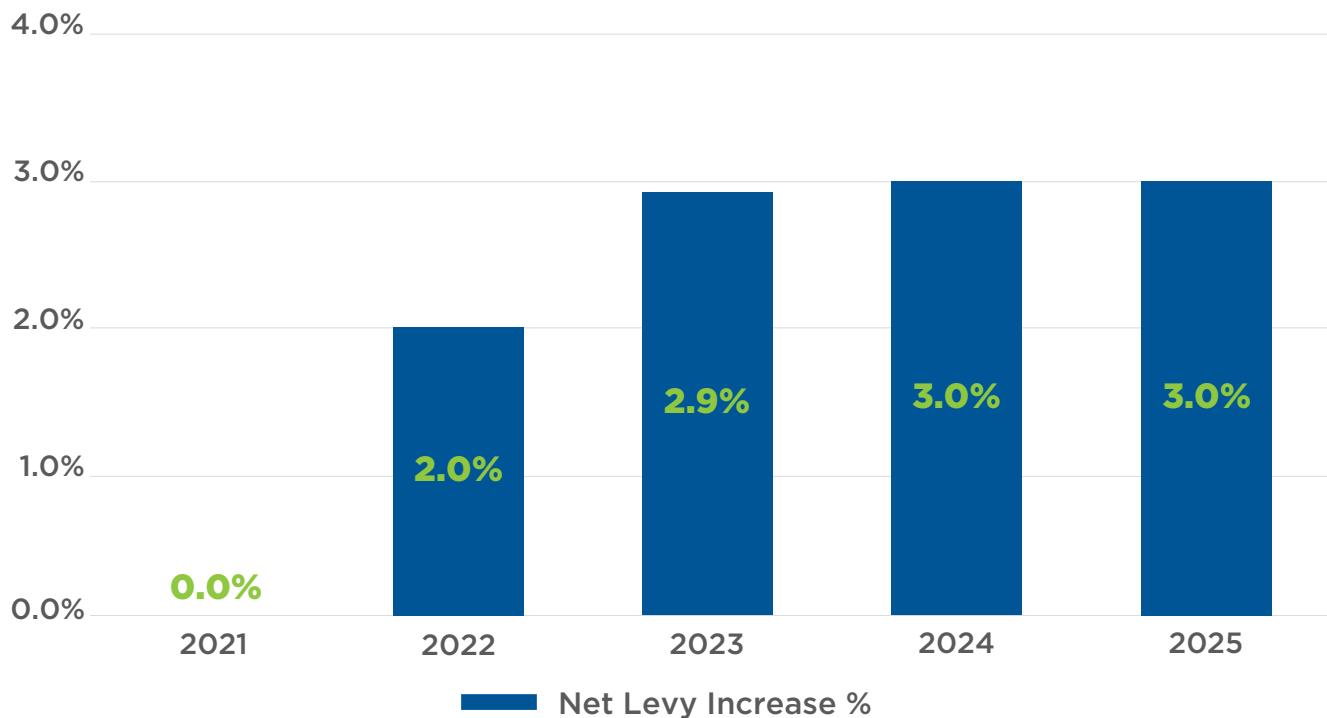
Today, Vaughan is the 17th largest community in Canada and is recognized as one of the best places in the country to live and work. It is a city of choice — coming into its own, asserting itself and controlling its future. It is a place that is respected for its bold vision and spirit of innovation, acclaimed for its responsible planning and economic leadership, and renowned for respecting taxpayers' dollars.



# Low Property Taxes

As the city grows and evolves, Council's vision is balanced by its sense of fiscal responsibility and accountability. The resident-focused budget outlined in the 2026 Budget reflects the goal of moving the city forward while also delivering services more effectively and efficiently. It builds upon the strong fiscal foundation that has been created for the growing community. The City embraces sustainable growth that balances the need to expand with opportunities to enrich lives through arts and culture, parks and trails, recreation and dedication to fiscal responsibility.

## Annual Net Tax Levy Increases 2021-2025



**Respecting** hard-earned tax dollars is a priority while continuing to provide the more than 200 programs and services for residents to enjoy.

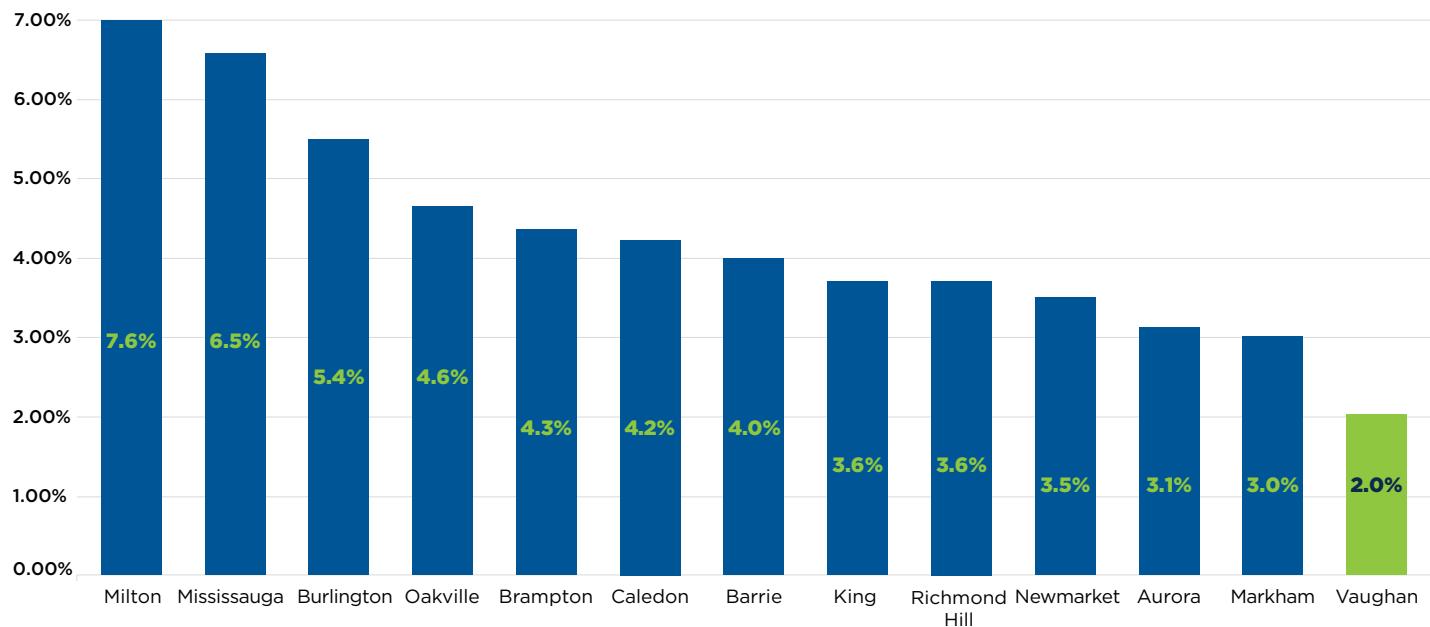
**Transparency** in the City's budget reporting means residents can see and track what they are getting for their tax dollars.

Mayor and Members of Council focus on fiscal responsibility and competitive property tax rates. In fact, the City has one of the lowest tax rates in the Greater Toronto Area (GTA).

The City's 2025 total property tax rate for residential properties was 0.7327 per cent, compared to an average of 1.442 per cent for participating Ontario municipalities, as noted in the 2025 Municipal Study conducted by BMA Consulting Management Inc. The City's total tax rate is below average across all property classes. It is anticipated that the City's total tax rate will continue to be one of the lowest in 2026.

The 2026 Budget builds on this commitment to prudent fiscal management by maximizing the responsible use of every tax dollar collected. The chart below illustrates Vaughan's property tax rate increase average for the period of 2022-2026 in comparison to other municipalities in the GTA.

### **Municipal Property Tax Increases: Five-Year Average (2022-2026)**



\*With the proposed 0.0% tax rate increase in 2026, the City's five-year average will be 2.0%.

Note: Mississauga and Brampton have not adopted their budget yet.



# Background 2026 Budget

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The 2026 Budget and 2027-2030 Capital Plan was developed with commitments to investing in the community's future, building on the resident experience and providing the most value to residents. It also factors in uncertainties of the current environment due to a slowdown in the housing market, trade disputes, tariffs and higher inflation and interest rates, which can potentially result in an economic downturn.

## **Housing Strategy**

The City continues to experience population growth. Historically, this growth, along with other factors has fueled the significant increase in the cost of housing in Vaughan. While different types of housing continue to emerge, such as townhouses, secondary suites and condominiums, there is a limited supply of more affordable housing including purpose-built rental units and a long waitlist for access to community housing.

The City is undertaking a [\*\*Housing Strategy\*\*](#) to support the development of greater housing options to address the housing challenges facing Vaughan today to meet the needs of current and future residents. It will identify a series of goals, actions, outcomes and targets needed to increase the availability of different housing types and forms in Vaughan – with a focus on affordable units and mid-rise development – to support the policy objectives of the Vaughan Official Plan 2025.

In response to these challenges, the City began undertaking a variety of initiatives to address housing needs. On Nov. 19, 2024, Vaughan Council passed a series of policies related to Development Charges which reduced current Development Charge rates by 47 per cent as a measure to incentivize new development. As part of the Housing Strategy, the City will also conduct research to understand the gaps in Vaughan's housing supply including possible engagement with key stakeholders.

## **Market Slowdown for Home Purchases**

Despite initiatives implemented by the City to date, Vaughan is experiencing a market slowdown in the development of new homes and resale of existing homes, similar to other municipalities in the GTA. This slowdown, characterized by declining average prices, longer listing times and an increase in active listings, is driven mainly by:

- high costs of ownership – despite falling prices, ownership costs, including mortgage payments, remain high.
- financing challenges – it has become more difficult for buyers to qualify for mortgages under current lending conditions.
- buyer caution – buyers are more cautious and price-sensitive due to elevated interest rates and concerns about the overall economy and job market.

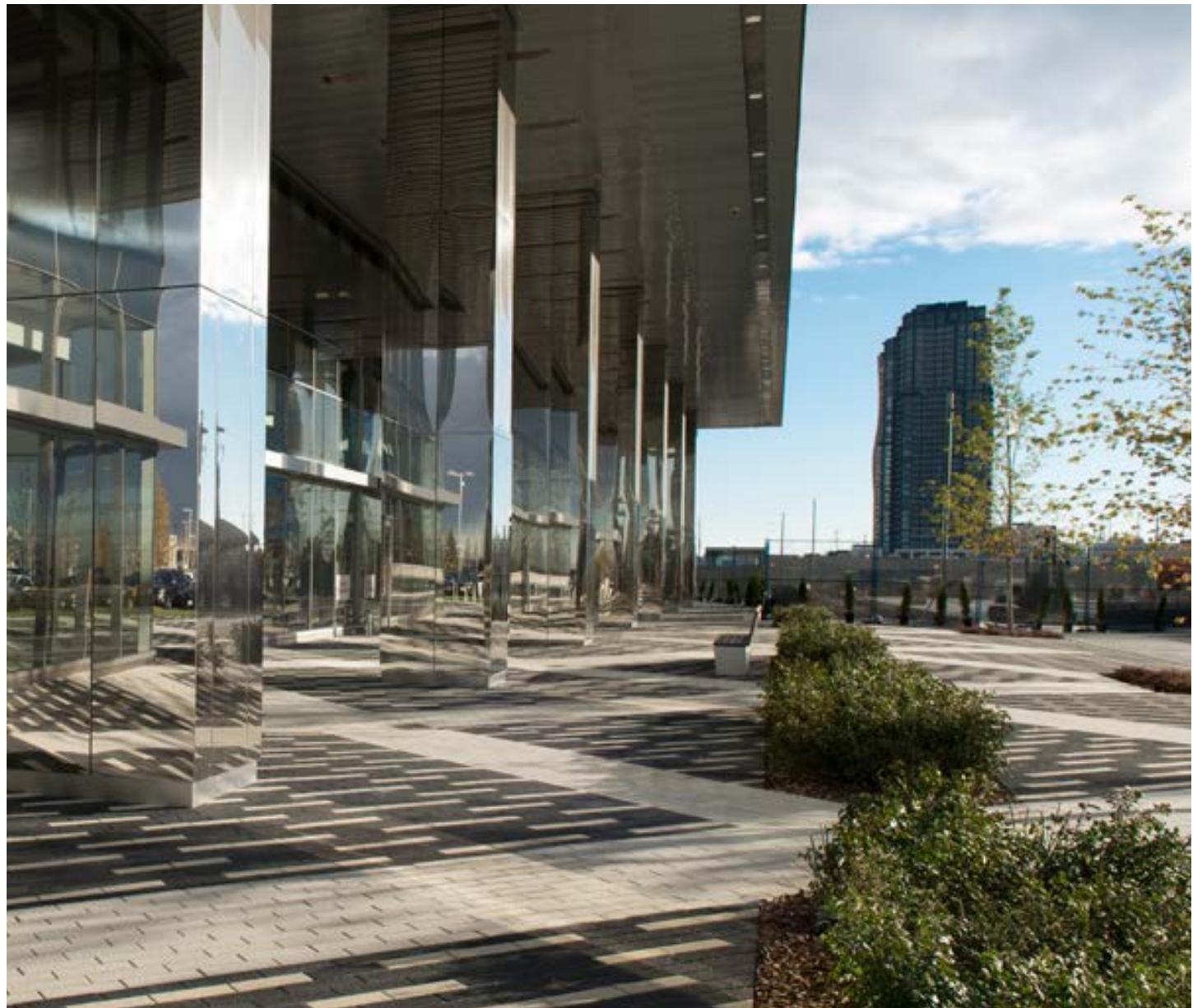
As a result, developers have been hesitant to build new housing due to the combination of slower demand, higher costs of construction and labor shortages, which could impact future supply. The City's Development Charge collections in 2025 were lower than expected.

The City is managing financial pressures in the current environment and market conditions, and the impacts have been included in the 2026 Budget and 2027-2030 Capital Plan. The pressures will be reassessed each year, and fiscal strategies will be developed to minimize the impact to the residents and businesses of Vaughan.

Taking a prudent and conservative approach to the budget provides flexibility to respond to uncertainties of the current economic environment. The objective is to provide a balance between investing in the community and maintaining financial sustainability while minimizing the tax and utility rate increases on Vaughan's residents and businesses.

The City strives to continuously find ways to improve how residents and businesses experience services — to increase satisfaction with programs and services while also seeking opportunities to achieve efficiencies in how services are delivered. This is achieved through identifying opportunities to leverage technology, improve processes and work more collaboratively to improve capacity to deliver Service Excellence cost-effectively. The 2026 Budget and 2027-2030 Capital Plan supports financial sustainability by ensuring the City has the enduring ability to deliver the types of programs and the levels of services that residents rely on at an acceptable level of taxation and fees in a fiscally challenging environment.

The budget — which includes an operating budget and capital investments — builds on the success and supports Council's long-term vision.



# What Makes Up the Budget?

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The City's 2026 Budget includes an operating budget of \$652.3 million in gross expenditures and capital investments of \$290.5 million to support and advance the Mayor and Members of Council's long-term vision. The City's operating and capital budget has two distinct components: property tax-supported budget, and water, wastewater rate and stormwater charge-supported budget.

## Operating Budget

The property tax-supported operating budget for 2026 is \$434.4 million in gross expenditures; this includes a 0.0 per cent property tax levy increase. The water and wastewater rate and the stormwater charge-supported operating program budget for 2026 is \$217.8 million in gross expenditures. The combined 2026 rate increase for water and wastewater is \$0.1777 per cubic metre, or 3.3 per cent, over the 2025 combined water and wastewater rate. The average stormwater charge increase cross all property categories is 9.5 per cent.

## Capital Budget

The 2026 Capital Budget is presented with proposed projects for 2026 and a forecast capital plan for 2027 to 2030. The 2026 Capital Budget amounts to approximately \$290.5 million and the 2027-2030 capital plan is forecast at a total of approximately \$1,088 million. The capital investments help the City grow sustainably. These funds are also spent on building and repairing City infrastructure, including roads, pipes and buildings. An example of this is constructing local and major roads to enhance the City's transportation and mobility and developing parkland and open space for enhanced resident experience.



# What Funds the Budget?

The investments for the operating and capital budgets are funded from revenues collected and generated under the authority provided in the *Municipal Act* and other legislations. The main sources of revenue are property taxes, user fees and service charges, development charges, water and wastewater utility rates, and stormwater charges.

## Property Taxes

Property tax bills are divided between the City, York Region and the local school boards (Province of Ontario for education purposes). The City uses its portion of the taxes to pay for City programs and services Vaughan families rely on, including fire and emergency prevention services, parks and trails, garbage collection and snow clearing, among others.

## User Fees and Service Charges

These are paid by residents and businesses when accessing certain services, such as recreation programs and permits. This includes the many popular programs and camps offered each year by Recreation Services. Growth planning and development-related fees support growth-related infrastructures and services.

## Development Charges

These are collected from developers and are used to help fund growth-related capital projects, such as roads, water and sewer infrastructure, parks, community centres, libraries and fire stations. This includes the new Black Creek Renewal project, the Kirby Road Extension between Dufferin Street and Bathurst Street, and the North Maple Regional Park (NMRP) development.

## Water, Wastewater Rates and Stormwater Charge

These are paid by residents and businesses for water-related services to ensure the City can provide safe drinking water, collect wastewater effectively, manage stormwater to mitigate flooding and save for future infrastructure needs.



## Strategic Partnerships and Other Funding Sources

The City continues to establish and develop strategic relationships with various public and private partners to advance investments that have higher economic and social benefits. Funding from these sources helps to offset property taxes, and in some cases helps support projects that would not have otherwise been undertaken in the near future.

- **Recreation Services** – The City hosts the Vaughan Celebrates program, which includes Winterfest, Concerts in the Park and Canada Day. These award-winning events typically attract more than 40,000 attendees each year. By partnering with businesses in and around Vaughan, the Vaughan Celebrates sponsorship program generates the funds needed to put on these events.
- **Grants** – The City benefited from grants of more than \$45 million, including the Canada Community-Building Fund in fiscal year 2025:
  - **Canada Community-Building Fund (CCBF)** – The City has received approximately \$174.9 million from the federal CCBF (formerly Federal Gas Tax Fund) from 2005 to 2025 with an additional anticipated \$10.1 million in 2026, bringing the total to \$185 million. This grant funding helped offset costs for several projects, including design and construction of a stormwater management facility and installation of energy-efficient lighting and heating systems at the Civic Centre Resource Library, and repairs and replacements of roads, curbs and sidewalks.
  - **Housing Accelerator Fund (HAF)** – As a measure to increase the housing supply across the country, the Government of Canada introduced the HAF in the 2022 federal budget to accelerate the construction of housing and process to approve building permits. On October 4, 2023, the City was approved for funding and entered into an agreement with the Canada Mortgage and Housing Corporation. At the end of 2025, the City has received two instalments totaling \$29.6 million, with the next instalment expected in early 2026. The funds will be used for growth-related capital projects that support housing availability and affordability. Three projects have been identified that will benefit from HAF from 2025 to 2027:
    - Canada Drive-America Avenue Bridge Design Build Project
    - Kirby Road Extension Design Build Project
    - Edgeley Pond and Park and Black Creek Channel Works

Additional projects to be determined in 2026.

- **Housing-Enabling Water Systems Fund (HEWSF)** – The Province of Ontario is investing \$970 million through the first round of HEWSF to help municipalities develop, repair, rehabilitate and expand drinking water, wastewater and stormwater infrastructure. In 2025, the City received the first of four instalments of \$8.75 million, for a total of \$35 million under this program to support stormwater and wastewater management in the Vaughan Metropolitan Centre (VMC) and, in turn, the development of new homes. This project is set to enable the building of 20,424 housing units in Vaughan.

- **Municipal Accommodation Tax (MAT)** – The City's MAT is a dedicated source of funding for tourism marketing and promotion. The City approved a four per cent MAT on hotels, lodges, bed and breakfasts and motels, and began collecting the tax as of April 1, 2019. With the establishment of a planning and regulatory framework, the MAT was applicable to short-term rentals as of January 2020, including online home-sharing platforms. Fifty per cent of the revenue from MAT is being used for marketing the tourism experience in our growing and thriving municipality and are invested through the Tourism Vaughan Corporation (TVC) – the City's destination marketing organization incorporated by the City. Local industry partners are offering the City valuable advice on enhancing and attracting tourism to Vaughan. The remaining 50 per cent is invested by the City to enhance visitor and resident experience while in the city. MAT is currently enacted in many GTA municipalities across the province, including the cities of Toronto, Mississauga, Markham and the Town of Oakville. As competition increases across the GTA, the City must focus on its business development efforts to capture and increase overnight visits and provide memorable and authentic experiences to all as a destination of choice.



# What do Property Taxes Fund?

In 2026, the City of Vaughan will fund approximately \$434.4 million in gross expenditures on delivering property tax-supported programs and services and maintaining City infrastructure (buildings and roads). This is how each tax dollar is allocated among City departments:

**\$0.18** are used for recreation programs, animal services, and by-law management. This includes teaching swimming lessons and reuniting lost pets with their owners.

**\$0.17** are used to mitigate emergencies, ensure fire code compliance and promote the prevention, education and preparedness for emergency situations to help keep residents safe.

**\$0.16** are used to maintain parks, streets and traffic lights, clear roads during the winter and deliver waste collection services. This includes delivering windrow services and cutting grass in parks.

**\$0.13** are used for developing infrastructure and strengthening the City's ability to plan, manage and deliver major capital projects from start to finish, while effectively supporting the city's growth. This work includes reviewing building applications and developing long-term growth plans.

**\$0.10** are used for long-term financial management tools, including contributions to infrastructure reserves that support the maintenance of the City's assets in a good state of repair and repayment of the City's annual debt servicing costs.

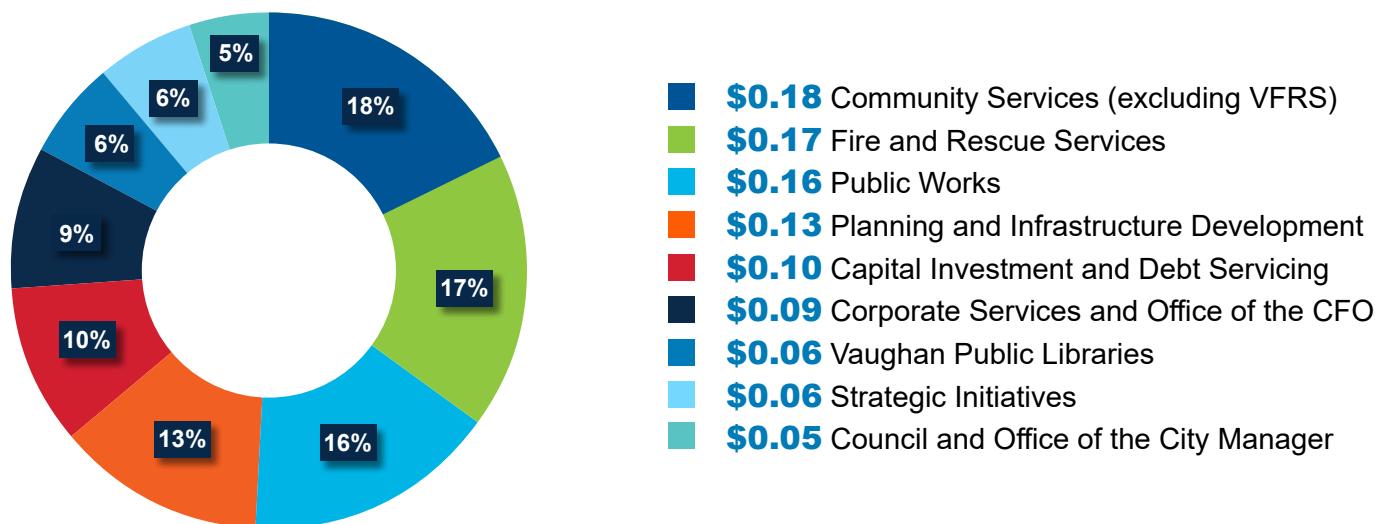
**\$0.09** are used by the Office of the Chief Financial Officer (CFO), Finance, Procurement Services and Office of the Chief Information Officer to deliver corporate services to support core business activities.

**\$0.06** are used by Vaughan Public Libraries to improve services. This includes buying new books, videos and magazines, and updating software in the creation spaces.

**\$0.06** are used by the Office of the City Clerk, Economic Development, Communications, Marketing and Engagement, and Strategic Planning and Project Co-ordination to support the delivery of services. This includes running Council meetings, undertaking strategic initiatives, providing external and internal communications, and driving operational excellence.

**\$0.05** are used to fulfill Council's priorities by Vaughan Council, the Office of the City Manager, Internal Audit, Legal Services, the Office of the Integrity Commissioner and the Office of the Chief Human Resources Officer.

## 2026 City of Vaughan Expenditure by Service Chart



# Where Do Property Taxes Go?

The property tax bill may come in a City envelope, but less than \$0.30 of every dollar stays with the City to provide all programs and services.

Here is a breakdown of how residential property taxes are allocated:

**\$0.53** to York Region

**\$0.27** to City of Vaughan

**\$0.20** to Local School Boards (Province of Ontario for education purposes)

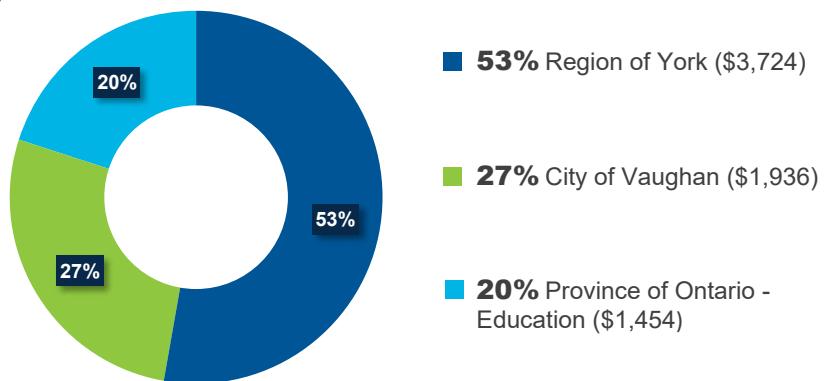
Municipal services in Vaughan are provided by two tiers of government. The City is the “lower tier” level of government and York Region is the “upper tier.”

The City retains approximately \$1,936 of an average \$7,113 annual property tax bill (based on a home with an assessed value of \$950,000).

## City Services

- Vaughan Fire and Rescue Service (VFRS)
- Public works
- Transportation and snow clearing
- Waste management
- Vaughan Public Libraries
- Parks and sports field operations
- Infrastructure repair and replacement
- Recreation services
- Maintenance of City facilities
- City planning and development services
- By-law and compliance
- Building Standards

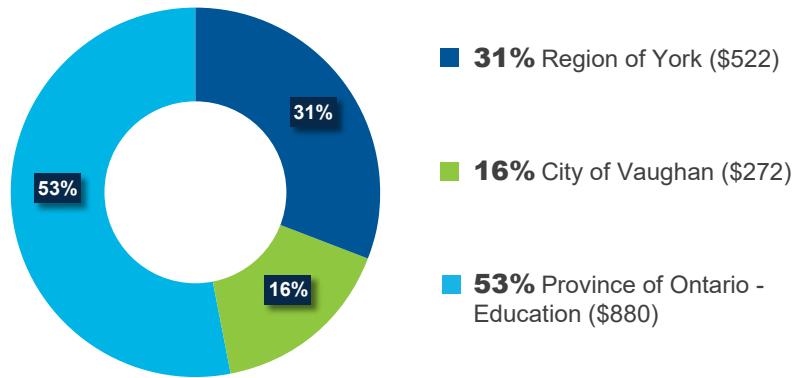
## Average Residential Tax Bill



## Regional Services

- York Regional Police (YRP)
- Maintenance of major roadways, sewers and bridges
- Traffic planning on regional roads
- Regional waste disposal
- Public health services
- Social assistance
- Social housing
- Transit services (YRT, VIVA buses)

## Average Commercial Tax Bill



## Province of Ontario

- Education (elementary and secondary schools)

TRANSPORTATION  
AND MOBILITY



CITY  
BUILDING



ENVIRONMENTAL  
SUSTAINABILITY



ACTIVE, ENGAGED AND  
INCLUSIVE COMMUNITIES



COMMUNITY SAFETY  
AND WELL-BEING



ECONOMIC PROSPERITY  
AND JOB CREATION



SERVICE EXCELLENCE  
AND ACCOUNTABILITY



2022 - 2026 TERM OF COUNCIL

## STRATEGIC PLAN

CITIZENS FIRST THROUGH SERVICE EXCELLENCE

# Term of Council Strategic Priorities

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The 2022-2026 Term of Council Service Excellence Strategic Plan serves as a map to guide the City through these four years. It provides the overall direction that is then executed through the activities identified in departmental business plans, which are aligned to individual performance goals. A sound governance structure of internal and external reporting is imperative to the City's success in achieving this four-year plan.

## Strategic Plan Governance: Advancing Strategic Delivery

As part of the City's continued commitment to sound governance and strategic execution, a new governance model has been introduced, anchored in the Service Excellence Delivery Forecast.

The Service Excellence Delivery Forecast, introduced to Mayor and Members of Council in June 2025, is a process that enhances transparency, cross-departmental alignment and accountability in delivering Council's strategic priorities. It serves as both a vision board and a project management tool, and supports staff in understanding, prioritizing and resourcing key initiatives.

Led by the Strategic Planning and Project Co-ordination team and overseen by the City Manager and Executive Leadership Team, the Forecast is regularly updated to ensure City-wide co-ordination. This model has strengthened strategic delivery, improved decision-making and optimized budget allocation – reinforcing good governance while advancing Council priorities.

## Business Planning: Objective and Key Results (OKRs)

The Business Planning program is integral to the successful delivery of the City's Strategic Plan and is the approach by which the Strategic Plan is executed through an actionable departmental strategy. The enhanced business-planning process ensures better alignment with Council's strategic directions and ensures our budget and resource allocations align to delivering our strategic priorities. The use of the OKR methodology, which involves aligning objectives, key activities and results, is a risk-based approach to planning and objective setting. The business planning process facilitates strategic discussions within departments and cross departmentally and informs the budget and individual goals.

The Senior Leadership Team has adopted a "Measure What Matters" approach to identifying objectives and focusing on the right key activities to reach desired results (outcomes and outputs).

The OKR approach:

- ensures alignment with the budget to provide greater accountability.
- helps to ensure we collectively focus efforts in the same direction to deliver on the Strategic Plan.
- brings greater transparency and accountability.
- allows departments to focus on the most important goals and helps to avoid being distracted by unaligned goals.
- measures and tracks performance in a way that helps to motivate employees to do better.
- recognizes that the majority of powerful and staff-energizing OKRs originate from/with frontline contributors.
- fosters employee alignment with overall goals.
- fosters collaboration across teams and between team members.

The Administration continues to build on this success to create a more robust and disciplined approach to our business planning and priority-setting approach.





# Transportation and Mobility

## Goal Statement:

Improve the reliability and safety of Vaughan's road network and infrastructure.

## Objectives:

- Improve Vaughan's road/street network
- Advocate for improved public transit
- Improve active and emerging modes of transportation

## Key Results:

- A significant milestone was reached in April on the Canada Drive-America Avenue Bridge, as crews successfully installed the bridge girders – large horizontal beams – over Highway 400, linking the future bridge to Canada Drive and America Avenue.
  - Expected to be completed in 2026, the bridge will enhance Vaughan's transportation network, help alleviate traffic and allow residents to travel seamlessly from one community to another.
- Broke ground in 2025 on the Kirby Road Extension, between Dufferin Street and Bathurst Street. This road extension, which will enhance Vaughan's transportation network to keep residents moving, is well underway and is anticipated to be complete by summer 2026.
- The Bass Pro Mills Drive extension advanced in 2025 with an awarded contract for the design and administration of the extension. Design efforts are ongoing with construction on the initial phase expected to commence in 2026.
- Awarded the Highway 7 Environmental Assessment for widening and 30 per cent design of the preferred alternative, including the Rainbow Creek Bridge, Humber River Bridge and the Canadian Pacific (CP) Rail underpass grade separation.
- Awarded the Environmental Assessment Study and Detail Design for Colossus Drive Extension over Highway 400.
- Continued to support the Jane Street Bus Rapid Transit study, managed by York Region.
- The City has identified improvements to help ease traffic congestion and improve road safety along Huntington Road (Major Mackenzie Drive to Kirby Road) which will be implemented in 2026.



- Reached a significant milestone for the Yonge North Subway Extension (YNSE) in August 2025 with the advance tunneling contract award. Construction on the tunnels is scheduled by Metrolinx to begin in 2027.
- Launched a two-year Micromobility Pilot program in June 2025, offering a convenient, sustainable way to take short trips across the city, without needing a car.
- As part of the City's Council-approved Speed Limit Policy, under the MoveSmart Mobility Management Strategy, speed limit changes were completed in five select neighbourhood areas and 15 City roadways across all five wards and two new community safety zones were established as of September 2025.
- Traffic Signal Controller upgrades have been completed across the local roads and connected to the Advanced Traffic Management System. This updated traffic control allows for signal timing optimization and remote operational support and sets the foundation for future intelligent transportation systems.
- Completed the Mobility Action Plan, a two-year project to implement the recommendations of the 2023 Vaughan Transportation Plan (VTP), at the end of 2025.
  - The VTP is the blueprint of the transportation system to support the city's planned growth up to 2051.





# Transportation and Mobility

- Completed the McNaughton Road West Environmental Assessment Study.
- Advanced the Vaughan Super Trail with initiating construction of the Riverwalk Trail as part of the Doctors McLean District Park redevelopment project.
- More than 27 kilometres of new active transportation infrastructure was under construction in 2025 to support and encourage active transportation throughout the city. The following projects, totaling 16 kilometres of new facilities, will be available for use by early 2026:
  - Jane Street – Portage Parkway to Major Mackenzie Drive
  - Rutherford Road – Peter Rupert Avenue to Bathurst Street
  - Atkinson Avenue – Bathurst Street to Centre Street
  - Centre Street – Bathurst Street to Atkinson Avenue
  - Barrhill Road and Basaltic Road trail connections
  - Islington Avenue – Kiloran Avenue to Highway 7
  - Teston Road – Pine Valley Drive to Weston Road
- In 2026, work will continue on more than 11 kilometres of new active transportation infrastructure, including:
  - Phase 2 of the City's Jane Street Uptown Link Project between Major Mackenzie Drive to Teston Road
  - Rutherford Road – Jane Street to Westburne Drive
  - Kirby Road – Bathurst Street to Dufferin Street as part of the Kirby Road Extension
  - Islington Avenue – Major Mackenzie Drive to Highway 27
  - Stegman's Mill Road – Kleinburg Summit Way to Napier Street
  - on the Canada Drive-America Avenue bridge over Highway 400

**2026 Budget and 2027 to 2030 Capital Plan includes \$504 million in capital projects related to Transportation and Mobility**





# City Building

## Goal Statement:

Build a world-class city based on good planning and urban design principles, which foster community well-being.

## Objectives:

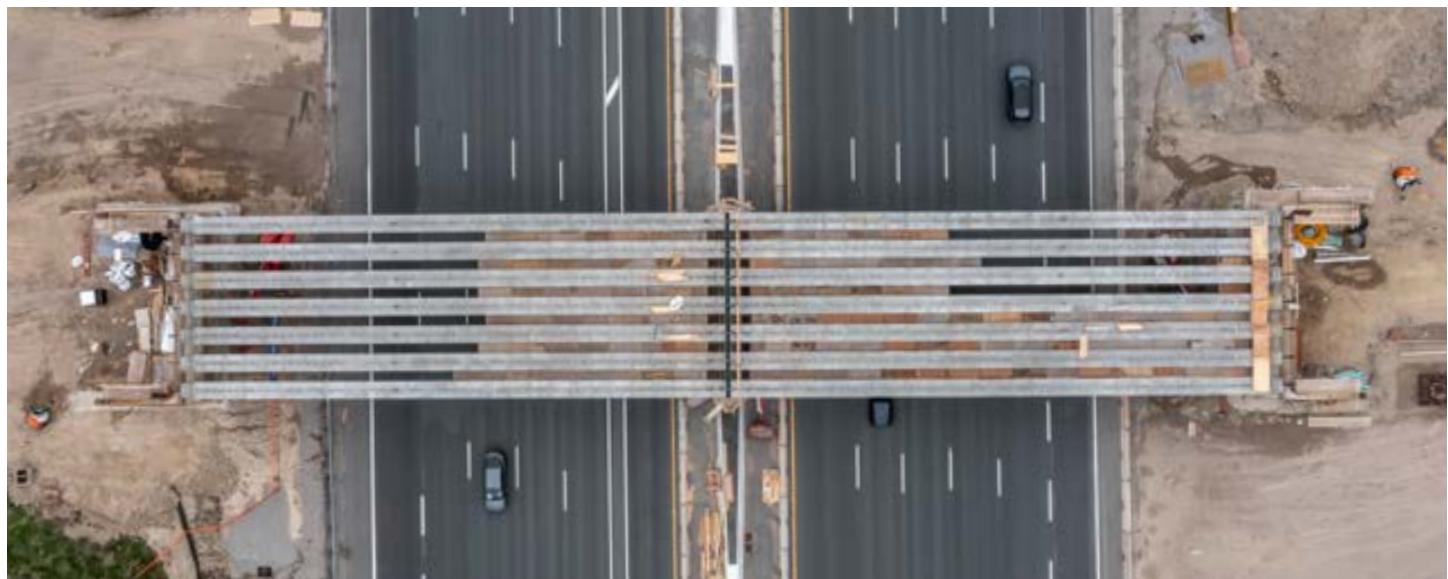
- Grow Vaughan as a complete community with a focus on quality of life
- Engage in long-term planning and policy development to meet the city's housing needs
- Continue to invest in making Vaughan a "Smart City"

## Key Results:

- The new Carrville Community Centre, Library and District Park officially opened its doors on June 30, 2025. The community centre, library and district park bring together modern amenities, inclusive design and a full lineup of programming for all ages to enjoy.
- The City continues its commitment to achieving the Province's housing pledge and meeting the provincially mandated target of 42,000 new homes by 2031. From 2022 to October 2025, there were 8,149 residential units under construction and 11,345 residential units that had received occupancy. As of October 2025, 1,748 building permits were issued representing a construction value of \$926 million.
- In January 2025, through the Housing-Enabling Core Servicing Stream under the Municipal Housing Infrastructure Program, the Ontario government invested \$20 million in Vaughan to improve roads and infrastructure, enabling the construction of new homes.
- The updated PLANit viewer, scheduled for release in October 2025, will combine development applications from PLANit and AMANDA. This integration will help planning staff streamline their workflow, minimize duplication and support the ongoing transition to the AMANDA system.
- Council adopted the Vaughan Official Plan 2025 in the fall and it has been circulated for Ministerial approval in 2026.
- Woodbridge Library reopened its doors in September 2025 following an extensive renovation to better serve the community.
- In 2025, the City reached several milestones in the development of the NMRP, including:
  - The completion of the park's major event lawn which hosted the City's Canada Day celebration event on July 1, 2025 and attracted more than 8,000 visitors.
  - Opened the City's first cricket field on June 5, 2025 for Vaughan's growing cricket community.



- In July, the City celebrated the construction groundbreaking of a new indoor soccer dome at the park. This project is a collaborative effort between the City and the Vaughan Soccer Club, which are partnering to design, build, operate and maintain the soccer dome for soccer enthusiasts to enjoy for years to come. The Treasure Hill Soccer Centre officially opened in January 2026.
- Broke ground on the Family Recreation Area in July 2025. This area will serve as a hub of recreation and activity for generations to come with amenities for all ages and seasons, such as playgrounds, water play, a youth zone, shade shelters, boardwalks, pathways, a skating trail, pond lookout, benches, a picnic area, pavilion and gardens. The area is anticipated to open for public use in 2026.
- In August 2025, through the Province's Community Sport and Recreation Infrastructure Fund, the City received a \$10 million grant towards the construction of the Family Recreation Area.
- Expansion of the existing parking lot is now complete, adding 200 additional spaces and improving overall accessibility for visitors and users at the park.
- Continue to develop the NMRP Master Plan through to 2026 including an extensive public consultation process. The Master Plan will establish a framework to guide decision-making for the park's development, programming and level of service and management.



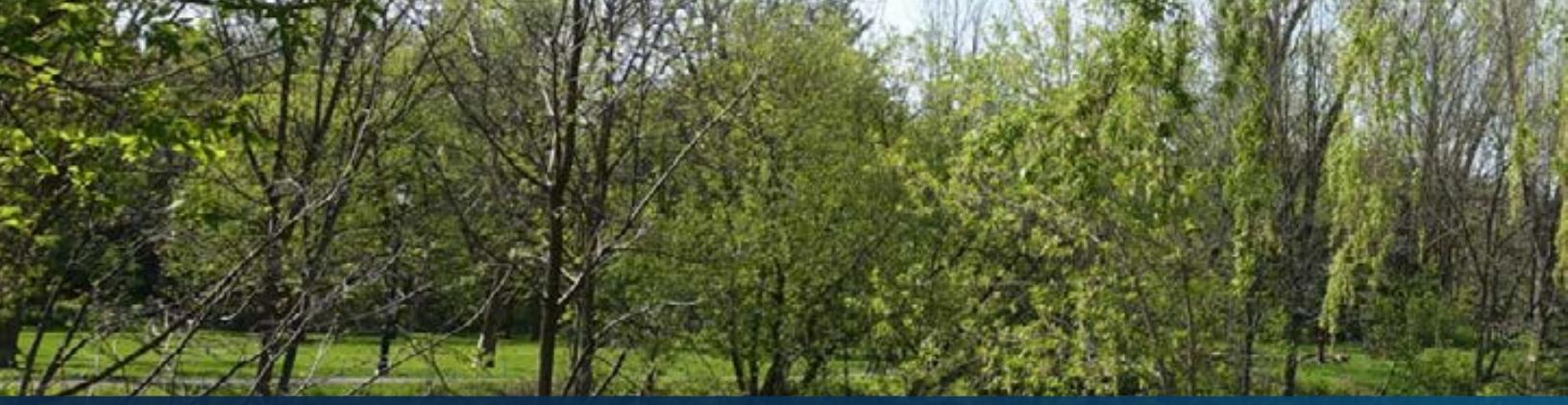


# City Building

- Started the MacMillan Farm Master Plan and completed two rounds of community engagement.
- Continued to develop the VMC with Council approval on the VMC Transportation Master Plan in June 2025 and Council approval on the VMC Secondary Plan in October 2025.
  - The VMC Transportation Master Plan identifies transportation needs, provides a strategy for street connectivity and accessibility, and supports various ways to get around, such as walking, biking, public transit and ridesharing, through to 2051.
- Successfully awarded the Black Creek Renewal design-build contract and construction with a groundbreaking that took place in November 2025.
  - The Black Creek Renewal project will implement effective flood control measures, enhance the natural heritage system and beautify the public realm through the VMC's Black Creek area, between Highway 7 and Highway 407.
- Continued to increase greenspace in the VMC with the opening of the Millway Avenue Linear Park in October 2025 and initiating construction of the first phase of the North Urban Park in fall 2025.
- The City has taken key steps in 2025 to initiate the Concord GO Centre Planning Study and the Block 27 Transit Hub Special Study which will advance throughout 2026.
- The Infrastructure Systems Optimization Program aims to optimize the City's existing infrastructure systems (water, wastewater and stormwater) and facilitate redevelopment and intensification in areas. In 2025, the City expanded its flow monitoring program to include 30 locations and align them with intensification and growth areas.
- Awarded the Concord GO Flood Risk Assessment which will advance throughout 2026.
- Completed the Water Servicing Strategy and Pressure District 9 service area to support the development of NMRP.
- Under the Ontario Vehicle Innovation Network (OVIN) Demonstration Zone program, Vaughan piloted eight transportation innovation demonstration projects in 2025.

**2026 Budget and 2027 to 2030 Capital Plan includes **\$659.9 million** in capital projects related to **City Building**.**





# Environmental Sustainability

## Goal Statement:

Protect the environment and foster a sustainable future through our social and economic initiatives.

## Objectives:

- Advance stewardship of green infrastructure
- Support community and corporate sustainability initiatives
- Invest in climate change mitigation and resilience

## Key Results:

- Planted 1,325 trees by June 30, 2025.
- Continued to execute on the Urban Forest Management Plan, with the introduction of a new Tree Protection By-law and updated Tree Protection Protocol, in May 2025 to enhance the City's ability to protect existing trees and support the growth of the urban tree canopy.
- Delivered a Backyard Tree Planting pilot program, in partnership with Local Enhancement and Appreciation of Forests (LEAF), a non-profit organization. This pilot program reinforces the City's commitment to environmental sustainability and expanding our tree canopy – which are key priorities outlined in the Urban Forest Management Plan.
- Successfully facilitated multiple community initiatives aimed at enhancing resident engagement and promoting environmental stewardship. This year's accomplishments include the completion of seven community garden plantings, two community tree plantings and five corporate tree plantings.
- Council endorsed the Green Guardians Strategy in May 2025 to strengthen existing environmental stewardship programs offered by the City and to introduce new initiatives over the next four years.
- As part of the City's ongoing commitment to reducing energy rates and indoor pollution, electric Zambonis were installed at the Carrville Community Centre and Al Palladini Community Centre in 2025.
- Developed the City's 2025-2030 Corporate Energy Management Plan which outlines how the City will strategically manage its energy use to improve efficiency, reduce costs and lower its environmental impact.
- Launched the Climate Ready Homes Pilot launched, in partnership with the Toronto and Region Conservation Authority (TRCA), in May 2025, to help Vaughan homeowners improve their homes' energy efficiency and climate resilience.
- In support of the City's Bird-Friendly City certification, the City partnered with Birds Canada and Vaughan Public Libraries to launch five birding backpacks, available for residents to check out from three resource libraries.



- In May 2025, the award-winning Greenspace Strategic Plan was endorsed by Council. This plan ensures the City continues to build, maintain and enhance our system of greenspaces to meet the needs of a growing population and preserve this cherished natural resource.
- Continued to execute on the Litter Reduction Action Plan (2024-2026) with the expansion of the SmartParks initiative to all parks in Vaughan as of June 2025.
- Advanced the City's Beautification Strategy, in partnership with Tourism Vaughan, with the July 2025 launch of the Barn Door Blooms; vibrant floral displays that serve as picture-perfect photo backdrops.
- As of Sept. 30, 2025, approximately 16,560 pounds of litter were collected by Madvac garbage collection units.
- In support of the City's commitment to achieving Canada's Net-Zero Mandate to achieve net-zero emissions across the City's entire fleet by 2050, Council approved the City's Green Fleet Strategy in Sept. 2025.

**2026 Budget and 2027 to 2030 Capital Plan includes \$91.6 million in capital projects related to Environmental Sustainability.**





# Active, Engaged and Inclusive Communities

## Goal Statement:

Ensure Vaughan is a vibrant, diverse, inclusive and equity-based community for all.

## Objectives:

- Develop the City as a diverse, equity-based and inclusive community
- Ensure ongoing commitment to Indigenous Relations and Reconciliation
- Build Vaughan as an active, engaged, creative and culturally vibrant community

## Key Results:

- As part of the Age-Friendly Community Action Plan, the City launched its Ageless and Unstoppable campaign in the summer to highlight the variety of recreation programs available for older adults in Vaughan.
- Obtained funding through the New Horizons grant to run Canvases and Convos, a recreational art program designed to encourage artistic expression amongst seniors, from Oct. 2025 to March 2026.
- In June, Recreation Services advanced the Municipal Events Strategy with the launch of the Special Event Toolkit, to help community event organizers plan safe, successful and inclusive events.
- In June 2025, the Recreation User Fee and Cost Recovery Policy was updated and received Council approval.
- Advanced the Anti-Black Racism Action Plan by establishing the Anti-Black Racism Standing Advisory Committee to oversee and provide guidance on annual workplans.
- Completed a comprehensive digital accessibility assessment to evaluate compliance with the *Accessibility for Ontarians with Disabilities Act* and Web Content Accessibility Guidelines standards and inform improvements to the City's digital information and communication.
- Expanded culturally diverse events with inaugural celebrations of Festa d'Italia (Italian Heritage) in June 2025, a Yom HaShoah event in April 2025, City-led Pride celebration in June 2025 and the long-awaited return of the Santafest Parade in Nov. 2025 to foster a city-wide culture that is inclusive and respectful.
- In the first half of 2025, the City hosted 68 engagement activities to collect feedback on 22 projects, directly hearing from more than 5,000 residents and community members on topics including planning and growth, park development, transportation and municipal services.
- City facilities were highly active in the first half of the year, handling more than 33,000 bookings and nearly 1.2 million visits to community centres between January and June 2025.
- The City hosted a Talking Circle in September facilitated by Bonnie Jane Maracle, an Indigenous Learning Strategist at the University of Toronto.



- Strengthened the City's relationship with the Mississaugas of the Credit First Nation (MCFN) by attending the 2025 Historical Gathering Conference.
- Welcomed the Chief of the MCFN to the City's Canada Day event, further strengthening the City's relationship with its Treaty partners.
- Inaugural proclamation of Treaties Recognition Week was made in November as part of the City's commitment to advancing Truth and Reconciliation.
- The City partnered with the Thornhill Historical Society and TRCA to celebrate the famed Group of Seven in Sept. 2025. The event included a new interpretive easel at the J.E.H MacDonald House, a guided walking tour to the former homes of five Group of Seven artists, an art show and more.
- Continued to expand the ARTonBOXES program by installing 15 new art designs themed around the ART of HEALING on traffic signal boxes across the city. This program transforms traffic signal boxes through art contributing to the creative character of Vaughan's neighbourhoods, beautifies city streetscapes and discourages graffiti.

**2026 Budget and 2027-2030 Capital Plan includes \$25 million in capital projects related to Active, Engaged and Inclusive Communities.**





# Community Safety and Well-being

## Goal Statement:

Foster a high quality of life in Vaughan through safe and healthy communities.

## Objectives:

- Enhance community safety in collaboration with regional/provincial/ federal partners
- Continue to provide comprehensive fire protection and emergency services
- Continue to implement the By-Law Strategy

## Key Results:

- The second YRP substation in Vaughan opened in Kleinburg in March 2025 to serve and protect the residents living in the area.
- Amended the City's Nuisance By-law in June 2025, to prohibit loitering on roadways and within sight triangles and to address deceptive solicitation, which will address concerns identified by Vaughan Council and enhance the City's ability to enforce the by-law.
- Collaborated with the YRP to develop and execute a co-ordinated response to community safety needs, namely response to large-scale events.
- VFRS reached a significant milestone in the Next Generation 9-1-1 project with the phase 1 go-live in March 2025, and remains on track for meeting the CRTC implementation deadline. This new system will enable digital information, such as text, videos and photos, to be sent from the public to the 9-1-1 communication centre and then relayed to emergency responders for more reliable, accurate and informed emergency responses.
- Held an official ceremony in July 2025 to mark the start of construction to enhance Fire Station 7-1, which is anticipated to be completed in 2026.
  - This full-scale renewal will modernize, improve operational efficiency and support sustainability goals while ensuring the facility meets the needs of Vaughan's growing population.
- Fire Station 7-12 reached the structural framing phase, a significant milestone, as it continues to advance towards its 2026 completion date.
- As of Sept. 29, VFRS attended more than 13,457 calls for service and continued to provide a comprehensive fire protection program through public education and fire prevention. They closed more than 1,227 inspections, 792 plans examinations and delivered 294 fire safety education sessions.



- The City continues to advocate for the safety of Vaughan's communities and residents by bringing awareness to the concerns related to land use surrounding industries that store large volumes of hazardous materials and land development occurring near critical infrastructure corridors.

**2026 Budget and 2027 to 2030 Capital Plan includes \$44.1 million in capital projects related to Community Safety and Well-being.**





# Economic Prosperity and Job Creation

## Goal Statement:

Ignite economic prosperity and advance Vaughan as an entrepreneurial City.

## Objectives:

- Empower the local business community to grow in Vaughan
- Promote Vaughan's economy as transformative, ambitious and purpose-driven
- Undertake strategic initiatives to bolster the local economy and future investment

## Key Results:

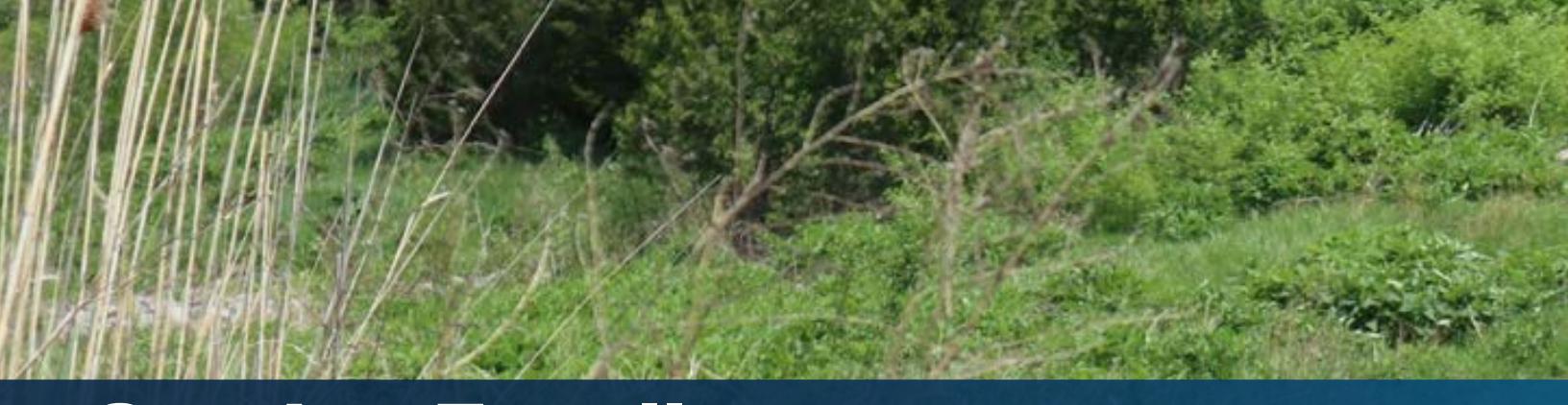
- Vaughan remains the largest economy in York Region – accounting for more than 35 per cent of the Region's employment and economic output.
- For the first time, Vaughan was named one of Canada's top destinations for investment, alongside York Region, by the industry-leading Site Selection Magazine.
- Since 2022, Economic Development has tracked 69 investments that account for approximately eight million square feet of filled employment space to expand or establish operations in Vaughan.
- In July 2025, the City introduced its new Investment Concierge Program for strategic investments, making it easier than ever for businesses and investors to navigate the development application and permitting process.
- Through the Vaughan Business and Entrepreneurship Centre, the City provided \$207,000 in Provincially supported grants to 46 small businesses to launch or grow their business.
- To attract new investment and diversify trade opportunities, the City took part in various regional, provincial and federal international missions, including a Global Affairs Canada Investment Roadshow to Asia, and participated as part of the Canadian delegation to Hannover Messe – the world's largest advanced manufacturing summit.
- Led by the Mayor and Members of Council, and supported by Economic Development, the Vaughan Healthcare Centre Precinct (VHCP) advanced as York University delivered a critical milestone in establishing its future School of Medicine next to Cortellucci Vaughan Hospital. The School of Medicine will train primary care physicians to meet the community's and province's critical need for family doctors.
- In 2025, the City took critical steps in capital and business planning (to be finalized in the first quarter of 2026), in partnership with QuadReal Property Group, to establish a Performing and Cultural Arts Centre in the VMC, at the heart of a future Arts and Entertainment district.
- By June 30, 2025, the City delivered Small Business and Entrepreneurship Centre (VBEC) programming, delivering 580 consultations, resolving 2,533 inquiries and delivering 29 seminars to 713 participants.



- Through a series of Council directives to stand up for local, provincial and national businesses, the City undertook several initiatives to promote Canadian businesses.
  - As part of the Vaughan Strong grassroots campaign, the City introduced Vaughan Flavours, a two-week food festival, in July 2025 to help support the local restaurant economy during off-season periods while showcasing the city's diverse culinary landscape. Based on the success of the Vaughan Flavours summer edition, a winter edition was launched for diners to enjoy.

**2026 Budget and 2027 to 2030 Capital Plan includes **\$0.3 million** in capital projects related to **Economic Prosperity and Job Creation**.**





# Service Excellence and Accountability

## Goal Statement:

Provide exceptional citizen-focused services through continuous improvement, innovation, transparent and accountable decision-making, responsible financial management, and effective administration and communication.

## Objectives:

- Committed to Citizen Service Excellence as an innovative, data driven Service organization
- Ensure continued financial sustainability and an effective and efficient administration
- Ensure Vaughan is an inclusive and equity-based employer of choice

## Key Results:

- The City launched Leannovation, a corporate-wide process improvement program, in June. This program is designed to further promote efficient use of tax dollars and ensure the quality of our services.
- Supported planning innovation through special project reporting, including leveraging AI to enhance the planning application process, improving planning notification process for development planning applications and drafting the AI for City Building – Request for Expression of Interest to invite vendors to showcase digital solutions using advanced technologies.
- Phase 3A of the Enterprise Content Management project was successfully launched across five departments, reaching nearly 300 users and further supporting the security of digital records in compliance with best practices.
- Continued to advance the Finance Modernization program with enabled electronic fund transfers for external vendors. Additionally, phase 1 of a Taxpayer Customer Portal is being developed with a go-live planned for early 2026.
- Reviewed and updated one existing fiscal policy and introduced one new policy to ensure continued relevance, effectiveness and alignment with the City's current financial environment. The Long Range Fiscal Plan and framework are regularly updated based on recent environmental and economic developments, guiding the City's financial decision-making and strategic planning to support long-term financial health and sustainability.
- All asset management related regulatory compliance requirements were successfully achieved as of July 1, 2025, including all updates to the City's Asset Management Plans, and a commitment to maintain current levels of service across the City's asset portfolios.
  - Improved condition assessment initiatives and asset-related data reconciliation in 2025 will be used to strategically inform ongoing asset management programs. This in turn supports financial forecasting for all major City service areas over a 10-year capital program horizon.



- Established the Business Transformation and Technology Committee to prioritize digital infrastructure, data capabilities and enterprise-wide business solutions in support of continued administrative efficiencies.
- Furthered the Enterprise Architecture strategic roadmap with progression on the new IT Operating Model, IT Governance, the revision of Data Policy and the execution of an AI chatbot pilot.
- Continued to action the Attraction and Retention Strategy, including the 2025 Employee Engagement Survey, completed in late 2025. The results from this survey will inform future strategies aimed at ensuring the City remains an employer of choice.
- Developed and implemented a new Supplier Performance Program which includes a new policy and procedure to enhance supplier performance. This policy establishes the framework for managing and evaluating the performance of suppliers to ensure the consistent delivery of goods and services that meet the City's quality, cost, delivery and compliance standards.
- The City received the Best Places to Work 2025 award by Human Resources Director Canada, recognizing the City's ongoing commitment to ensuring a workplace culture that is inclusive and engaging.

**2026 Budget and 2027 to 2030 Capital Plan includes **\$53.6 million** in capital projects related to **Service Excellence and Accountability**.**



# Engaging the Heart of Vaughan

The City of Vaughan believes in the power of the public voice and is committed to fostering open, transparent and inclusive conversations with individuals and groups that live, work and play here. At the heart of Vaughan's city-building efforts lies the profound impact of community insight, which guides Council in making decisions that leave a lasting positive mark on this great city.

## Defining Community Engagement

Community engagement is not just a term or checkbox; it's a dynamic process that invites every resident and community member to participate in meaningful conversations with their local government. The aim is to open public discussions on municipal matters that pique community interest and/or directly impact lives. Working together means decisions are not only sustainable but also reflective of the diverse perspectives that shape the rich tapestry of Vaughan.

## Best Practices And Ethical Principles

Vaughan's framework for public and stakeholder engagement is built upon internationally recognized best practices championed by the International Association of Public Participation. Guided by a set of ethical principles, the City strives to ensure consultation efforts are purpose-driven, supported by skilled practitioners and imbued with trust and clarity regarding the public's crucial role. A holistic and inclusive approach to engagement is embraced, along with the belief that every resident deserves accessible and diverse avenues to be heard. As a result, the City was recognized with a 2022 MarCom Gold Award for its Council-approved Community Engagement Framework.

## Ready to Join The Conversation?

Staying informed and getting involved is easier than ever. Residents are encouraged to [subscribe](#) to Vaughan's Engagement eNewsletter or visit [vaughan.ca/HaveYourSay](http://vaughan.ca/HaveYourSay) to explore current consultation opportunities. From online surveys and interactive workshops to virtual open houses and digital presentations, there's something for everyone. Public participation helps shape the future of Vaughan and influences the decisions that matter most to the community.







# Budget Overview

# Budget Guiding Principles

The Financial Sustainability Guiding Principles represent responsible fiscal management and provide a conceptual approach to making responsible decisions that address short- and long-term financial impacts. There are three guiding principles, each mirroring a category of financial pressure prevalent in Vaughan due to the rapid pace of growth. Each guiding principle is accompanied by a principal statement applied across infrastructure, services and managing taxpayer money.

## **Principle 1**

### **Consideration Towards Existing Service Levels**

The City will strive to maintain existing infrastructure and services in a climate of increasing cost by leveraging efficiencies and preparing for anticipated future needs through reserves and contingencies.

## **Principle 2**

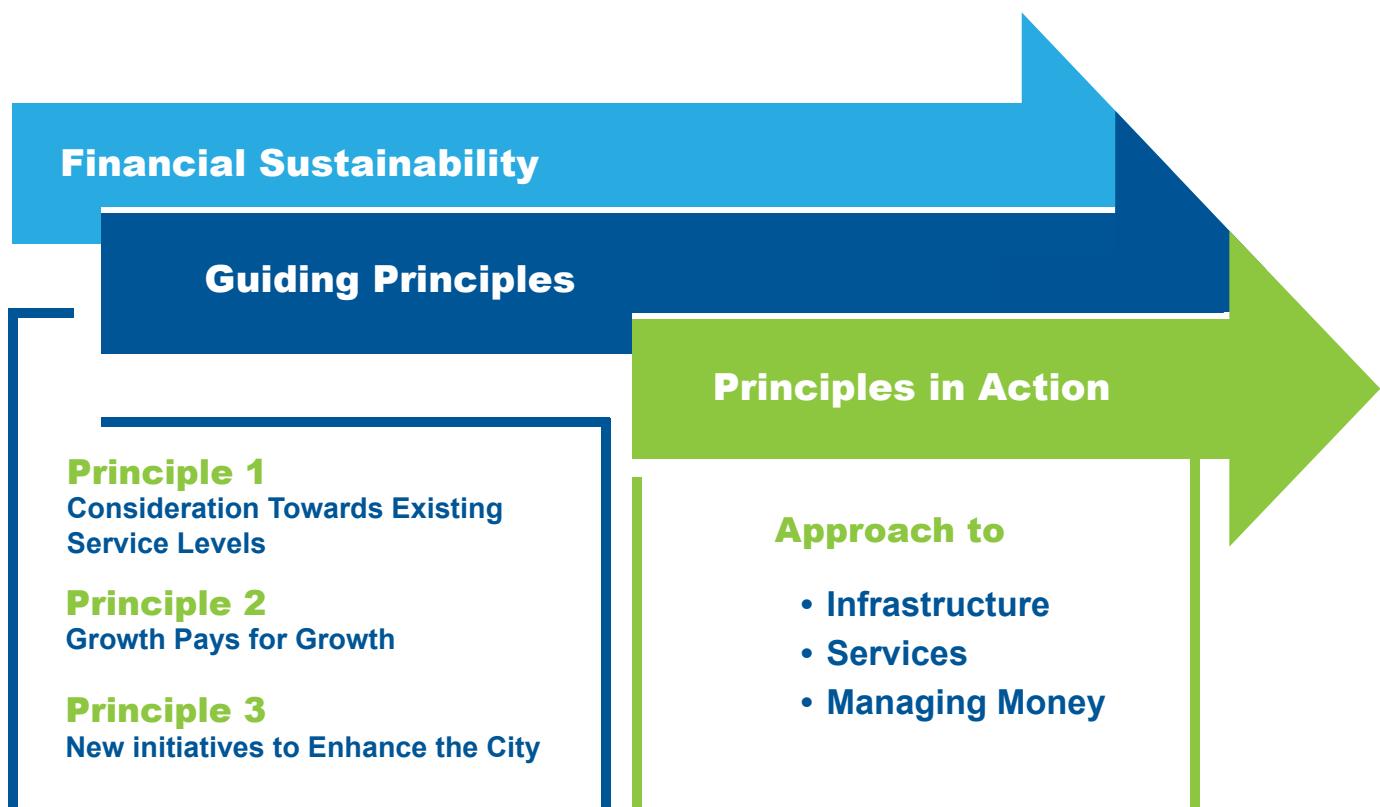
### **Growth Pays for Growth**

Infrastructure and services that support new growth should be funded, to the fullest extent possible, through new property tax assessment and growth-related revenues.

## **Principle 3**

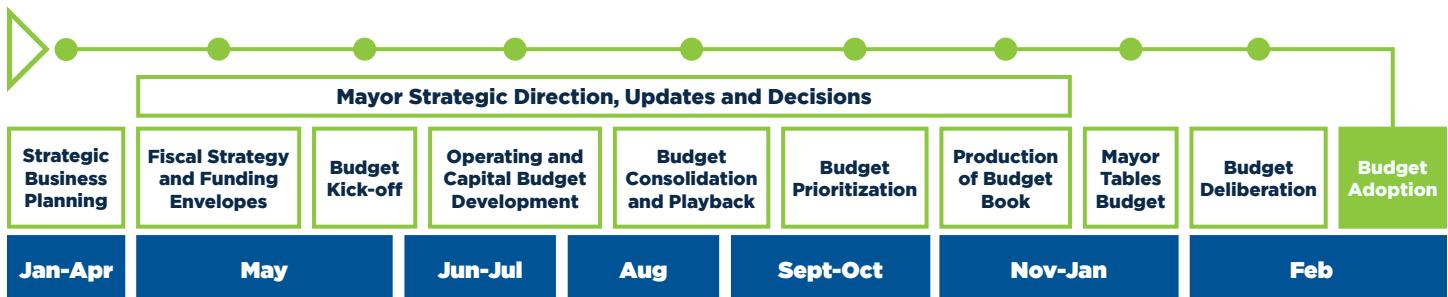
### **New Initiatives to Enhance the City**

Investments in new initiatives should enhance service levels, improve efficiencies, mitigate risk, address new regulatory requirements, support service excellence or enhance the quality of life for residents while staying within the City's financial means.



# Budget Process

In developing the 2026 Budget, the above key guiding principles were followed, which was accompanied by a budget process that focused on providing the right services in a fiscally sustainable manner, while ensuring value for money for the City's property taxes, water/wastewater rates and stormwater charges.



Bill 3, the [\*\*Strong Mayors, Building Homes Act, 2022\*\*](#), introduced new requirements for the adoption of a City budget. The Mayor shall propose a budget by Feb. 1 of each year. This power cannot be delegated, but the Mayor can direct staff to research, provide advice and implement the budget. Council has 30 days to pass resolution making an amendment (Council may shorten by resolution); if Council does not resolve to amend, the budget is deemed to be adopted by the municipality.

The Mayor can veto Council amendment to budget within 10 days. Council may override the Mayor's veto within 15 days with 2/3 of the votes (the Mayor may vote as a member of Council). Once the time provided for Council's override has expired, the proposed budget is deemed adopted by the municipality.

## 2026 Budget Context

Although inflation has curtailed, costs for almost all categories remain at heightened levels. Interest rates have started to decrease, although they remain higher than pre-pandemic rates. Trade disputes and the introduction of new tariffs have had a negative impact on the economy, businesses and jobs across Ontario and Canada. The 2026 Budget and 2027 to 2030 Capital Plan maintain Council-mandated service levels while providing relief for taxpayers in an environment of continued uncertainty with the potential for an economic downturn. Financial impacts of a slowing housing market and other inflationary pressures are managed by continuously transforming business processes and finding efficiencies to allow the City to deliver on strategic priorities such as initiatives and infrastructure projects to enhance community safety, enable development of more affordable housing and reduce traffic congestion to get people and goods moving in Vaughan. Striking a balance between maintaining and enhancing service levels, while being financially responsible and planning for uncertainties of the current economic environment are at the heart of the 2026 Budget decision-making.

# Budget Summary

The 2026 Budget delivers on the City's mission of Citizens First Through Service Excellence and balances the needs of managing growth, investing in infrastructure and supporting economic development while respecting residents' hard-earned tax dollars.

The 2026 Budget has two distinct components:

- property tax-supported budget
- water/wastewater rate and stormwater charge supported budget

Unless otherwise indicated, budgets throughout this document are presented on a Modified Accrual basis, which treats certain cash items, including borrowings, the initial cost of assets and debt repayments, as revenues and expenses, even though these would not meet the criteria and definitions under full accrual basis. However, these and other transactions are accrued, recognizing them at the time they happen, not when the cash is received or paid.

This is different from actual financial information in the City's annual report and financial statements, which are presented on a Full Accrual basis. Under this method, revenues are recognized as they are earned, even if the cash has not been received, and expenses when they are incurred, even if the invoice has not yet been paid. Assets such as vehicles or buildings that are expected to last for more than a year are capitalized and depreciation is recorded as an expense each year the asset is expected to be in service.

A reconciliation between the modified accrual as presented and full accrual for the 2026 Proposed Budget is provided in the Transparency and Accountability section. The following table presents the gross tax and rate supported operating expenditures by Portfolio/Office.

## 2026 Proposed Operating Budget

(\$M)	2024 Year-end Actuals	2025 Approved Budget	2026 Proposed Budget
Public Works <sup>1</sup>	64.8	100.8	70.7
Planning and Infrastructure Development	46.2	55.9	57.2
Community Services	129.0	135.1	150.7
Corporate Services and CFO	30.6	34.3	37.2
Strategic Initiatives	24.2	26.2	27.1
Other Offices	19.7	20.9	22.7
Vaughan Public Libraries	23.0	26.0	26.8
Financial and Non-Program Items*	94.7	42.5	41.9
<b>Total Tax Supported Gross Expenditures</b>	<b>\$432.3</b>	<b>\$441.9</b>	<b>\$434.4</b>
<b>Water, Wastewater and Stormwater</b>	<b>201.6</b>	<b>206.9</b>	<b>217.8</b>
<b>Total Tax and Rate Supported Gross Expenditures</b>	<b>\$633.8</b>	<b>\$648.8</b>	<b>\$652.3</b>

<sup>1</sup>The decrease in the budget from 2025 to 2026 budget is due to the conclusion of the Automated Speed Enforcement Program.

\*Includes Contributions to Reserves and Debt Repayment

Other Offices include City Manager, City Council, Internal Audit, Office of the Chief Human Resources Officer, Office of the City Solicitor and Office of the Integrity Commissioner.

Note: Some numbers may not add up due to rounding; historical actuals may include program changes.

## Property Tax-Supported Operating Budget

The chart below illustrates the 2026 operating and capital tax budget and their impact on property tax for the city of Vaughan's average household and business.

### 2026 Operating and Capital Budget Impact on Property Tax

(\$M)	2025 Approved Budget	2026 Proposed Budget
<b>Gross Expenditure</b>	<b>441.9</b>	<b>434.4</b>
<b>Capital Budget</b>	<b>424.7</b>	<b>290.5</b>
<b>Property Tax Increase</b>	<b>3.00%</b>	<b>0.00%</b>
<b>Impact</b>		
Average Residential (Based on average assessment value of \$950,000)		\$7,113
Commercial (Based on average assessment value of \$100,000)		\$1,674
Annual Average Residential City Portion Tax Bill (Based on average assessment value of \$950,000)		\$1,936

### Multi-Year Budget Summary

The table below summarizes the tax levy requirement for the 2026 Budget. There is no tax rate increase for 2026. In 2026, the administration will capitalize on technology investments, business transformation and staff engagement to help generate efficiencies in order to maintain service levels and contributions to reserves that will support repair and replacement of the City's infrastructure. The 2027-2030 Capital Plan will continue to be refined and be better informed by the City's updated Asset Management Plans (AMP) and Long-Range Fiscal Plan.

The 2026 Budget features a high investment in capacity building within the organization to address growth and development pressures. The current forecast for growth assessment, which is approximately 1.5 per cent for 2026, illustrates the present-day need to invest in the people and processes that bring development and the resulting growth assessment to fruition. Each percentage of growth assessment represents approximately \$2.50 million in additional revenue to the City to address growth-related cost pressures.

### 2026 Proposed Operating Budget

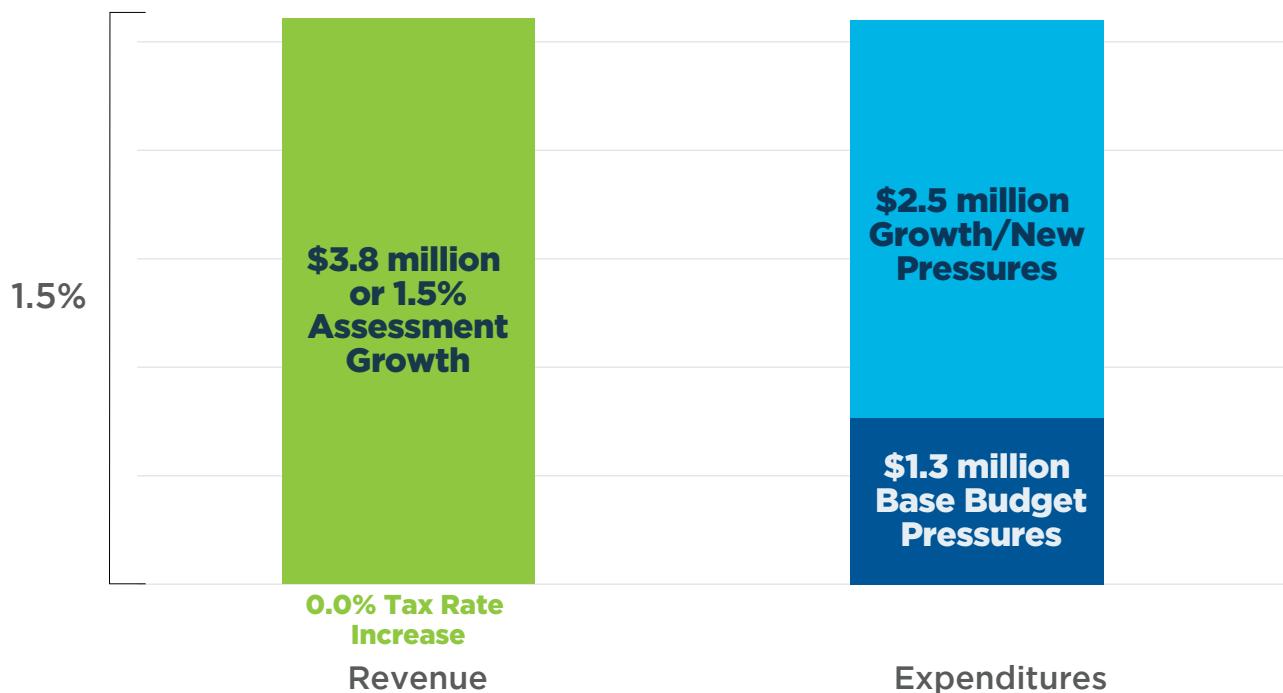
(\$M)	2024 Year-end Actuals	2025 Approved Budget	2026 Proposed Budget
Gross Operating	432.3	442.0	434.4
Less: Non-Tax Revenue	185.7	185.3	174.1
<b>Net Operating</b>	<b>246.5</b>	<b>256.6</b>	<b>260.4</b>
Payment in Lieu of Taxes	2.3	2.4	2.3
Supplemental Tax	4.3	3.0	3.0
<b>Net Levy</b>	<b>239.9</b>	<b>251.2</b>	<b>255.0</b>
Incremental Levy Requirement	9.8	10.8	3.8
Revenue from Assessment Growth	3.4	3.6	3.8
Revenue from Incremental Tax Rate	6.4	7.2	0.0
<b>Incremental Tax Rate</b>	<b>3.00%</b>	<b>3.00%</b>	<b>0.00%</b>

Note: Some numbers may not add up due to rounding

## Budget Variance

Incremental changes within the budget are a result of operating and infrastructure pressures and additional resource requests (ARRs) to support growth and strategic corporate initiatives. These incremental expenditures are offset by incremental revenues such as fees for recreation programs and the 1.5 per cent assessment growth. Funds are set aside in infrastructure reserves, through annual contributions from taxation, to help pay for the repair and replacement of infrastructure assets. Like many municipalities across Canada, Vaughan is facing increased costs associated with maintaining aging infrastructure. The Corporate AMP for core and non-core assets suggest the City's infrastructure deficit is large and growing. The City has continued with robust strategies and plans by developing a comprehensive Long-Range Fiscal Plan and model, which was used to better inform the 2026 and future budgets by providing information about the financial requirements to sustain growth, delivery of services and the community's infrastructure needs.

## Incremental Revenues and Expenses



## Staffing Summary

Vaughan's population growth is being accommodated through greater intensification, as well as continuing development of existing greenfield areas. As Vaughan grows and intensifies, increased levels of staffing are needed with an expanding range of expertise and experience to respond to the growth and complexities. Growth pays for growth is one of the guiding principles of the City's Fiscal Framework. Infrastructure and services that support new growth should be funded, to the fullest extent possible, through growth-related revenues. ARRs are mainly associated with the management of growth, investing in strategic initiatives and business transformation, delivery of capital projects and the staffing associated with these capital projects will be funded primarily from assessment growth. The net impact of this activity in 2026 will result in a full-time equivalent (FTE) increase of 5.3 which includes 11.0 new FTEs from ARRs and a decrease of 5.7 FTEs due to contracts expiring.

### Full-time Equivalent (FTE) Staffing Summary

FTEs	2024	2025	2026
Public Works	254.7	265.7	271.3
Planning and Infrastructure Development	351.7	364.7	355.1
Community Services	702.9	715.2	723.5
Corporate Services and Chief Financial Officer	162.1	168.1	168.1
Strategic Initiatives	112.3	120.9	119.8
Office of the City Solicitor	34.0	36.0	38.0
Office of the Chief Human Resources Officer	23.0	23.0	23.0
Office of the City Manager	3.0	5.0	5.0
Other Offices	21.5	23.5	23.5
Vaughan Public Libraries	162.3	162.3	162.3
<b>Total FTEs</b>	<b>1,827.4</b>	<b>1,884.3</b>	<b>1,889.6</b>

\*Excludes seasonal and casual labour FTEs.

\*Other Offices includes Office of the Integrity Commissioner, Internal Audit, Corporate Finance and City Council.



## Gross Expenditures

The increased cost to maintain current service levels is largely impacted by labour, which is mainly driven by costs of salary progressions and inflation. New additional resource requests are to help achieve the Council priorities and Service Excellence initiatives. These include investments in technology and business transformation that will help generate operating efficiencies while improving service delivery to residents.

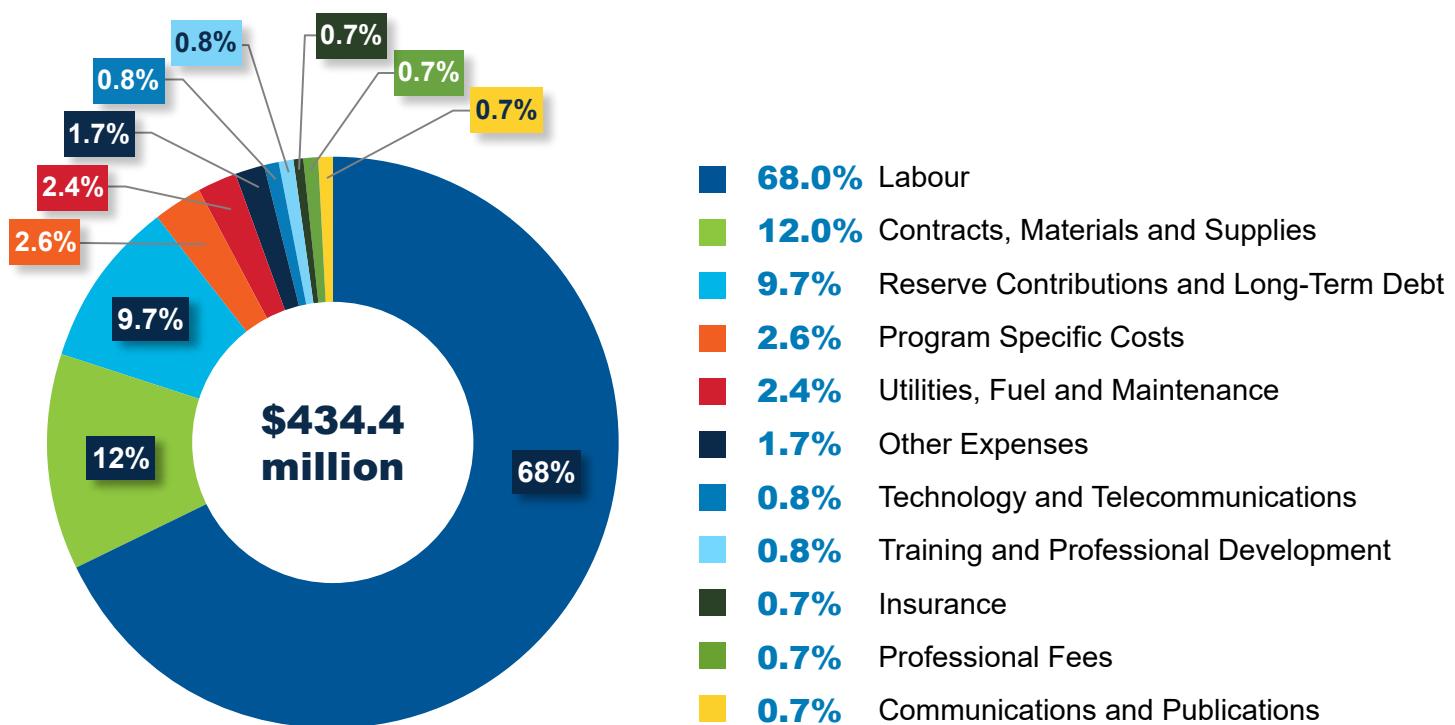
## 2026 Proposed Expenditures

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Labour	245.1	272.1	295.5
Contracts, Materials and Supplies	44.9	50.8	51.9
Reserve Contributions and Long-Term Debt	99.8	59.0	42.1
Utilities, Fuel and Maintenance	11.3	9.8	10.3
Insurance	4.9	5.2	3.1
Program Specific Costs	10.7	11.1	11.4
Technology and Telecommunications	2.6	3.4	3.5
Professional Fees	2.6	14.6	2.9
Training and Professional Development	2.5	3.2	3.3
Communications and Publications	1.9	2.4	3.0
Other Expenses*	6.0	10.3	7.4
<b>Grand Total</b>	<b>432.3</b>	<b>441.9</b>	<b>434.4</b>

\* includes leases, bank charges, taxes, office equip and furniture, and contingency

Note: Some numbers may not add up due to rounding

## 2026 Proposed Operating Budget Expenditures



## Revenue

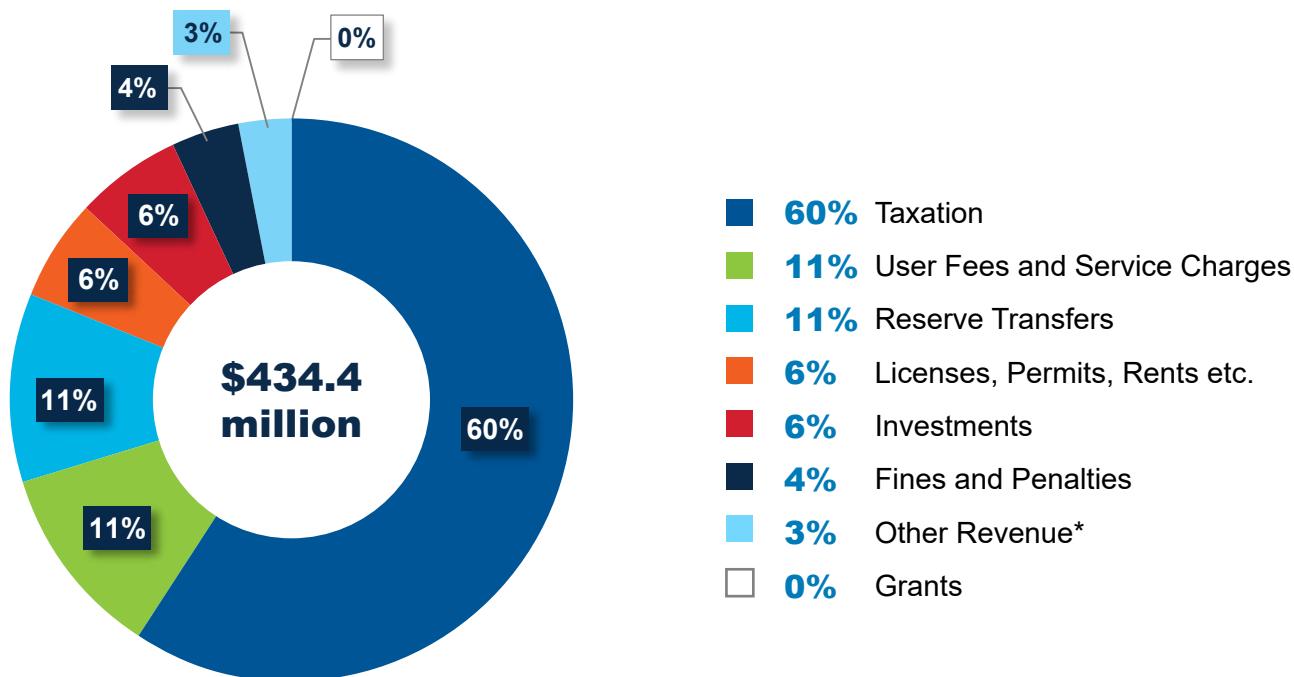
The 2026 Budget includes total revenues of \$434.4 million, of which \$260.4 million is from taxation. The remaining \$174.1 million of the City's revenues come from user fees, reserve transfers, investments, grants and other sources. The City continues to review user fees regularly to ensure they are set at a level sufficient to cover the cost of providing services while being comparable to neighbouring municipalities.

## 2026 Proposed Budget Revenues

(\$M)	2024 Actual	2025 Approved Budget	2026 Proposed Budget
Taxation	246.5	256.6	260.4
User Fees and Service Charges	41.0	45.0	49.8
Reserve Transfers	26.5	29.2	45.9
Licenses, Permits, Rents etc.	25.8	27.8	24.1
Investments	61.4	26.4	27.1
Fines and Penalties	17.4	45.5	16.0
Other Revenue*	11.3	9.5	10.9
Grants	2.3	1.9	0.2
<b>Grand Total</b>	<b>432.3</b>	<b>441.9</b>	<b>434.4</b>

\*Other revenue includes recoveries, sponsorships, partnerships, donations, advertising, miscellaneous, etc.

## 2026 Operating Budget Revenues



## Assessment Growth

The following table illustrates that assessment growth is projected to be 1.5 per cent in 2026. Vaughan continues to grow at a steady pace; however, its current capacity is limited in bringing this growth to fruition while being responsible from both a fiscal and a land-use planning perspective. The 2026 Budget proposes a high degree of investment in the people and processes necessary to support a growing population and to carry new residential, commercial and office developments through the planning process. The City's administration believes the growth assessment forecast in 2026 may be impacted by current investments made and the ability to efficiently move development through the process.

## Projected Assessment Growth

Assessment Growth	2024 Actual	2025 Approved Budget	2026 Proposed Budget
(\$M)	\$3.44	\$3.61	\$3.77
%	1.50%	1.50%	1.50%

## Non-Tax Revenue

Approximately 40 per cent of City revenues are from non-tax revenue sources, including: user fees, investment income, grants and other revenues. Of these non-tax revenue sources, user fees and licenses, permits and rents contribute \$89.0 million of the \$174.1 million, representing approximately 51 per cent of non-tax revenues. User fees refer to charges for any good or service the City provides that is consumed and paid for by individuals or businesses. The Province provides the legislative framework for establishing these fees, with specific restrictions on determining the price for certain services. The municipality determines which of the services it provides will be paid for by fees and what costs those fees will cover.

Recreation Services, Building Standards, Development and Parks Planning, Development Engineering, Transportation and Fleet Management Services and By-law and Compliance, Licensing and Permit Services generate approximately 87 per cent of user fee revenues.

The City's Fiscal Financial Sustainability Guiding Principles recommend that user fees be reviewed regularly and set at a sufficient level to subsidize or fully offset the service's cost. However, Council may direct a lower cost recovery target rate.





# Water, Wastewater and Stormwater

## Rate-Supported Operating Budget

Safe and reliable drinking water distribution, effective wastewater collection and efficient stormwater management are cornerstones of a sustainable and healthy community. To achieve this, continued operating and infrastructure investments are critical to ensure the City's water, wastewater and stormwater systems remain financially sustainable now and into the future. This objective is supported by continuing to build City reserves.

The 2026 budgeted rates and charges will generate net total reserve contributions of \$24.1 million to fund water, wastewater and stormwater-related programs and services. The City is committed to ensuring the financial sustainability of these systems and the ongoing protection of the environment in alignment with the *Safe Drinking Water Act*, *Ontario Water Resources Act*, *the Environmental Protection Act* and the Growth Plan for the Greater Golden Horseshoe.

The table below illustrates the 2026 operating budget and its impact on the water and wastewater rates for the city's average household.

## Rate Supported Programs

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Gross Expenditures	202	207	218
<b>Water/Wastewater Rate</b>			
2026 Average Rate Increase	3.30%		9.50%
Average Household Impact	\$42.65		\$3.05
Average Annual Residential Bill	\$1,334.88		\$70.78

The combined City 2026 rate increase for water and wastewater is \$0.1777 per cubic metre, or \$42.65 for an average household consuming 240 m<sup>3</sup> annually, which is driven by the 3.3 per cent increase that the City pays to York Region for water purchases.

The annual 2026 stormwater charge for a detached or semi-detached residential property will increase by \$3.05 over the 2025 charge. The stormwater reserve is experiencing significant pressure and increases in charges must continue in future years to build stormwater reserves to meet future infrastructure funding needs. A stormwater rate study is currently underway to determine future rates and rates structure to sustainably fund the stormwater operations and infrastructure requirements.

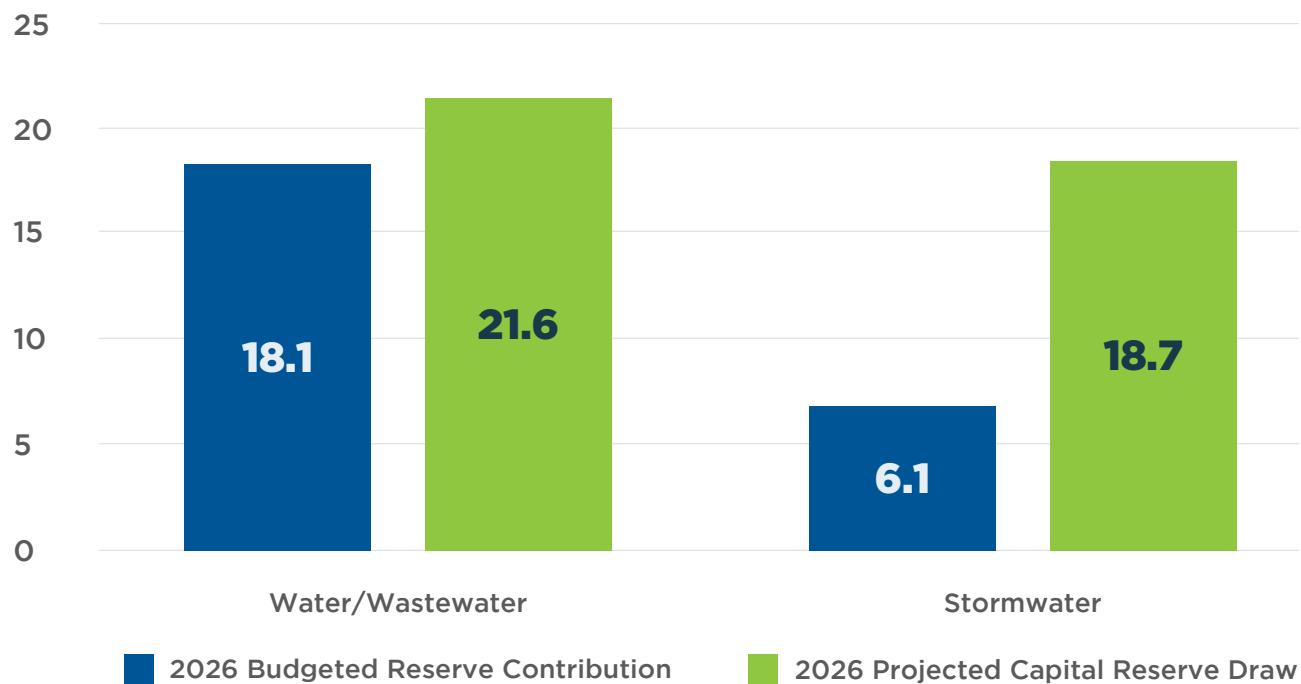
The 2026 Water, Wastewater and Stormwater Budgets support Council's priorities by ensuring the City invests, renews and manages infrastructure and assets; maintains the safety and well-being of residents; and cultivates environmental sustainability.

## Water, Wastewater and Stormwater Infrastructure Funding: Meeting the Challenge

Prudent financial planning requires ongoing contributions to water, wastewater and stormwater reserves to fund the repair and replacement of infrastructure.

In 2024, the City completed AMPs to assess average reinvestment requirements over the next 20 years for the City's core assets, including water, wastewater and stormwater infrastructure. Annual reserve contributions should generally be in line with the asset reinvestment requirement to ensure sufficient funds are set aside for asset rehabilitation and replacement needs. The following graph illustrates the water, wastewater and stormwater assets' proposed 2026 reserve contribution in comparison to the Projected Annual Average Capital Reserve draw.

### Budgeted Reserve Contribution vs. Projected Annual Average Capital Reserve Draw (\$M)



\* **Projected Annual Average Capital Reserve Draw** combines the AMP re-investment requirements (which have been inflated to 2026 dollars) and five-year (2021-2025) historical average draws for the non-AMP capital projects



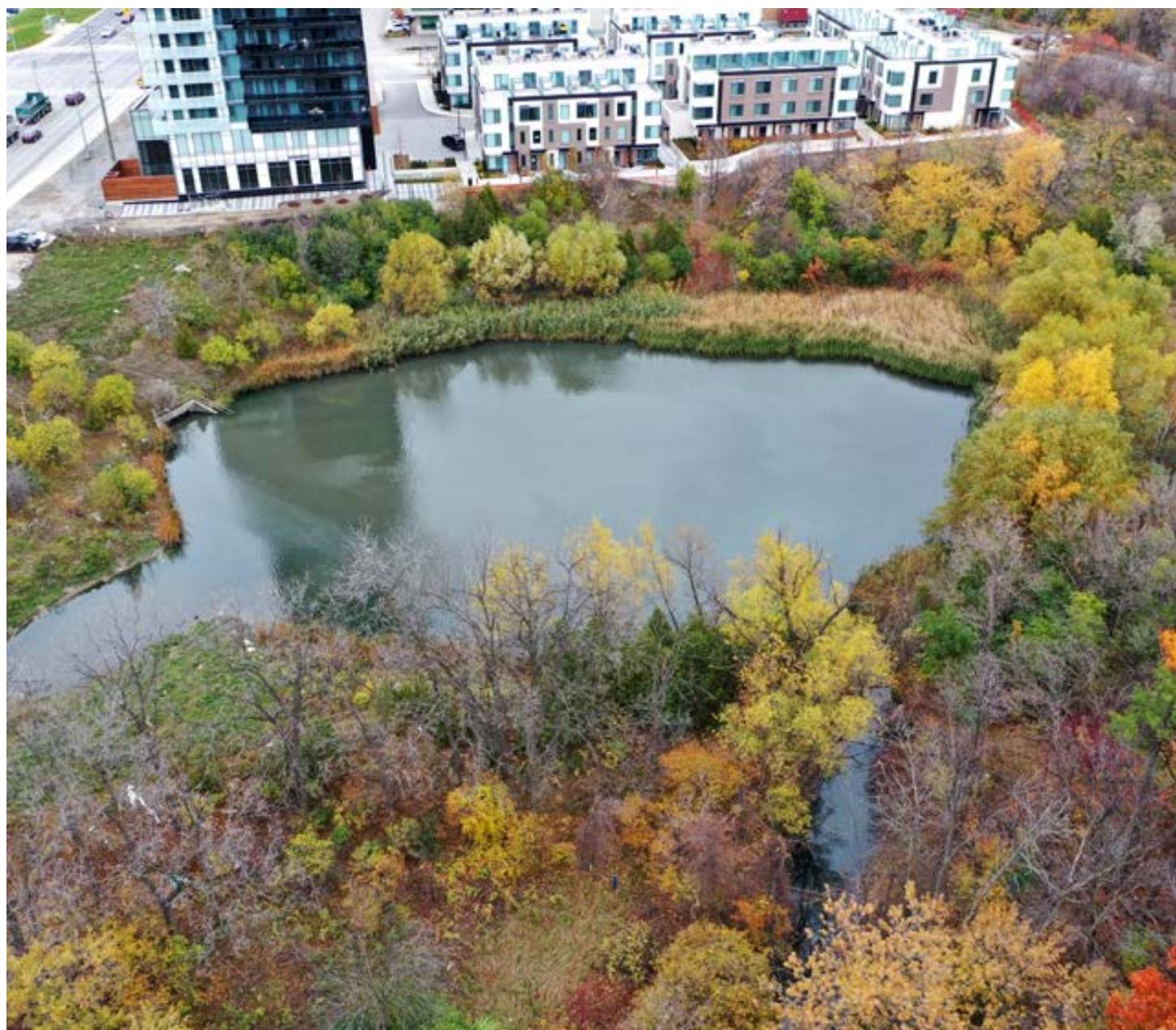
## Water and Wastewater

The projected annual average capital reserve draw is \$21.6 million per year for water and wastewater. The proposed 2026 Budget will add \$18.1 million to the reserves, which falls short of the projected draw target by \$3.5 million. The City is working towards gradually closing this gap. In 2025, the City started a comprehensive Water Rates Study to determine the future rates to meet *Safe Drinking Water Act* and Infrastructure funding requirements.

## Stormwater

The projected annual average capital reserve draw is \$18.7 million per year. The 2026 budgeted reserve contribution is \$6.1 million, which falls short of the projected draw target by \$12.6 million. This discrepancy is being considered as part of the current Stormwater Rate Study. It is anticipated that the City will need to consider changes to the rates or the rate structure to address this discrepancy.

Projected future increases will be needed to meet the annual projected capital reserve draws. Contributing sufficiently to reserves is vital to ensuring the City meets its long-term financial requirements.





Cortellucci  
Vaughan  
Hospital

De Gasperis  
Muzzo  
Tower



Mackenzie  
Health

# Capital Budget

One of the key functions of a municipal government is to ensure necessary infrastructure is in place to support a vibrant, sustainable municipality. New capital is a driver of development to entice new residents and businesses to call Vaughan home. Infrastructure renewal investments are equally important to maintain existing assets in a state of good repair. The 2026 Capital Budget is presented with proposed details for 2026, and a forecasted capital plan for 2027 to 2030. The 2026 Capital Budget amount is \$290.5 million and the 2027-2030 Capital Plan is forecasted at \$1,088 million.

