

STRONG LEADERSHIP DELIVERING FOR YOU



2025 Budget and 2026 Financial Plan



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Budget Book Volume 1:

2025 Budget and 2026 Financial Plan



Strong Leadership Delivering 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



Steven Del Duca
Mayor of Vaughan

“Strong Leadership Delivering For You”

As we reach the two-year milestone of my time as Mayor, I’m proud to present a budget that tackles what matters most to our city—making life affordable, protecting our residents, and fighting traffic gridlock. The 2025 Budget and 2026 Financial Plan is designed to meet Vaughan’s needs now and into the future, delivering a city that grows stronger, safer and more prosperous every day.

We understand that too many in our community are struggling to make ends meet as household costs have skyrocketed in recent years. In this year’s budget, we worked hard to keep taxes as low as possible while investing in essential services and resources which will ensure Vaughan remains a place where residents and businesses can thrive. We’re committed to making every dollar count and continuing to make Vaughan a place where families and businesses flourish.

We’re taking strong, decisive action to fight crime and protect our residents. I strongly support the budget request made by York Regional Police which, if approved by York Regional Council, will mean more police officers patrolling our neighbourhoods. In addition, YRP recently opened their new substation in the Vaughan Metropolitan Centre. And please be assured that I will continue to push for serious bail reform that gets the criminals, especially repeat offenders, off our streets and keeps them in jail.

As I promised, we’re investing in roads to reduce congestion, and give residents back their time. It’s all part of a clear vision to keep Vaughan moving forward, so that you spend less time in traffic and more time for what matters.

Our economy is strong, our community is vibrant, and whether it’s fighting gridlock, enhancing community safety, or tackling the cost of living, we know that Vaughan is unstoppable.

Thank you to everyone who contributed to the 2025 Budget and 2026 Financial Plan. Together, we’re building a city that works for everyone guided by strong leadership that is delivering for you.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'S. Del Duca', written in a cursive style.

Steven Del Duca
Mayor of Vaughan



VAUGHAN CITY HALL

Message from the City Manager



Zoran Postic
City Manager

At the City of Vaughan, we remain committed to our vision, our mission and our values – respect, accountability and dedication – and continue to work collaboratively to build on our shared successes, foster innovation to create efficiencies, implement Council-approved initiatives and deliver Service Excellence for residents and one another.

Our 2025 Budget and 2026 Financial Plan sets how the City's talented administration will continue to deliver services that residents, businesses and visitors depend on – like recreation programs, libraries, waste collection, water distribution, fire response and so much more – while maintaining integrity and fiscal responsibility. The goal is to be prepared, focus on residents, keep innovation top of mind and commit to business effectiveness so we can get the job done efficiently and achieve tremendous results together.

I am proud to say that for 16 consecutive years, the City has received the Distinguished Budget Presentation Award from the Government Finance Officers Association. Being a longstanding recipient of the most prestigious award in government budgeting not only reflects our strong commitment to open, accountable and transparent governance, but also solidifies Vaughan as a municipal leader in financial management in the Greater Toronto Area and beyond.

A big thanks to Deputy City Manager of Corporate Services, City Treasurer and Chief Financial Officer Michael Coroneos, the entire Finance department and all the dedicated staff throughout the City who have contributed to the development of this budget under Mayor Steven Del Duca's directive.

I encourage everyone to visit vaughan.ca/budget for details about the budget planning process and to learn about how we are using your tax dollars to deliver on our commitment to Service Excellence.

Thank you,

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Zoran Postic
City Manager



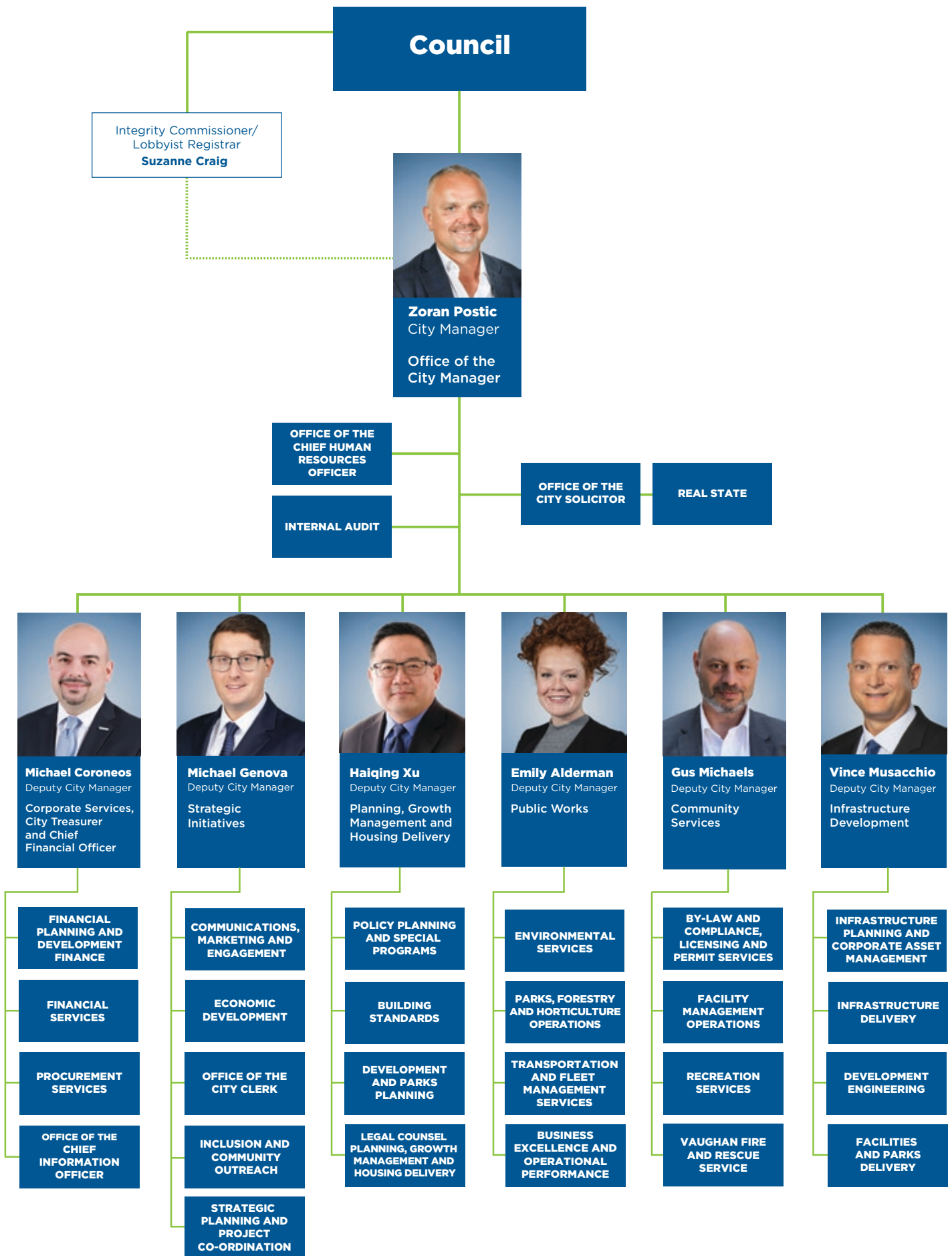
The Corporation of the City of Vaughan

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 \$1,338 million in capital projects. This requires the corporation to be focused, accountable, responsible and responsive.



Conceptual rendering only.



The above chart reflects the City of Vaughan's organizational structure as of Nov. 14, 2024. Budget information presented throughout this document is based on the prior organizational structure.

About Vaughan

With a population of nearly 345,000 residents and home to more than 19,500 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 unrivalled quality of life. It is anticipated that by 2051, Vaughan's population will grow to 576,000. 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.

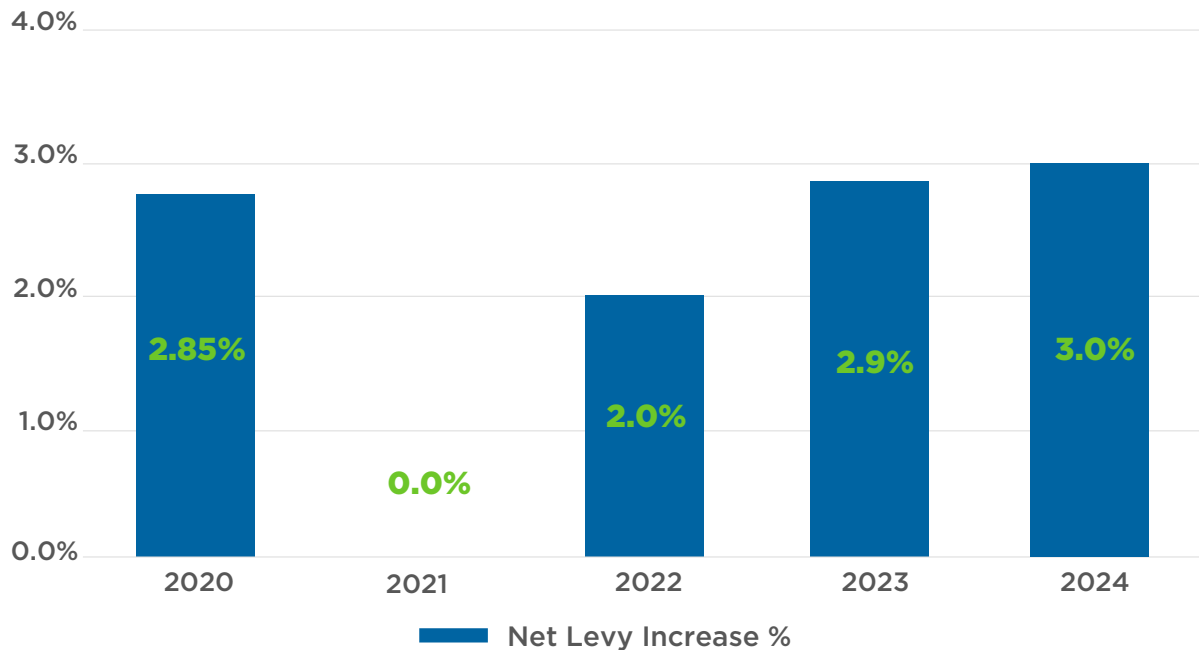
Today, Vaughan is the 17th largest community in Canada and is recognized as one of the best places in the country to live and work. It is a city of choice — coming into its own, asserting itself and controlling its future. It is a place that is respected for its bold vision and spirit of innovation, 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 2025 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. Vaughan 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 2020-2024



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

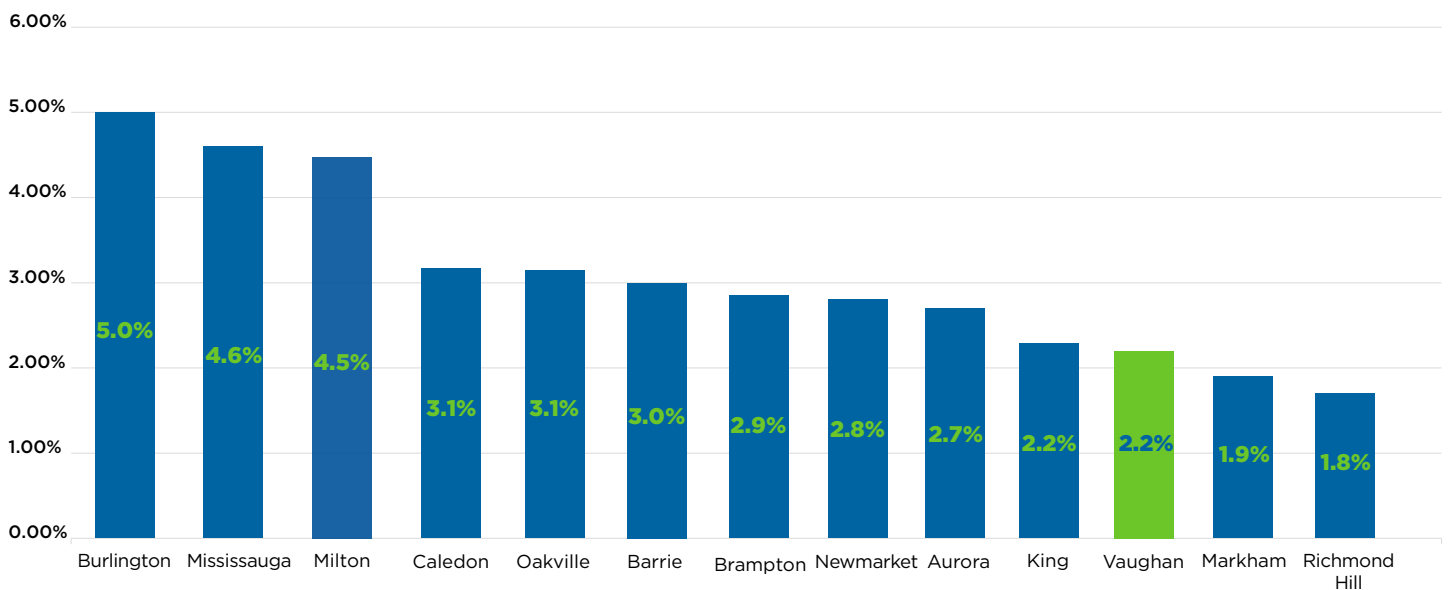
Transparency in the City's budget reporting means residents can see and track what they are getting for their tax dollars.

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

Vaughan's 2024 total property tax rate for residential properties was 0.7138 per cent, compared to an average of 1.317 per cent for participating Ontario municipalities, as noted in the 2023 Municipal Study conducted by BMA Consulting Management Inc. Vaughan's total tax rate is below average across all property classes. It is anticipated that Vaughan's total tax rate will continue to be one of the lowest in 2025.

The 2025 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 2020-2024 in comparison to other municipalities in the GTA.

Municipal Property Tax Increases: Five-Year Average (2020-2024)



**With the proposed 3.0% tax rate increase in 2025, Vaughan's five-year average will remain at 2.2%*



Background 2025 Budget

The 2025 Budget and 2026 Financial 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 was also developed factoring in uncertainties of the current environment due to higher inflation and interest rates, which can potentially result in an economic slowdown.

Bill 23, More Homes Built Faster Act, 2022

The provincial government introduced Bill 23, *More Homes Built Faster Act, 2022*, which received Royal Assent on Nov. 28, 2022. The Bill is intended to help deliver 1.5 million new homes in Ontario by 2031, but also introduced a series of legislative changes which reduced the City's ability to collect Development Charges (DCs), Parkland cash-in-lieu (CIL) and Community Benefits Charges through various mandatory DC phase-ins, DC and CIL exemptions, and removal of certain recoverable capital costs such as growth studies and land from future DC studies and DC by-laws.

Bill 185, Cutting Red Tape to Build More Homes Act, 2024

On June 6, 2024, Bill 185, *Cutting Red Tape to Build More Homes Act, 2024*, received Royal Assent. Bill 185, introduced by the Ontario Government, is another new legislation as part of its ongoing commitment to cutting red tape, speeding up government processes and building at least 1.5 million homes by 2031.

It also makes significant steps towards restoring municipalities' ability to fund growth-related infrastructure by:

- repealing the five-year phase-in of development charges introduced under Bill 23 and restoring studies as eligible development charge costs.
- limiting third-party appeals to specific stakeholders only.
- removing Council's ability to pass a by-law to impose mandatory pre-consultation meetings prior to the submission of a development application.
- absolving the planning responsibilities of seven upper-tier municipalities. As of July 1, 2024, the Regional Municipalities of Peel, Halton and York will no longer have authority for approvals for draft plans of subdivisions, Official Plan and Zoning By-Law Amendments, consents or minor variances (this change is also proposed to apply to the Regional Municipalities of Simcoe, Durham, Niagara and Waterloo on a date to be named by proclamation).

The City is managing financial pressures as a result of these new legislations, and the impacts have been included in the 2025 Budget and 2026 Financial Plan. The pressures will be reassessed each year and fiscal strategies 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 2025 Budget and 2026 Financial Plan supports financial sustainability by ensuring Vaughan 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?

The City's 2025 Budget includes an operating budget of \$648.8 million in gross expenditures and capital investments of \$424.7 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 2025 is \$441.9 million in gross expenditures; this includes a 3.0 per cent property tax levy increase. The water and wastewater rate and the stormwater charge-supported operating program budget for 2025 is \$206.9 million in gross expenditures. The combined 2025 rate increase for water and wastewater is \$0.17200 per cubic metre, or 3.3 per cent, over the 2024 combined water and wastewater rate. The 2025 stormwater charge increase for a residential (low density) is \$3.53 per unit per year, or 9.5 per cent.

Capital Budget

The 2025 Capital Budget is presented with proposed projects for 2025 and a forecast capital plan for 2026. The 2025 Capital Budget amounts to approximately \$424.7 million, and the 2026 capital plan is forecast at a total of approximately \$249.5 million. The capital investments help the City grow sustainably. These funds are 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 citizen 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 of Vaughan, York Region and the local school Boards (Province of Ontario for education purposes). Vaughan 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 Carrville Community Centre and District Park, North Maple Regional Park Development, Fire Station 7-12, and Pedestrian and Cycling Infrastructure. Fire Station 7-12 is currently under construction at 9511 Weston Rd. This future station will bring emergency response and fire services closer to home for everyone who lives, works and plays in the Vellore Village community.

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 \$20 million, including the Canada Community-Building Fund in fiscal year 2024:
 - **Canada Community-Building Fund (CCBF)** – The City has received approximately \$164.8 million from the federal CCBF (formerly Federal Gas Tax Fund) from 2005 to 2024 with an additional anticipated \$10.1 million in 2025, bringing the total to almost \$175 million. This grant funding helped offset costs for several projects, including design and construction of a stormwater management facility and associated underground infrastructure in Gallanough Park to alleviate flooding issues in the Thornhill Heritage Conservation District, as well as replacement of deteriorating boardwalk, including new railing, grading, site furnishing and associated works, at Oakbank Pond Park, 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 Oct. 4, 2023, the City was approved for funding and entered into an agreement with the Canada Mortgage and Housing Corporation to receive \$59.2 million in four equal annual instalments of \$14.8 million beginning in 2023. The next instalment is expected early in 2025. The funds will be used for growth-related capital projects that support housing availability and affordability in line with the agreed-upon targets for Vaughan. 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 2025 and 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. Vaughan will receive \$35 million under this program to support stormwater and wastewater management in the Vaughan Metropolitan Centre 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** – The City’s Municipal Accommodation Tax (MAT) is a dedicated source of funding for tourism marketing and promotion. The City approved a four per cent Municipal Accommodation Tax 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 – the City’s destination marketing organization incorporated by the City of Vaughan. 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, which have all adopted the standard rate of six per cent. As competition increases across the GTA, Vaughan 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 2025, the City of Vaughan will fund approximately \$441.9 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:

\$0.23 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.

\$0.14 are used to mitigate emergencies, ensure fire code compliance and promote the prevention, education and preparedness for emergency situations to help keep residents safe.

\$0.11 are used for recreation programs, animal services and by-law management. This includes teaching swimming classes and returning lost pets to their owners.

\$0.11 are used for Infrastructure Development, which places the City of Vaughan in a better position to approach major capital projects from start to finish.

\$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.

\$0.08 are used by the Office of the Chief Financial Officer (CFO), Finance, Office of the Chief Human Resources Officer and Office of the Chief Information Officer to deliver corporate services to support core business activities.

\$0.07 are used to manage the growth of the city. This includes reviewing building applications and creating growth plans.

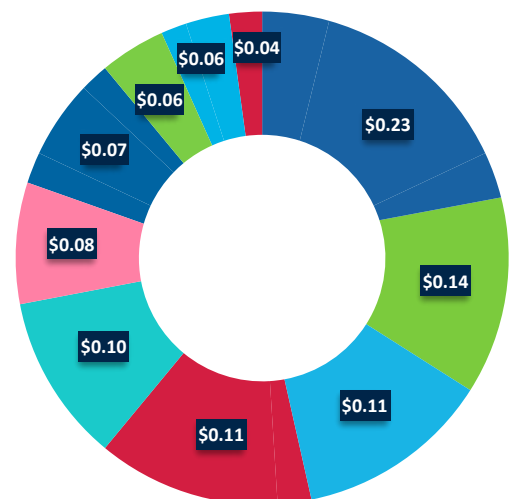
\$0.06 are used by Vaughan Public Libraries to improve services. This includes buying new books, videos and magazines, and updating software in the creation spaces.

\$0.06 are used by Legal Services and the Office of the City Clerk to support the delivery of services. This includes running Council meetings and consulting on procurement and construction matters.

\$0.04 are used to fulfill Council's priorities by City Council, the Office of the City Manager, Internal Audit and the Office of the Integrity Commissioner. This includes communicating City news, events and public engagement opportunities to residents and ensuring procedures are followed.

2025 City of Vaughan Expenditure by Service Chart

- **\$0.23** Public Works and Road Services
- **\$0.14** Fire and Rescue Service
- **\$0.11** Community Services
- **\$0.11** Infrastructure Development
- **\$0.10** Capital Investment and Debt Servicing
- **\$0.08** Corporate Services and CFO
- **\$0.07** Planning and Growth
- **\$0.06** Legal and Administrative Services
- **\$0.06** Vaughan Public Libraries
- **\$0.04** City Manager and other offices



Budget information presented above is based on the City of Vaughan's organizational structure prior to Nov. 14, 2024. Budgets will be re-stated in 2025 on a cost-neutral basis to reflect the new organizational structure.

Where Do Property Taxes Go?

The property tax bill may come in a City of Vaughan 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:

\$0.51 to York Region

\$0.28 to City of Vaughan

\$0.21 to Local School Boards (Province of Ontario for education purposes)

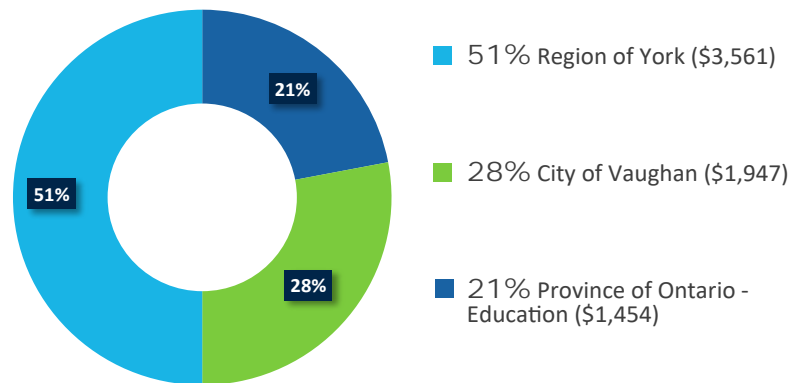
Municipal services in Vaughan are provided by two tiers of government. The City of Vaughan is the “lower tier” level of government and York Region is the “upper tier.”

The City retains approximately \$1,947 of an average \$6,962 annual property tax bill (based on a home with an assessed value of \$950,000).

City Services

- Vaughan Fire and Rescue Service
- 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

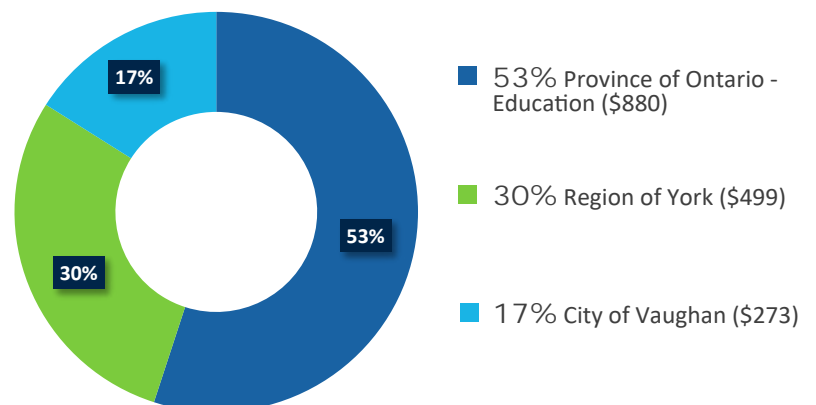
Average Residential Tax Bill



Regional Services

- York Regional Police
- 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

The 2022-2026 Term of Council Service Excellence Strategic Plan serves as a map to guide the City through the next 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 Priority Oversight Teams (SPOTs)

As part of a sound governance structure to oversee the execution of the Strategic Plan, Strategic Priority Oversight Teams (SPOTs) have made significant progress in ensuring an effective governance model is in place, as this is integral to the Administration's success in delivering on Council priorities.

The SPOTs:

- ensure a cross-corporate lens on strategic priority deliverables.
- promote corporate-wide accountability.
- listen to the voices of those who deliver services.
- encourage teamwork.
- foster cross-departmental problem-solving.
- ensure information sharing.
- enhance staff engagement.

Overall, the use of SPOTs have fostered improved decision-making and allocation of funds from a budgeting perspective while also contributing to good governance.

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:

- The 2023 Vaughan Transportation Plan (VTP) was completed and approved by Vaughan Council. The VTP is the blueprint of the transportation system to support the city's planned growth up to 2051.
 - Mobility Action Plan (MAP), a two-year project to implement the recommendations of the VTP, was awarded in Q1 2024 and has begun.
- Successfully advocated for the interest of Vaughan residents in regional and provincial projects:
 - York Region's 10-Year Capital Plan incorporated the Teston Road Missing Link from Dufferin Street to Keele Street in 2023.
 - York Region began the feasibility studies in early 2024 for widening Highway 7 in advance of Metrolinx's Queen Street/Highway 7 Bus Rapid Transit project.
- Official groundbreaking ceremony for the Canada Drive – America Avenue bridge took place in May 2024 and construction is underway. This bridge is anticipated to be complete in 2026.
- Bass Pro Mills Drive Extension design assignment was awarded and design activities commenced in 2024.
- In 2023, the design-build contract for the Kirby Road Extension was awarded and the design is currently underway in 2024.
- In partnership with Metrolinx and York Region Transit (YRT), the Rutherford and Maple Mobility On-Request Service pilot concluded in May 2023. In response to the pilot's success, YRT is continuing this service permanently.
- Council's support for additional modes of transportation is reflected in the 2023 amendment of City by-laws permitting and regulating the use of power-assisted micro-mobility devices for getting around the city.
- Work on the Vaughan Super Trail initiative continues with the Langstaff Park Trail underpass, as part of the Bartley Smith Greenway, currently under construction with an expected completion by end of 2024.



- The City launched a corridor review of Huntington Road. Three segments were identified for improvements, with one already concluded between Rutherford Road and Highway 427. Design efforts progressed in 2024 on the remaining two segments: between East's Corners Boulevard and Nashville Road, and Langstaff Road to Rutherford Road
- More than 130 kilometers of all ages and abilities active transportation infrastructure projects advanced in 2023:
 - Weston Road Sidewalk and Cycle Track
 - Martin Grove Cycle Tracks
 - North Maple Regional Park Gateway
 - Keele Street In-boulevard Multi-use Pathway
 - Existing in-boulevard multi-use pathway and trail pavement markings and signage
 - Jane Street Sidewalk and Cycle Tracks – This project received a \$9.6-million contribution from the Government of Canada's Active Transportation Fund announced in April 2024.
- In 2024, there is continued focus on expanding active transportation network with sidewalk and cycle tracks design projects along Jane Street, Weston Road, and Rutherford Road, as well as various locations throughout Ward 4.
- A MoveSmart pilot with the implementation of traffic calming measures in five neighborhoods was completed:
 - New Kleinberg (Ward 1)
 - Sonoma Heights (Ward 2)
 - Vellore Village (Ward 3)
 - Carrville Corners (Ward 4)
 - Lakeview Estates (Ward 5)
- As a result of the MoveSmart pilot's success, the City is updating the existing Neighbourhood Traffic Committee Policy and Procedures; including a toolbox of traffic calming measures that are context-specific for streets in Vaughan.
- In April 2024, Vaughan Council approved additional speed limit reductions in six neighbourhood areas and 15 City roadways.

2025 Budget and 2026 Financial Plan includes \$327.4 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 City continues its commitment to achieving the Province's housing pledge and meeting the provincially mandated target of 42,000 new homes by 2031. In 2023, 3,240 building permits were issued and 6,135 additional residential units were under construction. The City is committed to improving the internal planning application review process, passing a new by-law, responding to changes to the *Planning Act*.
 - Between Jan. 1 and Oct. 31, 2024, the City issued 1,966 building permits and the construction value exceeded \$1.73 billion.
- Following legislative changes resulting from Bill 108, *More Homes, More Choice Act*, 2019 and Bill 23, *More Homes Built Faster Act*, 2022, the City is actively exploring options under a Community Improvement Plan process that would include available incentives to support complete community development – including options to increase the supply of both non-residential uses and affordable housing in areas of intensification.
- The first draft of the Official Plan Amendment was released publicly in June 2024. The City is currently reviewing comments received from the public and Ministerial updates to inform the next update.
- Construction continues to advance for the Carrville Community Centre, Library and District Park and it is anticipated to be complete in early 2025.
- The concept design and feasibility review of potential partnerships, including a training centre at North Maple Regional Park, were completed in 2023, with several partnerships approved for implementation in 2024.
- Council approved the Integrated Urban Water Plan Project Plan in May 2024. This plan is the integrated blueprint of the water, wastewater and stormwater systems to support the city's planned growth up to 2051.
- Construction for the primary off-leash dog park at Mackenzie Valley Park is underway with an official opening scheduled for late fall 2024.



- A NovelBranch book vending machine was installed at Father E. Bulfon Community Centre, ensuring the continued enjoyment of literary resources while the Woodbridge Library is closed for renovations. The Woodbridge Library is scheduled to reopen in 2025.
- City building at the Vaughan Metropolitan Centre (VMC) continues with the Wayfinding Signage Pilot Program, which is anticipated to be complete by the end of 2024, to ensure easy navigation.
- The first phase of Edgeley Park opened in June 2024, increasing green space in Vaughan's downtown core.
- The Ontario Vehicle Innovation Network (OVIN) launched the new Demonstration Zone in partnership with the City of Vaughan and the City of Markham and with support of the Ontario government. The project provides real-world environments to pilot and demonstrate innovative automotive and mobility solutions.

2025 Budget and 2026 Financial Plan includes \$243.6 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

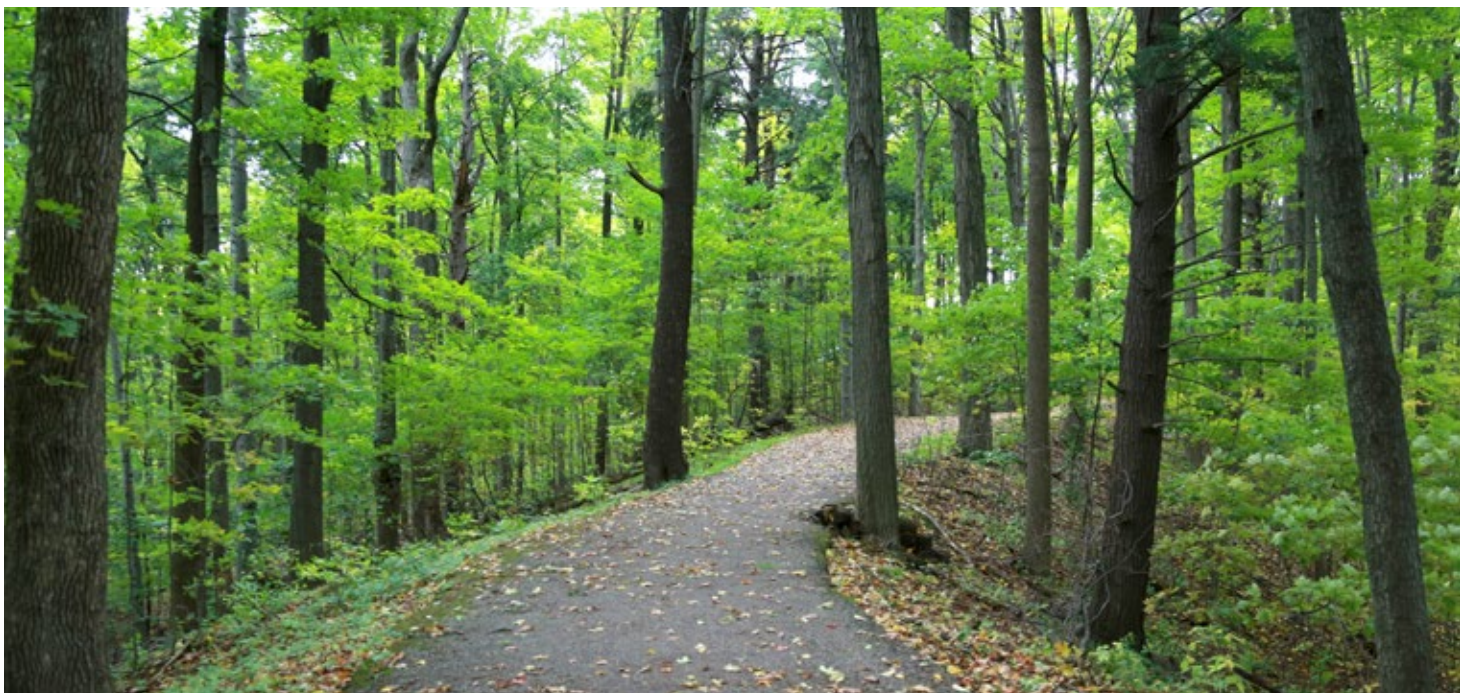
Key Results:

- Planted 2,039 trees in 2023 and are projected to plant 2,200 trees in 2024.
- The Greenspace Strategic Plan is advancing with the completion of two open houses and online public survey, which received 359 responses, completed in June 2024.
- Vaughan Council endorsed the 20-year vision of the Urban Forest Management Plan and Woodland Management Strategy, as well as endorsed the five-year priority action plan.
 - This framework will guide the sustainable management of Vaughan's urban forest and management of City-owned woodlands.
- The City's first community-led food forest was planted in September 2023 and demonstrates commitment to strengthening community engagement and sustainability initiatives.
- In 2024, Grow with Vaughan increased its program size to secure 14 sponsorship gardens and seven sponsorship planters throughout the city providing local businesses opportunities to build brand awareness while also contributing to quality of life and beautification of neighborhoods.
- Through the Green Guardians program, the Woodbridge Pollinator Group received funding to expand the pollinator garden at the Doctors McLean District Park in May 2023.
- Vaughan Council endorsed the newly developed Litter Reduction Action Plan (2024-2026) in June 2024. A few highlights of actions already taken under this strategy:
 - The City proclaimed May 14 the Provincial Day of Action on Litter.
 - Public Works expanded the SmartParks initiative to include 10 additional City parks, for a total of 15 SmartParks across the five wards with revamped signage in May 2024.
- In March 2023, the City launched it's one-year Vaughan's Environmental Pledge program to encourage residents to get involved and commit to actions supporting sustainable lifestyles.



- Launched the Thornhill Sustainable Neighbourhood Action Program (SNAP) Climate Champions Network in April 2024. Champions will be trained by the City’s Horticulture staff to uphold the Thornhill SNAP Action Plan going forward.
- City staff improved the efficiency of garbage collection using Madvac garbage collection units on boulevards and sidewalks. To date, 562 garbage bags of litter, which is approximately 11,240 pounds, or roughly 5.5 tons have been collected with the Madvac.
- The Canada Green Building Council verified the design of the Carville Community Centre as net-zero carbon, setting the standard for future green buildings in Vaughan.

2025 Budget and 2026 Financial Plan includes \$39.9 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:

- The newly renovated Garnet A. Williams Community Centre officially re-opened in December 2023 following extensive renovations that began in May 2021. The community centre's swimming pool and splashpad opened in July 2024.
- Vaughan was accepted into the World Health Organization's Global Network for Age-Friendly Cities and Communities in June 2024. This reflects the City's commitment to fostering an inclusive and supportive environment for older adults.
- Awarded \$9,000 in grant funding from the Government of Ontario through the Seniors Community Grant program to run the Coffee Connections program, which began in October 2024.
- Vaughan Public Libraries received new grant funding in 2024, including the New Horizons for Seniors Grant that will support a new program, "Wisdom Exchange," and the Seniors Community Grant which will fund a new initiative, "Wellness Rhythms," a drum and percussion program for older adults aged 55 years old and up.
- The "Kitchen Traditions" program that launched in 2023, received additional funding from New Horizons for Seniors that will be used to continue Kitchen Traditions into 2025.
- Vaughan Council ratified the 2023-2027 Multi-Year Accessibility Plan in November 2023, reinforcing the City's goal to become a completely accessible community ensuring people of all abilities can enjoy equal access to City resources and opportunities.
- City facilities were highly active in the first half of the year, handling more than 40,000 bookings between January and June 2024, plus a 15 per cent increase in participation in our inclusion programming.
- Vaughan launched an innovative pilot project in partnership with the Canadian National Institute for the Blind (CNIB) to facilitate the deployment of GoodMaps, a free indoor navigation app that provides step-by-step guidance to key points of interest in buildings for people with vision-related disabilities.
- Vaughan Council ratified "Reimagining Black Futures in Vaughan: Addressing Anti-Black Racism 2024-2031" in April 2024 which is anticipated to result in a more inclusive city fostering greater equity and opportunity for all residents.



- Two 'Every Child Matters' crosswalks were unveiled at the Civic Centre Resource Library in September 2023 as a symbol of remembrance and the City's commitment to reconciliation.
- Hosted "Outcome of the War of 1812" Exhibit in June 2024 at City Hall for Indigenous Heritage Month, before being hosted at the Pierre Berton Resource Library from July 5 to Aug. 2. The exhibit is scheduled to tour York region which has been facilitated by the City in support of Mississaugas of the Credit First Nation.
- Vaughan Council approved the 10-year ARTonBOXES Implementation Strategy in December 2023 to foster creative expression, community engagement and beautified city streetscapes by transforming traffic signal boxes through art.
- Curated, designed and produced the inaugural series of 10 interpretive Corporate Art Collection Branded Dignitary Gift Items, launched in June 2024, profiling reproduced designs of original art assets housed in the City's Art Integration Collection and the Civic Public Art Collections.
- Vaughan Council approved the Vaughan Municipal Events Strategy for the future framework for hosting an event in the city, including city-led events and community-led events. Between Jan. 1 and June 30, 2024, the City has hosted 25 events.

2025 Budget and 2026 Financial Plan includes \$15.3 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:

- In response to community concerns, the City launched a program to leverage key fob protective bags as one tool residents can use to help fight auto thefts in the community.
 - Between August 2023 and June 2024, 6,003 key fob protective bags were given to Vaughan residents.
- In June 2024, Vaughan Council approved the Protecting Vulnerable Social Infrastructure By-law to protect people in the places and spaces in our community where they may already be at their most vulnerable, such as at schools, hospitals, childcare centres, places of worship and congregate care facilities, to prioritize public safety for everyone who lives in, works in and visits Vaughan.
- In April 2024, amendments to Vaughan's Special Events By-law and Noise By-law were made to prohibit any participation in unauthorized car rallies. The City works closely with York Regional Police to address unauthorized car rallies, including partnering to launch Operation Silent Night in April 2024. This multi-faceted approach included crime prevention messaging and collateral for community engagement, specialized training and a social media strategy in ongoing collaboration.
- To reduce interactions between residents and wildlife, the City launched the Coyote Response and Coexistence Strategy in 2023, undertaking an educational outreach strategy to residents to mitigate dangerous encounters with coyotes while also prioritizing human safety. Building on this campaign, Vaughan Animal Services also created a dedicated phone line specific for coyote sightings/interactions in 2024.
- Worked collaboratively with the province, as part of a task force, to prepare for the solar eclipse in April 2024.
- The City continues to advocate for the safety of Vaughan's communities and residents and bring 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.
- Participated in Making Cities Resilient 2030 pilot resulting in attaining WCCD ISO 37123 certification in June 2023.



- Vaughan Fire and Rescue Service continued its commitment to fire prevention by delivering 257 fire prevention public education sessions and completing 1,188 fire safety inspections in 2023.
 - Between January and June 2024, 120 fire prevention public education sessions and 530 fire safety inspections were performed.
- In 2024, Vaughan expanded the number of Community Safety Zones to 104 locations to encourage drivers to slow down and improve safety for all road users.

2025 Budget and 2026 Financial Plan includes \$19.8 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:

- In April 2024, Vaughan Council approved the Economic Development Action Plan, 2023-2027.
- The City delivered the largest provincial Small Business Enterprise Centre in York Region, delivering 1,018 consultations, resolving 8,066 inquiries, and delivering 84 seminars to 1,608 participants in 2023. By June 30, 2024, the City delivered 566 consultations, resolved 1,752 inquiries, and delivered 66 seminars to 1,368 participants in 2024.
- The City advanced strategic relationships within the automotive industry by joining and hosting the fall 2023 Ontario Auto Mayors Caucus meeting to collaborate and share the latest trends in the automotive industry.
- The City hosted a Modular Housing Symposium at Vaughan City Hall, bringing industry stakeholders and all levels of government together in March 2024.
- Secured co-hosting of the 2025 Ontario Motor Coach Association Marketplace that will take place between Nov. 3 and 5, 2025.
- Completed two missions to date in 2024:
 - Furthered the development of the Vaughan Healthcare Centre Precinct (VHCP) and Vaughan's emerging health innovation ecosystem emerging from April's health innovation mission to Chicago in April.
 - Advanced trade and investment opportunities with Italian firms previously engaged with in a mission to Italy in July 2024.
- The Vaughan Economic Development LinkedIn showcase page and Tourism Vaughan Instagram page were launched in 2023 to promote Vaughan's main streets, employment centres, industrial parks and corridors. These social media accounts have amassed 2,290 followers and 2,710 followers by June 2024, respectively.