## Capital Investments Align with Term of Council Priorities

Proposed capital projects are to support Council priorities. The costs indicated below are the total project costs for discrete projects or the annual funding for the annual programs. Approval for the total project costs is requested in full before a project is commenced while the related capital spending may occur over a number of years.

## Capital Investments Aligning with Term of Council Priorities

<b>(\$M)</b>	<b>2025 Budget</b>	<b>2026 Proposed Budget</b>	<b>2027-2030 Planned</b>	<b>2026-2030 # of Projects</b>
Transportation and Mobility	219.7	126.0	377.9	60
City Building	149.1	107.1	552.7	110
Environmental Sustainability	16.2	18.6	73.0	34
Active, Engaged and Inclusive Communities	8.7	12.6	12.4	16
Community Safety and Well-being	16.8	6.0	38.1	29
Economic Prosperity and Job Creation	0.1	0.2	0.2	2
Service Excellence and Accountability	14.0	20.0	33.6	62
<b>Total New Capital Budget Asks</b>	<b>424.7</b>	<b>290.5</b>	<b>1,087.9</b>	<b>313</b>

*Notes: Capital investments and strategic priority alignment are confirmed annually  
Some numbers may not add up due to rounding*

## Key Capital Investments in Council Priorities

The City is undertaking some major capital investments with large funding requirements. The annual capital plan is \$290.5 million for 2026 and \$1,087.9 million for 2027 to 2030.

Some of the major investments planned over the next five years include:

- \$105.9 million for the Kirby Road Improvements – Dufferin Street to Jane Street, including grade separation
- \$104.3 million for North Operations Centre Design and Construction
- \$90.7 million for Teston Road Pumping Station and Sewer Design and Construction
- \$85.5 million for Creditstone Road Environmental Assessment from Peelar Road to Langstaff Road
- \$79.9 million for Teston Road – Keele Street to Dufferin Street Widening and Grade Separation

## **Transportation and Mobility**

Transportation and Mobility continues to be a key priority for the City. The 2026 Capital Budget and 2027-2030 Capital Plan includes \$504 million in capital projects to maintain the City's existing roads infrastructure in a good state of repair and construct new road facilities to improve flow of traffic around the city. Some major projects planned include Kirby Road Improvements – Dufferin Street to Jane Street including grade separation; Creditstone Road Environmental Assessment from Peelar Road to Langstaff Road; Highway 7 – CP Bridge (Islington Avenue to Kipling Avenue) preliminary design; McNaughton Road West Improvements – Keele Street to Major Mackenzie Drive; and Road Reconstruction/Rehabilitation Program for several roads across the city.

## **City Building**

The City is committed to building a world-class city. As such, the City will continue its planning and development in support of key City-wide developments and initiatives that encompass good urban design and public spaces that foster community well-being. The 2026 Capital Budget and 2027-2030 Capital Plan includes approximately \$659.9 million in capital projects to foster this objective. Some of the major projects include the design and construction of North Operations Centre; the design and construction of Teston Road Pumping Station and Sewer; Teston Road – Keele Street to Dufferin Street widening and grade separation; North Urban Park design and construction at Block 30 VMC; and NMRP development.

## **Environmental Sustainability**

To protect the environment and foster a sustainable future, the City will act as a steward to preserve the natural environment by encompassing principles of environmental protection into our social and economic initiatives. The City is investing approximately \$91.6 million towards this objective over the next five years. The five largest projects include the Erosion Control Program; Replacement of out of calibration residential, commercial and institutional water meters; Yonge Street Watermain Replacement – Steeles Avenue to Arnold Avenue, in support of YNSE; Storm Water Management Improvements; and Yonge Street Watermain Replacement – Centre Street to Highway 407, in support of YNSE.

## **Active, Engaged and Inclusive Communities**

The City continues to ensure it is providing facilities and programs that enrich the community and provide opportunities for residents to live active and healthy lives. The 2026 Capital Budget and 2027-2030 Capital Plan includes approximately \$25 million in capital projects; Major investments in this area include Sportsfield Intensification Improvements Program; library-related capital resources purchases; Library Technology Program; McNaughton Field Artificial Turf Replacement; and Sports Field Accessibility Improvement.

## **Community Safety and Well-being**

The City is investing about \$44.1 million in the next five years to foster a high quality of life in Vaughan through safe and healthy communities. Some of the major projects planned include Fire Station 7-13 design and construction; new Fire Station 7-11 land acquisition, design and construction; replacement of equipment for VFRS; fire truck for new Fire Station 7-13; and Freightliner M2106 replacement.

## **Service Excellence and Accountability**

The City is committed to Service Excellence and determined to continuously provide exceptional citizen-focused services. The 2026 Capital Budget and 2027-2030 Capital Plan includes \$53.6 million to foster this objective. Some of the major projects include Central Computing Infrastructure Renewal; 2026, 2027 and 2030 Fleet Asset Lifecycle Replacement; and other computer assets renewal and replacements.

## **Asset Management**

In 2026, the City will continue to invest, renew and manage infrastructure and assets by implementing an asset management program that will be crucial in forecasting capital budgetary needs, in the short and long term. One hundred and twenty projects out of a total of 313 projects are budgeted for repair and renewal of

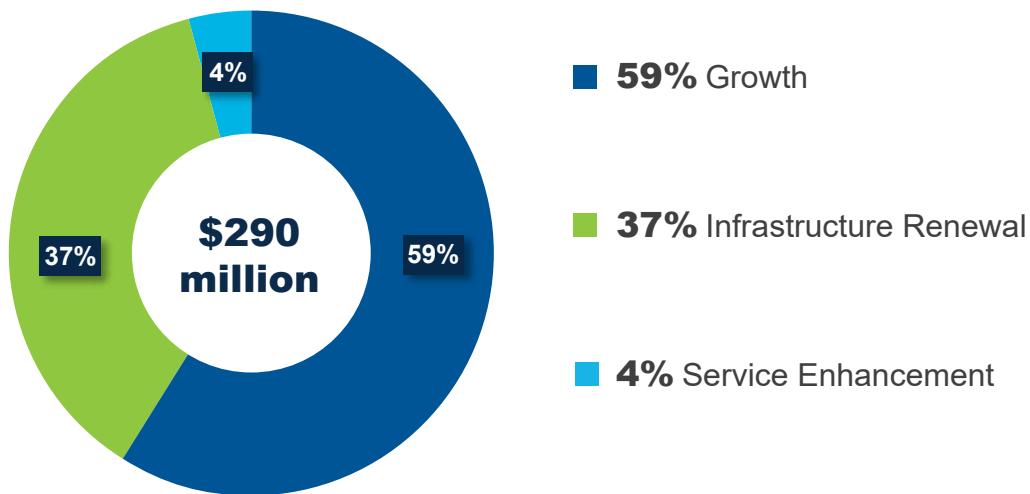
existing assets in the 2026 Capital Budget and 2027-2030 Capital Plan. This investment represents 37 per cent of the total 2026 Capital Budget and 23 per cent of the 2027-2030 Capital Plan. It will help improve asset performance, reduce risk and provide satisfactory levels of service to the community in an environmentally and fiscally responsible manner. The capital plan includes undertaking repairs, rehabilitation and building upgrades in various City facilities with a focus on community centres and libraries, undertaking culvert replacements, road rehabilitations, and facilitating water, wastewater and stormwater infrastructure network upgrades.

## Capital Project Categories

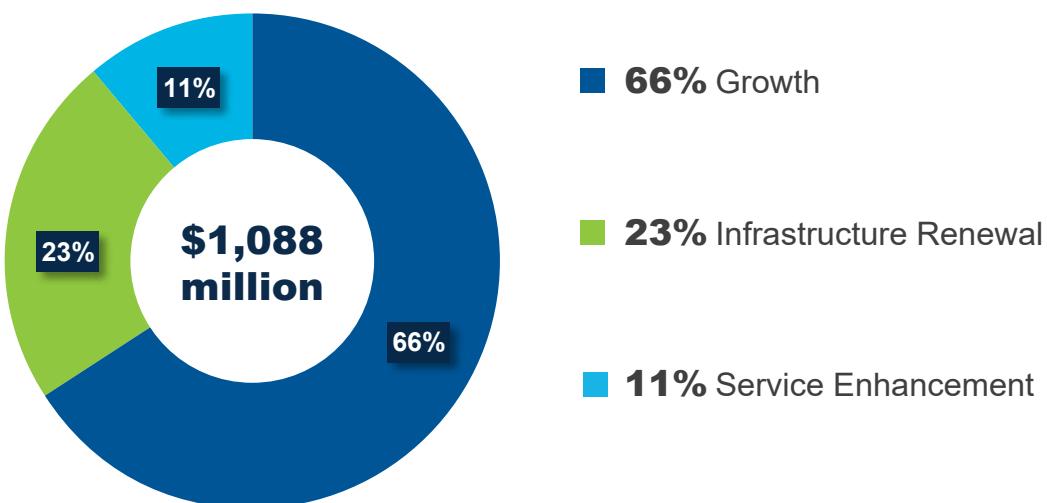
Capital projects can be categorized into three main classifications:

- **infrastructure renewal** – to repair and replace existing infrastructure assets
- **growth** – to provide existing levels of service to new residents
- **service enhancement** – to deliver enhanced services and undertake efficiency initiatives

## 2026 Capital Investment



## 2027-2030 Capital Plan



## Funding Sources

The next chart illustrates the funding sources for the 2026 Capital Budget. For 2026, 57 per cent of the capital funding is from Development Charges to fund growth-related projects. An additional 30 per cent of the funding is from infrastructure reserves to fund the repair, maintenance and replacement of existing City infrastructure. The following table illustrates the funding sources for each year of the plan. The costs included are the total project costs.

**Development Charges** are separated by service categories, such as engineering, fire and community services. Development Charge reserves are monitored closely to ensure the City manages the risk of slower than expected Development Charge collections and the reserves are maintained at a healthy balance.

**Infrastructure reserves** fund the repair, maintenance and replacement of City-owned infrastructure, as informed by the Corporate AMP. Infrastructure reserves are primarily funded from taxation, water and wastewater rates and stormwater charges by annual infrastructure contributions.

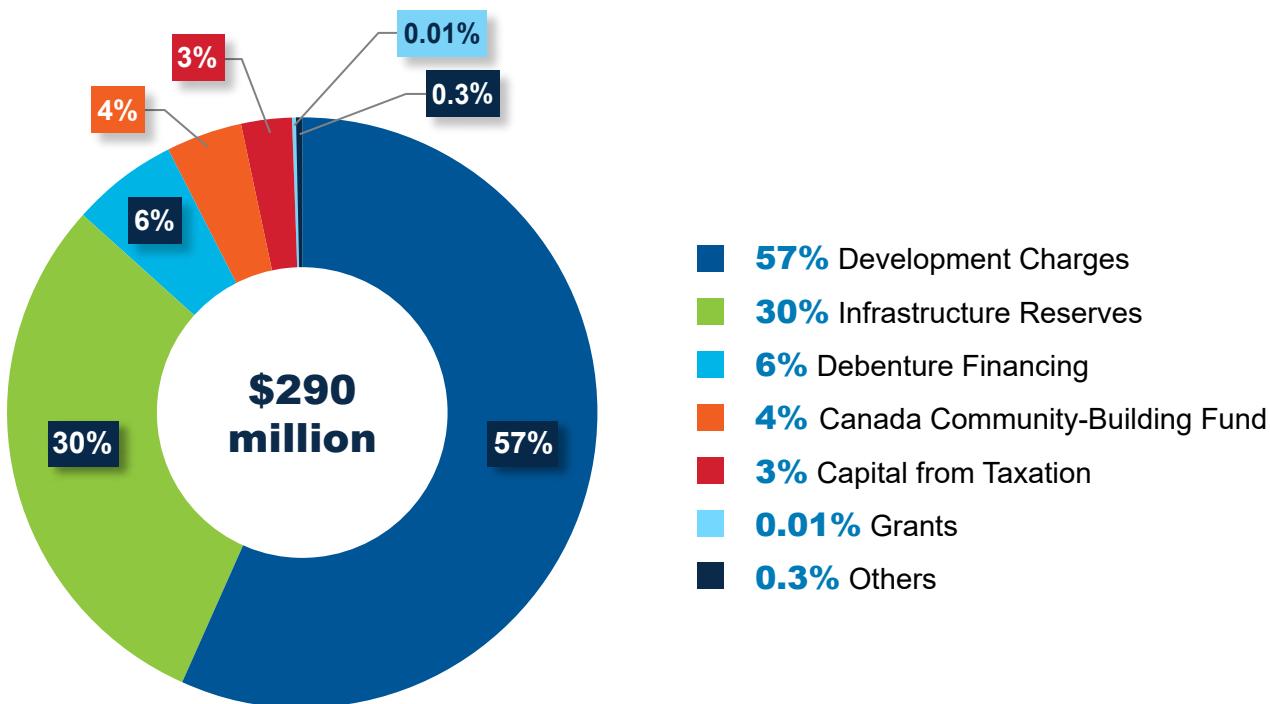
**Debenture financing** is primarily used for the City's road and bridge replacement program due to the substantial asset value and lengthy lifecycle.

**Capital from taxation** is an allocation from each year's operating budget to fund capital projects that are ineligible to be funded through Development Charges, reserves or debentures, either through legislation or the City's reserve policies.

**Canada Community-Building Fund** is a federally supported program, intended to support Ontario municipalities' investment in high-priority municipal infrastructure projects.

Other sources include funding from the Building Continuity Reserve, Recreation Land Reserve, grant programs, including the Housing Accelerator Fund, and recoveries from other sources.

## 2026 Capital Funding



## 2026 Budget and 2027 to 2030 Capital Plan

(\$M)	2026 Proposed Budget	2027 Planned	2028 Planned	2029 Planned	2030 Planned	Total
<b>Funding Sources</b>						
Development Charges	164.7	109.7	103.4	88.8	386.5	853.0
Infrastructure Reserves	87.5	46.5	58.6	46.7	55.0	294.2
Capital from Taxation	9.3	6.6	9.6	3.4	11.3	40.3
Debenture Financing	16.8	84.7	25.9	3.0	11.2	141.6
Canada Community-Building Fund	11.4	12.3	7.5	7.5	7.1	45.8
Grants	0.04	0.02	0.3	-	-	0.3
Others	0.8	1.3	0.5	0.3	0.3	3.1
<b>Total New Capital Projects</b>	<b>290.5</b>	<b>261.2</b>	<b>205.8</b>	<b>149.6</b>	<b>471.3</b>	<b>1,378.3</b>

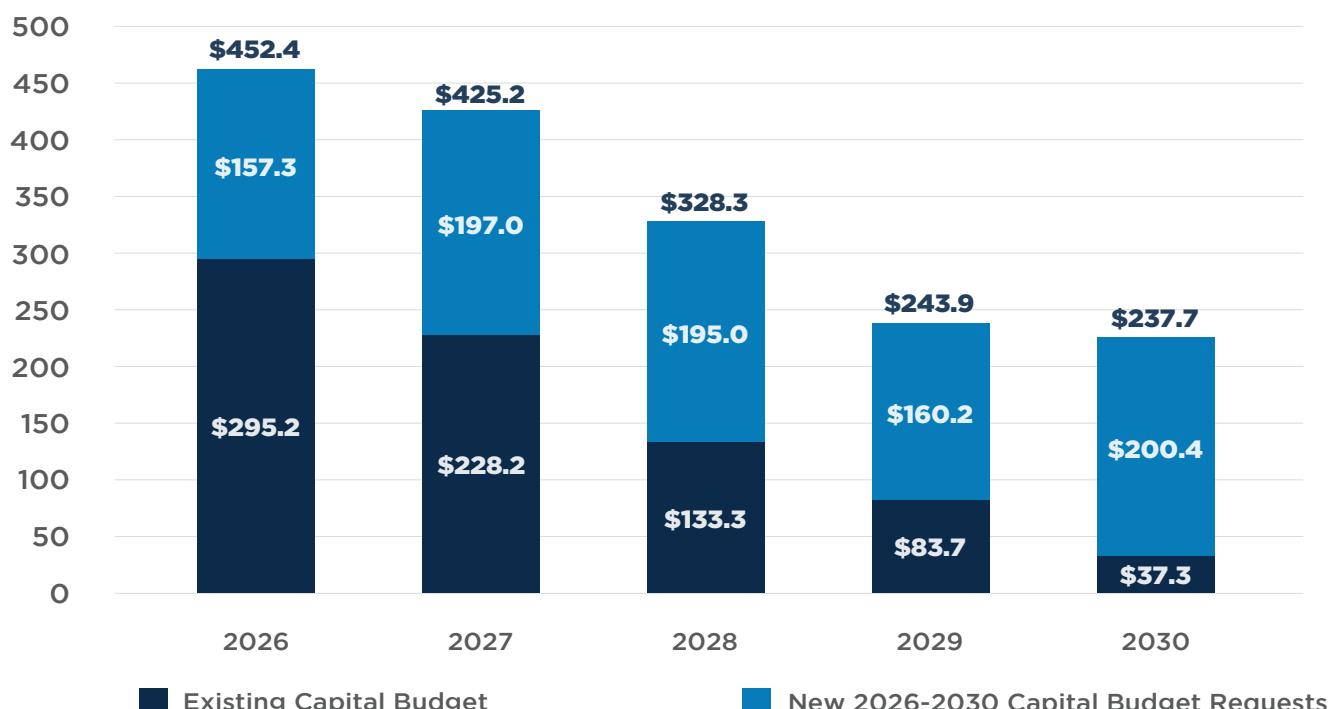
*Note: Some numbers may not add up due to rounding*

### Cash Flow

The following chart provides an estimate of the cash flow requirements of capital projects included in the 2026 Capital Budget. Typically, projects of significant size take multiple years to complete and remain a work in progress for several years. For such projects, expenditures occur over a period of multiple years. The projected 2026 cash flow from existing open projects and new proposed 2026 projects is estimated at \$452 million. Of the 2026 Capital Budget of \$290 million, approximately \$157 million is projected to be spent in 2026, with the balance anticipated to be spent in 2027 and beyond.

Capital spending is monitored closely, and the status of capital projects is reported to Council semi-annually via the Fiscal Health Reports.

### Projected Cash Flow of Existing Capital and 2026 Budget (\$M)



## Operating Impact of Capital Projects

Initial investments in capital infrastructure are fixed; however, the related ongoing operational and service costs place cumulative, lasting pressures on the operating budget. These include operational requirements, such as staff and associated operating costs of new infrastructure, incremental debt service costs and incremental infrastructure contributions, to begin saving for the repair and replacement of infrastructure. The future annual incremental operating budget implications associated with the 2027-2030 Capital Plan and 2026 large capital projects are estimated as follows.

## Operating Impacts Associated with the Capital Program

(\$M)	2027	2028
Staffing Costs	0.0	1.14
Operations and Maintenance Costs (including seasonal staffing)	0.0	0.31
<b>Total</b>	<b>0.0</b>	<b>1.45</b>



# The Sports Village

In December 2022, the City acquired The Sports Village, a premier sports and recreation facility that includes four NHL-sized ice rinks, five outdoor beach volleyball courts and a 30,000-square-foot outdoor sports park.

The Sports Village is self-funded by revenues generated from fees and charges for use of its facility and sale of food and beverages. Its operating and capital budgets, detailed below are separate from the City's overall tax-supported and rate-supported budgets.

## Operating Budget

The proposed 2026 Operating Budget allows The Sports Village to provide an all-season venue for recreational and social activities to more than two million visitors annually.

(\$M)	2024 Actual	2025 Projection	2026 Proposed Budget
<b>Revenues</b>	<b>5.91</b>	<b>6.16</b>	<b>6.45</b>
<b>Expenditures</b>			
Labour	1.85	1.88	2.10
Non-Labour*	2.80	2.75	2.87
Interest (Due to City of Vaughan)	-	-	-
Transfer to Capital	1.26	1.52	1.48
<b>Total Expenditures</b>	<b>5.91</b>	<b>6.16</b>	<b>6.45</b>
<b>Budgeted Full-Time Equivalents (FTEs)<sup>^</sup></b>	<b>12.0</b>	<b>12.0</b>	<b>14.0</b>

*The City of Vaughan acquired Sports Village in December 2022.*

*\* Non-labour includes cost of food and beverages, contractors/consultants, materials and supplies, communications, utilities and others.*

*<sup>^</sup> Additional two FTEs in 2026 due to new Facility Management Operations staffing model to maintain the facility.*

## Capital Budget

The proposed 2026 Capital Budget and 2027-2030 Capital Plan funds capital expenditures for repair and maintenance of the facility and replacement of other critical assets necessary to provide services and comply with health and safety and legislative requirements. Projects include replacing arena pads and rubber floors, repairing roof, and renovating washrooms.

(\$M)	2024 Actual	2025 Projection	2026 Proposed Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan
Capital Expenditures	1.2	1.1	1.3	1.7	1.9	2.7	1.7

# Transparency and Accountability

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One of the main purposes of this Budget Book is to help Council, residents and other stakeholders understand how the City's revenues and other sources of funds are allocated to programs, services, infrastructure building and maintenance, and reserves that help ensure the long-term financial sustainability of the City.

## Accrual Budget Presentation

This section demonstrates how the City's 2026 budget would appear using the full accrual presentation, which is the basis of accounting used for financial reporting and the differences with balanced budget prepared on the modified accrual accounting basis.

## Accounting Terminology

In an income statement or statement of operations, revenues are inflows of money that result from an organization's normal business operations, and expenses are outflows needed to support those operations.

**Cash** means, as the name suggests, actual flows of money received or distributed. Cash inflows and outflows are not the same as revenues and expenses: for example, cash flowing in from borrowing money is not revenue and cash flowing out to repay debt is not an expense.

**Accrual** means an organization recognizes revenues as they are earned, even if the cash has not been received, and expenses when they are incurred, even if the invoice has not yet been paid. For example, even if the City receives the final instalment of tax levy after Dec. 31, it is counted as revenue for the previous year.

**Full accrual** accounting treatment limits revenues and expenses to the definitions outlined above. As well, it capitalizes assets such as vehicles or buildings that are expected to last for more than a year. This means the upfront cost is shown on the statement of cash flows that year. A fraction of the cost, called amortization, is recorded as an expense each year the asset is expected to be in service. In the view of the Public Sector Accounting Board, amortization expense reflects the cost of using the asset for the year.

**Modified accrual**, as used in this budget, treats certain cash items, including borrowings, the initial cost of assets and debt repayments, as revenues and expenses, even though these would not meet the definitions above. However, it accrues these and other transactions by recognizing them at the time they happen, not when the cash is received or paid.

**Reserves** are funds set aside for designated purposes, which can reduce reliance on debt. The City builds up reserves to fund capital spending, provide flexibility against fluctuations in the tax levy and address future liabilities such as insurance claims.

## Reconciling Budgeting and Financial Reporting

There are important differences between how municipalities, including the City, present their plans at the beginning of the year in their budgets and then report on the results in their financial statements at year-end.

The budget is prepared on a modified accrual accounting basis. This follows the requirements of Ontario Regulation 284/09 of the *Municipal Act* and essentially requires municipalities to focus on cash. The budget balances major cash inflows against major cash outflows, with the property tax levy as the main lever available to the municipality to achieve the balance.

For the budget, cash inflows include not only items such as property taxes, user fees and fines, but also the proceeds of borrowings and draws from reserves. Similarly, cash outflows include operating expenses such as salaries and overhead, as well as repayment of debt and contributions to reserves. At the end of the year, if there is a positive balance, it is an “operating surplus;” if the balance is negative, an “operating deficit.”

Financial reporting at year-end is done on the full accrual accounting basis, per the accounting standards set by the Public Sector Accounting Board (PSAB) for governments in Canada and required by the Province. PSAB recommends financial statements be prepared on a full accrual basis. Under full accrual, any excess revenues over expenses results in an annual surplus.

The following table presents the City’s 2026 budget by function on a full accrual basis, i.e. the same way the actual results are reported in the financial statements.

## 2026 Budget (Full Accrual Basis)

(\$M)	2026 Budget
<b>Revenues</b>	
Net Taxation	255.0
User Fees and Charges	303.4
Transfer Payments/Grants	11.8
Development Contributions	164.7
Contributed Assets	338.6
Interest and Investment	27.1
Other Revenues	37.3
<b>Total Revenues</b>	<b>1,137.8</b>
<b>Expenses</b>	
General Government	131.0
Protection Services	112.0
Transportation Services	181.1
Environmental Services	293.1
Health Services	0.4
Social and Family Services	0.3
Recreation and Cultural Services	184.6
Planning Services	89.9
<b>Total Expenses</b>	<b>992.3</b>
<b>Surplus</b>	<b>145.5</b>

## Sources of Difference Between Modified and Full Accrual Budgets

There are essentially four ways in which the modified accrual budget differs from the full accrual budget: presentation, treatment of related entities, legislation and accrual.

### 1. Presentation

- In line with provincial requirements, the financial statements which the City provides in its annual report set out expense by function instead of department. The budget is presented by department.
- To allow better comparison to final results, the accrual-based budget is presented by function.
- These changes generally have no significant impact on the projected annual surplus.



## 2. Related entities

Financial reporting includes most financial transactions of related entities, such as corporations owned by City. The exception is transactions between related entities and the City, which are eliminated from the consolidated financial statements.

Three of the City's related entities and their activities are treated differently in the modified accrual budget:

- **TVC** is the official destination marketing organization for the City of Vaughan with the mission to market and promote Vaughan as a destination for tourists and business travellers to the city of Vaughan. It operates as a municipal service corporation wholly owned by the Corporation of the City of Vaughan. The primary income source of the Corporation is 50 per cent of the Vaughan Municipal Accommodation Tax (MAT), pursuant to applicable City By-law 029- 2019 and Ontario Regulations. The City collects 100 per cent of the MAT revenues and transfers 50 per cent to TVC, which is included in the modified accrual budget of the City as an expense. The cash inflows and outflows of TVC are, however, included in financial reporting. In the full accrual budget presented here, the funding is reflected as revenues in line with financial reporting. Details of how the spending is treated to be consistent with financial reporting appear under the Accrual section below.
- **VBEC** provides one-stop services for Vaughan's aspiring entrepreneurs and existing business owners. Through participation in the Ministry of Economic Development, Job Creation and Trade's (MEDJCT) Small Business Enterprise Centre program, VBEC receives provincial funding for issuing grants to qualified program participants. MEDJCT also provides partial funding for staffing and operations. The remainder of the staff funding is provided by the City through the Economic Development department. There is no budget for VBEC, but its expenses and revenues are reflected in the City's financial statements.
- **The Sports Village** (located at 2600 Rutherford Rd.) includes four NHL-sized ice rinks, five outdoor beach volleyball courts and a 30,000-square-foot outdoor sports park. The Sports Village is funded completely by revenues generated from fees and charges for services it provides including rental of facilities and advertising. The Sports Village also offers a full-service restaurant with meeting rooms and banquet facilities complete with an outdoor patio, food concessions with portable kiosks, full-service retail store and interactive games. In the full accrual budget presented here, revenues and expenses for The Sports Village are included, and have been reflected in the City's financial statements since 2023.



### **3. Legislative**

Ontario Regulation 284/09 under the *Municipal Act* allows municipalities to exclude from the budget expenses that do not require an immediate outlay of cash, as long as they inform their Council of the exclusion and its impacts.

Two important items that fall into this category are amortization and post-employment benefits expense, both of which must be included in reporting under full accrual treatment.

The City's 2026 Budget is developed excluding amortization expense and post-employment benefits. The costs and associated funding implications of budgeting for amortization and post-employment benefits would be significant. The main reasons for the differences are:

- The majority of the City's assets are initially funded by the development industry and treated as a contributed asset on the City's financial statements. The City is planning for the rehabilitation and replacement of assets as they age through its Corporate AMP. In addition, the City's Consolidated Reserve Policy requires that a portion of the expected replacement cost of these assets be raised through taxation each year to help smooth out potential large tax increases when replacements are required.
- The City funds its post-employment benefit costs from taxation as payments are made. On the City's annual audited financial statements, postemployment benefits represent the retirement benefits that have accrued over the service life of the City's employees to date, but not yet paid. These costs are then expensed over the life of employees as they render their service. This results in a large gap between current funding and the liability for post-employment benefits. The City is planning reserve contributions to ensure these costs are covered as they come due. Both items are included in the full accrual budget.

### **4. Accrual**

The modified accrual budget treats capital spending as an expense in the year it occurs. Under the full accrual method, qualified capital spending on tangible capital assets can be capitalized and amortized over the life of the asset instead of recognizing the entire cost in the year it occurred. Some capital spending in the modified accrual budget is reclassified at year-end as an operating expense. This impact is estimated in the full accrual budget.

Transfers from reserves and the proceeds of borrowing are not revenues, so they are removed from that category in moving from modified to full accrual. This has the effect of reducing budgeted revenues in full accrual and thus reducing the annual surplus.

Transfers and contributions into reserves and repayments of debt are not expenses under full accrual, so they are removed from expenses. This has the effect of reducing budgeted spending and thus increasing the surplus under full accrual. The adjustment for post-employment benefits discussed in the previous section takes into account other employee benefit obligations. This reflects the differing treatment between the budget and financial reporting of obligations related to the Workplace Safety and Insurance Board, long-term disability and extended sick leave. The City includes these items in the budget as an estimate of actual costs for the year. In financial reporting, a liability on the Statement of Financial Position sets out an estimate of total future costs, and the change in the estimate is recorded annually as an expense.

## Summary

While the accrual-based budget allows for greater comparability to final operating results in the statutory financial statements, it is important to keep in mind that the statutory financial statements include additional statements, such as cash flow, investments in new capital projects, amortization schedule and the change in the City's debt, that together provide a complete picture of financial results for the year.

In summary, the modified accrual budget essentially provides much of the same information as the full set of statements as the full set of statutory financial statements. It gives decision makers and other readers a clear picture of where cash resources are expected to come from, how much tax levy will be required and how resources will be applied to all activities, including capital and operations, to meet current and future needs. Budget figures also show the change from the previous year, which is helpful in highlighting expected annual increase or decreases in spending.

The following tables provide a reconciliation between the modified and full accrual budgets, including a detailed breakdown of expected results on the full accrual by function and by detailed revenue and expense item, which will allow an in-depth analysis of planned to actual results for the year.

## 2026 Statement of Financial Activities

### Reconciliation of 2026 Budget with PSAB (Full Accrual Basis)

(\$M)	Modified Accrual Budget			Adjustments	Full Accrual Budget
	Operating	Capital	Total		
<b>Revenues</b>					
2026 Budget	<b>652.3</b>	<b>290.5</b>	<b>942.8</b>		<b>942.8</b>
Transfer from Reserves			0.0	(133.5)	(133.5)
Proceeds from Issuance of Debt			0.0	(16.8)	(16.8)
Contributed Assets			0.0	338.6	338.6
TVC			0.0	0.0	0.0
VBEC			0.0	0.4	0.4
The Sports Village			0.0	6.5	6.5
<b>Total Revenues</b>	<b>652.3</b>	<b>290.5</b>	<b>942.8</b>	<b>195.1</b>	<b>1,137.8</b>
<b>Expenses</b>					
2026 Budget	<b>652.3</b>	<b>290.5</b>	<b>942.8</b>		<b>942.8</b>
Transfer to Reserves			0.0	(43.0)	(43.0)
Debt Principal Repayments			0.0	(7.5)	(7.5)
Amortization			0.0	88.7	88.7
Post Employment Benefits			0.0	4.8	4.8
TVC			0.0	(0.0)	(0.0)
VBEC			0.0	0.4	0.4
The Sports Village			0.0	6.3	6.3
<b>Total Expenses</b>	<b>652.3</b>	<b>290.5</b>	<b>942.8</b>	<b>49.5</b>	<b>992.3</b>
<b>Surplus</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>145.5</b>	<b>145.5</b>
	<b>Balanced Budget</b>				<b>Surplus</b>

## 2026 Statement of Financial Activities by Function 2025 Budget (Full Accrual Basis)

(\$M)	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services
<b>Revenues</b>						
Net Taxation	67.4	70.3	29.8	12.5	0.1	0.3
User Fees and Charges	2.0	23.5	0.0	218.1	0.2	0.0
Transfer Payments/Grants	0.2	0.0	6.5	0.0	0.0	0.0
Development Contributions	0.1	0.4	74.2	25.2	0.0	0.0
Contributed Assets	0.0	0.0	285.6	37.1	0.0	0.0
Interest and Investment	27.1	0.0	0.0	0.0	0.0	0.0
Other Revenues	24.3	1.6	4.4	0.5	0.1	0.0
<b>Total Revenues</b>	<b>121.1</b>	<b>95.8</b>	<b>400.5</b>	<b>293.3</b>	<b>0.4</b>	<b>0.3</b>
<b>Expenses</b>						
Salaries and Benefits	68.0	95.0	17.1	12.3	0.2	0.0
Interest Payments	4.1	0.0	0.0	0.0	0.0	0.0
Other Expenses	49.1	12.4	128.9	255.9	0.2	0.3
Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Amortization	8.8	3.2	34.9	24.7	0.0	0.0
Post Employment Benefits	1.0	1.5	0.2	0.2	0.0	0.0
<b>Total Expenses</b>	<b>131.0</b>	<b>112.0</b>	<b>181.1</b>	<b>293.1</b>	<b>0.4</b>	<b>0.3</b>
<b>Surplus (Deficit)</b>	<b>(9.9)</b>	<b>(16.2)</b>	<b>219.4</b>	<b>0.2</b>	<b>(0.0)</b>	<b>0.0</b>

(\$M)	Recreation and Cultural Services	Planning Services	TVC*	VBEC	The Sports Village	TOTAL
<b>Revenues</b>						
Net Taxation	67.1	7.6	0.0	0.0	0.0	255.0
User Fees and Charges	32.7	20.4	0.0	0.0	6.5	303.4
Transfer Payments/Grants	4.7	0.0	0.0	0.4	0.0	11.8
Development Contributions	23.8	41.0	0.0	0.0	0.0	164.7
Contributed Assets	15.9	0.0	0.0	0.0	0.0	338.6
Interest and Investment	0.0	0.0	0.0	0.0	0.0	27.1
Other Revenues	3.2	3.3	0.0	0.0	0.0	37.3
<b>Total Revenues</b>	<b>147.3</b>	<b>72.3</b>	<b>0.0</b>	<b>0.4</b>	<b>6.5</b>	<b>1,137.8</b>
<b>Expenses</b>						
Salaries and Benefits	76.7	45.3	0.9	0.3	2.1	317.9
Interest Payments	0.0	0.0	0.0	0.0	0.0	4.1
Other Expenses	83.3	43.5	(0.9)	0.1	4.2	576.9
Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Amortization	17.1	0.0	0.0	0.0	0.0	88.7
Post Employment Benefits	1.2	0.7	0.0	0.0	0.0	4.8
<b>Total Expenses</b>	<b>178.3</b>	<b>89.5</b>	<b>(0.0)</b>	<b>0.4</b>	<b>6.3</b>	<b>992.3</b>
<b>Surplus (Deficit)</b>	<b>(31.0)</b>	<b>(17.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>145.5</b>

\*Note: 2026 Budget for TVC is based on preliminary estimate, pending TVC Board approval.  
Some numbers may not add up due to rounding



Alvaro

# Financial Sustainability

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The 2026 Budget and 2027-2030 Capital Plan supports financial sustainability by ensuring the City has the enduring ability to deliver the level and types of programs and services residents want, while proactively assessing and managing the associated risks at an acceptable level of taxation and fees.

The City continues to use the Fiscal Framework to guide budget development. The Fiscal Framework is intended to provide a conceptual and principle-based approach to decision-making that considers the short and long-term impacts of financial decisions.

One of the main elements of the Fiscal Framework is the Long-Range Fiscal Plan and Fiscal Impact Model, which has been completed by staff and an external consultant. The key findings were presented to Council in early Dec. 2022.

The goal of the Long-Range Fiscal Plan is to assist staff in assessing the current and future financial position of the City. The Fiscal Impact Model considers assumptions related to growth, development, asset management, and operating costs to inform growth assessment and revenues, operational impacts related to growth, reserve management, long-term cash flow and tax levy requirements to support growth and asset needs. The Fiscal Impact Model was used to inform development of the 2026 Budget and 2027-2030 Capital Plan by projecting forecasts into the longer-term future and proactively managing pressures before they occur to keep tax rates affordable.

Another element of the Fiscal Framework is the development of policies to support fiscally prudent decision-making in the future. The Long-Range Fiscal Plan will aid in determining how these fiscal policies will be structured to support the long-term needs of the City.

## **Reserves and Reserve Funds**

Reserves and reserve funds are fundamental to the City's long-term financial sustainability and overall financial health. The City's reserves and reserve funds are classified as either obligatory or discretionary.

**Obligatory Reserves** are funds kept separately from general municipal revenues for specific purposes in accordance with provincial statutes or other legal agreements. There are strict rules and restrictions around the collection and use of these reserves. The City's Obligatory Reserves include City-wide Development Charges Reserves, Area Specific Development Charges Reserves, Restricted Grant Funding and Other Obligatory Reserves.

**Discretionary Reserves** are funds set aside at the discretion of Council to ensure funds are available to finance a future expenditure. The City's Consolidated Reserve Policy requires that the total sum of discretionary reserve balances be maintained at a minimum of 50 per cent of total City own source revenues. These funds provide the City with financial flexibility in order to safeguard against economic downturns and to help smooth significant expenses over time. The City's Discretionary Reserves include Sustainability Reserves, Infrastructure Renewal Reserves, Corporate Reserves and Special Purpose Reserves.

## Reserve Balance Forecast

The below table provides a forecast of the reserve balances based on anticipated cashflows.

(\$M)	2025 Opening Balance	2025 Projected Ending Balance	2026 Projected Ending Balance	2027 Projected Ending Balance	2028 Projected Ending Balance	2029 Projected Ending Balance	2030 Projected Ending Balance
<b>Obligatory</b>							
Area Specific Development Charges	11.1	18.3	18.4	18.4	18.5	18.6	18.6
Development Charges	534.6	385.6	180.4	60.8	18.8	66.9	285.2
Restricted Grants	33.2	32.7	45.8	54.2	51.7	42.7	45.0
Other*	176.2	174.0	170.2	162.8	161.9	161.9	164.7
<b>Subtotal</b>	<b>755.1</b>	<b>610.6</b>	<b>414.8</b>	<b>296.2</b>	<b>250.8</b>	<b>290.0</b>	<b>513.5</b>
<b>Discretionary</b>							
Capital from Taxation	16.4	10.1	2.7	(0.7)	(7.5)	(9.4)	(9.1)
Corporate	52.5	54.5	55.9	57.4	59.0	60.6	62.2
Infrastructure**	301.5	294.5	238.7	203.4	192.5	188.7	197.3
Special Purpose	23.8	16.5	16.0	15.5	15.3	15.1	15.2
Sustainability	128.6	135.5	136.7	142.1	151.5	161.7	169.7
<b>Subtotal</b>	<b>522.8</b>	<b>511.1</b>	<b>450.0</b>	<b>417.7</b>	<b>410.7</b>	<b>416.7</b>	<b>435.4</b>
<b>Grand Total</b>	<b>1,277.9</b>	<b>1,121.7</b>	<b>864.8</b>	<b>713.8</b>	<b>661.5</b>	<b>706.8</b>	<b>948.9</b>

\* Other includes Sub-Divider contributions, Cash-in-Lieu of Parkland and Section 37 reserves

\*\* Infrastructure includes Rate-Based reserves (Water, Wastewater and Stormwater)



## Managing Assets and Infrastructure

The City relies on a large portfolio of assets and infrastructure to deliver its services to the public, including:

- 2,150 lane-kilometres of roads.
- 3,400 kilometres of underground mains to carry water, wastewater and stormwater.
- 230 parks with sports fields, splashpads, skateboard parks, trails and other recreational facilities.
- 415 vehicles (emergency and non-emergency).
- 105 buildings, which includes community centres, activity centres, seniors' centres, libraries, fire stations, administration and operations buildings.
- 215 bridge and major culvert structures.

If the City was to replace all its existing assets, it would cost approximately \$8.6 billion. Although these assets do not need to be replaced all at once, it takes significant planning to ensure the required funds are available when renewals and replacements are due.

Ontario Regulation 588/17 requires all municipalities to forecast any asset funding shortfalls in its AMP by July 1, 2025. In 2019, Vaughan Council approved the City's Corporate Asset Management (CAM) suite of policies setting a clear mandate for the City's asset management journey moving forward. With the approval of these critical policies, the CAM team has been developing and refreshing the City's CAM Strategy and Plans to ensure delivery of asset management services are aligned with the approved City policies and Provincial legislation – O.Reg 588/17.



## An AMP:

- assesses the condition of the asset inventory and its adequacy to provide services at Council-approved levels.
- incorporates a Lifecycle Management Strategy for effective stewardship of infrastructure assets in order to maximize benefits and manage risk.
- includes cost estimates for lifecycle activities and a Financial Strategy to fund them over the long-term.

The City completed AMPs for core assets (water, wastewater, stormwater, roads and bridges) and non-core assets (facilities, parks, forestry, active transportation, traffic control, streetlights, fleet and fire), which are available on the City's website and were approved by Vaughan Council in June 2025. Staff are in the process of preparing annual AMP updates and 10-year capital programs, in accordance with regulatory requirements.

Results of the AMPs for core and non-core assets include:

- the City's assets and infrastructure are aging.
- expected useful life across all categories is decreasing.
- as assets age, the percentage of the City's total assets in fair or poor condition continues to increase.
- assets in fair or poor condition require additional investment to maintain them in a state of good repair.
- without additional investment, assets deteriorate, which increases risks to health and safety, impacts service levels and costs more to maintain in the future.
- increasing long-term annual reserve contributions is key to ensuring financial sustainability.

Information from the AMPs was incorporated into the Long-Range Fiscal Plan, identifying investments and funding required to keep the City's assets in a state of good repair. Over the next few years, the City will develop a long-term fiscal strategy to manage infrastructure needs to ensure long-term financial sustainability.

The CAM team will continue to lead several city-wide technology improvements. This includes the continued development of the Corporate Work Order Management System and the associated Decision Support System. These improvements will enable the City to make better asset investment decisions, balancing service levels, risk and financial sustainability.



## Managing Debt

Debt financing is a mechanism to fund growth, replacement and enhancement-related capital projects. In 2020, the City of Vaughan established its first ever Debt Policy to provide guidelines and appropriate controls to govern the issuance and management of debt. Generally, debt is best used for capital projects that provide benefits to residents over a long period of time and, therefore, it is appropriate to spread the cost over the benefit period. The majority of debt issued is repaid over a period of 10 years; however, there are instances when debt can be amortized over longer periods (e.g. 20 years) due to the cost and nature of the asset to be financed. Updates to the Debt Policy were made in 2024 to provide clearer and more stringent guidelines to the types of capital assets that can be financed by debt and minimum thresholds for issuing debt that further safeguard the financial health of the City.

The City strives to manage the debt in a financially sustainable way by ensuring debt obligations will not compromise long-term financial stability of the City and will not place an undue burden on residents and businesses.

The City identified debenture financing as a viable funding source for the following type of large priority projects/programs with limited funding sources

- Major infrastructure renewal programs with long-term lifecycle – e.g. Roads Replacement Program, Water/Wastewater Program
- Development Charge projects required to be constructed before Development Charge revenues are earned – e.g. Black Creek Channel and Pond, Fire Stations
- Service enhancement or growth-related projects that are ineligible for Development Charge funding – e.g. VMC YMCA and recreation space
- Projects that will bring future cost savings and cost avoidance – e.g. LED Energy Retrofit

As outlined in the updated Debt Policy, debt will be issued as required for projects with actual spending of which a total minimum of \$10 million is funded by debt, and minimum of \$100,000 for each individual project funded by debt to ensure the City has sufficient cash flow to fund all previously approved projects and those approved in the 2026 Capital Budget.

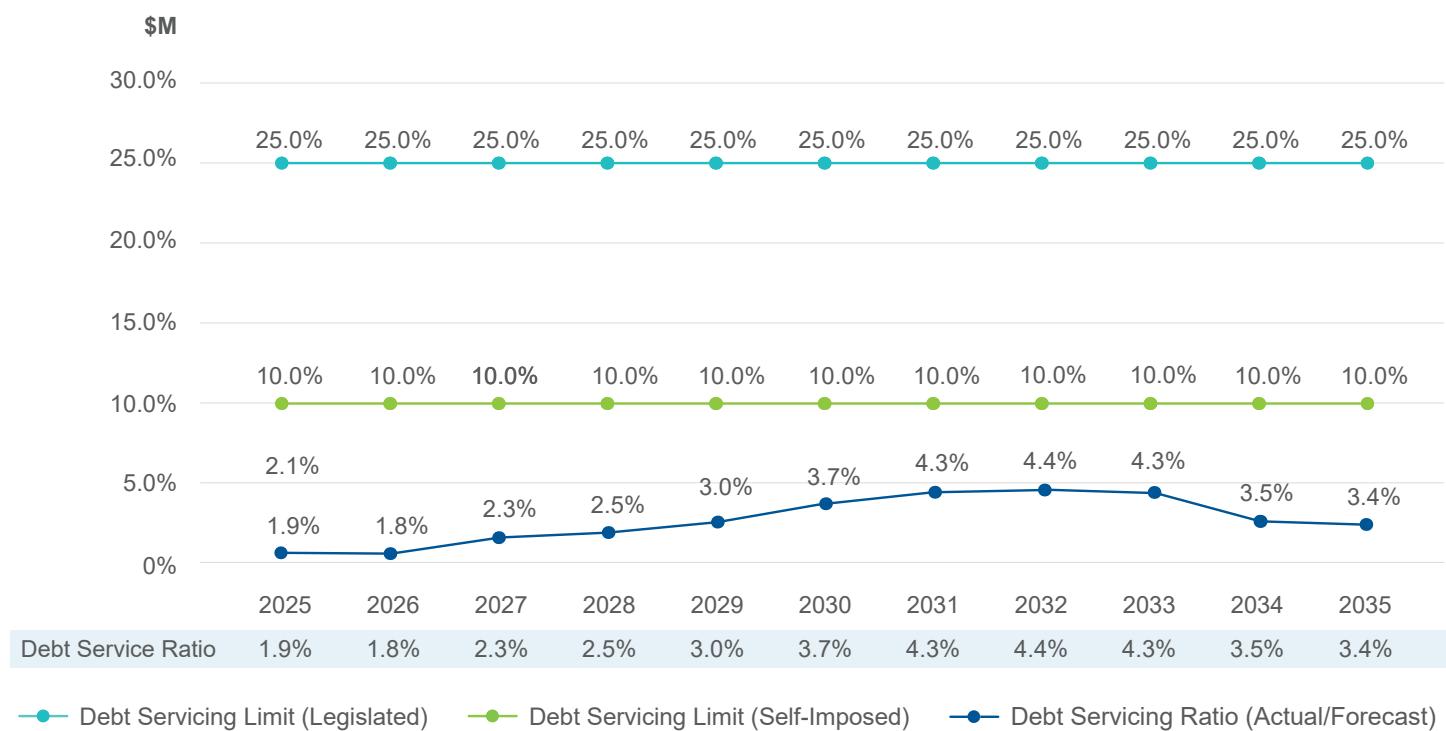
## Debt Repayment Schedule

(\$M)	Fiscal Year											Total 2025-2035
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
<b>Opening Balance</b>	<b>96.6</b>	<b>89.2</b>	<b>115.4</b>	<b>122.1</b>	<b>145.5</b>	<b>177.8</b>	<b>201.3</b>	<b>195.7</b>	<b>179.0</b>	<b>158.1</b>	<b>140.6</b>	<b>96.6</b>
Additional Debt Issued/Guaranteed		33.6	15.9	34.1	46.2	41.7	16.3	6.8	3.3	3.2	1.0	202.0
<b>Debt Servicing Costs:</b>												
Principle	7.3	7.4	9.2	10.7	13.9	18.1	21.9	23.5	24.2	20.7	21.1	178.1
Interest	4.2	4.1	5.3	5.9	7.1	8.9	10.4	11.0	11.1	9.1	9.2	86.3
<b>Total Debt Servicing Costs</b>	<b>11.6</b>	<b>11.5</b>	<b>14.5</b>	<b>16.6</b>	<b>21.0</b>	<b>27.0</b>	<b>32.4</b>	<b>34.5</b>	<b>35.3</b>	<b>29.8</b>	<b>30.2</b>	<b>264.4</b>
<b>Ending Balance</b>	<b>89.2</b>	<b>115.4</b>	<b>122.1</b>	<b>145.5</b>	<b>177.8</b>	<b>201.3</b>	<b>195.7</b>	<b>179.0</b>	<b>158.1</b>	<b>140.6</b>	<b>120.5</b>	<b>120.5</b>

The *Municipal Act* allows for up to 25 per cent of annual municipal own source revenue to be allocated to debt payments.

Own source revenue includes taxation and user fees, but excludes grants from other levels of government, transfers from reserves and reserve funds, and the proceeds from the sale of real property. The City's 2025 annual debt repayment limit determined by the Ministry of Municipal Affairs and Housing is \$135.0 million. The City will receive its 2026 annual debt limit in early 2026. The City's Debt Policy sets limitations on the use of debt in order to retain financial flexibility by avoiding long-term commitments for interest payments. The Debt Policy limits debt to a maximum of 10 per cent of the City's own source revenue, which is significantly lower than the Province's 25 per cent maximum. For 2026, the City's total debt charges are estimated at approximately \$11.5 million, which equates to 1.9 per cent of the estimated 2026 City's total own source revenue.

## Debt Servicing Ratio



## Financial Policies

The City has adopted several policies over time to help guide financial decisions. These policies represent sound financial management, as attested by the City's relatively strong financial position, demonstrated in part by the following:

- sound liquidity supported by diversified investment portfolio
- consistently positive operating outcomes
- prudent and long-term fiscal management
- solid governance framework and management practices
- diversified and expanding economy

The City continues to undertake a comprehensive review and update of its fiscal policies to ensure that they remain consistent with the Financial Sustainability Guiding Principles. Some of the key categories of fiscal policies that have been recently reviewed and updated are listed below.

### Investment Policy

The updated Investment Policy was approved by Policy Committee in Aug. 2025. The policy provides a governance framework for the prudent management of the City's surplus funds and investment portfolio, within an acceptable risk tolerance level and in accordance with existing legislation. Administrative updates were made to provide additional options for investments based on time-horizons. Upper limits for maturities on investments in the long-term portfolio were increased from 8 to 10 years for the weighted average of the portfolio, and from 10 to 15 years for individual investments. In addition, names of individual banks and financial institutions with which the City is authorized to transact have been removed and replaced with "all Schedule I, II and III banks and other appropriate financial institutions in accordance with Ontario Regulation 438/97." These changes provide additional options and flexibility for the City to potentially earn higher returns while continuing to preserve capital and maintain liquidity to meet operating requirements.





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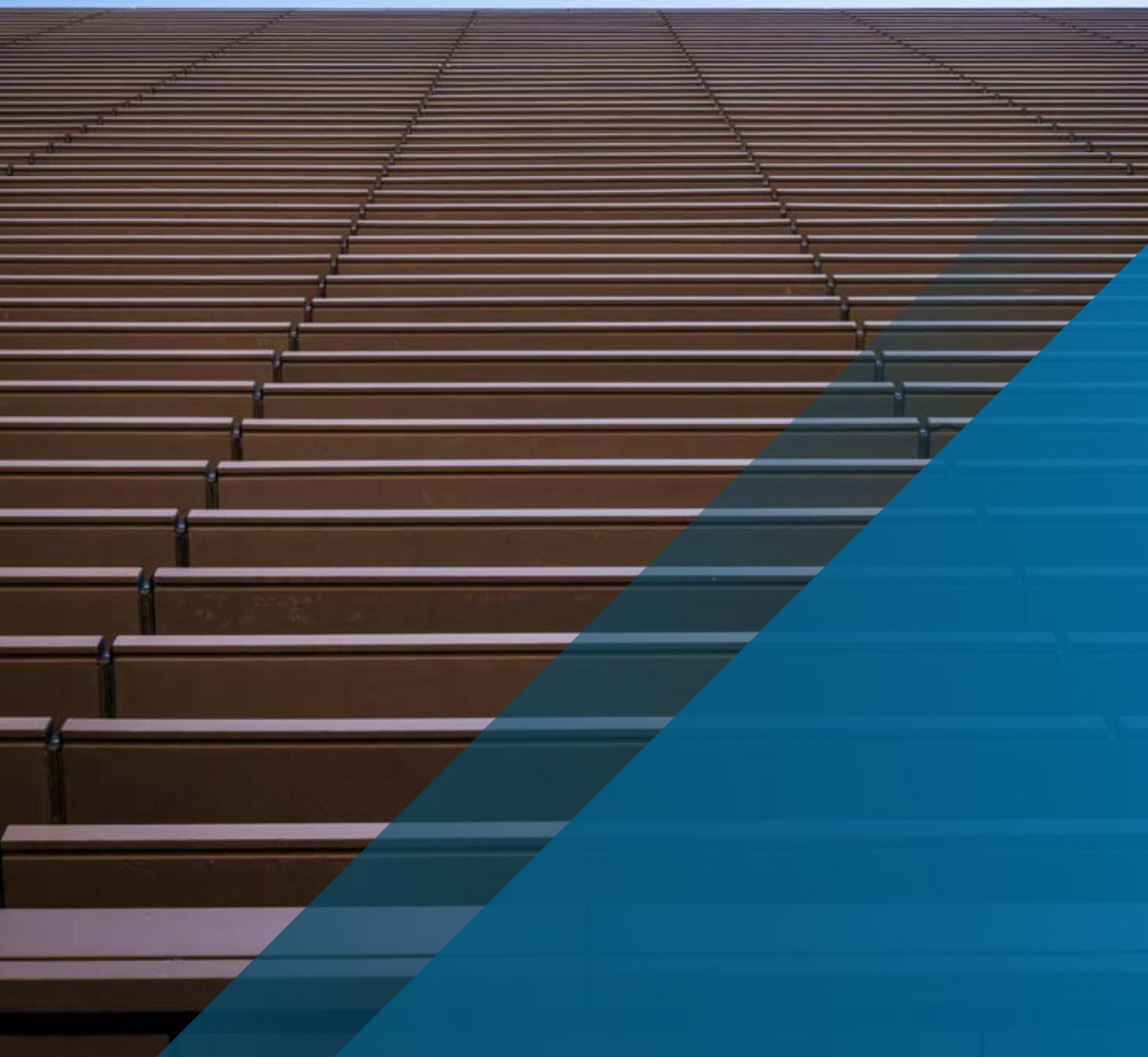
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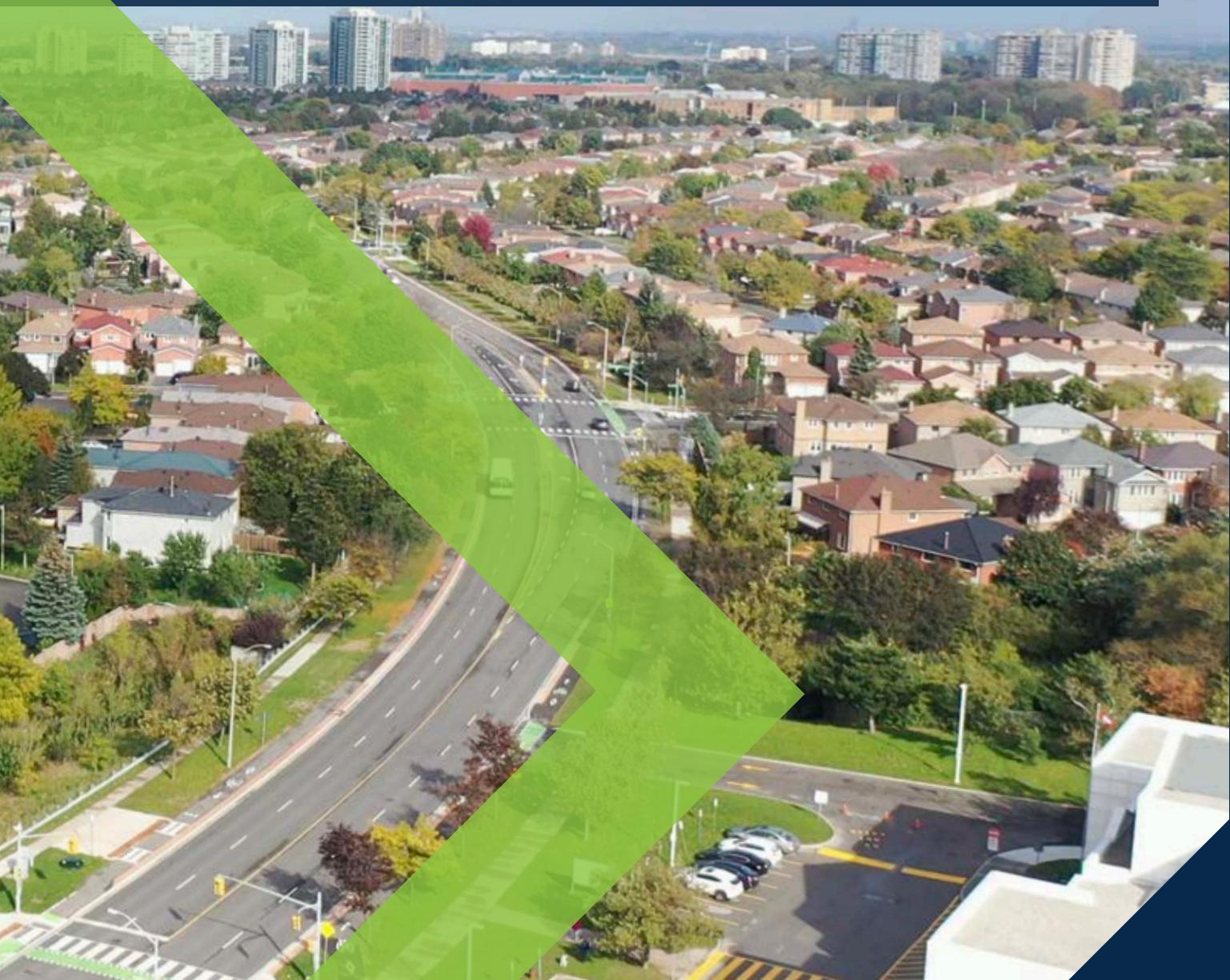
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# **DELIVERING A SAFE, SECURE AND AFFORDABLE COMMUNITY FOR YOU**



**2026 Budget and  
2027-2030 Capital Plan**



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# Community Services

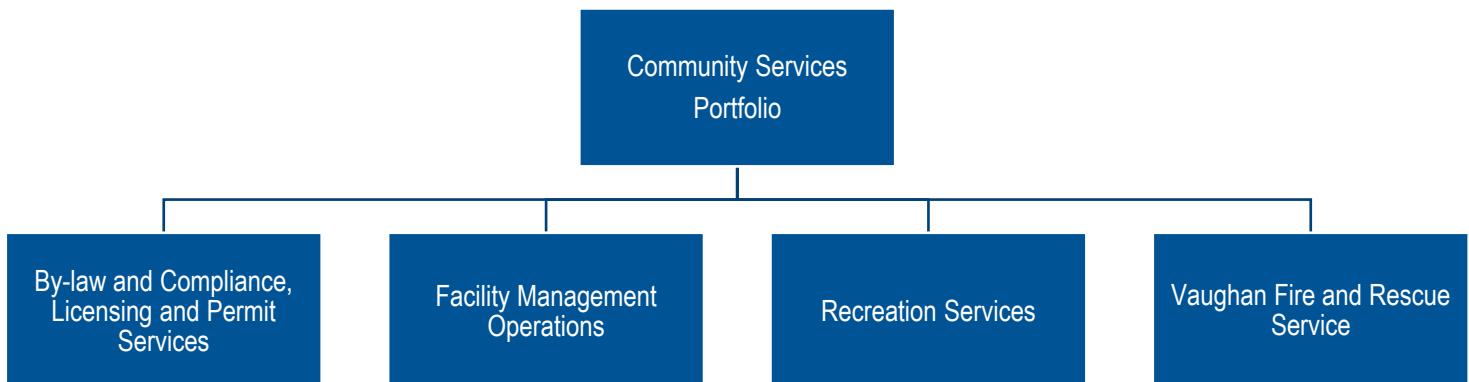
# Community Services



## Portfolio Overview

Community Services prides itself on carrying through the 2022-2026 Term of Council Service Excellence Strategic Plan for the betterment of the city and the residents we serve. This includes the safety of Vaughan's residents and businesses by delivering education, inspection, enforcement, emergency response, property management and community relations with the City, as well as delivering diverse and inclusive recreation opportunities, services and events that enhance the quality of life and leisure time of Vaughan's diverse community.

Comprised of By-law and Compliance, Licensing and Permit Services, Facility Management Operations, Recreation Services, and Vaughan Fire and Rescue Service, the Community Services Portfolio manages hundreds of services in its commitment to serving Vaughan residents and businesses. The portfolio provides responsive, reflective and innovative programs, services and events that promote active, vibrant and safe neighbourhoods, while meeting the community's evolving needs at the same time as keeping pace with population growth and changing demographics.



## 2024-2026 Financial Summary

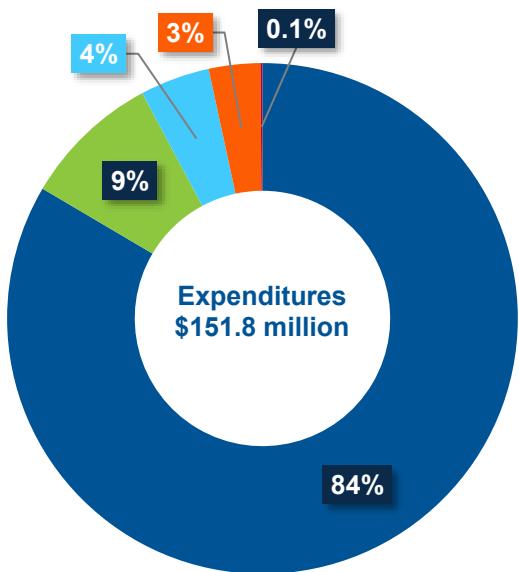
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	27.5	28.4	33.3
Licenses, Permits and Fines	8.2	7.7	9.6
Internal Recovery	0.9	2.5	1.1
Other	1.6	0.9	1.0
<b>Total</b>	<b>38.2</b>	<b>39.4</b>	<b>45.0</b>
<b>Expenditures</b>			
Labour	105.6	113.5	126.7
Contracts, Materials and Supplies	6.0	5.8	6.7
Small Tools and General Maintenance	5.5	4.8	4.9
Fuel	0.2	0.2	0.2
Other	12.6	13.1	13.3
<b>Total</b>	<b>129.9</b>	<b>137.4</b>	<b>151.8</b>
<b>Net Operating (\$M)</b>	<b>91.7</b>	<b>98.0</b>	<b>106.8</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>702.9</b>	<b>715.2</b>	<b>723.5</b>
<b>Capital Plan (\$M)</b>	<b>30.5</b>	<b>60.1</b>	<b>27.3</b>

Note: Where applicable, water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

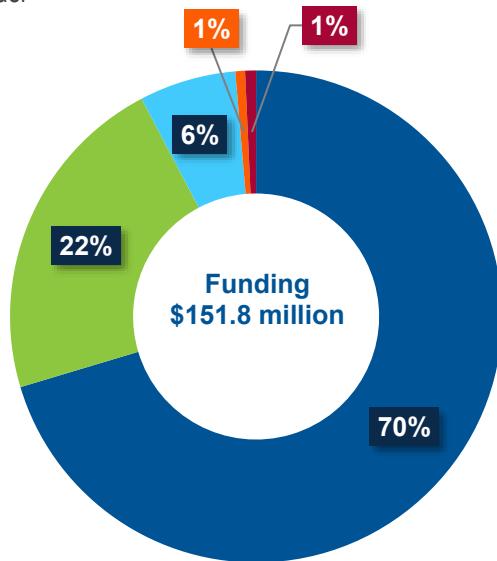


# Operating Summary

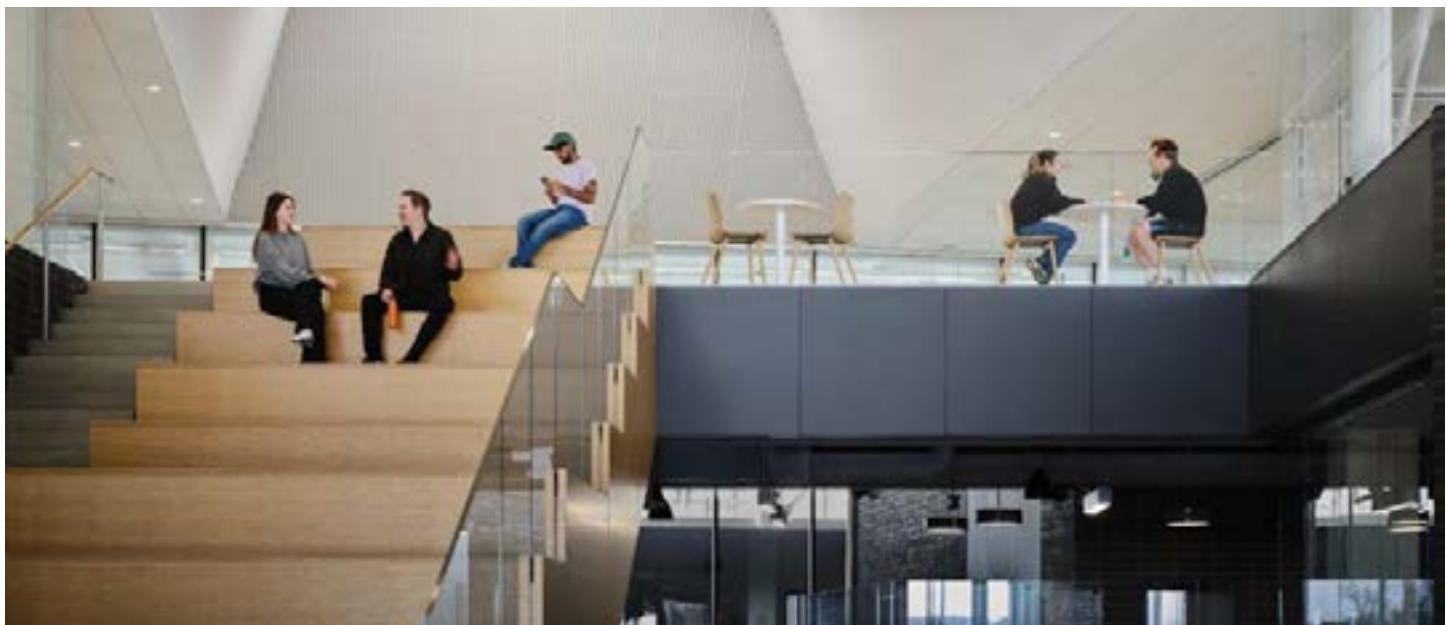
## 2026 Operating Budget



- Labour
- Other
- Contracts, Materials & Supplies
- Small Tools & General Maintenance
- Fuel



- Taxation
- User Fees
- Licences, Permits & Fines
- Other
- Internal Recovery



# Deputy City Manager – Community Services

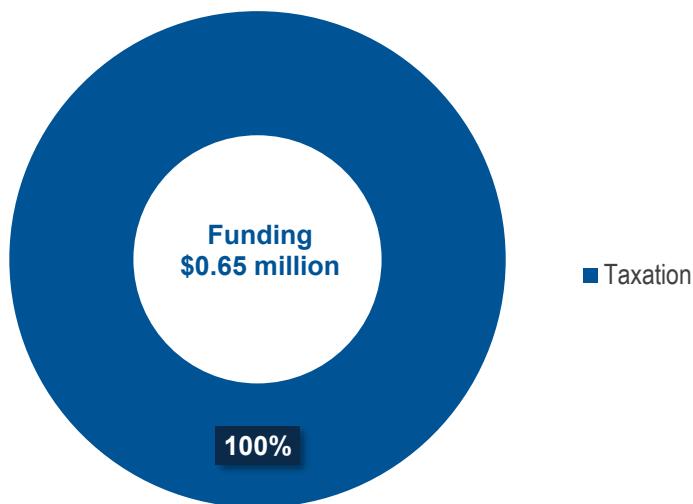
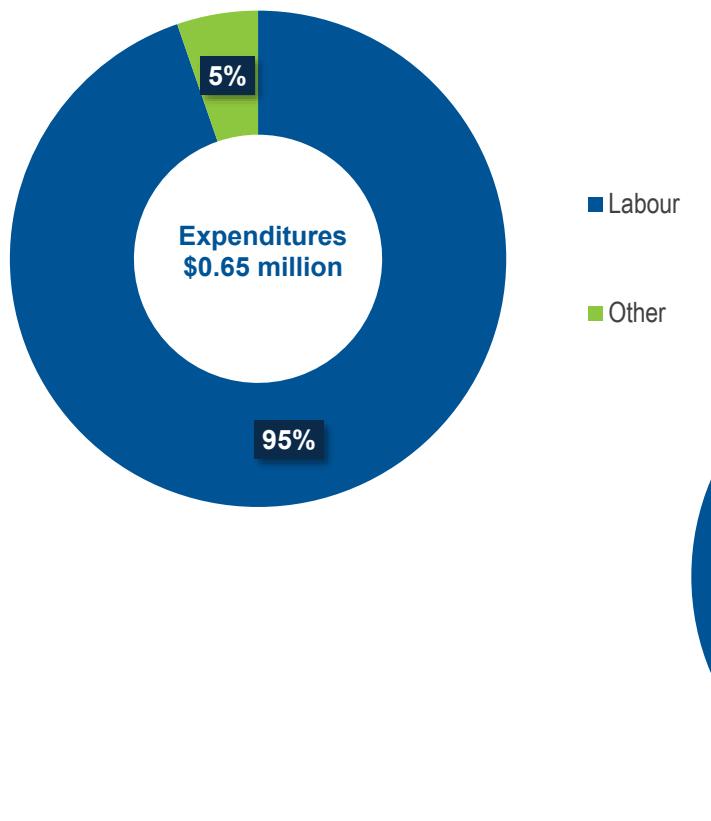


## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
<b>Total</b>	-	-	-
<b>Expenditures</b>			
Labour	0.46	0.58	0.61
Other	0.02	0.05	0.03
<b>Total</b>	<b>0.48</b>	<b>0.63</b>	<b>0.65</b>
<b>Net Operating (\$M)</b>	<b>0.48</b>	<b>0.63</b>	<b>0.65</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Capital Plan (\$M)</b>	-	-	-

# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

The increase in the 2026 operating budget is due to salary progressions.

Net Operating Budget (\$M)	2025	2026
Opening		0.63
New/Growth		0.02
Transfers/Other		-
<b>Total</b>	<b>0.63</b>	<b>0.65</b>

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		2.0
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>2.0</b>	<b>2.0</b>



# By-law and Compliance, Licensing and Permit Services



## Department Overview

The mission of By-law and Compliance, Licensing and Permit Services (BCLPS) is to protect the health, safety and well-being of the community through a regulatory framework that supports the Term of Council priorities. BCLPS realizes this mission through three business units:

1. Enforcement Services
2. Animal Services
3. Policy and Business Planning, including Client Services

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Licenses, Permits and Fines	8.2	7.7	9.6
Contracts	0.9	0.8	1.0
Internal Recovery	0.3	1.8	0.4
<b>Total</b>	<b>9.4</b>	<b>10.3</b>	<b>11.0</b>
<b>Expenditures</b>			
Labour	9.8	13.0	13.3
Contracts and Supplies	0.4	0.2	0.3

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Fuel	0.2	0.1	0.2
Other	0.7	0.8	0.6
<b>Total</b>	<b>11.0</b>	<b>14.2</b>	<b>14.4</b>
<b>Net Operating (\$M)</b>	<b>1.6</b>	<b>3.9</b>	<b>3.4</b>
 <b>Budgeted Full-Time Equivalents (FTEs)</b>	 <b>89.1</b>	 <b>104.4</b>	 <b>99.4</b>
 <b>Capital Plan (\$M)</b>	 <b>5.4</b>	 <b>26.2</b>	 <b>0.4</b>

Note: Where applicable, water/wastewater/stormwater, automatic speed enforcement and other recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Calls for Service – Animal Services	13,406	13,642	12,354	12,725
BCLPS Enforcement Services Case Files Opened	112,139	10,286	11,914	12,272
Total Service Requests	25,545	23,928	24,268	24,997

In 2024 and the first half of 2025, animal control, parking and property-related matters continued to generate the highest volume of calls for service across all areas of enforcement. To strengthen citizen service, BCLPS has dedicated resources to developing and implementing a number of proactive measures, such as enhanced website content and public education campaigns, to raise awareness of City by-laws and community standards. A decrease in the number of BCLPS enforcement services case files opened between 2023 and 2024 is reflective of an update in reporting to more accurately reflect the number of case files opened under the Backflow Prevention By-law. However, even with the update to the 2024 case files, as of the end of Q2 2025, BCLPS is on track to realize a 1.5 per cent year-over-year case file volume increase, which reflects the reporting changes and initiatives designed to mitigate by-law contraventions.



## 2025 Key Results

- As of June 30, the BCLPS team responded to 12,134 service requests.
- Amended the City's Nuisance By-law in June 2025, to prohibit loitering on roadways and within sight triangles and to address deceptive solicitation, which will address the concerns identified by Vaughan Council and enhance the City's ability to enforce the by-law.
- Collaborated with the York Regional Police to develop and execute a co-ordinated response to community safety needs, namely response to large-scale events and protests at vulnerable social infrastructure sites.
- Development of the Vital Services By-law to enable the City to quickly address the restoration of vital services for tenants, including heat, cooling, water and energy.
- Launched the Refreshment Vehicles in City Parks program to support small local businesses and enhance park user experience.
- The City and York Regional Police were awarded the 2025 Ontario Association of Chiefs of Police Traffic Safety Excellence Award for their collaborative and innovative work on Operation Silent Night. Launched in response to the growing threat of illegal and dangerous car rallies in Vaughan, Operation Silent Night represents a comprehensive and highly effective approach to traffic safety, crime prevention and public order.

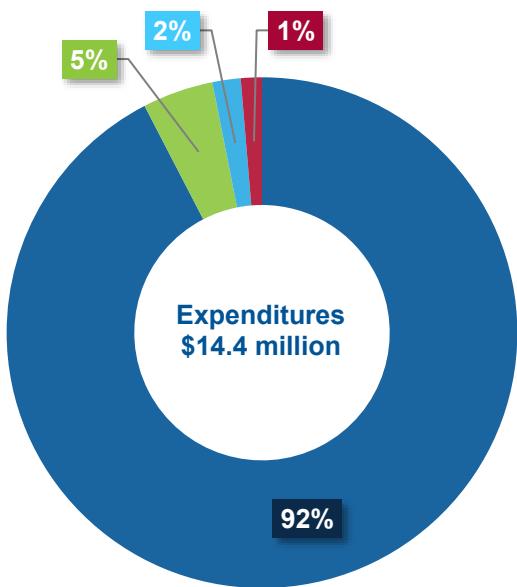
## 2026 Key Objectives

- Continue to assess by-law efficacy and relevance.
- Provide input and support to Infrastructure Delivery to complete the design phase of the new Vaughan Animal Services Operations Centre and Shelter.
- Respond to emerging community safety and well-being issues by providing support to key City initiatives.
- Create streamlined services through technological innovation.

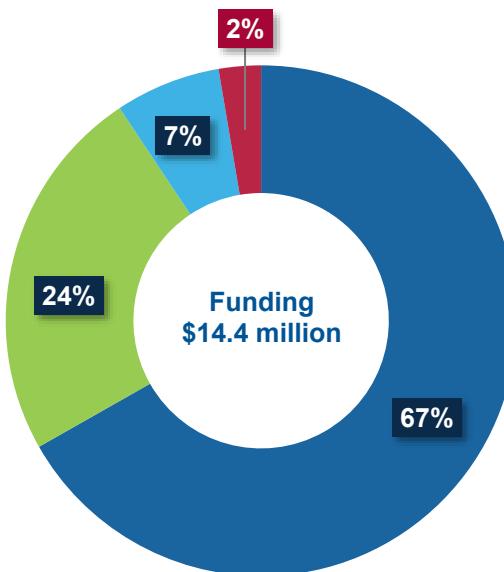


# Operating Budget

## 2026 Operating Budget



- Labour
- Other
- Contracts and Supplies
- Fuel



- Licences, Permits & Fines
- Taxation
- Contracts
- Internal Recovery

## BUDGET CHANGES

The decrease in the 2026 operating budget is driven by an increase in user fee revenues, partially offset by labour progressions and additional resource request.

Net Operating Budget (\$M)	2025	2026
Opening		3.9
New/Growth		(0.5)
Transfers/Other		-
<b>Total</b>	<b>3.9</b>	<b>3.4</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		104.4
New/Growth		2.0
Transfers/Other		(7.0)
<b>Total</b>	<b>104.4</b>	<b>99.4</b>

Note: The reduction of 7 FTEs is due to the termination of the Automated Speed Enforcement program.

## NEW REQUESTS

There is one new 2026 request for BCLPS:

- A Registered Veterinary Technician (RVT) will support the City's Animal Services operations by providing in-house medical procedures and animal care that are currently performed under contract by external veterinary clinics. The RVT will also assume certain veterinary-related duties currently undertaken by management, including in-field medical assessments, transfer assistance and clinical support.

This position will generate cost savings by reducing reliance on contracted veterinary services, lowering expenditures on external procedures and microchipping, and optimizing the use of veterinary supplies. In-house expertise will improve the overall health and welfare of shelter animals, leading to increased adoption rates, reduced length of stay and more efficient service delivery. Additionally, by assuming medical-related duties, the RVT will enable staff to focus more on enforcement activities, which is anticipated to result in higher penalty revenue.

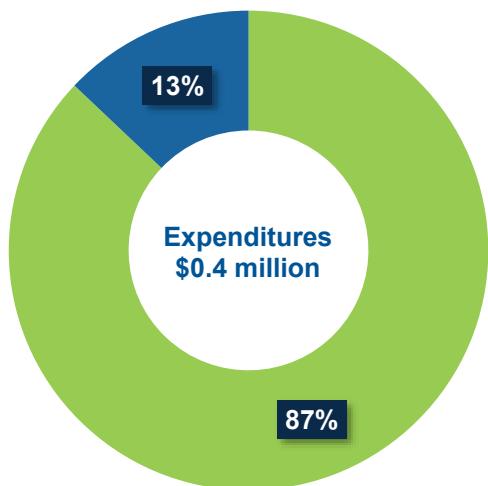
Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
040-1-2026 Registered Veterinary Technician		1.0	0.13	-
<b>Total</b>		<b>1.0</b>	<b>0.13</b>	<b>-</b>



# Capital Budget

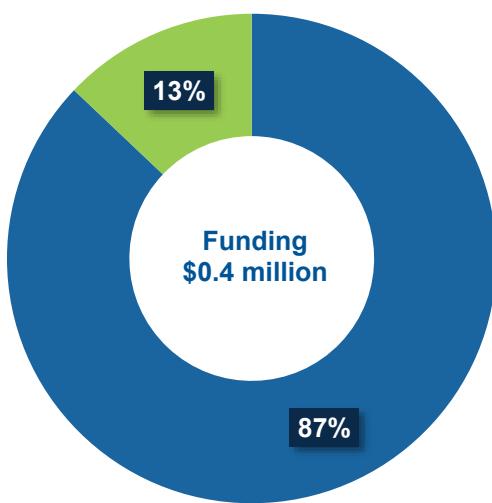
## 2026 Capital Budget

The 2026 capital budget request includes \$0.3 million in capital projects that will be managed and reported on by the BCLPS department. Additionally, \$0.05 million is managed by Transportation and Fleet Management Services on behalf of BCLPS.



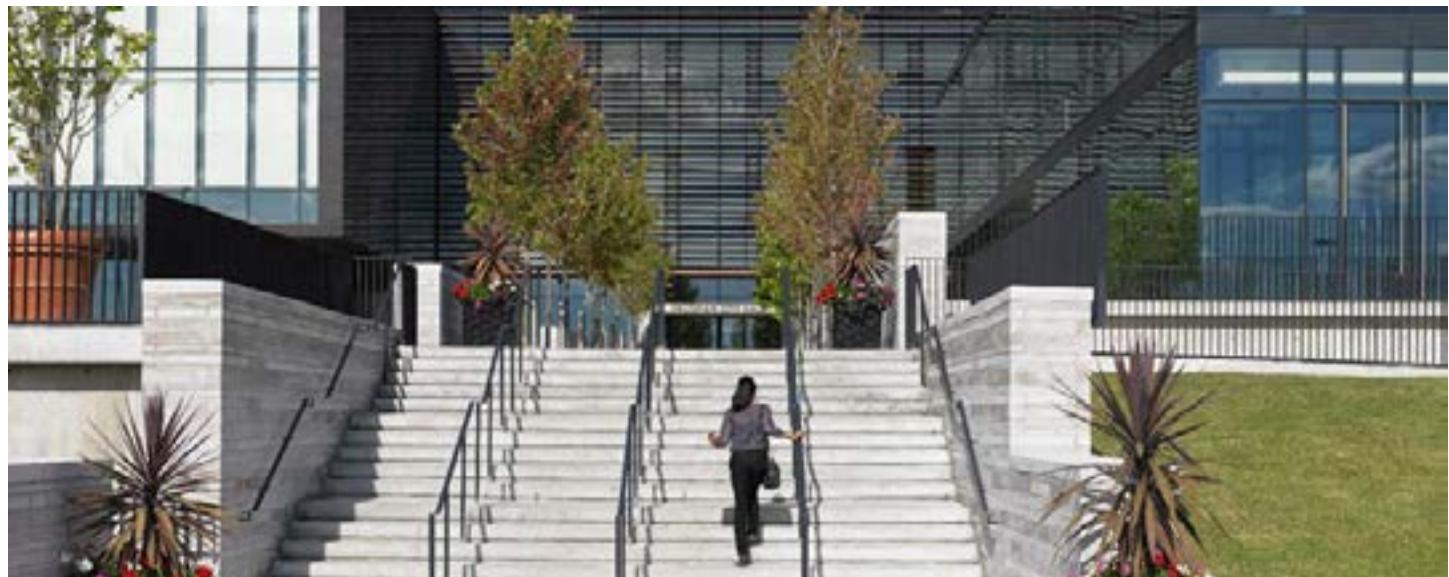
■ Information Technology

■ Vehicles & Equipment



■ Capital from Taxation

■ Infrastructure Reserve

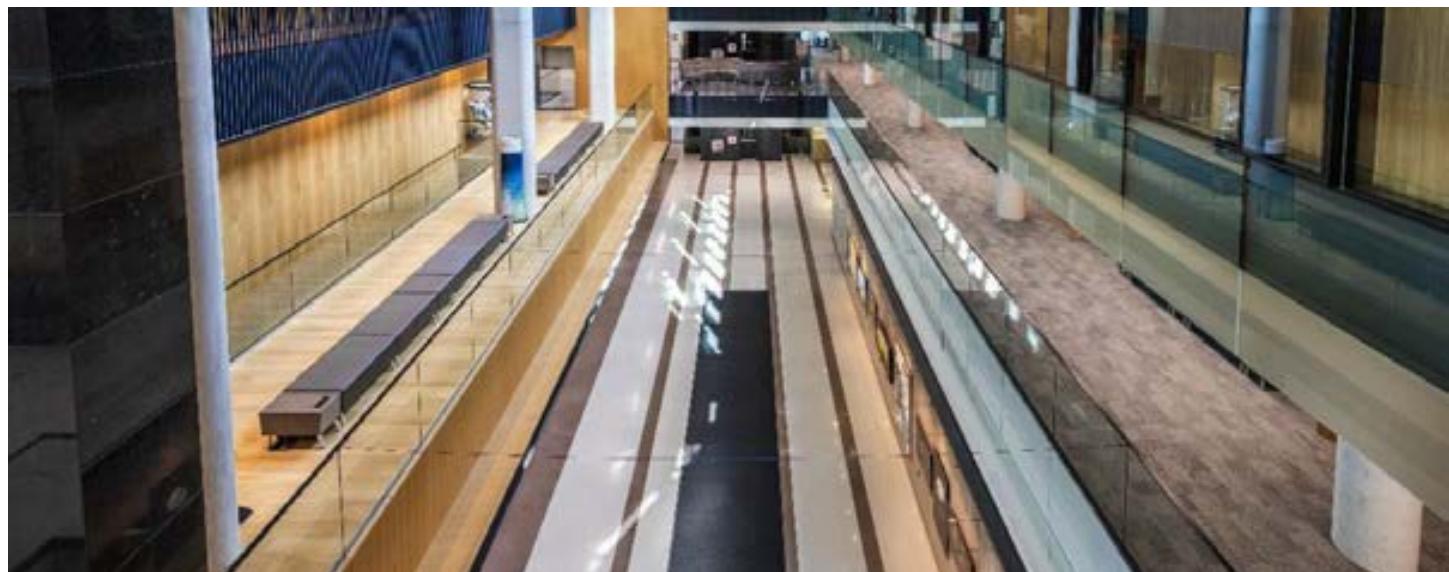


## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
City Building	23.2	-	-	6.9	-	-
Community Safety and Well-being	0.7	0.3	-	-	-	-
Environmental Sustainability	0.1	-	-	-	-	-
Service Excellence and Accountability	0.4	0.1	-	-	-	-
<b>Total</b>	<b>24.3</b>	<b>0.4</b>	<b>-</b>	<b>6.9</b>	<b>-</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
BY-9538-16 - By-law and Compliance Group Techna System Upgrade	0.05	-	-	-	-
BY-9571-26 - Working Alone Devices	0.26	-	-	-	-
<b>Subtotal Department Managed</b>	<b>0.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Managed by Other Departments:</b>					
FL-9975-24 - By-law: Replace 12525 FORD - PICKUP 1/2 TON CREW CAB	0.05	-	-	-	-
ID-2091-24 - New Animal Services Facility at the MNR	-	-	6.87	-	-
<b>Subtotal Managed by Other Departments</b>	<b>0.05</b>	<b>-</b>	<b>6.87</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>0.36</b>	<b>-</b>	<b>6.87</b>	<b>-</b>	<b>-</b>



# Facility Management Operations



## Department Overview

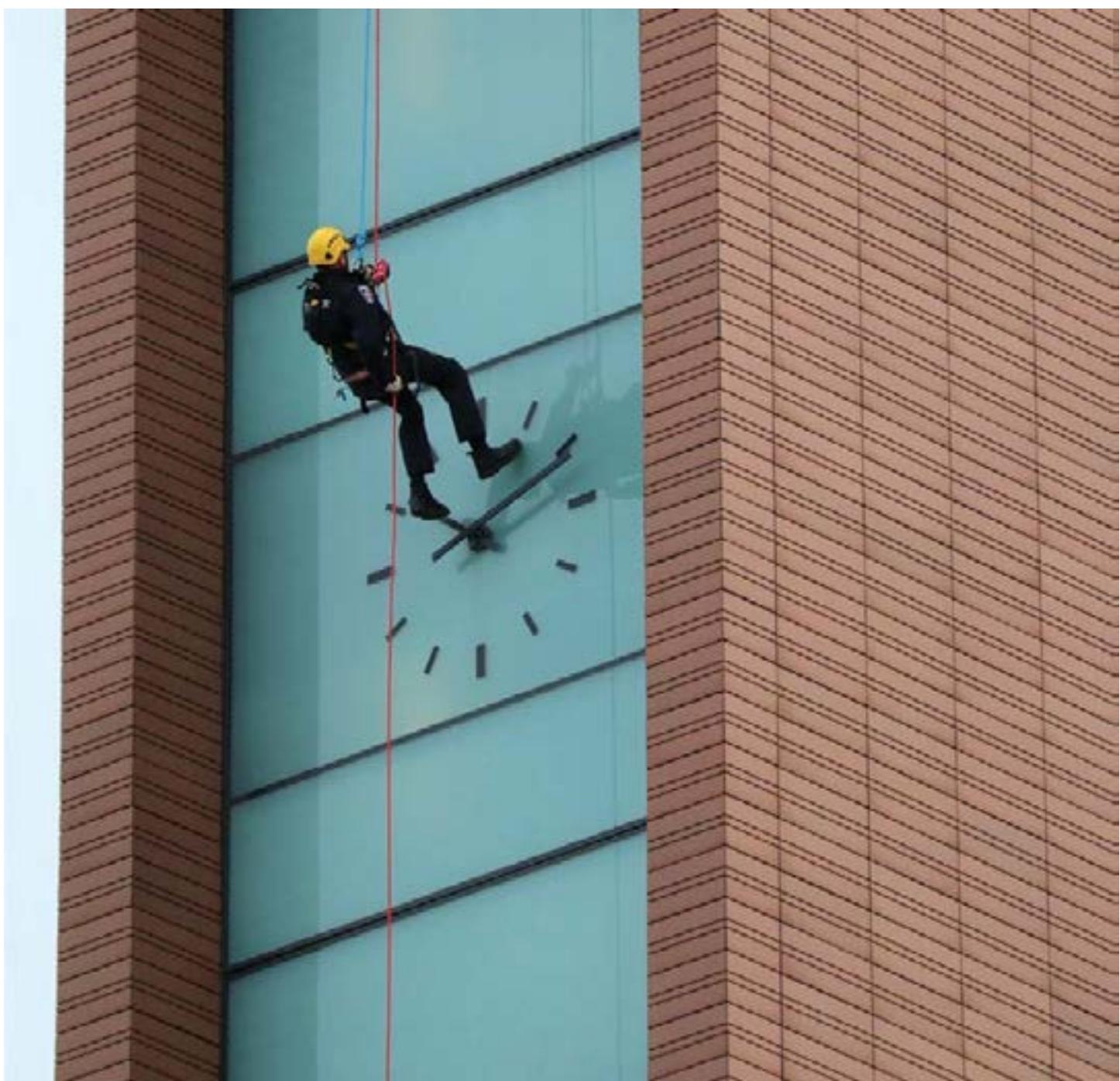
Facility Management is a discipline that focuses on ensuring the functionality, comfort, safety, efficiency and sustainability of the built environment. It integrates people, processes, technology and physical spaces to support the organization's core activities. Facility Management acts as the bridge between people and the physical workspace, ensuring spaces are safe, efficient, adaptable and support productivity.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<strong>Revenues</strong>			
User Fees	0.9	0.5	0.5
Capital Fund	0.7	0.0	-
Internal Recovery	0.5	0.6	0.6
<strong>Total</strong>	<strong>2.1</strong>	<strong>1.1</strong>	<strong>1.0</strong>
<strong>Expenditures</strong>			
Labour	13.5	13.0	14.4
Utilities	5.9	5.6	5.7
Service Contracts and Materials	4.0	3.4	3.7
Maintenance	3.0	2.6	2.6
Other	1.3	0.9	0.9
<strong>Total</strong>	<strong>27.7</strong>	<strong>25.4</strong>	<strong>27.3</strong>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Net Operating (\$M)</b>	25.6	24.3	26.3
<b>Budgeted Full-Time Equivalents (FTEs)</b>	130.7	120.7	125.7
<b>Capital Plan (\$M)</b>	14.2	13.1	19.9

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024. Water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.



## 2025 Key Results

- As part of the City's ongoing commitment to reducing energy rates and indoor pollution, electric Zambonis have been installed at the Carrville Community Centre and Al Palladini Community Centre in 2025.
- Electric vehicle (EV) charging stations have been installed at eight City-owned facilities, offering a convenient way for EV owners to charge their vehicles while parked at these City facilities.
- Received Council approval for Vaughan's 2025-2030 Corporate Energy Management Plan, which outlines how the City will strategically manage its energy use to improve efficiency, reduce costs and lower its environmental impact.
- Improved accessibility levels at City-owned facilities to meet or exceed AODA standards including, but not limited to, installing automatic door operators to City facilities and creating new accessible parking spaces.
- The opening of the Carrville Community Centre complex to full operational status.

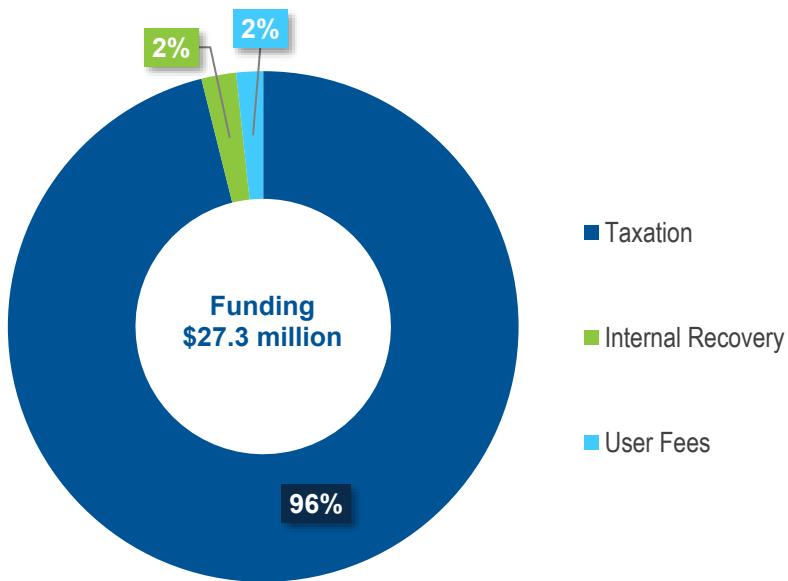
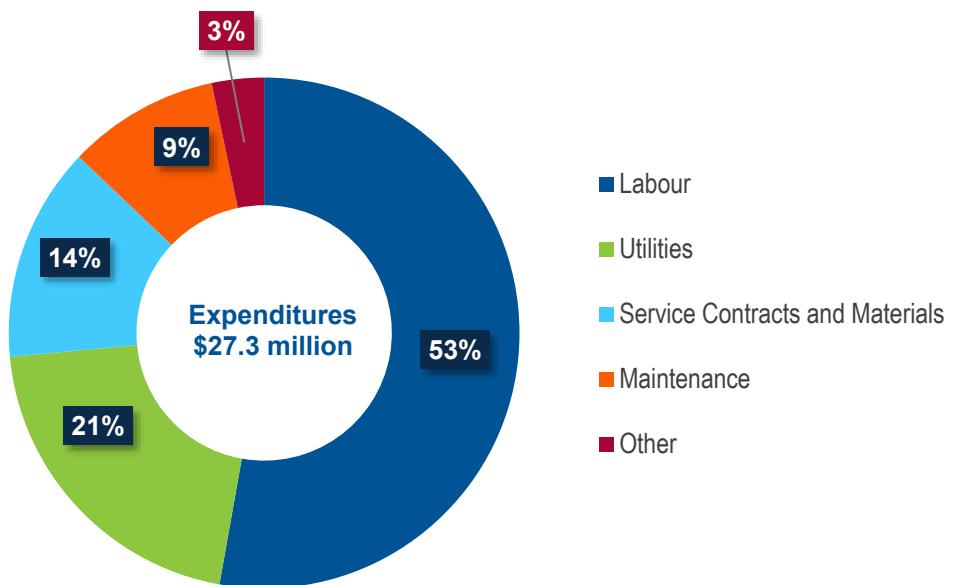
## 2026 Key Objectives

- Decarbonizing facilities through energy-efficient retrofits, renewable energy integration, and sustainable construction practices.
- Reduce barriers and provide free and open access to City buildings by completing initiatives that meet or exceed AODA standards by 2030.
- Ensure safe, functional and welcoming City facilities for staff and the public through proactive asset management and timely maintenance.



# Operating Budget

## 2026 Operating Budget



## BUDGET CHANGES

The increase in the 2026 budget is primarily due to labour and non-labour costs resulting from the full year impact of Carrville Community Centre's opening and salary progressions. Additionally, the additional resource requests (ARRs) are detailed below.

Net Operating Budget (\$M)	2025	2026
Opening		24.3
New/Growth		2.0
Transfers/Other		-
<b>Total</b>	<b>24.3</b>	<b>26.3</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		120.7
New/Growth		3.0
Transfers/Other		2.0
<b>Total</b>	<b>120.7</b>	<b>125.7</b>

Note: 2025 FTEs reflect organizational restructuring and related staff transfers and may differ from prior year totals.

## NEW REQUESTS

There are three new 2026 requests for Facility Management Operations:

- The Corporate Security Guard will provide security coverage at Vaughan City Hall, the Joint Operations Centre and city-wide through a mobile function. It will replace existing contracted security services and operate Monday to Friday, 8 a.m. to 4 p.m., during peak hours. The position will enhance visibility and responsiveness across City facilities and is funded by taxation.
- The Security System Co-ordinator will oversee and manage all corporate security systems across the City, including CCTV, access control, burglar alarms and related software. The role will also perform minor repairs and installations internally, and co-ordinate work currently completed by external security contractors. The position is fully offset through savings in existing operating costs.

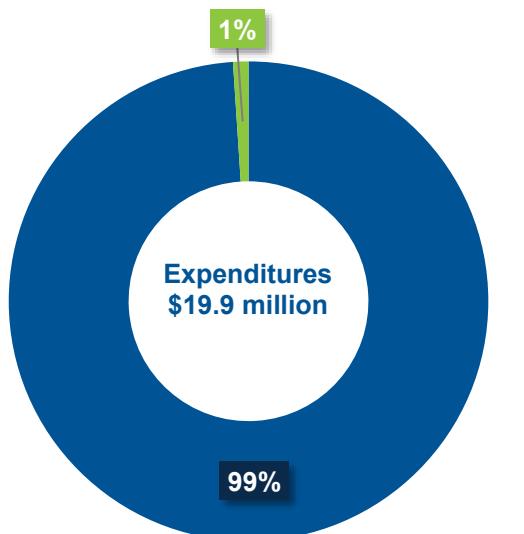
Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
160-1-2026	Corporate Security Guard	2.0	0.24	0.24
160-2-2026	Security System Co-ordinator	1.0	0.13	-
	<b>Total</b>	<b>3.0</b>	<b>0.37</b>	<b>0.24</b>



# Capital Budget

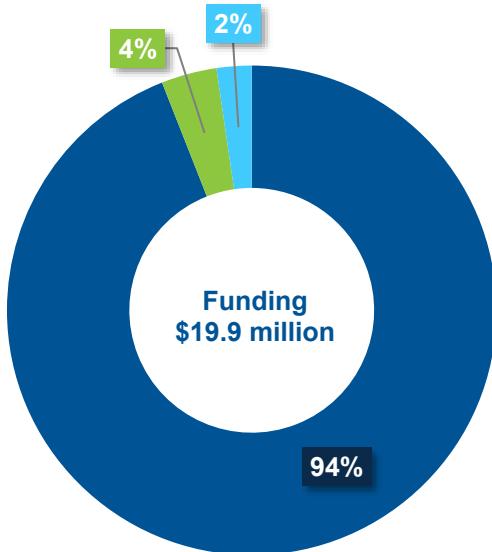
## 2026 Capital Budget

The 2026 capital budget request includes \$14.3 million in capital projects that will be managed and reported on by the Facility Management Operations department. Another \$5.5 million is managed by Facilities and Parks Delivery, and \$0.1 million by Infrastructure Planning and Corporate Asset Management on behalf of Facility Management Operations.



■ Buildings & Facilities

■ Vehicles & Equipment



■ Infrastructure Reserve

■ Debenture

■ Capital from Taxation



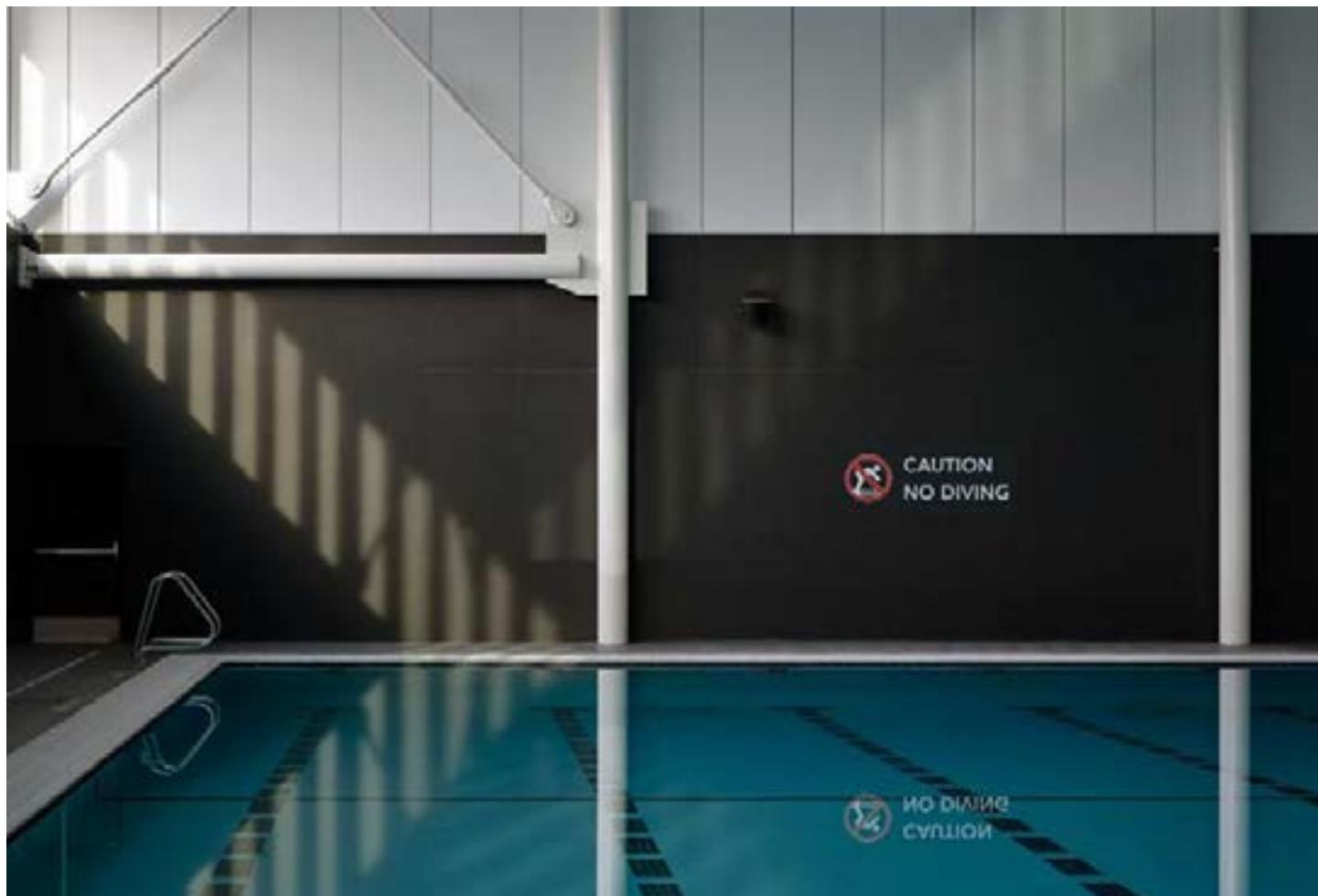
## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	1.5	0.5	0.3	-	-	-
City Building	30.3	17.0	15.8	14.9	9.2	1.4
Community Safety and Well-being	1.3	1.2	-	-	-	-
Environmental Sustainability	0.9	-	-	-	-	-
Transportation and Mobility	2.9	-	-	-	-	-
Service Excellence and Accountability	4.6	1.3	-	-	-	-
<b>Total</b>	<b>41.4</b>	<b>19.9</b>	<b>16.1</b>	<b>14.9</b>	<b>9.2</b>	<b>1.4</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
BF-8621-18 - Various Buildings - Office/space renovations	0.57	-	-	-	-
BF-8823-19 - Holiday Decorations	0.10	-	-	-	-
BF-8827-22 - JOC - Replace Security Gates	0.06	-	-	-	-
BF-8849-21 - Alarm Fire & Surveillance Systems Replacement	1.13	-	-	-	-
BF-8852-23 - 2023-26 Facilities - (A-B) Exterior Facilities Renewal Program	0.15	1.83	1.83	-	-
BF-8853-23 - 2023-26 Facilities - (C) Interiors Renewal Program	1.31	1.52	2.89	1.39	1.39
BF-8854-23 - 2023-26 Facilities - (D) Services Renewal Program	7.01	2.97	2.97	2.97	-
BF-8855-23 - 2023-26 Facilities - (F) Special Construction & Demolition Renewal Program	0.28	2.76	2.38	1.86	-
BF-8856-23 - 2023 - 2026 Facilities - (G) Building Sitework Renewal Program	0.73	2.99	2.99	2.99	-
BF-8857-23 - 2023-26 Facilities - Heritage Properties Renewal Program	0.01	1.72	1.72	-	-
BF-8858-24 - 2023-26 Facilities - Pumping Station Building Renewal Program	-	0.15	0.15	-	-
BF-8859-23 - 2023-26 Facilities - Betterment Program	1.02	0.25	-	-	-
BF-8866-22 - MNR - Lower Building Demolition	0.57	-	-	-	-
BF-8875-24 - EV Charger Implementation Program	0.79	-	-	-	-
BF-8886-25 - City Hall Chambers and Tower Illuminations	0.28	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
BF-8887-26 - Purchase Four (4) Articulating Lifts for Facility Management Operations	0.21	-	-	-	-
BF-8888-26 - JOC New Horticulture Portable	0.05	-	-	-	-
<b>Subtotal Department Managed</b>	<b>14.27</b>	<b>14.19</b>	<b>14.94</b>	<b>9.22</b>	<b>1.39</b>
<b>Managed by Other Departments:</b>					
BF-8600-23 - Various Community Centres - Ice Resurfacer Replacement	-	0.15	-	-	-
BF-8877-24 - Relocation of Scout House	0.57	-	-	-	-
IM-7239-24 - Building and Facility Room Numbering and Coding	0.06	-	-	-	-
PD-9593-25 - Park Walkway Lighting Program	0.46	0.34	-	-	-
PD-9594-26 - Community Centre Renovations	4.53	-	-	-	-
PK-6657-21 - Block 31 Public Indoor Recreation Space (D-250)	-	1.41	-	-	-
<b>Subtotal Managed by Other Departments</b>	<b>5.62</b>	<b>1.90</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>19.88</b>	<b>16.09</b>	<b>14.94</b>	<b>9.22</b>	<b>1.39</b>



# Recreation Services



## Department Overview

Recreation Services delivers diverse and inclusive recreation programs, services and events that enhance the quality of life and leisure time of Vaughan's diverse community. With swimming, fitness, sports, arts, science and technology, sports fields, arenas and gymnasium rentals, Recreation Services strives to provide accessible and engaging leisure activities that make it easy for individuals of all ages and abilities to incorporate physical activity into their daily life. The City is also proud to provide residents with free, fun, family-friendly events with its award-winning Vaughan Celebrates Program that includes Winterfest, Concerts in the Park and Canada Day, as well as many cultural and festive celebrations throughout the year.

With 11 community centres conveniently located across Vaughan that attract more than four million visitors annually, residents have access to varying amenities including fitness centres, pools, arenas, outdoor skating rinks and trails, a bowling alley, gymnasiums, activity rooms and bocce courts. The City owns Uplands Golf & Ski Centre, which is operated by a third-party management company. The City also operates Sports Village (a four-pad arena complex), City Playhouse Theatre, as well as Vaughan Studios and Event Space, located in the heart of the VMC.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	25.8	27.1	31.9
Internal Recovery	0.1	0.1	0.1

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Total</b>	<b>25.9</b>	<b>27.2</b>	<b>32.0</b>
<b>Expenditures</b>			
Labour	23.0	26.9	29.1
Materials and Supplies	1.8	2.1	2.8
Small Tools and General Maintenance	0.3	0.5	0.5
Other	3.3	3.8	4.1
<b>Total</b>	<b>28.4</b>	<b>33.4</b>	<b>36.4</b>
<b>Net Operating (\$M)</b>	<b>2.5</b>	<b>6.2</b>	<b>4.3</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>104.1</b>	<b>105.5</b>	<b>106.5</b>
<b>Capital Plan (\$M)</b>	<b>2.6</b>	<b>3.0</b>	<b>0.9</b>

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end projection	2026 Estimate
Number of Registrations Processed	62,691	70,996	77,360	83,521
Number of Registered Programs Offered	7,922	9,359	10,564	11,405
Registered Programs Fill Rate %	81.59%	82.00%	75.78%	75.78%
Number of Facility Bookings	75,352	82,713	86,753	93,662
Number of Facility Rentals Contracts	4,054	4,759	5,173	5,585

In 2024, participation in recreation programming surpassed pre-pandemic levels, with 71,000 registrations processed and 9,359 registered programs offered, achieving a strong 82 per cent fill rate. Facility bookings and rental contracts also grew steadily, reflecting growing demand for indoor and outdoor spaces.

Growth continues in 2025, supported by the successful mid-year opening of the Carrville Community Centre. With more than 10,000 programs offered, registrations are projected to reach 77,000. While overall participation remains strong, the fill rate is expected to temporarily decline slightly to 76 per cent as Carrville Community Centre ramps up operations and demand. Facility bookings and rental contracts are also expected to trend upward.

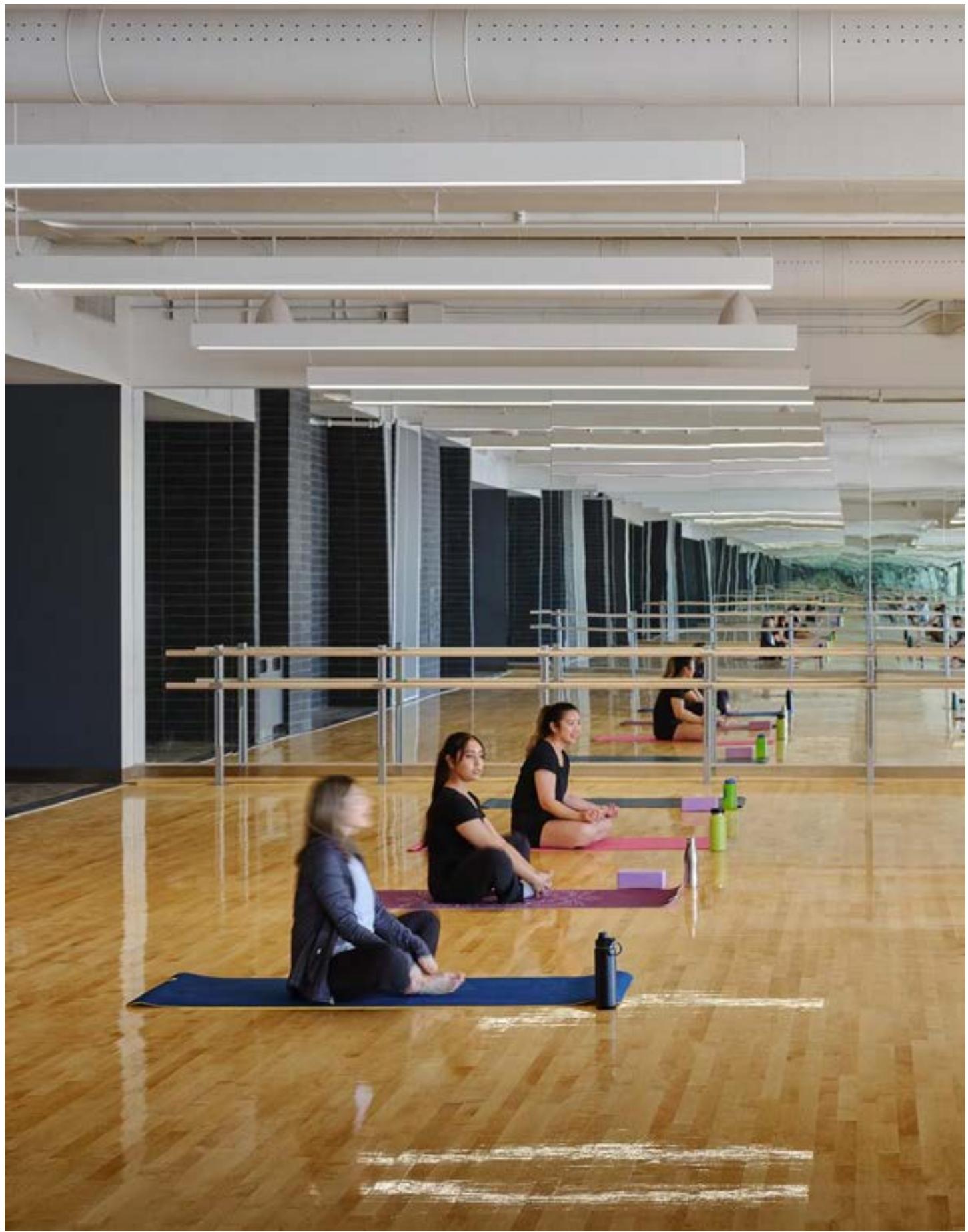
Looking ahead, 2026 forecasts indicate continued growth, with an estimated 83,000 registrations in more than 11,000 programs and increased facility usage. This momentum will be driven by new amenities, such as the soccer dome and cricket pitch at NMRP, and strengthened partnerships with school boards, service organizations and the local business community to deliver unique and specialty programs.

## 2025 Key Results

- Partnered with Facilities and Parks Delivery to open the Carrville Community Centre, Library and District Park in June 2025.
- Advanced the Municipal Events Strategy with the launch of the Special Event Toolkit, to help community event organizers plan safe, successful and inclusive events.
- Updated the Recreation User Fee and Cost Recovery Policy which received Council approval in June.
- Launched the Ageless And Unstoppable campaign highlighting Vaughan's commitment to an age-friendly community, featuring 11 older adult residents. For the first time, older adults appeared on the Fall 2025 Recreation eGuide cover, and a dedicated webpage ([vaughan.ca/OlderAdultRec](http://vaughan.ca/OlderAdultRec)) was introduced to improve access to programs. The campaign drove a 13 per cent increase in social media engagement and a 422 per cent surge in website visits.
- Received three MarCom Awards, an international creative competition recognizing outstanding achievements by marketing and communications professionals. The Creative Services team received a Platinum Award for the 2025 Ageless And Unstoppable campaign, a Gold Award for the 2024 Slo-Pitch marketing campaign and an Honourable Mention for the department's seasonal Recreation Vaughan eGuide.
- Received the prestigious Gold ACE Award from the Canadian Public Relations Society for Best Marketing Campaign for Adult Slo-Pitch League, celebrating the Creative team's exceptional work in innovative, data-first marketing.
- Expanded culturally diverse events with inaugural celebrations of Festa d'Italia in June, Yom HaShoah in April and a City-led Pride celebration in June.
- Expanded the Culture Days program by more than 10 per cent, which earned the City a Festivals and Events Ontario Impact Award and International Festivals and Event Association (IFEA) recognition in 2024 and 2025. The inaugural celebrations included the Festival of Lights, among other events.
- Received the prestigious 2025 IFEA World Festival and Event City Award.
- Completed a major seat renovation at the City Playhouse Theatre in April, enhancing the safety of the theatre and customer experience.
- Launched a customer portal in May 2025 to support Community Service Organizations by streamlining the application and re-application process through digital submissions.
- Updated the Safe Recreation Policy to modernize the language and its application.
- Updated the Older Adult Clubs Policy and Procedures to enhance club operation and member management.
- Secured five grants (Enabling Change, Enabling Accessibility, Ontario Seniors Grant, New Horizons and Canada Summer Jobs) totaling \$213,794, reducing reliance on fees and taxation.
- Developed the NextGen Program, funded with \$66,925 by the Province of Ontario's Enabling Change Program, to help youth with disabilities transition from high school to the workforce by providing specialized employment training in municipal recreation. In September 2025, 13 participants graduated as the inaugural cohort, marking a significant milestone in fostering inclusive employment opportunities and strengthening community partnerships.
- Partnered with York Region to provide \$508,166 in subsidies, supporting 742 low-income families' access to recreation programs and summer camps. Through RecAssist, the City's fee assistance program, provided an additional \$24,289 in financial support to 181 families.

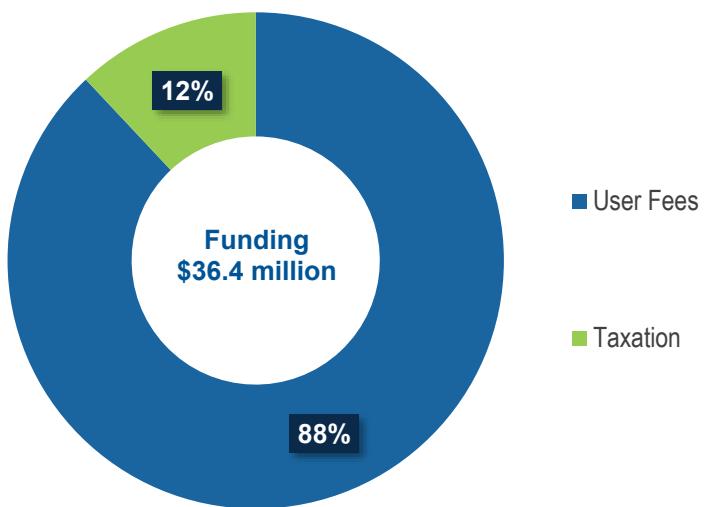
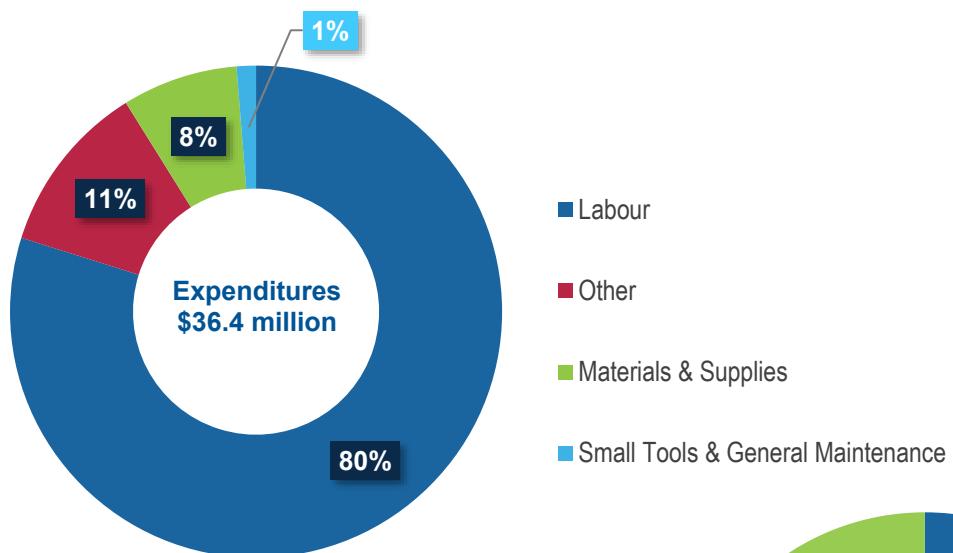
## 2026 Key Objectives

- Implement the Events Strategy to support the delivery of community events by enhancing promotional opportunities, streamlining permitting processes, and improving access to City-owned venues and resources through modern, user-friendly tools.
- Advance the Age-Friendly Community Action Plan by broadening recreational programming for older adults, streamlining internal grant processes and building partnerships with community organizations to enhance service delivery.
- Advance the goals of the Multi-Year Accessibility Plan by improving access to recreational services and facilities for individuals of all ages and abilities.



# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

Revenue in 2026 is projected to rise, driven by anticipated growth in demand for recreation programs and services. The opening of the new Carrville Community Centre will further contribute to revenue growth in 2026, although it remains in the early stages of its ramp-up. This increase in revenue will be partially offset by higher labour costs, reflecting wage progressions and the ongoing impact of legislated minimum wage adjustments for part-time staff. There is one additional resource request (ARR) that will ensure effective oversight and operational consistency across all community facilities, positioning the department to meet rising demand, enhance revenue generation opportunities and improve overall service levels. Non-labour expenses are also expected to grow, primarily in alignment with increased programming activity, but also due to inflationary pressures.

Net Operating Budget (\$M)	2025	2026
<b>Opening</b>		6.2
New/Growth		(1.9)
Transfers/Other		-

Net Operating Budget (\$M)	2025	2026
Total	6.2	4.3

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		105.5
New/Growth		1.0
Transfers/Other		-
<b>Total</b>	<b>105.5</b>	<b>106.5</b>

## NEW REQUESTS

There is one new 2026 request for Recreation Services:

- The Recreation Manager, Community Centres will ensure effective oversight and operational consistency across all community facilities. As the number of community centres continues to grow, along with increasing program participation and demand, the need for strong and consistent leadership at the centres has become more critical than ever.

This position will strengthen supervision across all sites, ensuring safe and welcoming environments, consistent application of policies and procedures, and high-quality customer service. With only one manager currently overseeing 11 centres, there is limited capacity for performance management, staff development and day-to-day operational support. The addition of a second manager will enhance accountability, foster coaching and mentorship opportunities, and improve responsiveness to community needs.

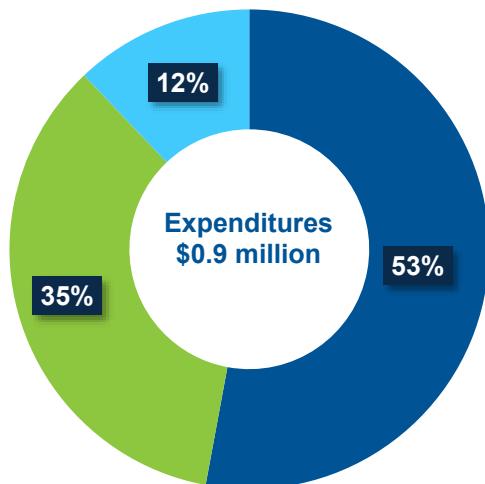
Beyond day-to-day operations, the existing manager also leads key departmental initiatives, including the Older Adult Strategy and the expansion of recreational programming identified within the portfolio forecast. The shared leadership structure will ensure timely advancement of these initiatives, greater workload balance and improved operational efficiency to meet the needs of Vaughan's growing community.

Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
200-1-2026	Recreation Manager, Community Centres	1.0	0.22	-
<b>Total</b>		<b>1.0</b>	<b>0.22</b>	<b>-</b>

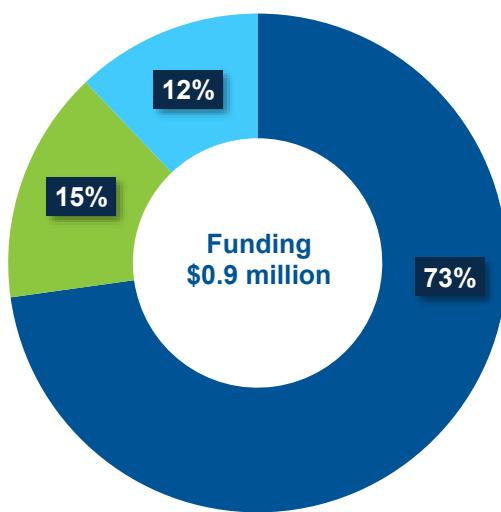
# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$0.9 million in capital projects that will be managed and reported on by the Recreation Services department.



■ Buildings & Facilities  
■ Vehicles & Equipment  
■ Information Technology



■ Infrastructure Reserve  
■ Others  
■ Capital from Taxation

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	1.2	0.2	-	0.1	-	-
City Building	11.1	0.4	0.5	0.5	0.5	0.5
Environmental Sustainability	0.9	-	-	-	-	-
Service Excellence and Accountability	0.4	0.2	-	0.2	-	-
<b>Total</b>	<b>13.6</b>	<b>0.9</b>	<b>0.5</b>	<b>0.8</b>	<b>0.5</b>	<b>0.5</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
RE-9503-18 - Fitness Centre Equipment Replacement	0.30	0.31	0.33	0.35	0.36
RE-9534-17 - Community Centre and Program Equipment Replacement	0.15	0.16	0.17	0.17	0.18
RE-9551-26 - Inclusion Program Equipment Replacement Fund	0.02	-	-	-	-
RE-9552-26 - FEBCC Community Room and Lobby Renovation	0.04	-	-	-	-
RE-9553-26 - Public Indoor Recreation Space Block 31 - 8960 Jane St. (PIRS)	0.12	-	-	-	-
RE-9554-26 - Part time Staff Scheduling, Qualification Tracking and Payroll Solution	0.10	-	-	-	-
RE-9555-26 - Feasibility of Sports Hall of Fame	-	-	0.10	-	-
RE-9556-26 - City Playhouse Theatre AV/Projector Upgrade	0.13	-	-	-	-
RE-9557-26 - City Playhouse Theatre Online Ticketing Software	-	-	0.15	-	-
<b>Subtotal Department Managed</b>	<b>0.85</b>	<b>0.47</b>	<b>0.75</b>	<b>0.52</b>	<b>0.54</b>
<b>Total</b>	<b>0.85</b>	<b>0.47</b>	<b>0.75</b>	<b>0.52</b>	<b>0.54</b>



# Vaughan Fire and Rescue Service



## Department Overview

The mandate of the Vaughan Fire and Rescue Service (VFRS) is to effectively deliver on the Provincial Three Lines of Defense, which include: public fire safety education, fire safety standards and enforcement, and emergency response. Additionally, through its Emergency Management team, it provides for the prevention, education and preparedness for emergency situations for the residents of Vaughan.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	0.7	0.9	0.9
<b>Total</b>	<b>0.7</b>	<b>0.9</b>	<b>0.9</b>
<b>Expenditures</b>			
Labour	58.8	60.0	69.2
General Maintenance, Repairs and Utilities	2.1	1.7	1.8
Communications	0.3	0.5	0.4
Other	1.0	1.5	1.4
<b>Total</b>	<b>62.2</b>	<b>63.7</b>	<b>72.9</b>
<b>Net Operating (\$M)</b>	<b>61.5</b>	<b>62.8</b>	<b>72.0</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>377.0</b>	<b>382.7</b>	<b>390.0</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Capital Plan (\$M)	8.3	17.8	6.2

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Inspections	1,188	1,173	1,325	1,400
Plans Examinations	1,149	1,100	1,125	1,150
Fire Education (number of contacts)	5,700	5,800	6,000	6,250

It is vital for the City to provide public education and inspections to ensure buildings and properties are constructed and maintained in accordance with applicable fire and life safety regulations. Effective prevention and public fire safety education are likely to have a direct and substantial positive impact on reducing the demand on emergency response services. Public education is considered a proactive activity that promotes fire safety through the community.



## 2025 Key Results

- Reached the Next Generation 9-1-1 phase 2 Go-Live in October 2025, which focuses on enhancing the capabilities of 9-1-1 systems to handle more advanced data, including location information, text, photos and videos, using an IP-based network.
- In January 2025, VFRS began a full-scale renewal of Fire Station 7-1. Scheduled for completion in 2026, the project aims to modernize the facility, enhance operational efficiency and support key sustainability goals for emergency response.
- VFRS continues progressing towards compliance with Ontario Regulation (O. Reg) 343/22, Firefighter Mandatory Certification with key deliverables in 2026.
- Renewable and sustainable choices continue with station renovations, vehicle purchases and grants all contributing to a more eco-friendly environment within the city.
- As of Sept. 29, VFRS attended more than 13,457 calls for service and continued to provide a comprehensive fire protection program through public education and fire prevention. They closed more than 1,227 inspections, 792 plans examinations and delivered 294 fire safety education sessions.
- VFRS shared safety tips during Fire Prevention Week, including attending the B.A.S.S.I.C Calendar Launch, Woodbridge Fair and condominium blitzes.
- As of Aug. 31, the Emergency Planning staff delivered 27 workshops with a total of 650 participants trained.

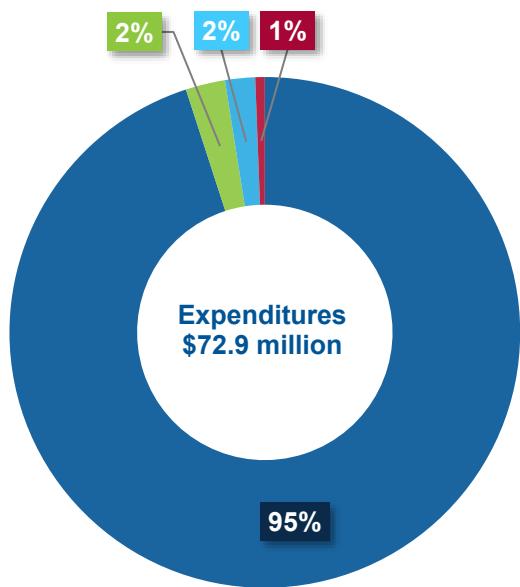
## 2026 Key Objectives

- Implement fire training strategies to support sustainable fire protection and emergency services.
- Continue to provide a comprehensive fire protection program through public education and fire prevention within the city.
- Meet 2026 Firefighter Mandatory Certification compliance goals as per O. Reg. 343/22.
- Provide VFRS subject matter expertise on the planning, design and build of future fire stations to respond to the growing city.
- Complete implementation of Next Generation 9-1-1 meeting legislated requirements and modernizing communications services.
- Strengthen the Emergency Management Program to maintain compliance with the *Emergency Management and Civil Protection Act* and continue to build community resiliency and support city growth and development.



# Operating Budget

## 2026 Operating Budget

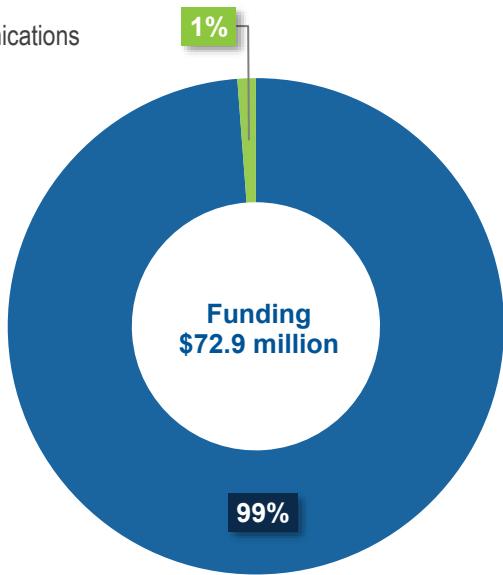


■ Labour

■ General Maintenance and Repairs

■ Other

■ Communications



■ Taxation

■ User Fees

## BUDGET CHANGES

The increase in operating budget in VFRS is mainly driven by salary changes and labour progressions.

Net Operating Budget (\$M)	2025	2026
Opening		63.0
New/Growth		9.0
Transfers/Other		-
<b>Total</b>	<b>63.0</b>	<b>72.0</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		382.7
New/Growth		-
Transfers/Other		7.3
<b>Total</b>	<b>382.7</b>	<b>390.0</b>

Note: The 7.3 additional FTE reflects a full year true up in 2026 from Fire Station 7-12.

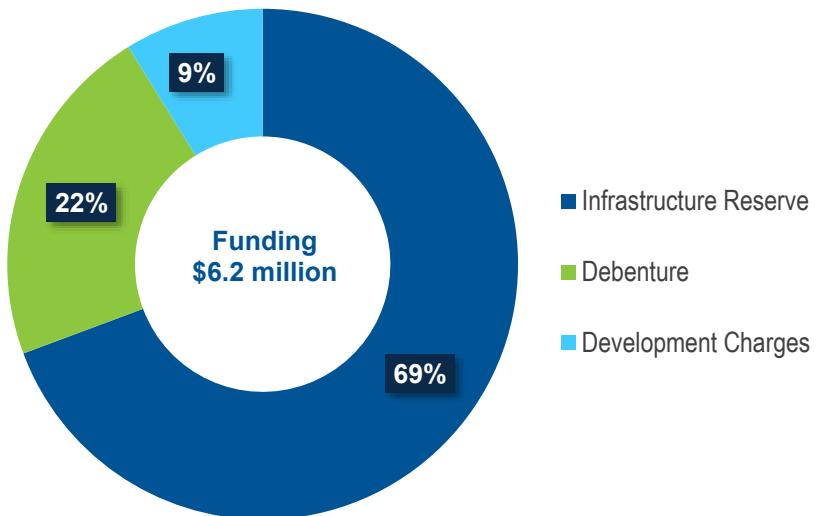
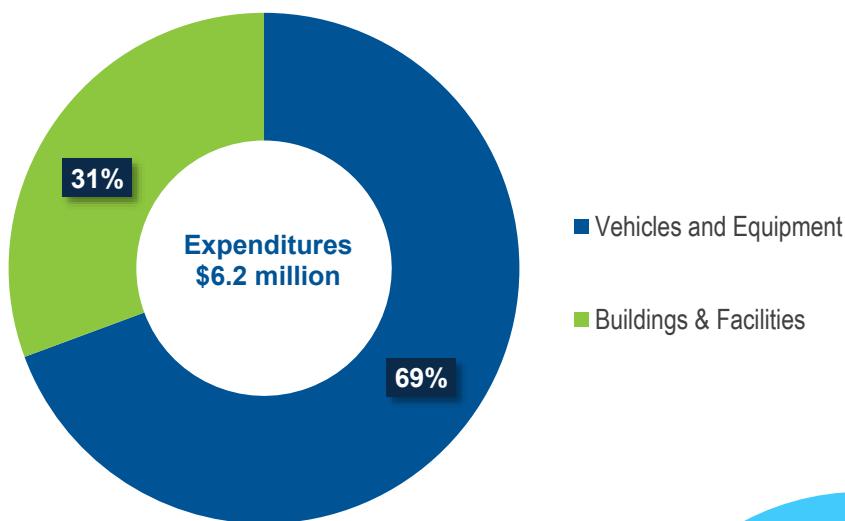
## NEW REQUESTS

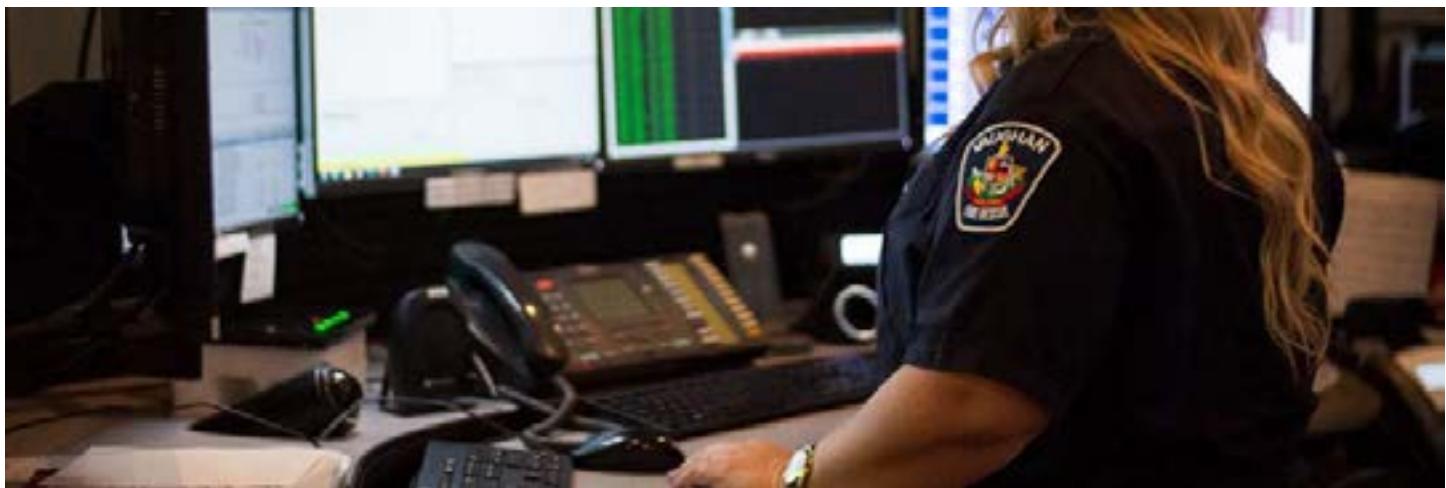
There are no new requests in VFRS for 2026.

## Capital Budget

### 2026 Capital Budget Request

The 2026 capital budget request includes \$4.3 million in capital projects that will be managed and reported on by VFRS. Another \$1.9 million is managed by Facilities and Parks Delivery on behalf of VFRS.





## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	0.1	-	-	-	-	-
City Building	0.2	-	-	-	-	-
Community Safety and Well-being	32.1	4.5	1.5	18.2	2.6	15.8
Environmental Sustainability	7.8	-	-	-	-	-
Service Excellence and Accountability	0.6	1.7	0.3	0.2	0.2	0.7
<b>Total</b>	<b>40.9</b>	<b>6.2</b>	<b>1.8</b>	<b>18.5</b>	<b>2.8</b>	<b>16.4</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
EP-0086-25 - Replace lost/damaged cots	-	0.11	0.09	-	-
FR-3655-19 - General Equipment – VFRS	0.35	0.36	0.37	0.38	0.39
FR-3669-28 - Ford Explorer (5 Yr) - Administration - District Chief – Replacement	-	-	0.07	-	-
FR-3676-27 - Spartan Met (12 Yr) - Station 7-5 – Replacement	-	-	-	1.65	-
FR-3677-27 - Spartan Met (12 Yr) - Station 7-3 – Replacement	-	-	1.65	-	-
FR-3679-26 - Ford F150 Pick Up (7 Yr) HQ Prevention – Replacement	-	0.09	-	-	-
FR-3680-28 - Dodge 5500 RAM (Airlight Truck) 12 Yr - Station 7-8 – Replacement	-	-	-	-	0.25
FR-3683-27 - Ford Escape #1 (7 Yr) - HQ Prevention – Replacement	-	-	-	-	0.05

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
FR-3684-27 - Ford Escape #2 (7 Yr) - HQ Prevention – Replacement	-	-	-	-	0.05
FR-3687-27 - Ford Explorer (4 Yr) - Fire Chief – Replacement	-	-	-	0.08	-
FR-3698-26 - FIL-MT55 Olsan Rehab - Stn 7-6 – Replacement	1.60	-	-	-	-
FR-3699-27 - Freightliner M2106 - Tech Rescue – Replacement	-	-	-	-	1.70
FR-3701-26 - Spartan/Smeal 55' Aerial Ladder (15 Yr) - Station 7-9 – Replacement	1.65	-	-	-	-
FR-3702-27 - Ford F150 Supercrew 4X4 (7 Yr) - H.Q. Training – Replacement	-	-	-	0.08	-
FR-3703-28 - Freightliner MT55 Olson Truck Replacement	-	-	-	-	1.65
FR-3704-28 - Kenworth T370 Wilcox Truck Replacement	-	-	-	-	0.14
FR-3721-22 - Annual Hose Replacement	-	0.13	0.13	0.14	0.14
FR-3722-22 - Annual Bunker Gear Replacement	0.19	0.20	0.20	0.21	0.21
FR-3723-22 - Fire Rescue Tool Retrofit	0.09	0.09	0.10	0.10	0.11
FR-3727-27 - Replacing Fire Admin Vehicle #4	-	-	-	-	0.08
FR-3733-23 - Replacement Training Equipment	0.09	0.09	0.10	0.10	0.11
FR-3735-27 - Replacing Fire Prevention Vehicle #6	-	-	-	-	0.05
FR-3736-27 - Replacing Fire Prevention Vehicle #7	-	-	-	-	0.05
FR-3737-27 - Replacing Fire Prevention Vehicle #8	-	-	-	-	0.05
FR-3738-27 - Replacing Fire Prevention Vehicle #9	-	-	-	-	0.05
FR-3739-23 - Replacing Fire Admin Vehicle #1	-	-	-	-	0.08
FR-3740-23 - Fitness Equipment and Furniture Replacement - All Stations/Divisions	0.08	0.08	0.09	0.09	0.10
FR-3749-27 - Fire Truck for New Fire Station 7-13	-	-	1.80	-	-
FR-3750-27 - Bunker Equipment, Gear, Uniforms for New Fire Station 7-13	-	0.18	-	-	-
FR-3751-27 - Station and Firefighting Equipment for New Fire Station 7-13	-	0.12	-	-	-
FR-9603-26 - Drones	0.12	-	-	-	-
FR-9604-26 - Car Fire Prop	0.08	-	-	-	-
FR-9605-26 - SCBA Washer	0.07	-	-	-	-
<b>Subtotal Department Managed</b>	<b>4.31</b>	<b>1.44</b>	<b>4.58</b>	<b>2.82</b>	<b>5.25</b>
<b>Managed by Other Departments:</b>					
BF-8841-26 - Feasibility Study – Decommissioned FH 7-4 Kleinburg	-	0.35	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
BF-8873-23 - FH 7-6 Feasibility Study for Expansion of Fire Station	0.09	-	-	-	-
BF-9577-26 - Fire Station 7-13 Build	1.36	-	12.51	-	-
ID-2093-20 - New Fire Station 7-12	0.46	-	-	-	-
ID-2094-28 - New Fire Station 7-11	-	-	1.40	-	11.17
<b>Subtotal Managed by Other Departments</b>	<b>1.91</b>	<b>0.35</b>	<b>13.90</b>	<b>-</b>	<b>11.17</b>
<b>Total</b>	<b>6.22</b>	<b>1.79</b>	<b>18.49</b>	<b>2.82</b>	<b>16.42</b>



# Community Grants and Advisory Committee



## Department Overview

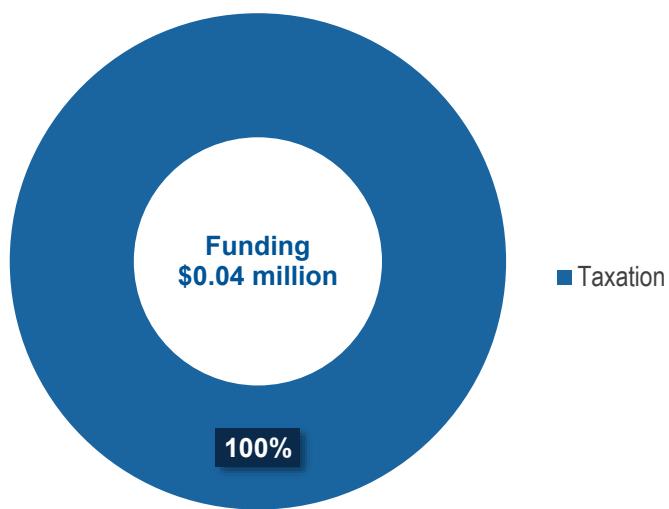
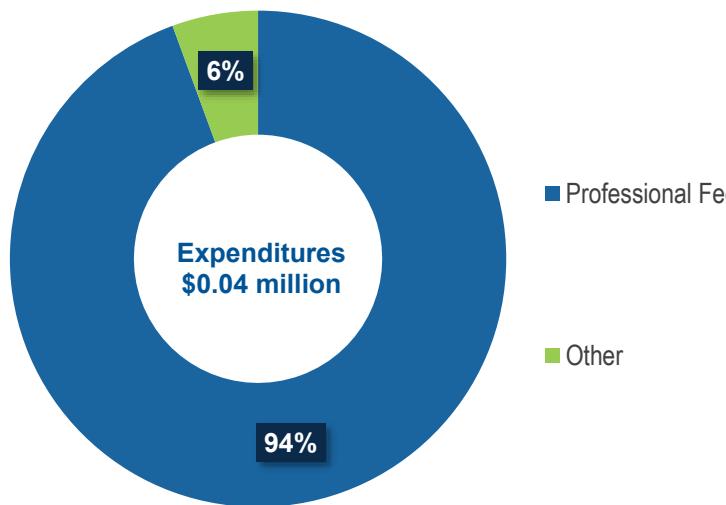
Funds for Community Grants and Advisory Committee are to support a number of groups and initiatives related to community development, such as Seniors Association of Vaughan and Gallanough Resource Library.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
<b>Total</b>	-	-	-
<b>Expenditures</b>			
Professional Fees	0.04	0.04	0.04
Other	0.00	0.00	0.00
<b>Total</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>
<b>Net Operating (\$M)</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>
 <b>Budgeted Full-Time Equivalents (FTEs)</b>	 -	 -	 -

# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

Net Operating Budget (\$M)	2025	2026
Opening		0.04
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>0.04</b>	<b>0.04</b>

### NEW REQUESTS

No changes in the operating budget between 2025 and 2026.



# Vaughan Public Libraries

# Vaughan Public Libraries



## Department Overview

Vaughan Public Libraries (VPL) provides a valuable service to the residents of Vaughan, reaching out to people of all ages to provide access to a wide variety of materials and equipment, as well as promote learning and community education. More importantly, VPL is a centre for community activity. By participating in a wide variety of innovative programs and services, residents can become more involved in community life and explore the rich cultural and social diversity that makes Vaughan such a great city to live in.

VPL currently has 14 locations.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	0.3	0.3	0.3
Grants	0.2	0.2	0.2
<b>Total</b>	<b>0.5</b>	<b>0.4</b>	<b>0.5</b>
<b>Expenditures</b>			
Labour	18.0	20.5	21.7
Collection Reserve Contribution	1.6	1.8	1.5
Maintenance and Utilities	1.6	1.7	1.8
Periodicals	0.8	0.8	0.9

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Service Contracts	0.3	0.3	0.3
Other	0.8	1.0	0.6
<b>Total</b>	<b>23.0</b>	<b>26.0</b>	<b>26.8</b>
<b>Net Operating (\$M)</b>	<b>22.5</b>	<b>25.6</b>	<b>26.3</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>162.3</b>	<b>162.3</b>	<b>162.3</b>
<b>Capital Plan (\$M)</b>	<b>4.5</b>	<b>10.1</b>	<b>1.9</b>

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Library Space per capita	0.56	0.52	0.60	0.60
Library Usage	9,125,758	9,461,476	9,489,366	9,679,153

In 2025, VPL officially opened its 14th library within the Carrville Community Centre. VPL also completed a major renovation of the Woodbridge Library, which is now fully open to the public with an additional 1,000 square feet of library space. The detail design phase continued throughout 2025 on the new West Woodbridge Library in the Father E. Bulfon Community Centre. VPL is gradually expanding branches and total square footage to provide more accessible community spaces in response to Vaughan's growing population. VPL is committed to achieving a goal of 0.61 square foot per capita. The Community Spaces Plan for the long-term growth and planning of future VPL locations is underway.

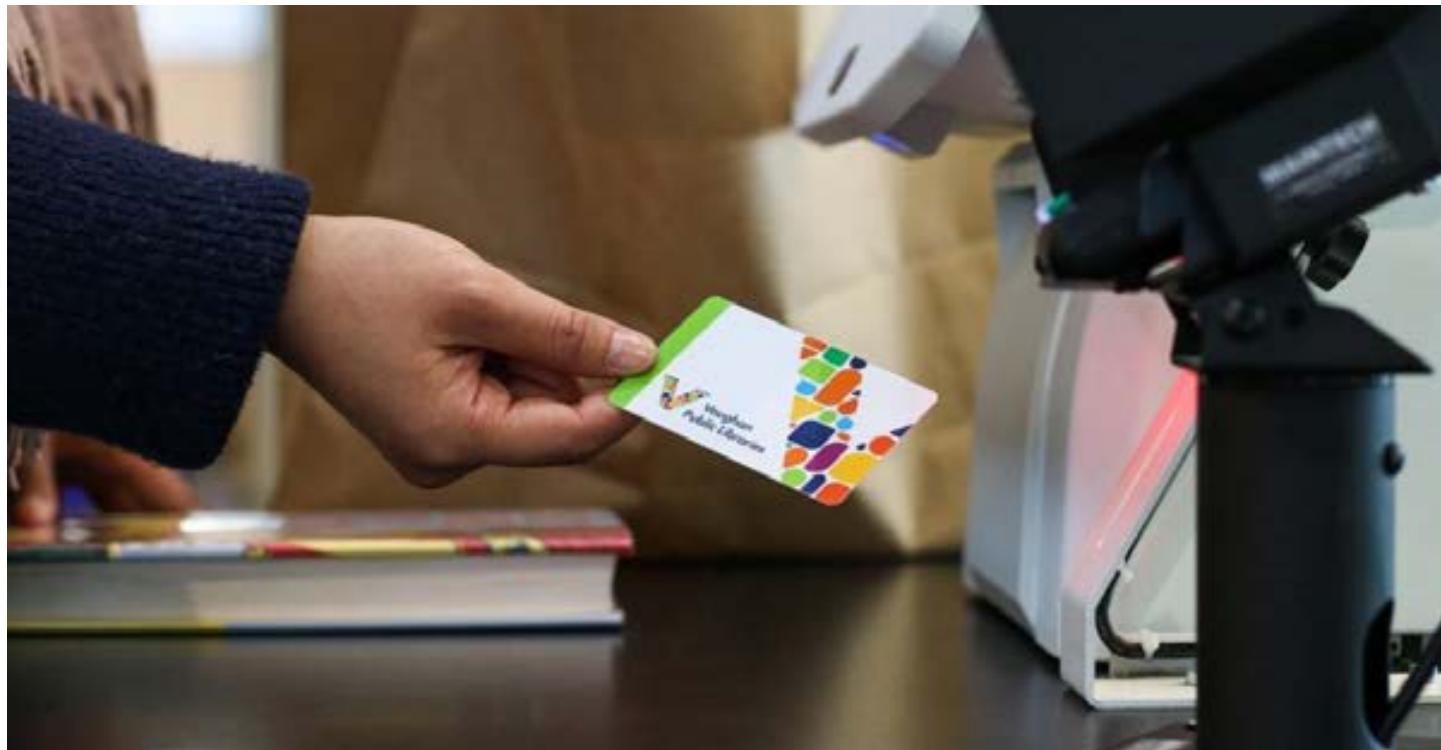
Total library usage statistics include the circulation of all physical and digital materials, use of databases, in-person and virtual visitors, Wi-Fi usage, reference desk assistance, technology assistance, customer assistance, computer usage, and the number of sessions and attendance at programs, group visits and outreach activities. VPL strives to serve our entire community with diverse and inclusive programs and services.

## 2025 Key Results

- New Carrville Library opened its doors June 30, creating a positive impact on the community with 24,349 visitors, 14,399 items borrowed, 1,511 program attendees and 546 new library members in the first month of operation.
- Woodbridge Library reopened its doors Sept. 6, following an extensive renovation including a new façade resulting in improved street presence, as well as an expanded reading lounge area with additional seating, increased study spaces and improved accessibility features.
- Detailed design phase continued throughout 2025 on the new West Woodbridge Library in the Father E. Bulfon Community Centre. In October, a site dedication celebration was held to mark the site of VPL's future branch and build community awareness.
- In 2025, nearly 1.9 million customers visited 14 library locations and borrowed 1.3 million items. More than 97,000 customers attended 3,500 diverse and inclusive library programs supporting the City's commitment to diversity, equity and inclusion. The programs included a range of age-friendly offerings such as multicultural culinary programs, cultural events, author visits and a community book drive for Indigenous libraries. VPL also supported the City's *Reimagining Black Future in Vaughan* initiatives with programming and collections.

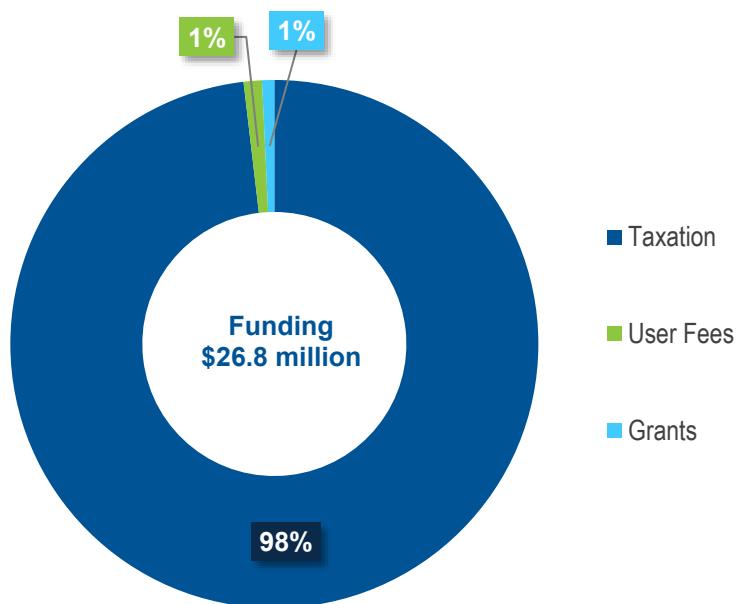
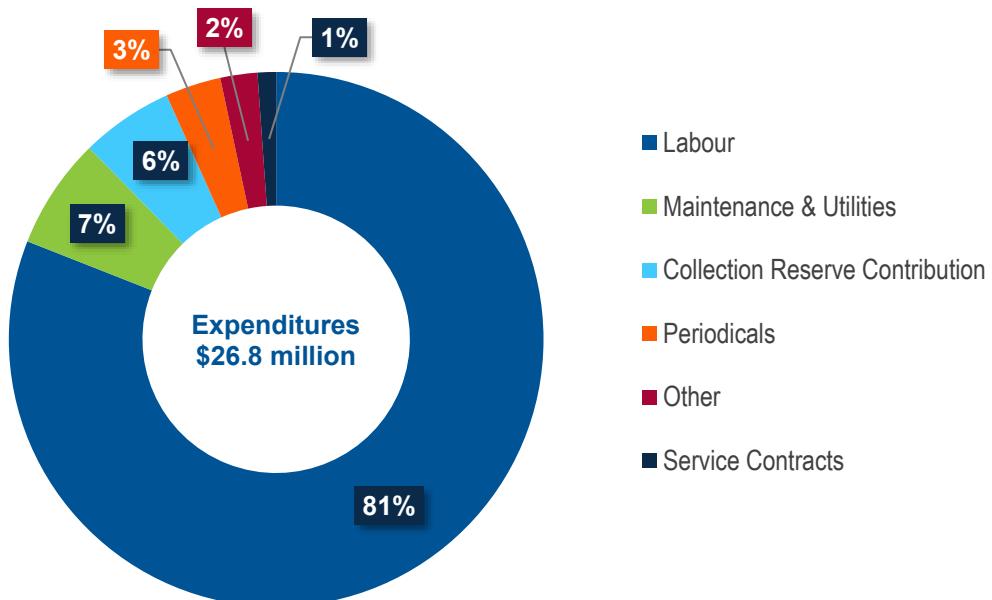
## 2026 Key Objectives

- Ensure innovative libraries are conveniently located in all Vaughan communities and contribute to a world-class city.
- Create welcoming libraries and responsive community hubs to provide high quality programs, collections and digital services to Vaughan residents.
- Foster a corporation that respects, empowers and engages its employees.
- Commit to Citizen Service Excellence as an innovative, data driven service organization.



# Operating Budget

## 2026 Operating Budget



## BUDGET CHANGES

The budget change from 2025 to 2026 is mainly attributed to regular labour progressions and the addition of a full year of operation of Carrville Library.

Net Operating Budget (\$M)	2025	2026
Opening		25.6
New/Growth		0.7
Transfers/Other		-
<b>Total</b>	<b>25.6</b>	<b>26.3</b>

## STAFFING CHANGES

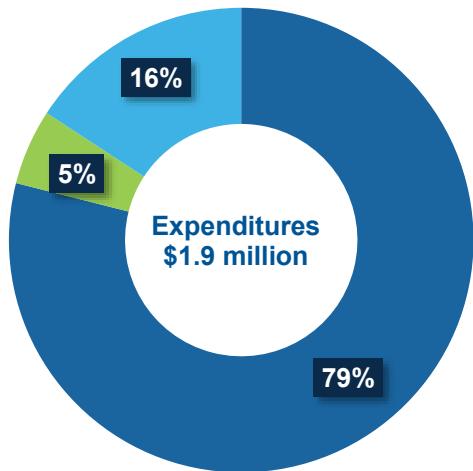
Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		162.3
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>162.3</b>	<b>162.3</b>
*FTE count including casual employees	230.3	230.3



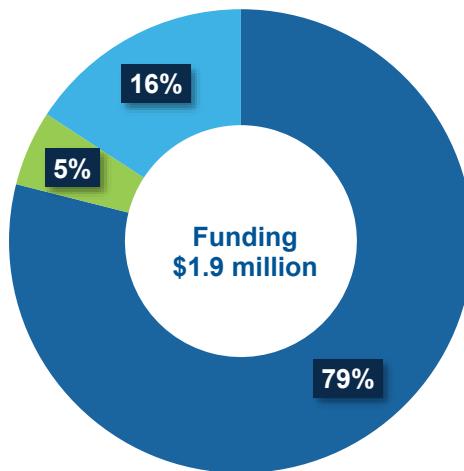
# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$1.8 million in capital projects that will be managed and reported on by VPL. Another \$0.1 million is managed by Facility Management Operations on behalf of VPL.



- Libraries
- Building & Facilities
- Information Technology



- Infrastructure Reserves
- Development Charges
- Capital from Taxation

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	2.8	1.8	2.0	2.1	2.1	-
City Building	19.0	0.1	-	-	-	-
Service Excellence and Accountability	1.0	-	-	-	-	-
<b>Total</b>	<b>22.8</b>	<b>1.9</b>	<b>2.0</b>	<b>2.1</b>	<b>2.1</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
LI-4564-19 - Library Technology Program	0.28	0.30	0.38	0.40	-
LI-9553-19 - Capital Resource Purchases	1.52	1.67	1.67	1.67	-
<b>Subtotal Department Managed</b>	<b>1.80</b>	<b>1.97</b>	<b>2.05</b>	<b>2.07</b>	-
<b>Managed by Facility Management Operations:</b>					
BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC	0.07	-	-	-	-
<b>Subtotal Managed by Facility Management Operations</b>	<b>0.07</b>	-	-	-	-
<b>Total</b>	<b>1.87</b>	<b>1.97</b>	<b>2.05</b>	<b>2.07</b>	-





# Public Works

# Public Works

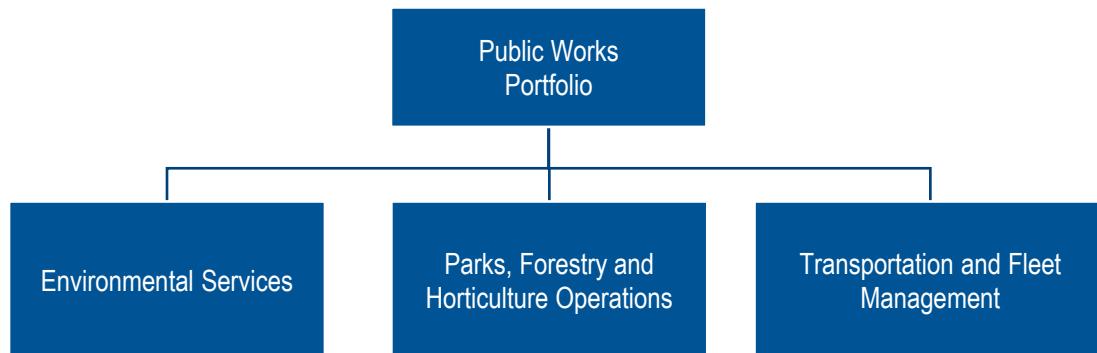


## Portfolio Overview

The Public Works portfolio provides services that directly impact residents and businesses across the city every day. These services include winter maintenance of municipal roads, sidewalks and pathways; maintenance of more than 800 hectares of parks, boulevards and open spaces; forestry and horticulture services; fleet management of all City vehicles and equipment; traffic services and administration of the crossing guard program; garbage and recycling collection, and water, wastewater and stormwater services.

Staff in Public Works are ready to serve, together, with a focus on delivering exceptional services to the community. The portfolio includes the following departments: Environmental Services, Parks, Forestry and Horticulture Operations, and Transportation and Fleet Management Services. These departments are supported by the Deputy City Manager's Office and Strategic Portfolio Management team.

The portfolio is funded by the following major sources: property taxation, water/wastewater rates and stormwater charges. These budgets will be further detailed throughout this section and therefore this portfolio will differ from other portfolios in its presentation of the budget.



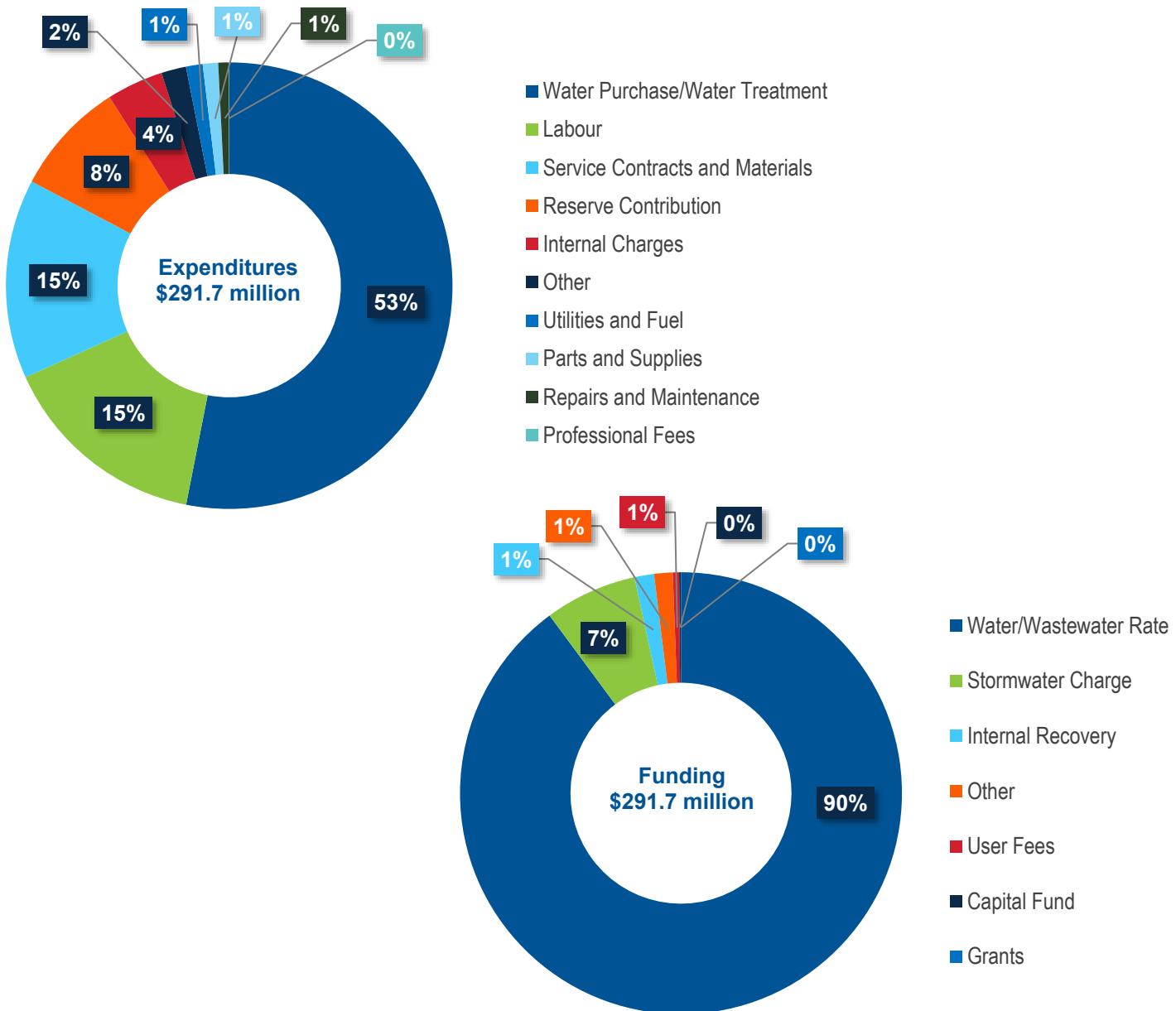
## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Water/Wastewater Rate	186.5	191.8	201.3
Stormwater Charge	12.5	13.8	15.1
Internal Recovery	2.5	2.8	3.2
Other	4.2	3.2	3.0
User Fees	0.5	0.6	1.0
Capital Fund	0.1	0.0	0.3
Fines	-	32.3	-
Grants	1.7	1.7	0.0
<b>Total</b>	<b>208.0</b>	<b>246.1</b>	<b>224.0</b>
<b>Expenditures</b>			
Water Purchase/Water Treatment	145.1	149.4	154.9
Labour	38.0	41.3	44.3
Service Contracts and Materials	37.9	41.3	42.2
Utilities and Fuel	4.4	3.0	3.5
Parts and Supplies	2.0	3.2	3.3
Repairs and Maintenance	1.9	2.2	2.2
Professional Fees	0.0	12.0	0.1
Internal Charges	9.3	10.0	11.9
Reserve Contribution	25.4	23.2	24.1
Other	5.0	7.3	5.2
Transfer to Reserve	-	17.7	-
<b>Total</b>	<b>269.0</b>	<b>310.5</b>	<b>291.7</b>
<b>Net Operating (\$M)</b>	<b>61.0</b>	<b>64.4</b>	<b>67.7</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>			
<b>Capital Plan (\$M)</b>	<b>140.4</b>	<b>246.8</b>	<b>203.1</b>



## Operating Summary

### 2026 Operating Budget



# Deputy City Manager – Public Works



## Department Overview

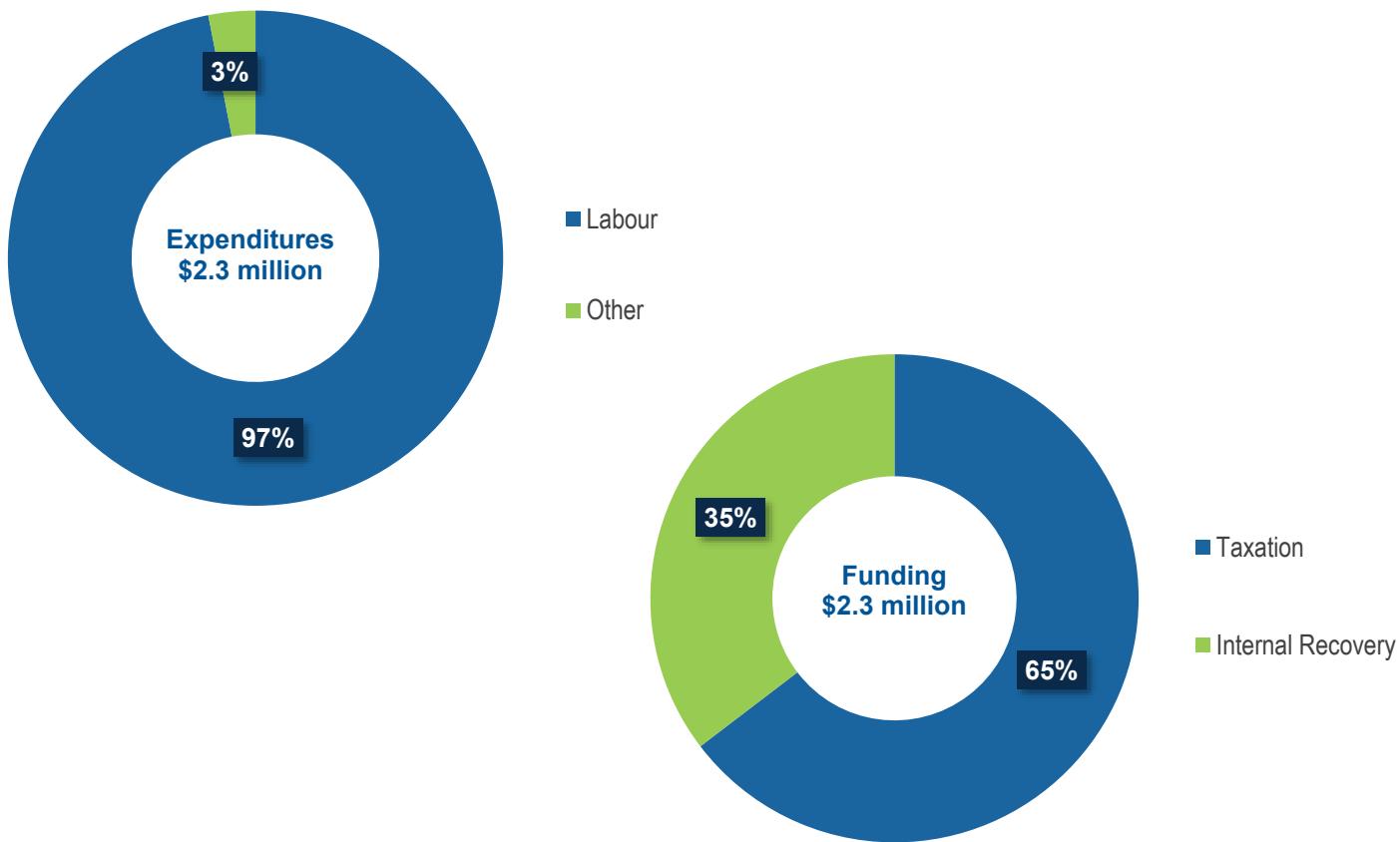
The Office of the Deputy City Manager – Public Works facilitates and co-ordinates activities across the portfolio's public-facing operational departments to improve consistency, effectiveness and efficiency. The mission is to enable the Public Works portfolio's operational departments to focus on delivering Service Excellence.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Internal Recovery	0.8	0.7	0.8
<b>Total</b>	<b>0.8</b>	<b>0.7</b>	<b>0.8</b>
<b>Expenditures</b>			
Labour	1.8	2.0	2.2
Other	0.1	0.1	0.1
<b>Total</b>	<b>1.9</b>	<b>2.1</b>	<b>2.3</b>
<b>Net Operating (\$M)</b>	<b>1.1</b>	<b>1.4</b>	<b>1.5</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>11.0</b>	<b>12.0</b>	<b>12.0</b>
<b>Capital Plan (\$M)</b>	<b>-</b>	<b>0.28</b>	<b>-</b>

# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

The budget change from 2025 to 2026 is mainly attributed to regular labour progressions.

Net Operating Budget (\$M)	2025	2026
Opening	1.4	1.4
New/Growth	0.1	0.1
Transfers	-	-
Total	1.4	1.5

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening	12.0	12.0
New/Growth	-	-
Transfers	-	-
Total	12.0	12.0

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Environmental Sustainability	-	-	0.1	0.1	-	-
<b>Total</b>	-	-	<b>0.1</b>	<b>0.1</b>	-	-

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Managed by Other Departments:</b>					
<b>Transportation and Fleet Management Services</b>					
RP-7154-25 - Public Works Tools and Equipment Enhancement	-	0.11	0.06	-	-
<b>Total Managed by Other Departments</b>	-	<b>0.11</b>	<b>0.06</b>	-	-
<b>Total</b>	-	<b>0.11</b>	<b>0.06</b>	-	-



# Environmental Services



## Department Overview

Environmental Services' stewardship of the City's water, wastewater and stormwater systems, and delivery of solid waste management services is critical to the function of a rapidly growing city. The department is committed to managing these systems and services with a focus on ensuring financial sustainability while providing substantial value-for-money to residents and businesses across the city.

### Departmental service areas include:

- safe and reliable drinking water distribution
- effective wastewater collection
- efficient stormwater management
- responsible solid waste management

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenue</b>			
Water/Wastewater Rate	186.5	191.8	201.3
Stormwater Charge	12.5	13.8	15.2
Other	2.9	1.7	1.7
Grant	1.7	1.7	-
<b>Total</b>	<b>203.7</b>	<b>209.0</b>	<b>218.2</b>
<b>Expenditures</b>			
Water Purchase/Wastewater Treatment	145.1	149.4	154.9
Reserve Contribution	25.4	23.2	24.1

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Service Contracts and Materials	20.9	22.0	23.5
Labour	10.1	11.3	12.0
Internal Charges	9.3	10.0	11.9
Other	3.4	4.3	4.2
<b>Total</b>	<b>214.2</b>	<b>220.2</b>	<b>230.7</b>
<b>Net Operating Budget (\$M)</b>	<b>10.6</b>	<b>11.2</b>	<b>12.5</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>81.0</b>	<b>81.0</b>	<b>79.0</b>
<b>Capital Plan (\$M)</b>	<b>34.8</b>	<b>56.6</b>	<b>61.7</b>

Note: Water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2024-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end projection	2026 Estimate
Sanitary Sewer Inspection: Cumulative Length Assessed (10-Year Schedule)	106 KM	99 KM	100 KM	100 KM
Storm Sewer Inspection: Total Length Assessed (10-Year Schedule)	100 KM	81 KM	120 KM	120 KM
Sanitary Sewer Cleaning (Flushing): Total Length Cleansed (4-Year Schedule)	207 KM	182 KM	250 KM	250 KM
Number of Catch Basins Cleaned (3-Year Schedule)	9,994	10,000	10,000	10,020
Number of Locates Completed (Water and Wastewater)	6,331	11,532	11,000	13,000
Number of Regulated Drinking Water Samples	3,689	4,093	4,093	4,093
Percentage of Regulated Drinking Water Samples Completed	107%	111%	110%	110%
Number of Valves Maintained (3-Year Schedule)	3,000	3,267	2,993	3,000
Number of Hydrants Inspected	9,918	10,145	10,282	10,424
Number of Water Main Breaks per 100 km of the Water Distribution System	2.67	1.91	2.27	N/A
Number of Curbside Households that Receive Waste Collection Services	89,980	90,659	91,159	92,982
Number of Multi-Residential Units that Receive Waste Collection Services	16,846	18,140	19,954	21,949

Water main breaks reflect the physical condition of a distribution system. Temperature, the age of the pipe, material composition and soil conditions can be factors in why water mains leak or break. Water main break rate is an important calculation to assess pipe performance and durability, and is one of the most critical

metrics used in water infrastructure asset management as well as pipe repair and replacement decision-making. A 2023 study completed by Utah State University found an average water main break rate of 6.9 breaks per 100 kilometres per year across Canada and the United States. Lower rates of water main breaks than the North American average can indicate the water system is in good physical condition requiring fewer repairs. Water main breaks remain difficult to predict so the 2026 estimate is not available at this time.

## 2025 Key Results

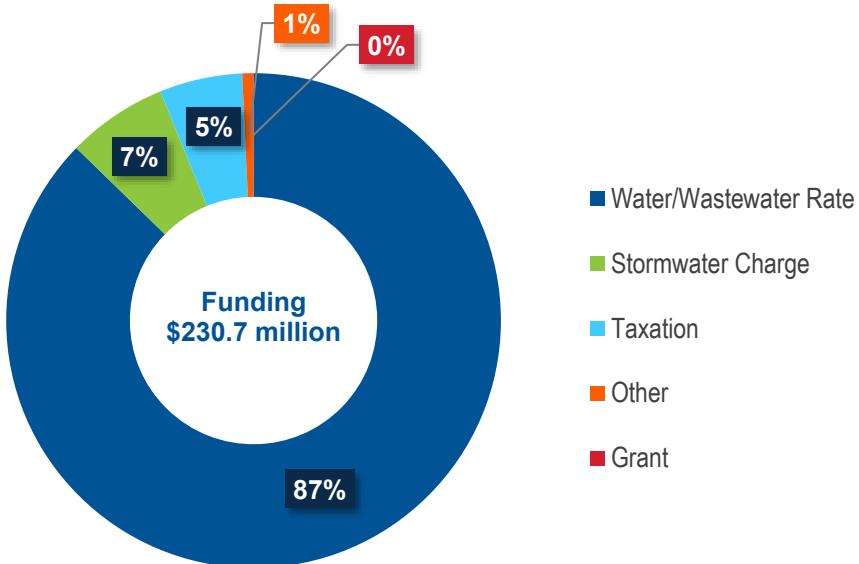
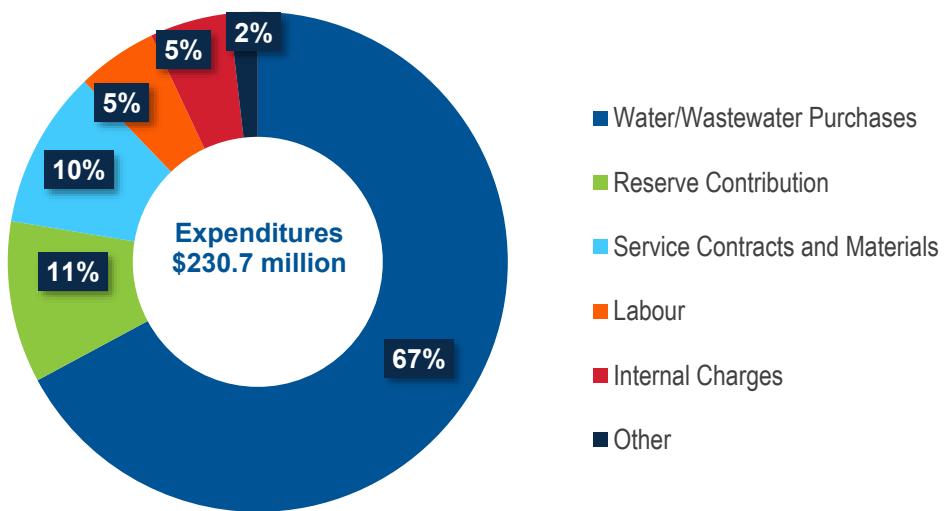
- The City's 2025 Waste Collection Schedule won Bronze in the Municipal Waste Association's 2025 Promotion and Education Awards in the Print Tool category. The City's 2025 Waste Collection Schedule is the culmination of extensive research and consultation with community members about how the schedule is used and what information matters most. Awards are given to municipalities that launched a creative and innovative campaign, tool, strategy, event or program that engaged residents in waste diversion.
- Environmental Services' community engagement study on Charting the Future of Residential Waste Collection in Vaughan was completed in 2024, and the Request for Proposals for the City's next residential waste collection contract was posted in 2025 for bidding. The specifications for the City's next residential waste collection contract balance the application of industry best practices with public input while also prioritizing fiscal responsibility for City residents.
- Vaughan's drinking water system received a 100 per cent inspection rating from the Ministry of the Environment, Conservation and Parks (MECP).
- Amendments were made to the City's Waste Collection By-law in 2025 to align with the Province's Blue Box transition and associated regulatory requirements.
- Environmental Services developed and implemented programs in support of the 10-year Non-Revenue Water Loss Reduction Strategy with the goal of improving efficiencies within the water distribution system, lowering operating costs, and advancing the initiatives the City is already taking on including water meter replacements, leak detection, replacement of ageing ductile iron infrastructure, implementation of District Metering Areas, proactive maintenance and improved data tracking.

## 2026 Key Objectives

- Ensure safe and effective water distribution, wastewater collection and stormwater management services are delivered in compliance with legislative requirements to maintain public safety and support environmental protection and sustainability.
- Ensure services are delivered with a resident-focused approach that prioritizes Service Excellence, continuous improvement and financial sustainability.
- Foster an inclusive work environment where staff feel safe and are empowered to embrace the City's values of respect, accountability and dedication.
- Ensure safe and reliable solid waste services are delivered with a commitment to protect the environment and foster a sustainable future.

# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

Net Operating Budget (\$M)	2025	2026
Opening		11.2
New/Growth		1.3
Transfers		-
Total	11.2	12.5

## STAFFING CHANGES

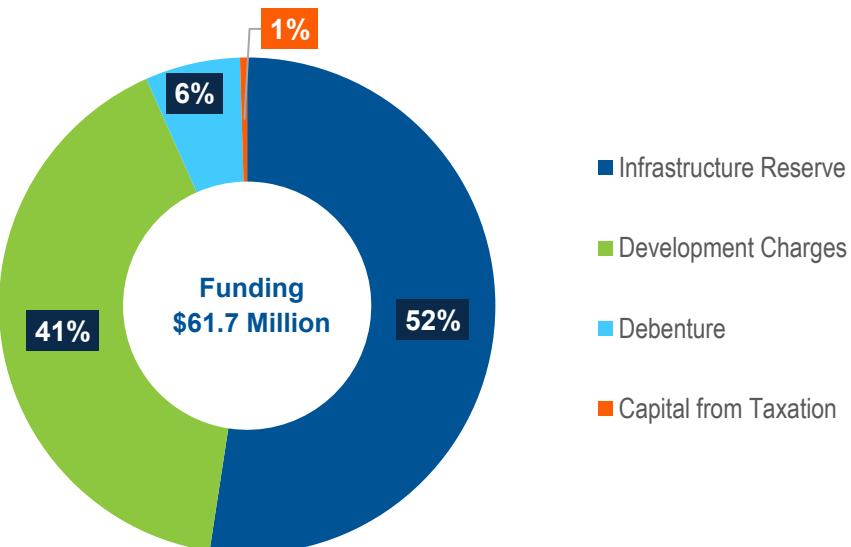
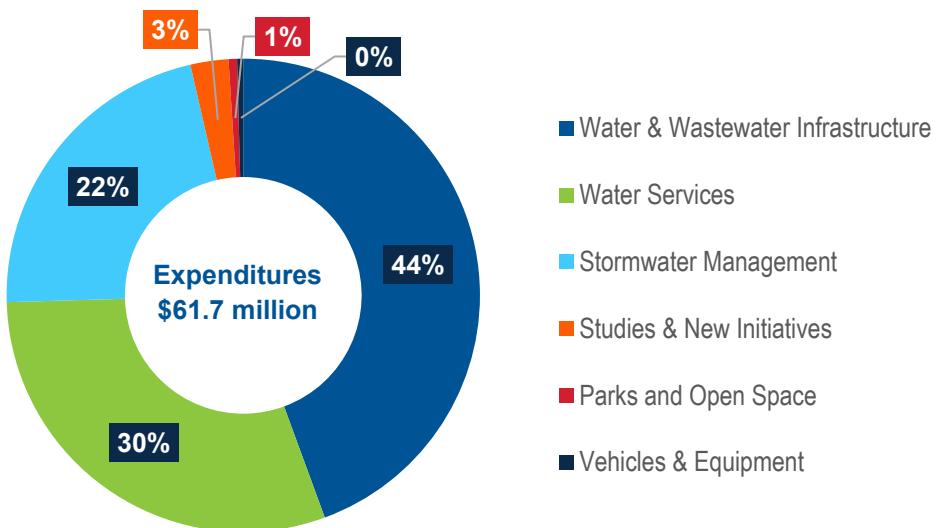
Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		81.0
New/Growth		-
Transfers/Other		(2.0)
Total	81.0	79.0

Note: Two Vacuum Truck Operators transferred (one from Wastewater and one from Stormwater) to Parks, Forestry and Horticulture Operations as Park Attendants I.

## Capital Budget

### 2026 Capital Budget

The 2026 capital budget request includes \$61.71 million in capital projects. \$32.99 million will be managed by Infrastructure Delivery, \$3.65 million will be managed by Environmental Services, \$3.89 million is managed by Infrastructure Planning and Corporate Asset Management, \$20.97 million is managed by Development Engineering and \$0.21 million is managed by Transportation and Fleet Management Services.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategic Plan (\$M)	OPEN	2026	2027	2028	2029	2030
City Building	255.3	28.8	8.8	15.9	9.2	109.7
Environmental Sustainability	42.2	14.6	5.0	21.1	12.9	23.5
Service Excellence and Accountability	6.8	0.8	0.3	0.3	0.3	0.3
Transportation and Mobility	47.6	17.5	0.3	2.3	2.0	-
<b>Total</b>	<b>352.0</b>	<b>61.7</b>	<b>14.5</b>	<b>39.6</b>	<b>24.5</b>	<b>133.5</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
EV-2121-20 - Wastewater Lift Stations capital improvements	0.12	0.28	-	-	-
EV-2133-19 - SCADA upgrades	1.53	0.10	0.10	0.10	0.10
EV-2546-20 - Rehabilitation and Cleaning of Stormwater Ponds	-	1.50	3.50	3.50	3.50
EV-7080-21 - Non-Revenue Water Reduction Program	0.62	0.31	0.31	0.31	0.31
EV-7082-21 - Water Infrastructure Improvements	0.10	-	-	-	-
EV-7083-22 - Replacement of Out of Calibration Residential, Commercial and Institutional Water Meters	1.28	2.78	3.66	3.66	3.66
EV-7087-23 - Stormwater Environmental Compliance	-	0.25	0.10	-	-
EV-7088-23 - Sewer Environmental Compliance	-	0.10	0.10	-	-
<b>Subtotal Department Managed</b>	<b>3.65</b>	<b>5.31</b>	<b>7.77</b>	<b>7.57</b>	<b>7.57</b>
<b>Managed by Other Departments:</b>					
<b>Transportation and Fleet Management Services</b>					
FL-9576-20 - Hydrant Maintenance Truck	0.21	-	-	-	-
<b>Subtotal Transportation and Fleet Management Services</b>	<b>0.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Infrastructure Delivery</b>					
DE-7176-17 - Black Creek Channel Renewal Design and Construction	0.29	-	-	-	-
EV-7086-23 - Erosion Control Program	1.70	-	10.89	-	19.71
ID-2088-20 - Stormwater Management Improvements	7.93	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
ID-2110-21 - Keele St - Rutherford to Teston - WM and San Replacement/SW/Cyc/SL	0.01	-	-	-	-
ID-2113-21 - 2023 to 2026 Watermain Replacement/ Rehabilitation Program	-	-	-	5.69	5.44
ID-2121-22 - 2023 to 2026 Watermain Replacement with Road Reconstruction/Rehabilitation Program	17.00	0.35	2.32	-	-
ID-2128-30 - VMC – Jane Street Sanitary Trunk Sewer & Watermain Improvements	-	-	-	-	9.75
ID-2133-24 - Fennyrose Crescent - Drainage Improvements	0.57	-	-	-	-
ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	0.06	-	-	-	-
ID-2140-25 - Construction of Access Roads to Service SWM Ponds (18 Ponds) Program	0.45	-	-	2.04	-
ID-2142-26 - Keele St Watermain Construction NMRP Servicing	2.95	-	-	-	-
ID-2143-26 - Cromarty Overland Flow Route Assessment and Remediation	0.17	1.34	-	-	-
ID-2150-26 - Yonge St WM Replacement - Centre St to Hwy 407 (in support of YNSE)	0.85	-	5.67	-	-
ID-2151-28 - Teston Pumping Station and Sewer Design and Construction	-	-	11.83	-	78.88
ID-2152-28 - VMC SE Quadrant SWMF (Pond/Tank) Design and Construction	-	-	0.54	-	12.11
ID-2153-26 - Yonge St WM Replacement - Steeles to Arnold (in support of YNSE)	1.02	-	-	9.06	-
<b>Subtotal Infrastructure Delivery</b>	<b>32.99</b>	<b>1.69</b>	<b>31.25</b>	<b>16.79</b>	<b>125.89</b>

#### Infrastructure Planning and Corporate Asset Management

EV-2088-16 - Condition Assessment of WW Pressurized System	0.57	-	-	-	-
IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.81	-	-	-	-
IM-7228-27 - YR New Hospital Gravity Wastewater Connection on behalf of City	-	2.83	-	-	-
IM-7231-23 - Stormwater Management Master Planning	0.19	0.68	-	-	-
IM-7234-24 - Watermain AI Prioritization Program - City Wide	-	-	0.09	0.09	-
IM-7235-24 - Pipes Conditional Assessments Program - City Wide	-	0.45	0.45	-	-
IM-7258-27 - YR - West Vaughan York Peel Feedermain - New PRV Chambers on behalf of City	-	1.30	-	-	-
IM-7260-26 - ML YNSE Watermain Replacement on behalf of City	2.04	-	-	-	-
IM-7266-26 - Slope Stabilization Study - Cherry Hill Rd, David Lewis Dr, Jason St	0.28	-	-	-	-
<b>Subtotal Infrastructure Planning and Corporate Asset Management</b>	<b>3.89</b>	<b>5.27</b>	<b>0.54</b>	<b>0.09</b>	<b>-</b>

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**Development Engineering**

DE-7335-26 - Block 66 West Watermain (Major Mackenzie from Huntington to 750 m east of Hwy 50)  
DE-7337-26 - Weston Rd (Kirby to King Vaughan Sanitary Sewer (Segment C ))  
DE-7339-26 - Block 41/34W Watermain (Weston Road from Teston to Kirby apprx. 2 km)  
DE-7340-26 - Block 62 West Watermain (Huntington Road from Mactier to 650 m north of Nashville)

5.50

7.97

7.50

-

2.20

**Subtotal Development Engineering****20.97****2.20**

-

-

-

-

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**Grand Total****61.71****14.46****39.56****24.45****133.46**

# Environmental Services:

## Solid Waste Management



### Waste Management Overview

Environmental Services provides waste collection services to eligible residential properties. These services include the collection of green bin organics, leaf and yard waste, and residual waste (garbage). Christmas trees and appliance/metal recovery items are also collected. The department has a comprehensive communication and education program to encourage residents to fully participate in the City's and Region's waste diversion programs.

### 2024-2026 Financial Summary

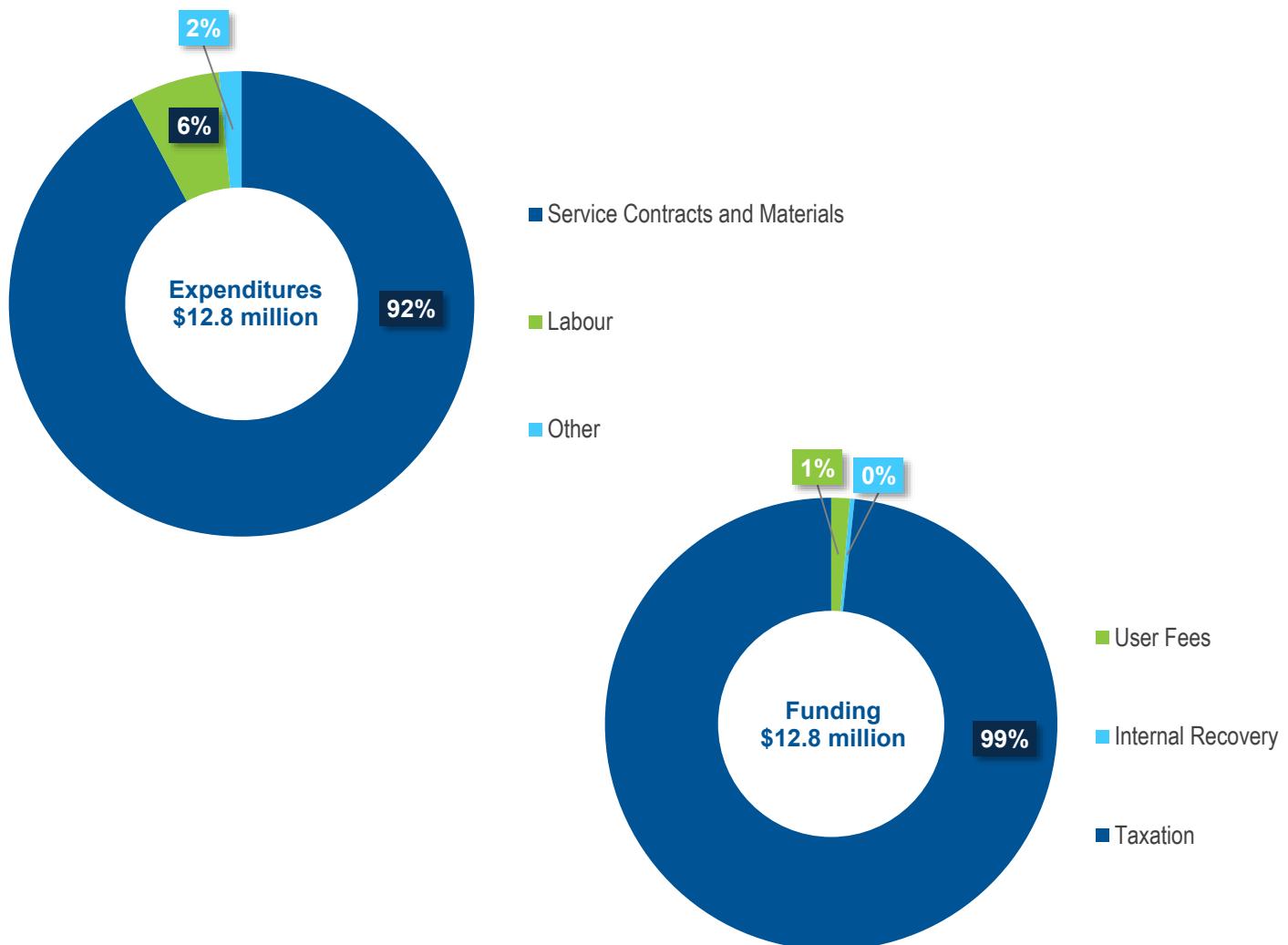
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	0.3	0.4	0.3
Grant	1.7	1.7	-
<b>Total</b>	<b>2.1</b>	<b>2.1</b>	<b>0.3</b>
<b>Expenditures</b>			
Labour	0.7	0.8	0.8
Service Contracts and Materials	11.8	12.3	11.8
Other	0.2	0.2	0.2

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Total</b>	12.6	13.3	12.8
<b>Net Operating Budget (\$M)</b>	10.5	11.2	12.5
<b>Budgeted Full-Time Equivalents (FTEs)</b>	6.0	6.0	6.0

Note: Water/wastewater/stormwater recoveries are included as revenue in the charts above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## Operating Budget

### 2026 Operating Budget



## BUDGET CHANGES

The year-over-year increase is from an increase to offset higher waste contracts.

Net Operating Budget (\$M)	2025	2026
Opening		11.2
New/Growth		1.3
Transfers		-
Total	11.2	12.5

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		6.0
New/Growth		-
Transfers		-
Total	6.0	6.0



# Environmental Services:

## Water and Wastewater Services



### Water and Wastewater Services Overview

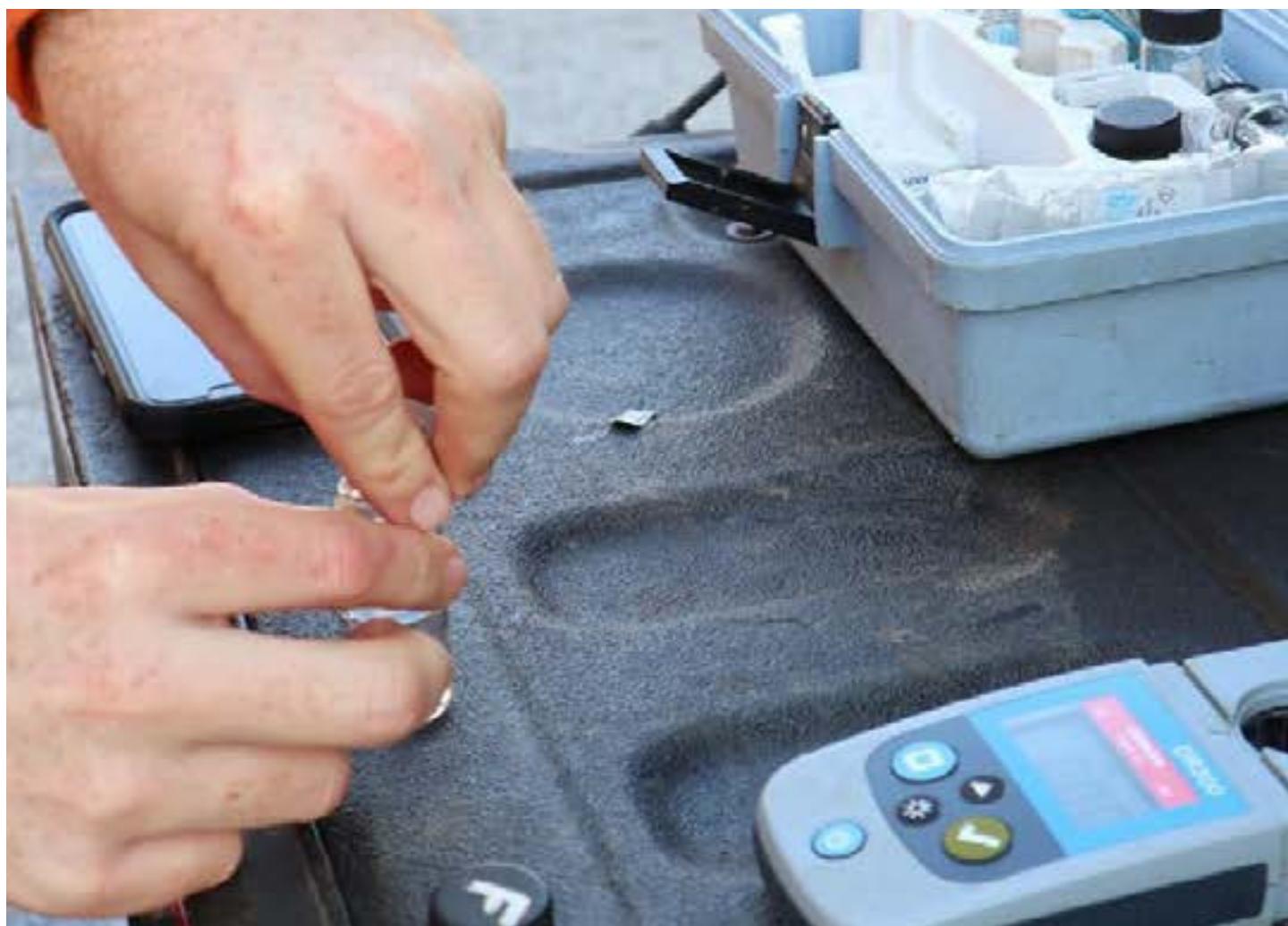
The 2026 combined water and wastewater rate increase is 3.3 per cent. Approximately 76 per cent of the City's cost is to pay the Region of York for conveyance and treatment costs. The remainder of the City's costs are dedicated to the day-to-day operation and maintenance of the City's water and wastewater systems and reserve contributions to support the financial sustainability of the system by ensuring sufficient funds are set aside for current and future capital rehabilitation and replacement requirements.

The budgeted costs for bulk water purchased from the Region includes non-revenue water (NRW) consumption. The 2026 budget for non-revenue water is 16.5 per cent. Sources of NRW can include some, or all, of the following: apparent losses (e.g. customer meter degradation), real losses (e.g. water leakage from the water system) and unbilled consumption (e.g. fire suppression and main flushing). Over the course of 2026, Environmental Services will continue its efforts to detect and remediate sources of NRW by continuing to implement the Non-Revenue Water Loss Reduction Strategy to reduce water losses with short- and long-term actions.

### 2024-2026 Financial Summary

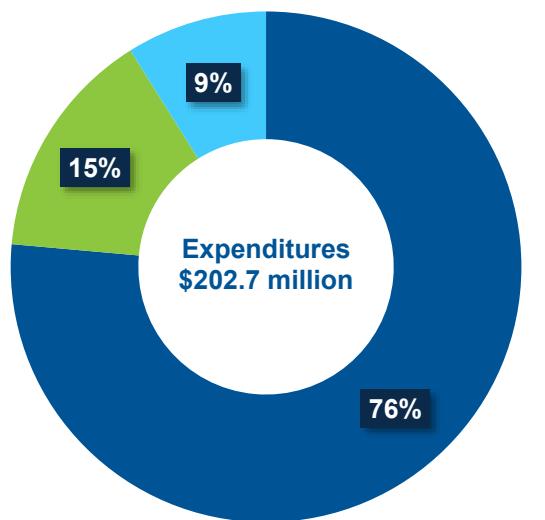
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Water/Wastewater Rate	186.5	191.8	201.3

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Other	2.6	1.3	1.4
<b>Total</b>	<b>189.1</b>	<b>193.1</b>	<b>202.7</b>
<b>Expenditures</b>			
Water/Wastewater Purchases	145.1	149.4	154.9
Labour	8.9	10.1	10.7
Service Contracts and Materials	7.4	7.3	8.7
Internal Charges	4.8	5.0	6.6
Other	3.0	3.6	3.7
Reserve Contribution	19.9	17.7	18.1
<b>Total</b>	<b>189.1</b>	<b>193.1</b>	<b>202.7</b>
<b>Net Operating Budget (\$M)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>70.0</b>	<b>71.0</b>	<b>71.0</b>

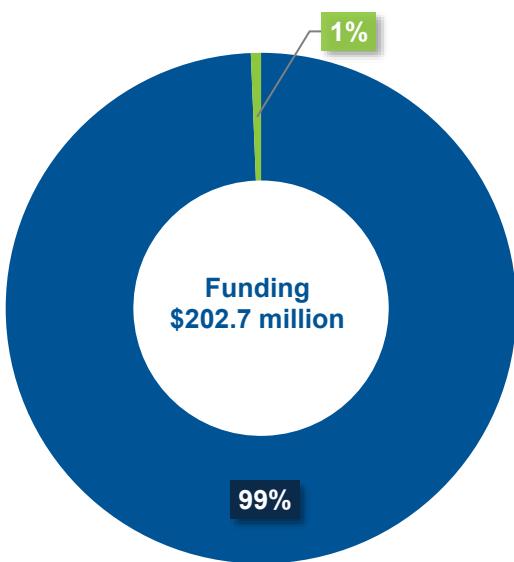


# Operating Budget

## 2026 Operating Budget



- Regional Water Purchases/WW Treatment
- City's Operating Costs
- City's Reserve Contribution



- Water/Wastewater Rate
- Other

### BUDGET CHANGES

The increase in reserve contribution from the 2025 to 2026 budget is driven by increased water and wastewater revenues offset partially by cost increases resulting from labour progressions, increases to material and contract costs and internal charges.