- Worked with York Region Transit to secure the pilot 361 Nashville Express route in September 2023 to serve employers in the Vaughan Enterprise Zone and the extension of the 20 Jane Route to serve new employers at Jane Street.
- In June 2024, an official Memorandum of Understanding Signing Ceremony was held to execute the City's agreement with QuadReal to collaborate on the planning and development of a Performing and Cultural Arts Centre in the VMC.
- Advancing the York University (YorkU) and Mackenzie Health acknowledgement agreement supports the development of the VHCP and commitment to grow Vaughan as a centre of excellence.
 - In March 2024, it was announced that YorkU will receive \$9 million in Provincial funding and ascent for a school of medicine focused on family physician training.
- The City awarded \$198,000 in support grants to 44 small businesses to empower local business community growth across the city in 2023.
- Launched the inaugural Tourism Host in Vaughan Grant program in April 2024 to further promote and support tourism in Vaughan. As of May 2024, \$125,000 in funding was granted to support 17 organizations for projects proposed under this program.

2025 Budget and 2026 Financial 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:

- Vaughan Council approved the 2022-2026 Term of Council Service Excellence Strategic Plan articulating the City's priorities for this Term of Council in March 2023.
 - The plan includes seven priority areas, 21 objectives and 68 key activities. Of the 68 key activities, 98.5 per cent – or 67 – are progressing as expected. The one outstanding key activity is being monitored.
- To increase ease of access to information for data driven decision-making, Qlik Sense Mobile, a mobile extension of the business intelligence tool, was deployed to more than 900 City devices.
 - There are currently 56 dashboards in Qlik Sense, available both on computer and mobile devices, with an additional 15 in production in 2024.
- In November 2023, Vaughan became the first Canadian municipality to receive Triple Certification from World Council on City Data
 - Vaughan's eighth consecutive Platinum World Council on City Data ISO 37120 Sustainable Cities Certification
 - Vaughan's second Early Adopter World Council on City Data ISO 37122 Smart Cities Certification
 - Vaughan's first Early Adopter World Council on City Data ISO 37123 Resilient Cities Certification
- Currently completing all in-kind future updates to Asset Management Plans internally and building on prior work from external consultants. Net new additions to the plans, required by O. Reg. 588/17 on July 1, 2025, will be facilitated with further work from external consultants.
- Implemented a revised Corporate Procurement Policy and newly created IT Procurement Plan in July.
- Introduced several internal products and tools in 2024 to support streamlining and standardizing procurement processes. Initiated a project to automate procurement forms in PowerApps in April 2024, which is on target to be complete in mid-2025.



- Following the success of the Digital Billboard program phase 1's three digital billboards, Vaughan Council approved eight new digital billboard locations as part of phase 2 and 17 digital billboard locations as part of phase 3 in June 2024. RFPs for these phases will be released by the end of the year with construction anticipated to begin in 2025.
- Standardization of certain IT products ensures effective use of resources in alignment with the City's strategic purchasing requirements.
- The City began implementing JD Edwards (JDE) Time and Labour, Capital Fixed Assets and Work Orders in 2023 to improve operational effectiveness and efficiencies. For the Time and Labour implementation in 2023, manual work was reduced by approximately 2,500 hours. Time and financial savings continue to be tracked as JDE implementation continues to roll out.
- In 2024, a project plan was developed to deliver on key projects and priorities in the City's Attraction and Retention Strategy by 2026.
- Nine employees graduated from the City's first Emerging Leaders program in 2023 as part of the City's efforts to meet the future needs of the organization. There are 15 participants in the 2024 Emerging Leaders cohort.

2025 Budget and 2026 Financial Plan includes \$27.9 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 stakeholder 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

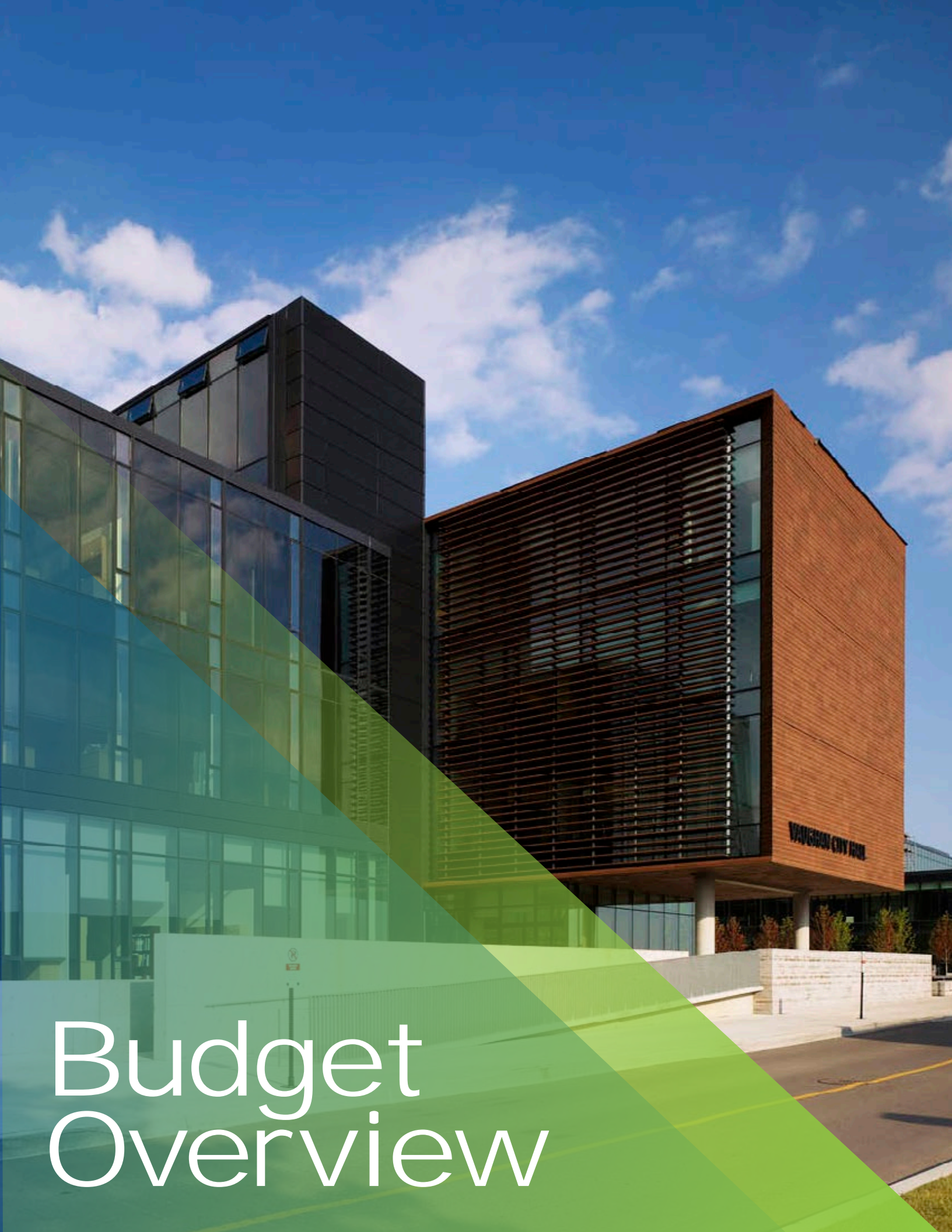
Vaughan's framework for public and stakeholder engagement is built upon internationally recognized best practices championed by the International Association of Public Participation. Guided by a set of ethical principles, the City strives to ensure consultation efforts are purpose-driven, supported by 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 citizen 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 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

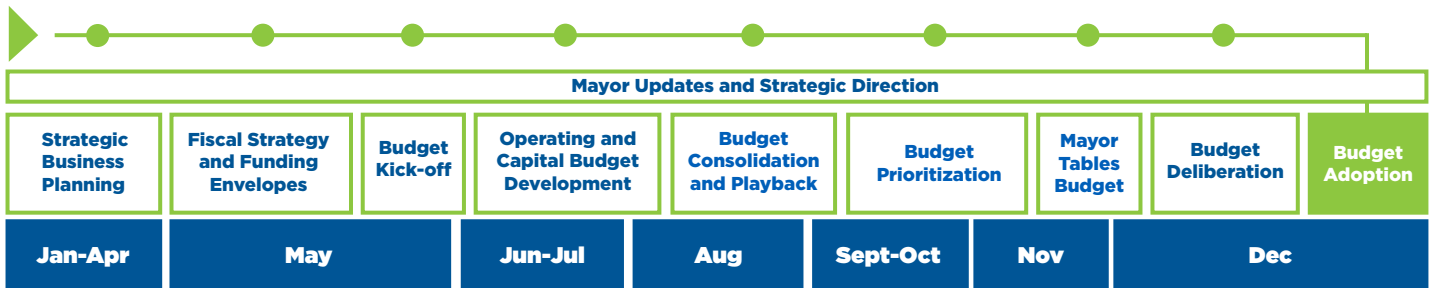
New Initiatives to Enhance the City

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 2025 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 Vaughan’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.

Although the Consumer Price Index has been curtailed, costs for almost all categories remain at heightened levels. Interest rates have started to decrease, although they remain higher than pre-pandemic rates. Council-mandated service levels in an environment of continued uncertainty with the potential for an economic downturn, financial impacts of *Bill 23, More Homes Built Faster Act, 2022*, and *Bill 185, Cutting Red Tape to Build More Homes Act, 2024*, growth demand and new transformation initiatives are the main drivers of the 2025 Budget and 2026 Financial Plan. 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 2025 Budget decision-making.

Budget Summary

The 2025 Budget delivers on the City’s mission of Citizens First Through Service Excellence and balances the needs of managing unprecedented growth, investing in infrastructure and supporting economic development while respecting residents’ hard-earned tax dollars.

The 2025 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 2025 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.

2025 Proposed Operating Budget

(\$ M)	2023 Year-End Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Public Works	65.1	66.2	100.7	102.1
Vaughan Fire & Rescue Service	60.1	61.2	63.7	66.2
Infrastructure Development	41.8	44.8	49.7	51.4
Community Services	35.2	40.4	46.3	47.5
Planning & Growth Management	22.6	28.5	30.8	31.1
Corporate Services & CFO	30.6	32.2	34.8	36.2
Legal & Administrative Services	23.3	24.5	26.5	27.3
Communications & Economic Development	7.6	8.8	9.4	9.8
Vaughan Public Libraries	22.0	23.3	26.0	27.1
Other Offices	9.0	10.1	10.8	11.2
Financial & Non-Program Items*	56.5	37.5	43.3	54.1
Total Tax Supported Gross Expenditures	373.9	377.4	441.9	463.9
Water, Wastewater and Stormwater	193.9	200.9	206.9	214.0
Total Tax and Rate Supported Gross Expenditures	567.8	578.3	648.8	677.9

*Includes Reserves and Debt

Other Offices include City Manager, City Council, Internal Audit, Program Management Office and Integrity Commissioner

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

Budget information presented above is based on the City of Vaughan’s organizational structure prior to Nov. 14, 2024. Budgets will be re-stated in 2025 on a cost-neutral basis to reflect the new organizational structure

Property Tax-Supported Operating Budget

The chart below illustrates the 2025 operating and capital tax budget and their impact on property tax for the city of Vaughan's average household and business.

2025 Operating and Capital Budget Impact on Property Tax

(\$M)	Approved 2024 Budget	Proposed 2025 Budget	2026 Plan
Gross Expenditure	377.4	441.9	463.9
Capital Budget	216.5	424.7	249.5
Property Tax Increase	3.00%	3.00%	3.00%
Impact			
Average Residential (Based on average assessment value of \$950,000)			\$6,962
Commercial (Based on average assessment value of \$100,000)			\$1,652
Annual Average Residential City Portion Tax Bill (Based on average assessment value of \$950,000)			\$1,947

Multi-Year Budget Summary

The table below summarizes the tax levy requirement for the 2025 Budget and 2026 Financial Plan. The tax rate increase for 2025 is 3.0 per cent. In 2025, 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 2026 Financial Plan will continue to be refined and be better informed by the City's updated Asset Management Plans and Long-Range Fiscal Plan.

The 2025 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 2025, 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 \$2.40 million in additional revenue to the City to address growth-related cost pressures.

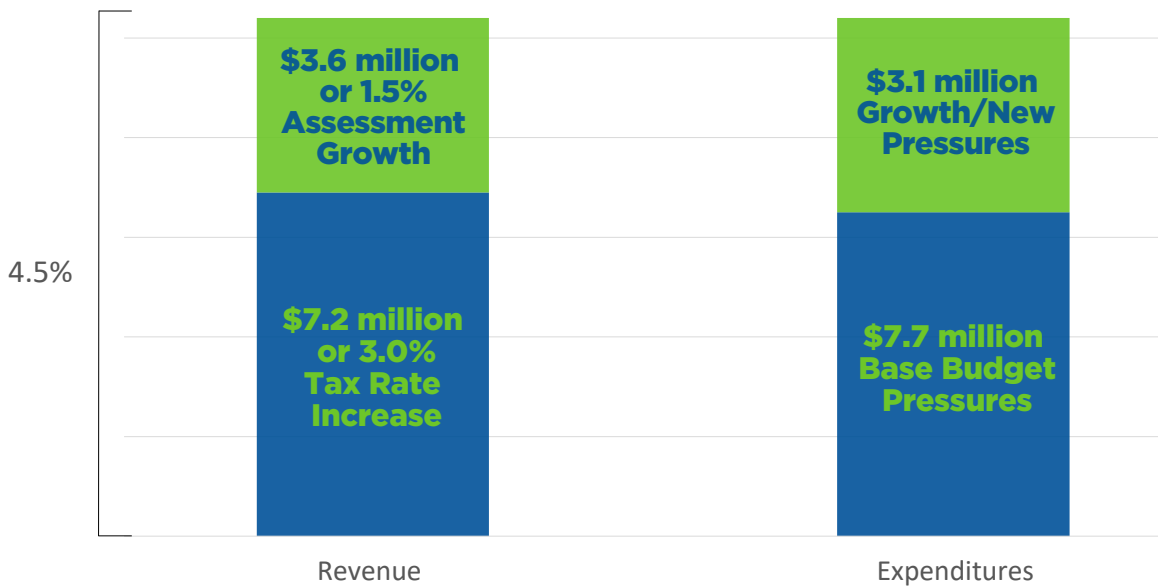
2025 Proposed Operating Budget

(\$M)	2023 Year-End Actuals	2024 Approved Budget	2025 Proposed Plan	2026 Plan
Gross Operating	373.9	377.4	441.9	463.9
Less: Supplemental Tax	139.1	131.9	185.2	195.9
Less: Payment In Lieu of Taxes	2.3	2.4	2.4	2.4
Supplemental Tax	3.0	2.7	3.0	3.0
Net Levy	229.5	240.4	251.2	262.6
Incremental Levy Requirement	9.8	10.4	10.8	11.3
Revenue from Assessment Growth	3.4	3.5	3.6	3.8
Revenue from Incremental Tax Rate	6.4	6.9	7.2	7.5
Incremental Tax Rate	2.90%	3.00%	3.00%	3.00%

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 the 3.0 per cent increase in tax levy rates and 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 Asset Management Plans (AMP) for both 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 2025 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 Vaughan's Fiscal Framework. Infrastructure and services that support new growth should be funded, to the fullest extent possible, through growth-related revenues. ARR's 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 2025 will result in a full-time equivalent (FTE) increase of 74.2 which includes 80.6 new FTEs from ARR's and a decrease of 6.4 FTEs due to contracts expiring.

Full-time Equivalent (FTE) Staffing Summary

FTEs	2023	2024	2025
Public Works	252.7	254.7	265.7
Vaughan Fire & Rescue Service	364.0	377.0	390.0
Infrastructure Development	245.4	272.4	287.4
Community Services	179.5	195.2	211.8
Planning & Growth Management	184.0	191.0	193.0
Corporate Services & Chief Financial Officer	159.1	164.1	169.1
Legal & Administrative Services	84.4	90.1	96.4
Office of Communications and Economic Development	57.5	62.2	68.5
Office of the City Manager	28.0	26.0	24.0
Other Offices	35.7	36.7	37.7
Vaughan Public Libraries	154.2	162.3	162.3
Total FTEs	1744.4	1831.6	1905.8
2025 Net New FTEs			74.2

**Excludes seasonal and casual labour FTEs.*

**Other Offices includes Integrity Commissioner, Internal Audit, Corporate Finance and City Council.*

**Office of the City Manager includes Program Management Office.*

FTE information presented above is based on the City of Vaughan's organizational structure prior to Nov. 14, 2024. FTEs will be re-stated in 2025 on a cost-neutral basis to reflect the new organizational structure.



Gross Expenditures

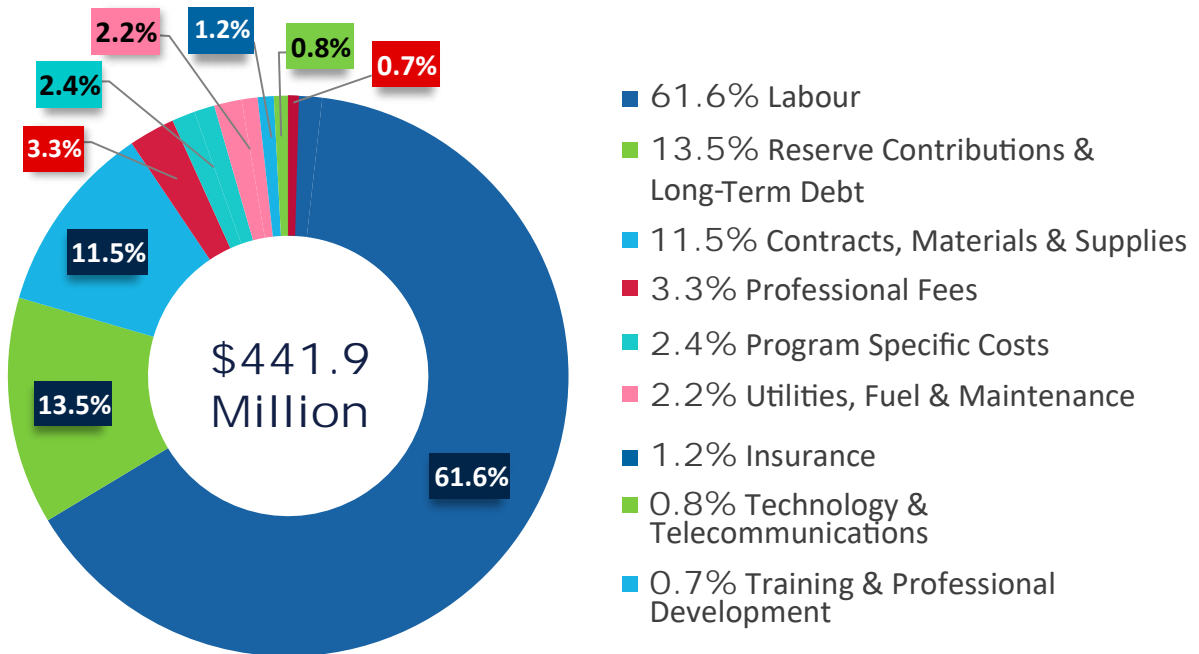
The increased cost to maintain current service levels is largely impacted by labour, which is mainly driven by costs of salary progressions and inflation. New additional resource requests are to help achieve the Council priorities and Service Excellence initiatives. These include investments in technology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

2025 Proposed Expenditures

\$M	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Labour	226.1	243.7	272.3	283.6
Contracts, Materials & Supplies	47.4	48.4	50.8	51.0
Reserve Contributions & Long-Term Debt	59.4	40.8	59.6	70.2
Utilities, Fuel & Maintenance	10.2	9.7	9.8	10.0
Insurance	6.9	5.0	5.2	5.2
Program Specific Costs	10.9	10.3	10.8	11.1
Technology & Telecommunications	2.6	3.3	3.4	3.4
Professional Fees	3.1	3.5	14.6	14.6
Training & Professional Development	2.1	2.9	3.2	3.2
Communications & Publications	1.8	2.0	2.4	2.9
Other Expenses*	3.5	7.7	9.7	8.7
Grand Total	373.9	377.4	441.9	463.9

* includes leases, bank charges, taxes, office equip and furniture, and contingency
 Note: Some numbers may not add up due to rounding

2025 Operating Budget Expenditures



Revenue

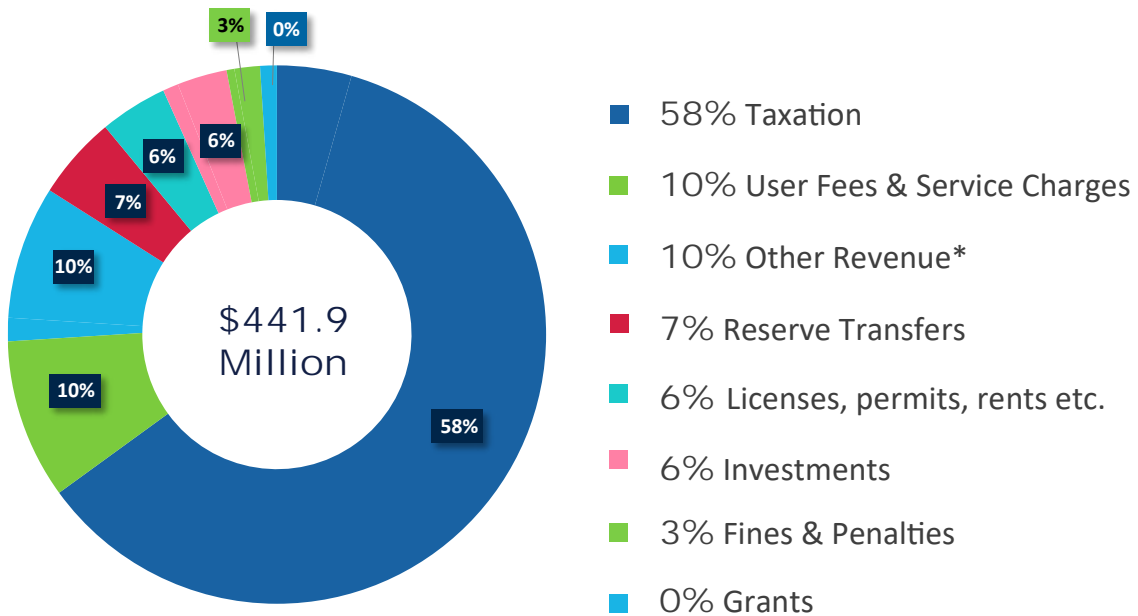
The 2025 Budget includes total revenues of \$441.9 million, of which \$256.6 million is from taxation. The remaining \$185.2 million of the City’s revenues come from user fees, reserve transfers, investments, grants and other sources. The City continues to review user fees regularly to ensure they are set at a level sufficient to cover the cost of providing services while being comparable to neighbouring municipalities.

2025 Proposed Budget Revenues

\$M	2023 Actual	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Taxation	234.9	245.5	256.6	268.0
User Fees & Service Charges	38.7	39.5	45.0	46.6
Reserve Transfers	28.6	31.0	29.2	40.7
Licenses, permits, rents etc.	18.7	19.7	27.8	28.9
Investments	24.4	19.4	26.4	24.3
Fines & Penalties	14.4	11.8	13.2	13.5
Other Revenue*	12.1	8.8	41.8	41.7
Grants	2.1	1.7	1.9	0.2
Grand Total	373.9	377.4	441.9	463.9

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

2025 Operating Budget Revenues



Assessment Growth

The following table illustrates that assessment growth is projected to be 1.5 per cent in 2025. Vaughan is facing unprecedented growth; 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 2025 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 figure in 2025 may be impacted by current investments made and the ability to efficiently move development through the process.

Projected Assessment Growth

Assessment Growth	2023 Actual	2024 Approved Budget	2025 Proposed Budget	2026 Plan
\$M	\$3.31	\$3.45	\$3.61	\$3.77
%	1.50%	1.50%	1.50%	1.50%

Non-Tax Revenue

Approximately 42 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 \$86.0 million of the \$185.2 million, representing approximately 46 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 Planning, Development Engineering, Transportation and Fleet Management Services and By-law and Compliance, Licensing and Permit Services generate approximately 80 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 cover 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 2025 budgeted rates and charges will generate net total reserve contributions of \$23.2 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 2025 operating budget and its impact on the water and wastewater rates for the city's average household.

Rate Supported Programs

\$M	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Gross Expenditures	193.9	200.9	206.9	214.0

	Water/Wastewater Rate	Stormwater Rate
2025 Average Rate Increase	3.3%	9.50%
Average Household Impact	\$41.28	\$3.53
Average Annual Residential Bill	\$1,292.23	\$67.73

The combined City of Vaughan 2025 rate increase for water and wastewater is \$0.1720 per cubic metre, or 3.3 per cent, over the 2024 combined water and wastewater rate which is driven by the 3.3 per cent increase that the City pays to York Region for water purchases.

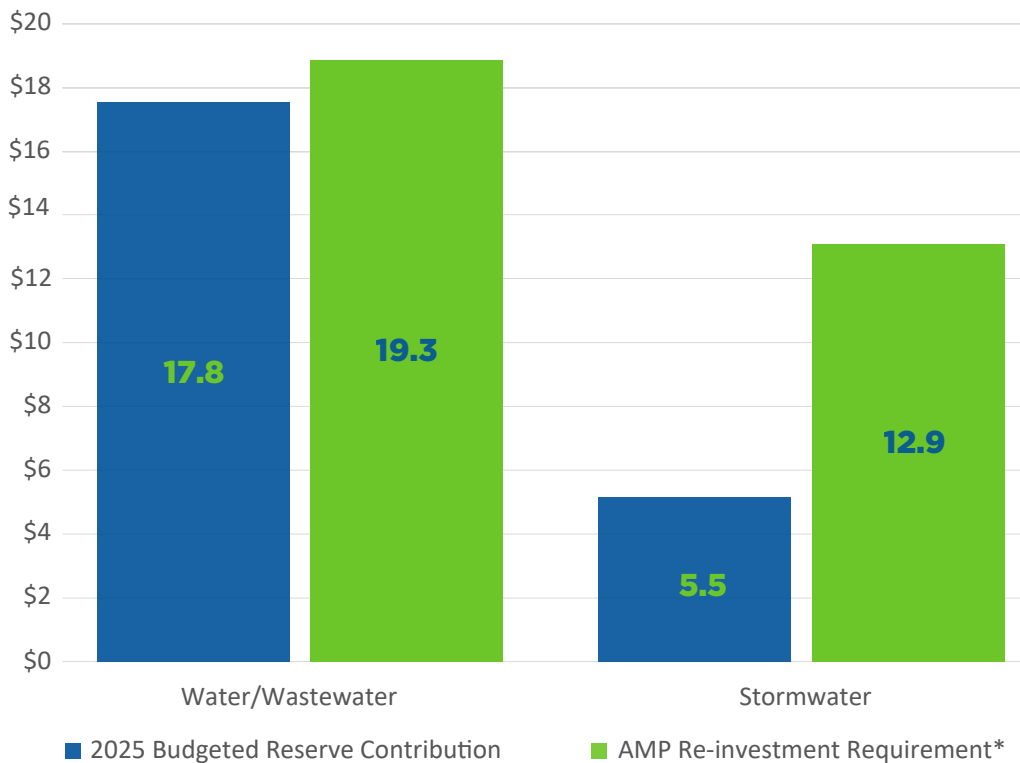
The 2025 stormwater charge will increase by an average of 9.5 per cent over the 2024 charge. The stormwater reserve is experiencing significant pressure and increases in charges must continue in future years to build stormwater reserves to meet future infrastructure funding needs. The City is currently undertaking a Stormwater Rate Study to determine future stormwater charge requirements as the stormwater reserve is expected to be in a negative position within the next three years.

The 2025 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 2021, the City completed an Asset Management Plan (AMP) 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 2025 reserve contribution in comparison to the average annual capital reinvestment requirement per the AMP*.

Budgeted Reserve Contribution vs. AMP Re-investment Requirement (\$M)



Water and Wastewater

The AMP proposed a reinvestment requirement of \$19.3 million* per year for water and wastewater. The proposed 2025 Budget will add \$17.8 million to the reserves, which falls short of the AMP target by \$1.5 million. The City will work towards gradually closing this gap. The City recently completed a 12-year Water System Financial Plan which concluded the City has a financially sustainable drinking water system.

Stormwater

The AMP proposed a reinvestment requirement of \$12.9 million* per year. The 2025 budgeted reserve contribution is \$5.5 million, which falls short of the AMP target by \$7.4 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 AMP reinvestment requirements. Contributing sufficiently to reserves is vital to ensuring the City meets its long-term financial requirements.

**AMP re-investment requirements have been Inflated to 2025 dollars.*





 **SMARTVMC**
VAUGHAN METROPOLITAN CENTRE BUS TERMINAL

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 2025 Capital Budget is presented with proposed details for 2025, and a forecasted capital plan for 2026. The 2025 Capital Budget amount is \$424.7 million and the 2026 capital plan is forecasted at \$249.5 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

(\$M)	2024 Budget	2025 Proposed Budget	2026 Planned	2025-2026 Total	2025-2026 # of Projects
Transportation and Mobility	70.5	219.7	107.7	327.4	65
City Building	77.6	149.1	94.4	243.6	104
Environmental Sustainability	20.2	16.2	23.7	39.9	45
Active, Engaged and Inclusive Communities	8.3	8.7	6.6	15.3	12
Community Safety and Well-being	6.5	16.8	3.0	19.8	27
Economic Prosperity and Job Creation	0.6	0.1	0.2	0.3	1
Service Excellence and Accountability	32.7	14.0	13.9	27.9	98
Total New Capital Budget Asks	216.5	424.7	249.5	674.2	352

*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 \$424.7 million for 2025 and \$249.5 million for 2026.

Some of the major investments planned over the next five years include \$99.4 million for the Pedestrian and Cycling Infrastructure Implementation Program, \$39.7 million for Huntington Road Reconstruction (Langstaff Road to Nashville Road), \$38.2 million for the North Maple Regional Park Development, \$32.3 million for Erosion Control Program, \$31.3 million for the acquisition of property recommended through the Yonge-Steeles Corridor Secondary Plan (YSCSP) to facilitate transportation improvements, including the extensions of Royal Palm Drive (between Hilda Avenue and Yonge Street) and Powell Road (between Crestwood Road and Steeles Avenue).

Transportation and Mobility

Transportation and Mobility continues to be a key priority for the City. The 2025 Capital Budget and 2026 Capital Plan includes \$327.4 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 the Pedestrian and Cycling Infrastructure Implementation Program, Huntington Road Reconstruction, the property acquisition recommended through the YSCSP to facilitate transportation improvement, extension of Bass Pro Mills Drive from Highway 400 to Weston Road, and various road, bridge and sidewalk reconstruction/rehabilitation projects throughout the municipality.

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 2025 Budget and 2026 Capital Plan includes approximately \$243.6 million in capital projects to foster this objective. Some of the major projects include the design and construction of a new Animal Services Facility at Dufferin Street, Portage Parkway, watermain and sanitary upgrades at VMC Block 22, infrastructure renewal program for various parks, Vaughan Super Trail Development and North Maple Regional Park 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 \$39.9 million towards this objective over the next two years. The three largest projects – Erosion Control Program, Replacement of out of calibration residential, commercial and institutional water meters and York Region New Hospital Gravity Wastewater Connection Project on behalf of the City.

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 2025 Capital Budget and 2026 Capital Plan includes approximately \$15.3 million in capital projects. Major investments in this area include Sportsfield Intensification Improvement Program, library-related capital resources purchases and McNaughton Field Artificial Turf Replacement.

Community Safety and Well-being

The City is investing about \$19.8 million in the next two years to foster a high quality of life in Vaughan through safe and healthy communities. Some of the major projects planned include acquisition of land for Fire Station 7-13, Spartan Trucks and Aerial Ladder replacements at various stations and new Fire Station 7-12 construction.

Service Excellence and Accountability

The City is committed to Citizen Service Excellence and determined to continuously provide exceptional citizen-focused services. The 2025 Budget and 2026 Capital Plan includes \$27.9 million to foster this objective. Some of the major projects include Central Computing Infrastructure Renewal, Salt Dome Replacement at the Joint Operations Centre, AV Infrastructure Renewal, and other Computer Assets Renewal and Replacements.

Asset Management

In 2025, 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, both in the short and long term. One hundred and eighty-six projects out of a total of 352 projects are budgeted for repair and renewal of existing assets. This investment represents 27 per cent of the total 2025 Capital Budget and 47 per cent of the 2026 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

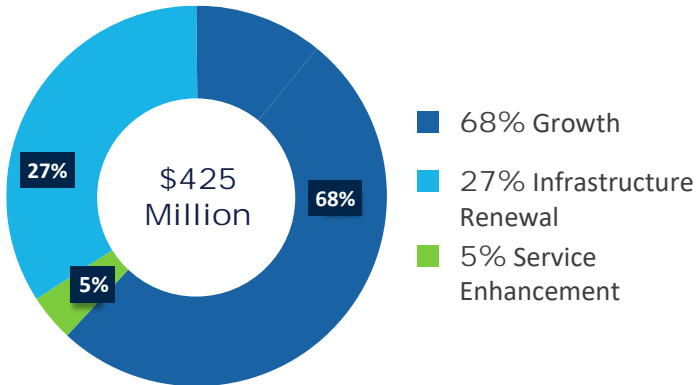
undertaking repairs, rehabilitation and building upgrades in various City facilities with a focus on community centres and libraries, undertaking culvert replacements, road rehabilitations, and facilitating water, wastewater and stormwater infrastructure network upgrades.

Capital Project Categories

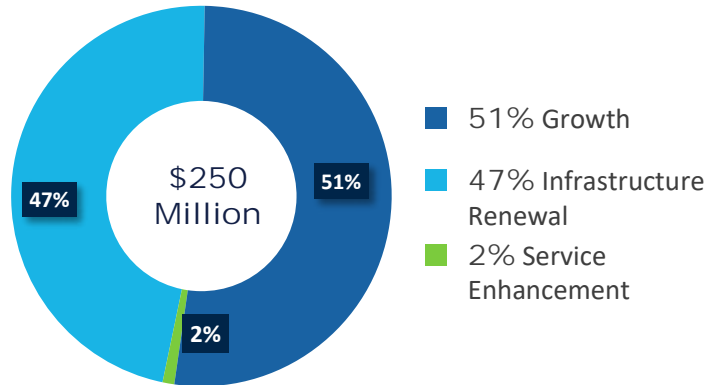
Capital projects can be categorized into three main classifications:

- **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.

2025 Capital Investment



2026 Capital Plan



Funding Sources

The next chart illustrates the funding sources for the 2025 Capital Budget. For 2025, 57 per cent of the capital funding is from Development Charges to fund growth-related projects. An additional 18 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 (DC) The funds are separated by service categories, such as engineering, fire and community services. DC reserves are monitored closely to ensure the City manages the risk of slower than expected DC 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.

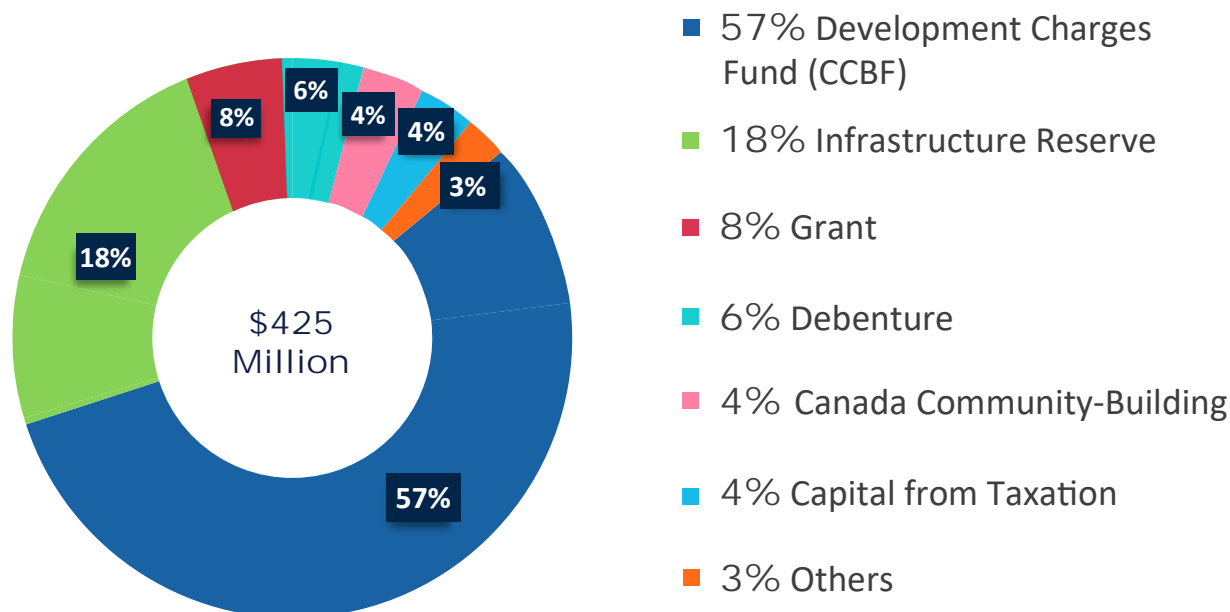
Debenture financing is primarily used for the City's road and bridge replacement program due to the substantial asset value and lengthy lifecycle.

Capital from taxation is an allocation from each year's operating budget to fund capital projects that are ineligible to be funded through DCs, 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.

2025 Capital Funding



2025 Budget and 2026 Capital Plan

(\$M)	2025 Proposed Budget	2026 Planned	Total
Funding Sources			
Development Charges	242.2	118.2	360.4
Infrastructure Reserves	76.7	90.2	166.9
Capital from Taxation	18.5	8.9	27.4
Debenture Financing	27.1	18.9	46.0
Canada Community-Building Fund (CCBF) Grants	17.7	12.1	29.8
Grants	32.1	-	32.1
Other	10.4	1.1	11.5
Total New Capital Projects	424.7	249.5	674.2

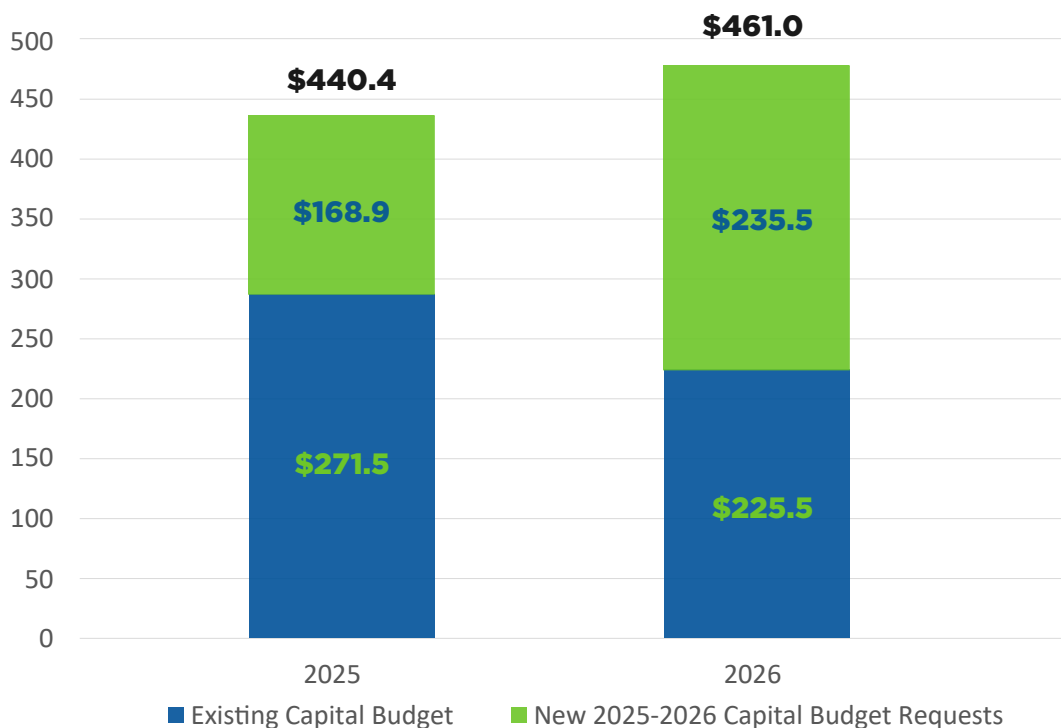
Note: Some numbers may not add up due to rounding

Cash Flow

The following chart provides an estimate of the cash flow requirements of capital projects included in the 2025 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 2025 cash flow from existing open projects and new proposed 2025 projects are estimated at \$440 million. Of the 2025 new capital budget of \$425 million, approximately \$169 million is projected to be spent in 2025 and the balance anticipated to be spent in 2026, 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 2025 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 2025-2026 Capital Budget and 2025 large capital projects are estimated as follows.

Operating Impacts Associated with the Capital Program

(\$M)	2026
Staffing Costs	2.62
Operations and Maintenance Costs	0.26
Grant Total	2.88



The Sports Village

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

The Sports Village is operating under City ownership and will be transitioned to a municipal services corporation (MSC), which should provide additional flexibility and introduce a Board with specialized expertise to guide the business operations.