Reserve Contribution (\$M)	2025	2026
Opening		17.7
New/Growth		2.6
Transfers		(2.2)
Total	17.7	18.1

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		71.0
New/Growth		-
Transfers		-
Total	71.0	71.0

Notes: One Vacuum Truck Operator transferred to Parks, Forestry and Horticulture Operations as Park Attendant and one Wastewater/Stormwater Operator transferred in from Stormwater.



# Environmental Services:

## Stormwater



### Stormwater Overview

The City's approach to managing stormwater protects the environment, property and water quality. The City is taking steps to lessen the impacts of climate change with a long-term plan to manage the potentially damaging effects of stormwater, mitigate the effects of flooding and prevent the deterioration of infrastructure. The Stormwater Charge is anticipated to increase by an average of 9.5 per cent in 2026.

### 2024-2026 Financial Summary

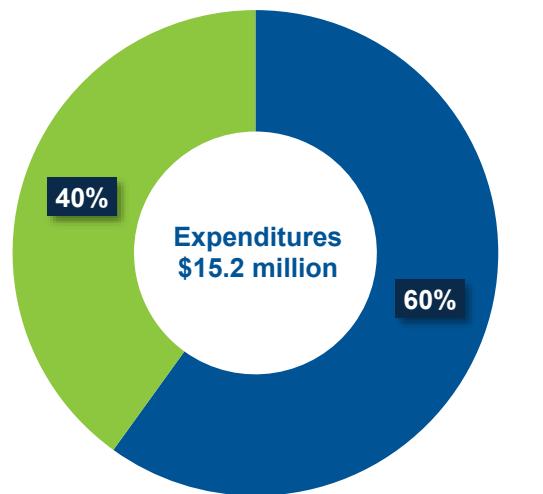
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenue</b>			
Stormwater Charge	12.5	13.8	15.2
<b>Total</b>	<b>12.5</b>	<b>13.8</b>	<b>15.2</b>
<b>Expenditures</b>			
Labour	0.5	0.5	0.5
Service Contracts and Materials	1.7	2.4	3.0
Internal Charges	4.5	4.9	5.3
Other	0.2	0.5	0.3
Reserve Contribution	5.6	5.5	6.1

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Total</b>	12.5	13.8	15.2
<b>Net Operating Budget (\$M)</b>	-	-	-
<b>Budgeted Full-Time Equivalents (FTEs)</b>	5.0	4.0	2.0

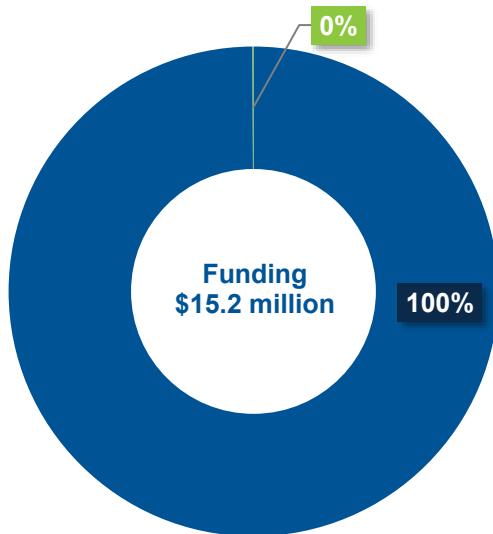


# Operating Budget

## 2026 Operating Budget



■ City's Operating Costs  
■ City's Reserve Contribution



■ Stormwater Charge  
■ Other

### BUDGET CHANGES

The increase in the 2026 budgeted Reserve Contribution is from increased stormwater revenues offset partially by cost increases resulting from labour progressions, increases to material and contract costs and internal charges.

Reserve Contribution (\$M)	2025	2026
Opening	5.5	5.5
New/Growth	-	-
Transfers	0.6	0.6
Total	5.5	6.1

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		4.0
New/Growth		-
Transfers		(2.0)
Total	4.0	2.0

Notes: One Vacuum Truck Operator transferred to Parks, Forestry and Horticulture Operations as Park Attendant and one Wastewater/Stormwater Operator transferred to Wastewater.



# Transportation and Fleet Management Services

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## Department Overview

The Transportation and Fleet Management Services department ensures the safe and efficient movement of pedestrian and vehicle traffic, maintains the safety and repair of the local road network and ensures the efficient maintenance and strategic replacement of the City's corporate fleet (excluding Vaughan Fire and Rescue Service).

The City's road network spans more than 2,100 lane kilometres, with maintenance programs designed to prioritize public safety and accessibility throughout the year. These programs are divided into two main categories: road maintenance and repair, and winter maintenance.

Road maintenance and repair activities encompass a variety of essential services, including curb and sidewalk repairs, ditch and culvert maintenance, litter and debris removal, asphalt repair and preservation, sign installation, ditching and shoulder grading, guardrail and handrail repairs, and street sweeping, to ensure a clean and safe roadway for all users.

Winter maintenance activities focus on maintaining safety during adverse weather conditions and include snow plowing and salting, as well as windrow clearing and removal, ensuring roads remain accessible and safe for travel in winter months.

The department also manages the safe and efficient movement of pedestrians and vehicles along the local road network through services in traffic operations and road safety, traffic calming and pedestrian safety measures, pavement markings and signs, traffic signals and streetlighting operations and maintenance, school crossing guard services, utilities co-ordination and permits.

There are currently more than 900 City vehicles and units of equipment under management – not inclusive of the assets used by Vaughan Fire and Rescue Service. Transportation and Fleet Management Services is responsible for executing and administering driver training focused on developing safe, efficient and legislatively compliant drivers; procuring and disposing of appropriate and sustainable vehicles; maximizing fleet safety and availability through the delivery of timely, high-value maintenance; ensuring the availability of fuel; and providing fleet administrative and analytics services to maximize fleet usage and utilization.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Fines	-	32.3	-
Internal Recovery	1.1	1.0	1.0
Capital Fund	0.1	-	0.3
Other	1.0	1.4	1.2
<b>Total</b>	<b>2.1</b>	<b>34.7</b>	<b>2.5</b>
<b>Expenditures</b>			
Labour	12.7	14.0	15.0
Service Contracts and Materials	12.4	13.8	12.9
Parts and Supplies	2.0	3.2	3.3
Utilities and Fuel	2.3	1.9	2.4
Repairs and Maintenance	1.9	2.2	2.2
Professional Fees	-	12.0	0.1
Other	1.0	2.7	0.7
Transfer to Reserve	-	17.7	-
<b>Total</b>	<b>32.3</b>	<b>67.4</b>	<b>36.5</b>
<b>Net Operating (\$M)</b>	<b>30.2</b>	<b>32.7</b>	<b>34.0</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>			
<b>Capital Plan (\$M)</b>	<b>66.6</b>	<b>147.4</b>	<b>107.4</b>

## 2024-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Non-Winter Road Maintenance Cost per Lane Kilometre	\$3,146	\$2,830.45	\$2,894.03	\$3,157.67
Winter Maintenance Cost per Lane Kilometre	\$5,799	\$5,032.16	\$5,400.00	\$5,544.13
Roads Capital Improvements and Replacements Cost per Lane Kilometre	\$-	\$2,095.00	\$2,138.00	\$2,150.00
Total Road Lane Kilometres Serviced	2,180	2,100	2,138	2,150
Number of Traffic Studies Completed	771	900	910	893
Number of Streetlights Maintained	26,855	28,877	28,950	29,400
Number of Traffic Signals Maintained	96	97	97	98
Number of School Crossing Guard Locations	119	124	127	130
Number of Road Occupancy Permits Issued	2,183	2,460	2,800	2,300
Number of Critical Traffic Signs Inspected for Retro-Reflectivity	17,204	16,535	16,200	17,000
Number of Lane Meters of Longitudinal Pavement Marking Refreshed	597,805	600,000	610,000	640,000
Number of Seasonal Traffic Calming Measures Installed	N/A	706	821	960

Note: The significant increase in the number of roadway permits observed since 2021 can be attributed to the implementation of the Bell Fibre to the Home Program. It is scheduled to conclude in 2026/2027, and its impact on permit issuance is reflective of the increased construction and infrastructure development associated with the program.

**Non-Winter Road Maintenance cost per lane kilometre** calculates the cost associated for each lane kilometre of road. The measure is derived from the direct operating expenditures and encompasses various maintenance activities like road platform upkeep, road patrol, boulevard grass cutting, litter pickup, street sweeping and washout repairs.

**Winter Maintenance total cost per lane kilometre** calculates the cost of winter-specific road maintenance activities for each lane kilometre of road. These activities include road maintenance, and the application of salt and brine for de-icing. This excludes windrow clearing. Lane kilometre figures have been adjusted to align with Asset Management records. The total has been reduced by 124 km for 2024 actuals due to an inventory update and AQ reduction.

**Roads Capital Improvements and Replacement costs per lane kilometre** includes cost per lane kilometre for the Roads Preservation program that covers guiderail and handrail replacement and repair, crack sealing and microsurfacing, annual curb and sidewalk repair and replacement, the installation of Roads Weather Information Systems (RWIS) and various technology projects to advance service operations.

**Total Road lane kilometres** reflects the cumulative count of all lane kilometres that have been serviced. It encompasses local, collector, rural and laneways.

**Number of Traffic studies completed** monitors the quantity of traffic data collected as part of the City's transportation data collection program.

**Number of Streetlights maintained** tracks the number of streetlights that have undergone proactive maintenance measures, ensuring their optimal functionality and longevity with a minimum growth assumption of 100 streetlights annually for the forecasted years.

**Number of Traffic Signals maintained** tracks the number of traffic control signals inspected and maintained under the MMS (does not include the number of pedestrian crossovers).

**Total number of critical traffic signs inspected for retro-reflectivity** tracks the traffic signs inspected for reflectivity requirements under the MMS.

**Number of Road Occupancy permits issued** tracks the number of construction activities undertaken within the City's Right-of-way.

**Number of lane meters of longitudinal pavement marking refreshed** reflects the roadways refreshed for pavement markings part of the annual retrace program.

**Number of seasonal traffic calming measures installed** reflects the combined number of flex signs, speed cushions, planter boxes, silhouettes and radar message board rotations completed.

## 2025 Key Results

- Ninety-nine per cent compliance rate has been achieved for Minimum Maintenance Standards (MMS) and an 88 per cent success rate in meeting work order service level targets.
- One hundred per cent of planned regulatory training has been completed, with an additional 95 per cent of staff having participated in non-mandatory training programs.
- Ninety per cent delivery of planned road capital improvement programs, including roll-out and delivery of new Micro Surfacing program.
- Successfully achieved an 80 per cent return rate for vehicle preventative maintenance from vendors.
- Delivered training for 100 per cent of units put into service.
- Completed eight Urban and Rural Corridor Reviews, including the completion of the Huntington Road safety review with final recommendations presented by the end of Q4 2026.
- Developed and received Council approval on the Green Fleet Strategy in September 2025 to advance environmental sustainability.
- Maintained approximately 29,000 streetlights with an advanced monitoring and control system to ensure maximum operational efficiency and service delivery.
- The operation and maintenance of the 97 traffic signals to manage traffic flow efficiently and safely at intersections.
- The implementation of a speed limit reduction from 50 km/h to 40 km/h in five new blocks and 15 city street segments, and two new community safety zones.
- Supported Bell Fibre to the Home Program to bring fibre-optic connectivity to more than 100,000 homes and businesses.

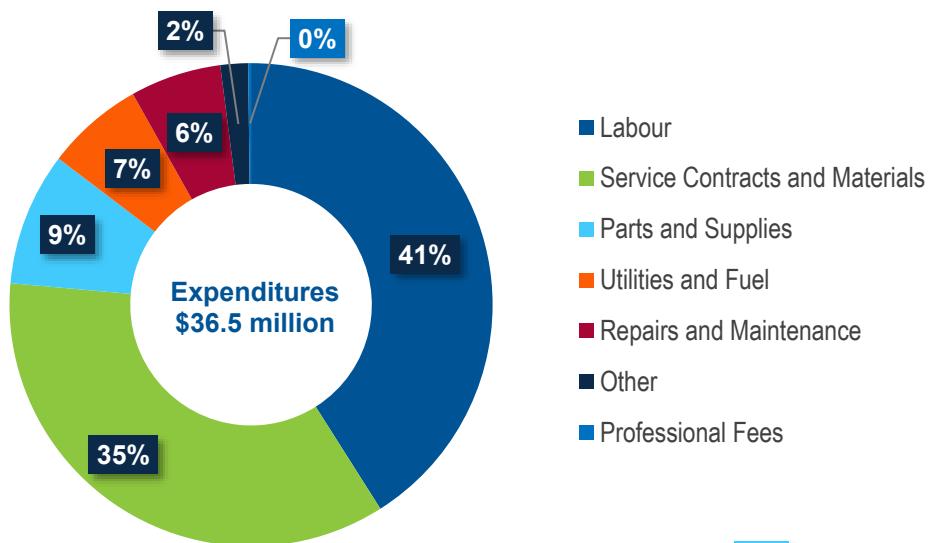
## 2026 Key Objectives

- Advance transportation initiatives to support a fully connected and integrated active, safe and diverse community.
- Advance the MoveSmart Mobility Management Strategy.
- Ensure incremental improvement in fleet services, traffic operations and road operations to enhance efficiency and service delivery.
- Ensure compliance to legislative requirements in the traffic and transportation network to ensure public safety and minimize risk to the City.

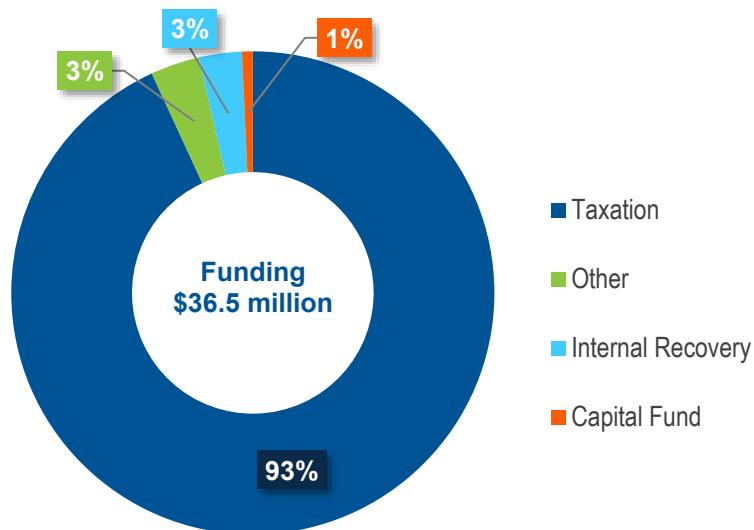
- Ensure an exceptional Citizen Experience and wow factors through the utilization of data to drive decisions addressing citizen touchpoints and improving responsiveness.

## Operating Budget

### 2026 Operating Budget



- Labour
- Service Contracts and Materials
- Parts and Supplies
- Utilities and Fuel
- Repairs and Maintenance
- Other
- Professional Fees



### BUDGET CHANGES

The year-over-year changes are due to labour progressions, inflationary increases in contract costs, increases in fleet maintenance and fuel costs, and an additional resource request described further below.

Net Operating Budget (\$M)	2025	2026
Opening		32.7
New/Growth		1.2
Transfers		-
Total	32.7	34.0

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)*	2025	2026
Opening		92.0
New/Growth		(3.0)
Transfers		
<b>Total</b>	<b>92.0</b>	<b>89.00</b>

\*FTE figures have been revised to exclude seasonal and casual staff.

Note: Staff are being reduced to coincide with winding down of Bell Fibre to the Home Program.

## NEW REQUESTS

Traffic Calming Measures include two components: pavement markings and seasonal labor for traffic calming material installation and maintenance.

Pavement markings are required as a statutory obligation to keep roads in a state of good repair, are a key component of road safety programs and are one of the most cost-effective traffic calming solutions. Provincial legislation outlines how markings must be placed by the road authority to regulate, warn and guide traffic (active transportation facility, intersection control, pedestrian crossings, road alignment). The City's annual pavement marking program maintains these assets city-wide. This request is to service excessive asset growth. This includes newly identified assets from a city-wide pavement marking inventory (including lane lines, special symbols, roadway stencils and more), pavement markings constructed through capital projects, most notably active transportation facilities, and markings on newly assumed roads and subdivisions, as their assumption transitions to operating costs. These asset types are overdue for maintenance and have historically not been considered in the budget, but their inclusion in maintenance plans is required to wholly maintain these assets up to service levels.

Seasonal labor for traffic calming materials includes temporary staff in the roads division responsible for the installation, maintenance and rotation of seasonal traffic calming measures across the City, including Community Safety Zones and other warranted residential locations. Traffic calming materials can include, but are not limited to, temporary speed cushions, planter boxes, radar message boards and signage, such as flexi posts and silhouettes. The materials are utilized to help reduce vehicular speeds, alter motorist behaviour and improve road safety for pedestrians/cyclists. Most traffic calming measures are seasonal and require removal prior to the start of the winter season to facilitate winter maintenance operations.

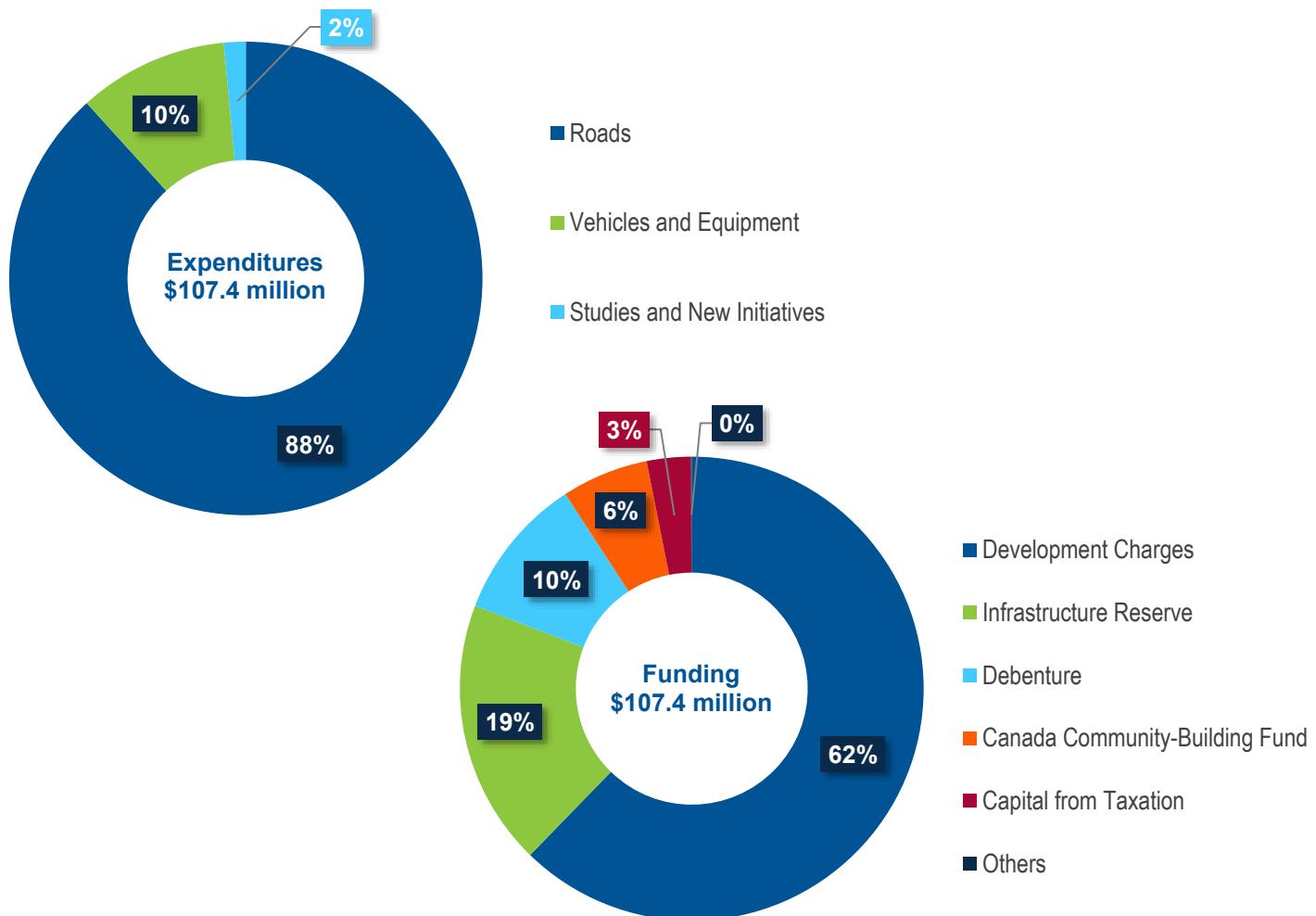
Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
165-1-2024 Traffic Calming Measures		-	0.55	0.55
<b>Total</b>		<b>-</b>	<b>0.55</b>	<b>0.55</b>



## Capital Budget

### 2026 Capital Budget

The 2026 capital budget request includes \$19.6 million in capital projects that will be managed and reported on by the Transportation and Fleet Management Services department. Another \$86.3 million is managed by Infrastructure Delivery and \$1.6 million by Infrastructure Planning and Corporate Asset Management on behalf of Transportation and Fleet Management Services.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	1.3	-	-	-	-	-
City Building	13.7	12.5	10.6	7.4	11.4	5.5
Community Safety and Well-being	0.3	-	-	-	-	-
Environmental Sustainability	5.3	0.5	0.1	1.2	-	-
Service Excellence and Accountability	17.4	10.8	6.0	3.5	0.5	3.7
Transportation and Mobility	270.7	83.6	28.4	47.6	3.4	210.6
<b>Total</b>	<b>308.7</b>	<b>107.4</b>	<b>45.2</b>	<b>59.7</b>	<b>15.3</b>	<b>219.8</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
BF-8600-23 - Various Community Centres - Ice Resurfacer Replacement	-	0.15	-	-	-
EN-1796-10 - Traffic Calming 2010	0.87	0.82	0.82	0.82	0.46
FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)	0.60	-	-	-	-
FL-5536-24 - Replace #1770 3055WL-UTILITY TRUCK	0.07	-	-	-	-
FL-5579-25 - Replace #1855 SWEEPER STREET REGENERATIVE	0.23	-	-	-	-
FL-9553-20 - Fleet Management Software	0.05	-	-	-	-
FL-9576-20 - Hydrant Maintenance Truck	0.21	-	-	-	-
FL-9579-21 - Traffic Signs for fulfillment Speed Limit Policy	0.10	0.11	0.12	-	-
FL-9633-22 - MoveSmart - Road Safety Program	0.10	0.10	-	-	-
FL-9634-27 - Traffic Signal Operations and Optimization (Co-ordination)	-	0.12	-	-	-
FL-9635-22 - Pavement Marking Program	0.15	0.16	0.17	0.05	0.05
FL-9637-22 - MoveSmart - Traffic Data Collection and Technology	0.19	0.24	0.24	-	-
FL-9657-23 - Replace Unit # 1902 SIGN TRUCK - 2 TON	0.04	-	-	-	-
FL-9698-24 - PFHO Replace Unit # 2036 FORD - COMPACTOR	0.05	-	-	-	-
FL-9756-23 - Vehicles - Garbage Compactors	0.09	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
FL-9975-24 – By-law: Replace 12525 FORD - PICKUP 1/2 TON CREW CAB	0.05	-	-	-	-
FL-9976-26 - Rail Safety Plan and Associated Projects	0.05	0.03	-	-	-
FL-9977-26 - Construction Management Plan and Associated Projects	0.03	0.05	-	-	-
FL-9978-26 - Fleet Asset SGR and Refurbishment	0.20	-	-	-	-
FL-9979-26 - 2026 Fleet Asset Lifecycle Replacement	7.80	-	-	-	-
FL-9980-27 - 2027 Fleet Asset Lifecycle Replacement	-	6.00	-	-	-
FL-9981-28 - 2028 Fleet Asset Lifecycle Replacement	-	-	3.50	-	-
FL-9982-29 - 2029 Fleet Asset Lifecycle Replacement	-	-	-	0.50	-
FL-9983-30 - 2030 Fleet Asset Lifecycle Replacement	-	-	-	-	3.70
FL-9987-26 - Growth Related Fleet Acquisitions	1.68	-	-	-	-
RD-9640-22 - Concrete, Asphalt, Interlock General Repair and Replacement Program	4.57	4.80	5.03	5.46	5.46
RD-9641-22 - Roadside Safety Improvements Program	0.59	0.62	0.68	0.68	0.68
RP-6768-18 - Traffic Control and Management System Replacement	0.15	1.03	1.98	0.42	-
RP-6775-18 - Traffic Signs Reflectivity Inspection and Testing	0.17	0.17	0.18	-	-
RP-6782-20 - Street Light Utility Infrastructure Repairs	0.66	0.66	0.66	0.66	0.66
RP-6783-19 - Traffic Management Strategy Communication, Education and Outreach	0.01	0.01	0.01	-	-
RP-7136-20 - Asphalt Crack Sealing and Treatment	0.80	0.81	0.77	0.77	0.77
RP-7144-21 - Loader scale computers for tractors	-	0.00	0.00	-	-
RP-7154-25 - Public Works Tools and Equipment Enhancement	-	0.11	0.06	-	-
RP-7158-25 - Roads Route Optimization	0.05	0.05	0.05	-	-
<b>Subtotal Department Managed</b>	<b>19.56</b>	<b>16.04</b>	<b>14.26</b>	<b>9.36</b>	<b>11.78</b>

<b>Managed by Other Departments:</b>						
<b>Infrastructure Delivery</b>						
ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street	25.25	-	-	-	-	-
ID-2056-18 - Sidewalk, Cycling Facilities and Street Lighting on Jane St - Hwy 7 to Teston Rd	0.14	-	-	-	-	-
ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026	16.32	-	-	-	-	-
ID-2079-19 - Canada Drive-America Avenue Bridge	0.20	-	-	-	-	-
ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc and SL on Nashville, Islinton and Stegman's Mill	0.39	-	-	-	-	-
ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	6.04	10.00	-	-	-	-
ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	14.36	-	-	-	-	-
ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	1.00	-	-	-	-	8.22
ID-2105-28 - McNaughton Road West Improvements - Keele St (west) to Major Mackenzie Dr W	-	-	5.31	-	-	35.38
ID-2120-22 - 2023 to 2026 Road Reconstruction/ Rehabilitation Program	10.76	11.67	8.50	-	-	-
ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	0.81	-	15.00	-	-	90.10
ID-2131-25 - Portage Parkway Extension - Jane St to Creditstone Rd	0.08	-	-	-	-	-
ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades	0.57	-	-	-	-	-
ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.03	-	-	-	-	-
ID-2136-25 - Lighting Infrastructure Rebuild Program	7.31	5.67	2.38	5.93	-	-
ID-2137-25 - Peak Point/Beverley Glen - Pedestrian Crossing (PXO) - Signal Relocations	1.36	-	-	-	-	-
ID-2141-25 - Cityview Dr @ Home Depot/South Entrance Intersection Traffic Signalization	1.13	-	-	-	-	-
ID-2144-26 - Road Bridges and Culvert Renewal Program	0.26	-	1.13	-	-	-
ID-2145-26 - Road Safety - Pedestrian Cross-over and Traffic Signal Program	0.26	-	0.90	-	-	-
<b>Subtotal Infrastructure Delivery</b>	<b>86.27</b>	<b>27.34</b>	<b>33.20</b>	<b>5.93</b>	<b>133.70</b>	

<b>Infrastructure Planning and Corporate Asset Management</b>					
IM-7220-25 - Creditstone Road EA from Peelar to Langstaff	-	-	11.15	-	74.31
IM-7221-22 - Innovative Transportation Pilots Program	0.32	-	-	-	-
IM-7230-23 - YR Dufferin St - MMD to Teston SW, SL and Trail Crossing on behalf of City	0.24	-	-	-	-
IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	1.00	-	-	-	-
IM-7233-23 - YR Major Mackenzie Dr - Dufferin to Ilan Ramon SL on behalf of City	-	0.57	-	-	-
IM-7236-27 - YR Bathurst St - Hwy 7 and to MMD Missing SW, SL and SS on behalf of City	-	1.22	-	-	-
IM-7246-25 - Crestwood Road Closure Study	0.05	-	-	-	-
IM-7247-28 - YR Langstaff Rd - Keele to Dufferin - Missing SW and SL, Trail and WM on behalf of City	-	-	1.13	-	-
<b>Subtotal Infrastructure Planning and Corporate Asset Management</b>	<b>1.60</b>	<b>1.79</b>	<b>12.28</b>	<b>0.00</b>	<b>74.31</b>
<b>Subtotal Managed by Other Departments</b>	<b>87.87</b>	<b>29.13</b>	<b>45.48</b>	<b>5.93</b>	<b>208.01</b>
<b>Total</b>	<b>107.43</b>	<b>45.17</b>	<b>59.74</b>	<b>15.29</b>	<b>219.79</b>



# Parks, Forestry and Horticulture Operations



## Department Overview

Parks, Forestry and Horticulture Operations maintains more than 135,000 boulevard trees, 650 hectares of parks, 200 hectares of boulevards and open spaces, 180 hectares of woodlands, 286 playgrounds, numerous trail systems, in addition to sports fields, play courts and cemeteries throughout the city. The department also maintains horticultural displays and flower beds, including 750 hanging baskets, 800 flower planters and 411 planting beds; and ensures the sustainability of the City's tree canopy through planting, pruning, fertilizing, removing and protecting the City's tree assets. In addition, the department provides winter maintenance activities for sidewalks, crosswalks, cycle lanes and City facilities. Other maintenance activities include litter and debris pick-up in parks and open spaces. The department also provides support for more than 180 community events across the city, such as Canada Day and Winterfest.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Internal Recovery	0.6	1.0	1.3
User Fees	0.5	0.6	1.0

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Other	0.3	0.1	0.2
<b>Total</b>	<b>1.4</b>	<b>1.7</b>	<b>2.6</b>
<b>Expenditures</b>			
Labour	13.3	13.7	15.2
Service Contracts and Materials	4.6	5.6	5.7
Utilities and Fuel	2.1	1.1	1.1
Other	0.5	0.3	0.3
<b>Total</b>	<b>20.6</b>	<b>20.8</b>	<b>22.3</b>
<b>Net Operating (\$M)</b>	<b>19.2</b>	<b>19.1</b>	<b>19.7</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>			
	<b>73.7</b>	<b>80.7</b>	<b>84.5</b>
<b>Capital Plan (\$M)</b>	<b>39.0</b>	<b>42.3</b>	<b>33.9</b>

## 2024-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Number of Trees Planted	2,039	1,900	3,463	3,350
Proactive Tree Maintenance	6,120	16,900	24,847	18,571
Reactive Tree Maintenance	5,346	5,249	5,690	3,500
Percentage of Proactive versus Reactive Tree Maintenance	83%	76%	81%	84%
Number of Tree Removal Permits Reviewed	339	355	381	365
Urban Forestry Net Operating Cost per Capita	\$6.28	\$7.30	\$8.32	\$9.34
Direct Operating Expenditure for Actively Maintained Parkland per Hectare	\$14,905	\$15,352.15	\$16,405	\$17,225
Total Kilometres of Sidewalk and Park Pathways Maintained	1,453	1,459	1,468	1,480
Direct Operating Expenditure for Sidewalk Winter Maintenance per Kilometre	\$1,238	\$1,275.14	1,391.93	\$1,475
Number of Sidewalk Winter Maintenance Event Mobilizations	17	16	10	43
Active Number of Pollinator Beds Planted Yearly	88	35	35	35
<b>Total Events Serviced By Events Operations Team</b>	<b>141</b>	<b>190</b>	<b>130</b>	<b>250</b>

The forecasted Tree Planting totals may fluctuate due to variations in the planting season caused by unpredictable weather conditions.

Proactive Tree Maintenance represents planned activities including elevation above sidewalks and roadways, deadwood and cross branch removal and structural pruning to promote tree health and safety. Reactive Tree

Maintenance represents reactive work orders addressing dead, dying or hazardous tree removals and prunes and requests for urgent tree work due to unforeseen issues including storm damage and severe weather events.

The Urban Forestry Net Operating Cost per Capita indicates the net cost of managing trees city-wide per resident, obtained by dividing expenses by population. It covers services funded by user fees and taxes and assumes the implementation of the Council-endorsed Tree Maintenance Strategy with incremental tax increases, alongside an expected growth of 228,000 residents by 2051. The Forestry department aims to align with the Arbor Day Foundation's Tree City Participant average of \$10 per resident.

Direct Operating Expenditure for Actively Maintained Parkland per Hectare is derived from the direct operating expenditures divided by the hectares of actively maintained parkland and considering anticipated park development projects are completed on schedule.

Direct Operating Expenditure for Sidewalk Winter Maintenance per Kilometre focuses on the effective management of sidewalk winter maintenance. The measure is derived from the direct operating expenditures involved in plowing of sidewalks and park pathways, as well as targeted salt application to mitigate thaw-freeze cycles. This excludes fleet management and capital expenditures. There may be multiple mobilizations for each storm event.

Pollinator beds added through the Grow with Vaughan project vary due to applicants and funding received by participants willing to take part in the City's initiative. From internal operations, City staff have added 35 pollinator beds in 2025. This number also includes existing beds that are renovated/rejuvenated and new pollinator/perennial bed construction additions throughout the city.

## 2025 Key Results

- Successfully facilitated multiple community initiatives aimed at enhancing resident engagement and promoting environmental stewardship. This year's accomplishments include the completion of five community plantings (pollinator beds), five community tree plantings and four corporate tree plantings.
- Parks Operations expanded the SmartParks initiative to all City parks as of June 2025. This program was designed to make it easier for residents to report problems such as litter or make a service request by simply scanning a QR code with a smartphone.
- The City partnered with Local Enhancement and Appreciation of Forests (LEAF), a non-profit organization, to deliver a pilot program, reinforcing the City's commitment to environmental sustainability and expanding our tree canopy – which are key priorities outlined in the Urban Forest Management Plan. Services include a 30-minute site consultation, a native deciduous or evergreen tree, delivery and planting, mulch, care guide and ongoing advice.
- More than 850 nominations were received for the Curb Appeal program, recognizing homes and businesses that demonstrated exceptional pride and effort in the maintenance of their properties.
- Launched the Green Guardians Community Programs Strategy with 19 actions over the next four years to grow the City's environmental stewardship and beautification.
- Introduced a new Tree Protection By-law and updated Tree Protection Protocol, in May 2025, to enhance the City's ability to protect existing trees and support the growth of the urban tree canopy in alignment with the Urban Forest Management Plan.
- Advanced the City's beautification strategy in partnership with Tourism Vaughan, with the launch of Barn Door Blooms in July 2025 across five parks, contributing to the City's overall aesthetic appeal.
- Parks and Cemetery Operations successfully supported more than 180 city-wide events.
- Parks and Cemetery Operations continues to excel in maintaining clean sidewalks, parks and open spaces, collecting approximately 25 tonnes of litter, amounting to a total of 9,237 bags of litter.

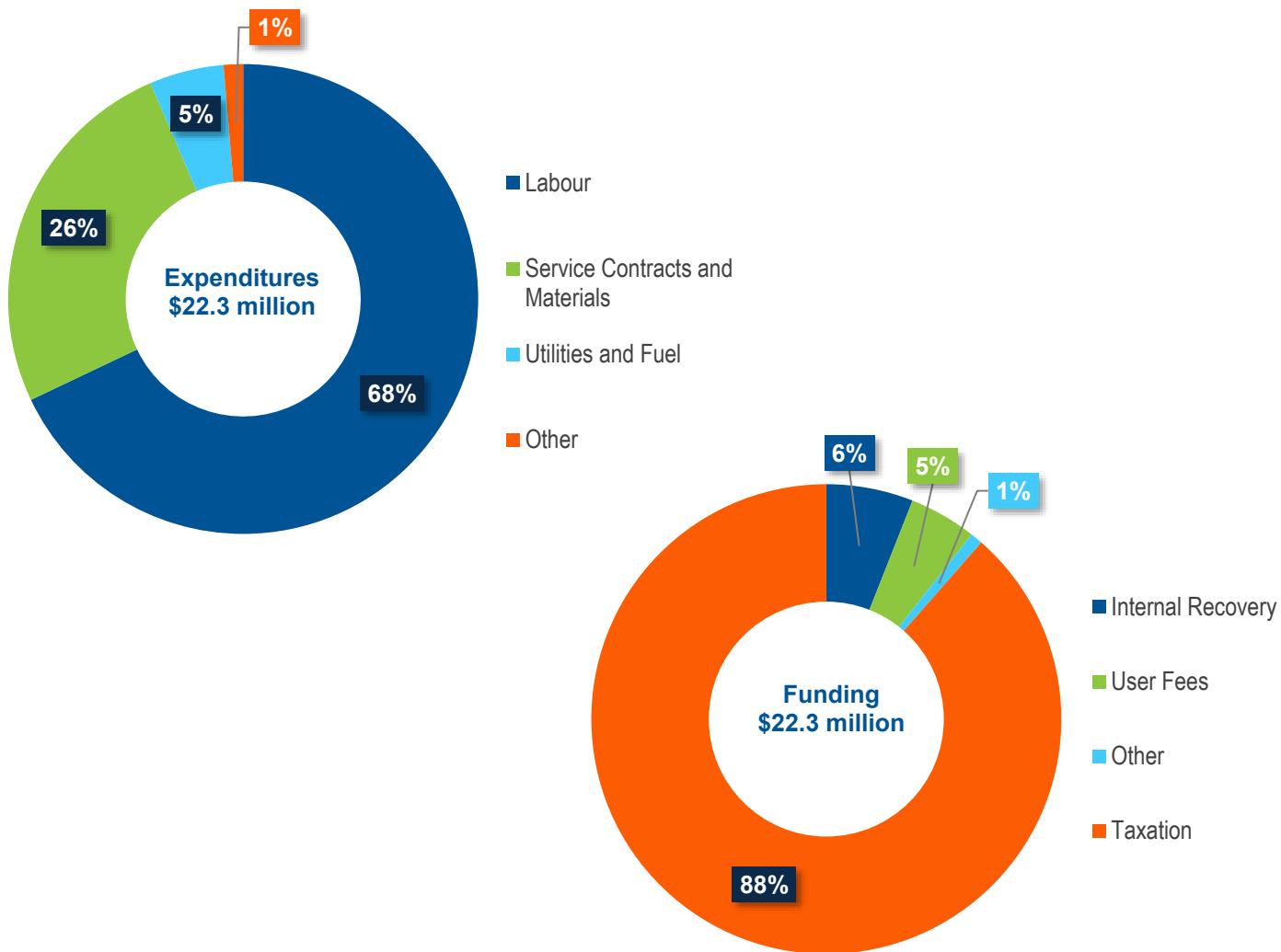
## 2026 Key Objectives

- Deliver optimal parks, cemetery and events services.
- Protect and maintain the city's urban forest.
- Deliver on the City's beautification strategy by enhancing horticulture operations.
- Deliver on the City's Green Guardians Community Programs Strategy by implementing new and expanding programs.
- Continue to ensure an enhanced citizen experience.



# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

The year-over-year increase is from regular labour progressions, realignment of labour and associated internal recoveries between the Parks, Forestry and Operations department and the Deputy City Manager Public Works department, as well as inflationary increases to materials and contract costs, and the additional resource requests described further below.

Net Operating Budget (\$M)	2025	2026
Opening		19.1
New/Growth		0.5
Transfers*		0.2
Total	19.1	19.7

\*Note: 2 positions were transferred from Environmental Services to Parks, Forestry and Horticulture Operations.

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		80.7
New/Growth		1.8
Transfers*		2.0
Total	80.7	84.5

\*Note: 2 positions were transferred from Environmental Services to Parks, Forestry and Horticulture Operations.

## NEW REQUESTS

- Forestry operations is requesting additional staff resources for a Woodland Co-ordinator in order to deliver actions prescribed by the City's Urban Forest Management Plan approved by Council in March 2024.
- Parks operations is requesting additional funding to support new amenities opening in 2026 at NMRP.

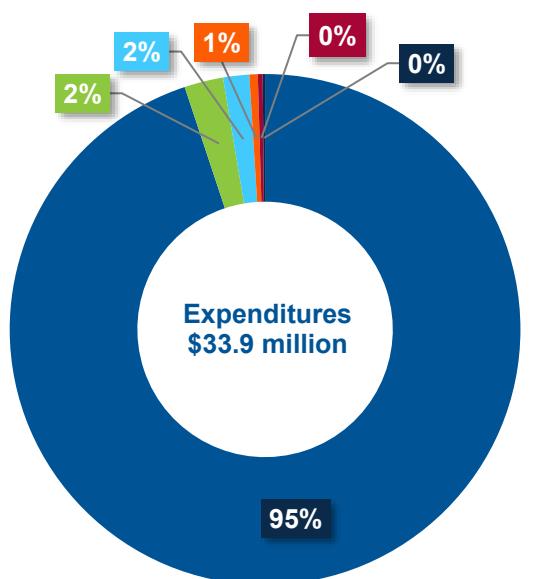
Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
205-1-2026	North Maple Regional Park Operations (Two-Year Contract)	1.0	0.18	-
205-2-2026	Woodland Co-ordinator (Two-Year Contract)	1.0	0.13	-
<b>Total</b>		<b>2.0</b>	<b>0.31</b>	-



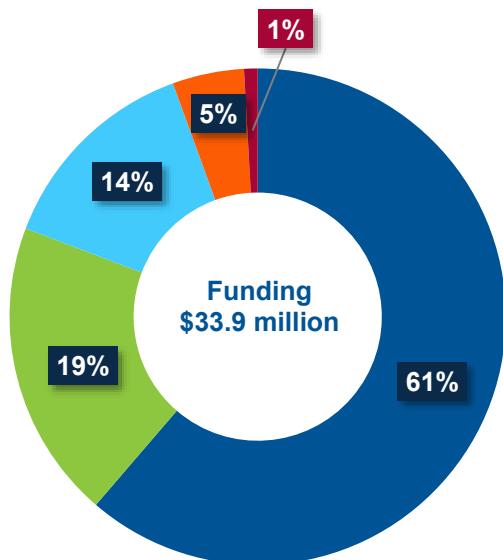
# Capital Budget

## 2026 Capital Budget

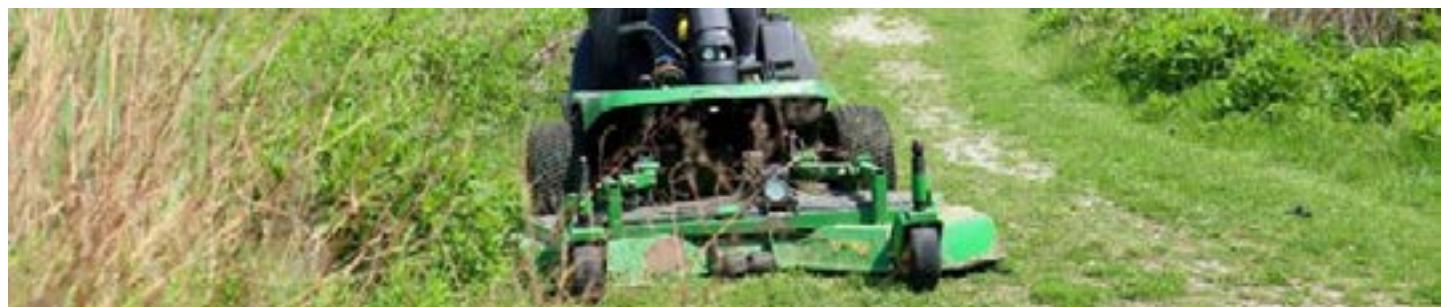
The 2026 capital budget request includes \$3.17 million in capital projects that will be managed and reported on by the Parks, Forestry and Horticulture Operations department. Another \$29.84 million is managed by Facilities and Parks Delivery, \$0.05 million by Facility Management Operations, \$0.14 million by Infrastructure Planning and Corporate Asset Management, and \$0.74 million by Transportation and Fleet Management Services on behalf of Parks, Forestry and Horticulture Operations.



- Parks and Open Space
- Vehicles & Equipment
- Roads
- Studies & New Initiatives
- Stormwater Management
- Buildings & Facilities



- Development Charges
- Infrastructure Reserve
- Canada Community-Building Fund
- Capital from Taxation
- Others



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	11.0	9.8	3.7	1.1	-	-
City Building	91.4	21.4	27.3	26.6	0.3	-
Environmental Sustainability	4.6	1.8	1.9	2.3	2.0	1.5
Service Excellence and Accountability	4.4	0.9	-	-	-	-
<b>Total</b>	<b>111.3</b>	<b>33.9</b>	<b>33.0</b>	<b>30.0</b>	<b>2.3</b>	<b>1.5</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
RP-6700-15 - Tree Canopy Replacement	0.13	0.44	1.06	1.06	1.06
RP-6742-15 - Park Benches State of Good Repair - Critical	0.06	0.06	0.06	0.06	-
RP-6746-15 - Fence State of Good Repair - Critical	0.10	0.20	0.20	0.20	-
RP-6754-15 - Parks Walkway State of Good Repair - Critical	0.87	0.87	-	-	-
RP-6762-16 - Tree Canopy Increase	0.46	0.62	0.65	0.68	0.25
RP-6763-17 - Baseball Diamond Redevelopment/Lifecycle Replacement	0.32	-	-	-	-
RP-6764-17 - Beautification strategy – Enhanced garden displays	0.18	0.24	-	-	-
RP-7137-20 - Trail Signs Indicating Low/No Maintenance	0.02	0.02	-	-	-
RP-7140-21 - Waste receptacle replacement program	0.10	0.10	0.10	0.10	0.10
RP-7142-21 - 3 Madvac - litter vacuum	0.09	-	-	-	-
RP-7147-22 - Wood Fibre Mulch	0.10	0.10	0.10	0.10	0.10
RP-7150-22 - Cemetery Services Advancement	-	0.05	0.05	0.05	-
RP-7157-26 - Sports Field Accessibility Improvement	-	-	1.11	-	-
RP-7160-26 - Woodland Inventory and Risk Management	0.14	-	-	-	-
RP-9634-23 - Park Asset State of Good Repair - Critical	0.59	0.36	0.36	-	-
<b>Subtotal Department Managed</b>	<b>3.17</b>	<b>3.07</b>	<b>3.70</b>	<b>2.26</b>	<b>1.52</b>

<b>Managed by Other Departments:</b>						
<b>Facilities and Parks Delivery</b>						
PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program	6.74	5.82	-	-	-	-
PD-9587-24 - Sports Village Park - Park Facilities	0.17	-	-	-	-	-
PD-9588-24 - Sportsfield Intensification Improvements Program	8.18	3.33	-	-	-	-
PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.03	1.78	-	-	-	-
PD-9591-25 - Local Park Development Program	4.14	8.75	-	-	-	-
PD-9592-25 - McNaughton Field Artificial Turf Replacement	1.25	-	-	-	-	-
PD-9595-26 - Pedestrian Bridge Renewal Program	0.25	1.47	-	-	-	-
PD-9596-26 - Block 2 Park Enhancements	0.04	0.38	-	-	-	-
PD-9599-26 - Tennis and Pickleball Courts	1.68	-	-	-	-	-
PD-9600-26 - City Wide Skate Park	2.12	-	-	-	-	-
PD-9601-26 - Block 10 Entry Features @ Langstaff Rd and Pleasant Ridge Ave	0.42	-	-	-	-	-
PK-6287-18 - Block 18 Martin Tavares Park (P-253)	0.65	0.05	-	-	-	-
PK-6424-17 - Block 61W Mactier Greenway (P-217)	0.02	-	-	-	-	-
PK-6456-18 - Block 61W Algoma Park (P-243)	0.06	-	-	-	-	-
PK-6498-17 - Block 59 Saigon Park (P-269)	0.07	5.97	-	-	-	-
PK-6547-22 - Block 61W Mactier Greenway - Phase 2 (P-217)	0.01	0.02	-	-	-	-
PK-6567-19 - Block 31 Ironstone Square (P-250)	0.04	0.03	-	-	-	-
PK-6593-23 - Block 61W Nashville Park (P-244)	0.04	0.02	-	-	-	-
PK-6604-20 - York Hill District Park Redevelopment	0.06	-	-	-	-	-
PK-6610-23 - Robert Watson Memorial Park Redevelopment	0.34	-	-	-	-	-
PK-6636-19 - North Maple Regional Park Development	3.55	2.27	26.34	-	-	-
<b>Subtotal Facilities and Parks Delivery</b>	<b>29.84</b>	<b>29.89</b>	<b>26.34</b>	-	-	-
<b>Facility Management Operations</b>						
BF-8888-26 - JOC New Horticulture Portable	0.05	-	-	-	-	-
<b>Subtotal Facility Management Operations</b>	<b>0.05</b>	-	-	-	-	-

<b>Infrastructure Planning and Corporate Asset Management</b>					
IM-7265-26 - Assessment of ROW Barriers and Streetscape	0.14	-	-	-	-
<b>Subtotal Infrastructure Planning and Corporate Asset Management</b>	<b>0.14</b>	-	-	-	-
<b>Transportation and Fleet Management Services</b>					
FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)	0.60	-	-	-	-
FL-9698-24 - PFHO Replace Unit # 2036 FORD - COMPACTOR	0.05	-	-	-	-
FL-9756-23 - Vehicles - Garbage Compactors	0.09	-	-	-	-
<b>Subtotal Transportation and Fleet Management Services</b>	<b>0.74</b>	-	-	-	-
<b>Subtotal Managed by Other Departments</b>	<b>30.77</b>	<b>29.89</b>	<b>26.34</b>	-	-
<b>Total</b>	<b>33.94</b>	<b>32.96</b>	<b>30.04</b>	<b>2.26</b>	<b>1.52</b>





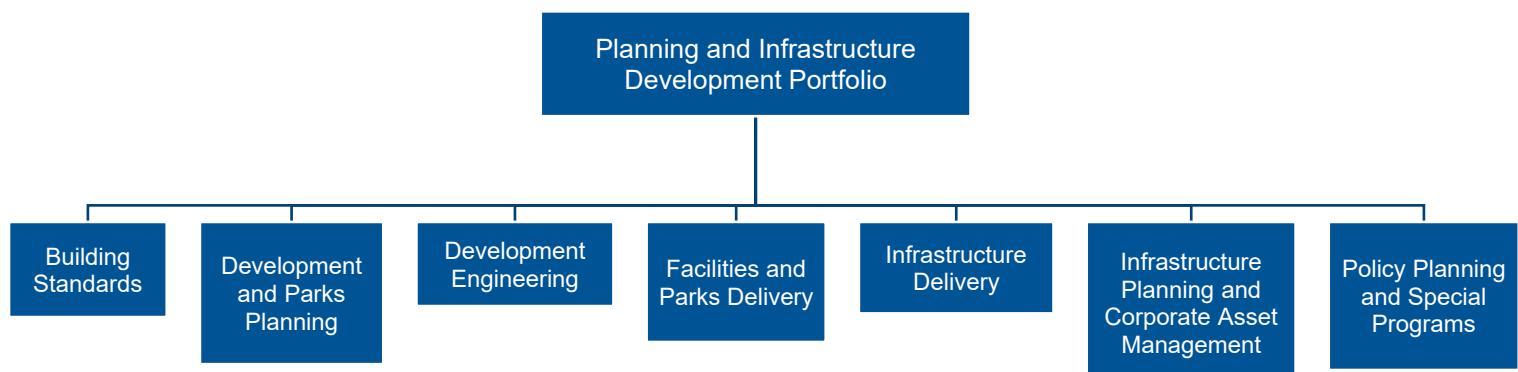
# Planning and Infrastructure Development

# Planning and Infrastructure Development



## Portfolio Overview

The Planning and Infrastructure Development portfolio furthers infrastructure priorities and oversees the City's major development files to ensure alignment and co-ordination. This forward-thinking and strategic portfolio is comprised of enthusiastic, passionate and innovative staff dedicated to developing a world-class city. By incorporating resident input, thorough studies, Council directions and Provincial regulations and legislations, this portfolio strives for sustainable city-building.



## 2024-2026 Financial Summary

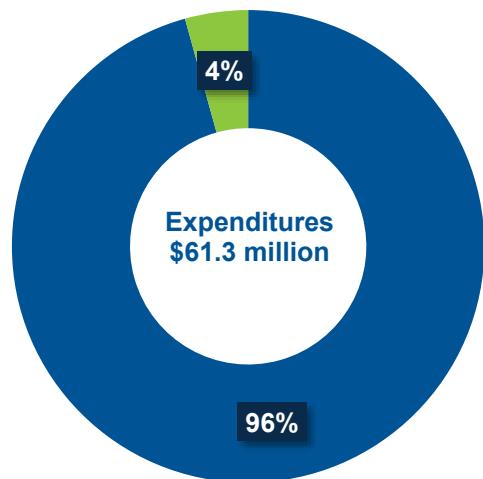
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	32.4	36.9	31.9
Reserves	5.3	7.9	14.9
Capital Fund	4.8	7.3	7.3
Internal Recovery	3.4	3.3	4.1
Other	1.0	1.1	1.1
<b>Total</b>	<b>46.8</b>	<b>56.6</b>	<b>59.3</b>
<b>Expenditures</b>			
Labour	46.4	56.5	58.7
Other	4.1	2.7	2.6
<b>Total</b>	<b>50.3</b>	<b>59.3</b>	<b>61.3</b>
<b>Net Operating (\$M)</b>	<b>3.7</b>	<b>2.7</b>	<b>2.0</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>351.7</b>	<b>364.7</b>	<b>355.1</b>
<b>Capital Plan (\$M)</b>	<b>176.0</b>	<b>388.9</b>	<b>237.2</b>

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024, as well as the formation of Planning and Infrastructure Development Portfolio in 2025. Water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

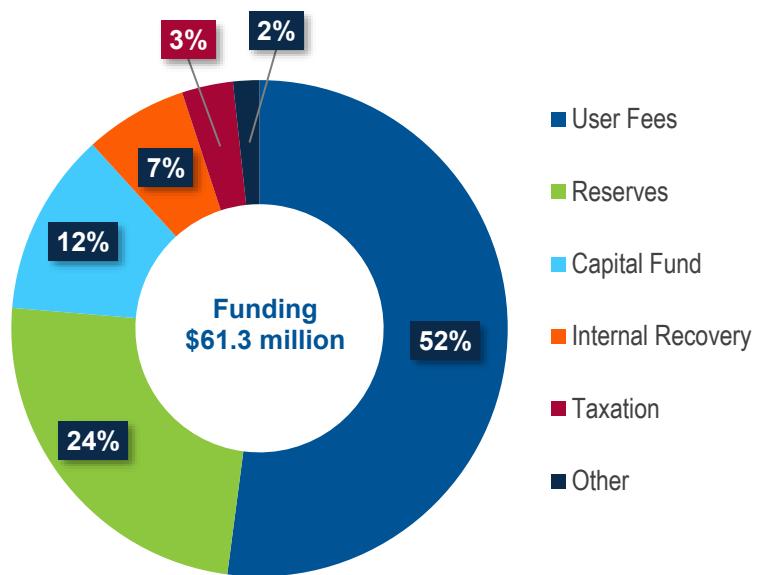


# Operating Summary

## 2026 Operating Budget



■ Labour  
■ Other



■ User Fees  
■ Reserves  
■ Capital Fund  
■ Internal Recovery  
■ Taxation  
■ Other



# Deputy City Manager – Planning and Infrastructure Development



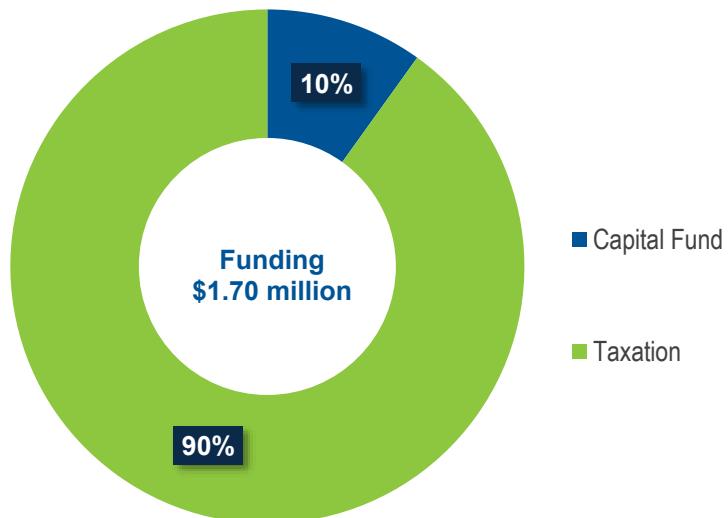
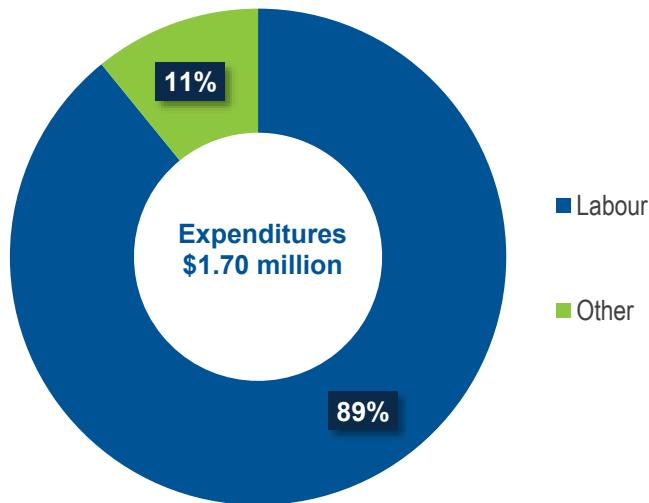
## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Capital Fund	0.19	0.21	0.17
<b>Total</b>	<b>0.19</b>	<b>0.21</b>	<b>0.17</b>
<b>Expenditures</b>			
Labour	1.13	1.42	1.51
Other	0.07	0.14	0.18
<b>Total</b>	<b>1.20</b>	<b>1.56</b>	<b>1.70</b>
<b>Net Operating (\$M)</b>	<b>1.01</b>	<b>1.35</b>	<b>1.53</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024, as well as the formation of Planning and Infrastructure Development Portfolio in 2025.

# Operating Budget

## 2026 Operating Budget



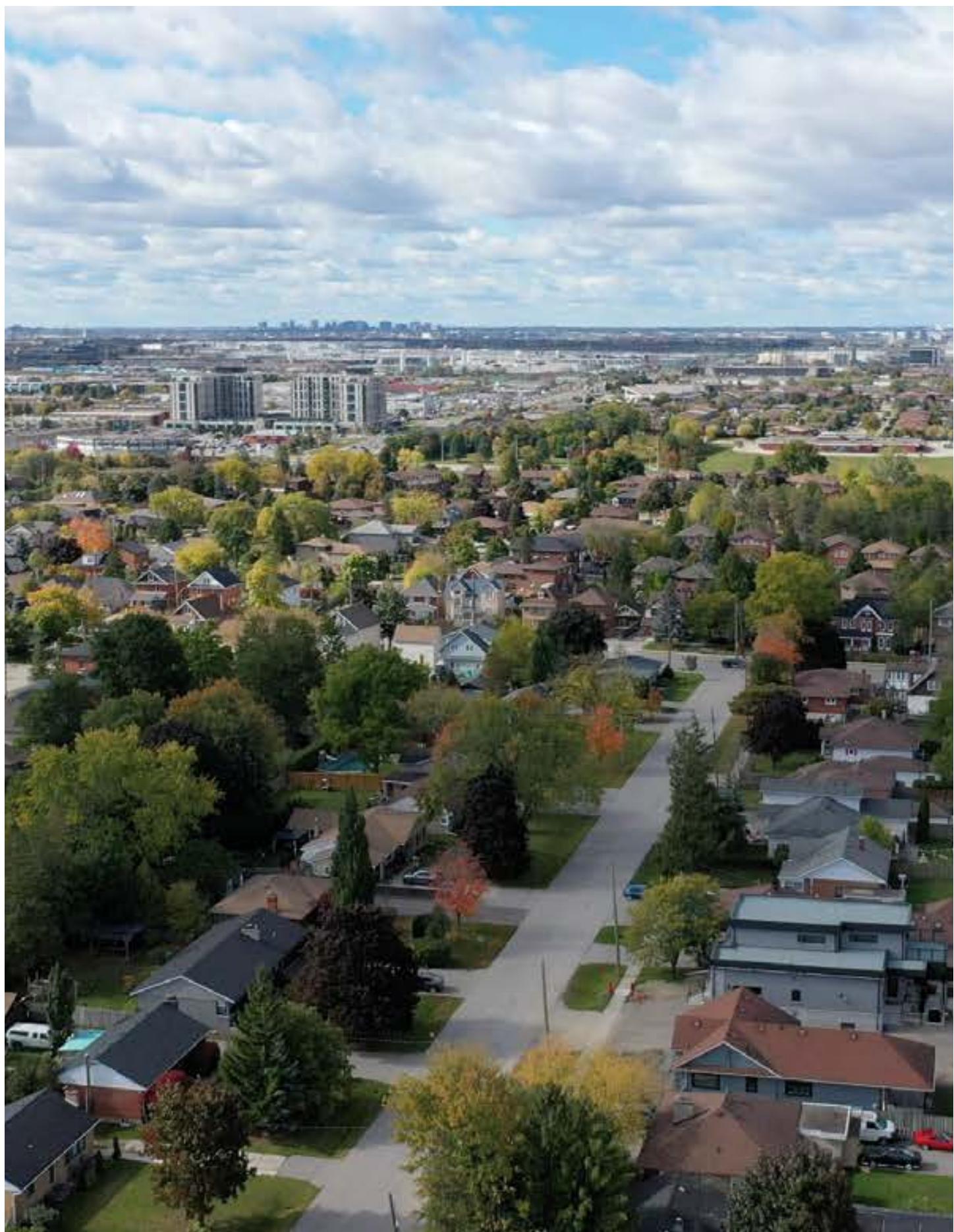
### BUDGET CHANGE

The change in the 2026 net operating budget is driven by increased labour cost due to salary progression.

Net Operating Budget (\$M)	2025	2026
Opening		1.35
New/Growth		0.18
Transfers/Other		-
<b>Total</b>	<b>1.35</b>	<b>1.53</b>

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		7.0
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>7.0</b>	<b>7.0</b>



# Building Standards



## Department Overview

The Building Standards department governs and oversees the safe and lawful use of lands and buildings through administration of the Zoning By-law (ZBL), and enforcement of the *Building Code Act* and regulations, as well as applicable law.

The department enforces building code regulations, including health and life safety standards, and building by-law requirements, as well as administers zoning regulations. The Chief Building Official (CBO) represents the City at the Building Code Commission (BCC) and liaises with the Ministry of Municipal Affairs and Housing (MMAH).

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	16.2	18.0	12.6
Reserves	0.8	-	5.6
Capital Fund	0.2	0.1	0.1
<b>Total</b>	<b>17.2</b>	<b>18.2</b>	<b>18.2</b>
<b>Expenditures</b>			
Labour	11.0	12.5	12.8
Other	2.0	1.2	0.6
<b>Total</b>	<b>13.0</b>	<b>13.7</b>	<b>13.4</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Net Operating (\$M)	(4.2)	(4.5)	(4.8)
Budgeted Full-Time Equivalents (FTEs)	89.0	88.0	84.1
Capital Plan (\$M)	0.82	-	-

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Construction Value (\$M)	\$2,628	\$1,890	\$1,000	\$1,250
Number of Building Permits Issued	3,240	2,294	2,000	2,250
Zoning Review responses within prescribed timelines (CofA applications)	91%	92%	90%	90%

Note: Zoning response time is subject to the number of appeals received for the new Zoning By-law.

The construction value for building permits measure, i.e. Residential Housing, Industrial/Commercial/Institutional/High-Rise Residential, Accessory Residential Building(s), Demolition Permit, Designated Structure, Plumbing Permit, Fixed Sign, A-Frame Sign, Secondary Suites, Septic Tank, is based on the cost per square meter values published by the Ontario Large Municipalities Chief Building Officials (OLMCBO). This measure illustrates construction activity over time and assists the department in analyzing seasonality trends and changes in the industry.

The number of issued permits measure tracks the issuance of building permits, i.e. Residential Housing, Industrial/Commercial/Institutional/High-Rise Residential, Accessory Residential Building(s), Demolition Permit, Designated Structure, Plumbing Permit, Fixed Sign, A-Frame Sign, Secondary Suites, Septic Tank, on a monthly and annual basis. This measure illustrates the permit volume over time and assists the department in analyzing seasonality trends and changes in the industry. This measure also assists the department in assessing staff effort on the permit issuance process.

The Committee of Adjustment (CofA) response measure tracks the Building Standards Zoning Review response for CofA applications. This measure is used to analyze the department's response level to ensure CofA timelines are met.



## 2025 Key Results

- Continued enhancements to the AMANDA permitting system and introduced a new plan review system to further streamline business processes.
- Enhanced service delivery through the implementation of artificial intelligence (AI) technology, optimizing the citizen experience, and maintaining high support levels for electronic building permit submissions.
- Continued enhancement to department dashboards using the Qlik corporate platform, enabling building management and staff to make data-driven decisions.
- Between January and October, the City issued 1,748 building permits, with the estimated construction value exceeding \$926 million.
- Implemented technology for process improvement, temporary staffing to address backlogs, enhancements to online application portals and additional projects aimed at resolving housing supply challenges.
- Ensured staff held necessary qualifications, tracked training progress, provided ongoing leadership coaching and delivered in-house training session(s).

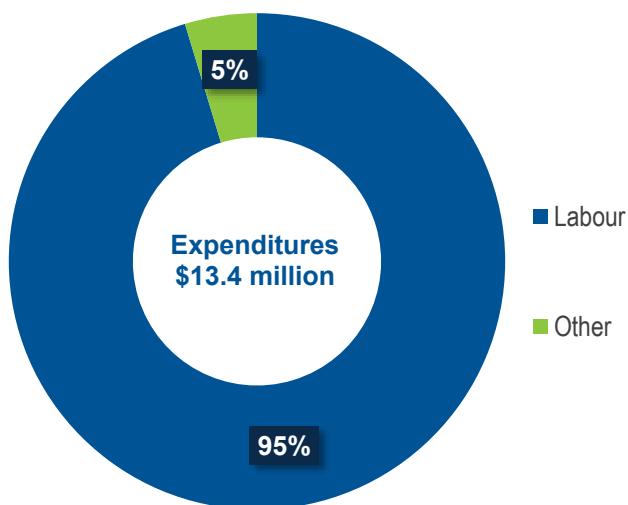
## 2026 Key Objectives

- Implement enhancements and provide the resource complements to meet legislated service levels prescribed by the building code and non-legislated service levels set out by department.
- Modernize service delivery through the use of technology and artificial intelligence to enhance citizen experience.
- Continue to provide professional development for all staff to support staff engagement.



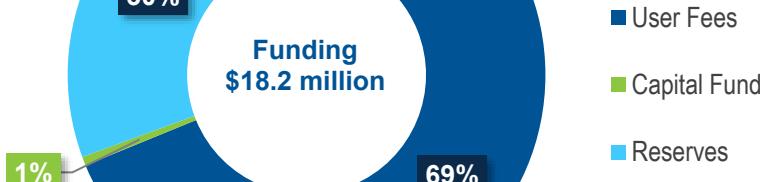
# Operating Budget

## 2026 Operating Budget



Labour

Other



User Fees

Capital Fund

Reserves

### BUDGET CHANGE

The year-over-year net operating budget change is primarily driven by salary progression, partially offset by the expiration of several contract positions and a reduction in contribution to reserves resulting from a decline in building application activity.

Net Operating Budget (\$M)	2025	2026
Opening		(4.5)
New/Growth		(0.3)
Transfers/Other		-
<b>Total</b>	<b>(4.5)</b>	<b>(4.8)</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		88.0
New/Growth		(3.9)
Transfers/Other		-
<b>Total</b>	<b>88.0</b>	<b>84.1</b>

Note: The budgeted FTE change between 2025 to 2026 is related to budgeted contract positions concluding.



# Capital Budget

## 2026 Capital Budget

There is no capital budget request for 2026.

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	1.28	-	-	-	-	-
<b>Total</b>	<b>1.28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Development and Parks Planning



## Department Overview

The Development and Parks Planning department manages city building by implementing Provincial Policy, Regional and City Official Plan Policy, the strategic priorities contained in the 2022-2026 Term of Council Service Excellence Strategic Plan and the City's Growth Management Strategy. This is achieved through the comprehensive review and analysis of development, CofA and Heritage applications submitted by private landowners through the preparation and implementation of urban design guidelines, streetscape implementation and management of capital projects. The department provides a public service function by facilitating input from the public, agencies, City departments, other levels of government and stakeholders into the development approval process and being a source for land development information. The department's Geographic Information System (GIS) team creates, maintains and undertakes analysis of digital data and creates complex digital mapping and solutions.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	8.0	10.0	10.0
Reserves	1.6	4.5	5.0
Capital Fund	0.2	0.7	0.6
Other	0.1	-	0.3
<b>Total</b>	<b>9.8</b>	<b>15.3</b>	<b>15.9</b>
<b>Expenditures</b>			
Labour	7.2	9.1	9.6

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Other	0.2	0.3	0.3
<b>Total</b>	<b>7.4</b>	<b>9.3</b>	<b>9.9</b>
<b>Net Operating (\$M)</b>	<b>(2.3)</b>	<b>(5.9)</b>	<b>(6.0)</b>
 <b>Budgeted Full-Time Equivalents (FTEs)</b>	 <b>60.0</b>	 <b>61.0</b>	 <b>60.8</b>
 <b>Capital Plan (\$M)</b>	 <b>0.4</b>	 <b>2.2</b>	 <b>0.2</b>

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024, as well as the formation of Planning and Infrastructure Development Portfolio in 2025.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Number of Development Applications	248	238	255	250
Application Fees Collected (\$M)	\$9.7	\$9.8	\$10.0	\$10.0

The number of development applications measure tracks the number of each type of development application, i.e. Site Developments, Official Plans, Zoning By-law Amendments, Subdivisions, Pre-Application Consultations, Condominiums and Part Lot Controls, on a monthly and annual basis. This measure shows the application volume over time and helps the department see seasonality trends, changes in the development industry (market trends) and understand the impact of legislative changes including provincial direction for more housing. Note that a lower number of applications does not necessarily mean less revenue to the City due to the different types of applications and the level of complexity of each application.

The application fees collected measure tracks the revenue from each type of development application, i.e. Site Developments, Official Plans, Zoning By-law Amendments, Subdivisions, Pre-Application Consultations, Condominiums and Part Lot Controls, on a monthly and annual basis. This measure shows the revenue performance over time and helps the department see seasonality trends, changes in the development industry (market trends/interest rates/availability of trades) and understand the impact of legislative changes including provincial direction for more housing. It also assists the department in assessing staff effort on the application approval process and conducting fee and process improvement studies.

## 2025 Key Results

- The Yonge and Steeles program is advancing and now implementing processes to undertake detailed studies informing required infrastructure and other initiatives.
- As of June 30, the Development and Parks Planning department saw a 24 per cent increase in application fee revenues compared to the same period last year. The increase was due to higher application fees associated with application types. As of June 30, the Development and Parks Planning team received 117 planning applications, 35 Pre-Application Consultations (PAC), six heritage permit applications and 3,884 Council-approved units.

- The Development Planning Citizen Portal (AMANDA) continues to enhance the citizen experience through the electronic/digital development application intake processes, eliminating paper waste, reducing submission errors and optimizing application screening and review efforts.
- Provided planning advice for 21 Ontario Land Tribunal (OLT) events scheduled for 2025, including 10 case management conferences, eight hearings and one mediation. There are an additional eight OLT events scheduled by the end of 2025.
- Completed the upgrade of the new PLANit web application to enhance delivery of development application data to the public.

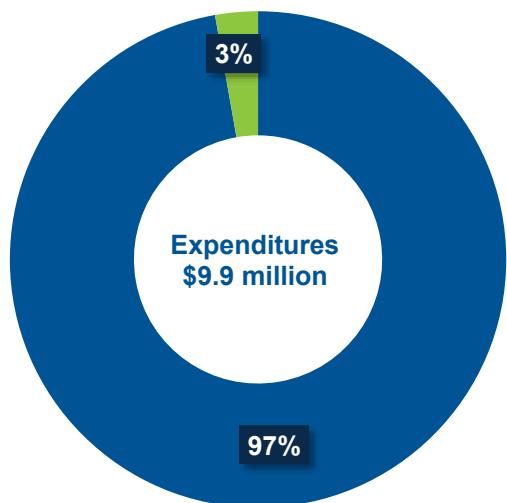
## 2026 Key Objectives

- Ensure continued financial sustainability and effective and efficient administration.
- Using one platform to collect/monitor development activity for business enhancement and respond to data requests – more detail on housing units, e datasets, connect to PLANit and AMANDA.
- Continue to evolve city building projects to create complete communities and explore or implement new technologies to enhance the development review process. Transform the Development Planning Processes and Policy to respond to the timelines and legislative requirements.
- Continue to enhance and finalize training programs for all staff including the maintenance of required professional designations, skill sets to enhance overall performance and growth.
- Implement recommendations from the Internal Development Planning Audit through the management action plan.



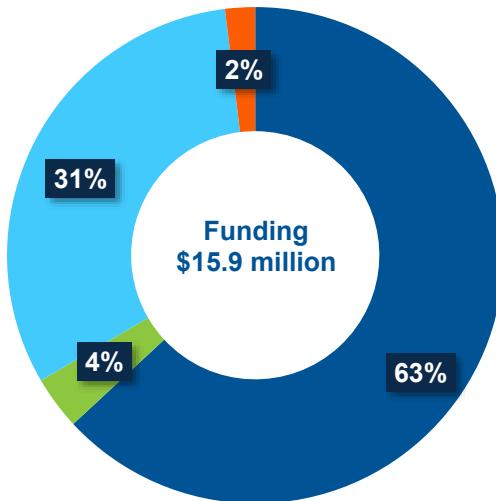
# Operating Budget

## 2026 Operating Budget



■ Labour

■ Other



■ User Fees

■ Capital Fund

■ Reserves

■ Other

### BUDGET CHANGE

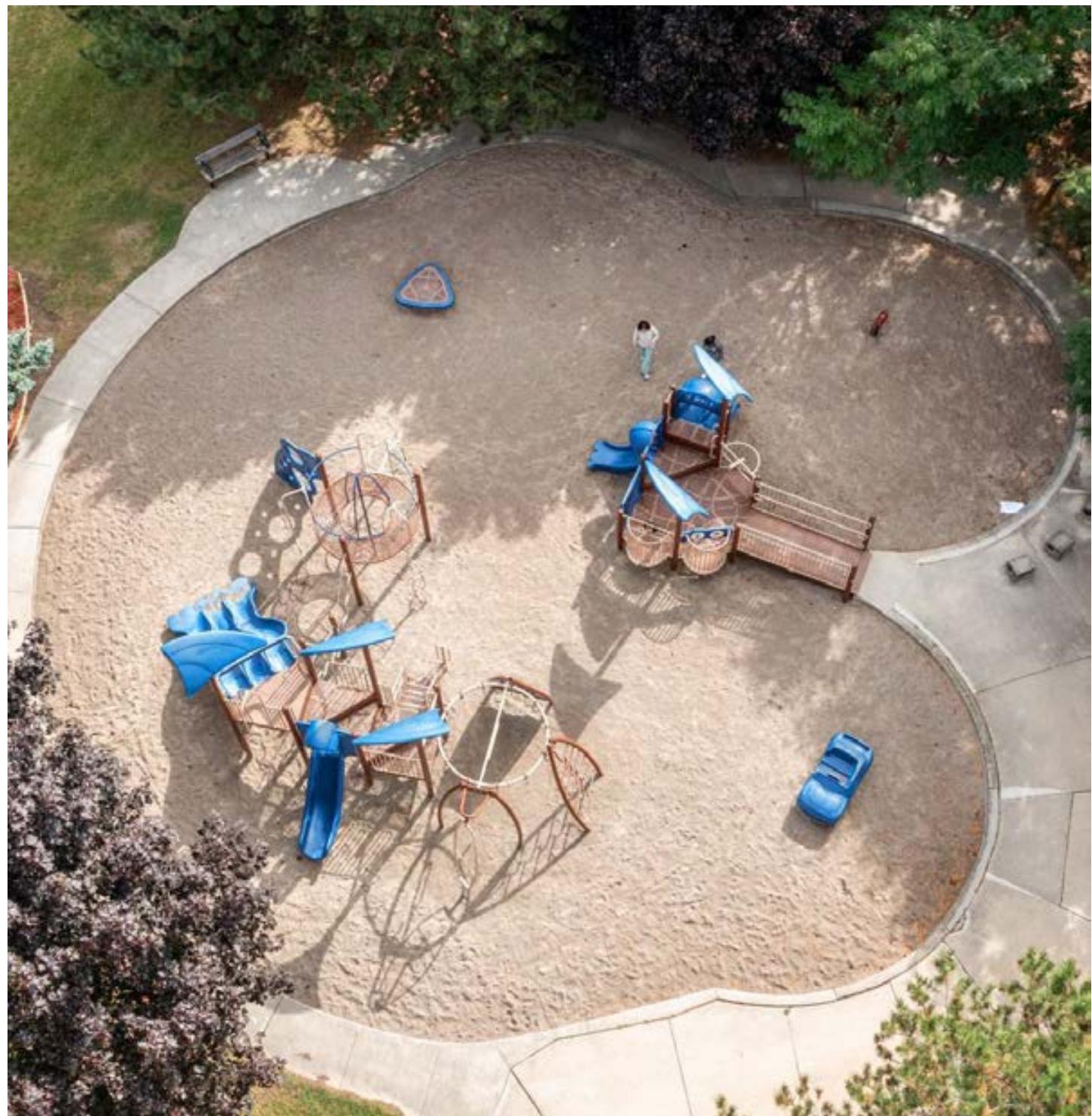
The change in the net operating budget from 2025 to 2026 is primarily attributed to the increased other revenue from third-party recovery transferred from the Policy Planning and Special Projects department, as well as higher reserve revenue. This is partially offset by increase in labour costs associated with a transferred position and salary progression.

Net Operating Budget (\$M)	2025	2026
Opening		(5.9)
New/Growth		0.1
Transfers/Other		(0.2)
<b>Total</b>	<b>(5.9)</b>	<b>(6.0)</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		61.0
New/Growth		(1.2)
Transfers/Other		1.0
<b>Total</b>	<b>61.0</b>	<b>60.8</b>

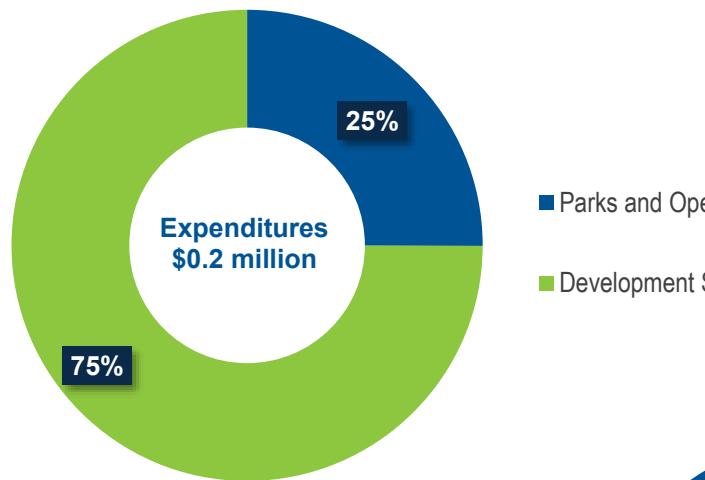
Note: the change to the 2026 FTE relates to contract positions expiring, resulting in a reduction of 1.2 FTEs, as well as one FTE transferred from the Policy Planning and Special Programs department.



# Capital Budget

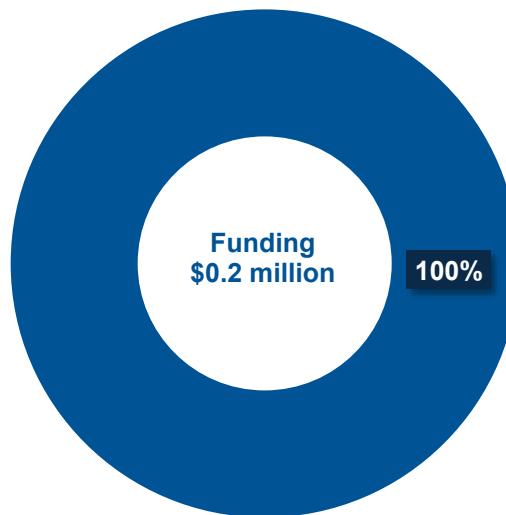
## 2026 Capital Budget

The total capital plan includes \$0.2 million in capital projects that will be managed and reported on by the Development and Parks Planning department.



■ Parks and Open Space

■ Development Services



■ Development Charges



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
City Building	3.6	0.2	2.9	1.8	-	-
Environmental Sustainability	0.3	-	-	-	-	-
Service Excellence and Accountability	0.4	-	-	-	-	-
<b>Total</b>	<b>4.3</b>	<b>0.2</b>	<b>2.9</b>	<b>1.8</b>	<b>-</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
DP-9548-27 - Carrville District Centre Streetscape	-	0.19	1.56	-	-
DP-9549-27 - Steeles West Secondary Plan Area Streetscape	-	2.66	-	-	-
DP-9582-19 - Update to the City-Wide Street Implementation Manual	0.06	-	-	-	-
DP-9595-21 - Design Review Panel Administration	-	0.01	0.01	-	-
DP-9597-23 - POPS Design Standard (Privately Owned Publicly Accessible Space)	0.04	-	-	-	-
DP-9598-25 - Woodbridge Heritage District Plan Update	0.06	-	-	-	-
DP-9602-25 - Heritage Grants 2 Year Pilot Program	-	-	0.21	-	-
<b>Total</b>	<b>0.16</b>	<b>2.86</b>	<b>1.77</b>	<b>-</b>	<b>-</b>



# Development Engineering



## Department Overview

The Development Engineering department facilitates and supports the City's growth. The team completes a timely engineering review and approves development applications and engineering submissions related to the construction of new municipal services, such as roads, sewers and watermains, and construction management and inspections for all development projects throughout the city.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Reserves	1.9	2.4	3.3
User Fees	8.0	8.9	8.9
Capital Fund	0.0	-	-
Other	-	0.1	-
<b>Total</b>	<b>10.0</b>	<b>11.4</b>	<b>12.2</b>
<b>Expenditures</b>			
Labour	6.7	7.8	8.3
Other	1.0	0.3	0.3
<b>Total</b>	<b>7.6</b>	<b>8.1</b>	<b>8.6</b>
<b>Net Operating (\$M)</b>	<b>(2.4)</b>	<b>(3.3)</b>	<b>(3.6)</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Budgeted Full-Time Equivalents (FTEs)	50.0	52.0	52.0
Capital Plan (\$M)	1.4	14.5	39.5

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Number of Engineering Permit Applications	1,535	1,283	650	650
Total Revenue Generated (\$M)	\$6.9	\$7.9	\$6.0	\$8.9

The Number of Engineering Permit Applications tracks the volume for each engineering permit category (i.e. Pools, Residential Infill Grading, Residential Addition/Accessory Structure Grading, Subdivision Residential Grading and Site-Alteration) on a monthly and annual basis. This measure shows the application volume by permit type over time, which helps the department monitor seasonal peaks, shifts in development patterns and market volatility.

The Total Revenue Generated tracks the revenue generated from all engineering business functions (i.e. review and issuance of engineering permits, review of development applications, preparation of subdivision/development/servicing agreements and on-site development inspection and administration) on a monthly and annual basis. This measure shows the revenue performance over time and helps the department manage seasonal peaks, understand shifts in development patterns from greenfield to complex intensification projects, related staff effort, the impacts of provincial regulations and market volatility.

## 2025 Key Results

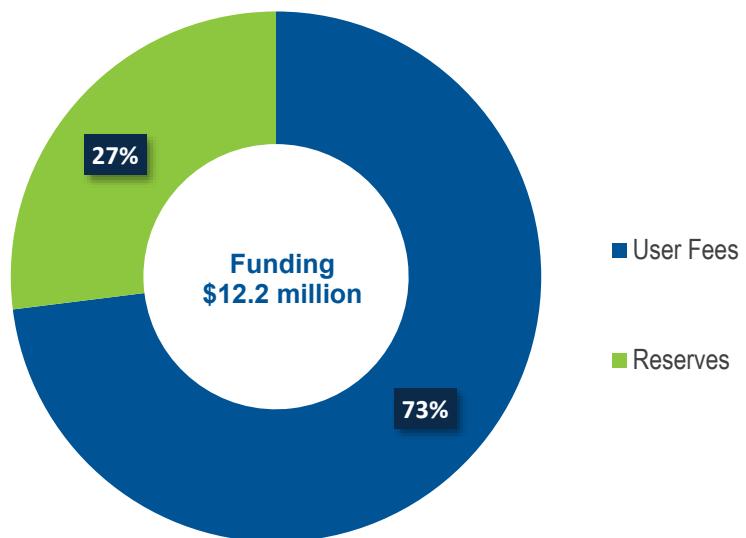
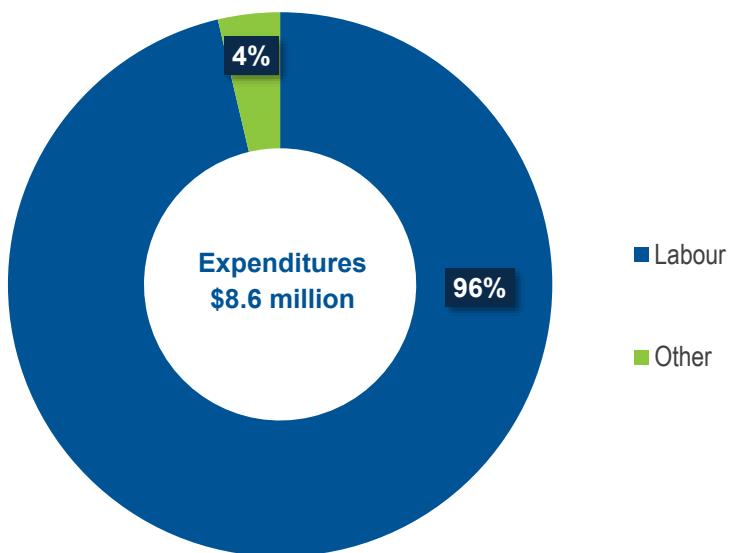
- Completed the Construction Cost Index Study that will find efficiencies and support the City's efforts in meeting housing needs.
- Design of new online workflow process to streamline the preparation, approval and execution of development agreements. Project is in the final stages of testing and staff training; with anticipated go live in Q1 2026.
- Updated the Traffic Demand Management (TDM) website and online tools to act as a guiding tool for the developer community as they work through the submission and review process for TDM measures which are provided as part of development applications.
- Received and responded to 101 citizen service requests through the Development Engineering CRM as of June 30.
- By June 30, received and reviewed 449 Engineering Permit Applications.
- The total revenue generated from all engineering business functions (i.e. review and issuance of engineering permits, review of development applications, preparation of subdivision/development/servicing agreements and on-site development inspection and administration on a monthly and annual basis) reached \$3,396,711 by June 30.

## 2026 Key Objectives

- Develop policy framework that fosters innovation and streamlines engineering development processes.
- Champion a culture of continuous improvement to elevate Service Excellence and build resilient, high-performing teams.
- Foster an engaged, future-ready team to deliver exceptional service that adapts to development conditions by providing housing-enabling infrastructure in a timely manner.

## Operating Budget

### 2026 Operating Budget



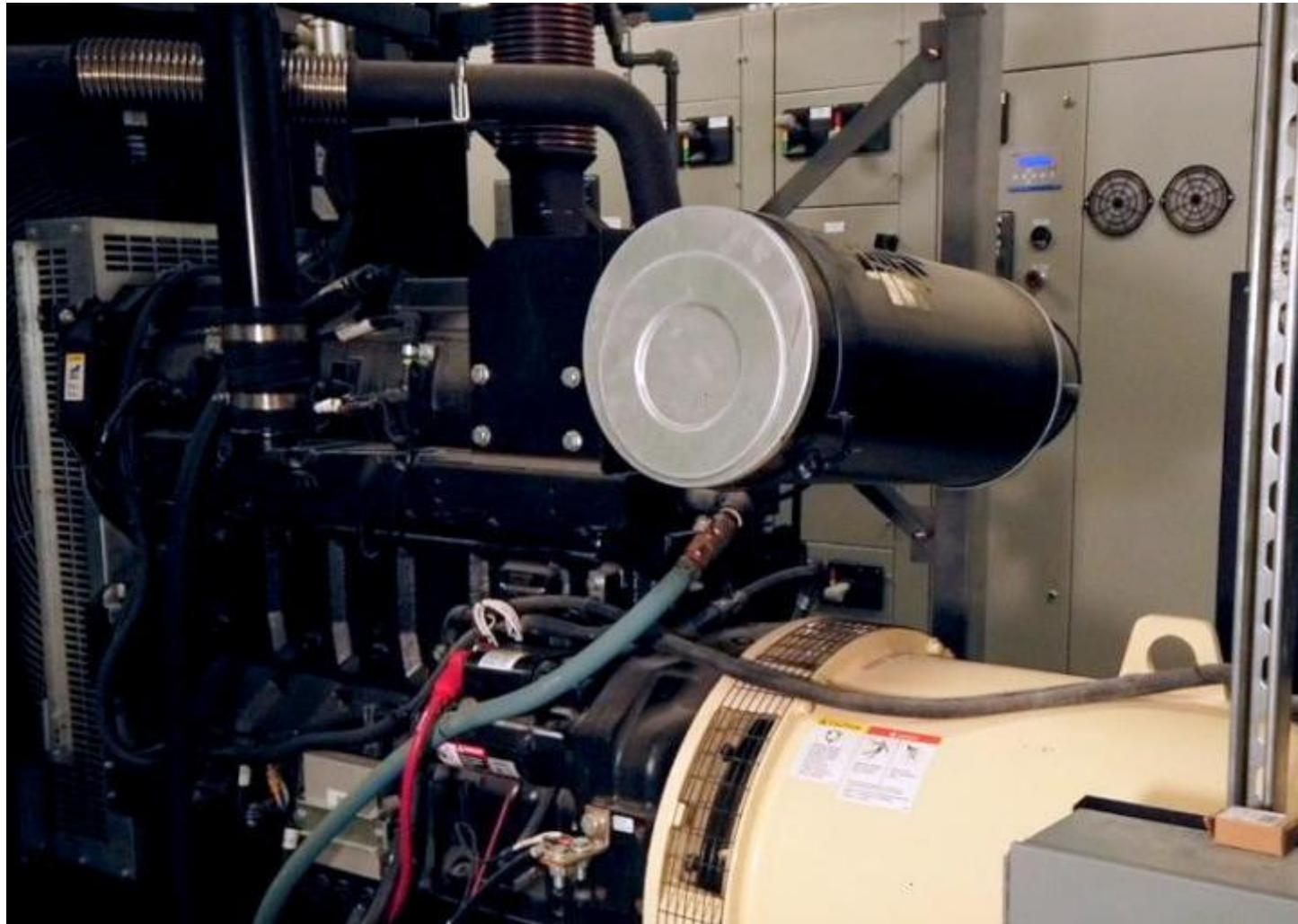
## BUDGET CHANGE

The change in the net operating budget is mainly driven by increased reserve transfer to reflect the full costs of the development application process within the Development Engineering department and other departments that support this process. This increase is partially offset by higher departmental labour costs resulting from salary progression.

Net Operating Budget (\$M)	2025	2026
Opening	(3.3)	
New/Growth	(0.2)	
Transfers/Other	-	
<b>Total</b>	<b>(3.3)</b>	<b>(3.6)</b>

## STAFFING CHANGES

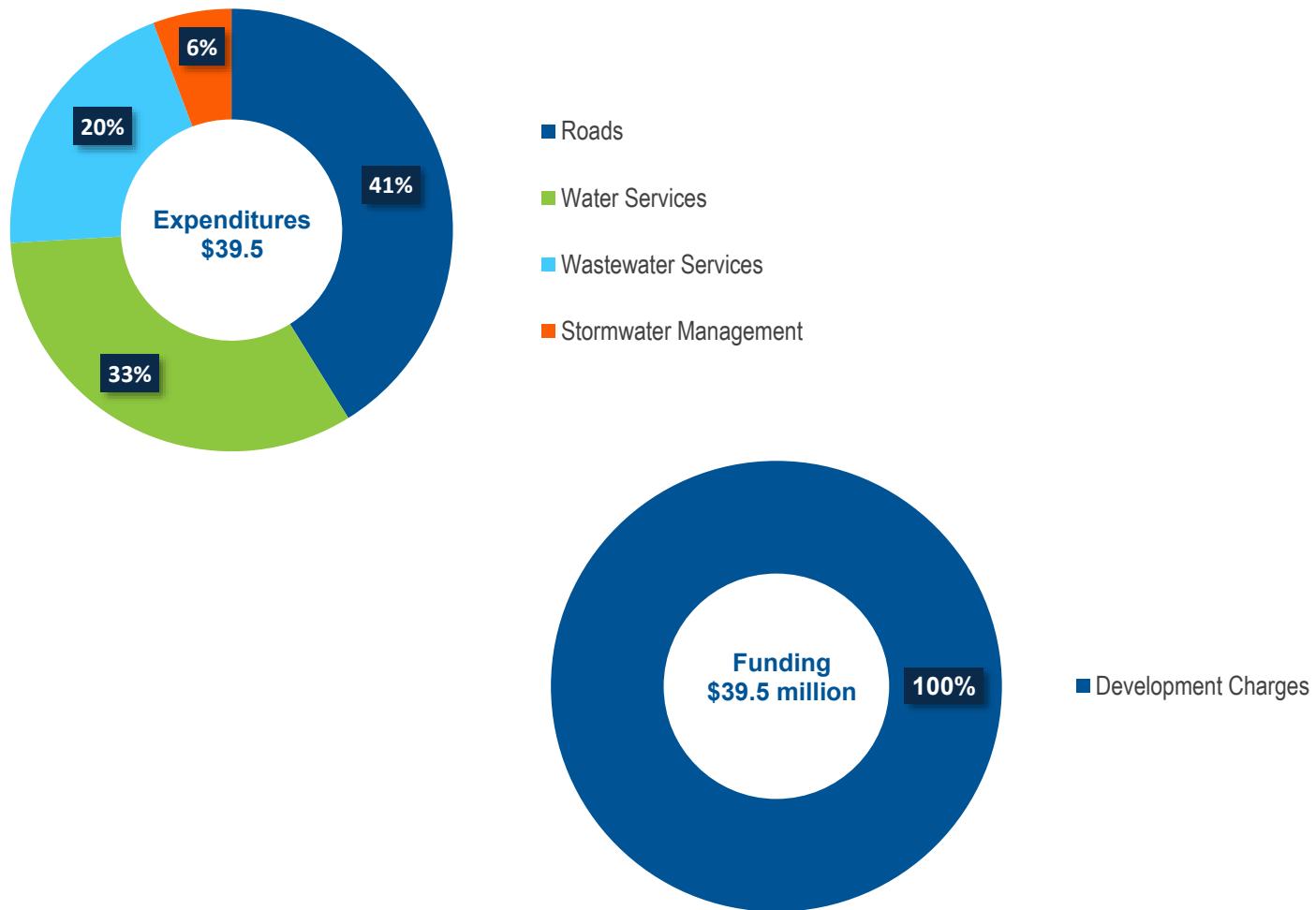
Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening	52.0	
New/Growth	-	
Transfers/Other	-	
<b>Total</b>	<b>52.0</b>	<b>52.0</b>



# Capital Budget

## 2026 Capital Budget

The total capital plan includes \$39.5 million in capital projects that will be managed and reported on by the Development Engineering department.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	-	-	0.1	0.1	0.1	-
City Building	0.6	23.8	19.4	-	-	-
Environmental Sustainability	4.1	-	-	-	-	-
Service Excellence and Accountability	0.5	-	-	-	-	-
Transportation and Mobility	55.0	15.7	7.5	0.4	-	-
<b>Total</b>	<b>60.2</b>	<b>39.5</b>	<b>27.0</b>	<b>0.5</b>	<b>0.1</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
DE-7125-15 - OPA 620 (Steeles West) East - West Collector Road	-	0.52	-	-	-
DE-7310-21 - North-South Collector Road Works - Block 34 Teston to approx mid-block including one crossing	15.72	-	-	-	-
DE-7318-27 - Street "B" (Block 59) Robinson Creek Crossing	-	7.01	-	-	-
DE-7325-28 - Jane St Sidewalk and Lighting - West Side - Teston Rd to Kirby Rd	-	-	0.37	-	-
DE-7326-28 - Teston Rd Sidewalk Only - North Side - Mosque Gate to Jane Street	-	-	0.08	-	-
DE-7329-26 - Design and Construction of 1.5 m wide sidewalk, West side of Islington (Fruili Court to CN Rail crossing	0.12	-	-	-	-
DE-7330-26 - Langstaff Road Sidewalk Extension (North Side Fronting 8600 Dufferin Street)	0.39	-	-	-	-
DE-7331-26 - Rutherford Road Sidewalk (Platforms at the intersection of Hunter's Valley and Rutherford)	0.02	-	-	-	-
DE-7332-26 - Teston Road Watermain, Block 20 (Pressure District 8)	0.82	-	-	-	-
DE-7333-26 - Kirby PD8 Watermain Works - Jane to Shipwell	1.44	-	-	-	-
DE-7334-26 - Weston and Kirby Servicing - Western Point	-	17.17	-	-	-
DE-7335-26 - Block 66 West Watermain (Major Mackenzie from Huntington to 750 m east of Hwy 50)	5.50	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
DE-7337-26 - Weston Rd (Kirby to King Vaughan Sanitary Sewer (Segment C))	7.97	-	-	-	-
DE-7339-26 - Block 41/34W Watermain (Weston Road from Teston to Kirby approx. 2 km)	7.50	-	-	-	-
DE-7340-26 - Block 62 West Watermain (Huntington Road from Mactier to 650 m north of Nashville)	-	2.20	-	-	-
<b>Subtotal Department Managed</b>	<b>39.49</b>	<b>26.90</b>	<b>0.44</b>	-	-
<b>Managed by Facilities and Parks Delivery:</b>					
PD-9597-27 - Community Garden Construction Program	-	0.07	0.06	0.06	-
<b>Subtotal Managed by Facilities and Parks Delivery</b>	<b>-</b>	<b>0.07</b>	<b>0.06</b>	<b>0.06</b>	-
<b>Total</b>	<b>39.49</b>	<b>26.97</b>	<b>0.51</b>	<b>0.06</b>	-



# Facilities and Parks Delivery



## Department Overview

Facilities and Parks Delivery collaborates with residents and stakeholders to support the development of an innovative, accessible, sustainable and safe parks and open space network that fosters physical activity, health and wellness. This includes planning, design and delivery of community facilities and new infrastructure for essential services, such as fire stations, recreation centres and libraries. The Program Management Office (PMO) plays a key role in the development, planning and execution of various City-wide enterprise projects, overseeing project controls, financial management, reporting dashboards and GIS mapping systems.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Reserves	1.0	1.0	1.0
Capital Fund	1.3	1.9	2.1
Internal Recovery	0.8	0.7	0.8
<b>Total</b>	<b>3.1</b>	<b>3.6</b>	<b>3.9</b>
<b>Expenditures</b>			
Labour	6.0	6.8	6.7
Other	0.1	0.2	0.2
<b>Total</b>	<b>6.1</b>	<b>7.0</b>	<b>6.9</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Net Operating (\$M)</b>	3.1	3.4	3.0
<b>Budgeted Full-Time Equivalents (FTEs)</b>	41.7	41.7	38.2
<b>Capital Plan (\$M)</b>	45.8	88.2	40.3

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024, as well as the formation of Planning and Infrastructure Development Portfolio in 2025. Water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Number of Project Charters Completed (QA)	112	199	125	150
Requests for Infrastructure Drawings	418	363	300	300

## 2025 Key Results

- The Program Management Office received the BeSpatial Ontario Award for its Geographical Information System (GIS) solution, which helps staff streamline how infrastructure projects are planned, tracked and delivered. The award specifically recognized the City's GIS-enabled Internal Construction Map which has transformed how staff manage nearly 400 infrastructure projects across the organization.
- Secured Council approval for the Greenspace Strategic Plan and was awarded the Ontario Professional Planners Institute 2025 PlanON Vision Award of Excellence. This plan includes strategies and recommendation to guide future planning, design, implementation and enhancement of parks and greenspaces over the next 30 years.
- Held a grand opening for its first-ever premium cricket field at NMRP.
- Celebrated another major milestone in the development of NMRP with the groundbreaking of a new Family Recreation Area that will serve as a hub of recreation and activity for generations to come with support from a \$10 million provincial grant.
- NMRP hosted more than 8,000 visitors for the City's Canada Day celebrations on the new event lawn.
- Construction of a new indoor soccer dome and artificial turf soccer field in partnership with the Vaughan Soccer Club.
- Construction of the parking lot expansion is complete at NMRP adding an additional 200 spaces for visitors.
- Completed NMRP Enabling Works including widening of Keele Street, new park entrance traffic signals, pond restoration, grading, servicing, pathways and trails.
- NMRP Master Plan underway with completion of in-depth community engagement receiving feedback from more than 1,745 residents to develop a framework for the long-term development, programming and management of all 900 acres.
- Advanced the MacMillan Farm Master Plan with the completion a master plan concept and two rounds of community engagement with feedback from more than 1,000 residents and students from three schools.

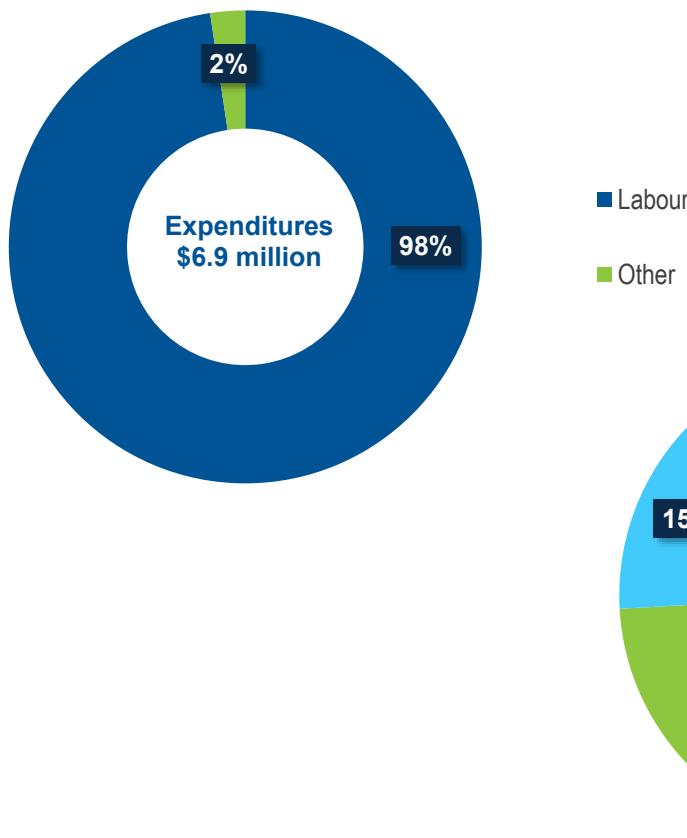
- Completed public engagement for Saigon Park including in depth consultation with the Vietnamese Association of Vaughan.
- Completed public engagement for the new Purpleville and Maple Hill Parks and improvements at Alexandre Elisa Park.
- Secured Council approval of the Tennis and Pickleball Strategy and initiated the redevelopment of Matthew Park and York Hill District Park tennis courts and completion of eight new pickleball courts at York Hill District Park and Carrville District Park.
- Completed construction of a new artificial multiuse turf field at Emilly Carr Secondary School in partnership with the York Region District School Board as part of the Sports Field Intensification Program.
- Started construction of the Nashville Park and Algoma Park in the Nashville community.
- Advanced construction of Doctors McLean District Park redevelopment and the Riverwalk Trail as part of the Vaughan Super Trail.
- Advanced trail and restoration design of projects and Hawstone Park shade structure identified under the Vellore Woods Community Improvements Program.
- Started redevelopment construction works of Velmar Park.
- Started design of the Boyd Conservation Park to Langstaff Road 1.4-kilometre extension of the Humber Trail.
- Completed redevelopment of Southview Park and the Honey and Barry Memorial Park (previously Wood Valley Park).
- Completed 10 State of Good Repair projects, including playground replacements, tennis courts, basketball courts and shade structures and starting Velmar Park redevelopment.
- Closed acquisition of a 400 square meter Public Indoor Recreation Space in the vicinity of the Jane Street and Bass Pro Mills Road.
- In collaboration with Recreation Services and VPL, the Carrville Community Centre, Library and District Park opened in June 2025 with a grand opening hosted on July 6.
- Started construction on a full-scale renewal of Fire Station 7-1 with the aim to modernize the facility, improve operational efficiency and support critical sustainability goals for emergency responders.
- Advanced construction on Fire Hall 7-12 with the station anticipated to open in 2026.
- Grand opening celebration at Woodbridge Library in August 2025.
- Facilitate the Capital Budget Review and update for the 2026 Capital Budget for the Planning and Infrastructure Development and Public Works portfolios, and created and reviewed 133 Project Charters to support the Capital Program in 2026.
- Vaughan Vault Replacement Project was created to support the replacement of the engineering document retrieval tool embedded within Vaughan Maps, and the processes associated with the intake, organization, and accessibility of these documents across all departments.
- Development of public sector GIS and implementing its internal Interactive Construction Map.
- Completed training for Project Management methodology and Eclipse and the PRISM Project Dashboard.

## 2026 Key Objectives

- Plan, design and deliver public parks and recreational trails to consistent levels of service, respond to community needs and enrich greenspaces across the city.
- Implement the vision for NMRP in phases to create a signature park and legacy project for future generations guided by the principles of restore, engage and play.
- Expand PMO frameworks across the City to support the efficient management of projects and programs by clients to ensure effective administration.
- Plan, design, construct and revitalize City facilities.

# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGE

The decrease in the net 2026 budget is mainly due to three FTEs transferred from the Facilities and Parks Delivery to other departments as well as increased internal recoveries from water/wastewater/stormwater rates recovery and capital fund, partially offset by higher labour costs resulting from salary progression.

Net Operating Budget (\$M)	2025	2026
Opening		3.4
New/Growth		(0.2)
Transfers/ Other		(0.2)
<b>Total</b>	<b>3.4</b>	<b>3.0</b>

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		41.7
New/Growth		(0.5)

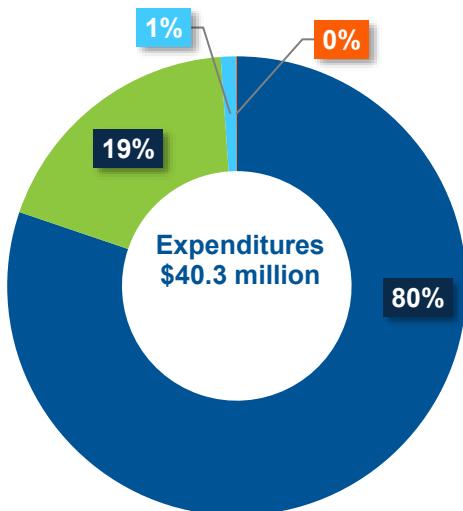
Budgeted Full-Time Equivalents (FTEs)	2025	2026
Transfers/Other		(3.0)
<b>Total</b>	<b>41.7</b>	<b>38.2</b>

Note: the change to the 2026 FTE relates to contract positions expiring, resulting in a reduction of 0.5 FTE, as well as one FTE transferred to Strategic Planning and Project Co-ordination department and two FTEs transferred to Facility Management Operations department.

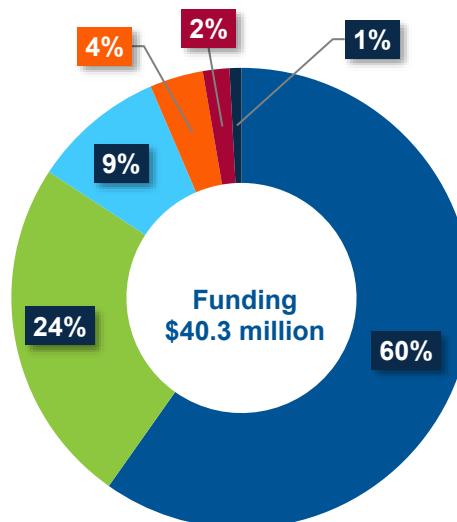
## Capital Budget

### 2026 Capital Budget

The 2026 capital budget request includes \$40.3 million infrastructure investment in capital projects that will be managed and reported on by the Facilities and Parks Delivery department.



- Parks and Open Space
- Buildings & Facilities
- Roads
- Studies & New Initiatives



- Development Charges
- Infrastructure Reserve
- Canada Community-Building Fund
- Debenture
- Capital from Taxation
- Other

### 2026 BUDGET AND 2027-2030 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	15.3	9.9	4.1	0.1	0.1	-
City Building	157.7	27.6	33.8	42.6	-	93.8

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Community Safety and Well-being	11.2	1.9	0.4	13.9	-	11.2
Environmental Sustainability	10.2	0.9	0.3	-	-	-
Service Excellence and Accountability	2.8	0.0	-	-	-	-
Transportation and Mobility	2.9	-	-	-	-	-
<b>Total</b>	<b>200.0</b>	<b>40.3</b>	<b>38.5</b>	<b>56.6</b>	<b>0.1</b>	<b>105.0</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
BF-8841-26 - Feasibility Study – Decommissioned FH 7-4 Kleinburg	-	0.35	-	-	-
BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC	0.07	-	-	-	-
BF-8873-23 - FH 7-6 Feasibility Study for Expansion of Fire Station	0.09	-	-	-	-
BF-8877-24 - Relocation of Scout House	0.57	-	-	-	-
BF-9577-26 - Fire Station 7-13 Build	1.36	-	12.51	-	-
ID-2091-24 - New Animal Services Facility at the MNR	-	-	6.87	-	-
ID-2093-20 - New Fire Station 7-12	0.46	-	-	-	-
ID-2094-28 - New Fire Station 7-11	-	-	1.40	-	11.17
PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program	6.74	5.82	-	-	-
PD-9583-21 - Off-Leash Dog Parks Strategy and Construction	0.80	0.79	-	-	-
PD-9587-24 - Sports Village Park - Park Facilities	0.17	-	-	-	-
PD-9588-24 - Sportsfield Intensification Improvements Program	8.18	3.33	-	-	-
PD-9589-24 - Yonge and Steeles Community Parks Master Plan and Implementation Strategy	0.07	0.03	-	-	-
PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.03	1.78	-	-	-
PD-9591-25 - Local Park Development Program	4.14	8.75	-	-	-
PD-9592-25 - McNaughton Field Artificial Turf Replacement	1.25	-	-	-	-
PD-9593-25 - Park Walkway Lighting Program	0.46	0.34	-	-	-
PD-9594-26 - Community Centre Renovations	4.53	-	-	-	-
PD-9595-26 - Pedestrian Bridge Renewal Program	0.25	1.47	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
PD-9596-26 - Block 2 Park Enhancements	0.04	0.38	-	-	-
PD-9597-27 - Community Garden Construction Program	-	0.07	0.06	0.06	-
PD-9598-27 - North Operations Centre Construction	-	1.00	9.43	-	93.83
PD-9599-26 - Tennis and Pickleball Courts	1.68	-	-	-	-
PD-9600-26 - City Wide Skate Park	2.12	-	-	-	-
PD-9601-26 - Block 10 Entry Features at Langstaff Rd and Pleasant Ridge Ave	0.42	-	-	-	-
PK-6287-18 - Block 18 Martin Tavares Park (P-253)	0.65	0.05	-	-	-
PK-6373-19 - Vaughan Super Trail Development	1.27	4.24	-	-	-
PK-6416-27 - Memorial Hill Cultural Landscape Revitalization Study	-	0.12	-	-	-
PK-6417-27 - Maple Nature Reserve Master Plan Update	-	0.23	-	-	-
PK-6424-17 - Block 61W Mactier Greenway (P-217)	0.02	-	-	-	-
PK-6456-18 - Block 61W Algoma Park (P-243)	0.06	-	-	-	-
PK-6498-17 - Block 59 Saigon Park (P-269)	0.07	5.97	-	-	-
PK-6528-18 - MacMillan Farm Master Plan	0.56	-	-	-	-
PK-6547-22 - Block 61W Mactier Greenway - Phase 2 (P-217)	0.01	0.02	-	-	-
PK-6567-19 - Block 31 Ironstone Square (P-250)	0.04	0.03	-	-	-
PK-6593-23 - Block 61W Nashville Park (P-244)	0.04	0.02	-	-	-
PK-6604-20 - York Hill District Park Redevelopment	0.06	-	-	-	-
PK-6610-23 - Robert Watson Memorial Park Redevelopment	0.34	-	-	-	-
PK-6636-19 - North Maple Regional Park Development	3.55	2.27	26.34	-	-
PK-6643-20 - Parks and Open Space Strategic Plan (Greenspace Strategy Plan)	0.24	-	-	-	-
PK-6653-20 - Community Benefit Charge Strategy and By-law Planning	0.03	-	-	-	-
PK-6657-21 - Block 31 Public Indoor Recreation Space (D-250)	-	1.41	-	-	-
<b>Subtotal Department Managed</b>	<b>40.34</b>	<b>38.47</b>	<b>56.60</b>	<b>0.06</b>	<b>105.00</b>
<b>Total</b>	<b>40.34</b>	<b>38.47</b>	<b>56.60</b>	<b>0.06</b>	<b>105.00</b>

# Infrastructure Planning and Corporate Asset Management

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## Department Overview

The Infrastructure Planning and Corporate Asset Management (IPCAM) department undertakes City-initiated and intergovernmental infrastructure planning and engineering initiatives, including forecasting and monitoring, leading infrastructure and environmental assessment studies, utilizing and developing implementation strategies and policies, and life-cycle analysis. In addition, IPCAM helps protect and enhance the quality of life now and into the future in Vaughan by assisting in providing sustainable services for residents, optimizing municipal infrastructure asset value while minimizing life-cycle cost, and managing the risks associated with asset ownership. The team supports the City's decision-making processes by managing asset performance data, providing tangible evidence for planning and budgeting, providing targeted levels of service and managing risk in a cost-effective manner.

Within the IPCAM team, the department has expertise in the following:

- Municipal Class Environmental assessment process
- infrastructure modelling (hydraulic, hydrological and transportation)
- active and sustainable transportation planning and policy development
- infrastructure policy development, including emerging technologies and mobility options
- management of engineering development charges
- asset management
- intergovernmental liaison
- third-party co-ordination

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Capital Fund	1.4	1.8	1.8
Internal Recovery	1.0	1.0	1.3
Other	0.7	0.7	0.7
<b>Total</b>	<b>3.0</b>	<b>3.5</b>	<b>3.9</b>
<b>Expenditures</b>			
Labour	4.3	5.9	6.2
Other	0.1	0.1	0.2
<b>Total</b>	<b>4.4</b>	<b>6.0</b>	<b>6.4</b>
<b>Net Operating (\$M)</b>	<b>1.4</b>	<b>2.5</b>	<b>2.5</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>			
	<b>32.0</b>	<b>35.0</b>	<b>34.0</b>
<b>Capital Plan (\$M)</b>	<b>17.0</b>	<b>66.1</b>	<b>13.1</b>

Note: Water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Percent of Paved Lane Km Where the Condition is Rated as Good to Very Good	99.4%	99.5%	99.4%	99.4%
Percent of Bridges, Culverts and Viaducts Where the Condition is Rated as Good to Very Good	95.6%	94.4%	94.8%	95.8%

Road condition is a proxy for whether the City is providing sufficient funding to maintain municipal roads at an appropriate level of service. Pavement Condition Index (PCI) is evaluated using mobile technology systems mounted to a vehicle and driven over all City roads. This results in a comprehensive inspection of key elements such as surface condition, structural adequacy and drainage. The results are used to calculate the current PCI score out of 100 for all roads. A road with an overall rating of "Very Good" has a PCI between 80 to 100 and "Good" between 60 to 80. Historically, the City has targeted a PCI of 70 so roads in "Very Good" or "Good" condition are approximately meeting or exceeding this target.

Bridge and major culvert condition is a proxy for whether the City is providing sufficient funding to maintain municipal bridges and major culverts at an appropriate level of service. Bridges and major culverts undergo regulatory biennial inspections in the field by qualified third-party experts to identify structural issues and concerns following the Ontario Structure Inspection Manual (OSIM). The inspection results are summarized by a Bridge Condition Index (BCI) score indicating how soon maintenance or capital renewal works are needed. BCI is scored out of 100 with "Very Good" having a BCI between 80 to 100 and "Good" between 60 to 80. A

minimum BCI score of 60 is targeted, which indicates that maintenance or capital renewal work should be scheduled to occur within the next five years.

## 2025 Key Results

- Continued co-ordination with Metrolinx and York Region to advance new transit and infrastructure projects including the Yonge North Subway Extension and the Environmental Assessment (EA) Study and 30 per cent design for the widening of Highway 7, incorporating the Rainbow Creek bridge, the Humber River bridge, and the CP Rail underpass/grade separation. Awarded the EA Study and Detailed Design for the Colossus Drive extension over Highway 400.
- Facilitated the continuing construction for Maple GO station improvements, which includes a new active transportation bridge over Major Mackenzie Drive expected to be complete in 2026.
- In partnership with Infrastructure Delivery, commenced construction of new cycling facilities on Jane Street from Highway 7 to Teston Road, following a \$9.6-million contribution from the Government of Canada's Active Transportation Fund that was announced in April 2024.
- Completed the second and third intake rounds, totaling eight pilot projects as part of the Transportation Innovation Program's Ontario Vehicle Innovation Network (OVIN) Demonstration Zone.
- Launched a two-year shared micromobility pilot program in June 2025 as part of the City's ongoing commitment to offering a more connected, accessible and sustainable transportation network. In 2025, the pilot operated in the area bounded by Pine Valley Drive to the west, Dufferin Street to the east, Teston Road to the north and Highway 407 to the south.
- Advanced the construction of more than 27 km of new active transportation facilities, designed for users of all ages and abilities. These facilities provide users more safe and efficient options to travel through the city.
- Awarded City Wide Stormwater Modelling Project in June 2025, the project aims to identify areas at risk of flooding during heavy rain and to plan improvements to stormwater infrastructure to reduce these risks.
- Awarded Flow Monitoring Contract in May 2025, the project is part of the Infrastructure System Optimization Program aimed at finding efficiencies in the existing infrastructures.
- Advanced North Maple Regional Park Water Servicing Strategy.
- Awarded the Concord GO Centre Storm Drainage Master Plan in November 2025. This study aims to identify infrastructure updates in the Main Concord GO Study Area that would reduce or eliminate flood lines, enabling redevelopment and providing safe, sustainable housing in the Concord GO Secondary Plan area and its surrounding. Continuing co-ordination with York Region and TRCA to advance long range planning and optimization projects.

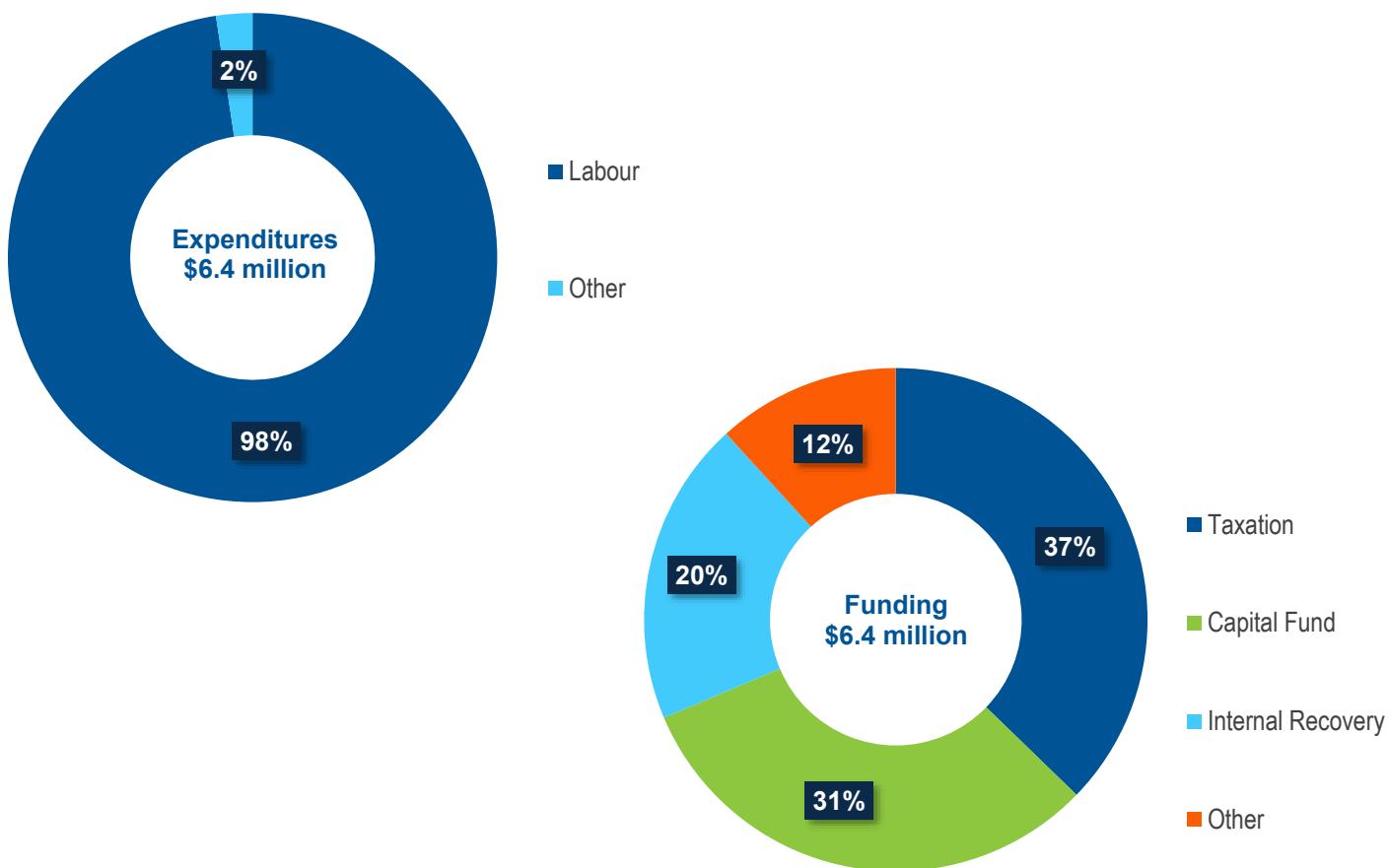


## 2026 Objectives

- Undertake or support studies for future Vaughan and York Region streets and/or Provincial highways.
- Enable transit projects delivered by Regional and Provincial agencies.
- Plan for and enable active and emerging modes of transportation.
- Implement and advance City-wide plans (including infrastructure plans, such as Master Plans and Environmental Assessments) and studies.
- Develop and implement Development Charge Management strategies in line with long-term planning and policy to ensure continued financial sustainability and efficient administration.
- Build, steward and develop datasets to improve data analyses and utilization. Encourage the sharing of data and analysis with internal and external partners to maximize informed infrastructure operations and infrastructure planning decision-making.
- Develop and implement strategies to optimize asset lifecycles in terms of costs, risks and levels of service, and ensure efficient program and project delivery, with a goal of IPCAM achieving a minimum of 95 per cent investment of forecasted annual cashflows.

## Operating Budget

### 2026 Operating Budget



## BUDGET CHANGE

The change in the net operating budget from 2025 to 2026 is primarily attributed to higher labour costs from salary progressions within the department, offset by increased internal recovery from water/wastewater/stormwater rates recovery and capital fund.

Net Operating Budget (\$M)	2025	2026
Opening		2.5
New/Growth		(0.0)
Transfers/Other		-
<b>Total</b>	<b>2.5</b>	<b>2.5</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		35.0
New/Growth		(1.0)
Transfers/Other		-
<b>Total</b>	<b>35.0</b>	<b>34.0</b>

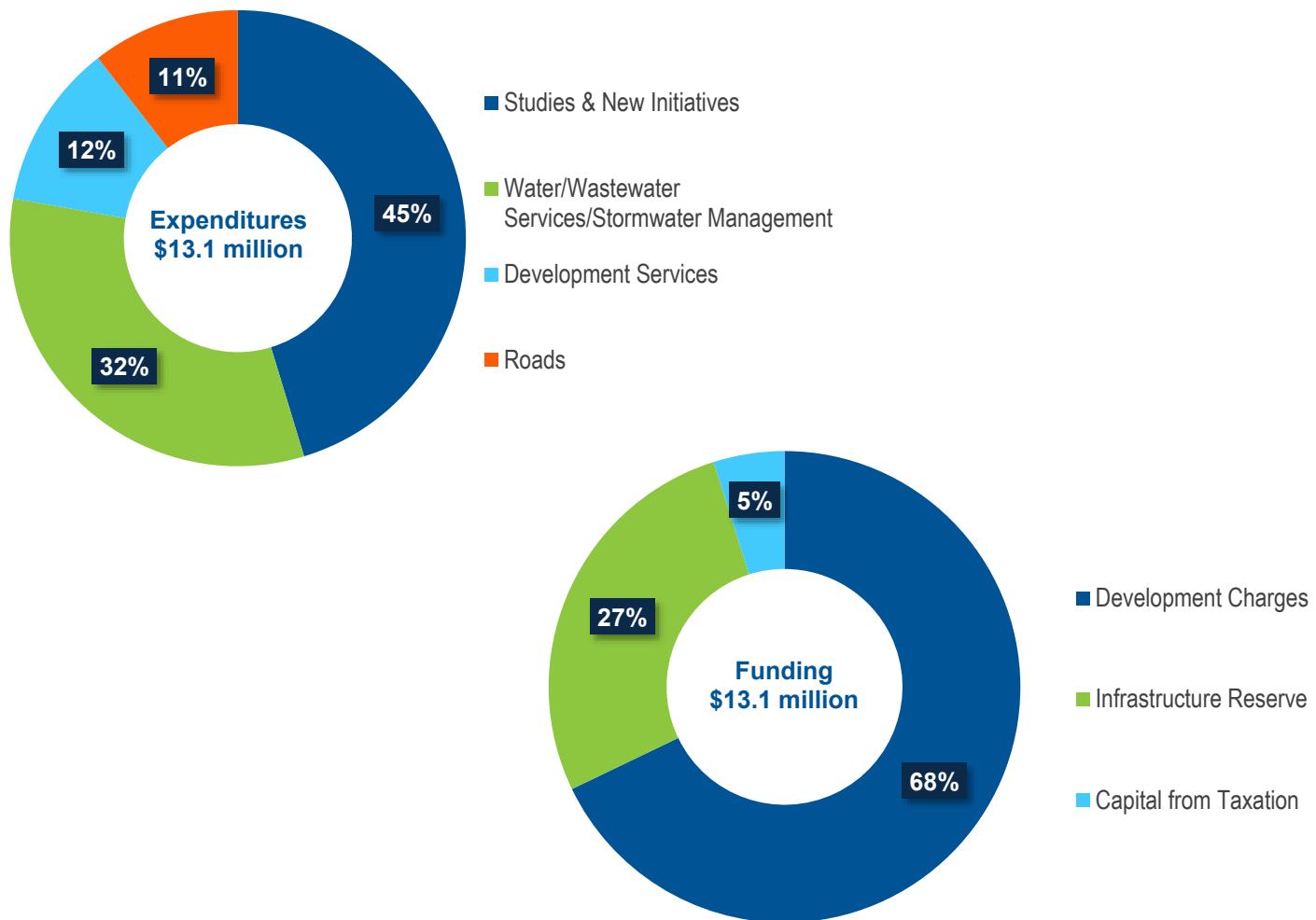
Note: the change to the 2026 FTE relates to a contract position that concluded in 2025, resulting in a reduction of one FTE.



# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$13.1 million investment in the City's infrastructure capital projects that will be managed and reported on by the IPCAM department.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	1.8	-	-	-	-	-
City Building	8.4	6.2	6.2	1.1	1.1	-
Environmental Sustainability	5.4	-	0.8	0.5	0.4	-
Service Excellence and Accountability	0.7	0.3	0.2	-	-	-
Transportation and Mobility	81.8	6.5	74.9	12.7	0.5	74.3
<b>Total</b>	<b>97.9</b>	<b>13.1</b>	<b>82.0</b>	<b>14.3</b>	<b>2.0</b>	<b>74.3</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
DE-7169-16 - Concord GO Comprehensive Transportation Study	1.53	-	-	-	-
EV-2088-16 - Condition Assessment of WW Pressurized System	0.57	-	-	-	-
ID-9545-24 - HWY 7 - CP Bridge (Islington - Kipling) Preliminary Design	-	70.00	-	-	-
IM-7216-19 - Annual Active Transportation Planning and Policy Program 2019 to 2026	0.49	-	-	-	-
IM-7217-19 - CAM Strategy Update and Roadmap	0.43	0.43	0.43	0.43	-
IM-7219-19 - Transportation Monitoring and Modelling Program 2019 to 2026	0.05	-	-	-	-
IM-7220-25 - Creditstone Road EA from Peelar to Langstaff	-	-	11.15	-	74.31
IM-7221-22 - Innovative Transportation Pilots Program	0.32	-	-	-	-
IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.81	-	-	-	-
IM-7225-21 - Engineering DC Costing/Policy Update	0.05	-	-	-	-
IM-7228-27 - YR New Hospital Gravity Wastewater Connection on behalf of City	-	2.83	-	-	-
IM-7230-23 - YR Dufferin St - MMD to Teston SW, SL and Trail Crossing on behalf of City	0.24	-	-	-	-
IM-7231-23 - Stormwater Management Master Planning	0.19	0.68	-	-	-
IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	1.00	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
IM-7233-23 - YR Major Mackenzie Dr - Dufferin to Ilan Ramon SL on behalf of City	-	0.57	-	-	-
IM-7234-24 - Watermain AI Prioritization Program-City Wide	-	-	0.09	0.09	-
IM-7235-24 - Pipes Conditional Assessments Program - City Wide	-	0.45	0.45	-	-
IM-7236-27 - YR Bathurst St - Hwy 7 and to MMD Missing SW, SL and SS on behalf of City	-	1.22	-	-	-
IM-7239-24 - Building and Facility Room Numbering and Coding	0.06	-	-	-	-
IM-7240-24 - Colossus Dr Extension across Hwy 400 EA	2.20	0.20	-	-	-
IM-7243-25 - Parks Open Spaces Conditional Assessments Program - City Wide	-	0.31	-	0.34	-
IM-7245-25 - BCA and AODA Audit Program	-	-	0.23	0.23	-
IM-7246-25 - Crestwood Road Closure Study	0.05	-	-	-	-
IM-7247-28 - YR Langstaff Rd - Keele to Dufferin - Missing SW & SL, Trail and WM on behalf of City	-	-	1.13	-	-
IM-7248-26 - Growth Areas Parking Studies	0.28	-	-	-	-
IM-7249-25 - Concord GO Flood Risk Assessment Study	0.92	0.85	0.85	0.85	-
IM-7250-25 - Jane Trunk Sewer and Watermain Upgrade Planning Study	0.01	-	-	-	-
IM-7251-25 - Pavement Condition Assessment Program	-	0.10	-	0.10	-
IM-7252-25 - YSCSP Collector Roads EA	0.13	2.38	-	-	-
IM-7253-25 - Right of Way Asset Inventory	0.57	-	-	-	-
IM-7255-25 - McNaughton West Sewer Feasibility Study	0.03	-	-	-	-
IM-7258-27 - YR - West Vaughan York Peel Feedermain - New PRV Chambers on behalf of City	-	1.30	-	-	-
IM-7259-27 - Social Equity in Physical Asset Management	-	0.17	-	-	-
IM-7260-26 - ML YNSE Watermain Replacement on behalf of City	2.04	-	-	-	-
IM-7264-26 - Integrated Urban Water Plan Implementation EA Program	0.54	0.51	-	-	-
IM-7265-26 - Assessment of ROW Barriers and Streetscape	0.14	-	-	-	-
IM-7266-26 - Slope Stabilization Study - Cherry Hill Rd, David Lewis Dr, Jason St	0.28	-	-	-	-
IM-7268-26 - Minor Culvert Condition Assessment (275 Culverts)	0.14	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Subtotal Department Managed</b>	<b>13.07</b>	<b>82.00</b>	<b>14.33</b>	<b>2.04</b>	<b>74.31</b>
<b>Total</b>	<b>13.07</b>	<b>82.00</b>	<b>14.33</b>	<b>2.04</b>	<b>74.31</b>



# Infrastructure Delivery



## Department Overview

The Infrastructure Delivery department is responsible for the delivery of capital projects, design, tendering, construction, contract administration and inspection of the City's linear infrastructure. The Infrastructure Delivery department works closely with many other departments to develop and ensure the long-term sustainability of the City's infrastructure.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Capital Fund	1.1	1.8	2.0
Internal Recovery	1.6	1.6	2.0
<b>Total</b>	<b>2.7</b>	<b>3.4</b>	<b>4.0</b>
<b>Expenditures</b>			
Labour	4.0	5.6	5.8
Other	0.2	0.3	0.2
<b>Total</b>	<b>4.1</b>	<b>5.9</b>	<b>6.0</b>
<b>Net Operating (\$M)</b>	<b>1.5</b>	<b>2.5</b>	<b>2.0</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>29.0</b>	<b>35.0</b>	<b>35.0</b>
<b>Capital Plan (\$M)</b>	<b>81.7</b>	<b>191.1</b>	<b>121.4</b>

Note: Water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2025 Key Results

- Advance construction on the Jane Street Sidewalk and Cycle Tracks between Highway 7 and Teston Road. Once complete, the Jane Street Uptown Link will include eight kilometres of new in-boulevard cycle tracks (designated spaces for bike riders separated from those walking or driving that are marked with a bicycle symbol, arrow and diamond), four kilometres of new sidewalks and four kilometres of streetlight enhancements.
- Reached a significant milestone on the Canada Drive-America Avenue Bridge construction in May with the successful installation of the bridge girders. The deck and bridge walls have since been completed with final grading taking place. The bridge is anticipated to be complete in 2026.
- The Kirby Road extension between Dufferin Street and Bathurst Street is progressing well with the completion of the grading works and construction of the bridge. The project is currently on track to be complete by late summer 2026.
- Black Creek Renewal project (from Highway 7 to Highway 407) and the Highway 7 culvert improvement design-build project has been awarded. Clearing works have commenced on Edgely pond.
- On target to meet cashflow projections for portfolio.

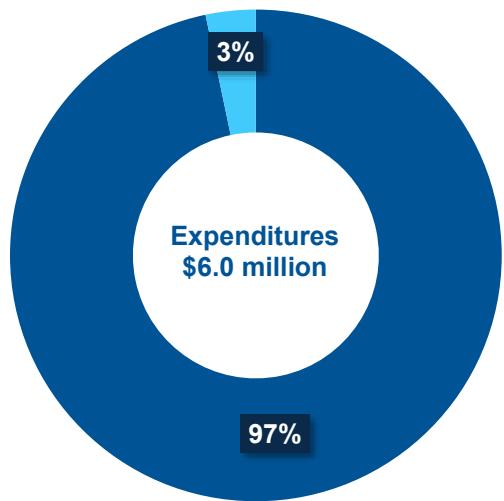
## 2026 Key Objectives

- To undertake the delivery of projects that improve the municipal road network and/or increase cycling and pedestrian infrastructure.
- To undertake the delivery of projects that protect the environment and foster a sustainable future.
- To undertake projects to support City-wide planning and development initiatives.
- To achieve a minimum 95 per cent delivery of forecasted 2025 cashflows on all Infrastructure Delivery projects and programs to ensure efficient delivery.
- Increase staff engagement with recommendations from the 2025 Employee Engagement Survey.



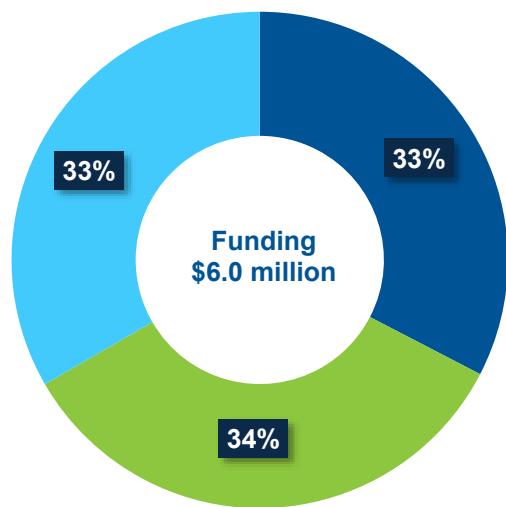
# Operating Budget

## 2026 Operating Budget



■ Labour

■ Other



■ Taxation

■ Internal Recovery

■ Capital Fund



## BUDGET CHANGE

The decrease in the net operating budget is primarily driven by higher labour cost recoveries from capital fund and water/wastewater/stormwater rate recovery, partially offset by increased labour costs resulting from salary progressions.

Net Operating Budget (\$M)	2025	2026
Opening		2.5
New/Growth		(0.5)
Transfers/Other		-
<b>Total</b>	<b>2.5</b>	<b>2.0</b>

## STAFFING CHANGES

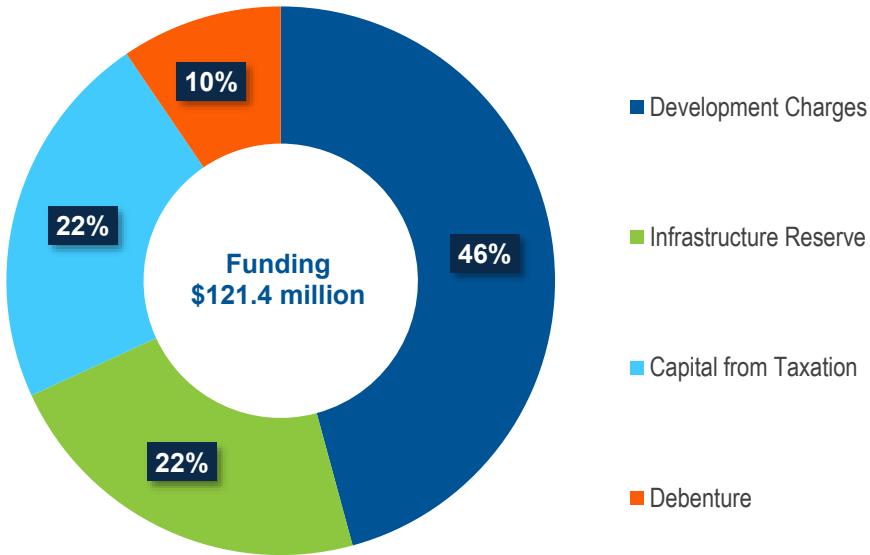
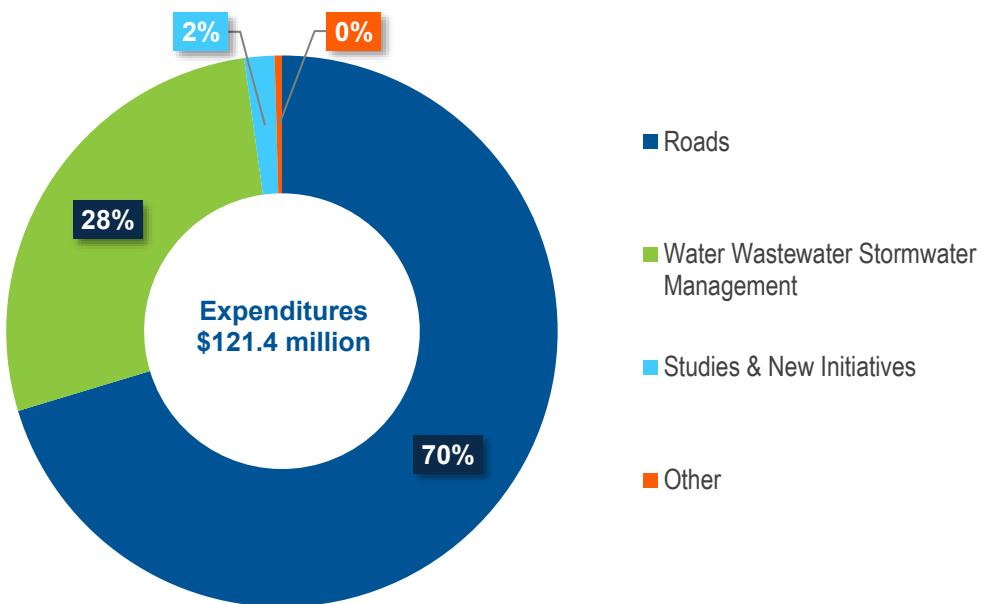
Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		35.0
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>35.0</b>	<b>35.0</b>



# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$120.8 million in capital projects that will be managed and reported on by the Infrastructure Delivery department. An additional \$0.6 million will be managed and reported on by Infrastructure Planning and Corporate Asset Management on behalf of Infrastructure Delivery.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	0.5	-	-	-	-	-
City Building	295.7	13.6	16.6	14.8	81.1	106.2
Environmental Sustainability	30.3	12.3	1.9	17.7	9.1	19.7
Service Excellence and Accountability	2.7	-	-	-	-	-
Transportation and Mobility	285.2	95.5	22.0	32.0	2.0	133.7
<b>Total</b>	<b>614.4</b>	<b>121.4</b>	<b>40.5</b>	<b>64.5</b>	<b>92.2</b>	<b>259.6</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	0.21	-	-	-	-
DE-7176-17 - Black Creek Channel Renewal Design and Construction	0.29	-	-	-	-
EV-7086-23 - Erosion Control Program	1.70	-	10.89	-	19.71
ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street	25.25	-	-	-	-
ID-2056-18 - Sidewalk, Cycling Facilities and Street Lighting on Jane St - Hwy 7 to Teston Rd	0.14	-	-	-	-
ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026	16.32	-	-	-	-
ID-2079-19 - Canada Drive-America Avenue Bridge	0.20	-	-	-	-
ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc and SL on Nashville, Islington and Stegman's Mill	0.39	-	-	-	-
ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	6.04	10.00	-	-	-
ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	14.36	-	-	-	-
ID-2088-20 - Storm Water Management Improvements	7.93	-	-	-	-
ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	1.00	-	-	-	8.22
ID-2105-28 - McNaughton Road West Improvements - Keele St (west) to Major Mackenzie Dr W	-	-	5.31	-	35.38
ID-2110-21 - Keele St - Rutherford to Teston - WM and San Replacement/ SW/ Cyc/ SL	0.01	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
ID-2113-21 - 2023 to 2026 Watermain Replacement/Rehabilitation Program	-	-	-	5.69	5.44
ID-2120-22 - 2023 to 2026 Road Reconstruction/Rehabilitation Program	10.76	11.67	8.50	-	-
ID-2121-22 - 2023 to 2026 Watermain Replacement with Road Reconstruction/Rehabilitation Program	17.00	0.35	2.32	-	-
ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	0.81	-	15.00	-	90.10
ID-2128-30 - VMC – Jane Street Sanitary Trunk Sewer and Watermain Improvements	-	-	-	-	9.75
ID-2131-25 - Portage Parkway Extension - Jane St to Creditstone Rd	0.08	-	-	-	-
ID-2133-24 - Fenyrose Crescent - Drainage Improvements	0.57	-	-	-	-
ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades	0.57	-	-	-	-
ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.03	-	-	-	-
ID-2136-25 - Lighting Infrastructure Rebuild Program	7.31	5.67	2.38	5.93	-
ID-2137-25 - Peak Point/Beverley Glen- Pedestrian Crossing (PXO) - Signal Relocations	1.36	-	-	-	-
ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	0.06	-	-	-	-
ID-2140-25 - Construction of Access Roads to Service SWM Ponds (18 Ponds) Program	0.45	-	-	2.04	-
ID-2141-25 - Cityview Dr at Home Depot/South Entrance Intersection Traffic Signalization	1.13	-	-	-	-
ID-2142-26 - Keele St Watermain Construction NMRP Servicing	2.95	-	-	-	-
ID-2143-26 - Cromarty Overland Flow Route Assessment and Remediation	0.17	1.34	-	-	-
ID-2144-26 - Road Bridges and Culvert Renewal Program	0.26	-	1.13	-	-
ID-2145-26 - Road Safety - Pedestrian Cross-over and Traffic Signal Program	0.26	-	0.90	-	-
ID-2146-26 - Digital Excess Soils Tracking System	0.23	-	-	-	-
ID-2147-26 - Camlaren WWPS Rehabilitation and Siteworks	0.10	0.56	-	-	-
ID-2148-26 - Langstaff - Keele to Jane - Business Case/Feasibility	1.02	-	-	-	-
ID-2149-27 - Teston Road - Keele St to Dufferin St Widening and Grade Separation	-	10.42	-	69.48	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
ID-2150-26 - Yonge St WM Replacement - Centre St to Hwy 407 (in support of YNSE)	0.85	-	5.67	-	-
ID-2151-28 - Teston Pumping Station and Sewer Design and Construction	-	-	11.83	-	78.88
ID-2152-28 - VMC SE Quadrant SWMF (Pond/Tank) Design and Construction	-	-	0.54	-	12.11
ID-2153-26 - Yonge St WM Replacement - Steeles to Arnold (in support of YNSE)	1.02	-	-	9.06	-
<b>Subtotal Department Managed</b>	<b>120.81</b>	<b>40.01</b>	<b>64.45</b>	<b>92.20</b>	<b>259.59</b>
<hr/>					
<b>Managed by Infrastructure Planning and Corporate Asset Management:</b>					
IM-7250-25 - Jane Trunk Sewer and Watermain Upgrade Planning Study	0.01	-	-	-	-
IM-7264-26 - Integrated Urban Water Plan Implementation EA Program	0.54	0.51	-	-	-
<b>Subtotal Managed by Infrastructure Planning and Corporate Asset Management</b>	<b>0.55</b>	<b>0.51</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>121.37</b>	<b>40.52</b>	<b>64.45</b>	<b>92.20</b>	<b>259.59</b>



# Policy Planning and Special Programs

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## Department Overview

The Policy Planning and Special Programs (PPSP) department manages, facilitates and implements many initiatives required to foster the development of quality, sustainable and complete communities. The department includes Policy Planning, Environmental Sustainability and the Vaughan Metropolitan Centre Program (VMC Program). The VMC Program is a collection of capital works, development projects and strategic initiatives that together shape the form, identity and experience of Vaughan's emerging downtown. The program includes the co-ordination, management and implementation of planning, urban design and engineering studies, infrastructure and public realm design and construction projects, comprehensive review and analysis of complex development applications, and execution of strategic marketing, engagement and activations.

PPSP staff also develop and review necessary land use policy planning frameworks to guide the creation of a strong, healthy, sustainable, resilient and prosperous city by engaging in land use planning studies and projects through all applicable processes. Services provided are described as policy studies, place-based projects, land use planning studies and environmental initiatives, including:

- leading the preparation, monitoring, review and renewal of the Official Plan as the City's core strategic document.
- managing the development and review of secondary plans which form amendments to the Vaughan Official Plan.
- undertaking policy or area specific studies to address issues that may emerge usually resulting in an Official Plan Amendment.
- reviewing and managing landowner-initiated Block Plan Applications in addition to the facilitation and coordination of technical meetings.
- being responsible for the specialized programs of Land Use Compatibility and Growth Forecasting.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Capital Fund	0.4	0.7	0.5
User Fees	0.2	-	0.4
Other	0.2	0.3	-
<b>Total</b>	<b>0.8</b>	<b>1.0</b>	<b>1.0</b>
<b>Expenditures</b>			
Labour	6.1	7.4	7.7
Other	0.4	0.2	0.7
<b>Total</b>	<b>6.5</b>	<b>7.7</b>	<b>8.4</b>
<b>Net Operating (\$M)</b>	<b>5.6</b>	<b>6.7</b>	<b>7.4</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>44.0</b>	<b>45.0</b>	<b>44.0</b>
<b>Capital Plan</b>	<b>28.9</b>	<b>26.8</b>	<b>22.7</b>

## 2023-2026 Key Performance Measures

The VMC is an unprecedented city-building initiative. The vision for the VMC was developed in consultation with Vaughan residents to create a downtown that is transit-oriented, walkable, accessible, diverse, vibrant, green and beautiful. The City is working to deliver that vision, ensuring that the public realm is rich, generous and sustainable, that buildings are designed to a high standard and comprised of a variety of spaces and institutions, and that places of civic gathering and celebration are planned as the cornerstone of the community. Construction is well underway for some of the most ambitious commercial and residential projects in Vaughan's history. When complete, these new developments will create a world-class skyline that stands tall, proud and embodies Vaughan's promising future.

Poised to be the financial, innovation and cultural centre of Vaughan, the VMC as the downtown core is rapidly transforming to provide residents the experience of a dynamic, transit-oriented and mixed-use downtown core that encompasses all amenities of an urban lifestyle with variety and choice.

Development in the VMC is guided by robust planning, infrastructure and policy frameworks. Over the past several years, a number of plans and studies have been completed and are currently underway that provide a vision for transformation of the downtown into a vibrant, central business district.

Vaughan's downtown provides the opportunity to unite each of the historic villages and cores to create a true heart for the city, economically, culturally and physically. The downtown provides employment opportunities, shopping, arts and culture and recreational amenities balanced with a mix of residential choices creating a thriving and exciting community.

The achievement towards the residential, office and retail targets demonstrates the progress on achieving this vision.

The projections for future years is dependent on many factors outside the control of the City, as such it is speculative and only based on the best possible predictions to date.

## VMC RESIDENTIAL TARGETS

Year	PAC	Formal Application	Council Approved	Under Construction	Occupied	Total Units	% 2031 Unit Target	Population	% 2031 Population Target
2023 Actuals	11,902	18,213	12,534	5,649	3,900	52,198	435%	103,352	413%
2024 Actuals	2,301	28,237	12,923	6,016	6,528	56,005	467%	110,890	444%
2025 Year-end Projection	2,310	26,884	15,955	6,016	6,528	57,693	481%	114,232	457%
2026 Estimate	N/A	17,854	25,454	4,070	10,315	57,693	481%	114,232	457%

Development activity has decreased due to the current markets being affected by high interest rates and deteriorating affordability across the GTA. Although this has continued to result in a slowdown of applications for new developments in the first half of 2025, applications are continuing to be processed in the VMC at a pace that continues to outpace the VMC Secondary Plan (VMCSP) 2031 planning horizon targets. Through 2025, the residential development pipeline has continued to increase; developments that are occupied, under construction, and approved currently represent 28,499 units and approximately 56,428 residents in the VMC. This represents 237 per cent of the residential unit targets, and 226 per cent of the population targets established for the 2031 planning horizon of the VMCSP. It is important to note that the 2031 targets are exceeded based solely on development that is approved, occupied and under construction; this total does not take into consideration development applications currently under review, Pre-application Consultation (PAC) meetings, nor lands with future redevelopment interest.

Another 29,194 residential units, representing approximately 57,804 potential residents, are proposed through active development applications and based on PAC meetings, both of which are subject to Council approval. Should this development pipeline proceed to full approval, a total of 481 per cent of the residential unit and 457 per cent of the residential population targets established for the 2031 planning horizon will be realized. The ratio of residential to non-residential uses continues to widen, causing concern for a lack of balance in the VMC.

Given the recent VMC Sub-committee direction to set parameters for minimum heights and densities without prescribed maximums, the prospect of growing too quickly and intensively could hamper the vision of developing the downtown as a complete and balanced community. Residential interests need to be balanced with other uses to achieve the vibrant downtown envisioned by Council and enshrined in policy; the VMC requires a healthy balance of social infrastructure to serve the existing and growing population. Recognizing this concern, staff have proactively advanced a number of plans and studies to address these trends; reassess the development context; and refocus efforts moving forward.

## VMC OFFICE TARGETS

Year	PAC	Formal Application	Council Approved	Under Construction	Occupied	Total Area (F2)	% 2031 Unit Target
2023 Actuals	323,910	822,954	444,188		392,929	1,983,981	132%
2024 Actuals		858,426	1,249,513	49,450	392,929	2,550,318	170%
2025 Year-end Projection	N/A	664,738	1,426,247	49,450	392,929	2,533,364	169%
2026 Estimate	N/A	585,386	1,505,599	49,450	392,929	2,533,364	169%

By the end of 2025, 173,600 m<sup>2</sup> (~1,868,615 ft<sup>2</sup>) of new office space had been built and/or approved, representing 701 jobs. This volume amounts to 125 per cent completion of the 2031 office target. Other development applications, currently under review, propose an additional 61,756 m<sup>2</sup> (~664,736 ft<sup>2</sup>) of office space, which would increase the volume to 170 per cent completion of the 2031 office target, and the number of new office jobs to 950, if realized. Achieving significant office uses is a fundamental component to realizing the City's vision of a world class downtown and vibrant community. Despite being on track to meet the office and job targets established by the VMCSP, development interest in office uses has been largely dwarfed by that of residential uses, resulting in an overall imbalance of uses.



## VMC RETAIL TARGETS

Year	PAC	Formal Application	Council Approved	Under Construction	Occupied	Total Area (F2)	% 2031 Unit Target
2023 Actuals		306,045	156,202	112,913	125,465	700,625	93%
2024 Actuals		370,050	221,912	149,801	147,358	889,121	119%
2025 Year-end Projection	111,923	339,099	231,698	149,801	147,358	979,880	131%
2026 Estimate	NA	310,403	363,371	63,628	242,478	979,880	131%

By the end of 2025, there had been 80,635m<sup>2</sup> (~867,957 ft<sup>2</sup>) of retail uses built, under construction, approved and/or proposed as part of mixed-use developments, representing 116 per cent of the 2031 retail target, and generating 2,015 future jobs. Of this, 13,690 m<sup>2</sup> (~147,358 ft<sup>2</sup>) has been built, representing completion of 20 per cent of the 2031 retail target. Retail is a critical component to achieving a vibrant and sustainable downtown. While retail uses often follow the establishment of a critical mass of residents, early planning for a healthy amount of retail is critical in creating a complete community.



## 2025 Key Results

- The Vaughan Official Plan 2025 was adopted by Council in October. As the City continues to grow, the new plan will better meet the needs of current and future residents, workers and visitors. This also includes approval of the new VMC Secondary Plan and the Weston 7 Secondary Plan.
- Received Council approval on the VMC Transportation Master Plan in June. This updated plan will identify transportation needs, provide a strategy for street connectivity and accessibility, and support various ways to get around, such as walking, biking, public transit and ridesharing, through to 2051. The Environmental Study Report (ESR) is anticipated to be filed with the Ministry of the Environment, Conservation and Parks (MECP) by the end of 2025.
- Received Council approval on the VMC Secondary Plan in October 2025 and submitted it to the Ministry, which is anticipated to be approved in 2026.
- Advanced the VMC transportation networks through various planning, design and construction stages, including the completion of:
  - Two VMC road Environmental Assessment (EA) studies; namely Interchange Way and Millway Avenue and completed 30 per cent detail designed.
  - Completed the 100 per cent detail design of Portage Parkway and worked closely with the Infrastructure Delivery department to tendered the road for construction.
- Completed the VMC Master Servicing Plan Study update (FSSR). This study will inform the infrastructure needs of future developments or capital projects as the VMC continues to develop.
- Successfully introduced the VMC Parking Pilot to additional streets within the VMC as steady growth in utilization and revenue continue to generate throughout the year.
- As of November, construction is underway to build 6,012 new residential units for 11,912 future residents. An additional 15,955 residential units, enough to house 31,591 future residents, have been approved by Council. A total of 26,884 residential units, accounting for 52,230 potential residents, are currently proposed through active development applications subject to Council approval. Combined, developments that are occupied, under construction, approved and under review represent more than 109,000 residents living in more than 55,000 units
- Launched the Climate Ready Homes Pilot launched, in partnership with the TRCA, in May 2025, to help Vaughan homeowners improve their homes' energy efficiency and climate resilience.
- Received Council approval of the Blocks 27 and 41 Block Plan Applications.
- Launched both the Land Use Compatibility and Growth Forecasting programs.

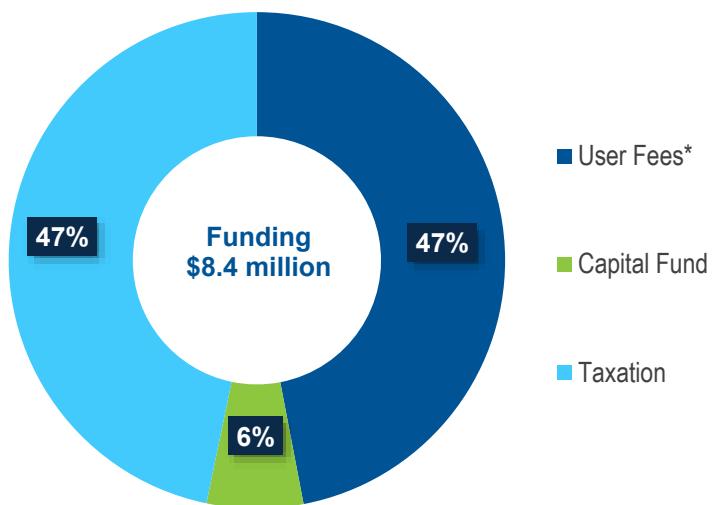
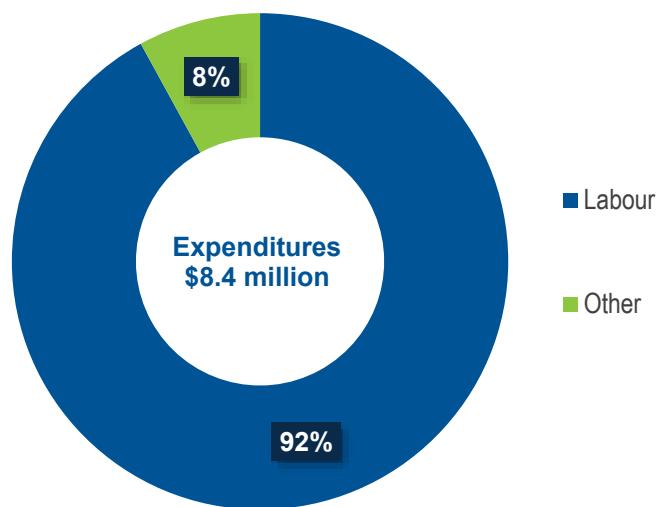
## 2026 Objectives

- Develop, co-ordinate and manage complete communities including a distinct mixed-use downtown through the Official Plan Review, Secondary Plans, Block Plans and special studies and initiatives in support of provincial and regional policies.
- Establish a fine-grain street and block network linked to a larger network of great parks and open spaces that create public recreation and mixed-use opportunities for residents and visitors in the VMC.
- Implement Green Directions Vaughan, Sustainable Neighbourhood Action Plan and climate change initiatives to promote Vaughan as a green, sustainable, resilient and engaged City.
- To continue to grow a unique culture of fun and dedication within the department to contribute to job satisfaction and employee engagement.



## Operating Budget

### 2026 Operating Budget



\*Note: Most User Fees are collected within the Development Planning and Development Engineering departments.

## BUDGET CHANGE

The increased 2026 net operating budget is mainly attributed to lower labour recoveries from capital fund and higher labour costs due to salary progression.

Net Operating Budget (\$M)	2025	2026
<b>Opening</b>		<b>6.7</b>
New/Growth		0.9
Transfers/Other		(0.2)
<b>Total</b>	<b>6.7</b>	<b>7.4</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
<b>Opening</b>		<b>45.0</b>
Transfers/Other		(1.0)
<b>Total</b>	<b>45.0</b>	<b>44.0</b>

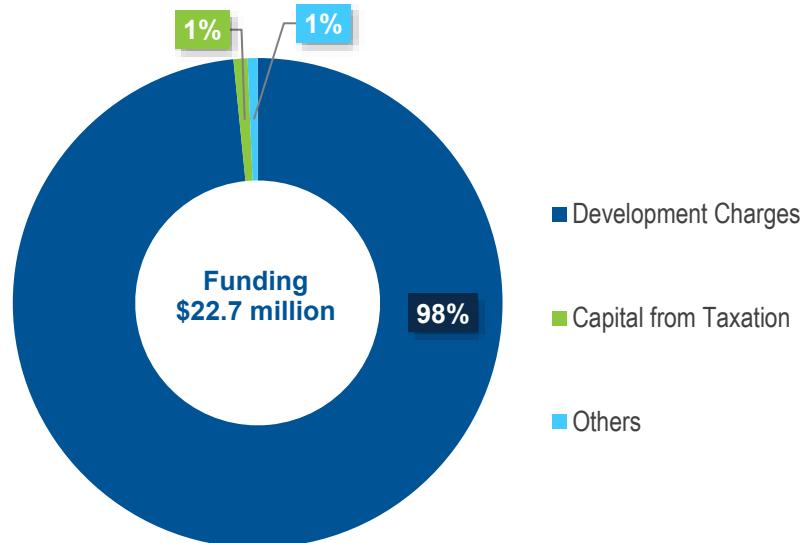
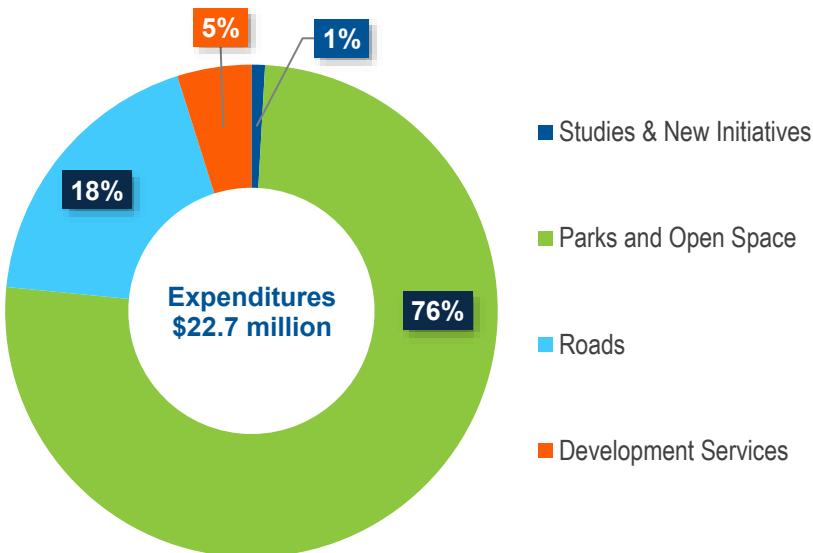
Note: One position is transferred to the Development and Parks Planning department in the 2026 budget.



# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$22.5 million in capital projects that will be managed and reported on by the Policy Planning and Special Programs department. In addition, \$0.2 million will be managed and reported by the Infrastructure Delivery department.





## 2026 BUDGET AND 2027-2030 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

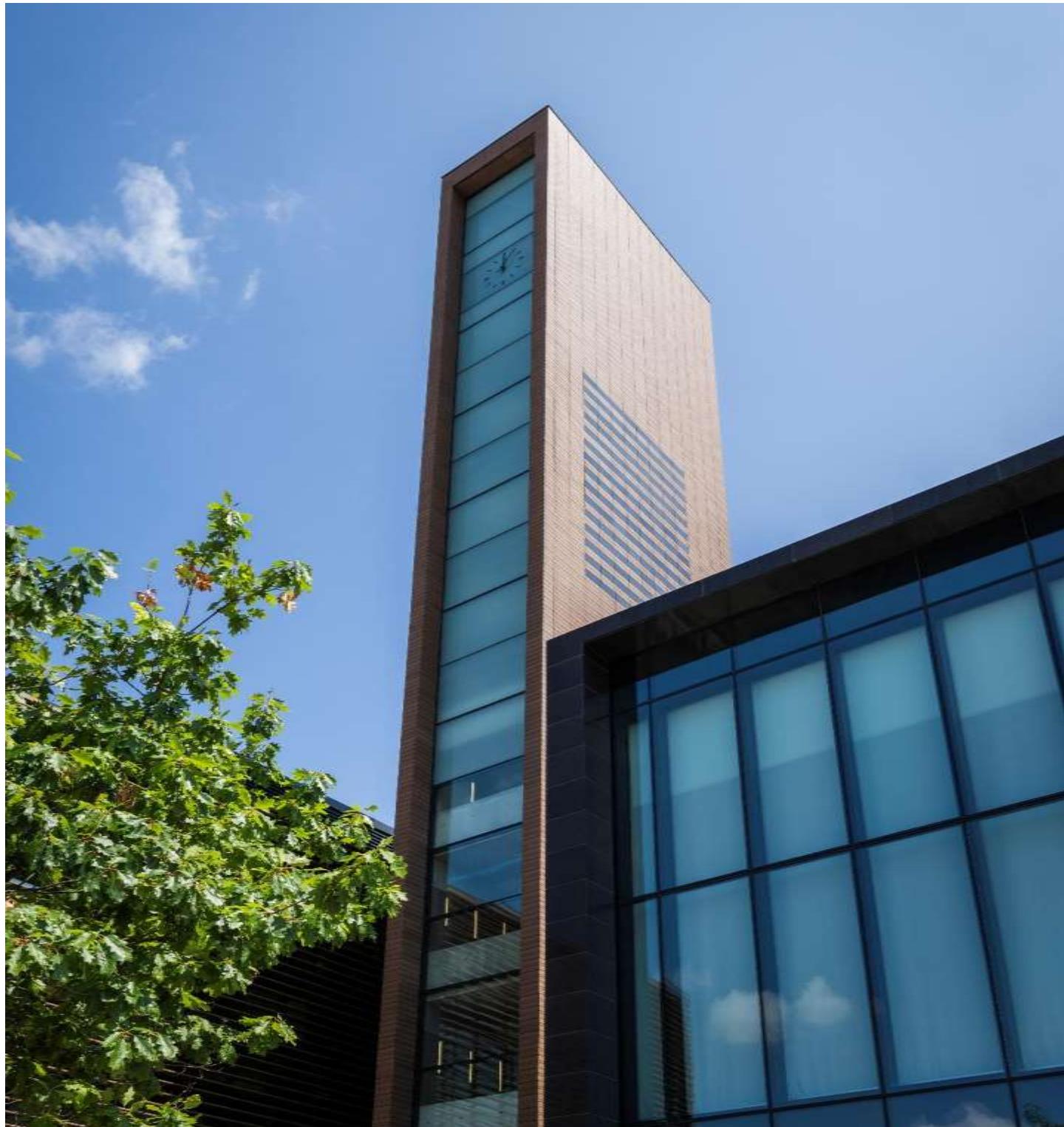
Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
City Building	74.3	18.5	21.1	16.4	18.0	-
Service Excellence and Accountability	12.9	-	-	-	-	-
Environmental Sustainability	0.6	0.5	-	-	-	-
Transportation and Mobility	17.8	3.8	1.1	-	-	-
<b>Total</b>	<b>105.8</b>	<b>22.7</b>	<b>22.2</b>	<b>16.4</b>	<b>18.0</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
DE-7174-18 - Applemill Road Extension, Millway To Jane Street – Collective Roads Oversizing	0.50	-	-	-	-
DE-7226-20 - Exchange Ave. (Commerce Way to Jane St.)	-	2.22	-	-	-
DE-7227-20 - Millway Ave. (Interchange to Exchange)	2.12	-	-	-	-

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
DE-7241-20 - Commerce Street South - Highway 7 to Commerce	1.07	1.07	-	-	-
DE-7242-20 - Edgeley Boulevard South - Highway 7 to Interchange	-	1.10	-	-	-
PK-6430-20 - Block 30 VMC (VMC30-7)	17.13	7.75	7.70	7.70	-
PK-6553-24 - Block 22 VMC Black Creek Renewal Park Development (VMC22-3 West)	-	-	0.52	2.44	-
PK-6556-28 - Block 22 VMC Liberty Public Square Development (VMC22-11)	-	-	1.10	-	-
PK-6663-27 - Block 22 Public Square Development - Omega - (UMV22-16)	-	-	-	2.90	-
PL-9575-20 - Sustainable Neighbourhood Action Plan	0.21	-	-	-	-
PL-9594-26 - Green Directions Vaughan	0.31	-	-	-	-
VM-9570-22 - Block 29 VMC QuadReal Millway-South Linear South (VMC29-18)	0.01	-	-	-	-
VM-9581-20 - VMC On-street Paid Public Parking Pilot Project	0.06	-	-	-	-
VM-9585-27 - Edgeley Boulevard North (Highway 7 to Portage Parkway)	-	2.27	2.27	2.27	-
VM-9586-24 - Doughton Road (Commerce Way to Edgeley Boulevard)	-	1.05	-	-	-
VM-9587-25 - Maplecrete Road (Highway 7 to Interchange Way)	-	2.12	2.12	-	-
VM-9602-23 - Secondary Plans and/or Studies resulting from the Official Plan Review	0.29	-	-	-	-
VM-9603-23 - VMC Stormwater Management and Drainage Enhancement Study	0.02	-	-	-	-
VM-9605-25 - Feasibility Study for Podium Schools	0.04	-	-	-	-
VM-9612-26 - VMC - SW Quad - Commerce St South - Doughton to Autumn Harvest	-	1.60	-	-	-
VM-9613-26 - VMC - SW Quad - Interchange Way - HWY 400 to Edgeley Blvd	-	2.68	2.68	2.68	-
VM-9614-26 - VMC Signage Implementation Plan	0.28	-	-	-	-
VM-9615-26 - VMC Streetscape and Open Space Plan Update	0.33	-	-	-	-
VM-9616-26 - VMC TTC Art Enhancements	0.15	-	-	-	-
VM-9617-27 - VMC Urban Design Guidelines Update	-	0.31	-	-	-
<b>Subtotal Department Managed</b>	<b>22.52</b>	<b>22.17</b>	<b>16.39</b>	<b>17.99</b>	-

<b>Managed by Infrastructure Delivery:</b>					
DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	0.21	-	-	-	-
<b>Subtotal Managed by Infrastructure Delivery</b>	<b>0.21</b>	-	-	-	-
<b>Total</b>	<b>22.73</b>	<b>22.17</b>	<b>16.39</b>	<b>17.99</b>	-

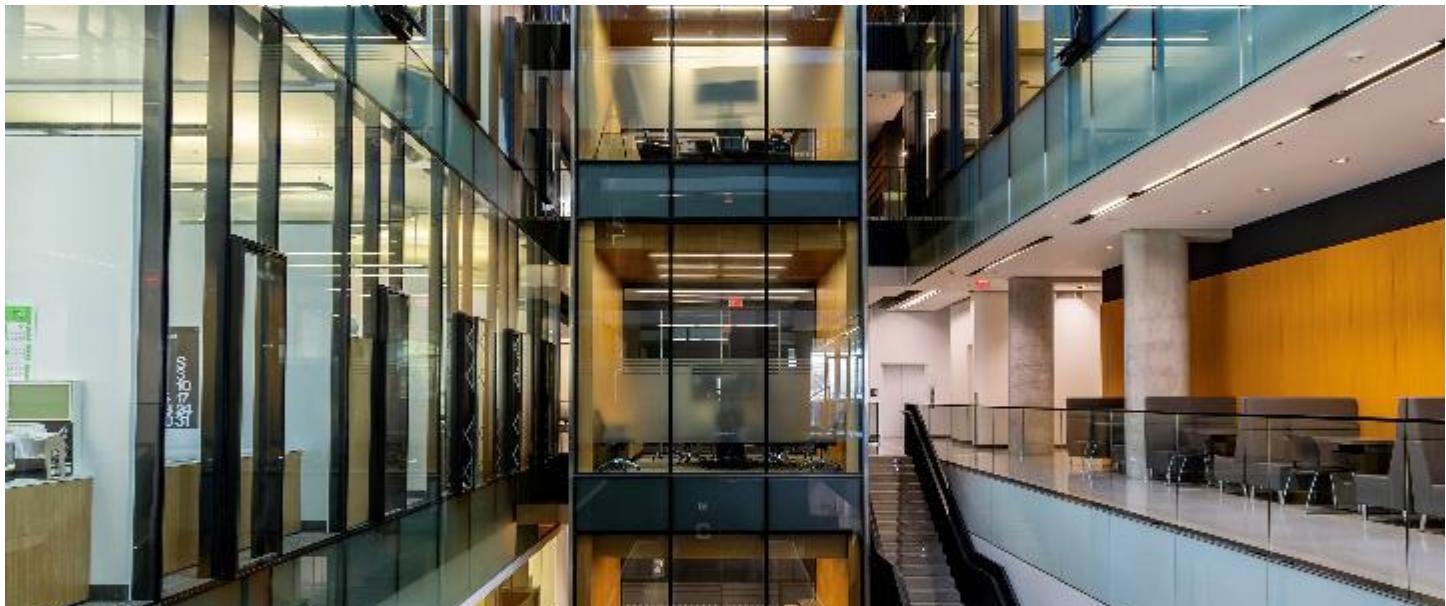




**VAUGHAN CITY HALL**

**Corporate Services  
and Chief Financial  
Officer**

# Corporate Services and Chief Financial Officer



## Department Overview

The Corporate Services Portfolio enables success and builds organizational capability through its departments: Financial Planning and Development Finance; Financial Services; Office of Chief Information Officer; and Procurement Services.

Together, these departments help better position the entire corporation to deliver services to all of Vaughan. This portfolio's shared values of accountability and responsibility are evident in the pursuit of fair, open and transparent competition and leading procurement practices, the delivery of technology to drive innovation and efficiency, and the discipline and fiscal responsibility to maintain one of the lowest tax rates in the GTA. All while helping the City deliver high-quality services and supporting the organization's strategic initiatives related to Service Excellence and Accountability. A key initiative for the portfolio is leading the implementation of the Finance Modernization project to drive efficiencies, through streamlining and automating processes and leveraging technology with an outcome of providing relevant, reliable and timely information to all decision makers.



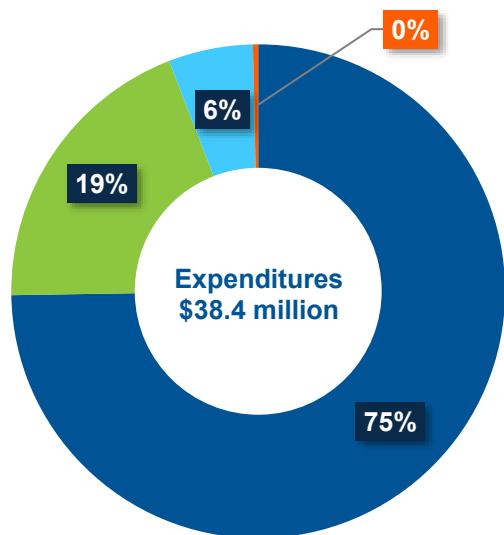
## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	1.6	1.8	1.8
Capital Fund	1.4	0.6	0.4
Internal Recovery	0.8	0.9	1.1
<b>Total</b>	<b>3.7</b>	<b>3.2</b>	<b>3.3</b>
<b>Expenditures</b>			
Labour	24.5	27.1	28.7
Service Contracts	4.1	5.9	7.4
Other	2.7	2.1	2.1
Professional Fees	0.1	0.1	0.1
<b>Total</b>	<b>31.4</b>	<b>35.2</b>	<b>38.4</b>
<b>Net Operating (\$M)</b>	<b>27.6</b>	<b>32.0</b>	<b>35.1</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>			
	<b>162.1</b>	<b>168.1</b>	<b>168.1</b>
<b>Capital Plan (\$M)</b>	<b>5.5</b>	<b>5.3</b>	<b>4.6</b>

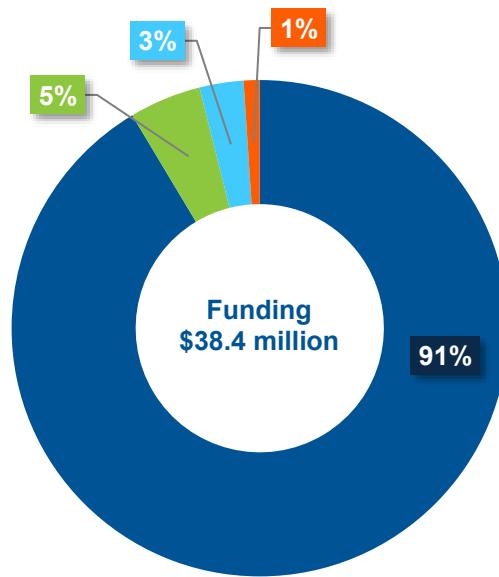


# Operating Budget

## 2026 Operating Budget



- Labour
- Service Contracts
- Other
- Professional Fees



- Taxation
- User Fees
- Internal Recovery
- Capital Fund



# Deputy City Manager, Corporate Services and Chief Financial Officer



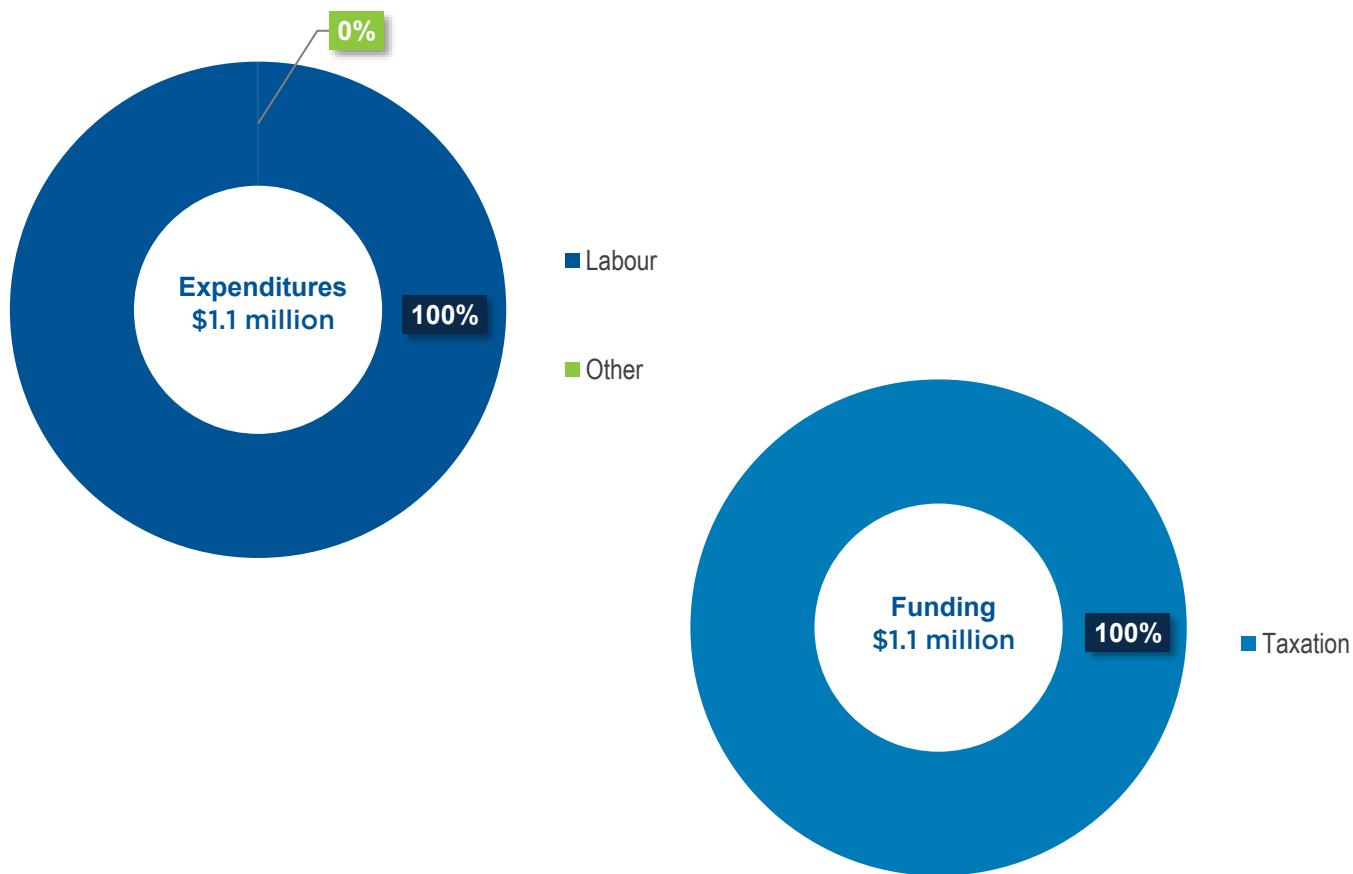
## Department Overview

### 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Capital Fund	0.7	-	-
<b>Total</b>	<b>0.7</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>			
Labour	1.5	0.9	1.1
Other	0.0	0.0	(0.1)
<b>Total</b>	<b>1.5</b>	<b>0.9</b>	<b>1.1</b>
<b>Net Operating (\$M)</b>	<b>0.8</b>	<b>0.9</b>	<b>1.1</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>3.0</b>	<b>4.0</b>	<b>5.0</b>
<b>Capital Plan (\$M)</b>	<b>2.7</b>	<b>1.0</b>	<b>1.2</b>

# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

The year-over-year change is due to labour progression and an additional resource request as described below.

Net Operating Budget (\$M)	2025	2026
Opening	0.9	0.9
New/Growth	0.2	0.2
Transfers	-	-
Total	0.9	1.1

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening	4.0	4.0
New/Growth	1.0	1.0
Transfers	-	-
Total	4.0	5.0

## NEW REQUEST

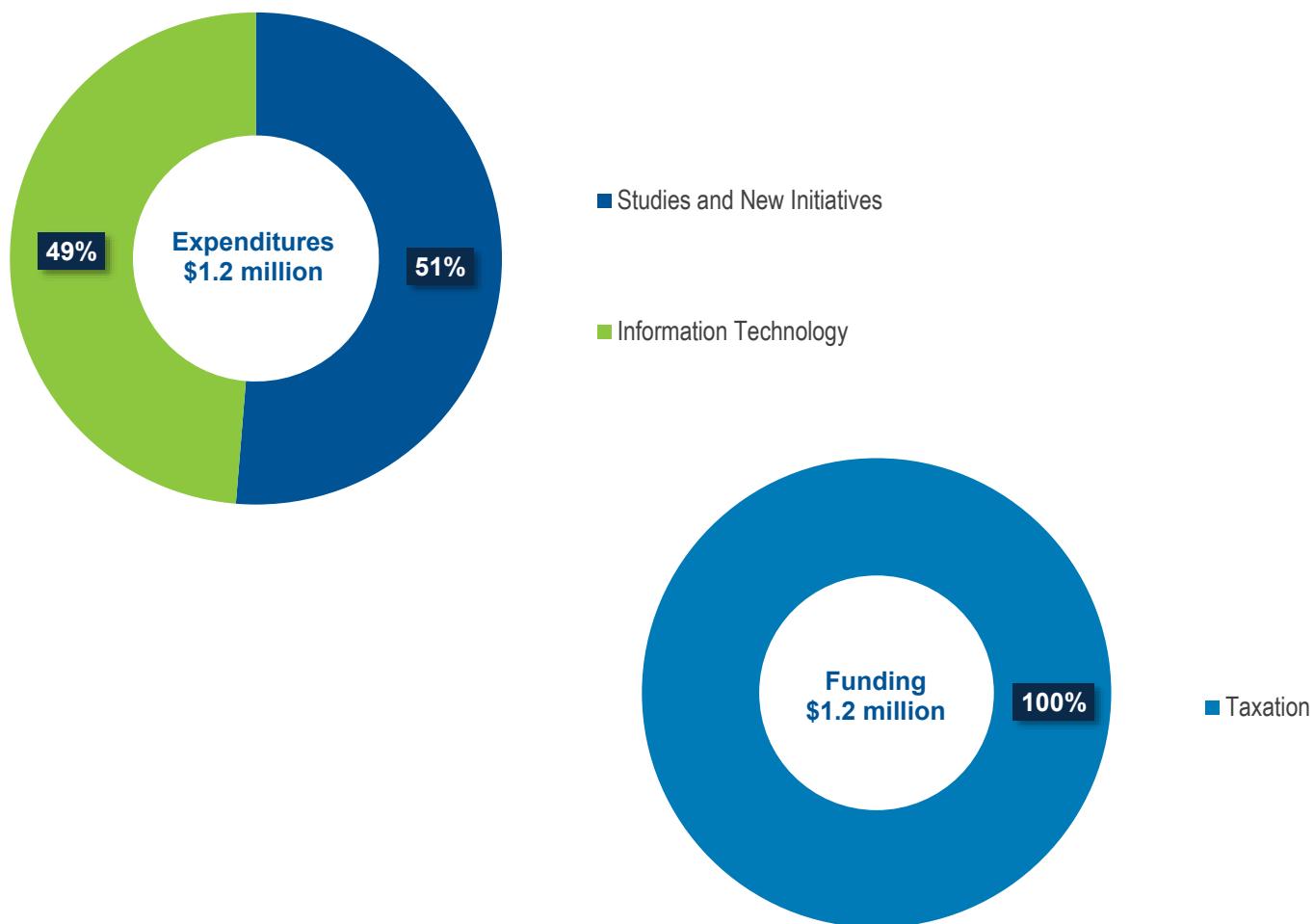
The Program Manager, Corporate Services will lead critical initiatives such as the City's tax systems modernization and ERP-related projects. These projects are complex, long-term and foundational to the City's financial infrastructure, requiring sustained leadership and deep institutional knowledge. A permanent position would not only safeguard against disruptions caused by contract turnover, but also attract and retain top-tier talent committed to the City's long-term success.

Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
065-1-2026 Program Manager		1.0	2.11	-
<b>Total</b>		<b>1.0</b>	<b>2.11</b>	<b>-</b>

## Capital Budget

### 2026 Capital Budget

The 2026 capital budget request includes \$1.2 million in capital projects that will be managed and reported on by the Deputy City Manager of Corporate Services and Chief Financial Officer.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	5.5	1.2	1.3	-	-	-
<b>Total</b>	<b>5.5</b>	<b>1.2</b>	<b>1.3</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
FI-2533-18 - Finance Modernization	0.33	-	-	-	-
FI-9595-22 - Finance Modernization - Corporate Asset Management	0.25	-	-	-	-
FI-9618-27 - Procure to Pay	-	1.03	-	-	-
HR-9547-25 - Attraction and Retention Program	0.27	0.24	-	-	-
SE-0091-19 - Workforce Management System - Phase 2 System Implementation	0.35	0.07	-	-	-
<b>Total Department Managed</b>	<b>1.20</b>	<b>1.35</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1.20</b>	<b>1.35</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Financial Planning and Development Finance



## Department Overview

The Financial Planning and Development Finance (FPDF) department plays a critical role in shaping the City's fiscal framework. It is responsible for preparing the tax-supported budget, formulating long-term financial strategies and policies, administering development charges, and delivering strategic financial guidance to City departments and Vaughan Council. Through prudent resource management and forward-looking planning, the department ensures the City maintains a balanced budget while securing adequate operating and capital funding to meet current and future infrastructure and service delivery requirements.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<strong>Revenues</strong>			
Internal Recovery	0.1	0.1	0.3
Capital Fund	0.3	0.4	0.2
User Fees	0.0	0.0	0.0
<strong>Total</strong>	<strong>0.4</strong>	<strong>0.5</strong>	<strong>0.5</strong>
<strong>Expenditures</strong>			
Labour	4.2	4.8	5.1
Service Contracts	0.1	0.1	0.1
Other	0.1	0.1	0.1

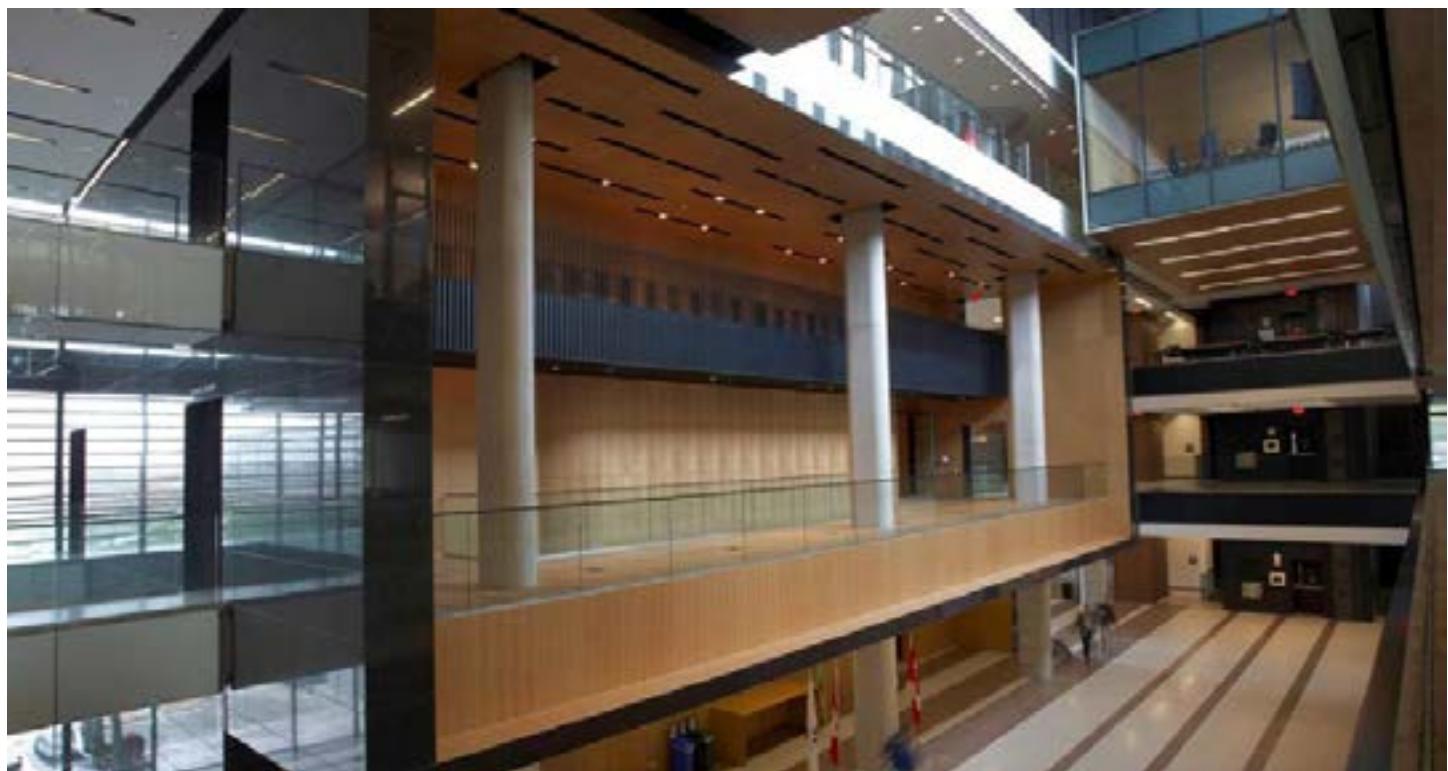
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Total</b>	4.3	5.0	5.2
<b>Net Operating (\$M)</b>	3.9	4.5	4.7
<b>Budgeted Full-Time Equivalents (FTEs)</b>	29.0	30.0	30.0
<b>Capital Plan (\$M)</b>	-	0.5	0.1

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
New Updated/Fiscal Policies	4	8	3	7

In 2024, FPDF reviewed/updated existing policies related to: Corporate Debt, Operating Budget, Capital Budget, Letter of Credit, DC Reimbursement Credit, and Consolidated Reserve and Reserve Funds. In addition, FPDF created new policies for: Development Agreement Pay on Demand Surety Bonds, and DC Rate Reduction and Deferral for Residential Developments.

2025 year-end projection includes the review/update of the Investment Policy, and the creation of two new policies: Non-Luxury Purpose-built Rental Deferral Policy and Development Charge Expansion Credit for Institutional Uses Policy.



## 2025 Key Results

- Received the 2025 Distinguished Budget Presentation Award with Special Recognition for Strategic Goals and Outstanding List for all criteria from the Government Finance Officers Association. This is the City's 17th consecutive year receiving this prestigious recognition.
- The Long Range Fiscal Planning (LRFP) model was used to inform the 2026 Budget process and allocations. The LRFP complemented the budget process by providing a long-term financial outlook to anticipate fiscal pressures before they occur and provide context for near-term prioritization and decision-making. The LRFP will be updated regularly to reflect the most recent Development Charge Background Study and Asset Management Plans and include impacts of new legislation and the changing economic environment.
- Developed the City's 2026 Budget and 2027 to 2030 Capital Plan, aligned with the Mayor's priorities and the 2022-2026 Term of Council Service Excellence Strategic Plan.
- FPDF regularly reviews and updates fiscal policies to ensure they remain relevant, effective and aligned with their current environment. In 2025, the following policies were updated or created: Investment Policy, Non-Luxury Purpose-built Rental Deferral Policy and Development Charge Expansion Credit for Institutional Uses Policy.

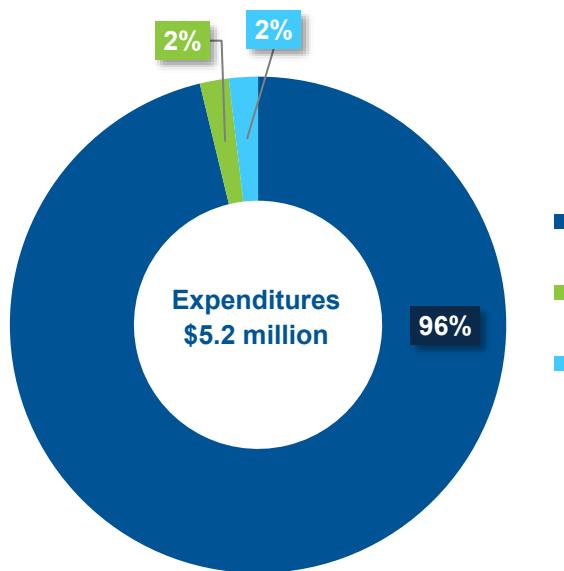
## 2026 Key Objectives

- Improve the City's financial sustainability by improving and maturing long-term fiscal planning and fiscal strategy for the City.
- Deliver the City's annual Capital and Operating Budgets to align with Mayor and Members of Council strategic priorities and long-term fiscal planning.
- Improve the City's financial acumen by providing accurate and timely financial management and advisory services to key stakeholders throughout the year.
- Achieve Business Transformation through data, innovation and continuous improvement.
- Council approval of the updated City-Wide Development Charge Background Study and by-law, various Area Specific Development Charge studies and by-laws, Community Benefits Charge Strategy and the Black Creek Financial Strategy and by-laws.
- Continue providing financial and business acumen advisory services to departments with regard to the development and governance of current and future partnership agreements.

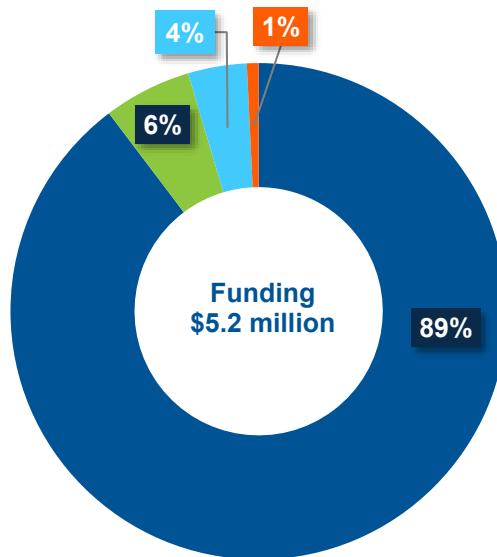


# Operating Budget

## 2026 Operating Budget



■ Labour  
■ Service Contracts  
■ Other



■ Taxation  
■ Internal Recovery  
■ Capital Fund  
■ User Fees

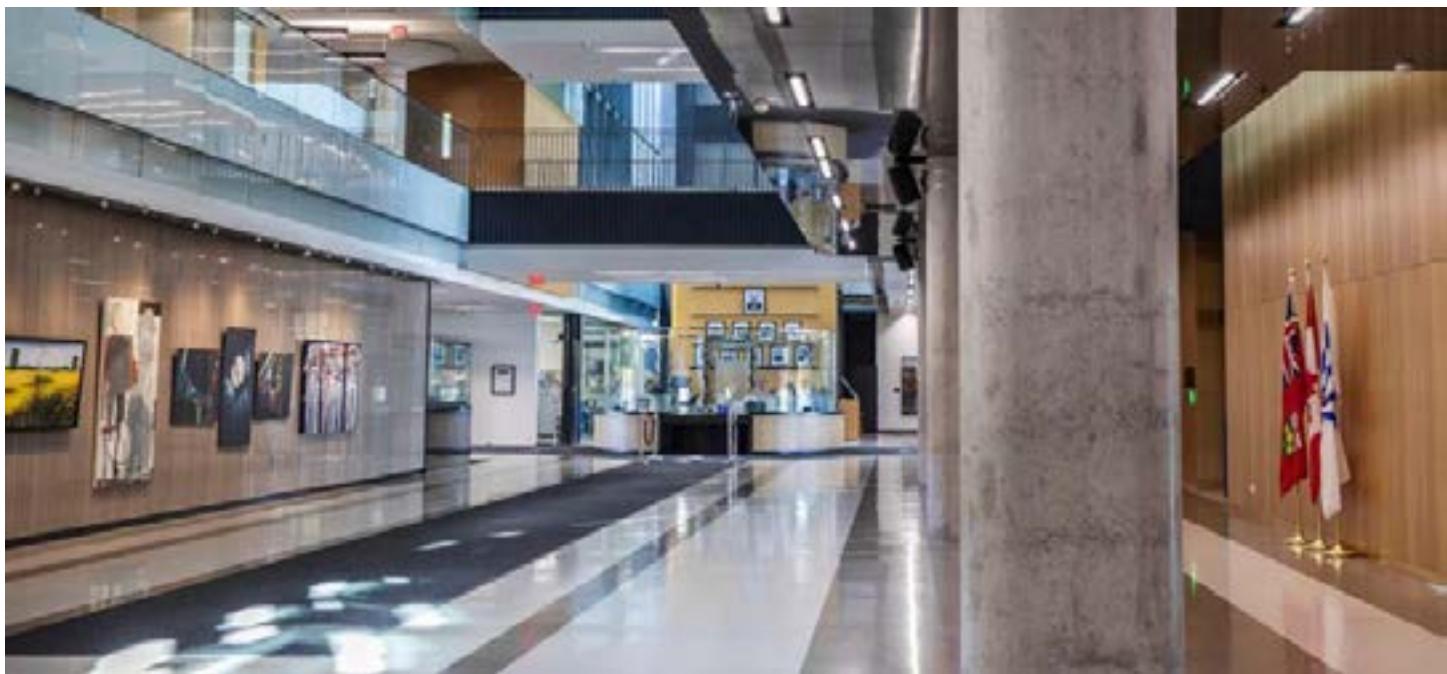
## BUDGET CHANGES

The year-over-year increase is from regular labour progressions.