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 components of the City's overall tax-supported and rate-supported budgets. When the Sports Village becomes an MSC, its budgets will be approved by its Board and no longer be presented for Council consideration.

Operating Budget

The proposed 2025 Operating Budget and 2026 Financial Plan allows Sports Village to provide an all-season venue for recreational and social activities to more than two million visitors annually.

(\$M)	2023 Actual	2024 Projection	2025 Proposed Budget	2026 Plan
Revenues	5.68	5.99	6.16	6.31
Expenditures				
Labour	1.52	1.76	1.87	1.91
Non-Labour*	2.88	2.86	2.75	2.82
Interest (Due to City of Vaughan)	-	-	-	0.02
Transfer to Capital	1.28	1.37	1.54	1.56
Total Expenditures	5.68	5.99	6.16	6.31
Net Operating	0.00	0.00	0.00	0.00
Budgeted Full-Time Equivalents (FTEs) [^]	8.0	13.0	13.0	13.0

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.*

^ Additional 5 FTEs in 2024 due to new Facility Management staffing model to maintain the facility.

Capital Budget

The proposed 2025 Capital Budget and 2026 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)	2023 Actual	2024 Projection	2025 Proposed Budget	2026 Plan
Capital Expenditures	0.4	1.6	1.4	2.6

Transparency and Accountability

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 2025 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 of Vaughan 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 of Vaughan, 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 2025 budget by function on a full accrual basis, i.e. the same way the actual results are reported in the financial statements.

2025 Budget (Full Accrual Basis)

(\$M)	2025 Budget
Revenues	
Net Taxation	251.2
User Fees and Charges	294.1
Transfer Payments / Grants	50.2
Development Contributions	242.2
Interest and Investment	26.4
Other Revenues	48.5
Total Revenues	912.7
Expenses	
General Government	131.2
Protection Services	141.7
Transportation Services	66.5
Environmental Services	196.1
Health Services	0.5
Social and Family Services	0.3
Recreation and Cultural Services	198.8
Planning Services	83.4
Total Expenses	818.6
Surplus	94.1

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.



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2. Related entities

Financial reporting includes most financial transactions of related entities, such as corporations owned by City of Vaughan. The exception is transactions between related entities and Vaughan, 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:

- The Tourism Vaughan Corporation (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.
- The Vaughan Business Enterprise Centre (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 of Vaughan 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., Sports Village includes four NHL-sized ice rinks, five new outdoor beach volleyball courts, and a 30,000-square-foot outdoor sports park. Sports Village is funded completely by revenues generated from fees and charges for services it provides including rental of facilities and advertising. 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 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 2025 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 annual report, it is important to keep in mind that the annual report includes 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 in the annual report. It gives decisionmakers 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 provides 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.

2025 Statement of Financial Activities Reconciliation of 2025 Budget with PSAB (Full Accrual Basis)

(\$M)	Modified Accrual Budget			Adjustments	Full Accrual Budget
	Operating	Capital	Total		
Revenues					
2025 Budget	648.8	424.7	1,073.5		1,073.5
Transfer from Reserves			0.0	(140.3)	(140.3)
Proceeds from Issuance of Debt			0.0	(27.1)	(27.1)
Tourism Vaughan Corporation			0.0	0.0	0.0
Vaughan Business Enterprise Centre			0.0	0.4	0.4
Sports Village			0.0	6.2	6.2
Total Revenues	648.8	424.7	1,073.5	(160.8)	912.7
Expenses					
2025 Budget	648.8	424.7	1,073.5		1,073.5
Transfer to Reserves			0.0	(45.2)	(45.2)
Debt Principal Repayments			0.0	(7.4)	(7.4)
Acquisition of Tangible Capital Assets			0.0	(307.2)	(307.2)
Amortization			0.0	83.7	83.7
Post Employment Benefits			0.0	14.9	14.9
Tourism Vaughan Corporation			0.0	(0.1)	(0.1)
Vaughan Business Enterprise Centre			0.0	0.4	0.4
Sports Village			0.0	6.0	6.0
Total Expenses	648.8	424.7	1,073.5	(254.9)	818.6
Surplus	0.0	0.0	0.0	94.1	94.1
	Balanced Budget				Surplus

2025 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
Revenues						
Net Taxation	78.7	80.3	21.9	11.2	0.2	0.3
User Fees and Charges	2.8	10.0	0.0	208.8	0.3	0.0
Transfers / Grants	0.0	0.0	33.4	8.9	0.0	0.0
Development Contributions	0.7	18.0	121.3	17.8	0.0	0.0
Interest and Investment	26.4	0.0	0.0	0.0	0.0	0.0
Other Revenues	22.2	9.3	13.0	0.0	0.0	0.0
Total Revenues	130.8	117.6	189.6	246.8	0.5	0.3
Expenses						
Salaries & Benefits	70.8	85.6	13.7	11.7	0.3	0.0
Interest Payments	4.2	0.0	0.0	0.0	0.0	0.0
Other Expenses	44.1	48.9	242.1	242.2	0.1	0.3
Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Amortization	8.5	2.9	33.1	23.2	0.0	0.0
Acquisition of Tangible Capital Assets	0.0	0.0	(223.0)	(81.7)	0.0	0.0
Post Employment Benefits	3.6	4.3	0.7	0.6	0.0	0.0
Total Expenses	131.2	141.7	66.5	196.1	0.5	0.3
Surplus (Deficit)	(0.4)	(24.0)	123.1	50.7	(0.0)	0.0

(\$M)	Recreation and Cultural Services	Planning Services	Tourism Vaughan Corporation *	Vaughan Business Enterprise Centre	Sports Village	TOTAL
Revenues						
Net Taxation	76.3	(17.7)	0.0	0.0	0.0	251.2
User Fees and Charges	27.5	38.5	0.0	0.0	6.2	294.1
Transfer Payments /Grants	7.0	0.5	0.0	0.4	0.0	50.2
Development Contributions	33.4	51.0	0.0	0.0	0.0	242.2
Interest and Investment	0.0	0.0	0.0	0.0	0.0	26.4
Other Revenues	3.4	0.5	0.0	0.0	0.0	48.5
Total Revenues	147.6	72.9	0.0	0.4	6.2	912.7
Expenses						
Salaries & Benefits	81.9	31.3	0.0	0.3	1.9	297.6
Interest Payments	0.0	0.0	0.0	0.0	0.0	4.2
Other Expenses	93.3	50.2	(0.1)	0.1	4.2	725.4
Transfers	0.0	0.0	0.0	0.0	0.0	0.0
Amortization	16.0	0.0	0.0	0.0	0.0	83.7
Acquisition of Tangible Capital Assets	(2.6)	0.0	0.0	0.0	0.0	(307.2)
Post Employment Benefits	4.1	1.6	0.0	0.0	0.0	14.9
Total Expenses	192.8	83.1	(0.1)	0.4	6.0	818.6
Surplus (Deficit)	(45.2)	(10.2)	0.1	0.0	0.1	94.1

*Note: 2025 Budget for Tourism Vaughan Corporation is based on preliminary estimate, pending TVC Board approval. Numbers may not add up due to rounding



Financial Sustainability

The 2025 Budget and 2026 Financial 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 (LRFP) and Fiscal Impact Model, which has been completed by staff and an external consultant. The key findings were presented to Council in early December 2022.

The goal of the LRFP 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 2025 Budget and 2026 Financial 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.

Growth Management Strategy

In May 2017, the Province released an updated Growth Plan for the Greater Golden Horseshoe. As a result, the City's Growth Management Strategy Update and Official Plan Review are proceeding to reflect the changes made to the Provincial Growth Plan and to align with the timing of York Region's Municipal Comprehensive Review, which was approved with modifications by the Province in November 2022. The Growth Management Strategy comprises several studies and plans that work together to shape growth and development of the City to 2051. Together, these long-term plans help to ensure that the City is positioned to sustain future growth. Some of the key growth-related long-term plans that were undertaken in 2024 included:

- Official Plan Review
- Vaughan Transportation Plan Update
- Integrated Urban Water Plan Update



Opportunities for Alternative Revenues, Innovation and Partnerships

The City continuously seeks opportunities to deliver programs and services to residents and businesses without increasing their tax burden. This includes regularly reviewing existing user fees and other non-taxation revenues, seeking new revenue-generating opportunities, and closely monitoring grant funding opportunities. Finding alternative sources of funding reduces the City's property taxation levy and/or redirects them to pay for other priorities.

An example is the implementation of the Automated Speed Enforcement (ASE) Program, which is part of the MoveSmart Mobility Management Strategy. ASE aims to improve safety on local roads by acting as a deterrent for speeding, help reduce traffic collisions and raise public awareness about the importance of creating a road safety culture that is shared in responsibility. The initiative was approved by Council in the 2023 Budget. The initial implementation will include 10 ASE cameras that will generate returns to offset costs, such as staff resources required to manage the program as well as implement other traffic safety initiatives and traffic calming measures to supplement road safety and generate a return on investment for the City in future years. As the ASE program matures and further gains are realized, additional revenues will be reinvested into the City to deliver safety-related programs and infrastructure upgrades.

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 (DC) Reserves, Area Specific Development Charges (ASDC) 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)	2024 Opening Balance	2024 Projected Ending Balance	2025 Projected Ending Balance	2026 Projected Ending Balance
Obligatory				
Area Specific Development Charges	18.9	18.4	1.7	(19.4)
Development Charges	511.0	510.7	450	383.7
Restricted Grants	42.3	36.3	35.6	17.5
Other	158.5	171.3	174	168.5
Subtotal	730.7	736.7	661.3	550.3
Discretionary				
Capital from Taxation	20.6	11.5	2.1	(0.5)
Corporate	16.1	17.3	18.1	19.0
Infrastructure	266.8	263.1	207.5	168.0
Special Purpose	21.5	15.6	33.0	51.7
Sustainability	121.1	129.8	136.6	142.5
Subtotal	446.2	437.3	397.3	380.8
Grand Total	1,176.9	1,174.1	1,058.6	931.2

Managing Assets and Infrastructure

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

- 2,172 lane-kilometres of roads.
- 3,371 kilometres of underground mains to carry water, wastewater and stormwater.
- more than 230 parks with sports fields, splashpads, skateboard parks, trails and other recreational facilities.
- more than 415 vehicles (emergency and non-emergency).
- more than 105 buildings, which includes community centres, activity centres, seniors' centres, libraries, fire stations, administration and operations buildings.
- more than 190 bridge and major culvert structures.

If the City was to replace all its existing assets, it would cost approximately \$8.4 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 2021 and December 2022 respectively. Staff are in the process of preparing the AMPs for final regulatory requirements due by July 1, 2025.

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.

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 a number of significant city-wide technology improvements, including the further development of the Corporate Work Order Management System and Fixed Asset Registry that went live in 2023, as well as refinement of Asset Management Planning. 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 Charges (DC) projects required to be constructed before DC revenues are earned – e.g. Black Creek Channel and Pond, Fire Stations
- Service enhancement or growth-related projects that are ineligible for DC 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 2025 Capital Budget.

Debt Repayment Schedule

	Fiscal Year											Total 2024- 2034
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2033	
Opening Balance	104.7	96.6	149.1	174.3	181.5	190.9	194.8	188.3	185.3	168.0	144.0	104.7
Additional Debt Issued / Guaranteed		59.9	37.9	21.9	26.1	23.1	14.7	19.7	7.2	1.1		211.6
Debt Servicing Costs:												
Principle	8.2	7.3	12.6	14.7	16.7	19.1	21.2	22.6	24.5	25.2	21.5	193.8
Interest	4.3	4.2	6.8	8.3	9.2	10.3	11.2	11.7	12.5	U.7	10.6	101.9
Total Debt Servicing Costs	12.5	11.6	19.4	23.1	26.0	29.4	32.4	34.4	37.0	37.9	32.1	295.7
Ending Balance	96.6	149.1	174.3	181.5	190.9	194.8	188.3	185.3	168.0	144.0	122.5	122.5

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

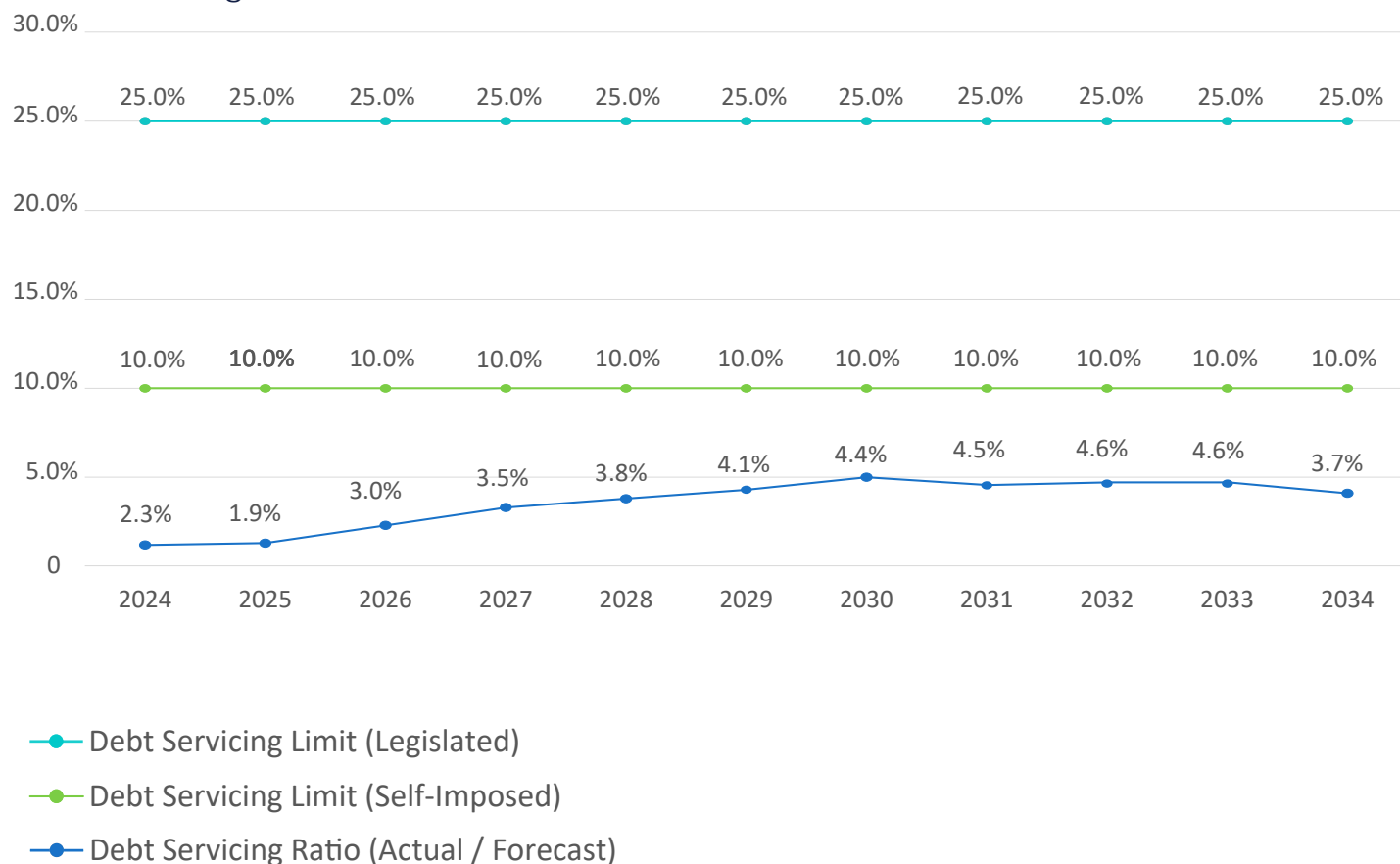
Own source revenue includes taxation and user fees, but excludes grants from other levels of government, transfers from reserves and reserve funds, and the proceeds from the sale of real property. The City of Vaughan’s 2024 annual debt repayment limit determined by the Ministry of Municipal Affairs and Housing (MMAH) is \$127.4 million. (The City will receive its 2025 annual debt limit in early 2025). 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 own source revenue, which is significantly lower than the Province’s 25 per cent maximum. For 2025, the City’s total debt charges are estimated at approximately \$11.6 million, which equates to 1.9 per cent of the estimated 2025 City’s total own source revenue.

[Vaughan’s Council-approved debt policy and updated consolidated reserve and reserve fund policy are a] good management practice to have [...] Vaughan’s debt policy is pretty conservative. The conservativeness is that their internal annual debt limit – 10 per cent of revenues – is well below the provincial limits which are 25 per cent. I think this policy reads pretty sensibly.”

- Almos Tassonyi, adjunct lecturer in the department of geography and planning at the University of Toronto and research associate at the International Property Tax Institute

Source: Report: Vaughan tops the list of the least expensive cities for residential property taxes. YorkRegion.com. Sept. 7, 2021.

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

Operating Budget Policy

The updated Operating Budget Policy was approved by Policy Committee in August 2024. The policy guides the development of an operating budget and plan that enables staff and Vaughan Council to make informed decisions about the financial commitments to meet the provision of programs and services for achieving Council objectives. Administrative updates were made to reflect the recent legislation Bill 3, the *Strong Mayors, Building Homes Act, 2022*, which introduced new requirements for the adoption of a City budget. The Mayor will table and present an annual consolidated operating budget for the upcoming year to Council for consideration. The Mayor may also delegate authority to present the annual consolidated operating budget to the City Manager or Chief Financial Officer.

Capital Budget Policy

The updated Capital Budget Policy was also approved by Policy Committee in August 2024. The policy guides the development of capital budgets and facilitates informed decisions regarding the acquisition, development, construction and lifecycle maintenance of capital assets and resulting financial resource implications. Similar to the Operating Budget Policy, administrative updates were made to reflect the recent legislation Bill 3, the *Strong Mayors, Building Homes Act, 2022*.

Debt Policy

Updates to the Debt Policy were made to provide 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. Guidelines on the terms or duration of each debt issuance were also included to align with York Region, which issues debt on behalf of the City. The updates were approved by Policy Committee in August 2024.

Consolidated Reserve and Reserve Fund Policy

Staff have undertaken a comprehensive review of all the City's obligatory and discretionary reserves and reserve funds (RRFs) to determine if some RRFs are still required and identify opportunities to streamline and use them more strategically and efficiently. The review resulted in recommendations to close 19 RRFs which have served their purposes and no longer required, and the consolidation of another 10 RRFs. These recommendations, along with the updated Consolidated Reserve and Reserve Fund Policy, are being brought to Vaughan Council for approval in December 2024. The policy provides regulations and guidelines on the objectives, standards of care, reporting requirements and responsibilities for the creation and management of reserves and reserve funds.



2022-2026 Members of Council



Steven Del Duca
Mayor

905-832-2281, ext. 8888
Mayor@vaughan.ca



Linda Jackson
Deputy Mayor, Local and
Regional Councillor

905-832-2281, ext. 8085
Linda.Jackson@vaughan.ca



Mario Ferri
Local and Regional Councillor

905-832-2281, ext. 8999
Mario.Ferri@vaughan.ca



Gino Rosati
Local and Regional Councillor

905-832-2281, ext. 8441
Gino.Rosati@vaughan.ca



Mario G. Racco
Local and Regional Councillor

905-832-2281, ext. 8960
MarioG.Racco@vaughan.ca



Marilyn Iafrate
Ward 1 Councillor

905-832-2281, ext. 8344
Marilyn.Iafrate@vaughan.ca



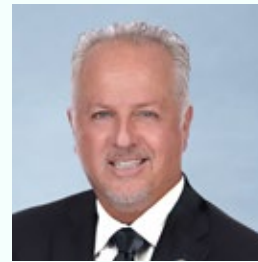
Adriano Volpentesta
Ward 2 Councillor

905-832-2281, ext. 8877
Adriano.Volpentesta@vaughan.ca



Rosanna DeFrancesca
Ward 3 Councillor

905-832-2281, ext. 8339
Rossana.DeFrancesca@vaughan.ca



Chris Ainsworth
Ward 4 Councillor

905-832-2281, ext. 8342
Chris.Ainsworth@vaughan.ca



Gila Martow
Ward 5 Councillor

905-832-2281, ext. 8633
Gila.Martow@vaughan.ca



VAUGHAN CITY HALL



Budget Book Volume 2:

2025 Budget and 2026 Financial Plan



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Community Services

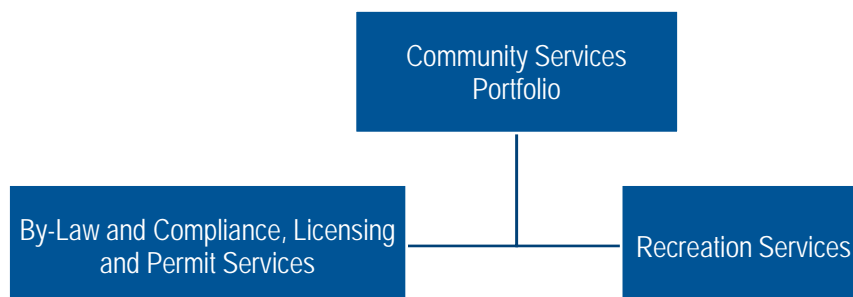
Community Services



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 and community relations to the city, as well as delivering diverse and inclusive recreation programs, 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, and Recreation Services, 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.