Net Operating Budget (\$M)	2025	2026
Opening		4.5
New/Growth		0.2
Transfers		-
Total	4.5	4.7

## STAFFING CHANGES

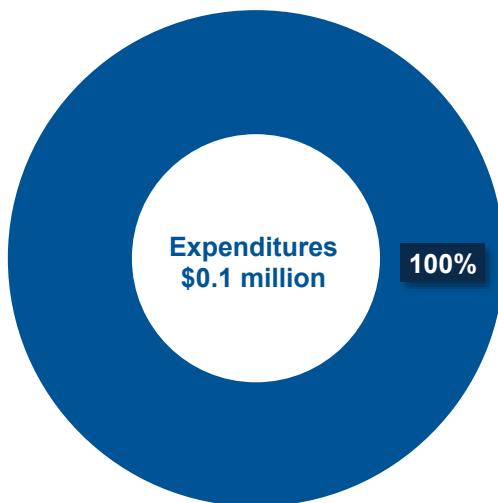
Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		30.0
New/Growth		-
Transfers		-
Total	30.0	30.0



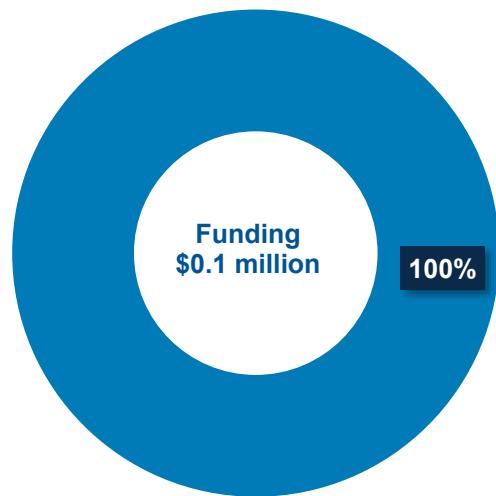
## Capital Budget

### 2026 Capital Budget

The 2026 capital budget request includes \$0.1 million in capital projects that will be managed and reported on by Financial Planning and Development Finance.



■ Studies and New Initiatives



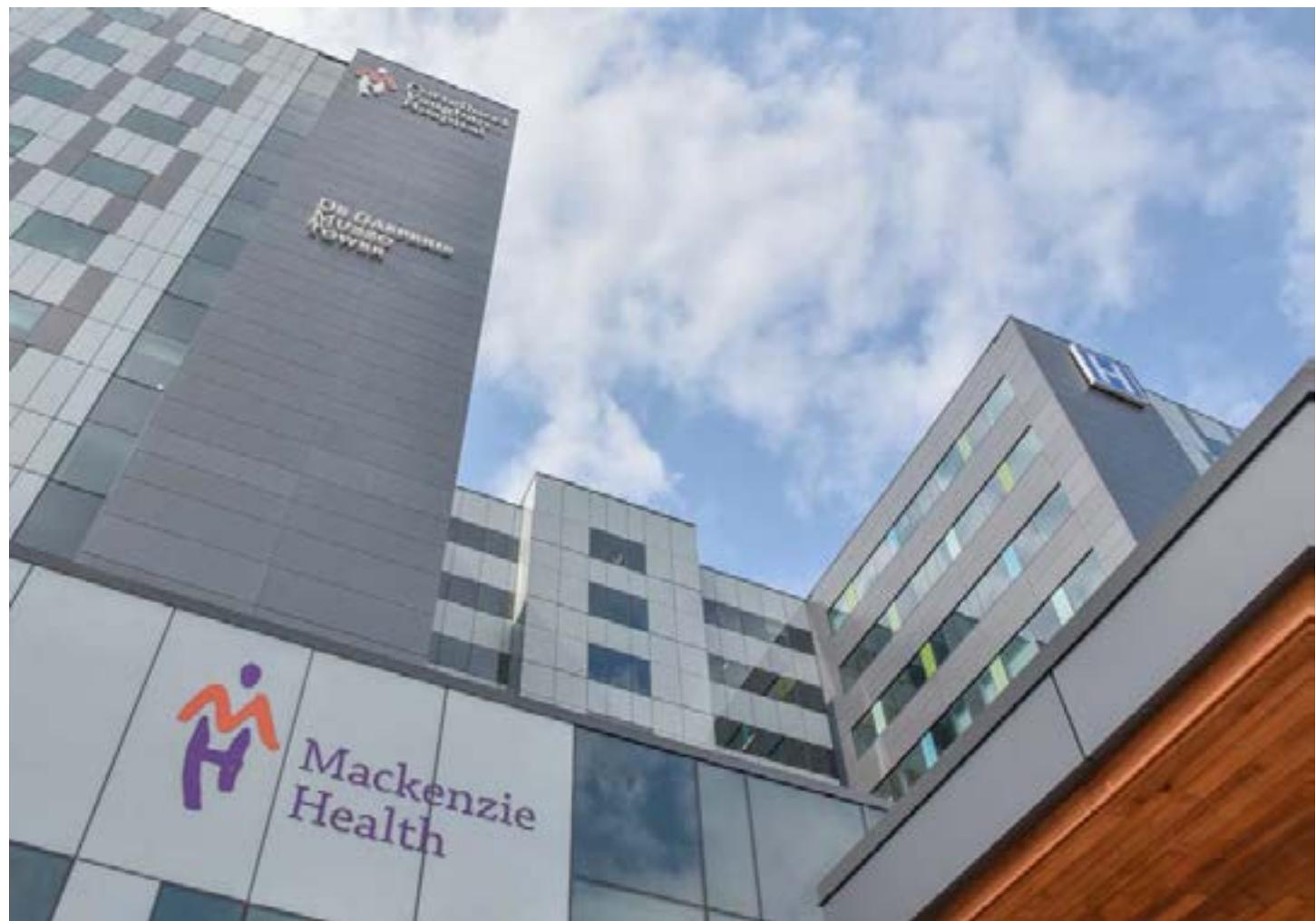
■ Development Charges

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	0.7	0.1	-	0.0	-	0.1
<b>Total</b>	<b>0.7</b>	<b>0.1</b>	<b>-</b>	<b>0.0</b>	<b>-</b>	<b>0.1</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
BU-2551-18 - Long Range Fiscal Planning and Forecast	-	-	0.02	-	0.10
BU-2554-20 - Growth Related Financial Studies and Analysis	0.11	-	-	-	-
<b>Total Department Managed</b>	<b>0.11</b>	<b>-</b>	<b>0.02</b>	<b>-</b>	<b>0.10</b>
<b>Total</b>	<b>0.11</b>	<b>-</b>	<b>0.02</b>	<b>-</b>	<b>0.10</b>



# Financial Services



## Department Overview

The Financial Services department provides property taxation and assessment services, development of the water/wastewater/stormwater rate-supported budget, payroll services and accounting and statutory financial reporting.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<strong>Revenues</strong>			
User Fees	1.4	1.5	1.6
Internal Recovery	0.3	0.4	0.4
Other	0.0	-	-
<strong>Total</strong>	<strong>1.7</strong>	<strong>1.9</strong>	<strong>1.9</strong>
<strong>Expenditures</strong>			
Labour	4.4	5.5	5.7
Other	0.4	0.4	0.5
<strong>Total</strong>	<strong>4.9</strong>	<strong>5.9</strong>	<strong>6.2</strong>
<strong>Net Operating (\$M)</strong>	<strong>3.2</strong>	<strong>4.0</strong>	<strong>4.3</strong>
<strong>Budgeted Full-Time Equivalents (FTEs)</strong>	<strong>37.07</strong>	<strong>39.07</strong>	<strong>38.07</strong>

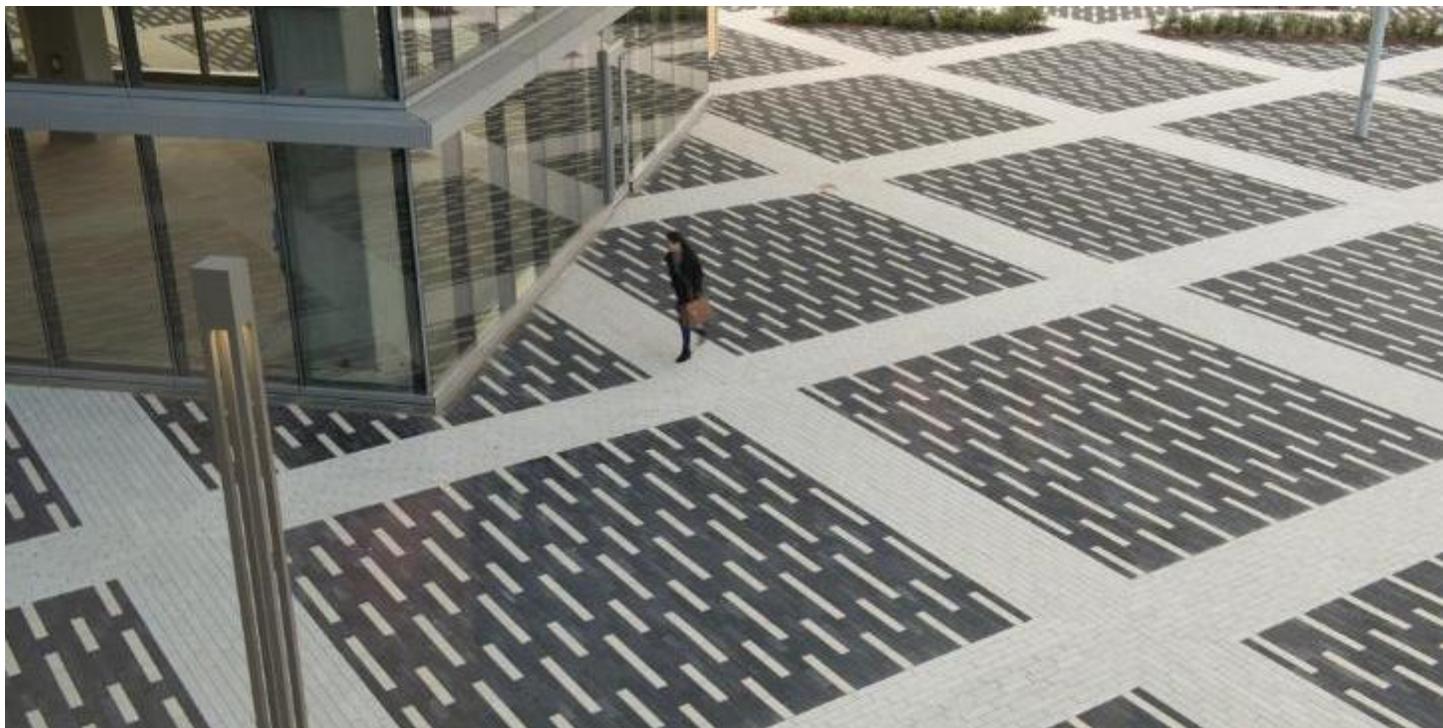
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Capital Plan (\$M)	-	0.03	-

## 2025 Key Results

- Ensured financial sustainability of water/wastewater/stormwater rate supported programs.
- Continued to develop optimal processes for time and labour management for Recreation Services, VFRS and VPL either directly or indirectly (integrated) to JD Edwards (JDE).
- Continued to investigate and develop a new path forward with Alectra for the provision of water billing, collection and operations minimizing disruption to ratepayers.
- Supported the Finance Modernization program through the JDE system with the introduction of electronic funds transfer capability for more streamlined payments to vendors. This modernization program supports the City being a more efficient and effective organization.
- Procured and partially implemented a customer portal to provide online services to property taxpayers.

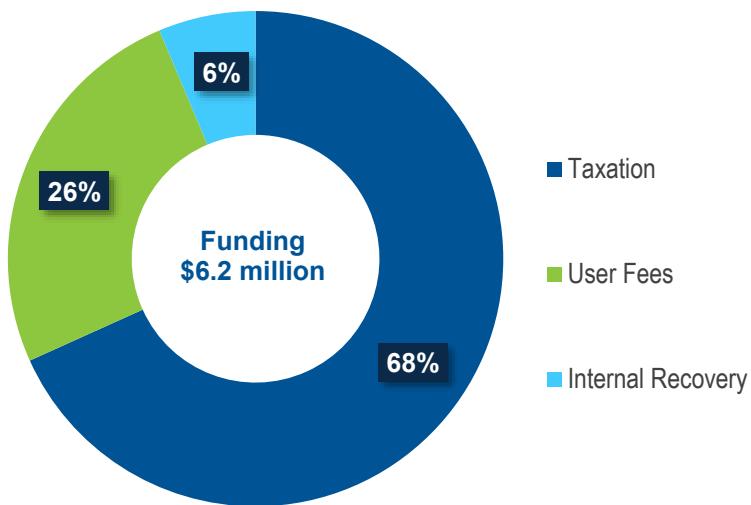
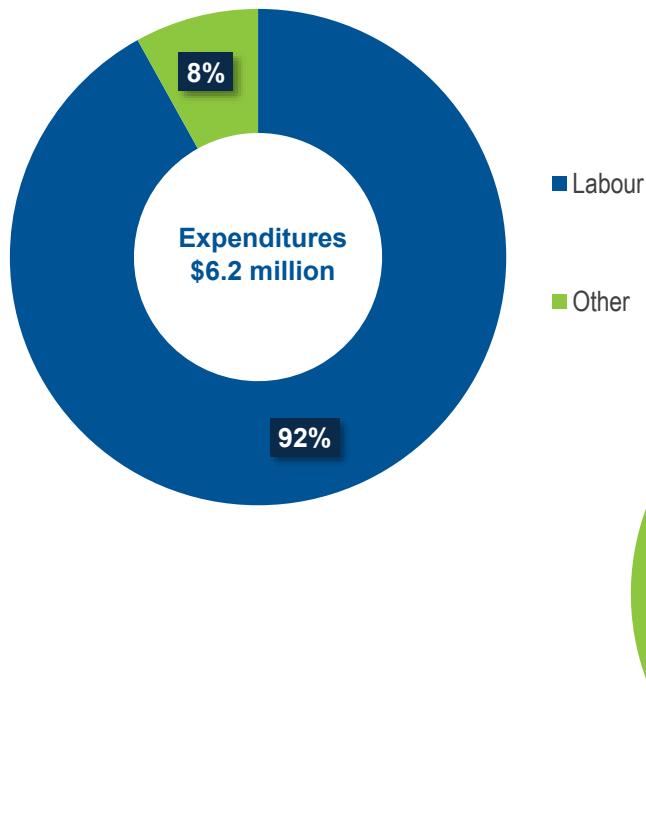
## 2026 Key Objectives

- Investigate efficiencies in the Procure-to-Pay process in a holistic manner (part of the Finance Modernization program).
- Ensure continuation of water billing, collections and operations services to Vaughan customers.
- Implement Time and Labour in JDE as part of the Finance Modernization program.
- Roll out a tax account customer portal as part of the Finance Modernization program.
- Complete water rate study to update and review the current water/wastewater rate structure.
- Provide annual statutory financial reporting to support transparency and accountability across the organization.



# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

The year-over-year change is mainly related to labour progressions.

Net Operating Budget (\$M)	2025	2026
Opening	4.0	
New/Growth	0.2	
Transfers	-	
Total	4.0	4.3

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening	39.07	
New/Growth	(1.0)	
Transfers	-	
Total	39.07	38.07

Note: The 2026 position related to the Automated Speed Enforcement program was removed when the program was cancelled.

**2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP**

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	0.4	-	-	-	-	-
<b>Total</b>	<b>0.4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Office of the Chief Information Officer



## Department Overview

The Office of the Chief Information Officer (OCIO) is responsible for managing the effective delivery of technologies and services to achieve the organization's objectives. The Office is also responsible for the engineering, architecting, implementation, security, maintenance and support of City-wide technology and communications infrastructure. OCIO's vision is "making Vaughan better for people in our digital age."

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Capital Fund	0.3	0.2	0.2
Internal Recovery	0.2	0.2	0.2
<b>Total</b>	<b>0.5</b>	<b>0.3</b>	<b>0.3</b>
<b>Expenditures</b>			
Labour	11.3	12.0	12.7
Service Contracts	4.1	5.9	7.4
Professional Fees	0.1	0.1	0.1
Other	2.0	1.5	1.5

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Total</b>	17.4	19.5	21.7
<b>Net Operating (\$M)</b>	17.0	19.1	21.4
<b>Budgeted Full-Time Equivalents (FTEs)</b>	72.0	73.0	73.0
<b>Capital Plan (\$M)</b>	2.7	3.6	3.3

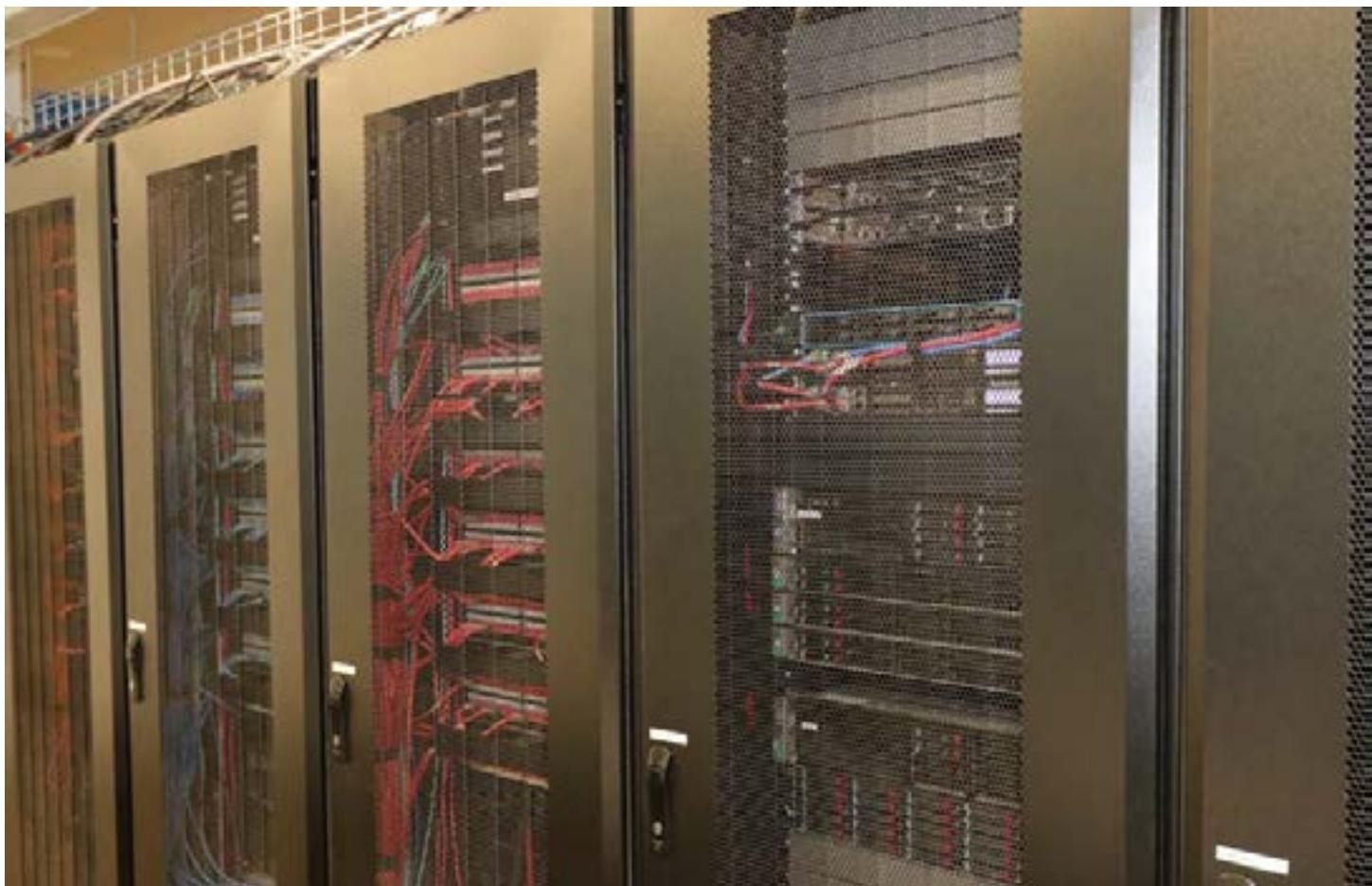


## 2025 Key Results

- Furthered the Enterprise Architecture strategic roadmap; the City has made considerable progress on the new IT Operating Model, IT Governance, the revision of Data Policy, and the execution of an AI chatbot pilot.
- Launched two Fusion Teams to support the technological needs of high priority Housing and Traffic initiatives in the City in a co-ordinated and streamlined approach.
- Launched the Business Transformation and Technology Committee, in collaboration with the Strategic Planning and Project Co-ordination department, to prioritize the digital infrastructure, data capabilities and business solutions that will accelerate service digitization and support enterprise-wide decision-making.
- Played a key role in the design and implementation of a robust wired and wireless network, audio/video technology and other infrastructure supporting staff operations and public access for Carrville Community Centre.
- Successfully completed the assessment and confirmed annual compliance with all requirements outlined in Payment Card Industry Data Security Standards to support secure payment processing for City services.

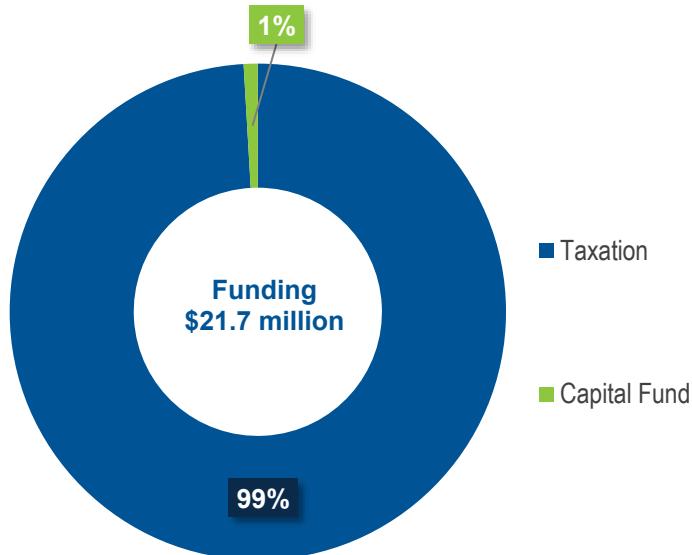
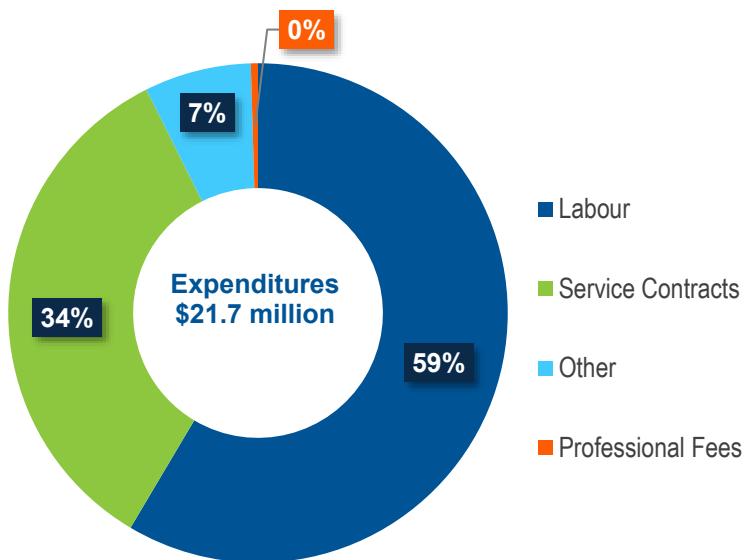
## 2026 Key Objectives

- Deliver initiatives identified on the approved OCIO Work Plan to ensure the City delivers on its priority projects and initiatives.
- Continue to transition to a new, value driven IT Operating Model to advance the City's IT management, improve risk management, ensure compliance and increase value from IT technology investments.
- Continue to advance the City's IT Security program to further improve protection of IT systems and data.



# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

The increase in the 2026 operating budget is largely related to salary increases through labour progressions, and a new additional resource request for growth relating to Service Contracts.

Net Operating Budget (\$M)	2025	2026
Opening	19.1	19.1
New/Growth		2.2
Transfers		-
Total	19.1	21.4

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		73.0
New/Growth		-
Transfers		-
Total	73.0	73.0

## NEW REQUEST

An additional resource request has been proposed to accommodate the substantial growth in new technology projects and increased use of existing and new technologies.

- Service Contracts represents corporate commitment to maintain licenses for City staff, and ensure support and maintenance of the corporate technology environment.

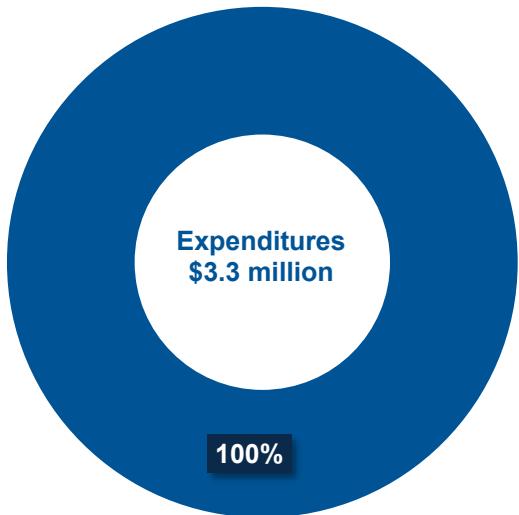
Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
050-1-2026 Service Contract Growth		-	1.69	1.69
	Total	-	1.69	1.69



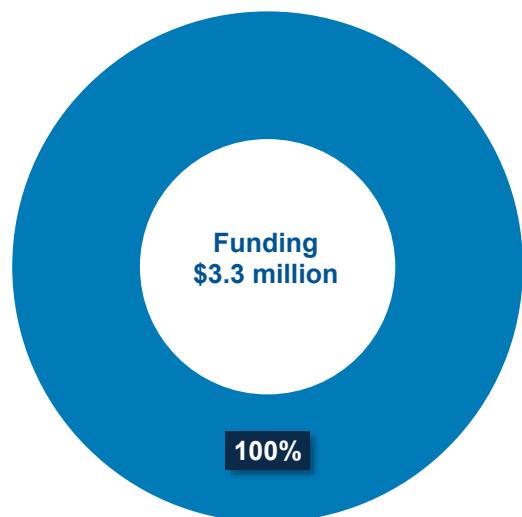
# Capital Budget

## 2026 Capital Budget

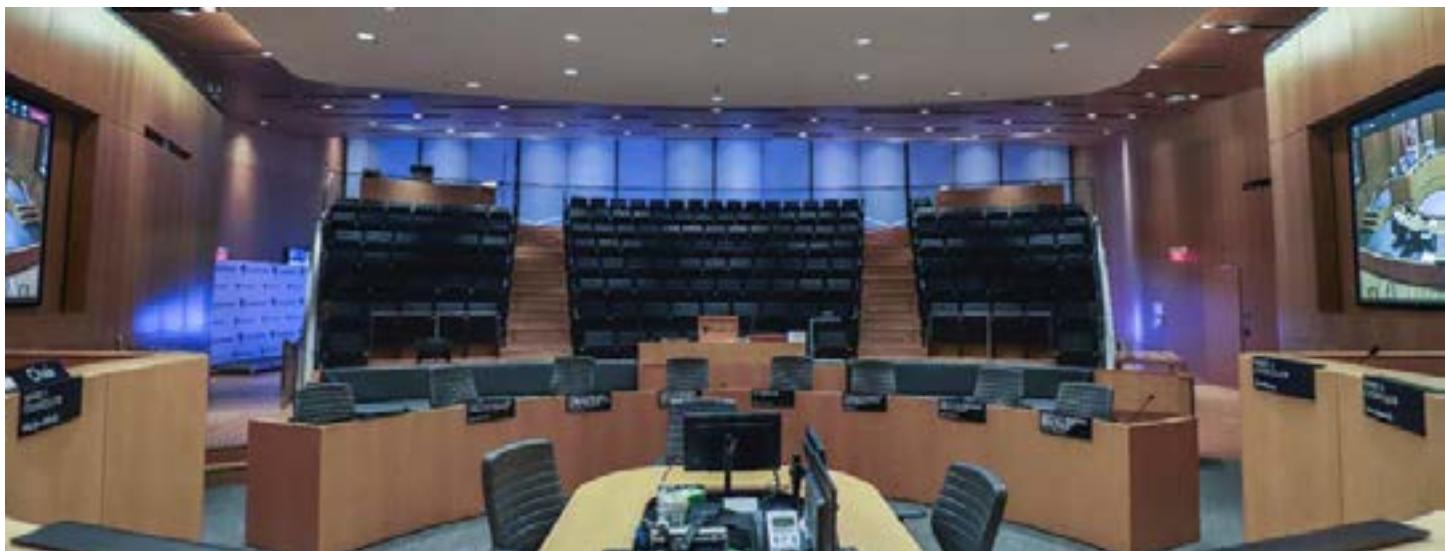
The 2026 capital budget request includes \$3.3 million in capital projects that will be managed and reported on by the OCIO department.



■ Information Technology



■ Information Technology Asset Replacement

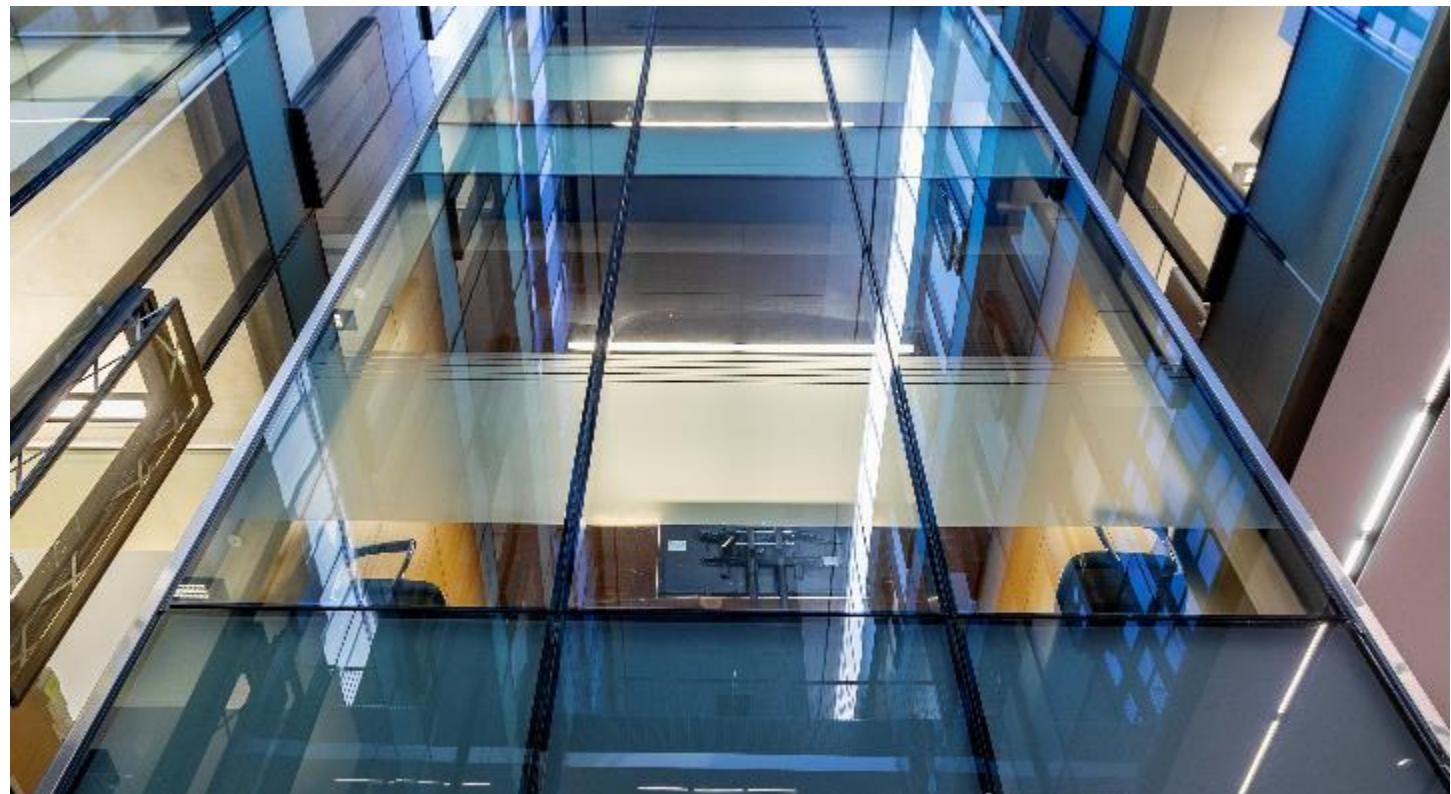


## 2026 BUDGET AND 2027-2030 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	7.6	3.3	3.4	3.3	3.2	3.7
<b>Total</b>	<b>7.6</b>	<b>3.3</b>	<b>3.4</b>	<b>3.3</b>	<b>3.2</b>	<b>3.7</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
IT-3011-16 - Central Computing Infrastructure Renewal	2.00	2.20	1.60	1.60	1.60
IT-3013-16 - Personal Computer (PC) Assets Renewal	0.80	0.85	1.10	1.00	1.05
IT-3020-14 - Vaughan.ca Program	-	-	-	0.20	0.20
IT-9546-17 - AV Infrastructure Renewal	0.45	0.24	0.46	0.29	0.85
IT-9597-23 - Data Services Group	-	-	0.13	-	-
IT-9598-23 - Digital Master Plan	-	0.15	-	0.08	-
<b>Total Department Managed</b>	<b>3.25</b>	<b>3.44</b>	<b>3.29</b>	<b>3.16</b>	<b>3.70</b>
<b>Total</b>	<b>3.25</b>	<b>3.44</b>	<b>3.29</b>	<b>3.16</b>	<b>3.70</b>



# Procurement Services



## Department Overview

Procurement Services provides strategic procurement of goods and services for all City departments. The department is committed to drive value for money for the City and its residents through fair, open and transparent competition and leading procurement practices. Other services provided by Procurement Services include contract and supplier performance management and ongoing training.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Internal Recovery	0.3	0.3	0.3
User Fees	0.1	0.2	0.2
<b>Total</b>	<b>0.4</b>	<b>0.5</b>	<b>0.5</b>
<b>Expenditures</b>			
Labour	3.1	3.8	4.1
Other	0.1	0.1	0.1
<b>Total</b>	<b>3.2</b>	<b>4.0</b>	<b>4.2</b>
<b>Net Operating (\$M)</b>	<b>2.9</b>	<b>3.5</b>	<b>3.7</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>21.0</b>	<b>22.0</b>	<b>22.0</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Capital Plan (\$M)</b>	-	-	-

## 2025 Key Results

- Awarded 409 contracts, with a value of approximately \$271.4 million as of October.
- Developed and implemented a procurement strategy to prioritize procurement of Canadian goods and services in response to U.S. tariffs.
- Developed a new Supplier Performance Management Policy to strengthen accountability, enhance supplier relationships and drive continuous improvement in service delivery.

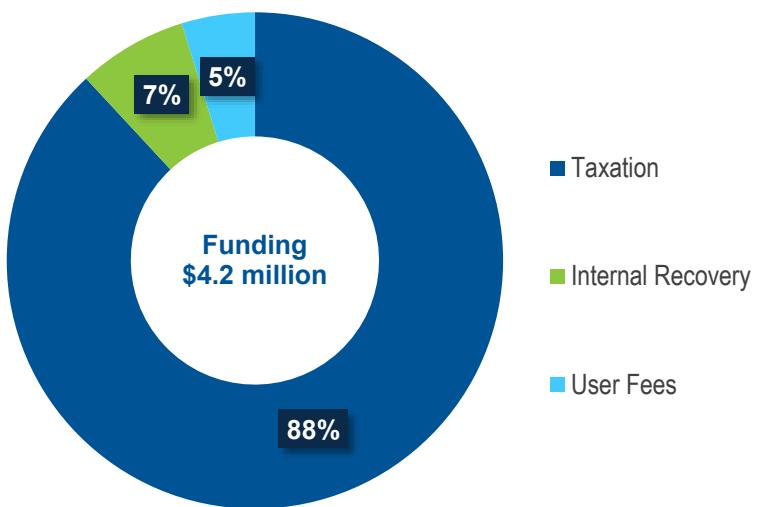
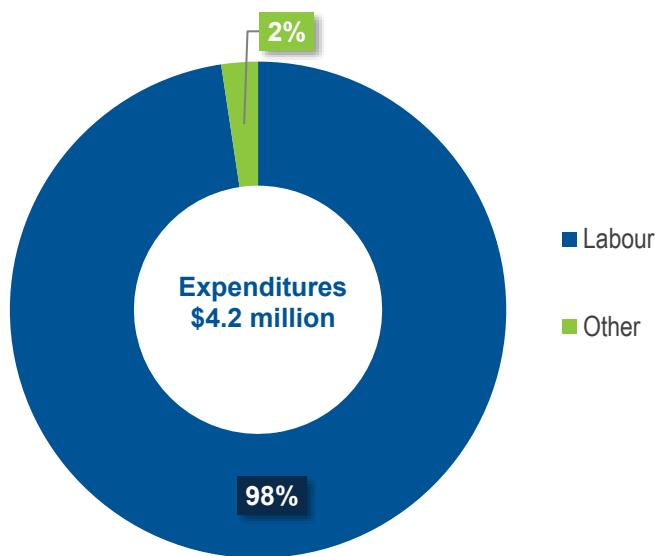
## 2026 Key Objectives

- Support City departments to ensure compliance and good governance through procurement transformation.
- Leverage technology to enhance governance and efficiency in procurement service delivery.
- Advance strategic procurement through vendor performance initiatives and enhanced sourcing tools.



# Operating Budget

## 2026 Operating Budget



## BUDGET CHANGES

The change from the 2025 to 2026 budget is driven by salary progressions.

Net Operating Budget (\$M)	2025	2026
Opening	3.5	3.5
New/Growth	0.2	0.2
Transfers	-	-
Total	3.5	3.7

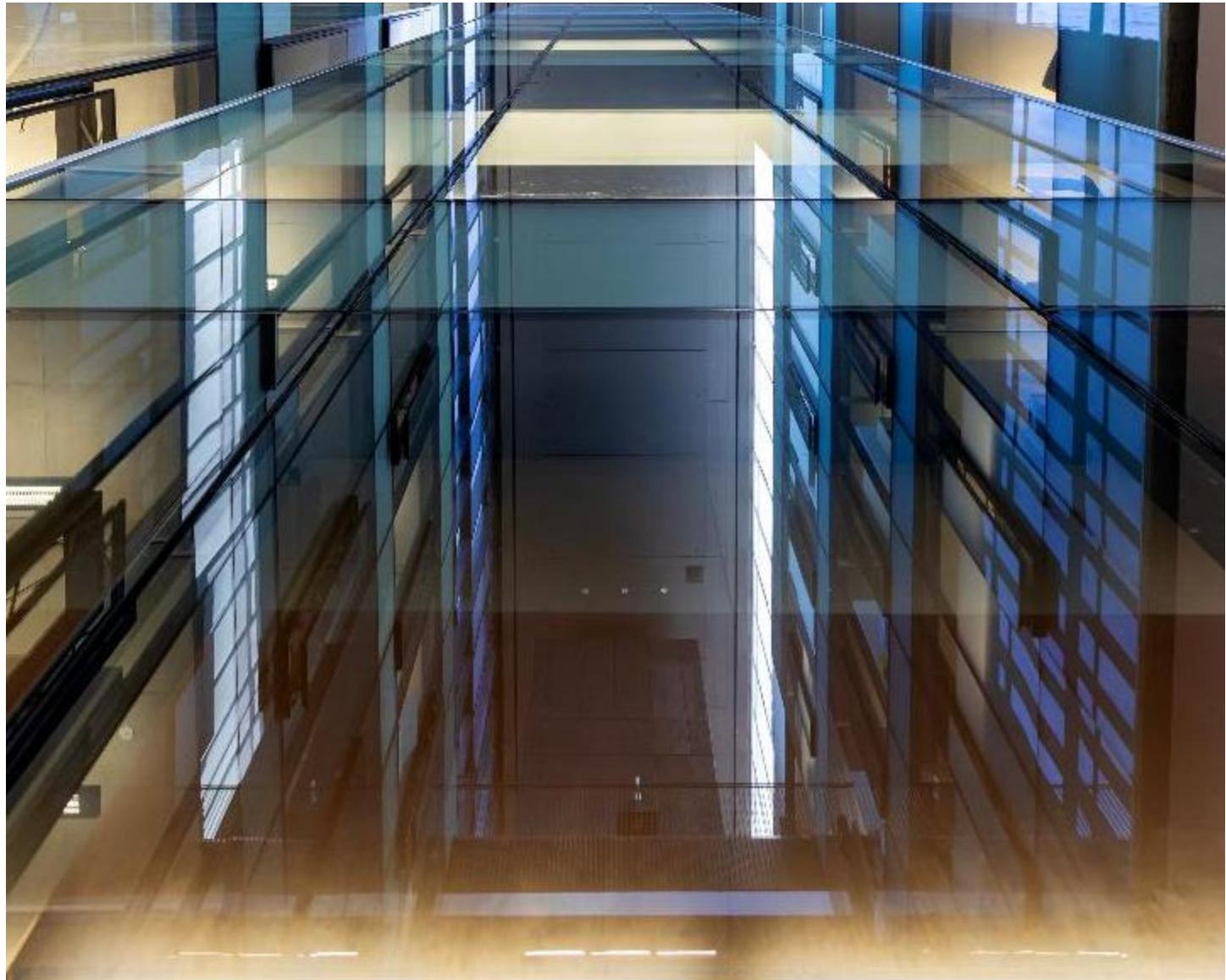
## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening	22.0	22.0
New/Growth	-	-

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Transfers		-
Total	22.0	22.0

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

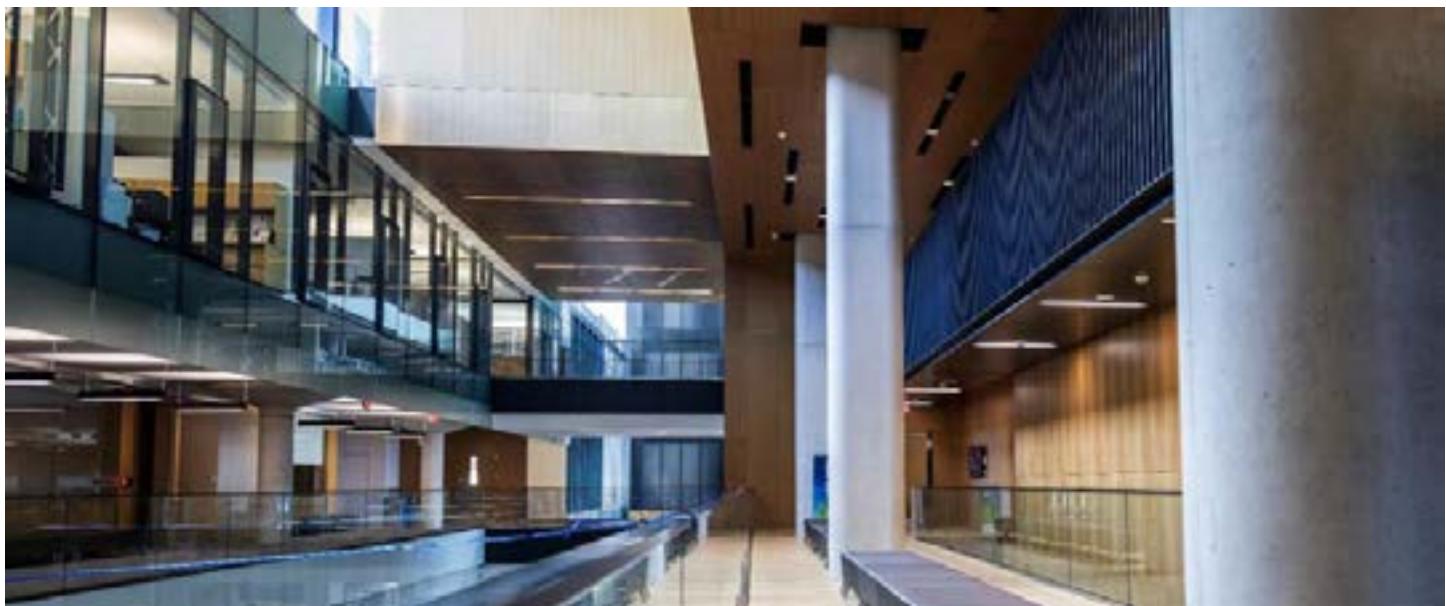
Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	0.1	-	-	-	-	-
<b>Total</b>	<b>0.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





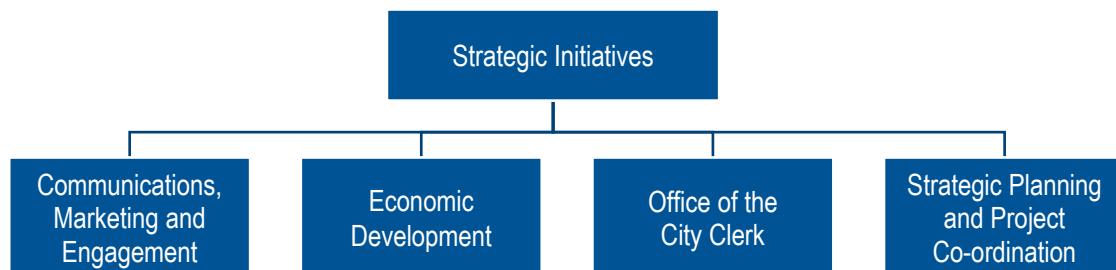
# Strategic Initiatives

# Strategic Initiatives



## Portfolio Overview

The Strategic Initiatives Portfolio includes the City's Communications, Marketing and Engagement, Economic Development, Office of the City Clerk, and Strategic Planning and Project Co-ordination departments. Strategic Initiatives provides critical public information, resident support and internal corporate and external business advisory services.



## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	1.3	1.5	1.6
Corporate and Other	0.6	0.4	1.1
Reserves	-	0.6	-
Capital Fund	0.5	0.2	0.2

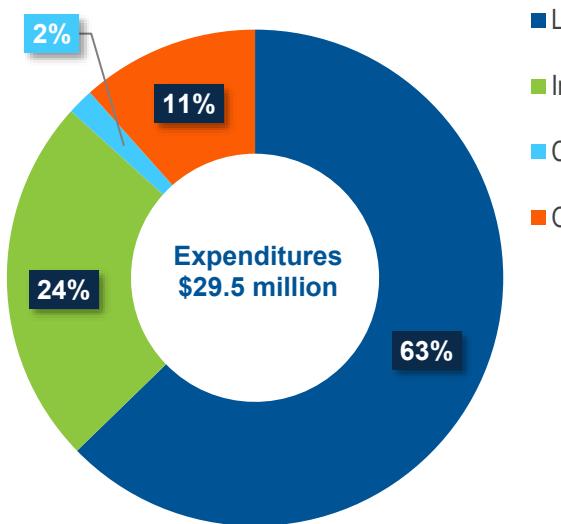
Internal Recovery	1.4	2.8	2.4
<b>Total</b>	<b>3.8</b>	<b>5.5</b>	<b>5.3</b>
<b>Expenditures</b>			
Labour	15.9	17.7	18.5
Insurance	7.7	8.1	7.1
Corporate Postage	0.5	0.5	0.5
Other	2.1	2.7	3.4
<b>Total</b>	<b>26.2</b>	<b>29.1</b>	<b>29.5</b>
<b>Net Operating (\$M)</b>	<b>22.4</b>	<b>23.6</b>	<b>24.2</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>112.3</b>	<b>120.9</b>	<b>119.8</b>
<b>Capital Plan (\$M)</b>	<b>2.8</b>	<b>1.4</b>	<b>1.7</b>

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024. Water/wastewater/stormwater, Municipal Accommodation Tax (MAT) and Small Business Enterprise Centre (SBEC) recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volumes 1 and the Appendix of the Budget Book.

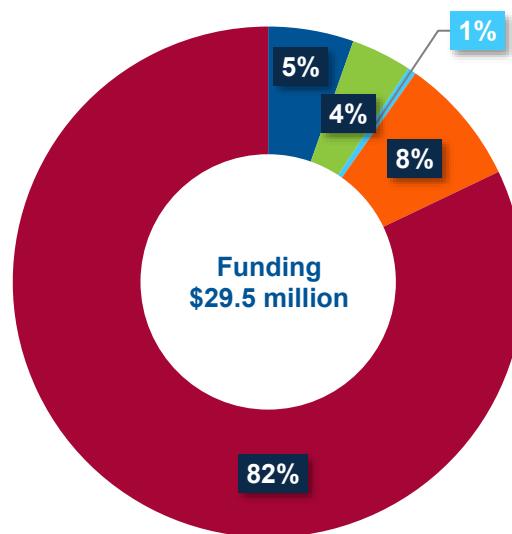


# Operating Summary

## 2026 Operating Budget



- Labour
- Insurance
- Corporate Postage
- Other



- User Fees
- Corporate and Other
- Capital Fund
- Internal Recovery
- Taxation



# Deputy City Manager, Strategic Initiatives



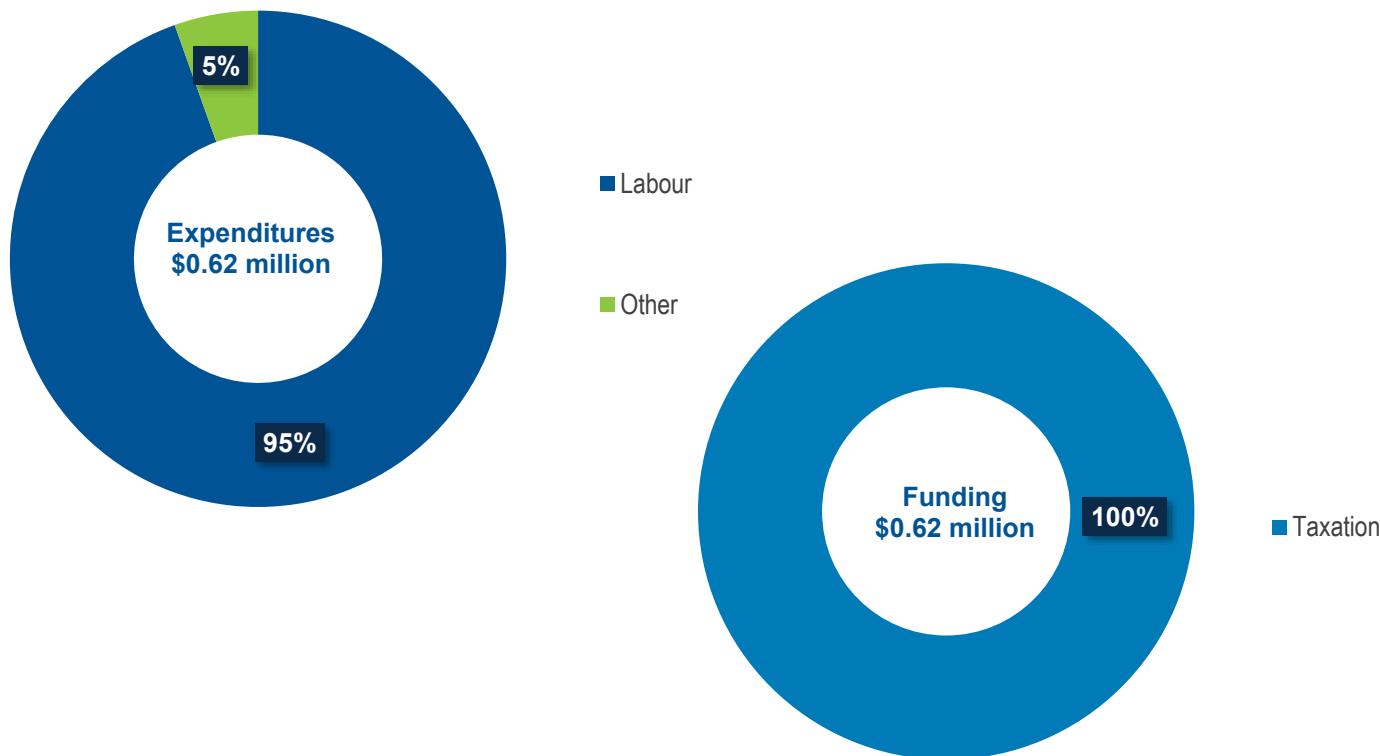
## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenue</b>			
<b>Total</b>	-	-	-
<b>Expenditures</b>			
Labour	0.93	0.60	0.59
Other	0.02	0.02	0.03
<b>Total</b>	<b>0.95</b>	<b>0.62</b>	<b>0.62</b>
<b>Net Operating (\$M)</b>	<b>0.95</b>	<b>0.62</b>	<b>0.62</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Capital Plan (\$M)</b>	-	-	<b>0.22</b>

Note: The 2024 and 2025 financial figures and FTEs have been restated to exclude the Inclusion and Community Outreach division, as its budget is now included in the Strategic Planning and Project Co-ordination department.

# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGE

There is no significant net budget change between 2025 and 2026. Labour costs will increase due to salary progressions, but these increases will be offset by reallocating budget to other City departments, including to the Communications, Marketing and Engagement department to support an additional resource request in 2026.

Net Operating Budget (\$M)	2025	2026
Opening		0.62
New/Growth		0.23
Transfers/Other		(0.23)
<b>Total</b>	<b>0.62</b>	<b>0.62</b>

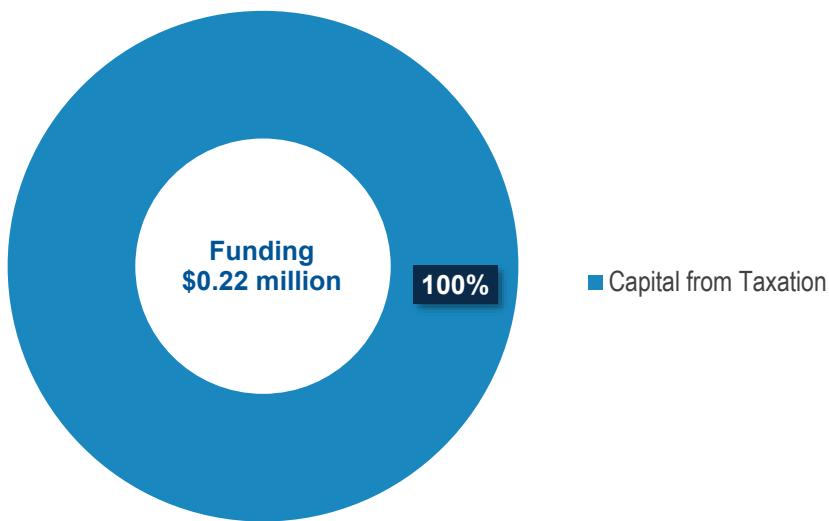
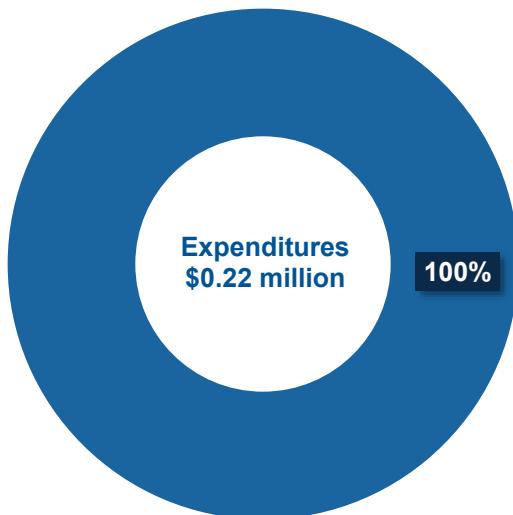
### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		3.0
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>3.0</b>	<b>3.0</b>

# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$0.22 million in capital projects that will be managed and reported on by the Office of the Deputy City Manager, Strategic Initiatives.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	-	0.22	-	-	-	-
<b>Total</b>	-	<b>0.22</b>	-	-	-	-

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
OO-9621-26 - Strategic Initiatives Portfolio	0.22	-	-	-	-
<b>Total Department Managed</b>	<b>0.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Communications, Marketing and Engagement



## Department Overview

Communications, Marketing and Engagement (CME) provides external and internal communications, marketing, creative and production services, and stakeholder and community engagement support for the Corporation's departments, including Mayor and Members of Council. The Service Vaughan contact centre is part of this team.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Internal Recovery	0.4	0.6	0.7
Capital Fund	0.2	0.1	0.2
<b>Total</b>	<b>0.5</b>	<b>0.8</b>	<b>0.8</b>
<b>Expenditures</b>			
Labour	5.2	5.9	6.1
Other	0.3	0.5	0.5
<b>Total</b>	<b>5.5</b>	<b>6.3</b>	<b>6.6</b>
<b>Net Operating (\$M)</b>	<b>5.0</b>	<b>5.6</b>	<b>5.8</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Budgeted Full-Time Equivalents (FTEs)	41.7	44.2	43.9
Capital Plan (\$M)	0.09	0.04	0.10

The Municipal Accommodation Tax (MAT) and water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volumes 1 and Appendix of the Budget Book.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Website visits to Vaughan.ca	2,745,274	2,977,746	3,700,000	NA
Marketing and Media Pieces Produced	8,765	9,504	10,600	NA
Social Media Followers	78,928	87,634	NA	NA
Service Vaughan Email Volume	25,358	25,248	36,200	NA
Service Vaughan Call Volume	168,386	175,314	NA	NA
Service Vaughan Average Call Talk Time (minutes)	4	4	3	NA
Service Vaughan In-person Service	10,706	12,293	9,762	NA

## 2025 Key Results

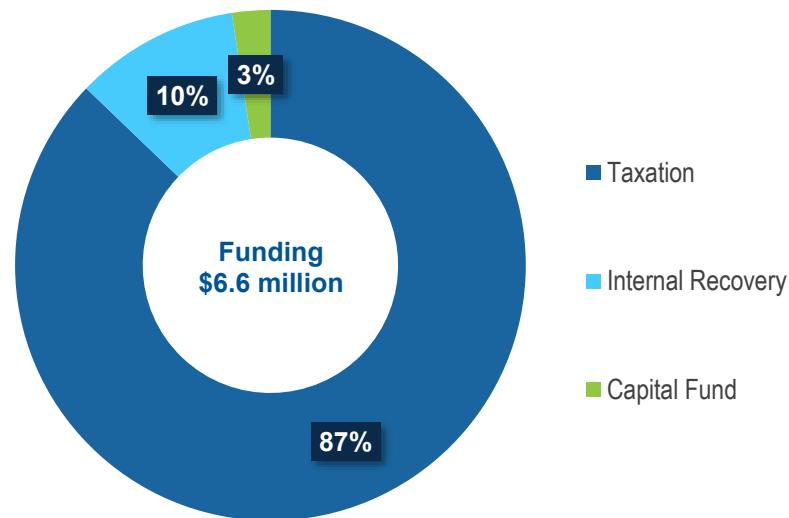
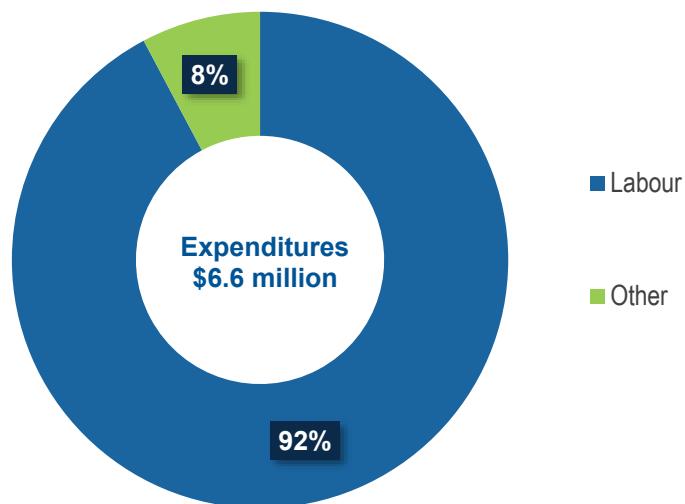
- The Corporate and Strategic Communications business unit significantly expanded the City's presence and engagement across the four corporate social media channels (Facebook, Instagram, LinkedIn and X) with a combined total of more than 95,277 followers as of September, which represents an increase of more than 7,500 followers since 2024.
- The total 2024 Ad Value Equivalency – which is used to measure the cost or value of CME's earned media efforts is \$86.6 million.
- The total media reach is 883,902,306, which represents an increase of five per cent from 2024.
- The Marketing, Creative and Production Services business unit will produce an estimated 10,600 assets by year end (graphics, photos and video) and successfully launched a total of 106 marketing campaigns and 81 out-of-home marketing campaigns by Q3 of 2025, garnering more than 61 million impressions.
- In the first half of 2025, the Strategic Engagement team hosted 68 engagement activities to collect feedback on 22 projects, directly hearing from more than 5,000 residents and community members on topics ranging from planning and growth to park development, transportation and municipal services.
- The City's Engagement eNewsletter also achieved an impressive average open rate of 62 per cent for the first half of the year, surpassing the industry average by 94 per cent, while also achieving an average click rate of three per cent, exceeding the average click rate for all industries by 48 per cent.
- Service Vaughan continues to manage volumes associated with call, email and in-person service channels. Wait times average four minutes per day, when considering metrics from January to August 2025.
- CME received five MarCom Awards and four Honourable Mentions in 2025.

## 2026 Key Objectives

- Deliver and continuously enhance marketing, creative, and production services through innovative, high-impact solutions that align with corporate goals and integrate seamlessly into all communications efforts.
- Continue to position the Strategic Engagement business unit as a centre of expertise.
- Maintain and continuously improve current media, social media and external communications, and partner and internal communications service offerings for the entire corporation.
- Maintain and continuously improve the resident experience through the Service Vaughan contact centre.

## Operating Budget

### 2026 Operating Budget



## BUDGET CHANGE

The increase in the 2026 net budget is attributable to salary progressions and the additional resource request detailed further below. This is partially offset by a position transferred to the Strategic Planning and Project Co-ordination department, and a contract position that concluded partway in 2025.

Net Operating Budget (\$M)	2025	2026
Opening		5.6
New/Growth		0.3
Transfers/Other		(0.1)
<b>Total</b>	<b>5.6</b>	<b>5.8</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		44.2
New/Growth		1.0
Transfers/Other		(1.3)
<b>Total</b>	<b>44.2</b>	<b>43.9</b>



## NEW REQUESTS

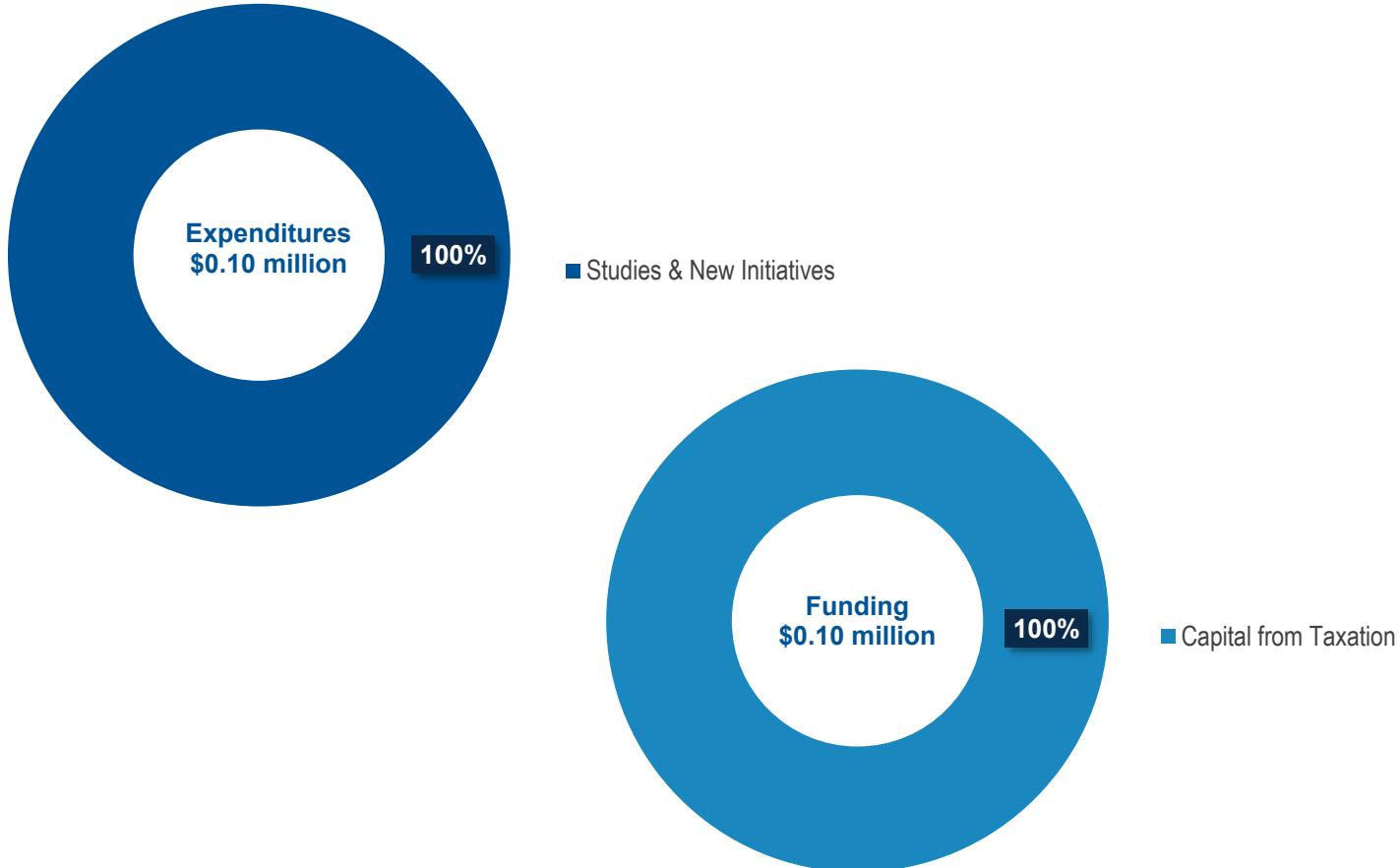
The addition of a Co-ordinator, Media and External Communications staff will help the Communications, Marketing and Engagement department continue to expand its service offerings to better support the Mayor and Members of Council, Executive Leadership Team, internal departments and members of the public by providing timely, concise and effective communications. This includes having dedicated staff monitor for emerging issues in the media and on social media on evenings and weekends, providing on-site staff support at corporate events and creating external communications content to share important public information in real-time. The cost of the new position is fully offset by repurposing existing budget from the Office of the Deputy City Manager, Strategic Initiatives, resulting in no incremental budget dollars requested.

Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
126-1-2026	Co-ordinator, Media and External Communications	1.0	0.11	-
<b>Total</b>		<b>1.0</b>	<b>0.11</b>	<b>-</b>

## Capital Budget

### 2026 Capital Budget

The 2026 capital budget request includes \$0.10 million in capital projects that will be managed and reported on by the Communications, Marketing and Engagement department.

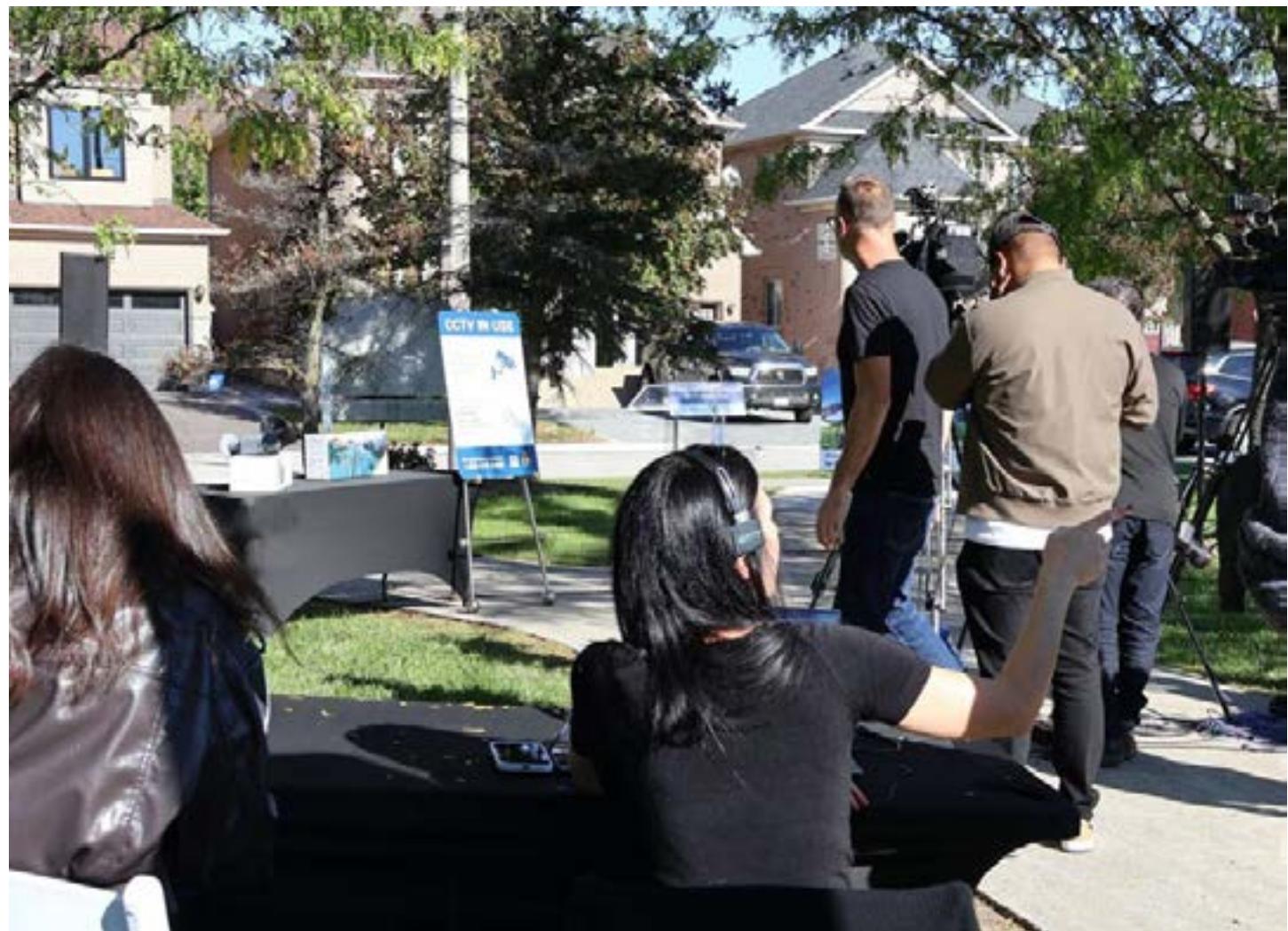


## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	0.00	0.06	-	0.06	-	0.06
Service Excellence and Accountability	1.05	0.04	0.34	0.34	0.34	0.04
<b>Total</b>	<b>1.05</b>	<b>0.10</b>	<b>0.34</b>	<b>0.40</b>	<b>0.34</b>	<b>0.10</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number & Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
CC-9554-24 - Citizen Survey	0.06	-	0.06	-	0.06
SE-0083-16 - Staff Forum	0.04	0.04	0.04	0.04	0.04
SE-0088-16 - CRM Service Vaughan	-	0.30	0.30	0.30	-
<b>Total Department Managed</b>	<b>0.10</b>	<b>0.34</b>	<b>0.40</b>	<b>0.34</b>	<b>0.10</b>



# Economic Development



## Department Overview

The Economic Development department works to make Vaughan a place where entrepreneurship, business, tourism, art and culture prosper and grow. The department ignites economic prosperity and advances Vaughan as an entrepreneurial city by: empowering the local business community to grow in Vaughan; promoting Vaughan's economy as transformative, ambitious and purpose-driven; and undertaking strategic initiatives to bolster the local economy and future investment.

The Economic Development department manages three lines of business on behalf of the City:

- Economic Development Business Retention, Expansion and Attraction
- Economic Services for Growing segments like Tourism and Small Business Development
- Strategic Economic Initiatives that Enhance Pride of Place and Future-Proof our Economy

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenue</b>			
Corporate and Other	0.6	0.4	1.1
Internal Recovery	1.0	1.7	1.7
<b>Total</b>	<b>1.5</b>	<b>2.1</b>	<b>2.8</b>
<b>Expenditures</b>			
Labour	2.7	3.1	3.2
Other	1.0	1.2	1.9
<b>Total</b>	<b>3.7</b>	<b>4.3</b>	<b>5.1</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Net Operating (\$M)</b>	2.2	2.2	2.3
<b>Budgeted Full-Time Equivalents (FTEs)</b>	16.0	19.0	18.5
<b>Capital Plan (\$M)</b>	0.9	0.2	0.8

Note: The above operating budget does not include SBEC programming managed by Economic Development on behalf of the Province of Ontario. This programming is fully funded by the Province, supplementing City contributions to local economic development. Provincial funding of approximately \$0.4 million per year is managed and reported on based on a different fiscal calendar than the City's. The Municipal Accommodation Tax (MAT) and SBEC recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Business Advisory Engagements	9,234	5,543	3,800	3,800
Seminar/Networking Participants	4,840	4,735	520	520
Businesses Launched and/or expanded with support from Vaughan Economic Development	136	438	NA	NA

Economic Development supports businesses through advisory support, programs and education, strategic asset and policy development. Through those services, the department helped Vaughan maintain its position as the largest economy in York Region. It helped advance strategic sectors like advanced manufacturing, construction and professional services. It also helped advance emerging and strategic sectors like Life Sciences and Creative industries through helping to secure a York University School of Medicine at the Vaughan Healthcare Centre Precinct (VHCP) and identifying a site for a future Performing and Cultural Arts Centre. In addition, the department led various business attraction activities that raised the city's international profile by engaging dozens of new business investors.

Business Advisory Engagements refer to the total number of Vaughan Business and Entrepreneurship Centre (VBEC) consultations plus corporate calls plus site selection packages plus all inquiries resolved plus any program participants in Economic Development initiatives (excluding VBEC provincial programs).

Seminar and Networking participants refers to the total number of attendees for VBEC and Economic Development seminars and education events plus networking events delivered in partnership with local stakeholders.

Business launched or expanded refers to total number of VBEC business launch in addition to tracked investments or business expansions.



## 2025 Key Results

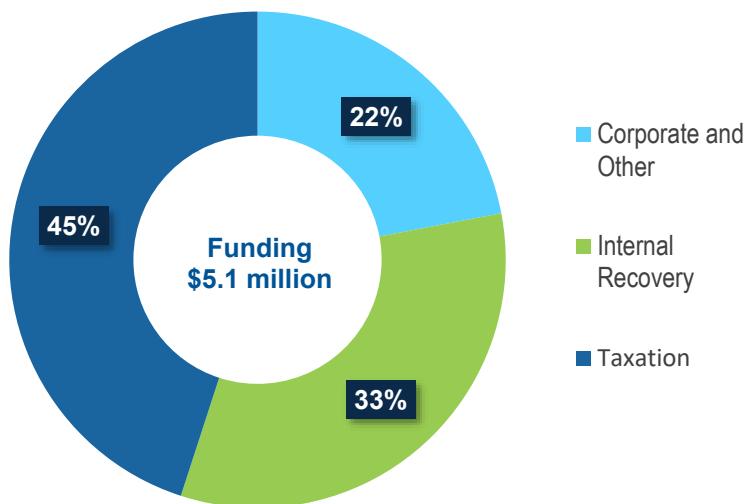
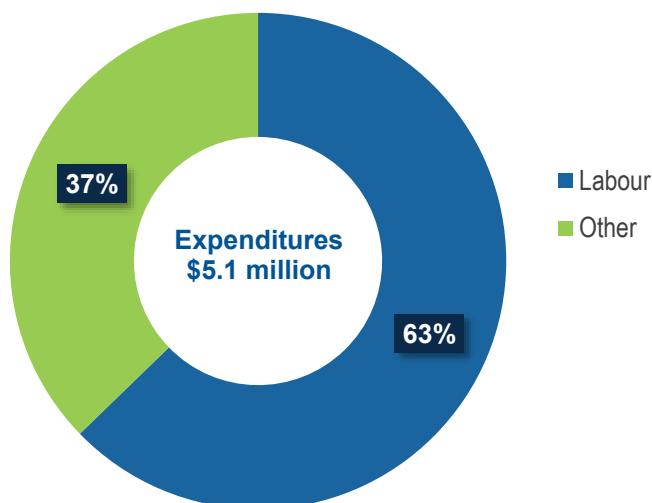
- Vaughan remains the largest economy in York Region – accounting for more than 35 per cent of the region's employment and economic output.
- Managed an investment lead pipeline while tracking 28 closed investments representing more than three million square feet of commercial and industrial space to the end of Q3 2025.
- For the first time, Vaughan was named one of Canada's top destinations for investment, alongside York Region, by the industry-leading Site Selection Magazine.
- In July, the Economic Development department launched the Investment Concierge Program for strategic investments, making it easier than ever for businesses and investors to navigate the development application and permitting process.
- Through Talent City Vaughan, the City supported more than 300 residents upskill or reskill by awarding micro-grants of up to \$10,000 each to nine organizations to deliver workforce development training programs. Since its inception in 2022, the program has supported 23 talent development initiatives, serving more than 550 residents.
- Led by the Mayor and Members of Council, and supported by Economic Development, the Vaughan Healthcare Centre Precinct (VHCP) advanced as York University delivered a critical milestone in establishing its future School of Medicine next to Cortellucci Vaughan Hospital. Their School of Medicine will train primary care physicians to meet the community's and province's critical need for family doctors.
- In 2025, the City took critical steps in capital and business planning (to be finalized in the first quarter of 2026), in partnership with QuadReal Property Group, to establish a Performing and Cultural Arts Centre in the VMC, at the heart of a future Arts and Entertainment district.
- Through VBEC, the City provided \$207,000 in Provincially supported grants to 46 small businesses to launch or grow their business.
- Delivered the second full year of the HostinVaughan Grant program to support local organizations that host signature events for visitors and residents in Vaughan. In 2025, HostinVaughan committed \$267,900 to 31 organizations through August. In 2024, HostinVaughan's community investment led to more than \$10 spent in the community for every \$1 Tourism Vaughan invested.
- Delivered the \$2.5 million Ontario Vehicle Innovation Network Demonstration Zone, in partnership with the City of Markham. With Transportation Engineering, hosted 11 demonstrations, supporting more than 80 companies across the program's delivery period to innovative technologies which solve challenges related to traffic congestion, municipal service delivery and access to electric mobility infrastructure.
- January to September, facilitated more than \$33 million in external grants to offset capital costs and enhance services for residents.
- In 2025, the second group of the City's ARTonBOXES public art installations installed to animate traffic signal boxes. The 15 installed in 2025 bring the City's ARTonBOXES total to 27 original art pieces in the program. This brings the City's total Public Art installation inventory to 49 original pieces.

## 2026 Objectives

- Empower the local business community to grow in Vaughan.
- Promote Vaughan's economy as transformative, ambitious and purpose-driven.
- Undertake strategic initiatives to bolster the local economy and future investment.

## Operating Budget

### 2026 Operating Budget



### BUDGET CHANGE

The year-over-year change in net operating budget is mainly due to salary progressions and additional digital billboard revenues. This is partially offset by a reduction in labour budget stemming from a contract position that will be concluding in 2026.

Net Operating Budget (\$M)	2025	2026
Opening	2.2	2.2
New/Growth	0.1	-
Transfers/Other	-	-
<b>Total</b>	<b>2.2</b>	<b>2.3</b>

## STAFFING CHANGES

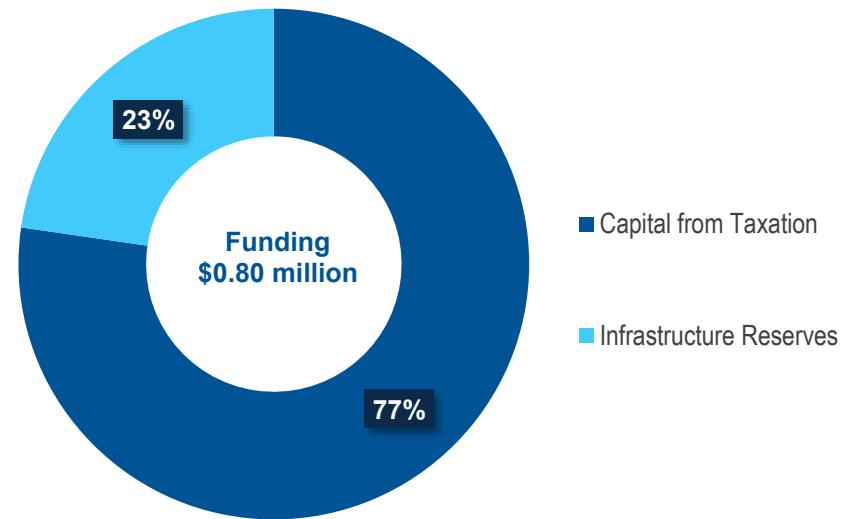
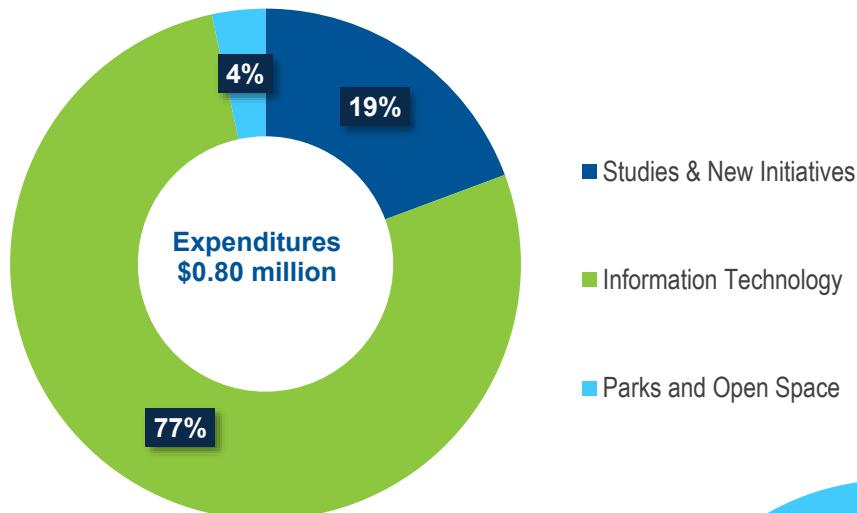
Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		19.0
New/Growth		(0.5)
Transfers/Other		-
<b>Total</b>	<b>19.0</b>	<b>18.5</b>



# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$0.80 million in capital projects that will be managed and reported on by the Economic Development department.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	0.36	0.03	0.03	0.03	0.03	0.03
Economic Prosperity and Job Creation	0.59	0.15	0.15	-	-	-
Transportation and Mobility	-	0.62	-	-	-	-
<b>Total</b>	<b>0.95</b>	<b>0.80</b>	<b>0.18</b>	<b>0.03</b>	<b>0.03</b>	<b>0.03</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
ED-9607-25 - ARTonBOXES program   10 Year Implementation	0.03	0.03	0.03	0.03	0.03
ED-9610-24 - ventureLAB Partnership 2024-2026	0.15	-	-	-	-
ED-9611-24 - VHCP Block 6 and 7	-	0.15	-	-	-
ED-9612-26 - Ontario Vehicle Innovation Network Demonstration Zone Program Renewal and Expansion	0.62	-	-	-	-
<b>Total Department Managed</b>	<b>0.80</b>	<b>0.18</b>	<b>0.03</b>	<b>0.03</b>	<b>0.03</b>



# Strategic Planning and Project Co-ordination



## Department Overview

The Strategic Planning and Project Co-ordination department drives organizational alignment, innovation and operational excellence. Through strategic planning, project delivery, data analytics and business transformation, the department supports key initiatives that enhance service delivery, foster inclusive engagement and strengthen intergovernmental partnerships.

The Inclusion and Community Outreach unit leads the development and implementation of programs, policies and partnerships that promote inclusion across the organization. The unit is committed to fostering a culture of belonging by addressing systemic barriers and engaging with internal and external communities. Other services provided by Inclusion and Community Outreach include education and training, community engagement and ongoing support for inclusive practices.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Internal Recovery	-	-	0.03
Capital Fund	0.16	0.02	-
<b>Total</b>	<b>0.16</b>	<b>0.02</b>	<b>0.03</b>
<b>Expenditures</b>			

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Labour	2.22	2.51	2.81
Other	0.09	0.14	0.31
<b>Total</b>	<b>2.31</b>	<b>2.65</b>	<b>3.11</b>
<b>Net Operating (\$M)</b>	<b>2.16</b>	<b>2.63</b>	<b>3.08</b>
 <b>Budgeted Full-Time Equivalents (FTEs)</b>	 <b>12.5</b>	 <b>13.3</b>	 <b>15.0</b>
 <b>Capital Plan (\$M)</b>	 <b>0.43</b>	 <b>0.42</b>	 <b>0.48</b>

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024. Water/wastewater/stormwater recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Project Management and Change Management (Training Participants)	149	206	226	N/A
Lean Process Improvement (Training Participants)	100	83	169	N/A
Average number of monthly Qlik/analytics reporting users	23	60	100	N/A

The Project Co-ordination and Delivery unit strengthens organizational capacity by providing targeted training in project management and process improvement. Through practical skills development, recognized methodologies and pathways to professional certification, the unit fosters culture of continuous learning and drives operational excellence.

### Project and Change Management Training

The Project Co-ordination and Delivery unit enhances organizational project management capability across the organization through recommended tiered training programs that align with professional certification standards. By promoting consistent project delivery using standardized tools and proven methodologies, these programs better support the successful implementation of programs and projects that advance the City's overall strategic objectives.

### Lean Process Improvement Training

Lean training empowers staff to identify inefficiencies and implement practical solutions that streamline workflows and foster continuous improvement. With the City-wide rollout of the Leannovation program in June 2025, interest in Lean Process Improvement training and its application continues to grow, supporting enhanced service delivery and operational performance. Since the City-wide launch, staff have implemented approximately 84 improvements in the areas of safety, quality, simplicity, time savings, citizen experience and employee engagement – resulting in an estimated 4,894 staff hours saved through efficiency gains.

## The Data Analytics Training

The Data Analytics training initiative focuses on strengthening data-driven decision-making across the organization. Following the organizational restructuring in November 2024, the approach to building analytics capability is being reassessed to ensure maximum impact. Throughout 2025, the Data Analytics team continues to provide expert support to departments while delivering hands-on Qlik sense training for developers to design dashboards that transform data into actionable insights. On-demand onboarding sessions and self-serve learning resources are available through the Data Analytics VOL pages.

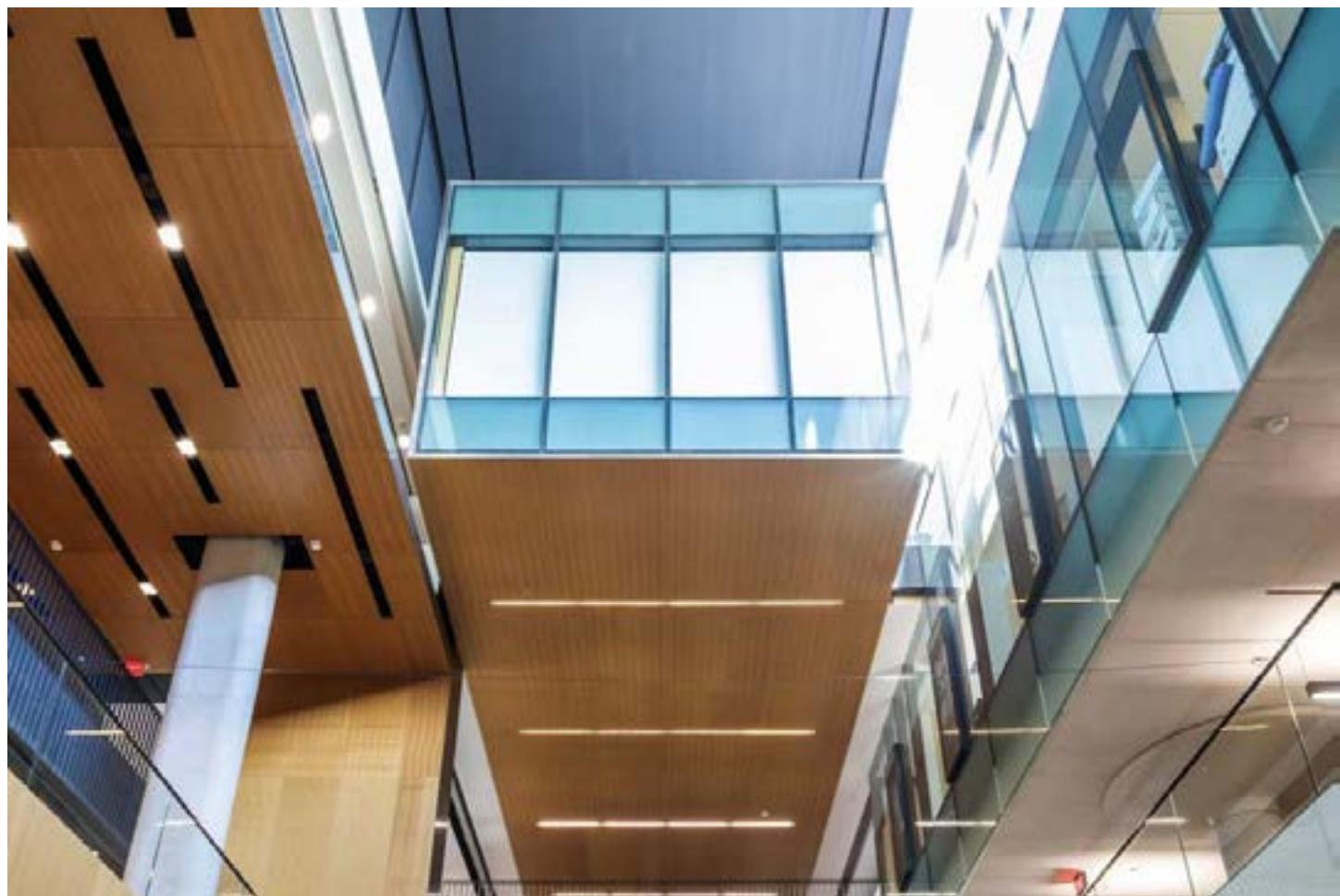
## 2025 Key Results

- Launched the Leannovation program in June to enhance operational efficiency, reduce waste and improve service delivery across the organization.
- Deployed internal project management tools to strengthen cross-portfolio collaboration and establish a clear roadmap for advancing key priorities outlined in the 2022-2026 Term of Council Service Excellence Strategic Plan.
- Presented the Year Two Key Results for the 2022-2026 Term of Council Service Excellence Strategic Plan to Council, highlighting progress on strategic priorities.
- Advanced data literacy and analytics capabilities by expanding Qlik Sense user base and developing 34 new dashboards for various client departments, reinforcing a culture of data-informed decision-making.
- Provided program and project management consultation support for more than 21 key initiatives across the organization.
- Established the Business Transformation and Technology Committee (BTTC), in partnership with the Office of the Chief Information Officer to prioritize digital infrastructure, data capabilities and enterprise-wide business solutions.
- Strengthened project management capacity with approximately 400 staff enrolled in project management and process improvement training throughout 2025.
- Supported planning innovation through special projects, including leveraging AI to enhance the planning application process, improving planning notifications drafting and issuing the *AI for City Building – Request for Expression of Interest* to invite vendors to showcase digital solutions using advanced digital solutions.
- Published the City's 2024 Annual Accessibility Status Report, highlighting accomplishments and progress made toward the City's 2023-2027 Multi-Year Accessibility Plan and alignment with the AODA, reinforcing the City's commitment to building an inclusive city.
- Renewed and expanded the mandate of the Inclusion and Community Outreach Advisory Committee (formerly known as the Anti-Hate, Diversity and Inclusion Advisory Committee), to reflect its broadened membership, including youth voices and perspectives, and its strengthened role in advancing equity, accessibility and community engagement.
- Established the Inclusion and Community Outreach Program to advance inclusion-focused initiatives through a structured approach that leverages data-driven decision-making, strengthens partnerships and enhances engagement with diverse communities across the city.
- Welcomed the Chief of the Mississaugas of the Credit First Nation (MCFN) to the City's Canada Day event, further strengthening the City's relationship with its Treaty partners.
- Strengthened the City's relationship with the MCFN by attending the 2025 Historical Gathering Conference and the Community Fall Harvest.
- Advanced the Anti-Black Racism Action Plan by establishing the Anti-Black Racism Standing Advisory Committee to oversee and provide guidance on annual work plans.
- Delivered the City's first Pride event, following a new mandate to host an annual City-led celebration that creates a visible and affirming space for the 2SLGBTQI+ communities.
- Completed a comprehensive web accessibility assessment to evaluate compliance with AODA and Web Content Accessibility Guidelines standards and inform improvements to the City's digital platforms.
- Organized staff learning sessions on Accessibility and Language, Indigenous Talking Circle to advance Truth and Reconciliation, and antisemitism workshop as part of Holocaust Education Week.

- In collaboration with Economic Development, the CNIB Indoor Wayfinding Pilot Project received the Gold Award in the Economic Equity and Inclusion category at the International Economic Development Council's 2025 Excellence in Economic Development Awards, recognizing its innovative approach to advancing accessibility and inclusion.
- Updated the City's Inclusive Design Standards, in consultation with the Accessibility Advisory Committee, to strengthen accessibility requirements and ensure alignment with best practices.

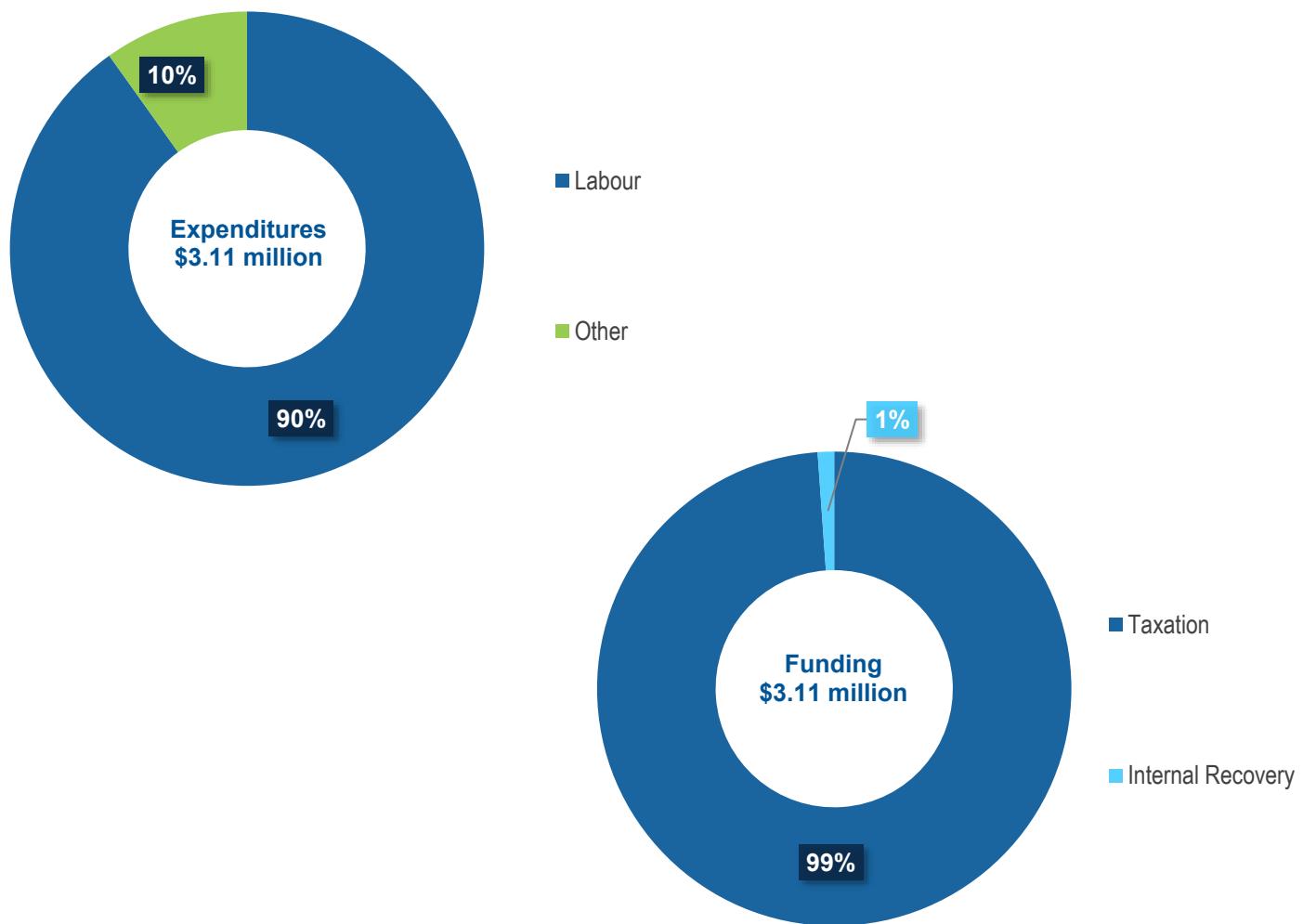
## 2026 Objectives

- Modernize and optimize City services through expert delivery of projects, process improvements and change management initiatives.
- Build organizational capacity with targeted training that enhances performance and fosters a culture of Service Excellence.
- Ensure effective implementation and transparent reporting of the 2022-2026 Term of Council Service Excellence Strategic Plan and other related initiatives, aligned with Council priorities.
- Enhance cross-departmental alignment and enable data-informed strategic planning.
- Establish a Centre of Excellence for data and performance analytics to integrate effective data practices into operations and strategic planning.
- Promote an inclusive, respectful team culture that empowers employees to achieve shared goals.
- Launch and implement the Inclusion and Community Outreach Program, and implement the Addressing Anti-Black Racism Action Plan.
- Continue to engage in respectful consultations with MCFN and First Nations Métis Inuit communities as it relates to the Truth and Reconciliation Commission Calls to Action.
- Achieve AODA compliance and enhance accessibility.
- Combatting Antisemitism, racism and encouraging interfaith dialogue.



# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGE

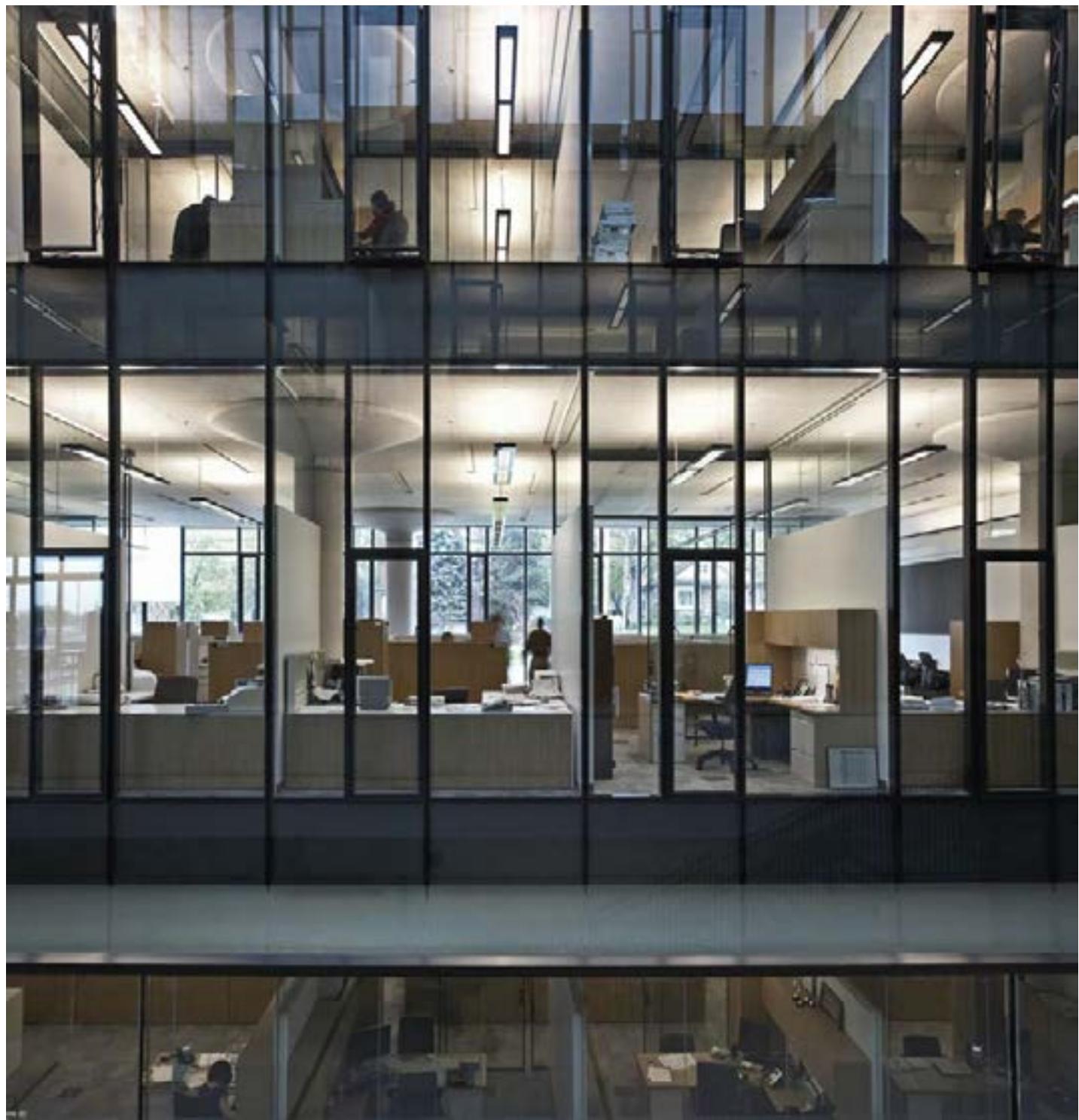
The projected year-over-year increase in the 2026 operating budget is primarily related to two position transfers from other departments, and an increase in computer software costs.

Net Operating Budget (\$M)	2025	2026
Opening		2.63
New/Growth		0.15
Transfers/Other		0.30
<b>Total</b>	<b>2.63</b>	<b>3.08</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
<b>Opening</b>		<b>13.3</b>
New/Growth		(0.3)
Transfers/Other		2.0
<b>Total</b>	<b>13.3</b>	<b>15.0</b>

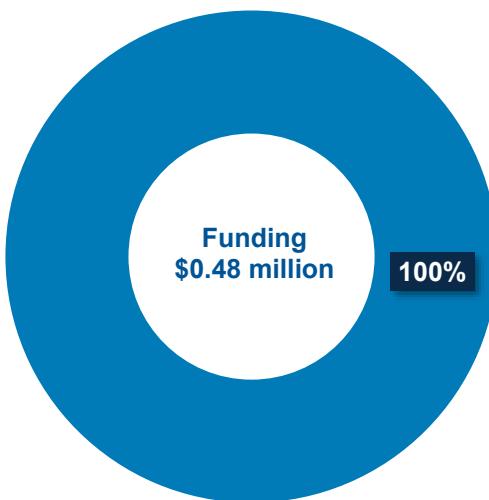
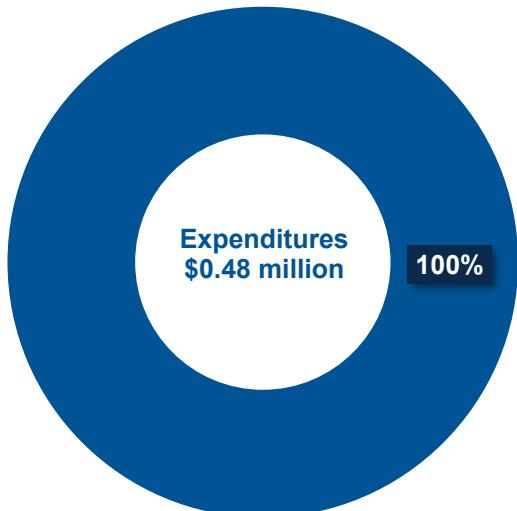
Note: The change in the 2026 FTE budget relates to a contract position that concluded in the first half of 2025, a position transferred from the Communications, Marketing and Engagement department, and one position that transferred from the Facilities and Parks Delivery department.



# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$0.44 million in capital projects that will be managed and reported on by the Strategic Planning and Project Co-ordination department. As well, \$0.04 million will be managed and reported by the Communications, Marketing and Engagement department.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN, INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	0.16	0.29	0.16	-	-	-
Service Excellence and Accountability	1.08	0.19	0.04	0.04	0.04	0.04
<b>Total</b>	<b>1.23</b>	<b>0.48</b>	<b>0.20</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
HR-9582-22 - Diversity, Equity and Inclusion Strategic Plan	0.29	0.16	-	-	-
SP-2557-20 - Corporate Professional Development Training	0.15	-	-	-	-
<b>Total Department Managed</b>	<b>0.44</b>	<b>0.16</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Managed by Communications, Marketing and Engagement:</b>					
SE-0083-16 - Staff Forum	0.04	0.04	0.04	0.04	0.04
<b>Subtotal Managed by Communications, Marketing and Engagement</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>
<b>Total</b>	<b>0.48</b>	<b>0.20</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>



# Office of the City Clerk



## Department Overview

The Office of the City Clerk is a key contact point for Vaughan residents and businesses. By providing information and more than 25 services, the Office effectively supports transparent, accessible and accountable government. The City Clerk is an independent Officer of the City, reporting to Vaughan Council for legislated duties and to the Deputy City Manager, Strategic Initiatives for administrative responsibilities.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
User Fees	1.4	1.5	1.6
Reserves	-	0.6	-
Capital Fund	0.2	-	-
Internal Recovery	0.0	0.5	0.0
<b>Total</b>	<b>1.5</b>	<b>2.6</b>	<b>1.6</b>
<b>Expenditures</b>			
Insurance	7.7	8.1	7.1
Labour	4.8	5.7	5.8
Corporate Postage	0.5	0.5	0.5
Other	0.7	0.8	0.6
<b>Total</b>	<b>13.7</b>	<b>15.1</b>	<b>14.1</b>

Net Operating (\$M)	12.1	12.5	12.5
Budgeted Full-Time Equivalents (FTEs)	38.1	41.4	39.4
Capital Plan (\$M)	1.4	0.8	0.1

Note: Where applicable, water/wastewater/stormwater and other recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

## 2023-2026 Key Performance Measures

Measure	2023 Actuals	2024 Actuals	2025 Year-end Projection	2026 Estimate
Total Freedom of Information requests	227	209	210	200+
Extensions completed within 30 days	5	4	8	3
3rd Party Notices completed within 30 days	1	1	3	3

Freedom of Information (FOI) numbers are dependent on a variety of external factors that can be difficult to predict over time. However, for the past five years, the City has been consistently within the more than 200 range for number of requests received. There remains a significant demand for City information, and FOI is seen as the most comprehensive way to request and obtain it. FOI requests also have an impact on the resources of other departments who need to search and provide records to the Office of the City Clerk.



## 2025 Key Results

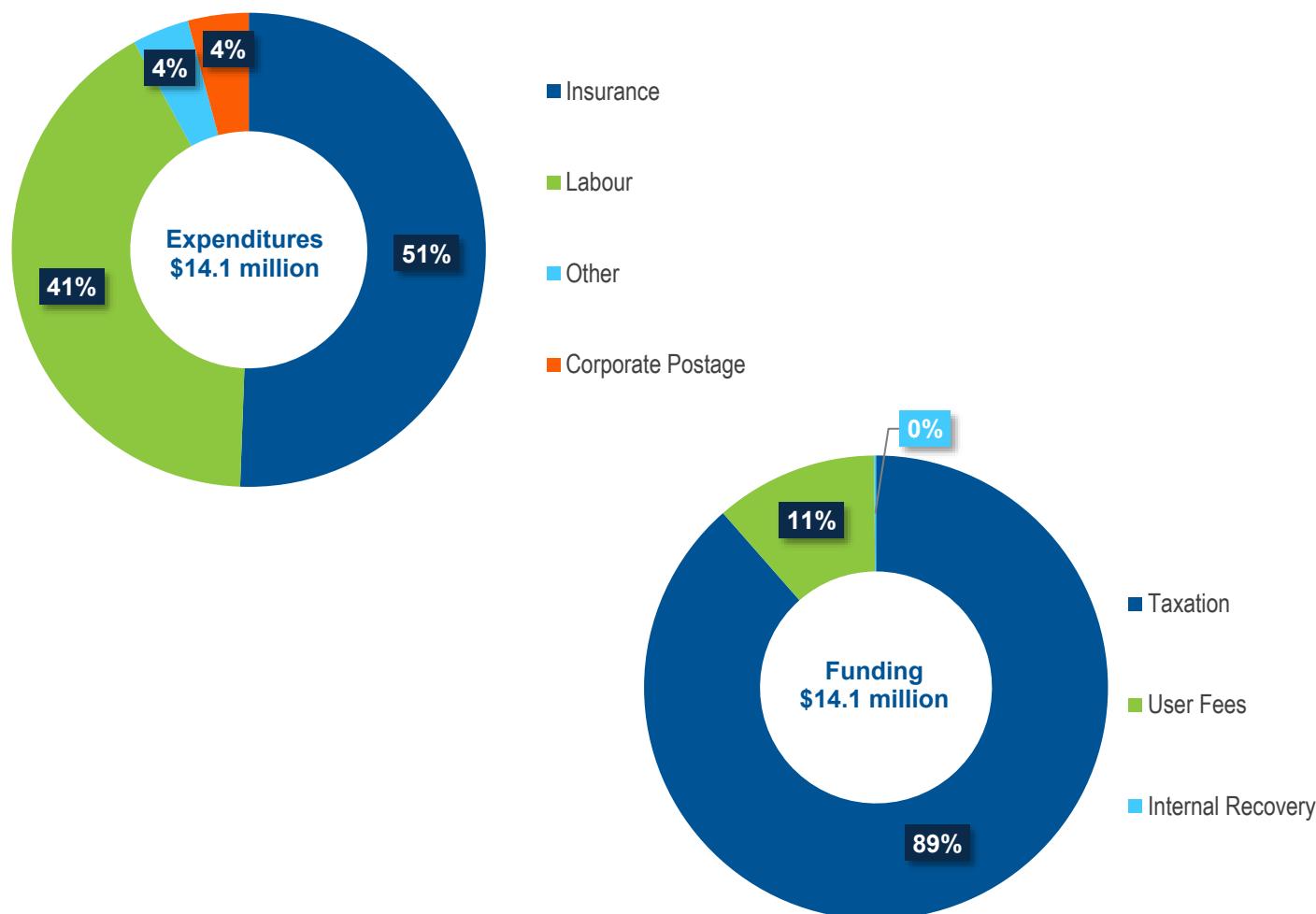
- Phase 3A of the Enterprise Content Management project has been successfully launched across five departments, reaching nearly 300 users.
- Presented the 2024/2025 Ward Boundary and Council Composition Review to Council in June 2025.

## 2026 Objectives

- Continue the operationalization of the Adjudicative Services Division and review the opportunity for an Appeal Tribunal.
- Prepare for the 2026 Election and implement any changes resulting from the Council Composition and Ward Boundary Review.
- Continue to implement the Enterprise Content Management System across the organization.

## Operating Budget

### 2026 Operating Budget



## BUDGET CHANGES

There is no significant net budget change between 2025 and 2026. The budgeted reduction in Insurance Premiums will be offset by a corresponding reduction in the draw from the Insurance Reserve. Labour costs will increase due to salary progression, and budget will be reallocated to the Office of the City Solicitor to fund an additional resource request in 2026.

Net Operating Budget (\$M)	2025	2026
Opening		12.5
New/Growth		0.3
Transfers/Other		(0.3)
<b>Total</b>	<b>12.5</b>	<b>12.5</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		41.4
New/Growth		(2.0)
Transfers/Other		-
<b>Total</b>	<b>41.4</b>	<b>39.4</b>

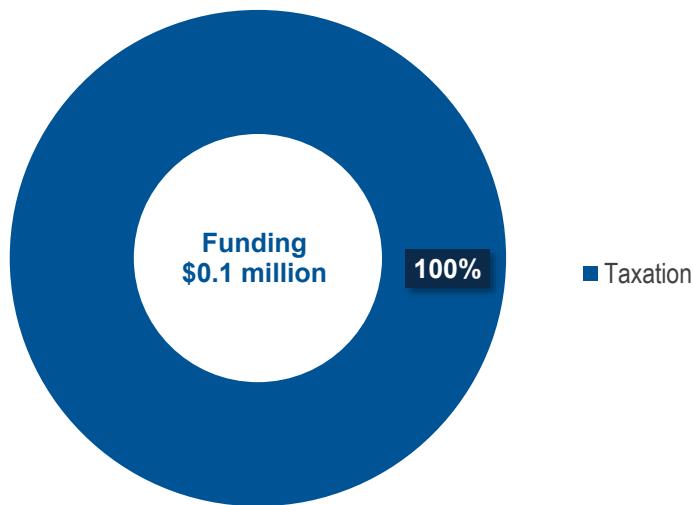
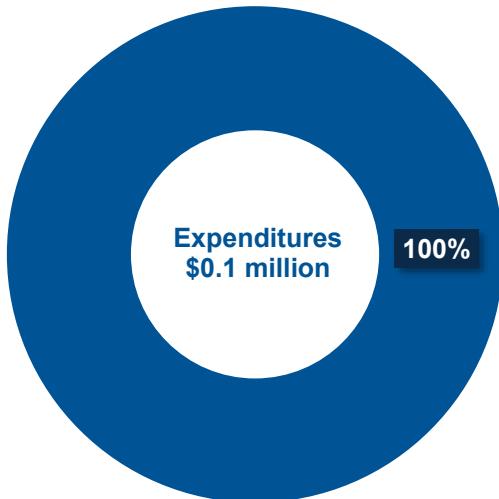
Note: The reduction of two FTEs in the 2026 budget relates to the completion of the Automated Speed Enforcement program.



# Capital Budget

## 2026 Capital Budget Request

The total capital plan consists of a \$0.1 million capital project that will be managed and reported on by the Office of the City Clerk.



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	1.9	0.1	0.8	-	-	-
<b>Total</b>	<b>1.9</b>	<b>0.1</b>	<b>0.8</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
<b>Department Managed:</b>					
CL-9620-26 - AMANDA System Application and Payment Portal for Adjudicative Services	0.07	-	-	-	-
IT-2502-19 - Corporate Electronic Document and Records Management System	-	0.80	-	-	-
<b>Total Department Managed</b>	<b>0.07</b>	<b>0.80</b>	-	-	-





# Other Portfolios

# Vaughan Council

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## Overview

The mandate of Vaughan Council is to ensure the governance of the City, while committing to the task of city building. Vaughan Council also promotes the City, as a city of choice, through cultural and economic growth and innovation.

Vaughan Council is comprised of:

- one Mayor – elected at large by the residents, is the head of Vaughan Council and represents the city on Regional Council.
- four Local and Regional Councillors – elected at large by the residents to represent the city on Local and Regional Council. The Local and Regional Councillor receiving the most votes in the municipal election serves as Deputy Mayor.
- five Local Councillors – the city is comprised of five Wards. Residents in each Ward elect a member of Council to represent their interests at City Council meetings.

Vaughan Council governs the city through public Council meetings where decisions that have a direct impact on residents are made. These decisions may have an impact on property taxes, water-related rates, service levels and the variety of services provided. Council is the decision-making body responsible for the governance of the City of Vaughan and the delivery of municipal services including fire, community centres, parks, libraries and roads maintenance. This is accomplished through Council meetings, Standing Committees and Advisory Committees that are all open to the public. Members of Council encourage residents to participate in these meetings and provide their input into the decision-making process.

Members of Council, through their office budget, host community events and distribute newsletters to the residents to encourage community engagement and promote the City's accomplishments.

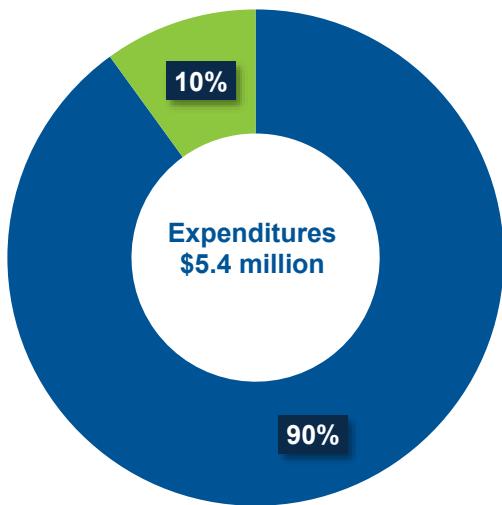
## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
<b>Total</b>	-	-	-
<b>Expenditures</b>			
Labour	3.8	4.6	4.9
Other	0.3	0.5	0.5
<b>Total</b>	<b>4.1</b>	<b>5.1</b>	<b>5.4</b>
<b>Net Operating (\$M)</b>	<b>4.1</b>	<b>5.1</b>	<b>5.4</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>15.0</b>	<b>17.0</b>	<b>17.0</b>

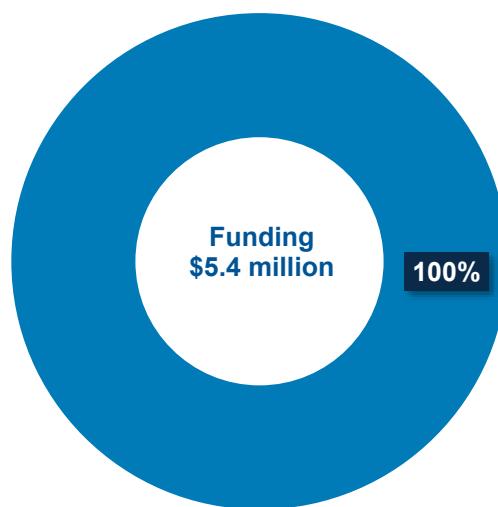


# Operating Budget

## 2026 Operating Budget



■ Labour  
■ Other



■ Taxation

### BUDGET CHANGE

The increase to the Council budget is driven by the annual increases to the Councillors' expense lines in order to facilitate interaction with residents through a wide array of mediums; a necessary advancement that is essentially driven by population growth across the city.

Net Operating Budget (\$M)	2025	2026
Opening	4.6	5.1
New/Growth	0.5	0.3
Transfers/Other	-	-
<b>Total</b>	<b>5.1</b>	<b>5.4</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening	17.0	17.0
New/Growth	-	-
Transfers/Other	-	-
<b>Total</b>	<b>17.0</b>	<b>17.0</b>



# Office of the City Manager



## Department Overview

The Office of the City Manager provides administrative oversight to the organization as it implements the decisions and policy direction of Vaughan Council. This is done through developing and maintaining effective long-range plans, and creating a positive work environment and a healthy organization that is inclusive, diverse and reflective of the population it serves.

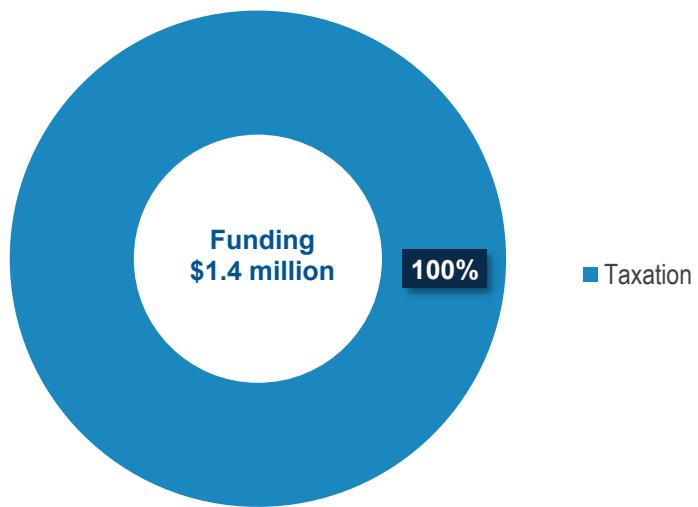
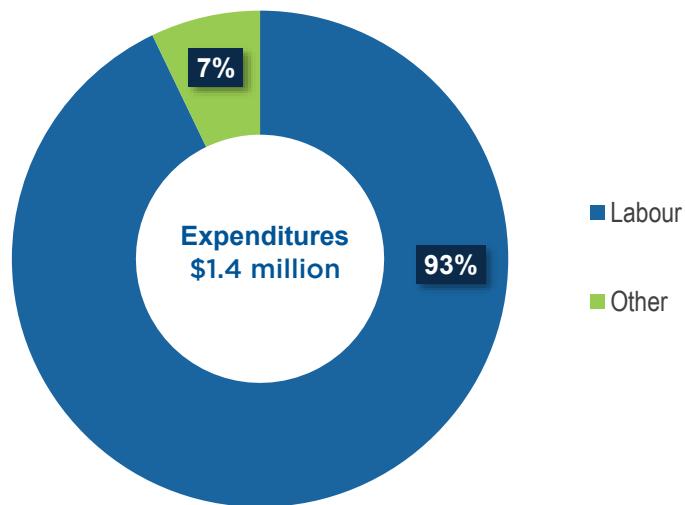
## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
<b>Total</b>	-	-	-
<b>Expenditures</b>			
Labour	1.6	1.2	1.3
Professional Fees	0.1	0.1	-
Other	0.1	0.1	0.1
<b>Total</b>	1.7	1.3	1.4
<b>Net Operating (\$M)</b>	1.7	1.3	1.4
<b>Budgeted Full-Time Equivalents (FTEs)</b>	3.0	5.0	5.0

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024.

# Operating Budget

## 2026 Operating Budget



## BUDGET CHANGE

The increase to the Office of the City Manager's budget is primarily driven by labour costs resulting from salary progression.

Net Operating Budget (\$M)	2025	2026
<b>Opening</b>		1.3
New/Growth		0.1
Transfers/Other		-
<b>Total</b>	<b>1.3</b>	<b>1.4</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
<b>Opening</b>		5.0
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>5.0</b>	<b>5.0</b>



# Office of the City Solicitor



## Department Overview

The Office of the City Solicitor serves as a strategic and practical legal advisor to Vaughan Council and all internal departments. The department plays a critical role in advancing City objectives and strategic initiatives by offering practical guidance across a wide spectrum of legal areas, including real estate and development, litigation, procurement, by-law drafting and enforcement, construction, contract drafting and vendor performance issues, as well as general risk mitigation.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Reserves	0.3	0.3	0.3
Capital Fund	-	-	0.3
User Fees	0.2	0.1	0.1
<b>Total</b>	<b>0.5</b>	<b>0.4</b>	<b>0.7</b>
<b>Expenditures</b>			
Labour	6.2	7.2	8.2
Professional Fees	1.2	1.0	1.1
Other	0.3	0.3	0.3
<b>Total</b>	<b>7.7</b>	<b>8.6</b>	<b>9.6</b>
<b>Net Operating (\$M)</b>	<b>7.2</b>	<b>8.2</b>	<b>8.9</b>

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
Budgeted Full-Time Equivalents (FTEs)	34.0	36.0	38.0
Capital Plan (\$M)	0.81	-	-

Note: The 2024 and 2025 financial figures and FTEs have been restated to reflect the corporate reorganizational changes implemented in 2024.

## 2025 Key Results

- Resolved 12 civil litigation claims and 29 planning appeals.
- Completed key milestones in City-wide collective bargaining.
- Developed and modernized 16 agreement templates to improve efficiency and reduce legal risks.
- Established a new five-year (2025-2029) external legal vendors of record roster.
- Implemented AI legal technology to support the efficient delivery of legal services.
- Completed Acquisition and Transfer of Lands for the Black Creek Renewal Project (Public and Private).
- Completed Aggregation of Lands for Portage Parkway Widening.
- Completed more than 90 permissions to enter for various City projects.
- Completed 13 cash-in-lieu of parkland determinations to date, resulting in more than \$17 million cash-in-lieu of parkland dollars.

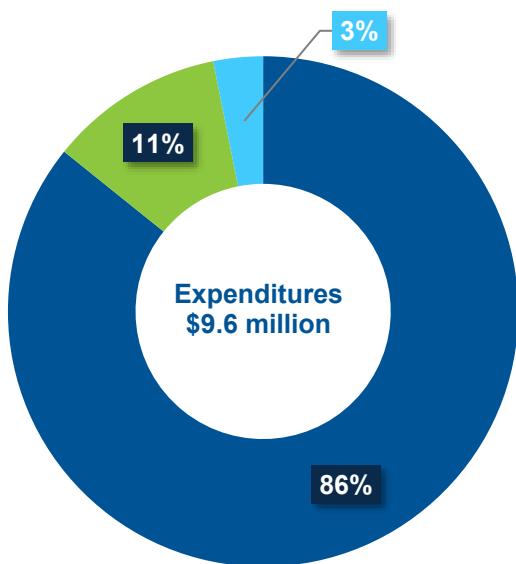
## 2026 Objectives

- Support City departments to ensure legislative compliance and good governance.
- Enhance the delivery of legal services through innovative service models and use of technology.
- Continue to promote City of Vaughan Legal Services as a leader in the industry.
- Continue to modernize the City's Real Estate processes and procedures.
- Complete 2026 acquisitions, dispositions and lease requirements in a timely manner in order to advance the City's projects, programs and operational activities.

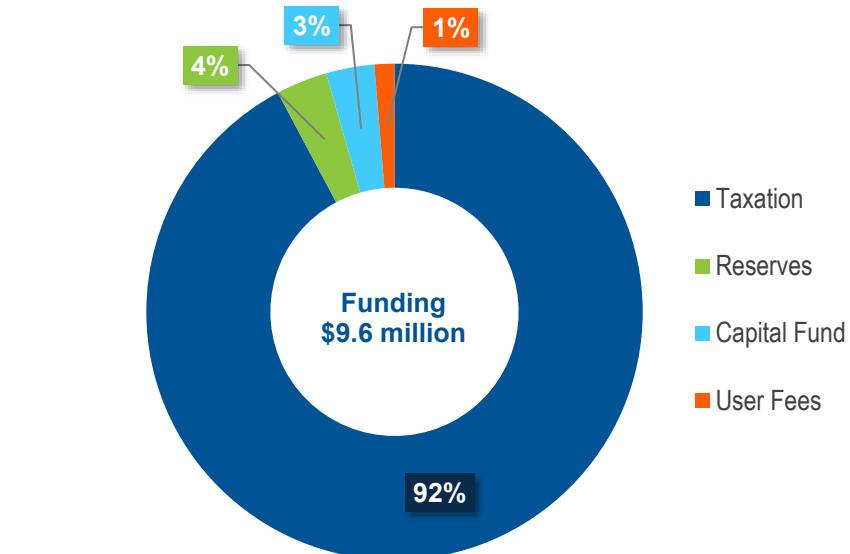


# Operating Budget

## 2026 Operating Budget



■ Labour  
■ Professional Fees  
■ Other



■ Taxation  
■ Reserves  
■ Capital Fund  
■ User Fees

## BUDGET CHANGES

The increase in Office of the City Solicitor's budget from 2025 to 2026 is largely due to salary progressions, and two additional resource requests detailed further below.

Net Operating Budget (\$M)	2025	2026
Opening		8.2
New/Growth		0.4
Transfers/Other		0.3
<b>Total</b>	<b>8.2</b>	<b>8.9</b>

## STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		36.0
New/Growth		2.0
Transfers/Other		-
<b>Total</b>	<b>36.0</b>	<b>38.0</b>

## NEW REQUESTS

There are two new requests for 2026 in the Office of the City Solicitor department:

- This request seeks to establish a new Deputy City Solicitor (Litigation) position. The role is intended to significantly strengthen the City's in-house litigation capacity and enhance internal capacity to handle insurance defence matters. Creating this new position will enhance internal legal handling and oversight of litigation matters, improve service delivery timelines and reduce reliance on external legal providers. This strategic investment supports broader corporate goals, including future enhancements to the City's insurance program intended to lower the cost of the City's insurance program and premiums, which will require robust internal litigation support. The position will be funded through a reallocation of existing resources from the Office of the City Clerk's Insurance Legal and Insurance Settlement budget lines, ensuring no net increase to the overall corporate budget.
- The Office of the City Solicitor is seeking to add a Senior Legal Counsel, Commercial and Municipal Law (Construction) position to support the City's Planning and Infrastructure Development portfolio. The position will provide specialized in-house legal expertise in construction law, an area currently underserved within Legal Services. The Senior Legal Counsel will play a critical role in the development and review of complex construction contracts, advising on procurement strategies and managing construction-related disputes. As the City continues to advance a growing number of large-scale infrastructure initiatives, this dedicated legal resource will ensure that legal risks are proactively managed, contracts are strategically structured and project timelines are supported through timely legal input. This position is proposed to be funded through recoveries from capital projects funded by Development Charges.

Index Number	New Requests (\$M)	(FTEs)	2026	
			Gross	Net
080-1-2026	Deputy City Solicitor (Litigation)	1.0	0.31	-
080-2-2026	Senior Legal Counsel, Commercial and Municipal Law (Construction)	1.0	0.30	-
Total		2.0	0.61	-



# Capital Budget

## 2026 Capital Budget

There is no capital budget request for 2026.

### 2026 BUDGET AND 2027-2030 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2026	2027	2028	2029	2030
City Building	1.4	-	-	-	-	-
Service Excellence and Accountability	0.2	-	-	-	-	-
<b>Total</b>	<b>1.6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Office of the Chief Human Resources Officer



## Department Overview

The Office of the Chief Human Resources Officer (OCHRO) provides programs and services that encompass multiple professional specialties aimed at supporting the City's workforce and 2022-2026 Term of Council Service Excellence Strategic Plan. The purpose is to inspire and partner with the City's leaders and staff to enable and support people through innovative HR strategies to enhance the wellness of the organization. Staff are happy, engaged and empowered to reach their full potential for themselves, the organization and the community. A driver is to be the employer of choice that serves efforts to become a City of choice.

## 2024-2026 Financial Summary

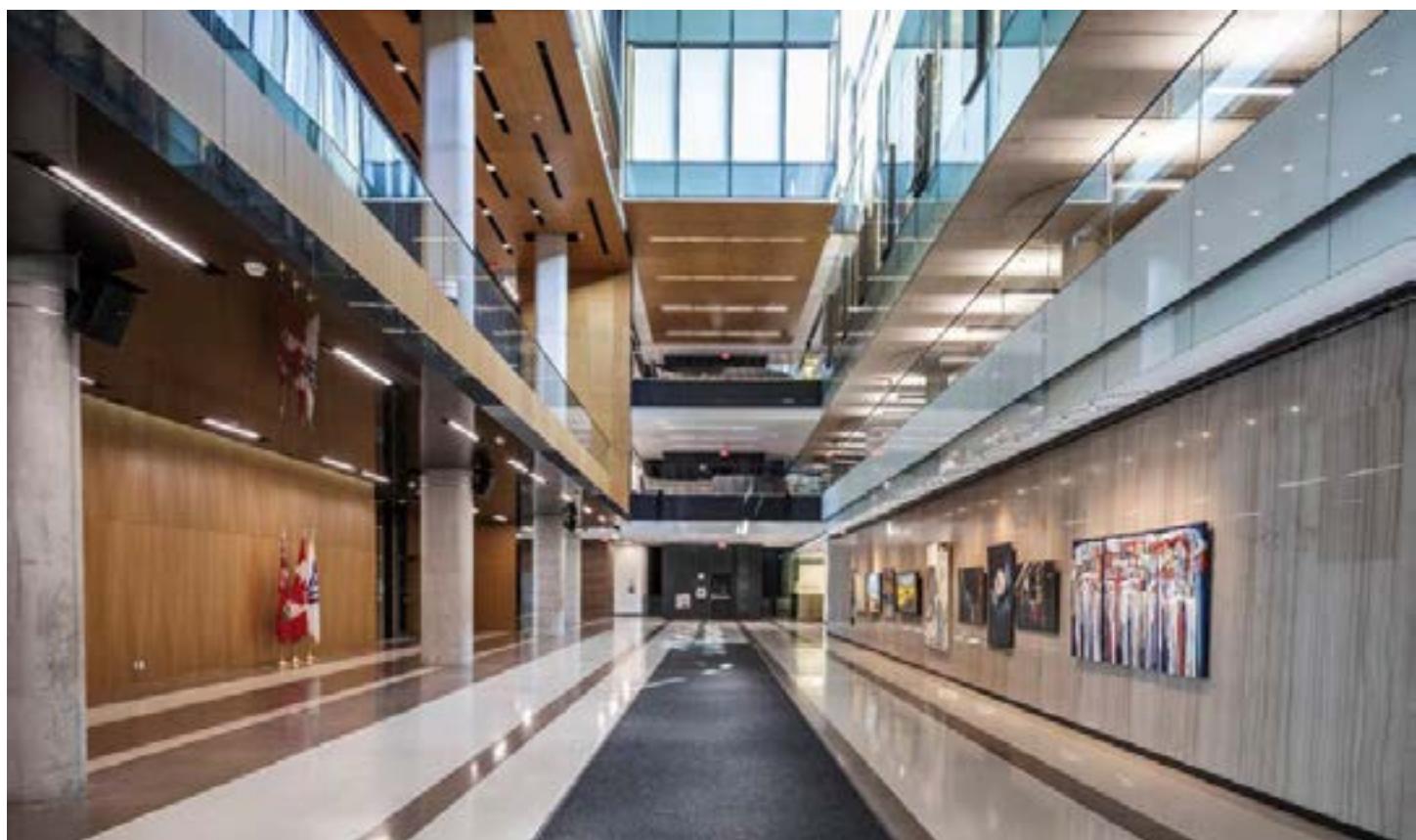
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
Capital Fund	0.1	-	-
Internal Recovery	0.0	0.0	0.0
<b>Total</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>
<b>Expenditures</b>			
Labour	3.6	4.0	4.2
Professional Fees	-	0.1	0.2
Other	0.3	0.2	0.2

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Total</b>	3.9	4.2	4.6
<b>Net Operating (\$M)</b>	3.8	4.2	4.5
<b>Budgeted Full-Time Equivalents (FTEs)</b>	23.0	23.0	23.0
<b>Capital Plan (\$M)</b>	0.2	0.4	0.6

## 2023-2026 Key Performance Measures

Measure	2023	2024	2025 Year-end Projection	2026 Estimate
New Hire Success Rate	98.31%	97.07%	N/A	N/A

New hire success rate signals to stakeholders that a successful end-to-end recruitment process has taken place, and that the organization is retaining quality hires that are driving performance to achieve Council's Service Excellence priorities and objectives. A higher ratio may indicate new hires have been successful in their probationary period and have met and/or exceeded performance objectives and outcomes. As a result, this performance measurement also suggests the effective and efficient use of public funds with the overall costs, such as administrative, marketing and technological, associated with talent acquisition and re-filling positions are being reduced.

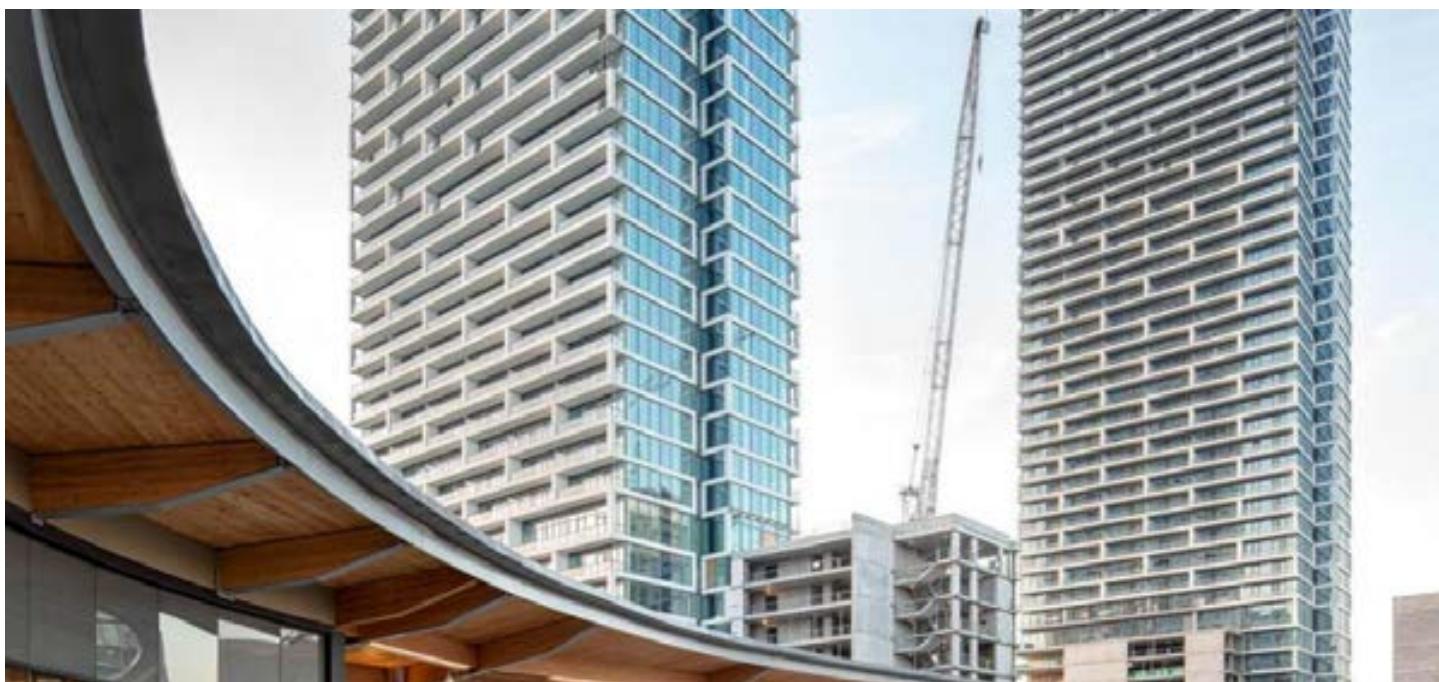


## 2025 Key Results

- Successfully negotiated and implemented new full-time collective agreements with our CUPE labour partners.
- The OCHRO was a member of the project team that successfully launched the Beacon of Excellence Awards, the City's new staff recognition awards.
- Completion and graduation of the Emerging Leaders most recent cohort.
- Continued to implement a strategy aimed to improve employee health, safety and wellness by focusing on mental health and work-life balance, as well as continued to provide a total well-being web and mobile platform – TELUS Health One app.
- Completed the competitive bid process to select the City's employee benefits provider. Final selection to be delivered in a council report by the end of Q4.
- Reviewed/Refreshed the Hybrid Work Strategy for City staff as well as the process/tool to submit a request for an alternate work arrangement.
- Amended the City's Management By-law approved by Council, and a Total Compensation Policy finalized clearly outlining the terms and conditions of employment for non-union/management employees.
- Prepared the 2025 Employee Engagement Survey which was released in Q4 to inform future strategies aimed at ensuring the City remains an employer of choice.
- Continued to deliver HR advisory services, HR business analysis, learning, coaching, team development, recruitment and labour relations advice and support, and more to meet existing and emerging needs, and partner with leaders to develop their strategic HR Plan.

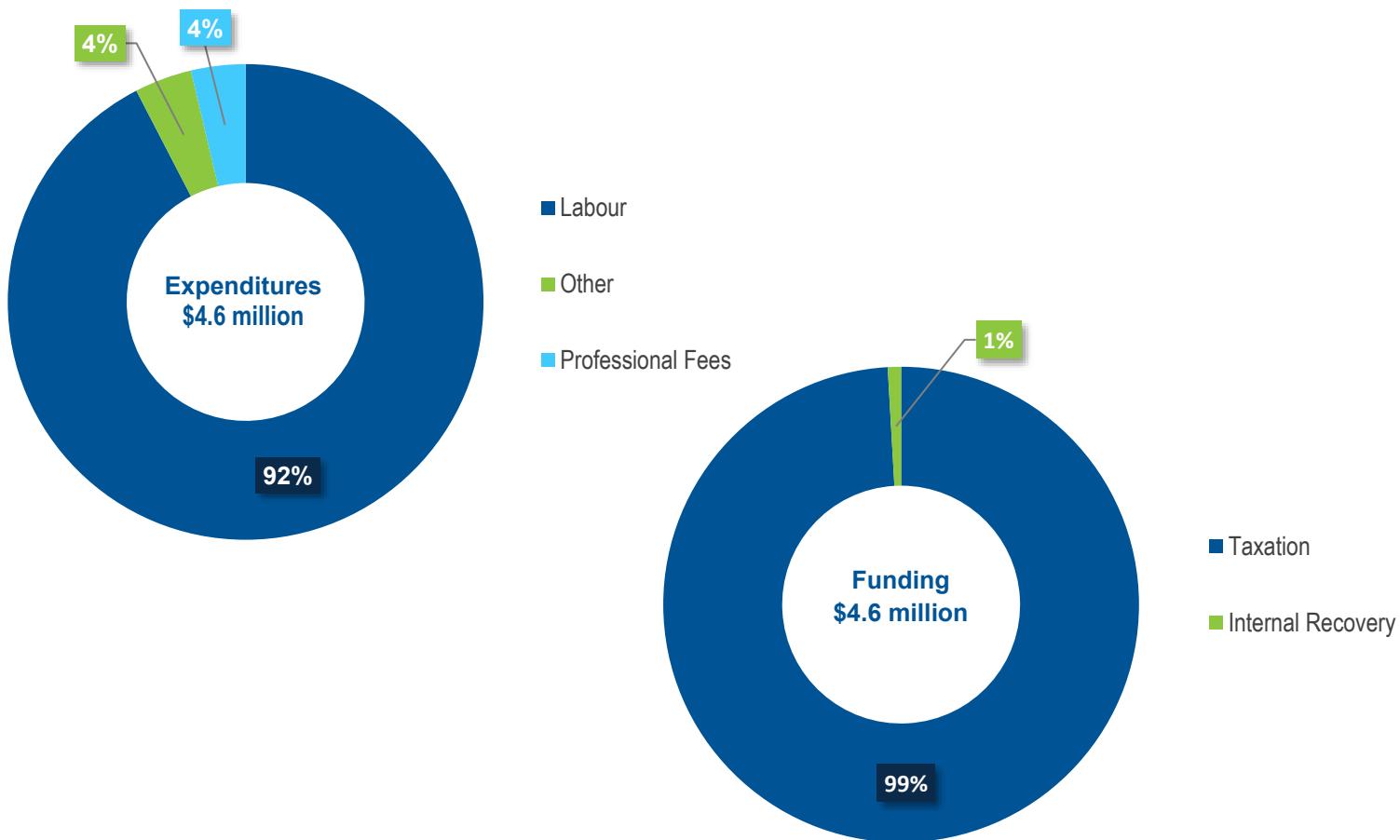
## 2026 Key Objectives

- Continue to advance the City's Attraction and Retention Strategy, including developing and actioning a Workforce Planning Strategy.
- Build a future-ready and resilient workforce that drives innovation and productivity through succession planning and attraction of highly skilled talent.
- Transform the employee experience to enhance staff engagement.
- Improve process efficiencies and accuracy through process automation and LEAN initiatives.
- Design and implement a comprehensive performance management framework to drive employee growth and organizational excellence.



# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGES

The year-over-year increase is primarily driven by higher labour costs resulting from salary progression, as well as increase in professional fees.

Net Operating Budget (\$M)	2025	2026
Opening		4.2
New/Growth		0.3
Transfers/Other		-
<b>Total</b>	<b>4.2</b>	<b>4.5</b>

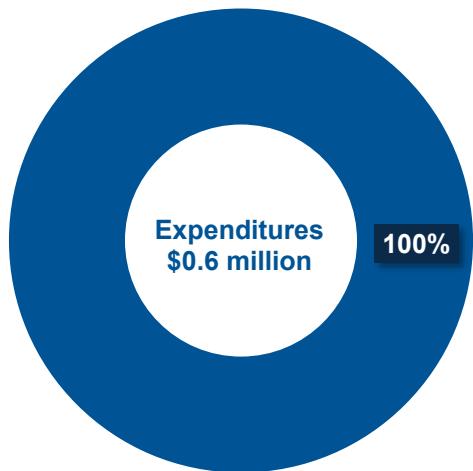
### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		23.0
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>23.0</b>	<b>23.0</b>

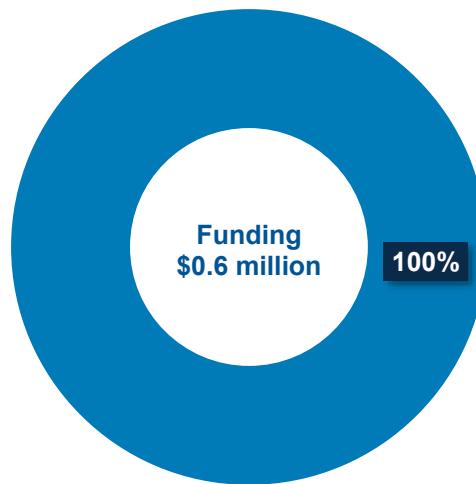
# Capital Budget

## 2026 Capital Budget

The 2026 capital budget request includes \$0.6 million in capital projects that will be managed and reported on by the Deputy City Manager, Corporate Services and Chief Financial Officer.



■ Studies and New Initiatives



■ Capital from Taxation



## 2026 BUDGET AND 2027-2030 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	OPEN	2026	2027	2028	2029	2030
Service Excellence and Accountability	1.2	0.6	0.3	-	-	-
<b>Total</b>	<b>1.2</b>	<b>0.6</b>	<b>0.3</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2026 BUDGET AND 2027-2030 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2026	2027	2028	2029	2030
Managed by the Deputy City Manager, Corporate Services and Chief Financial Officer					
HR-9547-25 – Attraction and Retention Program	0.27	0.24	-	-	-
SE-0091-19 – Workforce Management System – Phase 2 System Implementation	0.35	0.07	-	-	-
<b>Total Management by the Deputy City Manager, Corporate Services and Chief Financial Officer</b>	<b>0.62</b>	<b>0.32</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>0.62</b>	<b>0.32</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Office of the Integrity Commissioner and Lobbyist Registrar

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## Department Overview

The Office of the Integrity Commissioner and Lobbyist Registrar supports the City's commitment to accountability and transparency. The *Municipal Act, 2001* provides the framework within which municipal integrity commissioners are appointed and carry out their functions.

Every municipality must establish a code of conduct for members of council and local boards [s. 223.2(1)] and appoint an integrity commissioner. Integrity commissioners must function in an independent manner and report directly to municipal council [s. 223.3(1)].

The mandate of the Integrity Commissioner is to work in collaboration with Vaughan Council and the City's administration to ensure the Code of Ethical Conduct and ethics governing elected officials are objectively communicated and applied. The mandate of the Lobbyist Registrar is to oversee the administration of the lobbyist registration system and provide advice, opinions and interpretations regarding the lobbyist registry.

The City's accountability regime has effectively combined the Office of the Integrity and Lobbyist Registrar with one individual. The City's agreement defines the Integrity Commissioner as a part-time position and allows both accountability offices to be overseen by the Integrity Commissioner.

## 2024-2026 Financial Summary

(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
<b>Total</b>	-	-	-
<b>Expenditures</b>			
Labour	0.3	0.4	0.4
Other	0.1	0.2	0.2
<b>Total</b>	<b>0.4</b>	<b>0.6</b>	<b>0.6</b>
<b>Net Operating (\$M)</b>	<b>0.4</b>	<b>0.6</b>	<b>0.6</b>
<b>Budgeted Full-Time Equivalents (FTEs)</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

## 2025 Key Results

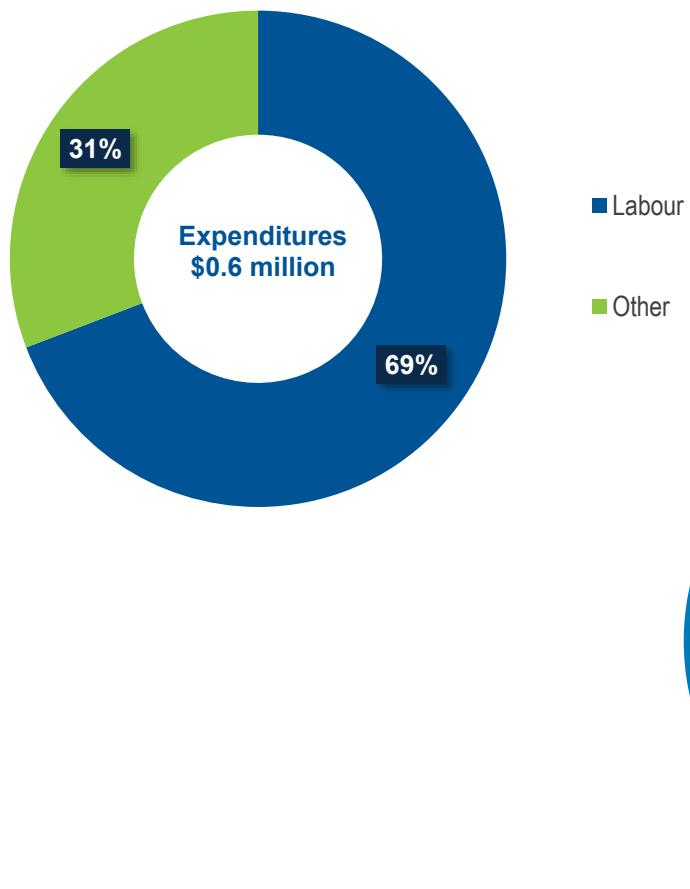
- In response to findings from an early 2023 consultant report, the department is working to increase the number of people who are aware of the position or its responsibilities and introduce a broader range of tools and penalties, including stronger penalties up to dismissal, a proactive and transparent process and additional information and training on the associated processes and expectations.
- Implementing changes to the Code of Ethical Conduct and Lobbyist Registry, and redeveloping the Lobbyist Registry system based on statutory amendments and best practices.
- The Office has taken proactive steps to educate and raise awareness among the broader public.
- Working with executives across departments to increase compliance with the Code of Ethical Conduct and City policies to address low engagement with the Integrity Commissioner's Office.

## 2026 Objectives

- Continue to educate Council, Council staff and City staff on best practices to facilitate outcomes through facilitating compliance with the Code of Ethical Conduct and Lobbying By-law.
- Continue to assist Members of Council in recognizing their requirement to go beyond the letter of the code provisions while tapping into their human impulses to do good.
- Adopt/implement changes to the Provincial statutes with respect to accountability and transparency, in particular with respect to Bill 9, *Municipal Accountability Act, 2025* which proposes a universal Code of Conduct for all Ontario municipalities.
- Continue to educate Council, Council staff and City staff on best practices and jurisdiction of the office, including on changes that come about as a result of Bill 9.

# Operating Budget

## 2026 Operating Budget



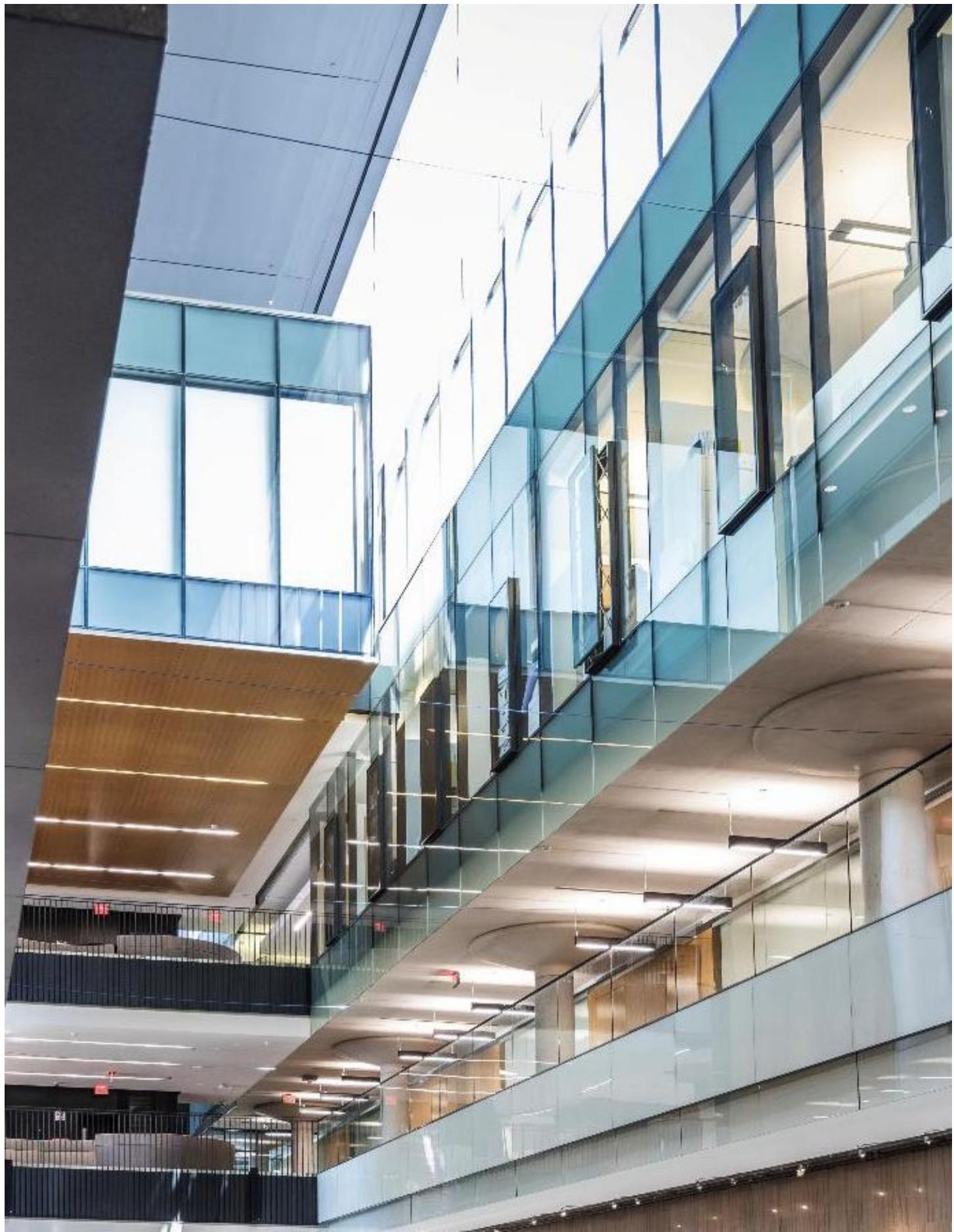
### BUDGET CHANGE

There are no significant changes.

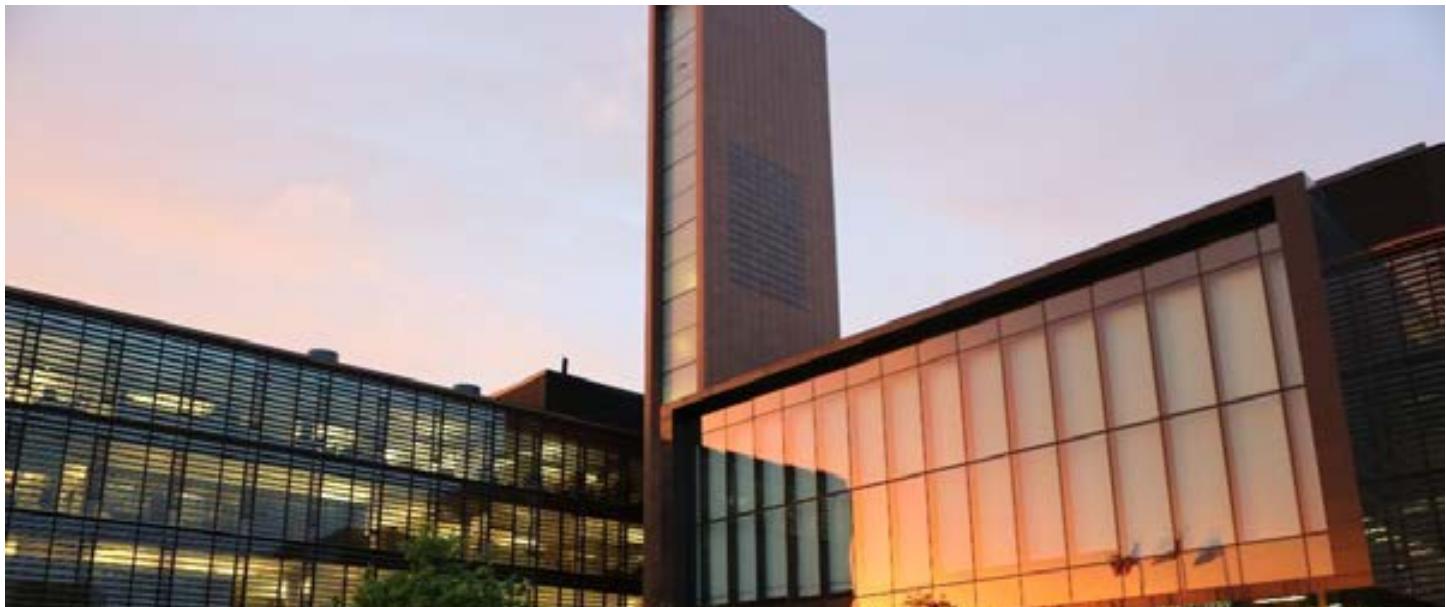
Net Operating Budget (\$M)	2025	2026
Opening		0.6
New/Growth		0.0
Transfers/Other		-
<b>Total</b>	<b>0.6</b>	<b>0.6</b>

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		1.5
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>1.5</b>	<b>1.5</b>



# Internal Audit



## Department Overview

The Internal Audit department provides independent, objective assurance and advisory activity designed to add value and improve the City's operations. The department helps the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve effectiveness of risk management, control and governance processes.

## 2024-2026 Financial Summary

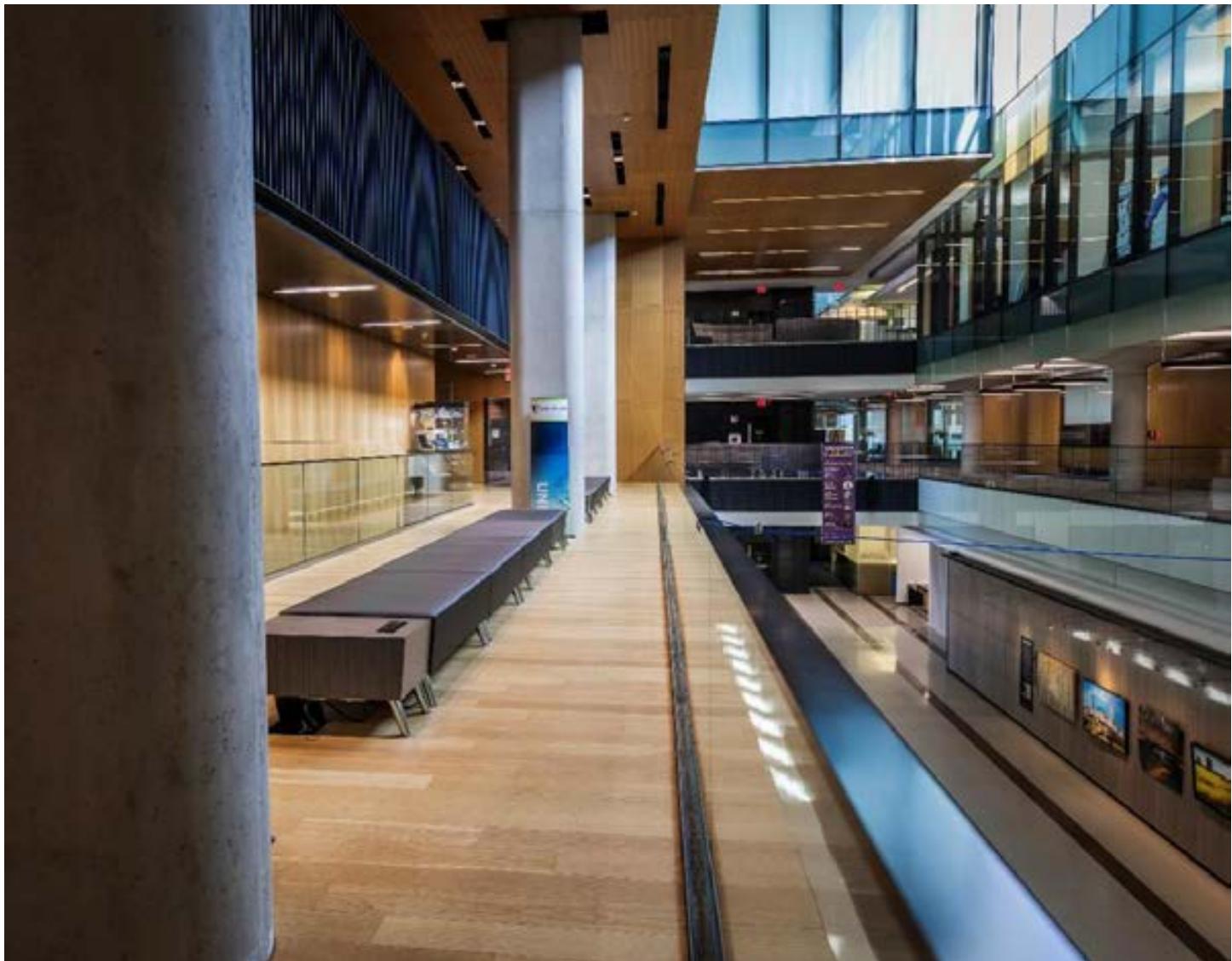
(\$M)	2024 Actuals	2025 Approved Budget	2026 Proposed Budget
<b>Revenues</b>			
<b>Total</b>	-	-	-
<b>Expenditures</b>			
Labour	1.0	1.1	1.2
Other	0.1	0.1	0.1
<b>Total</b>	1.1	1.2	1.3
<b>Net Operating (\$M)</b>	1.1	1.2	1.3
<b>Budgeted Full-Time Equivalents (FTEs)</b>	5.0	5.0	5.0

## 2025 Key Results

- Presented eight reports to the Audit Committee. Highlights include, but are not limited to: Workforce Planning Audit, Solid Waste Management Audit, Construction Audit of the Carrville Community Centre and Recreation Services Audit.
- Internal Audit achieved a 100 per cent acceptance rate for all audit recommendations.
- Received overwhelming positive Audit Client Survey scores, which is a very strong indicator that Internal Audit is effectively delivering value added services to the City.
- In May, the City recognized International Internal Audit Awareness Month. This provided an opportunity to reflect on the important functions the Internal Audit department performs, such as evaluating and providing recommendations to improve the efficiency and effectiveness of risk management and control activities.
- In November, the City recognized International Fraud Awareness Week. This provided another opportunity for Internal Audit to educate staff about fraud, how to spot it and how to report it.

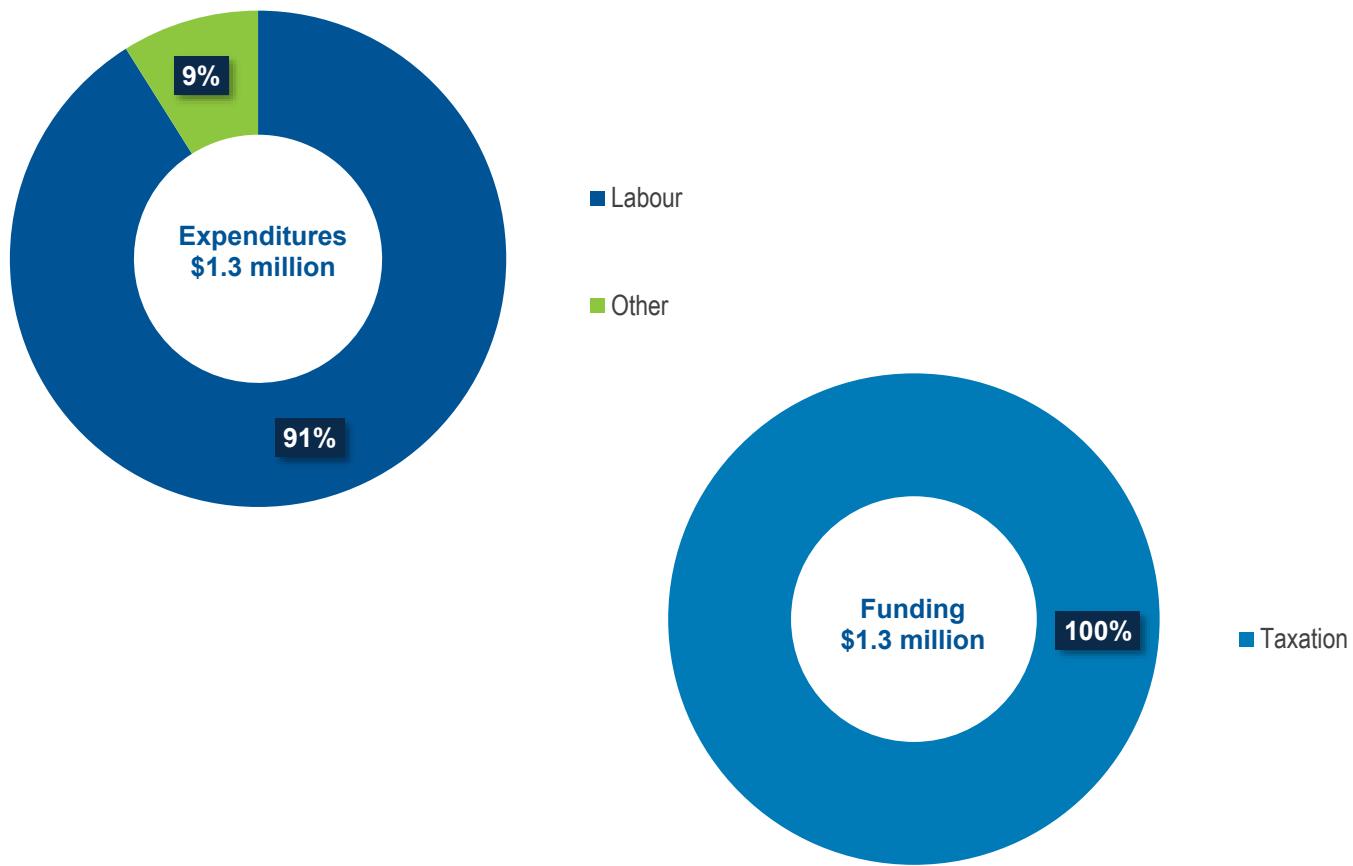
## 2026 Objectives

- To successfully execute every assurance engagement on the 2026 Risk-based Audit Plan to add value and improve the City's operations.



# Operating Budget

## 2026 Operating Budget



### BUDGET CHANGE

The projected year-over-year increase is mainly due to salary progressions in the department.

Net Operating Budget (\$M)	2025	2026
Opening		1.2
New/Growth		0.1
Transfers/Other		-
<b>Total</b>	<b>1.2</b>	<b>1.3</b>

### STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2025	2026
Opening		5.0
New/Growth		-
Transfers/Other		-
<b>Total</b>	<b>5.0</b>	<b>5.0</b>





**Appendix:**

# **2026 Budget and 2027-2030 Capital Plan**



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# 2026-2030 Budget Guidelines and Instructions

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## What's New For 2026

### Strong Mayor Powers

In the Fall of 2022, the Province of Ontario introduced Strong Mayor Powers and Duties to Toronto and Ottawa. This new legislation is intended to help Mayors or Heads of Council speed up the delivery of key shared municipal-provincial priorities such as housing, transit and infrastructure in their municipalities. On July 1, 2023, Strong Mayor Powers, under Part VI.1 of the *Municipal Act, 2001* was expanded to an additional 26 large and fast-growing municipalities that have submitted a housing pledge to the province, including Vaughan.

Strong Mayor Powers changed the way municipalities adopt budgets. It provides authority to the Mayor to propose a budget annually by February 1<sup>st</sup> for Council consideration. Council has 30 days to pass resolution making an amendment (Council may shorten by resolution). If Council does not resolve to amend, the budget is deemed to be adopted by the municipality. There are also procedures for the Mayor to veto amendments and Council to override the veto. Details of Strong Mayor Powers and its application to the budget process can be accessed in the following link: [10. Strong mayor powers and duties | The Ontario municipal councillor's guide | ontario.ca](#)

As Strong Mayor Powers came into effect during the 2024 budget process, 2026 will be the third year developing the Mayor's budget under this new legislation. Senior officials, including the City Manager, Chief Financial Officer and Director of Financial Planning and Development Finance have engaged and will continue to engage with the Mayor throughout the budget process to provide updates and receive strategic direction to ensure the 2026 operating and capital budgets and future plans align with the Mayor's preferences and priorities.

### Planning Horizon

As 2026 is the final year of the 2022-2026 Term of Council, the planning horizon for the 2026 Operating Budget submission is a one-year budget (2026) and a three-year plan (2027-2029), which spills over into the next Term of Council. For capital, the planning horizon is **10 years** with budget for 2026 and 9-year plan for 2027-2035. Cash flows for the capital plan will also be **10 years** (2026-2035) for the 2026 Capital Budget and 2027-2035 Capital Plan. For operating, the 2026 Budget will be published and for capital, the 2026 Budget and 2027 to 2030 Capital Plan will be published. The 2031-2035 Capital Plan and Cash Flows which covers the next Term of Council and beyond will be used for strategic and long-range financial planning purposes.

### Transition to Budgeting Multi-Year Cash Flows for Capital Expenditures

In the past couple of years, focus has shifted from reviewing planned commitments (total cost) to cash flows (timing of spending) for all capital projects. While total cost is still important, focusing on cash flows improves planning and allows the City to be more strategic in allocating resources and prioritizing projects. Decisions can be made to align the timing of actual spending with appropriate funding sources to ensure the capital plan is affordable and sustainable over the longer term.

Financial Planning has developed new tools to transition to budgeting capital projects based on cash flows by funding source. Details are provided on page 25. For the 2026 Budget process, departments

# 2026-2030 Budget Guidelines and Instructions

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are to submit their multi-year capital requests and cashflows, by funding source (consistent with cash flow envelopes). Departments are to align the timing of proposed spending with timing of funding availability to ensure affordability and sustainability. The City will continue to maintain the “Total Spending Authority” (budget or commitment) view for each capital project for planning and procurement purposes.

## **Context / Guidelines for the 2026 Budget and 2027-2029 Financial Plan / 2027-2035 Capital Plan**

### Impact of Trade Disputes and Tariffs (Canada/US)

Trade disputes and introductions of tariffs will result in increased costs for goods imported from the United States for the City and its residents and businesses. Tariffs also make the cost of Canadian goods exported to the US higher for their residents, which may lead to slower sales, an economic downturn, and delayed housing starts and investment decisions.

### High Inflation and Interest Rates

High inflation and interest rates have caused continued economic uncertainty. Significant increases in almost all categories, especially fuel and construction / material create pressures in delivery of services and capital projects. While the Consumer Price Index (CPI) has eased year over year, at 2.3% as of March 2025, costs remain high. Interest rates have also lowered but remain higher than historical rates (2.75% as of April 2025).

### Impact of Reduced DC Rates, Deferrals, Bill 23 and Bill 185 to the 2025-2035 Forecast for DC Revenues and Parkland Cash-In-Lieu

Over the past few years, new legislation and policies from different levels of government have been introduced with the goal of increasing housing supply. In November 2022, the Provincial Government introduced Bill 23, More Homes Built Faster Act, 2022 and followed in 2024 with Bill 185 Cutting Red Tape to Build More Homes Act, 2024. At the City of Vaughan, DC discounts and deferrals were approved by Council and announced in November 2024 for new residential construction. For non-residential construction, there are also plans to incent construction and complete communities. These changes in legislation and City policies reduced revenues for growth related infrastructure the City would have otherwise collected (based on the 2022 DC Background Study).

### **Greater Focus on Budget Envelopes**

In this challenging environment for the City, its residents and businesses, there will be a greater focus on budget envelopes this year. Envelopes were developed to allow the continued delivery of important services residents and businesses rely on, provide support to taxpayers by maintaining property taxes at affordable rates and ensure the long-term financial sustainability of the City. The Mayor will issue envelopes for the 2026 Net Operating Budget and 2026-2035 Capital Cash Flows to each portfolio (City Manager, Deputy City Managers and CEO of Vaughan Public Libraries). Portfolio budget submissions are to remain within their envelopes.

Both operating and capital cash flows must be developed with prudence and a conservative approach that provides flexibility to respond to the uncertainties in the current environment. **Departments must continue to manage all costs and submissions within their 2026 Net Operating Budget and**

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# 2026-2030 Budget Guidelines and Instructions

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**2026-2035 Capital Cash Flow Envelopes.** Capital budgets should prioritize current projects that are already underway. In addition, **no new Additional Resource Requests (ARRs) are to be submitted unless** they can be contained within the envelopes. ARRs that are critical and/or urgent (e.g. health and safety, legislated) may be considered. Departments can submit new capital requests but they must be contained within their envelopes or have sufficient grant funding or other recoveries available to offset project costs. New capital requests in the 2026 plan that were included during the 2025 budget process are considered in the capital envelopes.

Financial Planning staff will work with Portfolios / Departments throughout the process including during the prioritization stage to help them remain within their envelopes.

## **Linkage to the 2022-2026 Strategic Plan and Priorities, Business Planning and Business Cases**

Business planning and budgeting should align with strategic priorities, objectives, and key activities of the Strategic Plan as much as possible. For new capital projects that can be contained within assigned envelopes, business cases will be evaluated and prioritized in advance of requesting funding. Business cases must demonstrate value for money and link to a strategic priority and key result (e.g. benefit, resolve an issue, create an opportunity). Business cases must link to a departmental action item that links directly to a strategic plan key activity. Details are provided in the Business Planning section of the guidelines on pages 15 and 26. For additional support, please email [analytics@vaughan.ca](mailto:analytics@vaughan.ca) or visit the [Strategic Planning VOL page](#)

## **Streamlined Decision Process**

Budget review sessions for the 2026 Budget will be centralized through the Office of the Mayor with the City Manager and Chief Financial Officer. Portfolio heads (CM, DCMs and CEO of VPL) will lead in-person portfolio budget presentations to the Mayor, and discussions will be focused on key budget requests within the available funding (rather than why portfolios cannot stay within their envelopes). The Mayor will approve or decline budget requests, capital and operating (including ARRs).

# 2026-2030 Budget Guidelines and Instructions

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## Financial Plan Timetable

DATE	FINANCIAL PLAN
<b>May 26</b>	<b>City-Wide Budget Kick-Off</b>
May 27	Mayor sends operating and capital budget envelopes to Portfolios
May 31	Department Business Plans
May 27 to June 6	Department-Level Budget Kick-Off Meetings
June 19	Draft 2026 OKRs due in Clearpoint and Business Case Submissions Due to Strategic Planning and Project Coordination
June - July	Scrutinize Base Budgets Balance / Prioritize New Budget Requests
July	Business Case Review and Approvals
<b>July 11</b>	<b>Budget Submissions Due - Capital</b>
<b>July 25</b>	<b>Budget Submissions Due - Operating</b>
August - October	Prioritize budget submissions by Portfolio Business Plans and OKRs to be finalized in ClearPoint Portfolios present 2026 budget submissions (operating and capital) to the Mayor Draft Budget Finalized
<b>October - November</b>	<b>Budget Book Development, Completion and Signed-Off</b>
<b>November/December OR January/February</b>	<b>Mayor Tables 2026 Budget, Presentations to Special Committee of the Whole and Special Council</b>
<b>December 16 OR Mid-late February</b>	<b>Adoption of 2026 Budget</b>

# 2026-2030 Budget Guidelines and Instructions

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## BUDGET INSTRUCTIONS

### Budget Toolkit

After the *2026 Budget Process Kick-off* session, the Financial Planning and Development Finance team will be setting up budget kick-off meetings with departments to begin preparation of the budget. A toolkit will be provided to assist in this process and will include the following:

- Budget Guidelines
- Preliminary Salary Schedules
- User Fee Schedules (if applicable)
- Contract Schedules (if applicable)
- Preliminary Operating Budget and Funding Envelope
- Historical Operating Variance Report
- Labour Recovery Information
- Vacancy Report
- Additional Resource Request Form
- Capital Plan (including list of projects previously approved) and Funding Envelope
- New Capital Project Input Worksheet
- Zero Spend Project list
- 2025 Budget Book

Departments are encouraged to work closely with their portfolio teams to assist them in the development of their financial plans, Additional Resource Request forms, and capital plans.

### Budget Submission

Each budget submission package should be fully reviewed and signed off by the Deputy City Manager or Office head prior to submission to the Financial Planning and Development Finance department. Deputy City Manager or Office head sign-off is required for all the following:

Required	2026-29 Financial Summary (consolidated for departments with multiple business units)  Calendarized 2026 Budget
If Required	User Fees Summary Report (including any Business Cases/Timelines)  Contracts Summary  Additional Resource Requests (prioritized)  Capital Project Listing (prioritized)

This information will form the basis of the DRAFT 2026 Budget and 2027-2030 Financial Plan that will be presented to Office of the Mayor, City Manager, and CFO for their review and deliberation prior to bringing the DRAFT 2026 Budget and 2027-2030 Financial Plan to the Special Committee of the Whole (SP CW).

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# 2026-2030 Budget Guidelines and Instructions

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Once the Office of the Mayor, City Manager, and CFO has finalized the draft plan, the DRAFT 2026 Budget and 2027-2030 Financial Plan that is to be brought to the SP CW will be developed. Departments will receive any updated reports if required.

## Final Package after Council adoption of Budgets

After the adoption of the 2026 Budget, several reports will be provided to the departments:

- FTE complement report\*\*
- Department financial summary and financial summary by business unit (if applicable)\*\*
- User Fee Report (if applicable)
- Contract Report (if applicable)
- Calendarized budget schedule\*\*
- Approved ARR listing
- Capital project listing

*\*\*Please note that these reports will include any approved ARRs*

Deputy City Manager or Office Head Sign-Off is required for ALL submissions

## Operating Budget

The operating budget that is adopted by Council provides the spending authority to the City for the day-to-day administration and operations for 2026, including all City services, planned programs, and revenues, unless mandated through another fund or rate (i.e. water/wastewater, etc.).

## Funding Envelopes

Each department within Portfolios and Offices will receive an allocation of their total funding envelope for their 2026 Budget and 2027-2029 Plan. Departments will be required to review current time and budget spent on program service delivery areas as a means of identifying how to achieve business plan objectives within the envelopes.

## Departments and Offices Must Make Every Effort to Remain Within Their Envelopes

Inflation, interest rates, tariff fluctuations may continue to cause economic uncertainty. Increases remain in major categories including fuel and construction materials, creating pressures in delivery of services and capital projects. The Consumer Price Index (CPI) in April 2025 was 1.7%. The Bank of Canada April 2025 interest rate is at 2.75%.

Department envelopes were developed recognizing these challenges by providing moderate increases for inflation while maintaining affordable tax and rate increases and ensuring the Long-Term Financial Sustainability of the City.

Operating budgets must be developed with prudence and a conservative approach that provides flexibility to respond to the uncertainties in the current environment. Departments are expected to offset any pressures internally to remain within their envelopes.

# 2026-2030 Budget Guidelines and Instructions

## Revenues:

- Maximize user fee revenue by reviewing full cost recovery where applicable, reviewing existing fines and permit fees and identifying new fines and other user fees where appropriate.
- Continue to explore opportunities for sponsorships, and grants where appropriate.

## Expenses:

- Continue to control expenditures through cost savings measures.
- Review all services and operations for efficiency savings including opportunities to streamline business processes, reduce duplication and costs that may no longer serve a need and other changes to service delivery in order to remain within envelope.
- Review previous years spending experience for further expenditure reductions (there will be tighter alignment of budget with historical actuals and spending patterns).
- Review the annualization of all 2025 new and enhanced service impacts on the 2026 Operating Budget and make appropriate adjustments.
- Rationalize fleet, technology and space needs.

### STATUS QUO

Price = increase in cost to provide a service; offset cost of providing the service

### GROWTH

Volume = increase in the quantity of transactions

## Revenues

### User Fees and Service Charges

#### *User Fee & Service Charge Increases*

All recognized 2026 user fee and service charge increases are included in the current 2026 financial plan. Recommended year-over-year changes are calculated based on a mix of price and volume influences. Price is the change that is associated with an increase in the cost of providing the service. User fee and service charge changes resulting from price influences can be used to offset department expenditure increases associated with delivering the service.

Volume influences are a result of a change in the quantity of transactions that cause a change in fees collected for a service. An example would be an increase in the number of plumbing permits due to the development of a new subdivision which would result in an increase in plumbing permit fees.

#### *New User Fees & Service Charges*

Departments are encouraged to explore and submit new user fee and service charge opportunities for existing non-revenue generating services. Please describe the fee/charge, application method, and corresponding 2026 revenue budget impact.

#### *Cost Recovery*

Cost recovery may be appropriate for some programs and services and can bring additional revenues to the City to lower property taxes. Fees charged for cost recovery programs should be reviewed and adjusted based on the anticipated volume and total of all direct and indirect costs to deliver the service, including capital repairs and maintenance.

To request a new cost recovery program or service where a cost recovery target does not exist, a report to Council is required. The report should present the case for cost recovery, recommend a target,

# 2026-2030 Budget Guidelines and Instructions

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consider legislative restrictions and policy implications, outline the options with financial impacts, benefits, risks and associated mitigation strategies. Only Council approved cost recovery programs are to be brought forward in the budget submission.

**Departments should consult with Legal Services prior to including any new fees to ensure that all regulatory and legislative requirements to implement the proposed user fee are in place.** Proposed new user fees that have not been vetted by this Office should not be included as a part of the department's revenue plan.

## Expenditures

### Salaries and Wages

Questica Budget has been prepared for the upcoming 2026 budget cycle. In doing so, the approved 2025 Additional Resource Requests (ARRs) have now become a part of the 2026 base. Salary adjustments have been incorporated into preliminary departmental 2026 budgets. Departments with recognized growth ARRs are required to validate the relevancy of the request in light of current information known, update the form for the current labour and costs and resubmit as part of the department package in order to be included for budget consideration.

Financial Planning and Development Finance staff have reviewed and updated the salary module to account for:

- 2025 Approved Additional Resource Requests
- Vacancy Report detailing open headcount as a result of staffing changes. Departments should review if these positions are still required
- Position grade/level changes as a result of the job evaluation process
- Benefit rates amended to reflect estimated costs for 2026
- Departments are to review the salary and complement reports that will be provided by their portfolio team.
- Salaries & Wages - Salary budgets are based on the most recent agreement schedules for union positions and the new salary grid for non-union positions. A salary and complement report will be provided to departments to update/confirm the information.
- Overtime schedules – the worksheet needs to be updated with 1.5 times the new rate. Overtime is budgeted at the regular hourly rate. No reallocations are allowed from this account without the review and approval of the Financial Planning & Development Finance Department. Information from the schedule will be entered in Questica TeamBudget.
- Shift Premium schedules – a worksheet is used as the basis for the budget. Information from the schedule will be entered in Questica TeamBudget.
- Part Time Casual schedules – a worksheet is used as the basis for the budget. Information from the schedule will be entered in Questica TeamBudget.

Departments should work with their portfolio team to advise of any necessary changes to the salary module in Questica to ensure that it aligns with their current staff complement.

Departments should work closely with their portfolio teams to assist them in the reconciliation of their salary and wage schedules.

# 2026-2030 Budget Guidelines and Instructions

## Contracts

Recommended increases are calculated based on a mix of price and volume influences. Price is the change that is associated with a change in the cost of providing the service. Additional contract changes resulting from price influences that result in an increase above the original forecast should be considered and evaluated in keeping the department's budget within assigned envelope.

Volume influences are a result of growth-related pressures that cause a change in the cost to provide the service. An example would be an increase in the number of sidewalk metres that need to be cleared due to the increase in the City's inventory of sidewalks that need to be maintained. This type of increase is captured in Growth. Contract changes from growth-related pressures may be offset with assessment growth.

Departments are to review the contract schedules that will be provided by their portfolio team. They should work with their portfolio team to make any necessary changes to the contract schedule and extend it out to include 2026. Any recommended changes should be identified as either a result of price or volume.

## Utilities

This component of the budget includes water, electricity, natural gas/propane and fuel.

For 2026, no increase to hydro costs have been incorporated into the draft 2026 budget at the corporate level. As a result, departments should not be increasing hydro costs for existing infrastructure. Hydro increases would only be allowable as a result of growth, and these cost increases may be offset by assessment growth.

For other utilities, recommended changes are calculated based on a mix of price and volume influences. Price is that change that is associated with a change in the cost of the commodity. This type of change is captured in the Status Quo. Utility changes that result in an increase to the original forecast should be offset with savings in the department.

Volume influences are a result of growth-related pressures that cause a change in the quantity of the commodity required to provide the service. An example would be an increase in water costs due to the addition of new splash pads. This type of increase is captured in Growth. Utility changes from growth-related pressures that result in an increase may be offset with assessment growth.

**Departments are expected to manage all price increases including utilities from within their respective envelopes.**

## Other Accounts

For transparency purposes, it is recommended that detailed comments should be included in object codes that are the lesser of:

- 15% of department total non-labour budget, or
- \$50,000

Keep in mind:

### STATUS QUO

Price = increase in cost of commodity; should be offset with department savings

### GROWTH

Volume = increase as a result of growth related pressures; may be offset with assessment growth

# 2026-2030 Budget Guidelines and Instructions

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1. Library Joint Services - Departments involved in Library related financial transactions should calculate budget amounts as per the Joint Services Agreement, and confirm amounts with the providing or receiving department to ensure consistency.
2. Alectra Joint Services – Budgets reflect negotiated amounts.
3. Conferences –These are budgeted for at the Portfolio/Office level (excludes VPL). It will be at the discretion of the Deputy City Manager and Office head as to how these funds are distributed within the Portfolio/Office.
4. Seminars/workshops - Defined as a 1-2 day session focused on a single theme and should be budgeted at the departmental level.
5. City mileage – Rates estimates are \$0.72/km up to 5,000km and \$0.66/km thereafter.
6. **Round all figures in your budget submissions to the nearest \$100.**

## Zero Impact Adjustments

Departments are able to reallocate or reclassify base budget amounts between line items as long as the overall 2026-2029 base budget is maintained, excluding salary and benefit lines (including overtime and part-time) and accounts receiving mandated adjustments. The intent is to better reflect the true nature of expenditures and better align budgets to actual requirements.

The portfolio teams will provide a worksheet to departments in which they can indicate the reallocation between accounts. It is requested that departments consult with their portfolio team on reallocations greater than \$50,000. The sum of all these reallocations (increases and decreases) must net to \$0.

## Business Planning

The 2022-2026 Term of Council Service Excellence Strategic Plan was approved by Council in March 2023. The Strategic Plan provides the overall direction that is executed through departmental business plans, which is then aligned to individual performance goals. A sound governance structure of both internal and external reporting is imperative to the City's success in achieving this four-year plan. Business planning should align with strategic priorities, objectives, and key activities of the Strategic Plan as much as possible.

The 2022-2026 Term of Council Service Excellence Strategic Plan brochure is available at the following link: [2022-2026 TOCSESP](#)

To ensure alignment of Business Plans with the Strategic Plan, the City adopted an Objective, Key Activity and Result (OKR) methodology. The enhanced business planning process ensures alignment with Council's strategic directions, while aligning budget and resource allocations to delivering on strategic priority areas.

OKRs at Vaughan:

- ✓ Ensures the City is collectively focusing efforts in the same direction - delivering on the Strategic Plan
- ✓ Directs departments prioritize focus on strategic priority goals over unaligned goals
- ✓ Guides departments in measuring and monitoring performance in a way that helps to motivate employees to continuously improve

# 2026-2030 Budget Guidelines and Instructions

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- ✓ Recognizes the majority of powerful and staff-energizing OKR's originate from/with frontline contributors
- ✓ Fosters employee alignment with overall organizational goals and contributes to employee engagement
- ✓ Fosters collaboration across teams and between team members

The 2026 Business Planning efforts will continue the coordination of strategic priorities and key activities across portfolios. Proposed 2026 departmental business plans are **due in ClearPoint by June 19** and will be finalized in November following internal budget reviews and deliberations. For ClearPoint support contact [analytics@vaughan.ca](mailto:analytics@vaughan.ca) or refer to [resources available on VOL](#).

## Performance Measurement

The Government Finance Officers Association (GFOA) recognizes the importance of performance measures and has deemed it one of the mandatory requirements under the criteria for their Distinguished Budget Presentation Awards Program.

Performance measures are an integral part of the budget process as they can be used to monitor, evaluate, improve and communicate the performance of City services. Key Performance Indicators (KPIs) can also help improve overall outputs, or outcome results of a particular area of service, as well as inform the alignment of resources with strategic objectives. Most importantly KPIs help to leverage data to inform decision making and improve business outcomes.

The City is continually developing its data and analytics capabilities to make data informed decisions, including improving the availability and quality of data sets, developing the necessary skills for data analytics and data visualization through training and the City's Community of Practice. Strategic Planning and Project Co-ordination (SPPC) department will continue to coordinate KPI updates. Departments will be provided the source file [to update 2025 KPIs for the 2026 Budget Book](#). These updates include 2024 year-end actuals, 2025 year-to-date actuals (as of June), 2025 year-end projections and forecasts/targets for 2026 to 2029. Departments may propose new or additional indicators as appropriate. This should first be discussed with the Strategic Planning and Project Co-ordination team.

## Instructions and Guidelines

All departments and offices are responsible for the identification and documentation of data associated with their services and activities. Performance measures must be included in the departmental / office budget submission. The Resources and support are available through SPPC and on the [VOL](#).

## Types of Performance Measures

- **Outcome (Results)** – Measures the effects of the services and activities of a department or program to residents and the community. Outcome measures seek to answer, "how well did we do and is anyone better off"? Results of the service / activity are reported over a period (e.g. 1 year) and can be reported as either numbers, percentages, or rates (e.g. per 1,000). More rigorous measures are reported as a change (increase / decrease) in numbers, percentages, or rates (e.g. year-over-year decrease in fire related deaths due to no working smoke detectors).

# 2026-2030 Budget Guidelines and Instructions

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- **Quality (Effectiveness)** – Measures the effort in delivering a service. Effectiveness measures seek to answer the questions “How well did we deliver it”. For example, overall satisfaction rating of 90% of IT Support Services.
- **Output** – Measures the effect or benefit value of the service provided by the City / Department / Program delivered to the customer. Output measures seek to answer the question “How much change did we produce and for who” and are typically reported as numbers or percentages. For example, percentage of the population taking part in a program.
- **Efficiency** - Measures productivity and/or cost of resources per unit of output. Resources are the inputs (dollars, FTE, employee hours, time, etc.) needed to produce the output. For example, “the average cost per customer contact at Access Vaughan” is an efficiency measure however, when trend data is shown (year over year comparisons), we can also assess if changes are increase, decreasing, or remaining the same.

Performance Measures are used to understand if/how the Department/Program is executing in a key service area or activity, i.e. “How do we know and How can we improve?” The performance measures included in the budget book also demonstrate to the public how tax dollars are used to deliver services. When developing performance measures/indicators, consider the following:

- One measure may not tell the full story; to understand performance, a balanced set of measures may be required.
- A good practice is to give a minimum of one outcome or quality measure and one output or efficiency measure per department or program.
- Added measures may present a more complete picture and evaluation of the impact and effectiveness of services for some departments, depending on the type and amount of key services which link to Council Strategic Priorities and key results.
- Measures are not the sole method of determining performance and should be examined in conjunction with qualitative information, such as Program achievements, and influencing factors, such as a pandemic.
- Where possible and if data is available, actual year-end results for 2024, actual mid-year or forecasted results for 2025, and targeted results for 2026, and forecasts for each year from 2027 to 2029 should be provided.

Explanatory information is required, including why the measure is important and how performance is evaluated to assist the reader in the interpretation of the measure provided. This includes both quantitative and narrative information that can help users understand the reported performance trends, assess the performance of the program or service, and evaluate the significance of underlying factors/assumptions that affect the results. As the City matures in developing and reporting on PMs, it is imperative to demonstrate the service’s relative performance trends over time and explain the trends over the periods.

## **Submission of Performance Measures**

The City is early in its maturity of its corporate performance measurement program. To ensure consistency and integrity of the data, SPPC will continue to provide strategic leadership and advice and coordinate PMs for the City. SPPC will continue to coordinate, update and develop budget book performance measures with Departments / Offices. **The due date to submit KPI updates for the 2026**

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# 2026-2030 Budget Guidelines and Instructions

**budget is August 6, 2025.** If you have any questions, please visit the Performance Management and Data Analytics [VOL page](#) or send the team an email at [analytics@vaughan.ca](mailto:analytics@vaughan.ca)

Do not gap ARRAs. This will be determined by ELT

## Additional Resource Requests (ARRs)

ARRs should only be submitted if they can be contained within the department/portfolio's assigned envelopes OR under urgent or critical circumstances (e.g. health and safety, legislated). All options must be explored, including evaluation and prioritization of current services / programs before requesting additional resources. Once departments have scrutinized their base and cannot identify internal offsets, any ARRAs submitted must be reviewed and approved for submission by their respective ELT member.

### REQUIRED

Review of existing project list, including open projects, to validate:

- scope alignment
- budget amount
- cash flow requirements
- milestones

Submitted ARRAs within envelopes will be evaluated using an established scoring matrix which will include the following categories:

- Strategic Alignment to Term of Council Strategic Plan
- 2026 Business Plans (OKRs)
- Health and safety
- Support for essential City services
- Business continuity
- Legislated/mandated
- Protect and preserve City assets
- Risk Assessment
- Efficiencies
- Impact on service level

Departments with recognized ARRAs are required to validate the relevancy of the request in light of current information known, update the form for the current labour and costs and resubmit as part of the department package in order to be included for budget consideration.

Departments should include their portfolio finance team in the development of their ARRAs. The portfolio finance team will assist the department in ensuring that the ARRAs are completed correctly.

The Office of the Mayor, City Manager, and CFO will review and consider any submitted ARRAs, based on the level of urgency.

## Capital Budget Instructions

Capital expenditures are defined as follows:

- A gross cost exceeding \$20,000; and
- For constructing, acquiring, or improving lands, buildings, engineering services, machinery and equipment or furniture and fixtures. The project must be undertaken for the purpose of providing municipal services, have a lasting benefit beyond one year and/or extend the life of the asset. Projects should incorporate all costs associated with getting the project ready for its intended use (i.e. license costs, survey costs, etc); or

# 2026-2030 Budget Guidelines and Instructions

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- An expenditure that is related to planning for growth (i.e. planning studies, master plans, etc); or
- An expenditure that is time-limited or one-time in nature such as a major process improvement initiative that may have a technology component.

Departments will be provided with a listing of their open capital projects and a listing of their 2025-2034 recognized capital projects. This listing will include any capital project that has been submitted for 2025 and beyond.

## Planning Horizon

The planning horizon for capital is **10 years** with budget (capital spending authority) for 2026 and nine-year plan for 2027-2035. The 2026 Budget and 2027 to 2030 Plan will be published, while the 2031-2035 Capital Plan which covers the next Term of Council and beyond will be used for strategic and long-range financial planning purposes.

The Capital Template (Appendix E) for existing capital projects has been revised to accommodate the 10-year planning horizon and included in the departmental toolkits. Information required in the revised template include total capital budgets over the 10 years, life-to-date spent up to Q1 2025, cash flow for the remainder of 2025, cash flows for each year from 2026 to 2035, funding envelopes for each project, and funding sources for each department over the same period. Departments should make every effort to stay within their capital envelopes.

The Office of the Mayor in collaboration with the City Manager and CFO, will approve the total capital budget and spending authority.

## Reviewing the Base

### **Capital budgets should focus on current projects that are already underway, factoring in cost increases.**

Departments should review all open and recognized capital projects to ensure the project scope continues to align with the required works to be completed and to ensure that the requested funding is in alignment with what is needed to deliver a completed project. Capital project scopes should be revised to account for any changes to the purpose or requirements of the project. The capital project funding should be amended to account for any costing changes as a result of detailed design completion or project scope amendments.

Staff are asked to pay particular attention to projects that have been approved in prior years but have zero spend as of the first quarter of 2025. These projects should be reviewed to ensure that they are in alignment with the strategic priorities of the City and that they are still required. These projects should be prioritized against other new projects that will be submitted to determine how they rank against other projects. It may be determined that these projects are no longer required and may be closed to add funding back to its original source. This would provide additional funding to allow additional new projects to proceed.

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# 2026-2030 Budget Guidelines and Instructions

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## Business Case Process

For the 2026 business planning and budgeting process, a business case will be required for **all new operating or capital projects valued at \$500,000 or more** and need to be submitted to the Strategic Planning and Project Coordination department by **June 19, 2025**.

Deputy City Manager or Office Head Sign-Off is required for ALL submissions.

To initiate a business case, the submitter can contact SPPC to schedule a Discovery Meeting for guidance and support to discuss the business case idea. A Discovery Meeting can help with further exploration and development of proposals/ideas to set up submissions for success in the process and beyond. **Please contact a member from the SPPC team to schedule a meeting.** Business Case templates are available on the Business Case [webpage](#).

The business case submission process aims to ensure new project requests align with the City's strategic priority objectives and key activities and to improve the quality and quantity of projects approved in order to prioritize and optimize organizational resources. For a list of the strategic priority objectives and key activities please follow this [link](#). Business cases are crucial in making appropriate investment decisions considering the fiscal and resource constraints we face. A consistent approach ensures future investments are planned, prioritized, and rationalized while identifying dependency and/or integration opportunities for operating and capital requests. Application of a business case and review process aims to improve the quality and accountability of operating and capital projects delivered for the City by establishing pre-project information baselines and promoting operating and capital resource best practices.

The corporate business case and review processes aim to:

1. Apply an efficient, effective, and comprehensive process for new operating and capital project requests valued at \$500,000 or more;
2. Establish project information baselines;
3. Promote operating and capital project request best practices;
4. Lead the operating and capital project request review process; and
5. Identify and/or link new operating and capital project opportunities and align project-interdependencies.

## Capital Project Priority Setting

Submissions for existing and new projects will be considered in accordance with their priority ranking and funding envelope capacity. For ranking purposes, existing projects are defined as projects that have already received Council approval and appear in the approved 2026-2029 capital plan.