2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	22.1	21.7	27.1	28.4
Licenses, Permits and Fines	6.7	6.5	7.7	7.9
Internal Recovery	0.3	0.4	1.9	2.0
Other	0.8	0.7	0.8	0.8
Total	30.0	29.3	37.5	39.1
Expenditures				
Labour	28.5	34.1	40.5	41.7
Contracts, Materials and Supplies	2.0	1.7	2.4	2.4
Small Tools and General Maintenance	0.3	0.4	0.5	0.5
Fuel	0.1	0.2	0.1	0.1
Other	3.9	4.4	4.8	4.8
Total	34.9	40.8	48.2	49.5
Net Operating (\$M)	5.0	11.5	10.7	10.4
Budgeted Full-Time Equivalent (FTEs)	179.5	195.2	211.8	211.8

Capital Plan (\$M)

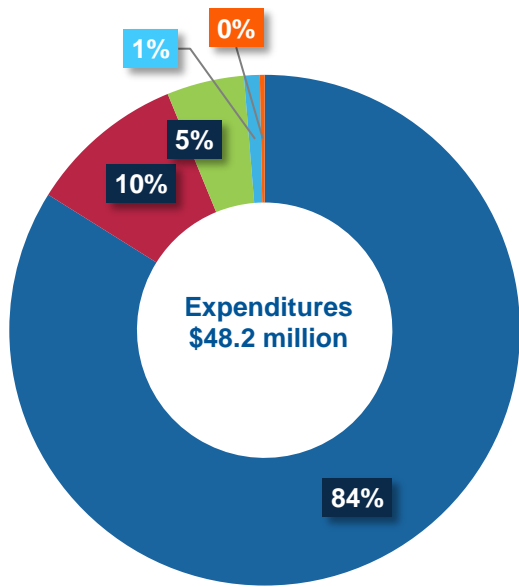
2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
2.9	8.0	29.2	0.8

Note: Where applicable, water/wastewater/stormwater, automated 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.

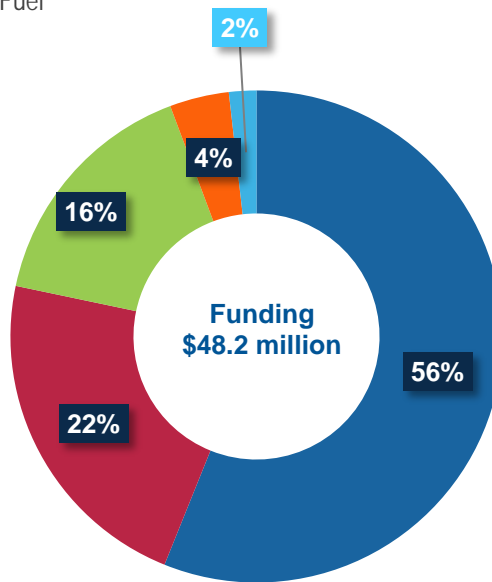


Operating Summary

2025 Operating Budget



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



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



Deputy City Manager – Community Services

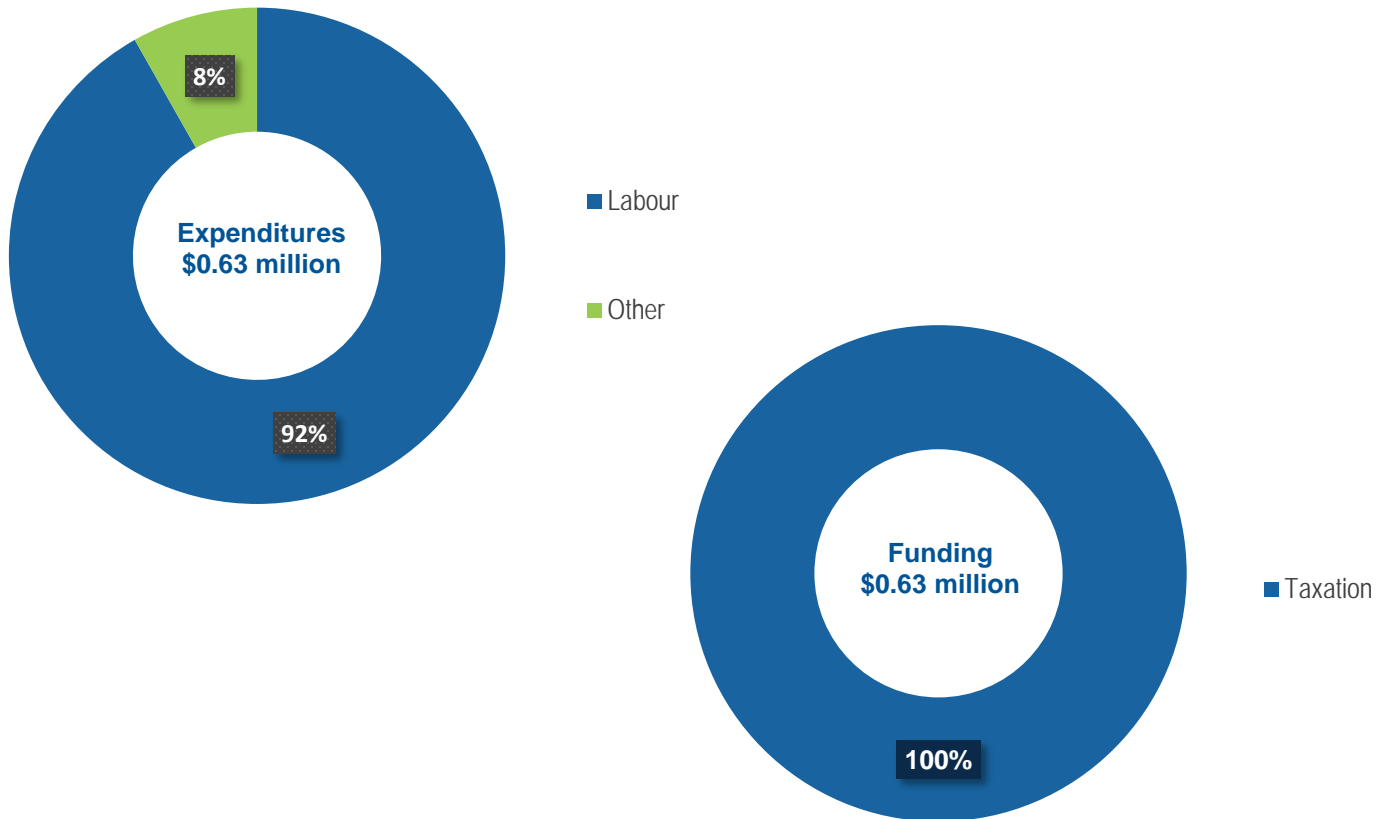


2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Labour	0.59	0.54	0.58	0.61
Other	0.02	0.05	0.05	0.05
Total	0.61	0.59	0.63	0.67
Net Operating (\$M)	0.61	0.59	0.63	0.67
Budgeted Full-Time Equivalent (FTEs)	3.0	2.0	2.0	2.0
Capital Plan (\$M)	-	-	-	-

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in the 2025 operating budget is due to salary progressions.

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.59	0.63
New/Growth		0.04	0.03
Transfers/Other		-	-
Total	0.59	0.63	0.67

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		2.0	2.0
New/Growth		-	-
Transfers/Other		-	-
Total	2.0*	2.0	2.0

*Note: Includes a 1.0 FTE in-year transfer to the Communications, Marketing and Engagement department.

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

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Licenses, Permits and Fines	6.7	6.5	7.7	7.9
Contracts	0.8	0.7	0.8	0.8
Internal Recovery	0.2	0.3	1.8	1.9
Total	7.8	7.6	10.3	10.6
Expenditures				
Labour	8.6	10.6	13.0	13.6
Contracts and Supplies	0.2	0.1	0.2	0.2
Fuel	0.1	0.2	0.1	0.1

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Other	0.7	0.6	0.8	0.8
Total	9.6	11.6	14.2	14.7
Net Operating (\$M)	1.8	4.0	3.9	4.2
Budgeted Full-Time Equivalents (FTEs)	83.1	89.1	104.4	104.4

Capital Plan (\$M)	0.3	5.4	26.2	0.3
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Note: Where applicable, water/wastewater/stormwater, automated 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.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Calls for Service – Animal Services	10,125	13,406	14,604	15,042	15,493
BCLPS Enforcement Services Case Files Opened	10,812	12,139	11,692	12,043	12,404
Total Service Requests	20,937	25,545	26,296	27,085	27,898

In 2023 and the first half of 2024, the high-volume enforcement categories in Vaughan returned to pre-pandemic trends, with animal control, parking and property related matters generating the highest volume of calls for service across all areas of enforcement. An unexpected 20 per cent increase in calls for service in 2023 can be attributed to increased activities by Animal Services, most notably due to increased calls for service and proactive responses to wildlife related matters, and is not indicative of continuing trends. As of the end of Q2 2024, BCLPS is on track to meet the projected three per cent year-over-year case file volume increase.



2024 Key Results

- As of June 30, 2024, the BCLPS team responded to 13,148 requests for service.
- Between Jan. 1 and June 30, 2024, 705 key fob protective bags were distributed, in conjunction with Recreation Services and Service Vaughan, at Vaughan community centres and at the Vaughan City Hall welcome desk to help fight auto theft.
- Animal Services introduced a dedicated phone line specific for coyote sightings/interaction, as part of the operationalization of the Council-approved Coyote Response and Coexistence Strategy to help ensure resident education and safety.
- To address unauthorized car rallies in the city, BCLPS partnered with York Regional Police (YRP) to launch “Operation Silent Night” in April 2024. This ongoing collaboration between the City and our regional partner is a multi-faceted, multi-agency approach that includes crime prevention messaging and community engagement, specialized training for both BCLPS and YRP officers, and a social media strategy.
- In April 2024, amendments were made to Vaughan’s Special Events and Noise Control by-laws to prohibit any kind of participation in unauthorized car rallies, in support of Operation Silent Night.
- A by-law to prohibit nuisance demonstrations within one hundred metres of vulnerable social infrastructure, including places of worship, schools, childcare centres, hospitals or congregate care facilities, was passed by Vaughan Council in June 2024.

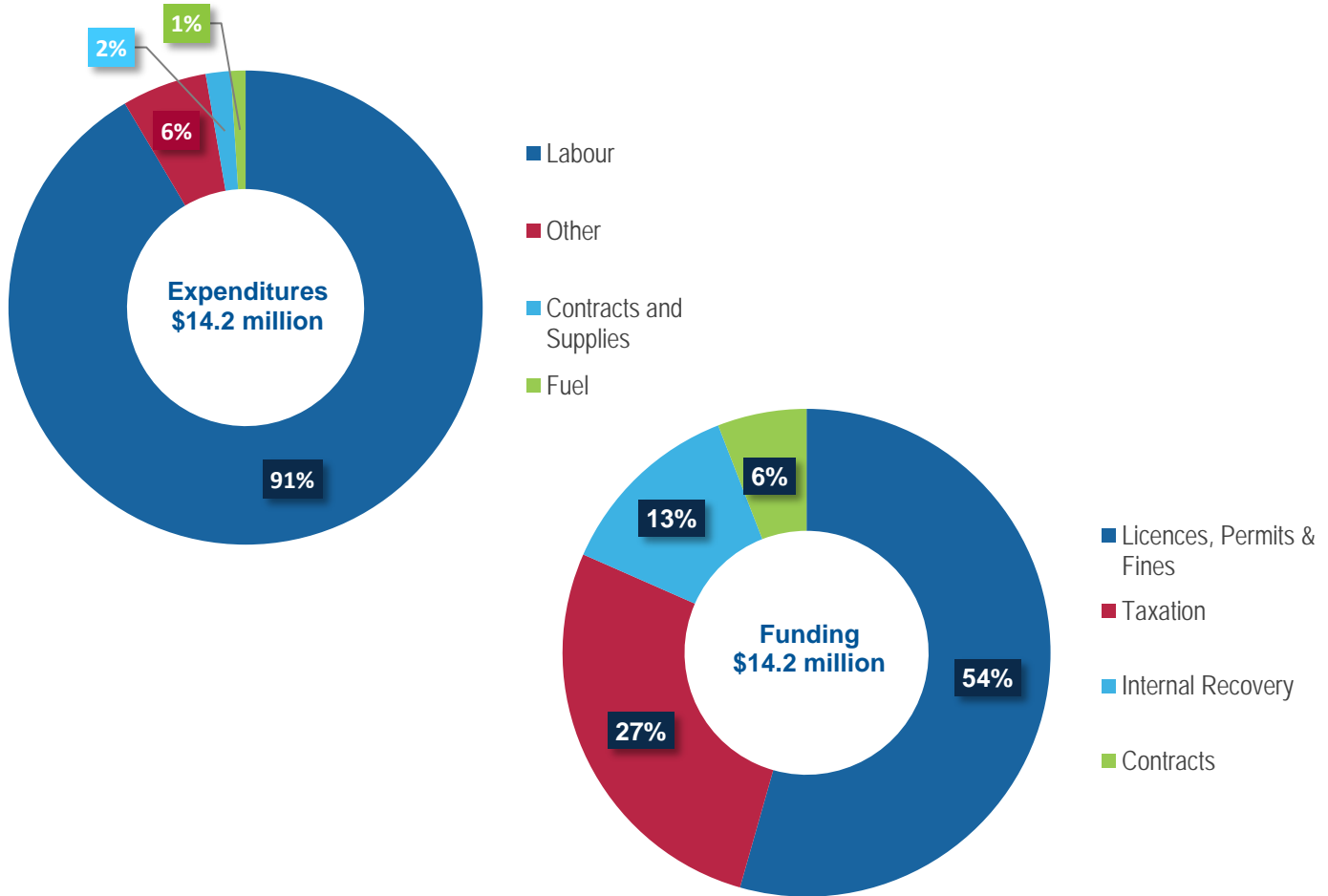
2025 Objectives

- Continue to develop the Parking Strategy through establishing a parking governance model in collaboration with all internal stakeholders towards identifying innovative parking solutions for the City of Vaughan.
- Continue to support the progression of the new Vaughan Animal Services Operations Centre and Shelter (VASOCS) project through collaboration with the City’s Infrastructure Development department by completing the design phase of the new facility at the MNR lands site.
- Continue to implement the By-law Strategy towards the development of a future Municipal Code.
- Support the implementation of Automated Speed Enforcement by administering the penalty notice life cycle.
- Respond to emerging community issues by providing support to key City initiatives, maintaining a focus on public safety, well-being and quality of life.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The decrease in the 2025 operating budget is driven by an increase user fee revenues, partially offset by labour progressions.

Net Operating Budget (\$M)	2024	2025	2026
Opening		4.0	3.9
New/Growth		(0.1)	0.3
Transfers/Other		-	-
Total	4.0	3.9	4.2

STAFFING CHANGES

Budgeted Full-Time Equivalentents (FTEs)	2024	2025	2026
Opening		89.1	104.4
New/Growth		15.2	-
Transfers/Other		-	-

Budgeted Full-Time Equivalent (FTEs)	2024	2025	2026
Total	89.1	104.4	104.4

NEW REQUESTS

There are three new 2025 requests for BCLPS:

- As Vaughan Metropolitan Centre (VMC) continues to grow, parking infractions have increased. The request for a Parking Supervisor, two new full-time Parking Officers and the conversion of four part-time officers to full-time Parking Officers will help keep up with the demand for investigations in the VMC and throughout the city. It is expected that new staff will increase revenue through Administrative Penalties (APS).
- When Automated Speed Enforcement (ASE) commences in early 2025, staff expect the number of APS (penalties) issued, and therefore disputed, will increase by nearly tenfold. The request for 10 additional Screening Officers will provide the required capacity to adjudicate ASE penalty disputes of ASE penalty orders. Revenue from ASE penalties will fully offset the cost of the new positions.
- A Screening Services Supervisor will oversee the expanded Screening Services Unit. The position will be responsible for overall operation and business management of the unit, managing the team of Screening Officers, dealing with escalated matters, working with the Client Services Unit, Legal Services, the Office of the City Clerk and any other pertinent department or outside agency to ensure optimal efficiency, excellent service delivery and adherence to all applicable law, regulations and policies. Revenue from ASE penalties will offset the cost of this new position.

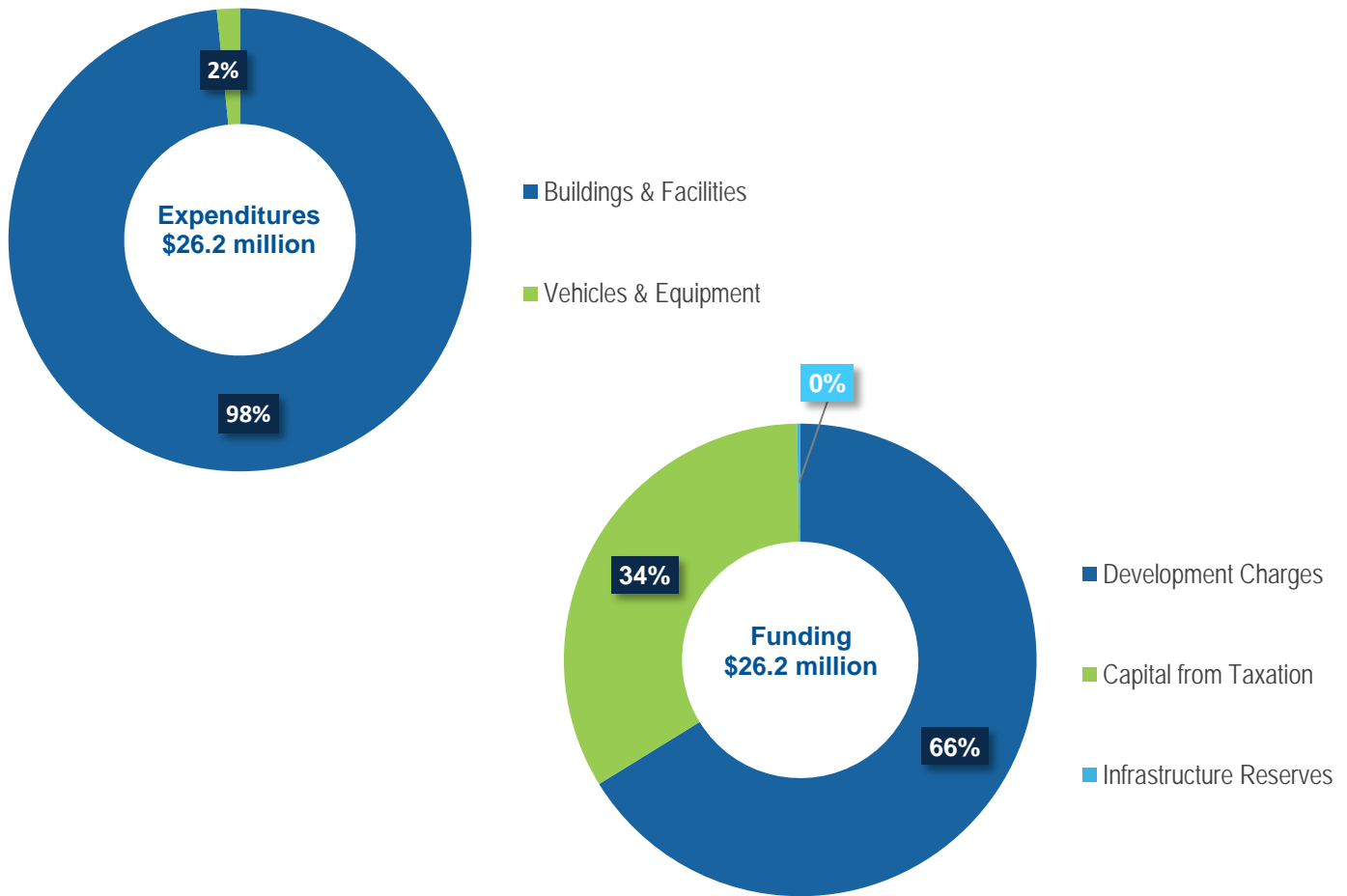
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
040-1-2025	1 Parking Supervisor, 2 New Full-Time Officers, Conversion of 4 Part-Time Officers to Full-Time	4.2	0.92	-	-	-
040-2-2025	10 Screening Officers	10.0	1.26	-	-	-
040-3-2025	Supervisor for Screening Officers	1.0	0.17	-	-	-
	Total	15.2	2.35	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.4 million in capital projects that will be managed and reported on by the BCLPS department. Additionally, \$25.8 million is managed by Facility Management, and \$0.1 million is managed by Transportation and Fleet Management Services on behalf of BCLPS.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	-	0.2	-
City Building	4.3	25.8	-
Community Safety and Well-being	0.6	0.4	-
Environmental Sustainability	0.0	0.1	0.1
Service Excellence and Accountability	0.5	-	0.2
Total	5.4	26.2	0.3

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
BY-9567-25 - Bicycles for Enforcement Services	0.02	-
BY-9568-25 - Ballistic Vests for Enforcement Officers	0.06	-
BY-9569-25 - Mobile Offices for Enforcement Officers	0.13	-
BY-9570-25 - Two New Trucks for Two Parking Enforcement Staff Requested in 2025	0.17	-
Subtotal Department Managed	0.37	-
Managed by Other Departments:		
FL-5477-26 - CLKS-LICENSING-Replace Unit #1569 with compact sedan	-	0.05
FL-5498-25 - BY-LAW-Replace Unit #1796 with compact sedan	0.06	-
FL-9811-26 - By-law: Replace 12512 DODGE - PICKUP 1/2 TON 4X4 CREW CAB	-	0.08
FL-9813-26 - By-law: Replace 12530 FORD - PICKUP 1/2 TON 4x4 CREW CAB	-	0.08
FL-9814-26 - By-law: Replace 12531 FORD - PICKUP 1/2 TON 4x4 CREW CAB	-	0.08
ID-2091-24 - New Animal Services Facility at the MNR	25.75	-
Subtotal Managed by Other Departments	25.81	0.30
Total	26.18	0.30



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 gymnasiums 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 10 community centres conveniently located across Vaughan that attract nearly 4 million visitors annually, residents have access to varying amenities including fitness centres, pools, arenas, outdoor skating rinks, a bowling alley, gymnasiums, activity rooms and bocce courts. The City is also in the construction phase of the new Carrville Community Centre with an opening anticipated in early 2025. The new multi-use community centre features a lane and therapy pool, a gymnasium, a running track, multi-purpose rooms, a teaching kitchen and fitness studio that will further connect the community by enriching the quality of life for those who live and play in this fast-growing neighbourhood.

The City also operates Uplands Golf & Ski Centre, Sports Village (a four-pad arena complex), City Playhouse Theatre, as well as Vaughan Studios and Events Space, located in the heart of Vaughan Metropolitan Centre.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
User Fees	22.1	21.7	27.1	28.4
Internal Recovery	0.1	0.0	0.1	0.1
Total	22.2	21.7	27.2	28.5
Expenditures				
Labour	19.4	23.0	26.9	27.5
Materials and Supplies	1.8	1.5	2.1	2.2
Small Tools and General Maintenance	0.3	0.4	0.5	0.5
Other	3.2	3.7	3.8	3.9
Total	24.7	28.6	33.4	34.0
Net Operating (\$M)	2.5	6.9	6.2	5.5

Budgeted Full-Time Equivalents (FTEs)	93.4	104.1	105.4*	105.4
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Capital Plan (\$M)	2.6	2.6	3.0	0.5
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Note: Where applicable, water/wastewater/stormwater, automated 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.

*Includes an administrative adjustment of a 5.7 FTE reduction to true up the department's budgeted FTE count.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end projection	2025 Estimate	2026 Estimate
Number of Registrations Processed	44,746	62,691	63,130	64,355	66,248
Number of Registered Programs Offered	5,822	7,922	8,214	8,373	8,620
Registered Programs Fill Rate %	74.05%	81.59%	80.00%	83.00%	85.00%
Number of Facility Bookings	85,543	75,352	87,943	94,285	100,019
Number of Facility Rentals contracts	2,783	4,054	2,861	3,067	3,254

Due to strong community demand for recreational programming and facility permits, Recreation Services has been trending positively in the post-COVID years. Recreation Services continues to offer a variety of programs, camps, fitness memberships and free community events that promote health, wellness and active living for all ages. Partnerships continue to expand with private sector businesses, community service organizations and other user groups to provide access to a wide range of indoor and outdoor recreation opportunities that keep Vaughan residents of all ages active and engaged.

2024 Key Results

- Vaughan's acceptance into the World Health Organization's Global Network for Age-Friendly Cities and Communities reflects our commitment to fostering an inclusive and supportive environment for older adults.
- Recreation Services, in partnership with Facility Management, continued construction of the Carrville Community Centre, Library and District Park which is anticipated to be complete by 2025.
- In April 2024, Council approved the Vaughan Municipal Events Strategy which emphasizes our focus on delivering engaging and culturally vibrant events that continue to unite and inspire.
- Recreation Services, in partnership with various city departments, completed renovations and fully opened Garnet A. Williams Community Centre; continued with the feasibility study exploring the revitalization of Maple Community Centre and Al Palladini Community Centre; and initiated the development of the Vaughan Community Spaces Plan, the successor to the Active Together Master Plan.
- Broadened culturally diverse events with inaugural celebrations including Diwali (November 2023) and Nowruz (March 2024), as well as flag raising events for India and Pakistan Independence Days (August 2024). Culture Days programming, which earned the City the inaugural FEO Impact Award (February 2024), increased by more than 20 per cent in 2024.

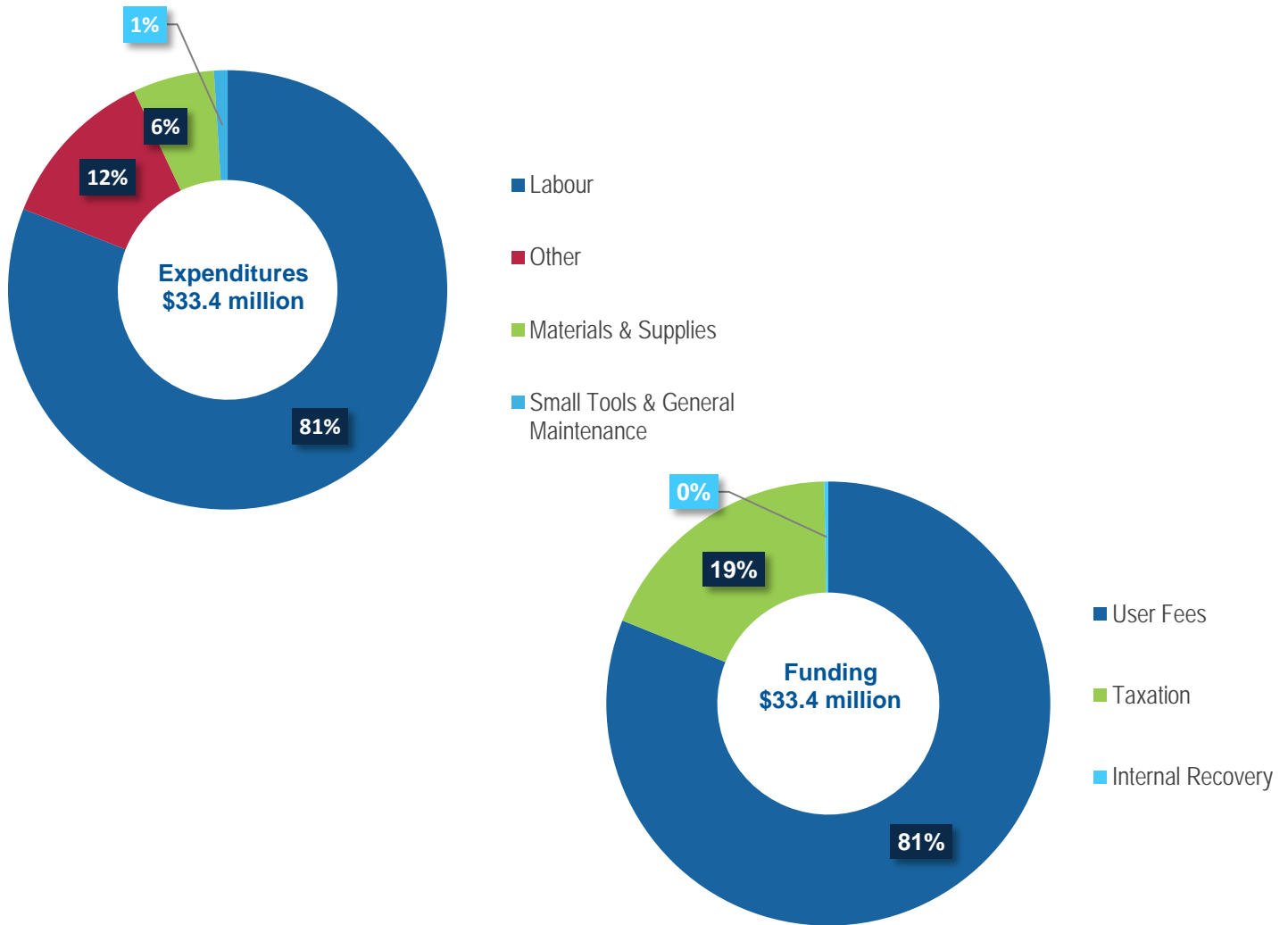
2025 Objectives

- Implementation of the newly approved Events Strategy, guiding internal and external event organizers through a timely and streamlined process for hosting an event in the city of Vaughan.
- Implement the recommendations found in new Recreation User Fee Policy.
- Work with internal and external stakeholders to advance medium- and long-term action items found in the Age-Friendly Community Action Plan.
- Implement action items in support of corporate Multi-Year Accessibility Plan initiatives to advance inclusion and diversity of Recreation Services.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

Revenue in 2025 is expected to increase as the demand for programs and services are anticipated to grow. This is partially offset by a corresponding increase in labour, with labour progressions and a continued impact of the legislated minimum wage increase for part-time pay. Other/non-labour expenses are also projected to increase, mainly correlated to higher programming revenues. Lastly, the six additional resource requests (ARRs) will position the department to meet increased demands, grow revenues and improve service levels. Details of these ARR's can be found further below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		6.9	6.2
New/Growth		(0.7)	(0.7)
Transfers/Other		-	-
Total	6.9	6.2	5.5

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		104.1	105.4
New/Growth		7.0	-
Transfers/Other*		(5.7)	-
Total	104.1	105.4	105.4

*Note: Includes an administrative adjustment to true up the department's budgeted FTE count.

NEW REQUESTS

There are six new requests for Recreation Services in 2025:

- Two Recreation Leads are requested to enhance the overall delivery of programs and services and help drive workload consistency. Increased full-time staff presence at the community centres also assists in maintaining safe and welcoming community centres, increasing overall customer satisfaction. With the new staff hired, there will be an opportunity to increase the number of programs offered, generating incremental revenues.
- The Recreation Program Planner for Inclusion and Support Services will have planning oversight to support the increased demand for diversity, equity and inclusion programming. This position will play a critical role in ensuring that programs are designed to accommodate individuals with disabilities in an inclusive environment where everyone can participate fully and safely, enabling the City to continue to meet the AODA requirements. This position will focus on enhancing and expanding adaptive programming, resulting in increased revenues.
- The additional Recreation Supervisor for Program Planning will be dedicated to the aquatics portfolio and responsible for developing a long-range aquatic revenue strategy that focuses on increasing pool utilization and program fill rates, capitalizing multi-use programming opportunities, securing new partnerships and improving service levels across the City's pools.
- The additional Recreation Supervisor for Client Services will focus on the permitting portfolio to address the increase in scope and demand for rentals across the City. This staff will be responsible for optimizing permit opportunities within our indoor and outdoor facilities, continued delivery and upkeep of technology related projects and community outreach for Community Service Organizations (CSOs). The cost of the position is expected to be offset by revenue generation from more permits processed, additional partnerships and higher facility utilization.
- The Supervisor of Cultural Events will provide oversight and delivery of new events as identified in two Member's Resolutions dated December 2022. In line with the Municipal Event Strategy, the approval of this position will ensure proper oversight of the additional, more complex and diverse growing events.
- Simultaneously, a Recreation Lead of Events is also requested to help support the Events team in delivering the new events identified in two Member's Resolutions dated December 2022.

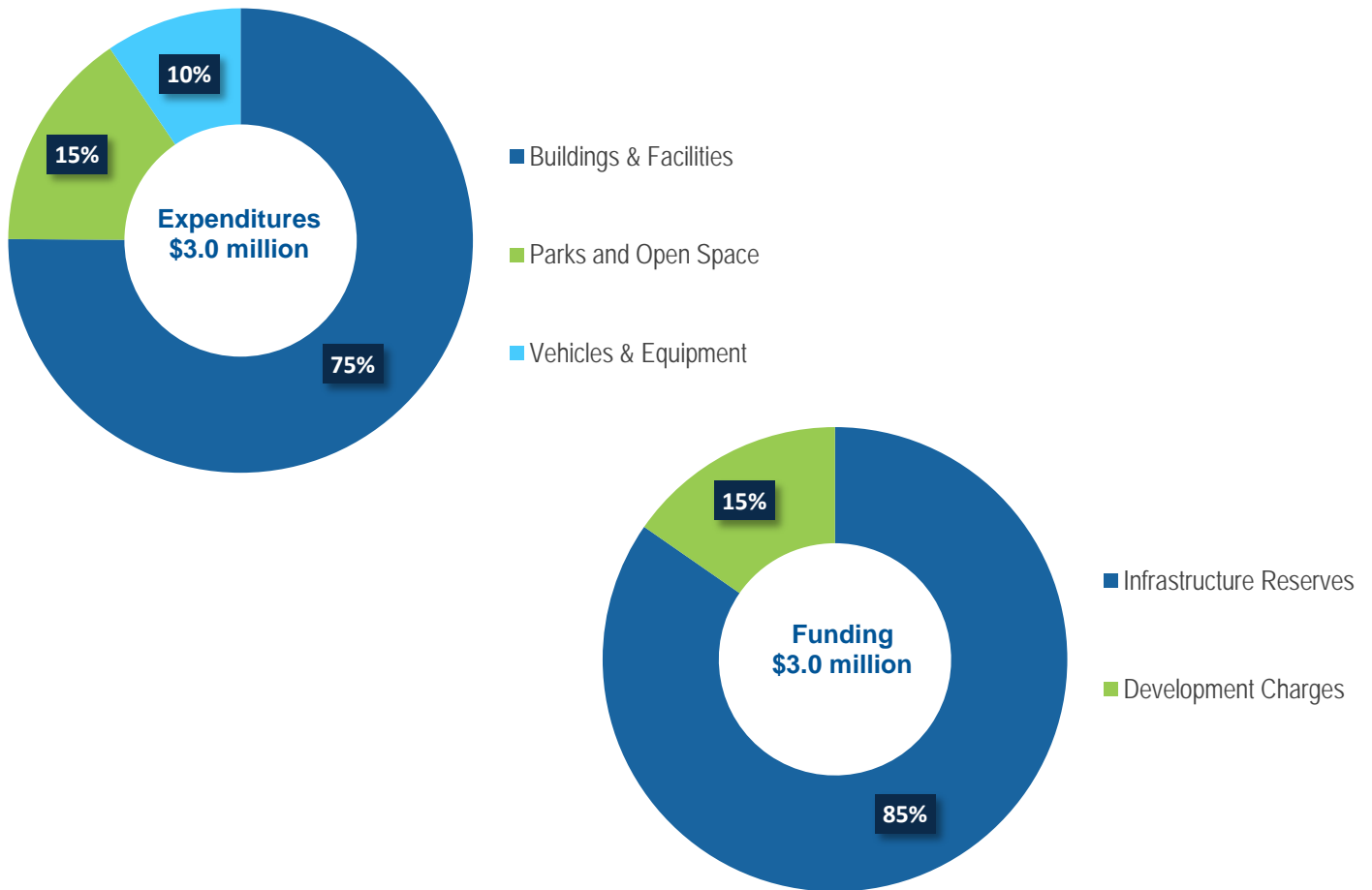
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
200-1-2025	Recreation Lead, Community Centres	2.0	0.31	-	-	-
200-2-2025	Recreation Program Planner, Inclusion Support Services	1.0	0.12	-	-	-
200-3-2025	Recreation Supervisor, Program Planning	1.0	0.20	(0.05)	-	-
200-4-2025	Recreation Supervisor, Client Services	1.0	0.20	-	-	-

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
200-5-2025	Recreation Supervisor, Cultural Events	1.0	0.20	0.20		
200-6-2025	Recreation Lead, Events	1.0	0.16	0.16		
Total		7.0	1.19	0.30	-	-

Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.5 million in capital projects that will be managed and reported on by the Recreation Services department. Another \$2.5 million is managed by Facility Management on behalf of Recreation Services.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	19.4	-	-
City Building	25.2	3.0	0.5
Environmental Sustainability	0.6	-	-
Service Excellence and Accountability	1.0	-	-
Transportation and Mobility	0.1	-	-
Total	46.4	3.0	0.5

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
RE-9503-18 - Fitness Centre Equipment Replacement	0.28	0.30
RE-9534-17 - Community Centre & Program Equipment Replacement	0.17	0.17
Subtotal Department Managed	0.45	0.47
Managed by Other Departments:		
BF-8663-22 - Various Community Centres - Roof Replacement	1.98	-
ID-2068-22 - Dufferin Clark Community Centre & Library Feasibility Study	0.09	-
PP-9576-21 - Block 55/62 Kleinburg/Nashville Community Centre Planning Study	0.46	-
Subtotal	2.53	-
Total	2.98	0.47



Community Grants and Advisory Committee



Department Overview

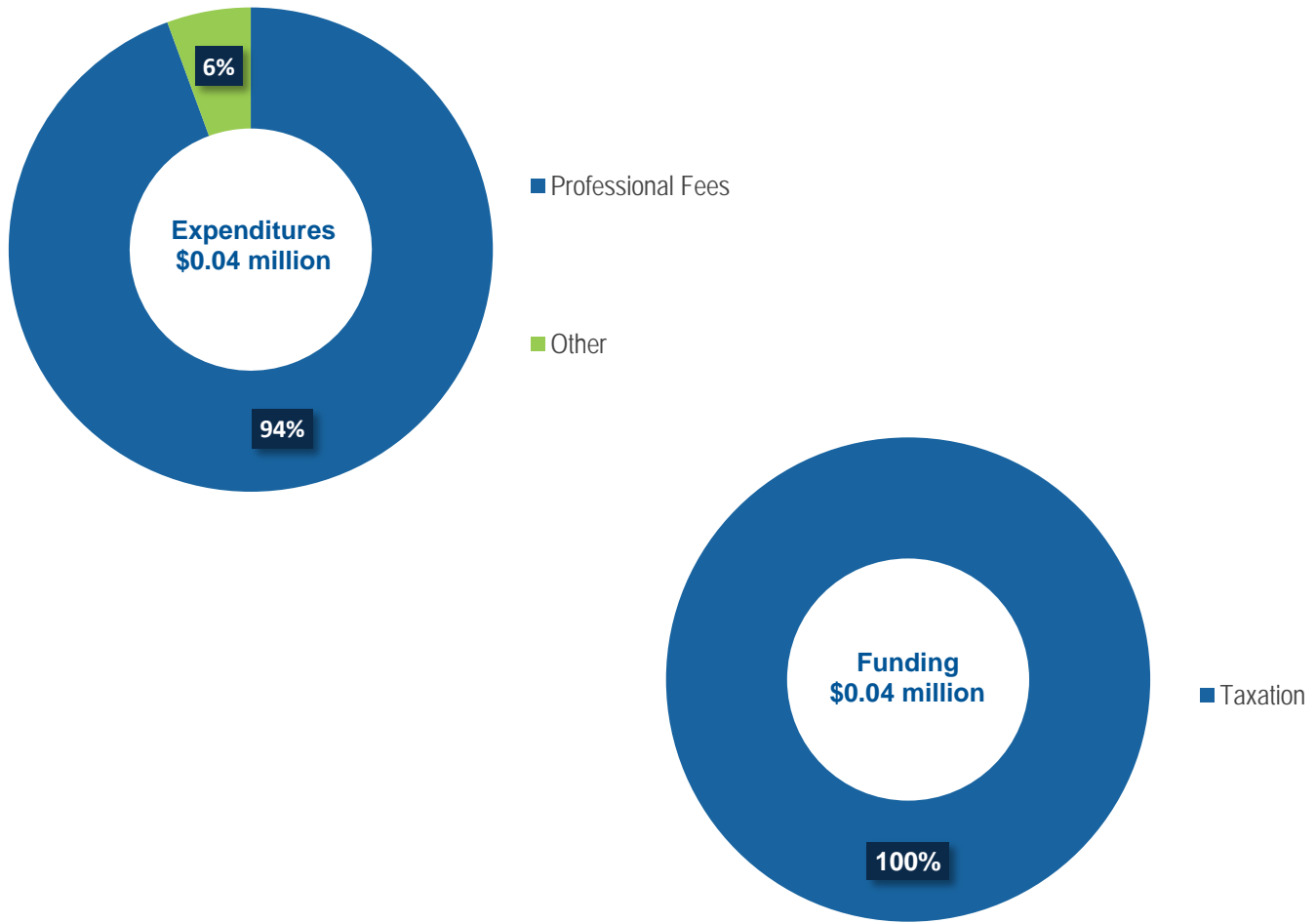
Funds for Community Grants and Advisory Committee are to support a number of groups and initiatives related to community development, such as Seniors Association of Vaughan and Gallanough Resource Library.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Professional Fees	0.04	0.04	0.04	0.04
Other	0.00	0.00	0.00	0.00
Total	0.04	0.04	0.04	0.04
Net Operating (\$M)	0.04	0.04	0.04	0.04

Operating Budget

2025 Operating Budget



BUDGET CHANGES

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.04	0.04
New/Growth		-	-
Transfers/Other		-	-
Total	0.04	0.04	0.04

NEW REQUESTS

No changes in the operating budget between 2024 and 2025.