Projects should be ranked in order of priority as follows:

### Top rankings

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- ◆ Existing projects that have continued relevance and recorded spend in the first quarter of 2025
- ◆ Existing and/or New Projects that are critical to public health and safety standards
- ◆ Existing projects that will generate revenue and/or cost savings/avoidance
- ◆ Existing and/or new projects that are obligatory due to legal and/or legislative requirements
- ◆ Existing projects that have continued relevance and zero spend in the first quarter of 2025
- ◆ New projects that increase efficiency or reduce/eliminate risks
- ◆ Existing projects with continued relevance and were deferred from the previous year

## Mid-level rankings

- ◆ Continuation of an existing project with diminishing relevance with or without recorded spend in the first quarter of 2025
- ◆ Existing and/or new projects that are politically sensitive
- ◆ Existing and/or new projects that have been reported to Council but are pending Council decision
- ◆ New projects that have not been reported to Council (new asks) and will generate additional, justifiable revenue and/or cost savings/avoidance

## Lower rankings

- ◆ All other new projects that have not been reported to Council.

In addition to ranking, capacity to deliver and spend, capacity to support, operating impacts of completed projects, and funding source capacity will be reviewed for existing and new projects to determine whether they should be funded.

## Summary of 2026 Proposed Operating Budget (tax & rate supported)

(in \$ Millions)	2024 Actuals		2025 Approved		2026 Proposed		2026 Proposed vs. 2025 Adopted Net Change	
	Gross	Net	Gross	Net	Gross Budget	Net Budget	\$	%
<b>Public Works</b>	<b>64.8</b>	<b>61.0</b>	<b>100.8</b>	<b>64.4</b>	<b>70.7</b>	<b>67.7</b>	<b>3.3</b>	<b>5.1%</b>
DCM Public Works	1.1	1.1	1.4	1.4	1.5	1.5	0.1	7.7%
Environmental Services	12.6	10.6	13.3	11.2	12.8	12.5	1.3	11.4%
Parks, Forestry & Horticulture Operations	19.9	19.2	19.8	19.1	21.0	19.7	0.7	3.5%
Transportation & Fleet Management Services	31.2	30.2	66.4	32.7	35.4	34.0	1.2	3.8%
Sub Total	<b>64.8</b>	<b>61.0</b>	<b>100.8</b>	<b>64.4</b>	<b>70.7</b>	<b>67.7</b>	<b>3.3</b>	<b>5.1%</b>
<b>Planning and Infrastructure Development</b>	<b>46.2</b>	<b>3.4</b>	<b>55.9</b>	<b>2.6</b>	<b>57.2</b>	<b>2.0</b>	<b>(0.6)</b>	<b>-22.7%</b>
DCM Planning and Infrastructure Development	1.2	1.0	1.6	1.4	1.7	1.5	0.2	13.0%
Infrastructure Planning & Corporate Asset Management	3.5	1.5	5.0	2.5	5.1	2.5	0.0	0.8%
Infrastructure Delivery	2.7	1.6	4.3	2.5	4.0	2.0	(0.5)	-20.5%
Development Engineering	7.8	(2.2)	8.1	(3.3)	8.6	(3.6)	(0.2)	6.8%
Facilities & Parks Delivery	4.7	2.9	6.3	3.4	6.1	3.0	(0.4)	-11.8%
Policy Planning & Special Programs	6.5	5.6	7.7	6.7	8.4	7.4	0.8	11.6%
Building Standards	13.0	(4.2)	13.7	(4.4)	13.4	(4.8)	(0.4)	8.0%
Development and Parks Planning	6.7	(3.0)	9.3	(5.9)	9.9	(6.0)	(0.1)	1.4%
Sub Total	<b>46.2</b>	<b>3.4</b>	<b>55.9</b>	<b>2.6</b>	<b>57.2</b>	<b>2.0</b>	<b>(0.6)</b>	<b>-22.7%</b>
<b>Community Services</b>	<b>129.0</b>	<b>91.7</b>	<b>135.1</b>	<b>98.2</b>	<b>150.7</b>	<b>106.8</b>	<b>8.6</b>	<b>8.8%</b>
DCM Commty. Serv.	0.5	0.5	0.6	0.6	0.6	0.6	0.0	2.2%
By-Law & Compliance, Licensing & Permit Services	10.7	1.6	12.5	3.9	14.1	3.4	(0.5)	-12.0%
Facilities Management Operations	27.3	25.6	24.8	24.3	26.7	26.3	2.0	8.0%
Recreation Services	28.3	2.5	33.3	6.2	36.3	4.3	(1.9)	-30.3%
Fire and Rescue Service	62.2	61.5	63.9	63.0	72.9	72.0	9.0	14.3%
Sub Total	<b>129.0</b>	<b>91.7</b>	<b>135.1</b>	<b>98.2</b>	<b>150.7</b>	<b>106.8</b>	<b>8.6</b>	<b>8.8%</b>
<b>Corporate Services &amp; CFO</b>	<b>30.6</b>	<b>27.6</b>	<b>34.3</b>	<b>32.0</b>	<b>37.2</b>	<b>35.1</b>	<b>3.1</b>	<b>9.5%</b>
CFO Office	1.5	0.8	0.9	0.9	1.1	1.1	0.2	19.3%
Financial Planning & Development Finance	4.2	3.9	4.9	4.5	4.9	4.7	0.2	4.7%
Financial Services	4.6	3.2	5.6	4.0	5.8	4.3	0.2	5.8%
Procurement Services	3.0	2.9	3.7	3.5	3.9	3.7	0.2	5.4%
Information Technology	17.3	16.9	19.3	19.1	21.6	21.4	2.2	11.7%
Sub Total	<b>30.6</b>	<b>27.6</b>	<b>34.3</b>	<b>32.0</b>	<b>37.2</b>	<b>35.1</b>	<b>3.1</b>	<b>9.5%</b>
<b>Strategic Initiatives</b>	<b>24.2</b>	<b>21.8</b>	<b>26.2</b>	<b>23.5</b>	<b>27.1</b>	<b>24.3</b>	<b>0.8</b>	<b>3.3%</b>
Deputy City Manager, Strategic Initiatives	0.6	0.6	0.6	0.6	0.6	0.6	(0.0)	-0.2%
Communications, Marketing and Engagement	5.1	5.0	5.7	5.6	5.9	5.8	0.2	3.6%
Office of the City Clerk	13.7	12.1	14.6	12.5	14.1	12.5	0.0	0.3%
Strategic Planning & Project Coordination	2.1	2.0	2.6	2.6	3.1	3.1	0.5	17.2%
Economic Development	2.7	2.2	2.6	2.2	3.4	2.3	0.1	4.0%
Sub Total	<b>24.2</b>	<b>21.8</b>	<b>26.2</b>	<b>23.5</b>	<b>27.1</b>	<b>24.3</b>	<b>0.8</b>	<b>3.3%</b>

## Summary of 2026 Proposed Operating Budget (tax & rate supported)

(in \$ Millions)	2024 Actuals		2025 Approved		2026 Proposed		2026 Proposed vs. 2025 Adopted Net Change	
	Gross	Net	Gross	Net	Gross Budget	Net Budget	\$	%
<b>Other Offices</b>	<b>19.7</b>	<b>19.1</b>	<b>20.9</b>	<b>20.5</b>	<b>22.7</b>	<b>22.0</b>	<b>1.4</b>	<b>7.1%</b>
City Council	4.2	4.2	5.1	5.1	5.4	5.4	0.3	5.2%
City Manager	1.7	1.7	1.3	1.3	1.4	1.4	0.1	6.9%
Chief Human Resources Officer	3.9	3.8	4.2	4.2	4.5	4.5	0.3	7.8%
Internal Audit	1.1	1.1	1.2	1.2	1.3	1.3	0.1	5.0%
City Solicitor	8.3	7.8	8.6	8.2	9.6	8.9	0.7	8.5%
Integrity Commissioner	0.5	0.5	0.6	0.6	0.6	0.6	0.0	1.5%
Sub Total	19.7	19.1	20.9	20.5	22.7	22.0	1.4	7.1%
<b>Vaughan Public Libraries</b>	<b>23.0</b>	<b>22.5</b>	<b>26.0</b>	<b>25.6</b>	<b>26.8</b>	<b>26.3</b>	<b>0.7</b>	<b>2.9%</b>
<b>Total Operating Programs</b>	<b>337.5</b>	<b>\$ 247.1</b>	<b>\$ 399.5</b>	<b>\$ 266.8</b>	<b>\$ 392.5</b>	<b>\$ 284.1</b>	<b>\$ 17.3</b>	<b>6.5%</b>
<b>Financial &amp; Non-Program Items**</b>	<b>94.7</b>	<b>(7.3)</b>	<b>42.5</b>	<b>(15.6)</b>	<b>41.9</b>	<b>(29.2)</b>	<b>(13.6)</b>	<b>86.8%</b>
PAYG Capital from taxation	3.7	3.7	5.1	5.1	6.9	6.9	1.8	36.0%
Reserve Contributions	77.9	77.9	22.0	22.0	21.8	21.8	(0.1)	-0.6%
Debt & Financial Charges	12.8	12.8	12.7	12.7	11.9	11.9	(0.7)	-5.6%
Corporate & Non-Program Items	1.1	(3.3)	3.6	1.8	2.8	0.5	(1.3)	-72.2%
Recoveries & Reserve Draws	(2.7)	(16.6)	(3.0)	(15.1)	(3.9)	(25.9)	(10.8)	72.0%
Investments	-	(61.3)	-	(26.4)	-	(27.1)	(0.7)	2.7%
Other Revenues**	-	(22.4)	-	(17.8)	-	(19.7)	(1.9)	10.4%
Transfer to Tourism Vaughan	1.9	1.9	2.1	2.1	2.3	2.3	0.1	6.7%
Sub Total	94.7	(7.3)	42.5	(15.6)	41.9	(29.2)	(13.6)	86.8%
<b>Total Tax Levy Budget</b>	<b>\$ 432.2</b>	<b>\$ 239.7</b>	<b>\$ 441.9</b>	<b>\$ 251.2</b>	<b>\$ 434.4</b>	<b>\$ 255.0</b>	<b>\$ 3.8</b>	<b>1.5%</b>
<b>Water, Wastewater &amp; Stormwater</b>	<b>201.6</b>	<b>-</b>	<b>206.9</b>	<b>-</b>	<b>217.8</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operating Budget (tax &amp; rate)</b>	<b>\$ 633.8</b>	<b>\$ 239.7</b>	<b>\$ 648.8</b>	<b>\$ 251.2</b>	<b>\$ 652.2</b>	<b>\$ 255.0</b>	<b>\$ 3.8</b>	<b>1.5%</b>
Revenue from Assessment Growth				(3.6)		(3.8)		-1.5%
<b>Net Tax Levy Increase after Assessment Growth</b>				<b>247.6</b>		<b>251.2</b>	<b>\$ .0</b>	<b>0.0%</b>

\* Numbers without brackets indicate an item is under-budget; brackets indicate over-budget net expenditures.

\*\* includes MAT/PILs/Supp Tax

Additional Resources Requests (ARRs) for 2026

Portfolio	Department	ARR Title	Term of Council Strategic Priority	Funding Source	Index#	Conceptual Framework	Net FTE	Total Cost	Total Offset	Net \$
Corporate Services & CFO	DCM, Corporate Services, Chief Financial Officer & Treasurer Office of the Chief Information Officer	Program Manager OCIO Service Contract Growth	Service Excellence and Accountability Service Excellence and Accountability	Multiple Sources Taxes	065-1-2026 050-1-2026	Growth Status Quo	1.0 0.0	211,479 1,686,849	211,479 0	0 1,686,849
<b>Corporate Services &amp; CFO Total</b>										
Public Works	Parks, Forestry & Horticulture Operations	North Maple Regional Park Operations (Two Year Contract)	Environmental Sustainability	Taxation offset created by tree planting grant	205-1-2026	Growth	1.0	182,184	182,184	0
	Parks, Forestry & Horticulture Operations Transportation and Fleet Management Services	Woodland Coordinator - Two Year Contract Traffic Calming Measures	Environmental Sustainability Transportation and Mobility	Taxation offset created by tree planting grant Taxes	205-2-2026 165-1-2026	Status Quo New	1.0 0.0	130,407 544,696	130,407 0	0 544,696
<b>Public Works Total</b>										
Community Services	Recreation Services By-law & Compliance, Licensing & Permit Services Facility Management Operations Facility Management Operations	Recreation Manager, Community Centres One Registered Veterinary Technician Corporate Security Guard Security System Coordinator	Service Excellence and Accountability Service Excellence and Accountability City Building Community Safety and Well Being	Fees Fees Taxes Taxes	200-1-2026 040-1-2026 160-1-2026 160-2-2026	Growth New Growth Growth	1.0 1.0 2.0 1.0	215,000 132,598 238,985 130,559	215,000 132,598 0 130,559	0 0 238,985 0
<b>Community Services Total</b>										
Strategic Initiatives	Communications, Marketing and Engagement	Coordinator, Media and External Communications	Service Excellence and Accountability	Taxes	126-1-2026	Status Quo	1.0	113,577	113,577	0
<b>Strategic Initiatives Total</b>										
City Manager's Office	Office of the City Solicitor Office of the City Solicitor	Deputy City Solicitor (Litigation) Senior Legal Counsel, Commercial and Municipal Law (Construction)	Service Excellence and Accountability City Building	Taxes Development Charges	080-1-2026 080-2-2026	New New	1.0 1.0	314,211 302,500	314,211 302,500	0 0
<b>City Manager's Office Total</b>										
<b>Grand Total</b>										

2026 Capital Projects with Funding Sources (\$M)

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debtiture	CCBF	Grants	Others	Grand Total
By-Law & Compliance, Licensing & Permit Services	BY-9538-16 - By-Law & Compliance Group Techna System Upgrade		0.1						0.1
	BY-9571-26 - Working Alone Devices		0.3						0.3
	FL-9975-24 - ByLaw : Replace 12525 FORD - PICKUP 1/2 TON CREW CAB	0.0							0.0
By-Law & Compliance, Licensing & Permit Services Total		0.0	0.3						0.4
Communications, Marketing and Engagement	CC-9554-24 - Citizen Survey		0.1						0.1
Communications, Marketing and Engagement Total			0.1						0.1
Deputy City Manager Corporate Services & Chief Financial Officer	FI-2533-18 - Finance Modernization		0.3						0.3
	FI-9595-22 - Finance Modernization - Corporate Asset Management	0.0		0.2					0.3
Deputy City Manager Corporate Services & Chief Financial Officer Total			0.3	0.2					0.6
Deputy City Manager, Strategic Initiatives	OO-9621-26 - Strategic Initiatives Portfolio		0.2						0.2
Deputy City Manager, Strategic Initiatives Total			0.2						0.2
Development and Parks Planning	DP-9582-19 - Update to the City-Wide Street Implementation Manual	0.1							0.1
	DP-9597-23 - POPS Design Standard ( Privately Owned Publicly Accessible Space)	0.0							0.0
	DP-9598-25 - Woodbridge Heritage District Plan Update	0.1							0.1
Development and Parks Planning Total		0.2							0.2
Development Engineering	DE-7310-21 - North-South Collector Road Works - Block 34 Teston to approx mid-block including one crossing	15.7							15.7
	DE-7329-26 - Design & Construction of 1.5m wide sidewalk, West side of Islington (Fruili Court to CN Rail crossin	0.1	0.0						0.1
	DE-7330-26 - Langstaff Road Sidewalk Extension (North Side Fronting 8600 Dufferin Street)	0.4	0.0						0.4
	DE-7331-26 - Rutherford Road Sidewalk (Platforms at the intersection of Hunter's Valley & Rutherford)	0.0	0.0						0.0
	DE-7332-26 - Teston Road Watermain, Block 20 (Pressure District 8)	0.8							0.8
	DE-7333-26 - Kirby PD8 Watermain Works - Jane to Shipwell	1.4							1.4
Development Engineering Total		18.5	0.0						18.5
Economic Development	ED-9607-25 - ARTonBOXES program   10 Year Implementation	0.0							0.0
	ED-9610-24 - ventureLAB Partnership 2024-2026	0.2							0.2
	ED-9612-26 - Ontario Vehicle Innovation Network Demonstration Zone Program Renewal and Expansion		0.6						0.6
Economic Development Total		0.2	0.6						0.8
Environmental Services	DE-7176-17 - Black Creek Channel Renewal Design and Construction	0.3		(0.5)		0.5			0.3
	DE-7335-26 - Block 66 West Watermain (Major Mackenzie from Huntington to 750m east of Hwy 50)	5.5							5.5
	DE-7337-26 - Weston Rd (Kirby to King Vaughan Sanitary Sewer (Segment C )	8.0							8.0
	DE-7339-26 - Block 41/34W Watermain (Weston Road from Teston to Kirby apprx. 2km)	7.5							7.5
	EV-2088-16 - Condition Assessment of WW Pressurized System	0.6							0.6
	EV-2121-20 - Wastewater Lift Stations capital improvements						0.1	0.1	
	EV-2133-19 - SCADA upgrades	1.5							1.5
	EV-7080-21 - Non-Revenue Water Reduction Program	0.6							0.6
	EV-7082-21 - Water Infrastructure Improvements	0.1							0.1
	EV-7083-22 - Replacement of Out of Calibration Residential, Commercial and Institutional Water Meters	1.3							1.3
	EV-7086-23 - Erosion Control Program	1.7							1.7
	FL-9576-20 - Hydrant Maintenance Truck	0.2							0.2
	ID-2088-20 - Storm Water Management Improvements	7.9							7.9
	ID-2110-21 - Keele St - Rutherford to Teston - WM & San Replacement/ SW/ Cyc/ SL	0.0							0.0
	ID-2121-22 - 2023 to 2026 Watermain Replacement with Road Reconstruction/ Rehabilitation Program	13.2	3.8						17.0
	ID-2133-24 - Fennyrose Crescent - Drainage Improvements		0.6						0.6
	ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	0.1							0.1
	ID-2140-25 - Construction of Access Roads to Service SWM Ponds (18 Ponds) Program		0.5						0.5
	ID-2142-26 - Keele St Watermain Construction NMRP Servicing	2.9							2.9

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grants	Others	Grand Total
Environmental Services	ID-2143-26 - Cromarty Overland Flow Route Assessment & Remediation	0.2							0.2
	ID-2150-26 - Yonge St WM Replacement - Centre St to Hwy 407 (in support of YNSE)	0.8							0.8
	ID-2153-26 - Yonge St WM Replacement - Steeles to Arnold (in support of YNSE)	1.0							1.0
	IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.8							0.8
	IM-7231-23 - Stormwater Management Master Planning	0.1	0.1						0.2
	IM-7260-26 - ML YNSE Watermain Replacement on behalf of City	2.0							2.0
	IM-7266-26 - Slope Stabilization Study - Cherry Hill Rd, David Lewis Dr, Jason St		0.3						0.3
<b>Environmental Services Total</b>		<b>25.2</b>	<b>32.3</b>	<b>0.3</b>	<b>3.3</b>		<b>0.5</b>	<b>0.1</b>	<b>61.7</b>
Facilities & Parks Delivery	PD-9583-21 - Off-Leash Dog Parks Strategy and Construction	0.8							0.8
	PD-9589-24 - Yonge & Steeles Community Parks Master Plan and Implementation Strategy	0.1							0.1
	PK-6373-19 - Vaughan Super Trail Development	0.3						1.0	1.3
	PK-6528-18 - MacMillan Farm Master Plan	0.6							0.6
	PK-6643-20 - Parks & Open Space Strategic Plan (Greenspace Strategy Plan)	0.2							0.2
	PK-6653-20 - Community Benefit Charge Strategy and Bylaw Planning	0.0							0.0
<b>Facilities &amp; Parks Delivery Total</b>		<b>2.0</b>						<b>1.0</b>	<b>3.0</b>
Facilities Management Operations	BF-8621-18 - Various Buildings - Office/space renovations	0.6							0.6
	BF-8823-19 - Holiday Decorations	0.1							0.1
	BF-8827-22 - JOC - Replace Security Gates	0.1							0.1
	BF-8849-21 - Alarm Fire & Surveillance Systems Replacement	1.1							1.1
	BF-8852-23 - 2023-26 Facilities - (A-B) Exterior Facilities Renewal Program	0.2							0.2
	BF-8853-23 - 2023-26 Facilities - (C) Interiors Renewal Program	1.3							1.3
	BF-8854-23 - 2023-26 Facilities - (D) Services Renewal Program	7.0							7.0
	BF-8855-23 - 2023-26 Facilities - (F) Special Construction & Demolition Renewal Program	0.3							0.3
	BF-8856-23 - 2023 - 2026 Facilities - (G) Building Sitework Renewal Program					(1.4)		2.2	0.7
	BF-8857-23 - 2023-26 Facilities - Heritage Properties Renewal Program	0.0							0.0
	BF-8859-23 - 2023-26 Facilities - Betterment Program	1.0							1.0
	BF-8866-22 - MNR - Lower Building Demolition	0.6							0.6
	BF-8875-24 - EV Charger Implementation Program	0.8							0.8
	BF-8877-24 - Relocation of Scout House	0.6							0.6
	BF-8886-25 - City Hall Chambers and Tower Illuminations	0.3							0.3
	BF-8887-26 - Purchase Four (4) Articulating Lifts for Facility Management Operations	0.2							0.2
	ID-2101-20 - City Hall Entrance/Intersection & Parking Lot Improvements					(1.9)		1.9	0.0
	IM-7239-24 - Building and Facility Room Numbering and Coding	0.1							0.1
	PD-9593-25 - Park Walkway Lighting Program		0.5						0.5
	PD-9594-26 - Community Centre Renovations		4.5						4.5
<b>Facilities Management Operations Total</b>			<b>18.6</b>	<b>0.5</b>	<b>(3.3)</b>			<b>4.0</b>	<b>19.8</b>
Financial Planning & Development Finance	BU-2554-20 - Growth Related Financial Studies and Analysis	0.1	0.0						0.1
<b>Financial Planning &amp; Development Finance Total</b>			<b>0.1</b>	<b>0.0</b>					<b>0.1</b>
Fire and Rescue Service	BF-8873-23 - FH 7-6 Feasibility Study for Expansion of Fire Station	0.1							0.1
	BF-9577-26 - Fire Station 7-13 Build					1.4			1.4
	FR-3655-19 - General Equipment - VFRS		0.4						0.4
	FR-3696-24 - Spartan Platform Engine 7999 - Replacement					(1.3)		1.3	0.0
	FR-3698-26 - FIL-MT55 Olsan Rehab - Stn 7-6 - Replacement		1.6						1.6
	FR-3701-26 - Spartan/Smeal 55' Aerial Ladder (15 Yr) - Station 7-9 - Replacement		1.7						1.7
	FR-3722-22 - Annual Bunker Gear Replacement		0.2						0.2
	FR-3723-22 - Fire Rescue Tool Retrofit		0.1						0.1
	FR-3733-23 - Replacement Training Equipment		0.1						0.1

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grants	Others	Grand Total
<b>Fire and Rescue Service</b>	FR-3740-23 - Fitness Equipment and Furniture Replacement - All Stations/Divisions	0.1							0.1
	FR-9603-26 - Drones	0.1							0.1
	FR-9604-26 - Car Fire Prop	0.1							0.1
	FR-9605-26 - SCBA Washer	0.1							0.1
	ID-2093-20 - New Fire Station 7-12	0.3		0.2					0.5
<b>Fire and Rescue Service Total</b>		<b>0.4</b>	<b>4.3</b>	<b>0.2</b>				<b>1.3</b>	<b>6.2</b>
<b>Infrastructure Delivery</b>	ID-2146-26 - Digital Excess Soils Tracking System		0.2						0.2
	ID-2147-26 - Camlaren WWPS Rehabilitation & Sitemworks		0.1						0.1
	ID-2148-26 - Langstaff - Keele to Jane - Business Case/Feasibility	1.0							1.0
	IM-7250-25 - Jane Trunk Sewer and Watermain Upgrade Planning Study	0.0							0.0
	IM-7264-26 - Integrated Urban Water Plan Implementation EA Program	0.5							0.5
<b>Infrastructure Delivery Total</b>		<b>1.6</b>	<b>0.3</b>						<b>1.9</b>
<b>Infrastructure Planning and Corporate Asset Management</b>	DE-7169-16 - Concord GO Comprehensive Transportation Study	1.5							1.5
	IM-7216-19 - Annual Active Transportation Planning & Policy Program 2019 to 2026	0.4	0.0						0.5
	IM-7217-19 - CAM Strategy Update and Roadmap	0.4							0.4
	IM-7219-19 - Transportation Monitoring and Modelling Program 2019 to 2026	0.1							0.1
	IM-7225-21 - Engineering DC Costing / Policy Update	0.1							0.1
	IM-7240-24 - Colossus Dr Extension across Hwy 400 EA	2.2							2.2
	IM-7243-25 - Parks Open Spaces Conditional Assessments Program - City Wide		0.0						0.0
	IM-7248-26 - Growth Areas Parking Studies		0.3						0.3
	IM-7249-25 - Concord GO Flood Risk Assessment Study	0.9							0.9
	IM-7252-25 - YSCSP Collector Roads EA	0.1							0.1
	IM-7253-25 - Right of Way Asset Inventory		0.5					0.0	0.6
	IM-7255-25 - McNaughton West Sewer Feasibility Study	0.0							0.0
	IM-7268-26 - Minor Culvert Condition Assessment (275 Culverts)		0.1						0.1
<b>Infrastructure Planning and Corporate Asset Management Total</b>		<b>5.8</b>	<b>0.7</b>	<b>0.3</b>				<b>0.0</b>	<b>6.8</b>
<b>Office of the Chief Human Resources Officer</b>	HR-9547-25 - Attraction & Retention Program		0.3						0.3
	SE-0091-19 - Workforce Management System- Phase 2 System Implementation		0.4						0.4
<b>Office of the Chief Human Resources Officer Total</b>				<b>0.6</b>					<b>0.6</b>
<b>Office of the Chief Information Officer</b>	IT-3011-16 - Central Computing Infrastructure Renewal	2.0							2.0
	IT-3013-16 - Personal Computer (PC) Assets Renewal	0.8							0.8
	IT-9546-17 - AV Infrastructure Renewal	0.5							0.5
<b>Office of the Chief Information Officer Total</b>				<b>3.3</b>					<b>3.3</b>
<b>Office of the City Clerk</b>	CL-9620-26 - AMANDA System Application and Payment Portal for Adjudicative Services		0.1						0.1
<b>Office of the City Clerk Total</b>				<b>0.1</b>					<b>0.1</b>
<b>Parks, Forestry &amp; Horticulture Operations</b>	BF-8888-26 - JOC New Horticulture Portable	0.1							0.1
	FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)	0.6							0.6
	FL-9698-24 - PFHO Replace Unit # 2036 FORD - COMPACTOR	0.0							0.0
	FL-9756-23 - Vehicles - Garbage Compactors	0.1							0.1
	ID-2059-18 - Dufferin Works Yard Improvements/ Renovations			(4.9)				4.9	0.0
	IM-7265-26 - Assessment of ROW Barriers & Streetscape	0.1							0.1
	PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program	2.2		3.5				1.0	6.7
	PD-9587-24 - Sports Village Park - Park Facilities	0.1	0.0						0.2
	PD-9588-24 - Sportsfield Intensification Improvements Program	8.2							8.2
	PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.0							0.0
	PD-9591-25 - Local Park Development Program	4.1							4.1
	PD-9592-25 - McNaughton Field Artificial Turf Replacement	1.2							1.2

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grants	Others	Grand Total
<b>Parks, Forestry &amp; Horticulture Operations</b>	PD-9595-26 - Pedestrian Bridge Renewal Program				0.2		0.2		
	PD-9596-26 - Block 2 Park Enhancements						0.0	0.0	
	PD-9599-26 - Tennis and Pickleball Courts	1.7							1.7
	PD-9600-26 - City Wide Skate Park	2.1							2.1
	PD-9601-26 - Block 10 Entry Features @ Langstaff Rd & Pleasant Ridge Ave		0.2				0.2	0.4	
	PK-6287-18 - Block 18 Martin Tavares Park (P-253)	0.7							0.7
	PK-6424-17 - Block 61W Mactier Greenway (P-217)	0.0	0.0						0.0
	PK-6456-18 - Block 61W Algoma Park (P-243)	0.1							0.1
	PK-6498-17 - Block 59 Saigon Park (P-269)	0.1							0.1
	PK-6538-16 - Thornhill Green Park-Section 37 Improvements						0.0	0.0	
	PK-6547-22 - Block 61W Mactier Greenway - Phase 2 (P-217)	0.0							0.0
	PK-6567-19 - Block 31 Ironstone Square (P-250)	0.0							0.0
	PK-6593-23 - Block 61W Nashville Park (P-244)	0.0							0.0
	PK-6604-20 - York Hill District Park Redevelopment	0.1		(0.2)			0.2	0.1	
	PK-6610-23 - Robert Watson Memorial Park Redevelopment	0.3							0.3
	PK-6636-19 - North Maple Regional Park Development	(6.5)	0.0				10.0	0.0	3.5
	RP-6700-15 - Tree Canopy Replacement		0.1						0.1
	RP-6742-15 - Park Benches State of Good Repair - Critical	0.1							0.1
	RP-6746-15 - Fence State of Good Repair - Critical	0.1							0.1
	RP-6754-15 - Parks Walkway State of Good Repair - Critical			0.9					0.9
	RP-6762-16 - Tree Canopy Increase	0.5							0.5
	RP-6763-17 - Baseball Diamond Redevelopment/Lifecycle Replacement	0.3							0.3
	RP-6764-17 - Beautification strategy - Enhanced garden displays		0.2						0.2
	RP-7137-20 - Trail Signs Indicating Low/No Maintenance		0.0						0.0
	RP-7140-21 - Waste receptacle replacement program		0.1						0.1
	RP-7142-21 - 3 Madvac - litter vacuum	0.1							0.1
	RP-7147-22 - Wood Fibre Mulch		0.1						0.1
	RP-7160-26 - Woodland Inventory and Risk Management		0.1						0.1
	RP-9634-23 - Park Asset State of Good Repair - Critical	0.4	0.2						0.6
<b>Parks, Forestry &amp; Horticulture Operations Total</b>		<b>10.8</b>	<b>5.6</b>	<b>1.6</b>	<b>(5.0)</b>	<b>4.6</b>	<b>10.0</b>	<b>6.3</b>	<b>33.9</b>
<b>Policy Planning and Special Programs</b>	DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	0.2							0.2
	DE-7174-18 - Applemill Road Extension, Millway To Jane Street – Collective Roads Oversizing	0.5							0.5
	DE-7227-20 - Millway Ave. (Interchange to Exchange)	2.1							2.1
	DE-7241-20 - Commerce Street South - Highway 7 to Commerce	1.1							1.1
	PK-6430-20 - Block 30 VMC (VMC30-7)	17.1							17.1
	PL-9575-20 - Sustainable Neighbourhood Action Plan		0.2						0.2
	PL-9594-26 - Green Directions Vaughan	0.3							0.3
	VM-9570-22 - Block 29 VMC QuadReal Millway-South Linear South (VMC29-18)	0.0							0.0
	VM-9581-20 - VMC On-street Paid Public Parking Pilot Project	0.1							0.1
	VM-9602-23 - Secondary Plans and/or Studies resulting from the Official Plan Review	0.3							0.3
	VM-9603-23 - VMC Stormwater Management and Drainage Enhancement Study	0.0							0.0
	VM-9605-25 - Feasibility Study for Podium Schools	0.0							0.0
	VM-9614-26 - VMC Signage Implementation Plan	0.3							0.3
	VM-9615-26 - VMC Streetscape and Open Space Plan Update	0.3							0.3
	VM-9616-26 - VMC TTC Art Enhancements							0.2	0.2
<b>Policy Planning and Special Programs Total</b>		<b>22.4</b>	<b>0.2</b>					<b>0.2</b>	<b>22.7</b>
<b>Recreation Services</b>	BF-8627-19 - Garnet Williams CC - Refrigeration Components Refurbishment - Condensor			(0.1)				0.1	0.0

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grants	Others	Grand Total
Recreation Services	BF-8657-21 - Garnet Williams CC - Rink Concrete Pad Replacement			(1.0)				1.0	0.0
	BF-8671-18 - Energy Retrofits - City Facilities			(0.4)				0.4	0.0
	ID-2045-17 - Garnet A. Williams Community Centre Renovation			(2.7)				2.7	0.0
	RE-9503-18 - Fitness Centre Equipment Replacement	0.3						0.3	
	RE-9534-17 - Community Centre & Program Equipment Replacement	0.2						0.2	
	RE-9551-26 - Inclusion Program Equipment Replacement Fund	0.0						0.0	
	RE-9552-26 - FEBCC Community Room and Lobby Renovation	0.0						0.0	
	RE-9553-26 - Public Indoor Recreation Space Block 31 - 8960 Jane St. (PIRS)	0.1						0.1	
	RE-9554-26 - Part time Staff Scheduling, Qualification Tracking & Payroll Solution			0.1				0.1	
	RE-9556-26 - City Playhouse Theatre AV/Projector Upgrade							0.1	0.1
Recreation Services Total		0.6	0.1	(4.2)				4.3	0.9
Strategic Planning & Project Coordination	HR-9582-22 - Diversity, Equity and Inclusion Strategic Plan		0.3					0.3	
	SE-0083-16 - Staff Forum		0.0					0.0	
	SP-2557-20 - Corporate Professional Development Training		0.2					0.2	
Strategic Planning & Project Coordination Total			0.5					0.5	
Transportation & Fleet Management Services	EN-1796-10 - Traffic Calming 2010			0.4		0.5			0.9
	FL-5536-24 - Replace #1770 3055WL-UTILITY TRUCK	0.1						0.1	
	FL-5579-25 - Replace #1855 SWEEPER STREET REGENERATIVE	0.2						0.2	
	FL-9553-20 - Fleet Management Software	0.0	0.0	0.0				0.1	
	FL-9579-21 - Traffic Signs for fulfillment Speed Limit Policy			0.1				0.1	
	FL-9633-22 - MoveSmart - Road Safety Program			0.1				0.1	
	FL-9635-22 - Pavement Marking Program			0.2				0.2	
	FL-9637-22 - MoveSmart - Traffic Data Collection and Technology			0.2				0.2	
	FL-9657-23 - Replace Unit # 1902 SIGN TRUCK - 2 TON		0.0					0.0	
	FL-9976-26 - Rail Safety Plan and Associated Projects		0.1					0.1	
	FL-9977-26 - Construction Management Plan and Associated Projects		0.0					0.0	
	FL-9978-26 - Fleet Asset SGR and Refurbishment		0.2					0.2	
	FL-9979-26 - 2026 Fleet Asset Lifecycle Replacement		7.8					7.8	
	FL-9987-26 - Growth Related Fleet Acquisitions		1.7					1.7	
	ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street	25.3							25.3
	ID-2056-18 - Sidewalk, Cycling Facilities & Street Lighting on Jane St - Hwy 7 to Teston Rd	0.1	0.0					0.1	
	ID-2060-19 - 2021 Road Rehabilitation/ Reconstruction				(2.2)			2.2	0.0
	ID-2063-20 - Road Recon, WM & SAN Replac, SW, Cyc, SL & Streetscaping on Woodbridge Ave				(1.9)			1.9	0.0
	ID-2064-20 - 2022 Road Rehabilitation/ Reconstruction				(2.1)			2.1	0.0
	ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026	14.7	1.6						16.3
	ID-2079-19 - Canada Drive-America Avenue Bridge	0.2						0.2	
	ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc & SL on Nashville, Islington & Stegman's Mill	0.4						0.4	
	ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	6.0						6.0	
	ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	14.4							14.4
	ID-2097-20 - Road Reconstruction, Watermain & Street Lighting Replacement in the Woodland Acres Area			(2.0)				2.0	0.0
	ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	1.0						1.0	
	ID-2120-22 - 2023 to 2026 Road Reconstruction/ Rehabilitation Program			(5.6)				16.3	10.8
	ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	0.7	0.1						0.8
	ID-2125-22 - Huntington Rd - Rutherford Rd to McGillivray Rd Temporary Road Rehabilitation			(4.1)				4.1	0.0
	ID-2131-25 - Portage Parkway Extension - Jane St to Creditone Rd	0.1							0.1
	ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades		0.6						0.6
	ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.0	0.0						0.0

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grants	Others	Grand Total
<b>Transportation &amp; Fleet Management Services</b>	ID-2136-25 - Lighting Infrastructure Rebuild Program	7.3							7.3
	ID-2137-25 - Peak Point/Beverley Glen- Pedestrian Crossing (PXO) - Signal Relocations	1.2	0.2						1.4
	ID-2141-25 - Cityview Dr @ Home Depot / South Entrance Intersection Traffic Signalization	1.1							1.1
	ID-2144-26 - Road Bridges & Culvert Renewal Program		0.3						0.3
	ID-2145-26 - Road Safety - Pedestrian Cross-over and Traffic Signal Program			0.3					0.3
	IM-7221-22 - Innovative Transportation Pilots Program	0.3							0.3
	IM-7230-23 - YR Dufferin St - MMD to Teston SW, SL, & Trail Crossing on behalf of City	0.2							0.2
	IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	1.0							1.0
	IM-7246-25 - Crestwood Road Closure Study	0.0							0.0
	RD-9640-22 - Concrete, Asphalt, Interlock General Repair & Replacement Program					4.6			4.6
	RD-9641-22 - Roadside Safety Improvements Program					0.6			0.6
	RP-6768-18 - Traffic Control and Management System Replacement		0.1			0.0			0.2
	RP-6775-18 - Traffic Signs Reflectivity Inspection and Testing			0.2					0.2
	RP-6782-20 - Street Light Utility Infrastructure Repairs			0.7					0.7
	RP-6783-19 - Traffic Management Strategy Communication, Education and Outreach	0.0		0.0					0.0
	RP-7136-20 - Asphalt Crack Sealing and Treatment					0.8			0.8
	RP-7158-25 - Roads Route Optimization							0.1	0.1
<b>Transportation &amp; Fleet Management Services Total</b>		<b>66.8</b>	<b>19.0</b>	<b>3.3</b>	<b>(17.8)</b>	<b>6.5</b>	<b>28.6</b>	<b>106.4</b>	
<b>Vaughan Libraries</b>	BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC	0.1							0.1
	LI-4564-19 - Library Technology Program			0.3					0.3
	LI-9553-19 - Capital Resource Purchases			1.5					1.5
<b>Vaughan Libraries Total</b>		<b>0.1</b>	<b>1.5</b>	<b>0.3</b>					<b>1.9</b>
<b>Grand Total</b>		<b>153.7</b>	<b>86.5</b>	<b>9.3</b>	<b>(26.8)</b>	<b>11.4</b>	<b>10.5</b>	<b>45.9</b>	<b>290.5</b>

Note: Including Funding Source adjustments for prior years' budget

**2026 Capital Budget and 2027-2030 Capital Plan by Strategic Priorities (\$M)**

Strategic Priority	Service Department	Project # and Project Title	2026	2027	2028	2029	2030
Active, Engaged and Inclusive Communities	Communications, Marketing and Engagement	CC-9554-24 - Citizen Survey	0.06	0.06	0.06		
	Communications, Marketing and Engagement Total		<b>0.06</b>	<b>0.06</b>	<b>0.06</b>		
	Development Engineering	PD-9597-27 - Community Garden Construction Program		0.07	0.06	0.06	
	Development Engineering Total			<b>0.07</b>	<b>0.06</b>	<b>0.06</b>	
	Economic Development	ED-9607-25 - ARTonBOXES program   10 Year Implementation	0.03	0.03	0.03	0.03	0.03
	Economic Development Total		<b>0.03</b>	<b>0.03</b>	<b>0.03</b>	<b>0.03</b>	<b>0.03</b>
	Facilities Management Operations	PD-9593-25 - Park Walkway Lighting Program	0.46	0.34			
	Facilities Management Operations Total		<b>0.46</b>	<b>0.34</b>			
	Parks, Forestry & Horticulture Operations	PD-9588-24 - Sportsfield Intensification Improvements Program	8.18	3.33			
		PD-9592-25 - McNaughton Field Artificial Turf Replacement		1.25			
		PD-9596-26 - Block 2 Park Enhancements	0.04	0.38			
		RP-6763-17 - Baseball Diamond Redevelopment/Lifecycle Replacement	0.32				
		RP-7157-26 - Sports Field Accessibility Improvement			1.11		
	Parks, Forestry & Horticulture Operations Total		<b>9.78</b>	<b>3.71</b>	<b>1.11</b>		
	Recreation Services	RE-9551-26 - Inclusion Program Equipment Replacement Fund	0.02				
		RE-9552-26 - FEBCC Community Room and Lobby Renovation	0.04				
		RE-9553-26 - Public Indoor Recreation Space Block 31 - 8960 Jane St. (PIRS)	0.12				
		RE-9555-26 - Feasibility of Sports Hall of Fame			0.10		
	Recreation Services Total		<b>0.17</b>		<b>0.10</b>		
	Strategic Planning & Project Coordination	HR-9582-22 - Diversity, Equity and Inclusion Strategic Plan	0.29	0.16			
	Strategic Planning & Project Coordination Total		<b>0.29</b>	<b>0.16</b>			
	Vaughan Libraries	LI-4564-19 - Library Technology Program	0.28	0.30	0.38	0.40	0.41
		LI-9553-19 - Capital Resource Purchases	1.52	1.67	1.67	1.67	
	Vaughan Libraries Total		<b>1.80</b>	<b>1.97</b>	<b>2.05</b>	<b>2.07</b>	<b>0.41</b>
<b>Active, Engaged and Inclusive Communities Total</b>			<b>12.59</b>	<b>6.27</b>	<b>3.42</b>	<b>2.17</b>	<b>0.50</b>
City Building	By-Law & Compliance, Licensing & Permit Services	ID-2091-24 - New Animal Services Facility at the MNR			6.87		
	By-Law & Compliance, Licensing & Permit Services Total				<b>6.87</b>		
	Development and Parks Planning	DP-9548-27 - Carrville District Centre Streetscape		0.19	1.56		
		DP-9549-27 - Steeles West Secondary Plan Area Streetscape		2.66			
		DP-9582-19 - Update to the City-Wide Street Implementation Manual	0.06				
		DP-9595-21 - Design Review Panel Administration		0.01	0.01		
		DP-9597-23 - POPs Design Standard (Privately Owned Publicly Accessible Space)	0.04				
		DP-9598-25 - Woodbridge Heritage District Plan Update	0.06				
		DP-9602-25 - Heritage Grants 2 Year Pilot Program			0.21		
	Development and Parks Planning Total		<b>0.16</b>	<b>2.86</b>	<b>1.77</b>		
	Development Engineering	DE-7329-26 - Design & Construction of 1.5m wide sidewalk, West side of Islington (Fruili Court to CN Rail crossing)	0.12				
		DE-7330-26 - Langstaff Road Sidewalk Extension (North Side Fronting 8600 Dufferin Street)	0.39				
		DE-7331-26 - Rutherford Road Sidewalk (Platforms at the intersection of Hunter's Valley & Rutherford)	0.02				
		DE-7332-26 - Teston Road Watermain, Block 20 (Pressure District 8)	0.82				
		DE-7333-26 - Kirby PD8 Watermain Works - Jane to Shipwell	1.44				
		DE-7334-26 - Weston & Kirby Servicing - Western Point			17.17		
	Development Engineering Total		<b>2.80</b>	<b>17.17</b>			
	Environmental Services	DE-7176-17 - Black Creek Channel Renewal Design and Construction	0.29				
		DE-7335-26 - Block 66 West Watermain (Major Mackenzie from Huntington to 750m east of Hwy 50)	5.50				
		DE-7337-26 - Weston Rd (Kirby to King Vaughan Sanitary Sewer (Segment C)	7.97				
		DE-7339-26 - Block 41/34W Watermain (Weston Road from Teston to Kirby approx. 2 km)	7.50				
		DE-7340-26 - Block 62 West Watermain (Huntington Road from Mactier to 650m north of Nashville)			2.20		
		EV-2088-16 - Condition Assessment of WW Pressurized System	0.57				
		EV-2121-20 - Wastewater Lift Stations capital improvements	0.12	0.28			
		EV-2546-20 - Rehabilitation and Cleaning of Stormwater Ponds		1.50	3.50	3.50	3.50
		ID-2113-21 - 2023 to 2026 Watermain Replacement/ Rehabilitation Program				5.69	5.44
		ID-2128-30 - VMC - Jane Street Sanitary Trunk Sewer & Watermain Improvements					9.75
		ID-2133-24 - Fennyrose Crescent - Drainage Improvements	0.57				
		ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	0.06				
		ID-2142-26 - Keele St Watermain Construction NMRP Servicing		2.95			
		ID-2151-28 - Teston Pumping Station & Sewer Design & Construction			11.83	78.88	
		ID-2152-28 - VMC SE Quadrant SWMF (Pond/Tank) Design & Construction				0.54	12.11
		IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.81				
		IM-7228-27 - YR New Hospital Gravity Wastewater Connection on behalf of City		2.83			

Strategic Priority	Service Department	Project # and Project Title	2026	2027	2028	2029	2030
<b>City Building</b>	<b>Environmental Services</b>	IM-7231-23 - Stormwater Management Master Planning	0.19	0.68			
		IM-7258-27 - YR - West Vaughan York Peel Feedermain - New PRV Chambers on behalf of City		1.30			
		IM-7260-26 - ML YNSE Watermain Replacement on behalf of City	2.04				
		IM-7266-26 - Slope Stabilization Study - Cherry Hill Rd, David Lewis Dr, Jason St	0.28				
	<b>Environmental Services Total</b>		<b>28.84</b>	<b>8.79</b>	<b>15.87</b>	<b>9.19</b>	<b>109.68</b>
	<b>Facilities &amp; Parks Delivery</b>	PD-9583-21 - Off-Leash Dog Parks Strategy and Construction	0.80	0.79			
		PD-9598-27 - North Operations Centre Construction		1.00	9.43		93.83
		PK-6373-19 - Vaughan Super Trail Development	1.27	4.24			
		PK-6416-27 - Memorial Hill Cultural Landscape Revitalization Study		0.12			
	<b>Facilities &amp; Parks Delivery Total</b>		<b>2.08</b>	<b>6.16</b>	<b>9.43</b>		<b>93.83</b>
	<b>Facilities Management Operations</b>	BF-8600-23 - Various Community Centres - Ice Resurfacer Replacement		0.15			
		BF-8852-23 - 2023-26 Facilities - (A-B) Exterior Facilities Renewal Program	0.15	1.83	1.83		
		BF-8853-23 - 2023-26 Facilities - (C) Interiors Renewal Program	1.31	1.52	2.89	1.39	1.39
		BF-8854-23 - 2023-26 Facilities - (D) Services Renewal Program	7.01	2.97	2.97	2.97	
		BF-8855-23 - 2023-26 Facilities - (F) Special Construction & Demolition Renewal Program	0.28	2.76	2.38	1.86	
		BF-8856-23 - 2023 - 2026 Facilities - (G) Building Sitenwork Renewal Program	0.73	2.99	2.99	2.99	
		BF-8857-23 - 2023-26 Facilities - Heritage Properties Renewal Program	0.01	1.72	1.72		
		BF-8858-24 - 2023-26 Facilities - Pumping Station Building Renewal Program		0.15	0.15		
		BF-8859-23 - 2023-26 Facilities - Betterment Program	1.02	0.25			
		BF-8866-22 - MNR- Lower Building Demolition	0.57				
		BF-8875-24 - EV Charger Implementation Program	0.79				
		BF-8877-24 - Relocation of Scout House	0.57				
		ID-2101-20 - City Hall Entrance/ Intersection & Parking Lot Improvements					
		PD-9594-26 - Community Centre Renovations	4.53				
		PK-6657-21 - Block 31 Public Indoor Recreation Space (D-250)		1.41			
	<b>Facilities Management Operations Total</b>		<b>16.97</b>	<b>15.75</b>	<b>14.94</b>	<b>9.22</b>	<b>1.39</b>
	<b>Infrastructure Delivery</b>	ID-2148-26 - Langstaff - Keele to Jane - Business Case/Feasibility	1.02				
		ID-2149-27 - Teston Road - Keele St to Dufferin St Widening & Grade Separation		10.42		69.48	
		IM-7250-25 - Jane Trunk Sewer and Watermain Upgrade Planning Study	0.01				
		IM-7264-26 - Integrated Urban Water Plan Implementation EA Program	0.54	0.51			
	<b>Infrastructure Delivery Total</b>		<b>1.57</b>	<b>10.93</b>		<b>69.48</b>	
	<b>Infrastructure Planning and Corporate Asset Management</b>	IM-7245-25 - BCA and AODA Audit Program			0.23	0.23	
		IM-7248-26 - Growth Areas Parking Studies	0.28				
		IM-7249-25 - Concord GO Flood Risk Assessment Study	0.92	0.85	0.85	0.85	
		IM-7253-25 - Right of Way Asset Inventory	0.57				
		IM-7255-25 - McNaughton West Sewer Feasibility Study	0.03				
	<b>Infrastructure Planning and Corporate Asset Management Total</b>		<b>1.80</b>	<b>0.85</b>	<b>1.08</b>	<b>1.08</b>	
	<b>Parks, Forestry &amp; Horticulture Operations</b>	ID-2059-18 - Dufferin Works Yard Improvements/ Renovations					
		PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program	6.74	5.82			
		PD-9587-24 - Sports Village Park - Park Facilities	0.17				
		PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.03	1.78			
		PD-9591-25 - Local Park Development Program		4.14	8.75		
		PD-9595-26 - Pedestrian Bridge Renewal Program	0.25	1.47			
		PD-9599-26 - Tennis and Pickleball Courts	1.68				
		PD-9600-26 - City Wide Skate Park	2.12				
		PD-9601-26 - Block 10 Entry Features @ Langstaff Rd & Pleasant Ridge Ave	0.42				
		PK-6287-18 - Block 18 Martin Tavares Park (P-253)	0.65	0.05			
		PK-6424-17 - Block 61W Mactier Greenway (P-217)	0.02				
		PK-6456-18 - Block 61W Algoma Park (P-243)	0.06				
		PK-6498-17 - Block 59 Saigon Park (P-269)	0.07	5.97			
		PK-6538-16 - Thornhill Green Park-Section 37 Improvements					
		PK-6547-22 - Block 61W Mactier Greenway - Phase 2 (P-217)	0.01	0.02			
		PK-6567-19 - Block 31 Ironstone Square (P-250)	0.04	0.03			
		PK-6593-23 - Block 61W Nashville Park (P-244)	0.04	0.02			
		PK-6604-20 - York Hill District Park Redevelopment	0.06				
		PK-6610-23 - Robert Watson Memorial Park Redevelopment	0.34				
		PK-6636-19 - North Maple Regional Park Development	3.55	2.27	26.34		
		RP-6742-15 - Park Benches State of Good Repair - Critical	0.06	0.06	0.06	0.06	
		RP-6746-15 - Fence State of Good Repair - Critical	0.10	0.20	0.20	0.20	
		RP-6754-15 - Parks Walkway State of Good Repair - Critical	0.87	0.87			

Strategic Priority	Service Department	Project # and Project Title	2026	2027	2028	2029	2030
<b>City Building</b>	<b>Parks, Forestry &amp; Horticulture Operations Total</b>		<b>21.41</b>	<b>27.32</b>	<b>26.60</b>	<b>0.26</b>	
	<b>Policy Planning and Special Programs</b>	DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	0.21				
		DE-7226-20 - Exchange Ave. (Commerce Way to Jane St.)		2.22			
		DE-7242-20 - Edgeley Boulevard South - Highway 7 to Interchange		1.10			
		PK-6430-20 - Block 30 VMC (VMC30-7)		17.13	7.75	7.70	7.70
		PK-6553-24 - Block 22 VMC Black Creek Renewal Park Development (VMC22-3 West)			0.52	2.44	
		PK-6556-28 - Block 22 VMC Liberty Public Square Development (VMC22-11)			1.10		
		PK-6663-27 - Block 22 Public Square Development - Omega - (UMV22-16)				2.90	
		VM-9570-22 - Block 29 VMC QuadReal Millway-South Linear South (VMC29-18)	0.01				
		VM-9585-27 - Edgeley Boulevard North (Highway 7 to Portage Parkway)		2.27	2.27	2.27	
		VM-9586-24 - Doughton Road (Commerce Way to Edgeley Boulevard)		1.05			
		VM-9587-25 - Maplecrete Road (Highway 7 to Interchange Way)		2.12	2.12		
		VM-9602-23 - Secondary Plans and/or Studies resulting from the Official Plan Review	0.29				
		VM-9603-23 - VMC Stormwater Management and Drainage Enhancement Study	0.02				
		VM-9605-25 - Feasibility Study for Podium Schools	0.04				
		VM-9612-26 - VMC - SW Quad - Commerce St South - Doughton to Autumn Harvest		1.60			
		VM-9613-26 - VMC - SW Quad - Interchange Way - HWY 400 to Edgeley Blvd		2.68	2.68	2.68	
		VM-9614-26 - VMC Signage Implementation Plan	0.28				
		VM-9615-26 - VMC Streetscape and Open Space Plan Update	0.33				
		VM-9616-26 - VMC TTC Art Enhancements	0.15				
		VM-9617-27 - VMC Urban Design Guidelines Update		0.31			
	<b>Policy Planning and Special Programs Total</b>		<b>18.45</b>	<b>21.10</b>	<b>16.39</b>	<b>17.99</b>	
<b>Recreation Services</b>	BF-8627-19 - Garnet Williams CC - Refrigeration Components Refurbishment - Condensor						
	ID-2045-17 - Garnet A. Williams Community Centre Renovation						
	RE-9503-18 - Fitness Centre Equipment Replacement		0.30	0.31	0.33	0.35	0.36
	RE-9534-17 - Community Centre & Program Equipment Replacement		0.15	0.16	0.17	0.17	0.18
<b>Recreation Services Total</b>			<b>0.45</b>	<b>0.47</b>	<b>0.49</b>	<b>0.52</b>	<b>0.54</b>
<b>Transportation &amp; Fleet Management Services</b>	ID-2131-25 - Portage Parkway Extension - Jane St to Creditstone Rd		0.08				
	ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades		0.57				
	ID-2136-25 - Lighting Infrastructure Rebuild Program		7.31	5.67	2.38	5.93	
	RD-9640-22 - Concrete, Asphalt, Interlock General Repair & Replacement Program		4.57	4.80	5.03	5.46	5.46
<b>Transportation &amp; Fleet Management Services Total</b>			<b>12.53</b>	<b>10.47</b>	<b>7.41</b>	<b>11.39</b>	<b>5.46</b>
<b>Vaughan Libraries</b>	BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC		0.07				
<b>Vaughan Libraries Total</b>			<b>0.07</b>				
<b>City Building Total</b>			<b>107.11</b>	<b>121.87</b>	<b>100.85</b>	<b>119.12</b>	<b>210.91</b>
<b>Community Safety and Well-being</b>	<b>By-Law &amp; Compliance, Licensing &amp; Permit Services</b>	BY-9571-26 - Working Alone Devices	0.26				
	<b>By-Law &amp; Compliance, Licensing &amp; Permit Services Total</b>		<b>0.26</b>				
	<b>Facilities Management Operations</b>	BF-8827-22 - JOC - Replace Security Gates	0.06				
		BF-8849-21 - Alarm Fire & Surveillance Systems Replacement		1.13			
	<b>Facilities Management Operations Total</b>		<b>1.19</b>				
	<b>Fire and Rescue Service</b>	BF-8841-26 - Feasibility Study – Decommissioned FH 7-4 Kleinburg		0.35			
		BF-8873-23 - FH 7-6 Feasibility Study for Expansion of Fire Station	0.09				
		BF-9577-26 - Fire Station 7-13 Build	1.36		12.51		
		FR-3655-19 - General Equipment - VFRS	0.35	0.36	0.37	0.38	0.39
		FR-3676-27 - Spartan Met (12 Yr) - Station 7-5 - Replacement				1.65	
		FR-3677-27 - Spartan Met (12 Yr) - Station 7-3 - Replacement			1.65		
		FR-3696-24 - Spartan Platform Engine 7999 - Replacement					
		FR-3699-27 - Freightliner M2106 - Tech Rescue - Replacement					1.70
		FR-3701-26 - Spartan/Smeal 55' Aerial Ladder (15 Yr) - Station 7-9 - Replacement	1.65				
		FR-3703-28 - Freightliner MT55 Olson Truck Replacement					1.65
		FR-3721-22 - Annual Hose Replacement		0.13	0.13	0.14	0.14
		FR-3722-22 - Annual Bunker Gear Replacement	0.19	0.20	0.20	0.21	0.21
		FR-3723-22 - Fire Rescue Tool Retrofit	0.09	0.09	0.10	0.10	0.11
		FR-3727-27 - Replacing Fire Admin Vehicle #4					0.08
		FR-3733-23 - Replacement Training Equipment	0.09	0.09	0.10	0.10	0.11
		FR-3735-27 - Replacing Fire Prevention Vehicle #6					0.05
		FR-3736-27 - Replacing Fire Prevention Vehicle #7					0.05
		FR-3737-27 - Replacing Fire Prevention Vehicle #8					0.05
		FR-3738-27 - Replacing Fire Prevention Vehicle #9					0.05
		FR-3749-27 - Fire Truck for New Fire Station 7-13				1.80	

Strategic Priority	Service Department	Project # and Project Title	2026	2027	2028	2029	2030	
Community Safety and Well-being	Fire and Rescue Service	FR-3750-27 - Bunker Equipment, Gear, Uniforms for New Fire Station 7-13		0.18				
		FR-3751-27 - Station and Firefighting Equipment for New Fire Station 7-13		0.12				
		FR-9603-26 - Drones	0.12					
		FR-9604-26 - Car Fire Prop	0.08					
		FR-9605-26 - SCBA Washer	0.07					
		ID-2093-20 - New Fire Station 7-12	0.46					
		ID-2094-28 - New Fire Station 7-11		1.40		11.17		
	<b>Fire and Rescue Service Total</b>			<b>4.54</b>	<b>1.51</b>	<b>18.24</b>	<b>2.57</b>	<b>15.75</b>
<b>Community Safety and Well-being Total</b>				<b>5.99</b>	<b>1.51</b>	<b>18.24</b>	<b>2.57</b>	<b>15.75</b>
Economic Prosperity and Job Creation	Economic Development	ED-9610-24 - ventureLAB Partnership 2024-2026	0.15					
		ED-9611-24 - VHCP Block 6 & 7		0.15				
	<b>Economic Development Total</b>			<b>0.15</b>	<b>0.15</b>			
<b>Economic Prosperity and Job Creation Total</b>				<b>0.15</b>	<b>0.15</b>			
Environmental Sustainability	Deputy City Manager Public Works	RP-7154-25 - Public Works Tools & Equipment Enhancement		0.11	0.06			
	<b>Deputy City Manager Public Works Total</b>				<b>0.11</b>	<b>0.06</b>		
	<b>Environmental Services</b>	EV-2133-19 - SCADA upgrades	1.53	0.10	0.10	0.10	0.10	
		EV-7082-21 - Water Infrastructure Improvements	0.10					
		EV-7083-22 - Replacement of Out of Calibration Residential, Commercial and Institutional Water Meters	1.28	2.78	3.66	3.66	3.66	
		EV-7086-23 - Erosion Control Program	1.70		10.89		19.71	
		EV-7087-23 - Stormwater Environmental Compliance		0.25	0.10			
		EV-7088-23 - Sewer Environmental Compliance		0.10	0.10			
		ID-2088-20 - Storm Water Management Improvements	7.93					
		ID-2143-26 - Cromarty Overland Flow Route Assessment & Remediation	0.17	1.34				
		ID-2150-26 - Yonge St WM Replacement - Centre St to Hwy 407 (in support of YNSE)	0.85		5.67			
		ID-2153-26 - Yonge St WM Replacement - Steeles to Arnold (in support of YNSE)	1.02			9.06		
		IM-7234-24 - Watermain AI Prioritization Program- City Wide			0.09	0.09		
		IM-7235-24 - Pipes Conditional Assessments Program - City Wide			0.45	0.45		
	<b>Environmental Services Total</b>			<b>14.58</b>	<b>5.02</b>	<b>21.06</b>	<b>12.91</b>	<b>23.47</b>
	<b>Facilities &amp; Parks Delivery</b>	PD-9589-24 - Yonge & Steeles Community Parks Master Plan and Implementation Strategy	0.07	0.03				
		PK-6417-27 - Maple Nature Reserve Master Plan Update		0.23				
		PK-6528-18 - MacMillan Farm Master Plan	0.56					
		PK-6643-20 - Parks & Open Space Strategic Plan (Greenspace Strategy Plan)	0.24					
	<b>Facilities &amp; Parks Delivery Total</b>			<b>0.86</b>	<b>0.26</b>			
	<b>Infrastructure Delivery</b>	ID-2146-26 - Digital Excess Soils Tracking System	0.23					
		ID-2147-26 - Camlaren WWPS Rehabilitation & Sitemorks	0.10	0.56				
	<b>Infrastructure Delivery Total</b>			<b>0.33</b>	<b>0.56</b>			
	<b>Infrastructure Planning and Corporate Asset Management</b>	IM-7243-25 - Parks Open Spaces Conditional Assessments Program - City Wide	0.00	0.31		0.34		
	<b>Infrastructure Planning and Corporate Asset Management Total</b>			<b>0.00</b>	<b>0.31</b>	<b>0.34</b>		
	<b>Parks, Forestry &amp; Horticulture Operations</b>	RP-6700-15 - Tree Canopy Replacement	0.13	0.44	1.06	1.06	1.06	
		RP-6762-16 - Tree Canopy Increase	0.46	0.62	0.65	0.68	0.25	
		RP-6764-17 - Beautification strategy - Enhanced garden displays	0.18	0.24				
		RP-7137-20 - Trail Signs Indicating Low/No Maintenance	0.02	0.02				
		RP-7140-21 - Waste receptacle replacement program	0.10	0.10	0.10	0.10	0.10	
		RP-7142-21 - 3 Madvac - litter vacuum	0.09					
		RP-7147-22 - Wood Fibre Mulch	0.10	0.10	0.10	0.10	0.10	
		RP-7150-22 - Cemetery Services Advancement		0.05	0.05	0.05		
		RP-7160-26 - Woodland Inventory and Risk Management	0.14					
		RP-9634-23 - Park Asset State of Good Repair - Critical	0.59	0.36	0.36			
	<b>Parks, Forestry &amp; Horticulture Operations Total</b>			<b>1.82</b>	<b>1.93</b>	<b>2.33</b>	<b>2.00</b>	<b>1.52</b>
	<b>Policy Planning and Special Programs</b>	PL-9575-20 - Sustainable Neighbourhood Action Plan	0.21					
		PL-9594-26 - Green Directions Vaughan		0.31				
	<b>Policy Planning and Special Programs Total</b>			<b>0.52</b>				
	<b>Recreation Services</b>	BF-8671-18 - Energy Retrofits - City Facilities						
	<b>Recreation Services Total</b>							
	<b>Transportation &amp; Fleet Management Services</b>	FL-5579-25 - Replace #1855 SWEEPER STREET REGENERATIVE	0.23					
		ID-2144-26 - Road Bridges & Culvert Renewal Program	0.26		1.13			
	<b>Transportation &amp; Fleet Management Services Total</b>			<b>0.49</b>	<b>1.13</b>			
<b>Environmental Sustainability Total</b>				<b>18.59</b>	<b>8.18</b>	<b>24.57</b>	<b>15.25</b>	<b>24.99</b>
<b>Service Excellence and Accountability</b>	<b>By-Law &amp; Compliance, Licensing &amp; Permit Services</b>	BY-9538-16 - By-Law & Compliance Group Techna System Upgrade	0.05					
		FL-9975-24 - ByLaw : Replace 12525 FORD - PICKUP 1/2 TON CREW CAB	0.05					

Strategic Priority	Service Department	Project # and Project Title	2026	2027	2028	2029	2030
<b>Service Excellence and Accountability</b>	<b>By-Law &amp; Compliance, Licensing &amp; Permit Services Total</b>		<b>0.10</b>				
	Communications, Marketing and Engagement	SE-0088-16 - CRM Service Vaughan		0.30	0.30	0.30	
	Communications, Marketing and Engagement Total			<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	
	Deputy City Manager Corporate Services & Chief Financial Officer	FI-2533-18 - Finance Modernization	0.33				
		FI-9595-22 - Finance Modernization - Corporate Asset Management	0.25				
		FI-9618-27 - Procure to Pay			1.03		
	Deputy City Manager Corporate Services & Chief Financial Officer Total			<b>0.58</b>	<b>1.03</b>		
	Deputy City Manager, Strategic Initiatives	OO-9621-26 - Strategic Initiatives Portfolio	0.22				
	Deputy City Manager, Strategic Initiatives Total			<b>0.22</b>			
	Environmental Services	EV-7080-21 - Non-Revenue Water Reduction Program	0.62	0.31	0.31	0.31	0.31
		FL-9576-20 - Hydrant Maintenance Truck	0.21				
	Environmental Services Total			<b>0.83</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>
	Facilities & Parks Delivery	PK-6653-20 - Community Benefit Charge Strategy and Bylaw Planning	0.03				
	Facilities & Parks Delivery Total			<b>0.03</b>			
	Facilities Management Operations	BF-8621-18 - Various Buildings - Office/space renovations	0.57				
		BF-8823-19 - Holiday Decorations	0.10				
		BF-8886-25 - City Hall Chambers and Tower Illuminations	0.28				
		BF-8887-26 - Purchase Four (4) Articulating Lifts for Facility Management Operations	0.21				
		IM-7239-24 - Building and Facility Room Numbering and Coding	0.06				
	Facilities Management Operations Total			<b>1.22</b>			
	Financial Planning & Development Finance	BU-2551-18 - Long Range Fiscal Planning and Forecast			0.02		0.10
		BU-2554-20 - Growth Related Financial Studies and Analysis	0.11				
	Financial Planning & Development Finance Total			<b>0.11</b>	<b>0.02</b>	<b>0.10</b>	
	Fire and Rescue Service	EP-0086-25 - Replace lost/damaged cots		0.11	0.09		
		FR-3669-28 - Ford Explorer (5 Yr) - Administration - District Chief - Replacement			0.07		
		FR-3679-26 - Ford F150 Pick Up (7 Yr) HQ Prevention - Replacement			<b>0.09</b>		
		FR-3680-28 - Dodge 5500 RAM (Airlight Truck) 12 Yr - Station 7-8 - Replacement					0.25
		FR-3683-27 - Ford Escape #1 (7 Yr) - HQ Prevention - Replacement					0.05
		FR-3684-27 - Ford Escape #2 (7 Yr) - HQ Prevention - Replacement					0.05
		FR-3687-27 - Ford Explorer (4 Yr) - Fire Chief - Replacement					0.08
		FR-3698-26 - FIL-MT55 Olsan Rehab - Stn 7-6 - Replacement		1.60			
		FR-3702-27 - Ford F150 Supercrew 4X4 (7 Yr) - H.Q. Training - Replacement					0.08
		FR-3704-28 - Kenworth T370 Wilcox Truck Replacement					0.14
		FR-3739-23 - Replacing Fire Admin Vehicle #1					0.08
		FR-3740-23 - Fitness Equipment and Furniture Replacement - All Stations/Divisions	0.08	0.08	0.09	0.09	0.10
	Fire and Rescue Service Total			<b>1.68</b>	<b>0.28</b>	<b>0.24</b>	<b>0.25</b>
	Infrastructure Planning and Corporate Asset Management	IM-7259-27 - Social Equity in Physical Asset Management			0.17		
		IM-7268-26 - Minor Culvert Condition Assessment (275 Culverts)	0.14				
	Infrastructure Planning and Corporate Asset Management Total			<b>0.14</b>	<b>0.17</b>		
	Office of the Chief Human Resources Officer	HR-9547-25 - Attraction & Retention Program	0.27	0.24			
		SE-0091-19 - Workforce Management System- Phase 2 System Implementation	0.35	0.07			
	Office of the Chief Human Resources Officer Total			<b>0.62</b>	<b>0.32</b>		
	Office of the Chief Information Officer	IT-3011-16 - Central Computing Infrastructure Renewal	2.00	2.20	1.60	1.60	1.60
		IT-3013-16 - Personal Computer (PC) Assets Renewal	0.80	0.85	1.10	1.00	1.05
		IT-3020-14 - Vaughan.ca Program				0.20	0.20
		IT-9546-17 - AV Infrastructure Renewal	0.45	0.24	0.46	0.29	0.85
		IT-9597-23 - Data Services Group				0.13	
		IT-9598-23 - Digital Master Plan			0.15		0.08
	Office of the Chief Information Officer Total				<b>3.25</b>	<b>3.44</b>	<b>3.29</b>
	Office of the City Clerk	CL-9620-26 - AMANDA System Application and Payment Portal for Adjudicative Services	0.07				
		IT-2502-19 - Corporate Electronic Document and Records Management System				0.80	
	Office of the City Clerk Total				<b>0.07</b>	<b>0.80</b>	
	Parks, Forestry & Horticulture Operations	BF-8888-26 - JOC New Horticulture Portable	0.05				
		FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)	0.60				
		FL-9698-24 - PFHO Replace Unit # 2036 FORD - COMPACTOR	0.05				
		FL-9756-23 - Vehicles - Garbage Compactors	0.09				
		IM-7265-26 - Assessment of ROW Barriers & Streetscape	0.14				
	Parks, Forestry & Horticulture Operations Total				<b>0.93</b>		
	Recreation Services	BF-8657-21 - Garnet Williams CC - Rink Concrete Pad Replacement					
		RE-9554-26 - Part time Staff Scheduling, Qualification Tracking & Payroll Solution	0.10				

Strategic Priority	Service Department	Project # and Project Title	2026	2027	2028	2029	2030
<b>Service Excellence and Accountability</b>	<b>Recreation Services</b>	RE-9556-26 - City Playhouse Theatre AV/Projector Upgrade	0.13				
		RE-9557-26 - City Playhouse Theatre Online Ticketing Software		0.15			
	<b>Recreation Services Total</b>		<b>0.23</b>	<b>0.15</b>			
	<b>Strategic Planning &amp; Project Coordination</b>	SE-0083-16 - Staff Forum	0.04	0.04	0.04	0.04	0.04
		SP-2557-20 - Corporate Professional Development Training	0.15				
	<b>Strategic Planning &amp; Project Coordination Total</b>		<b>0.19</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>
	<b>Transportation &amp; Fleet Management Services</b>	FL-5536-24 - Replace #1770 3055WL-UTILITY TRUCK	0.07				
		FL-9553-20 - Fleet Management Software	0.05				
		FL-9657-23 - Replace Unit # 1902 SIGN TRUCK - 2 TON	0.04				
		FL-9978-26 - Fleet Asset SGR and Refurbishment	0.20				
		FL-9979-26 - 2026 Fleet Asset Lifecycle Replacement	7.80				
		FL-9980-27 - 2027 Fleet Asset Lifecycle Replacement		6.00			
		FL-9981-28 - 2028 Fleet Asset Lifecycle Replacement		3.50			
		FL-9982-29 - 2029 Fleet Asset Lifecycle Replacement			0.50		
		FL-9983-30 - 2030 Fleet Asset Lifecycle Replacement				3.70	
		FL-9987-26 - Growth Related Fleet Acquisitions	1.68				
		RP-7144-21 - Loader scale computers for tractors		0.00	0.00		
	<b>Transportation &amp; Fleet Management Services Total</b>		<b>9.84</b>	<b>6.00</b>	<b>3.50</b>	<b>0.50</b>	<b>3.70</b>
<b>Service Excellence and Accountability Total</b>			<b>20.02</b>	<b>12.68</b>	<b>7.85</b>	<b>4.55</b>	<b>8.51</b>
<b>Transportation and Mobility</b>	<b>Development Engineering</b>	DE-7125-15 - OPA 620 (Steeles West) East - West Collector Road	0.52				
		DE-7310-21 - North-South Collector Road Works - Block 34 Teston to approx mid-block including one crossing	15.72				
		DE-7318-27 - Street "B" (Block 59) Robinson Creek Crossing		7.01			
		DE-7325-28 - Jane St Sidewalk and Lighting - West Side - Teston Rd to Kirby Rd		0.37			
		DE-7326-28 - Teston Rd Sidewalk Only - North Side - Mosque Gate to Jane Street		0.08			
	<b>Development Engineering Total</b>		<b>15.72</b>	<b>7.53</b>	<b>0.44</b>		
	<b>Economic Development</b>	ED-9612-26 - Ontario Vehicle Innovation Network Demonstration Zone Program Renewal and Expansion	0.62				
	<b>Economic Development Total</b>		<b>0.62</b>				
	<b>Environmental Services</b>	ID-2110-21 - Keele St - Rutherford to Teston - WM & San Replacement/ SW/ Cyc/ SL	0.01				
		ID-2121-22 - 2023 to 2026 Watermain Replacement with Road Reconstruction/ Rehabilitation Program	17.00	0.35	2.32		
		ID-2140-25 - Construction of Access Roads to Service SWM Ponds (18 Ponds) Program	0.45			2.04	
	<b>Environmental Services Total</b>		<b>17.46</b>	<b>0.35</b>	<b>2.32</b>	<b>2.04</b>	
	<b>Infrastructure Planning and Corporate Asset Management</b>	DE-7169-16 - Concord GO Comprehensive Transportation Study	1.53				
		ID-9545-24 - HWY 7 - CP Bridge (Islington - Kipling) Preliminary Design		70.00			
		IM-7216-19 - Annual Active Transportation Planning & Policy Program 2019 to 2026	0.49				
		IM-7217-19 - CAM Strategy Update and Roadmap	0.43	0.43	0.43	0.43	
		IM-7219-19 - Transportation Monitoring and Modelling Program 2019 to 2026	0.05				
		IM-7225-21 - Engineering DC Costing / Policy Update	0.05				
		IM-7240-24 - Colossus Dr Extension across Hwy 400 EA	2.20	0.20			
		IM-7251-25 - Pavement Condition Assessment Program		0.10		0.10	
		IM-7252-25 - YSCSP Collector Roads EA	0.13	2.38			
	<b>Infrastructure Planning and Corporate Asset Management Total</b>		<b>4.89</b>	<b>73.11</b>	<b>0.43</b>	<b>0.53</b>	
	<b>Policy Planning and Special Programs</b>	DE-7174-18 - Applemill Road Extension, Millway To Jane Street – Collective Roads Oversizing	0.50				
		DE-7227-20 - Millway Ave. (Interchange to Exchange)	2.12				
		DE-7241-20 - Commerce Street South - Highway 7 to Commerce	1.07	1.07			
		VM-9581-20 - VMC On-street Paid Public Parking Pilot Project	0.06				
	<b>Policy Planning and Special Programs Total</b>		<b>3.76</b>	<b>1.07</b>			
	<b>Transportation &amp; Fleet Management Services</b>	EN-1796-10 - Traffic Calming 2010	0.87	0.82	0.82	0.82	0.46
		FL-9579-21 - Traffic Signs for fulfillment Speed Limit Policy	0.10	0.11	0.12		
		FL-9633-22 - MoveSmart - Road Safety Program	0.10	0.10			
		FL-9634-27 - Traffic Signal Operations and Optimization (Coordination)		0.12			
		FL-9635-22 - Pavement Marking Program	0.15	0.16	0.17	0.05	0.05
		FL-9637-22 - MoveSmart - Traffic Data Collection and Technology	0.19	0.24	0.24		
		FL-9976-26 - Rail Safety Plan and Associated Projects	0.05	0.03			
		FL-9977-26 - Construction Management Plan and Associated Projects	0.03	0.05			
		ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street	25.25				
		ID-2056-18 - Sidewalk, Cycling Facilities & Street Lighting on Jane St - Hwy 7 to Teston Rd	0.14				
		ID-2060-19 - 2021 Road Rehabilitation/ Reconstruction					
		ID-2063-20 - Road Recon, WM & SAN Replac, SW, Cyc, SL & Streetscaping on Woodbridge Ave					
		ID-2064-20 - 2022 Road Rehabilitation/ Reconstruction					
		ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026	16.32				

Strategic Priority	Service Department	Project # and Project Title	2026	2027	2028	2029	2030
Transportation and Mobility	Transportation & Fleet Management Services	ID-2079-19 - Canada Drive-America Avenue Bridge	0.20				
		ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc & SL on Nashville, Islington & Stegman's Mill	0.39				
		ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	6.04	10.00			
		ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	14.36				
		ID-2097-20 - Road Reconstruction, Watermain & Street Lighting Replacement in the Woodland Acres Area					
		ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	1.00			8.22	
		ID-2105-28 - McNaughton Road West Improvements - Keele St (west) to Major Mackenzie Dr W			5.31		35.38
		ID-2120-22 - 2023 to 2026 Road Reconstruction/ Rehabilitation Program	10.76	11.67	8.50		
		ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	0.81		15.00		90.10
		ID-2125-22 - Huntington Rd - Rutherford Rd to McGillivray Rd Temporary Road Rehabilitation					
		ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.03				
		ID-2137-25 - Peak Point/Beverley Glen- Pedestrian Crossing (Pxo) - Signal Relocations	1.36				
		ID-2141-25 - Cityview Dr @ Home Depot / South Entrance Intersection Traffic Signalization	1.13				
		ID-2145-26 - Road Safety - Pedestrian Cross-over and Traffic Signal Program	0.26		0.90		
		IM-7220-25 - Creditstone Road EA from Peeler to Langstaff			11.15		74.31
		IM-7221-22 - Innovative Transportation Pilots Program	0.32				
		IM-7230-23 - YR Dufferin St - MMD to Teston SW, SL, & Trail Crossing on behalf of City	0.24				
		IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	1.00				
		IM-7233-23 - YR Major Mackenzie Dr - Dufferin to Ilan Ramon SL on behalf of City		0.57			
		IM-7236-27 - YR Bathurst St - Hwy 7 & to MMD Missing SW, SL & SS on behalf of City		1.22			
		IM-7246-25 - Crestwood Road Closure Study	0.05				
		IM-7247-28 - YR Langstaff Rd - Keele to Dufferin - Missing SW & SL, Trail & WM on behalf of City			1.13		
		RD-9641-22 - Roadside Safety Improvements Program	0.59	0.62	0.68	0.68	0.68
		RP-6768-18 - Traffic Control and Management System Replacement	0.15	1.03	1.98	0.42	
		RP-6775-18 - Traffic Sign Reflectivity Inspection and Testing	0.17	0.17	0.18		
		RP-6782-20 - Street Light Utility Infrastructure Repairs	0.66	0.66	0.66	0.66	0.66
		RP-6783-19 - Traffic Management Strategy Communication, Education and Outreach	0.01	0.01	0.01		
		RP-7136-20 - Asphalt Crack Sealing and Treatment	0.80	0.81	0.77	0.77	0.77
		RP-7158-25 - Roads Route Optimization	0.05	0.05	0.05		
	Transportation & Fleet Management Services Total		83.58	28.44	47.65	3.40	210.63
Transportation and Mobility Total			126.02	110.49	50.85	5.97	210.63
Grand Total			290.49	261.16	205.78	149.64	471.29

**The Sports Village**  
**List of Capital Projects 2025-2030**

Project Name	Unifomat Code	2024 Actual	2025 Projected	2026 Proposed	2027 Plan	2028 Plan	2029 Plan	2030 Plan
(2) Dump Pads - Concrete Replacement	A1030			100,000				
Sloped Roof Gutters - Repair	B3010		40,000					
Modified Bitumen with Flashing and Pea Gravel	B3010				850,000			
Lighting - Facility/Arena/Rest. lighting etc.	D5020	206,002						
Carpeting Renewal	C3020				52,114			
Vinyl Flooring Renewal	C3020				16,265			
Overhead Garage Door Renewal	B2034				25,000	25,000		
Walk-in Refrigerator Renewal, Compressors etc.	E10		10,000					
Walk-in Freezer Renewal, Compressors etc.	E10		10,000					
Security System - CCTV Renewal	D5030		50,000	50,000				
Pedestrian Walkway - Paved Sidewalk	G2030	see below						
Roads - Flexible Pavement (2 Lanes - 24 ft wide)	G2010	see below						
Parking Lot - Flexible Pavement	G2020	507,035				200,000		
Hydraulic Elevator	D1011			180,000				
Exhaust Systems - Ice Rink Exhaust	D3042			50,000				
Exhaust Systems - Kitchen Hood Exhaust	D3042			20,000				
Ice Rink Operations - Dehumidification Package	D3092			250,000				
Rubber Flooring - Main lobby & dressing rooms	C3020			350,000		75,000	75,000	75,000
Pizza Ovens - Commercial + Warmer	E10	34,374						
Exhaust Systems - General Building	D3042				110,267			
Radiant Tube Heaters	D3050				99,591			
Air Handling Units - Dressing Rooms	D3050				123,505			
Sink Cabinet	C30					48,734		
Emergency Lighting Systems	D5092					166,484		
Electrical Distribution - Secondary Feeders Underground	G4013							1,106,426
Skylight - Main Concourse	B3010						57,360	
Exterior Windows	B2020						27,066	
(2) Public Washrooms (excl. Dressing Rooms)	D2010	11,490	115,450					
(4) Public Washrooms (excl. Dressing Rooms)	D2010		200,000					
Exterior Doors - Single Doors with Hardware	B2030						179,798	
Single Sink Renewal	D2010					11,826		
Exterior Doors - Sliding Glass Doors with Hardware	B2030		18,600					
Kitchen Triple Sink Renewal	D2010					5,870		
Skate Path Pavilion - Electrical	F1010					52,712		
Domestic Water Distribution	D2020						711,582	
Electric Unit Heaters	D3050						54,366	
Telecommunications Renewal	D5030						80,000	
Acoustic Ceiling Tiles - Restaurant & 2nd floor	C3030	41,537						
Laminate Wood Flooring (CVHA Office)	C3020							
Interior Doors - Single Doors with Hardware	C1020				300,000			
Exterior Lighting Renewal	G4020							15,816
(2) New Kitchen Deep Fryers	E10	5,470			7,500			10,000
Pedestrian Walkway - Concrete Front entrance etc.	G2030	81,975	16,304					
Pedestrian Walkway - Concrete Sidewalks Repairs	G2030	12,912						
Backflow Preventor				40,000				
Exterior RBC Wall Repairs			150,000					
Repair Boiler C/D		10,284						
Misc. Building & Site Improvements etc.		24,262	5,964					
Arena Refrigeration Shell & Tube Heat Exchanger		42,730						
Arena Refrigeration Renewal Glycol Pumps			16,946	150,000				
Ice Resurfacers (ie. Zamboni/Edgers)		104,069	115,000		120,750			126,788
New Auto Floor Scrubber		21,817						
(2) New Restaurant Server Stations		2,400						
Skatepath Header Canopy (Structural Drawings)		4,900						
Front entrance - Flag Poles		7,138						
Everest Classroom/Portable Improvements etc.		43,902	25,000					
Site Improvements - Turf Area/Concrete Walkways			62,945					
IT Arena SIMs Mgmt Software Upgrades				125,000				
IT Transition & Refrig. PC/Software		13,626	19,910					
NEW Facility Radios, Water Bottle Stations, Garabe Receptacles		10,203						
Concessions Renovations (Re: Pizza Nova)			100,000					
Restaurant Bar Fridges, Tables, Chairs etc.			50,910					
Dressing Room LED Lighting Retrofit		24,000	24,000					
Outdoor Skatepath - Cab Tractor/Snowblower		55,000						
Replace Sand Pad with Concrete, Dasherboards, glass	Rink C					1,300,000		
Replace Sand Pad with Concrete, Dasherboards, glass	Rink D						1,430,000	
Arena Dasherboards, glass	Rink A							500,000
<b>TOTAL</b>		<b>1,186,126</b>	<b>1,086,029</b>	<b>1,339,000</b>	<b>1,704,992</b>	<b>1,885,626</b>	<b>2,741,960</b>	<b>1,707,242</b>

## C I T Y   O F   V A U G H A N

## 2025 TAX RATES

ASSESSMENT CATEGORY	TAX CODES	T A X   R A T E S			
		Municipal	Regional	Education	TOTAL
<u>Residential</u> Taxable Full Taxable: Shared Payment-In-Lieu	RT RH	0.00203824 0.00203824	0.00375863 0.00375863	0.00153000 0.00153000	<b>0.00732687</b> <b>0.00732687</b>
<u>Multi Residential</u> Taxable Full <u>New Multi Residential</u> Taxable Full Municipal Reduction	MT NT NT1	0.00203824 0.00203824 0.00132485	0.00375863 0.00375863 0.00244311	0.00153000 0.00153000 0.00153000	<b>0.00732687</b> <b>0.00732687</b> <b>0.00529796</b>
<u>Commercial</u> Commercial Taxable Full Commercial: Taxable Shared Payment-In-Lieu Commercial: Taxable Excess Land Commercial: Taxable Vacant Land Commercial: Taxable Shared Payment-In-Lie Excess Land Commercial: Taxable Farmland I Parking Lot: Taxable Full	CT,DT,ST CH CU,DU,SU CX CQ C1 GT	0.00271513 0.00271513 0.00271513 0.00271513 0.00271513 0.00050955 0.00271513	0.00500687 0.00500687 0.00500687 0.00500687 0.00500687 0.00093966 0.00500687	0.00880000 0.00880000 0.00880000 0.00880000 0.00880000 0.00038250 0.00880000	<b>0.01652200</b> <b>0.01652200</b> <b>0.01652200</b> <b>0.01652200</b> <b>0.01652200</b> <b>0.00183171</b> <b>0.01652200</b>
<u>Industrial</u> Industrial: Taxable Full Industrial: Taxable Shared Payment-In-Lieu Industrial: Taxable Excess Land Industrial: Taxable Excess Land Shared Payment-In-Lieu Industrial: Taxable Vacant Land Industrial: Taxable Farmland I	IT,LT IH IU,LU IK/IJ IX I1	0.00334923 0.00334923 0.00334923 0.00334923 0.00334923 0.00050955	0.00617618 0.00617618 0.00617618 0.00617618 0.00617618 0.00093966	0.00880000 0.00880000 0.00880000 0.00880000 0.00880000 0.00038250	<b>0.01832541</b> <b>0.01832541</b> <b>0.01832541</b> <b>0.01832541</b> <b>0.01832541</b> <b>0.00183171</b>
<u>Pipeline</u> Taxable Full	PT	0.00187314	0.00345418	0.00880000	<b>0.01412732</b>
<u>Farm</u> Taxable Full	FT	0.00050956	0.00093966	0.00038250	<b>0.00183172</b>
<u>Managed Forest</u> Taxable Full	TT	0.00050956	0.00093966	0.00038250	<b>0.00183172</b>

## User Fees Schedules

The updated fees and charges by-law schedules can be found on the City's website under the [by-law library](#).

# Glossary 2026

<b>Accrual Basis Accounting</b>	An accounting method that recognizes revenues when earned and expenditures incurred regardless of when cash is received or paid out.
<b>Additional Resource Request (ARR)</b>	Special or unique requirements not accommodated within existing budget guidelines requiring Senior Leadership Team (SLT) and Council approval
<b>Amortization</b>	Expensing the cost of an asset over a period of time
<b>Approved Budget</b>	The final budget adopted by Council
<b>Assets</b>	All properties, both tangible and intangible, owned by an entity
<b>Assessment Growth</b>	Is the increase in property tax revenue resulting from new developments, property value improvements, or re-assessments within a municipality. This growth is not due to tax rate increases but rather from an expanded tax base as new or improved properties are added.
<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>Balanced Budget</b>	Total expenses equal total revenues in an operating year
<b>Base Budget</b>	Budget including only very specific changes that are permitted in the annual budget guidelines, typically related to predetermined agreements, contracts or Council approvals
<b>Benchmarking</b>	A standard by which something (e.g. one's practices) can be gauged or evaluated
<b>Best Practice</b>	A tactic, strategy or action used by an organization that other organizations identify to be the most effective approach to dealing with a particular matter
<b>Bill 108, the More Homes, More Choice Act, 2019</b>	In May 2019, the Minister of Municipal Affairs and Housing announced the Province's Housing Supply Action Plan and introduced Bill 108. This Bill aims to increase the mix and speed of housing development, especially affordable housing. Bill 108 received Royal Assent on June 6, 2019. It is now law in Ontario
<b>Bill 23, More Homes Built Faster Act, 2022</b>	In October 2022, the Minister of Municipal Affairs and Housing announced a third part of the Province's Housing Supply Action Plan 2022 – 2023 and introduced Bill 23. This Bill aims to further the increase in mix and speed of housing development, especially affordable housing. Bill 108 received Royal Assent on November 28, 2022. It is now law in Ontario
<b>Budget</b>	A financial plan defined as an estimate of costs, revenues and resources over a specified period that reflect a forecast of financial conditions based upon a set of assumptions.
<b>Budget and Financial Plan</b>	A multi-year budget approach adopted by the City where the 'budget' refers to the financial allocations for the upcoming year, while the 'financial plan' extends the budget projections to future years beyond the upcoming year. Only the upcoming year's budget is considered by Council, while the financial plan's years are endorsed in principle and updated and considered in the years to which they apply.

<b>Canada Community-Building Fund (CCBF)</b>	Federal grant funding program, formerly known as <i>Federal Gas Tax Fund</i>
<b>Capital Budget</b>	The City's overall budget plan to purchase, build, maintain, repair, and replace assets including infrastructure.
<b>Capital Expenditure</b>	A component of a capital project that includes all costs incurred to get the asset ready for use
<b>Capital Funding Source</b>	A component of a capital project that indicates all funding sources for a capital project
<b>Capital Projects</b>	The planning, acquisition, replacement, upgrade, or expansion of capital assets. Capital projects can also be for engineering and planning projects, assessments, studies, and Non-Tangible Capital Assets. The length of the project will depend on the complexity of the project or asset. A capital project has a lasting benefit beyond one year and a gross cost exceeding \$20,000.
<b>Community Benefits Charge (CBC)</b>	As part of the new Bill 108 requirements, the CBC framework is to be established under the Planning Act (replacing Section 37). The CBC framework will allow municipal governments to pass by-laws covering a particular area to impose charges against land to pay for the cost of facilities, services and other matters required related to new development. Notably, costs eligible for Development Charges are excluded from CBCs
<b>Consumer Price Index (CPI)</b>	An indicator obtained by comparing through time, the cost of goods and services to a typical consumer, but does not include volume
<b>Council</b>	City of Vaughan Council, composed of the Mayor, Regional Councilors and Local Councilors
<b>Debenture</b>	A form of borrowing funds whereby principal and interest payments are made over time
<b>Deficit</b>	Excess of expenditures over revenues at year-end
<b>Development Charges (DC)</b>	Fees collected by the municipality from developers to assist in financing capital costs associated with infrastructure and municipal services to support growth
<b>Discretionary Reserves</b>	Reserves established by Council to earmark revenues to finance a future expenditure for which it has the authority to spend money, and physically set aside a certain portion of any year's revenues so that the funds are available as required.
<b>Expenditure</b>	An outflow of funds to acquire goods or services
<b>Financial Planning</b>	The consolidation of the City's strategic initiatives, master plans, and general operational and capital requirements in a single process to provide clarity on future pressures and funding requirements
<b>Fiscal Policy</b>	Actions adopted to achieve a financial outcome
<b>Full-Time Equivalent (FTE)</b>	The percentage of time an employee is funded in comparison to the maximum number of regular compensable hours in a work year

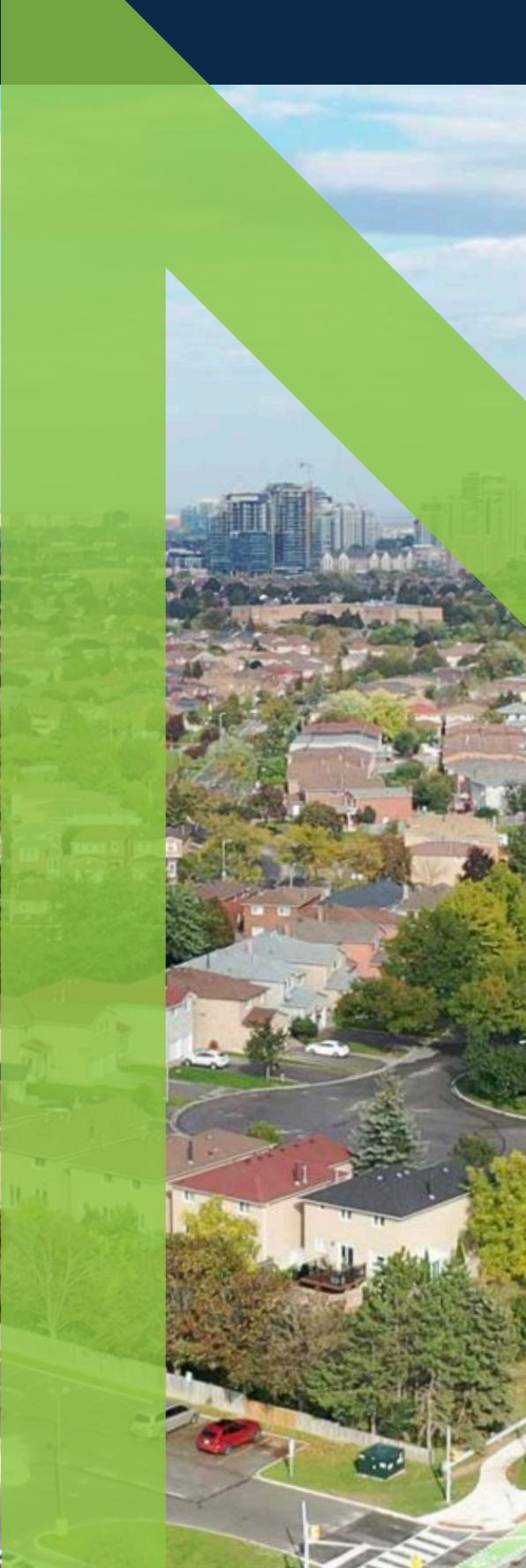
<b>Fund</b>	Accounts that are interrelated and are used to record revenues and expenditures with a specific purpose
<b>Grants</b>	A monetary contribution from the government or agency, serving as a means to support a particular program, service or function
<b>GTA</b>	Greater Toronto Area
<b>Housing Accelerator Fund (HAF)</b>	As a measure to increase the housing supply across the country, the Government of Canada introduced the HAF in the 2022 federal budget to accelerate the construction of housing and process to approve building permits
<b>Inflation</b>	A rise in price levels caused by economic activity
<b>Infrastructure</b>	Facilities and installations necessary for the development of the City (e.g. schools, roads, transportation)
<b>Infrastructure Deficit</b>	The difference between infrastructure needs and available funding
<b>Investment Income</b>	Interest and dividend income received from investments and cash balances
<b>Labour Costs</b>	Salary and wages in respect to full-time, part-time, permanent part-time, contract, temporary or overtime including other benefits
<b>Levy</b>	An imposed amount of property taxes to support municipal activities
<b>Long Range Fiscal Model</b>	A financial and econometrics analytics tool used to inform decisions on the short-term and long-term financial position of the City, cumulating into a Long-Range Fiscal Plan.
<b>Long-Term Debt</b>	A debt greater than one year where principal and interest is paid
<b>Municipal Accommodation Tax (MAT)</b>	A tax applied to the purchasers of accommodations at all hotels, motels, bed and breakfasts, and short-term rental organizations operating within the City
<b>Obligatory Reserves</b>	A reserve fund created when required by statute that the revenue received for special purposes be segregated from the general revenues of the municipality.
<b>Operating Budget</b>	Annual budget for the operations of City departments, including operating revenue and operating expenditures; referred to as approved upon Council adoption.
<b>Operating Costs</b>	The day-to-day costs of maintaining operations
<b>Own Source Revenue</b>	Includes taxation and user fees, but excludes grants from other levels of government, transfers from reserves and reserved fund, and the proceeds from the sale of real property
<b>Property Assessment</b>	Valuation of property as a basis for taxation
<b>Property Tax</b>	A tax levied according to the property's assessed value and tax rate

<b>Reserve/Reserve Funds</b>	Funds collected or set aside from specific Council approved sources for a specific Council approved purpose. A Reserve is established by Council and Reserve Fund is restricted to a specific purpose
<b>Stakeholder</b>	A user with an interest or concern in the topic
<b>Strategic Initiatives</b>	Initiatives that are large in scale, which represent a shift in the nature and manner in which the city functions
<b>Surplus</b>	Quantity or amount in excess of what is required, typically total revenue greater than total expense
<b>Tangible Capital Assets (TCA)</b>	Non-financial asset with a gross cost exceeding \$20,000, useful life beyond one year and required for the purpose of constructing, acquiring or improving lands, buildings, engineering services or machinery and equipment
<b>Tax Rate</b>	A percentage rate that is used to determine a property tax
<b>Taxation</b>	The process of which governments collect from businesses and residents to finance public services and activities
<b>Term of Council Service Excellence Strategy Plan</b>	Vaughan's strategic plan that sets the overall City strategic direction and initiatives for the term of Council
<b>Vaughan Business Enterprise Centre (VBEC)</b>	VBEC encourages entrepreneurship by creating alliances between the public and private sectors to support entrepreneurial programs and services from local, provincial and federal governments, numerous private sector individuals and companies, community groups and academic organizations
<b>User Fees/Service Charges</b>	Payments for the use of specific municipal services and activities
<b>Variance</b>	The difference between actual and budgeted expenses or revenues

## Acronyms

<b>AMP</b>	Asset Management Plan
<b>ARR</b>	Additional Resource Request
<b>ASE</b>	Automated Speed Enforcement
<b>ASDC</b>	Area Specific Development Charge
<b>CAM</b>	Capital Asset Management
<b>CCBF</b>	Canada Community-Building Fund
<b>CFO</b>	Chief Financial Officer
<b>CIL</b>	Cash-in-lieu Parkland
<b>CNIB</b>	Canadian National Institute for the Blind
<b>CPI</b>	Consumer Price Index
<b>DCM</b>	Deputy City Manager
<b>DC</b>	Development Charges
<b>FTE</b>	Full-Time Equivalent
<b>FPDF</b>	Financial Planning and Development Finance
<b>GFOA</b>	Government Financial Officers Association
<b>GTA</b>	Greater Toronto Area
<b>HAF</b>	Housing Accelerator Fund
<b>ISO</b>	International Organization for Standardization
<b>IT</b>	Information Technology
<b>LED</b>	Light Emitting Diode
<b>LRFP</b>	Long Range Fiscal Plan
<b>MAP</b>	Mobility Action Plan
<b>MAT</b>	Municipal Accommodation Tax
<b>MEDJCT</b>	Ministry of Economic Development, Job Creation and Trade
<b>MMAH</b>	The Ministry of Municipal Affairs and Housing
<b>MSC</b>	Municipal services corporation
<b>NHL</b>	National Hockey League
<b>OMERS</b>	Ontario Municipal Employees Retirement System

<b>OKRs</b>	Objectives and Key Results
<b>OVIN</b>	Ontario Vehicle Innovation Network
<b>PIL</b>	Payment In Lieu of Taxes
<b>PSAB</b>	Public Sector Accounting Board
<b>RRFs</b>	Reserve and Reserve Funds
<b>SLT</b>	Senior Leadership Team
<b>SNAP</b>	Thornhill Sustainable Neighbourhood Action Program
<b>SPOTs</b>	Strategic Priority Oversight Teams
<b>SuppTax</b>	Supplemental Tax
<b>TCA</b>	Tangible Capital Assets
<b>TVC</b>	Tourism Vaughan Corporation
<b>VASOCS</b>	Vaughan Animal Services Operations Centre and Shelter
<b>VBEC</b>	Vaughan Business Enterprise Centre
<b>VHCP</b>	Vaughan Healthcare Centre Precinct
<b>VMC</b>	Vaughan Metropolitan Centre
<b>VPL</b>	Vaughan Public Library
<b>VTP</b>	Vaughan Transportation Plan
<b>WCCD</b>	World Council on City Data
<b>YRT</b>	York Region Transit
<b>YSCSP</b>	Yonge-Steeles Corridor Secondary Plan
<b>YorkU</b>	York University



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