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 13 locations, with a 14th location expected to be open the beginning of 2025.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	0.2	0.2	0.3	0.3
Grants	0.2	0.1	0.2	0.2
Total	0.5	0.4	0.4	0.4
Expenditures				
Labour	16.5	18.1	20.5	21.2
Collection Reserve Contribution	1.5	1.6	1.8	2.1
Maintenance and Utilities	0.6	0.7	0.6	0.6
Periodicals	0.6	0.6	0.8	0.8

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Service Contracts	0.3	0.3	0.3	0.3
Other	1.9	1.9	2.0	2.0
Total	21.4	23.3	26.0	27.1
Net Operating (\$M)	21.0	22.9	25.6	26.6
Budgeted Full-Time Equivalents (FTEs)	154.2	162.3	162.3	162.3
Capital Plan (\$M)	11.9	4.5	10.1	2.4

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end projection	2025 Estimate	2026 Estimate
Library Space per capita	0.57	0.56	0.58	0.60	0.59
Library Usage	7,689,765	9,125,758	9,303,300	9,489,366	9,679,153

In 2023, VPL officially opened its 13th library with the arrival of VMC Express, while also progressing on its 14th and 15th at Carrville Community Centre and in West Woodbridge (Father E. Bulfon Community Centre). In advance of opening the West Woodbridge Library, VPL unveiled the FEB Express mini library – an innovative book lending machine. Woodbridge Library renovation is on track and will result in an improved and accessible library entrance area and will result in an additional 1,000 sq ft of library area by early 2025. Overall, VPL is steadily expanding the branches and total square footages to provide more accessible community space for the residents of Vaughan. VPL is committed to achieve a goal of 0.61 sf/capita in the long run. VPL embraced the entire community with programs like Drag Queen Storytime, events like the Citizenship Ceremony and initiatives like the unveiling of two Every Child Matters crosswalks.

Total library usage speaks to 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. The goal is to tailor the resources and services to Vaughan residents, and increase overall activity level. In 2023, VPL exceeded the library usage seen in 2019 and project continued steady growth over the next four years.

2024 Key Results

- VPL received new grant funding in 2024, including: the New Horizons for Seniors Grant that will support a new program, “Wisdom Exchange;” the Seniors Community Grant which will fund a new initiative, “Wellness Rhythms,” a drum and percussion program for older adults aged 55 and up; and additional funding from New Horizons for Seniors that will be used to continue the “Kitchen Traditions” program into 2025.
- In continuing VPL’s commitment to Truth and Reconciliation, Pierre Berton Resource Library hosted the “Outcome of the War of 1812” exhibit from July 5 to Aug. 2, on loan from the Mississaugas of the Credit First Nation.
- VPL’s commitment to diversity, equity and inclusion was recognized with the achievement of 5-Star DEI Employer rating by Canadian HR Reporter, extensive program delivery and ongoing staff training.
- This year, 2,397 children registered for the TD Summer Reading Club, and reported reading 19,133 books with library staff. Each location offered weekly Summer Reading Club programming in English and French. Teen Summer Reading Challenge inspired 370 teens to spend their summer reading, learning something new, and connected teens on VPL’s moderated Discord server.
- Construction of the new Carrville Library is planned for completion late in 2024 with an opening early in 2025 to support convenient access to inspirational public library service for the growing community.
- The Woodbridge Library revitalization project is on target to be complete in December 2024 with a reopening date early in 2025 of a vibrant, welcoming and much more visible community library.
- Schematic design for new West Woodbridge Library addition to Father E. Bulfon Community Centre continues.

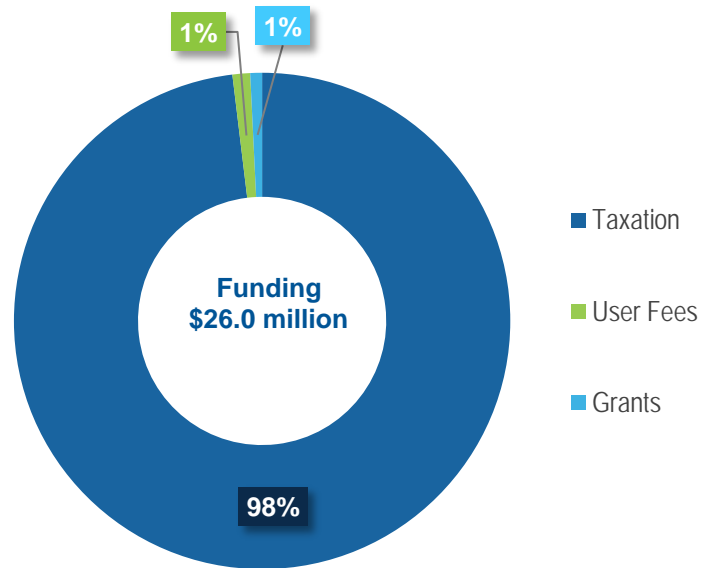
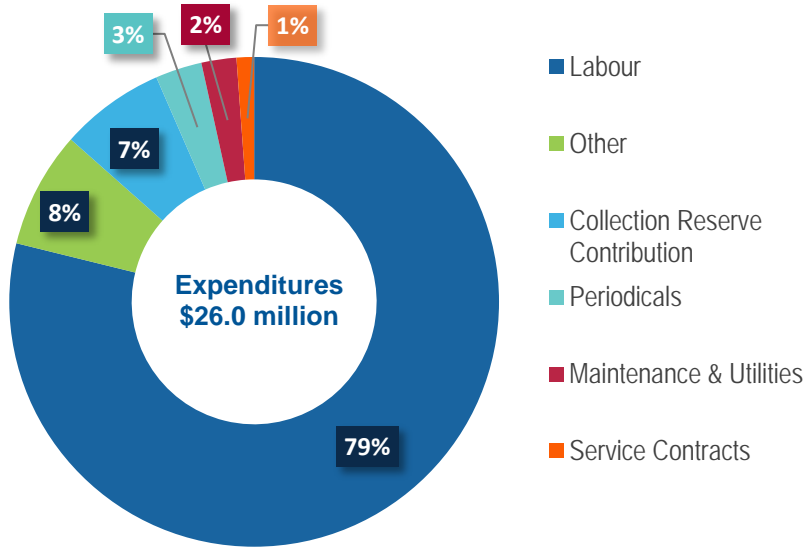
2025 Objectives

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



Operating Budget

2025 Operating Budget



BUDGET CHANGES

Net Operating Budget (\$M)	2024	2025	2026
Opening		22.9	25.6
New/Growth		2.7	1.0
Transfers/Other		-	-
Total	22.9	25.6	26.6

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		162.3	162.3
New/Growth		-	-
Transfers/Other		-	-
Total	162.3	162.3	162.3
*FTE count including casual employees	230.3	230.3	230.3

NEW REQUESTS

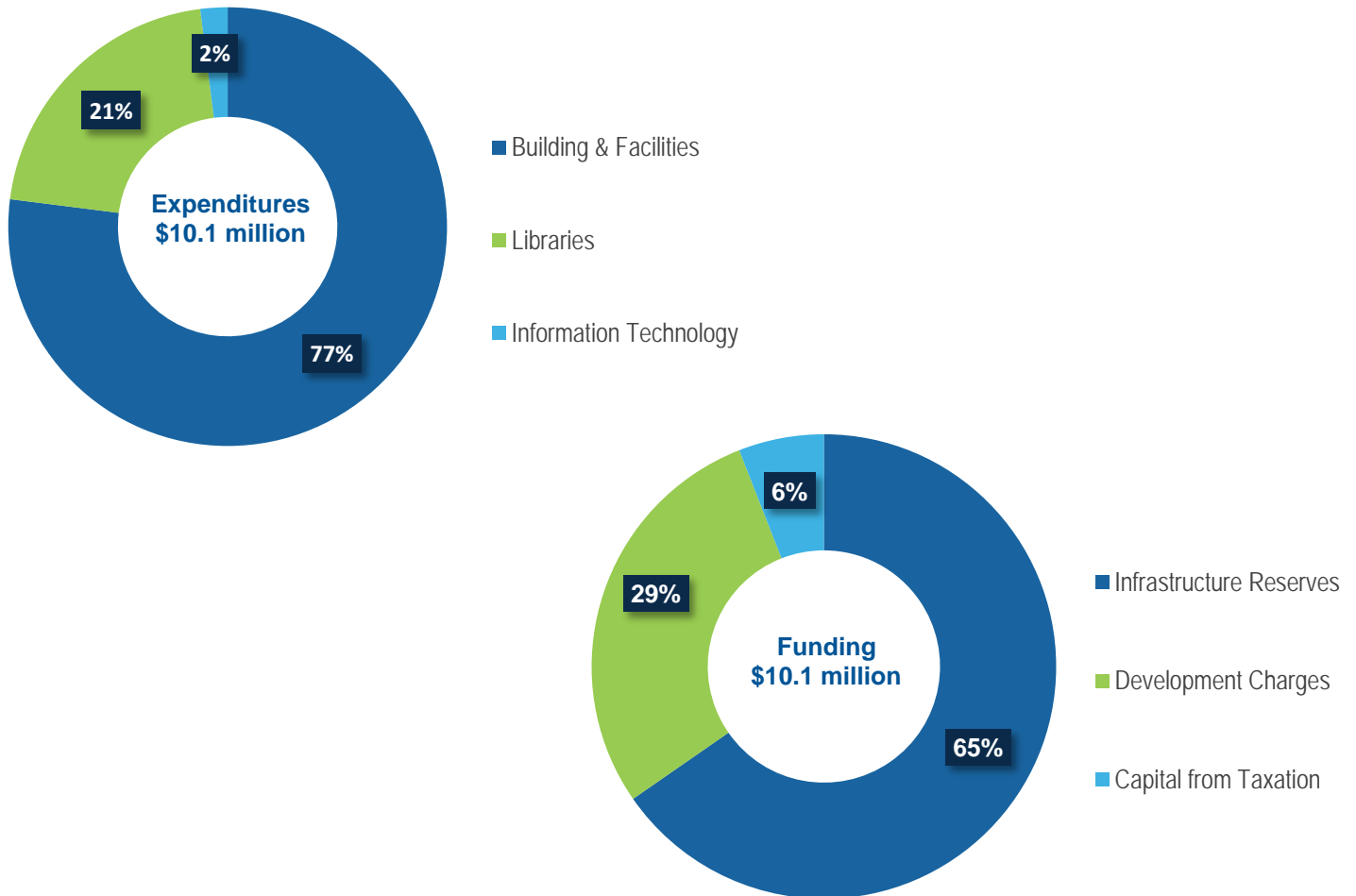
There are no new requests in VPL for 2025.



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$2.4 million in capital projects that will be managed and reported on by VPL. Another \$7.7 million is managed by Facility Management on behalf of VPL.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	2.4	2.2	2.4
Service Excellence and Accountability	3.6	-	-
City Building	14.1	7.9	-
Total	20.1	10.1	2.4

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
LI-4550-21 - Library Signage	0.17	-
LI-4564-19 - Library Technology Program	0.21	0.28
LI-9553-19 - Capital Resource Purchases	1.77	2.08
LI-9556-25 - Library Study Pods	0.20	-
Subtotal Department Managed	2.35	2.36
Managed by Other Departments:		
BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC	7.71	-
Subtotal Managed by Other Departments	7.71	-
Total	10.06	2.36





Public Works

Public Works

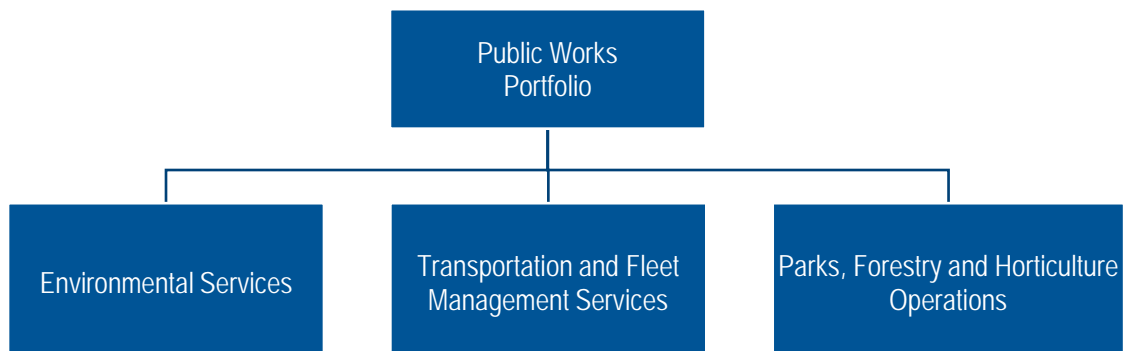


Portfolio Overview

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: Parks, Forestry and Horticulture Operations, Environmental Services, and Transportation and Fleet Management Services, and 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.



2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Water/Wastewater Rate	181.3	187.2	191.9	197.7
Stormwater Charge	11.3	12.6	13.8	15.1
Fines	-	1.1	32.3	32.3
User Fees	0.6	0.5	0.6	0.6
Grants	1.6	1.6	1.7	-
Internal Recovery	2.8	2.4	2.8	2.9
Other	2.7	2.6	3.1	2.7
Total	200.2	208.0	246.1	251.2
Expenditures				
Water Purchase/Water Treatment	134.8	146.9	149.4	154.3
Labour	36.1	38.5	41.1	42.3
Service Contracts and Materials	36.8	40.2	41.3	41.4
Parts and Supplies	4.1	3.1	3.1	3.1
Utilities and Fuel	3.8	2.9	3.0	3.2
Repairs and Maintenance	1.8	2.0	2.2	2.5
Professional Fees	0.1	0.8	12.0	11.9
Internal Charges	9.1	9.4	10.0	10.0
Reserve Contribution	29.8	20.1	23.2	25.0
Other	4.6	5.5	7.4	7.4
Transfer to Reserve	-	-	17.7	17.6
Total	261.1	269.6	310.4	318.9
Net Operating (\$M)	60.8	61.5	64.2	67.7

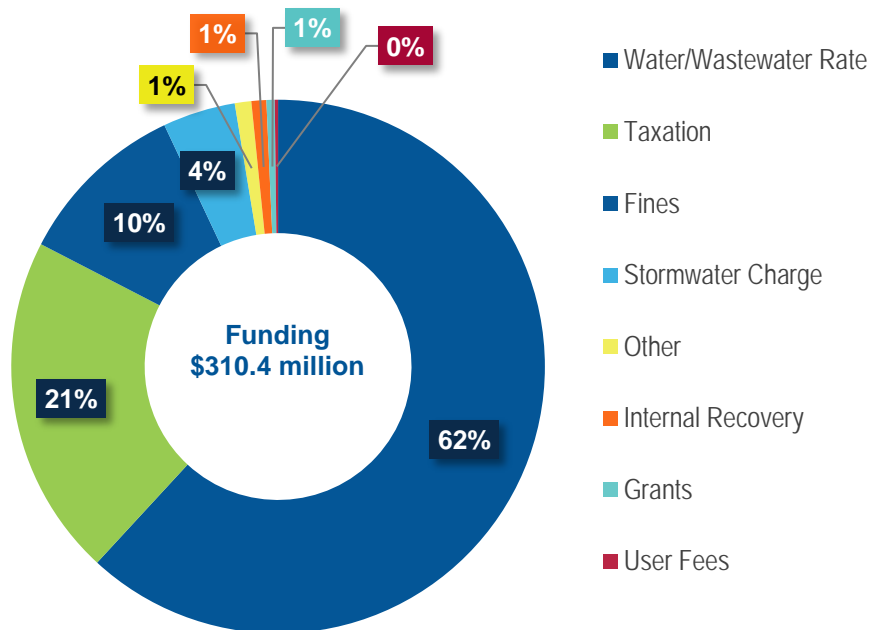
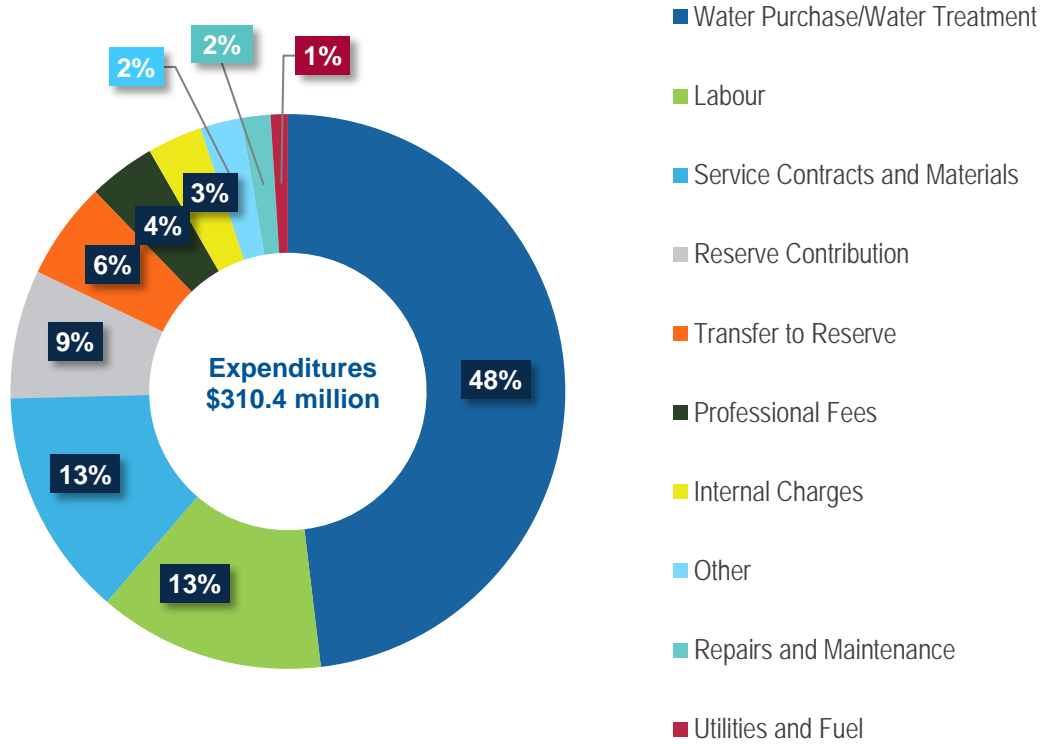
Budgeted Full-Time Equivalentents (FTEs)	252.7	254.7	265.7	265.7
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Capital Plan (\$M)	203.1	373.1	246.8	154.9
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Note: Water/wastewater/stormwater, automated speed enforcement and other recoveries are 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.

Operating Summary

2025 Operating Budget



Deputy City Manager – Public Works



Department Overview

The Office of the Deputy City Manager, Public Works champions operational excellence and value-centric decision-making across the City’s core services, empowering departments to build trust in public services and deliver meaningful value to residents. The Strategic Portfolio Management Team supports Parks, Forestry and Horticulture Operations, Transportation and Fleet Management Services, and Environmental Services by enabling teams to achieve impactful, citizen-centered outcomes that enhance overall community satisfaction and well-being. Through continuous workflow modernization and a commitment to the development of people, a culture of innovation and leadership is fostered that ensures key services are not only effective, but also aligned with the needs of the Vaughan community.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Internal Recovery	0.26	0.84	0.73	0.73
Total	0.26	0.84	0.73	0.73
Expenditures				
Labour	0.51	1.71	2.01	2.13
Other	0.04	0.20	0.07	0.07
Savings Target	-	-	(0.13)	(0.13)
Total	0.55	1.91	1.95	2.07
Net Operating (\$M)	0.29	1.07	1.22	1.34
Budgeted Full-Time Equivalents (FTEs)	4.0	11.0	12.0	12.0

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Capital Plan (\$M)	-	-	0.28	0.06

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.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Number of Procurements Delivered	262	223	200	200	200
Percentage Reduction in Non-Contract Low Dollar Purchase	-48%	-30%	-5%	-5%	-5%
Percentage of Service Requests Meeting Citizen Expectations	89%	95%	90%	90%	90%
Percentage of Public Works Staff Lean White Belt Trained or Higher	37%	41%	91%	95%	95%

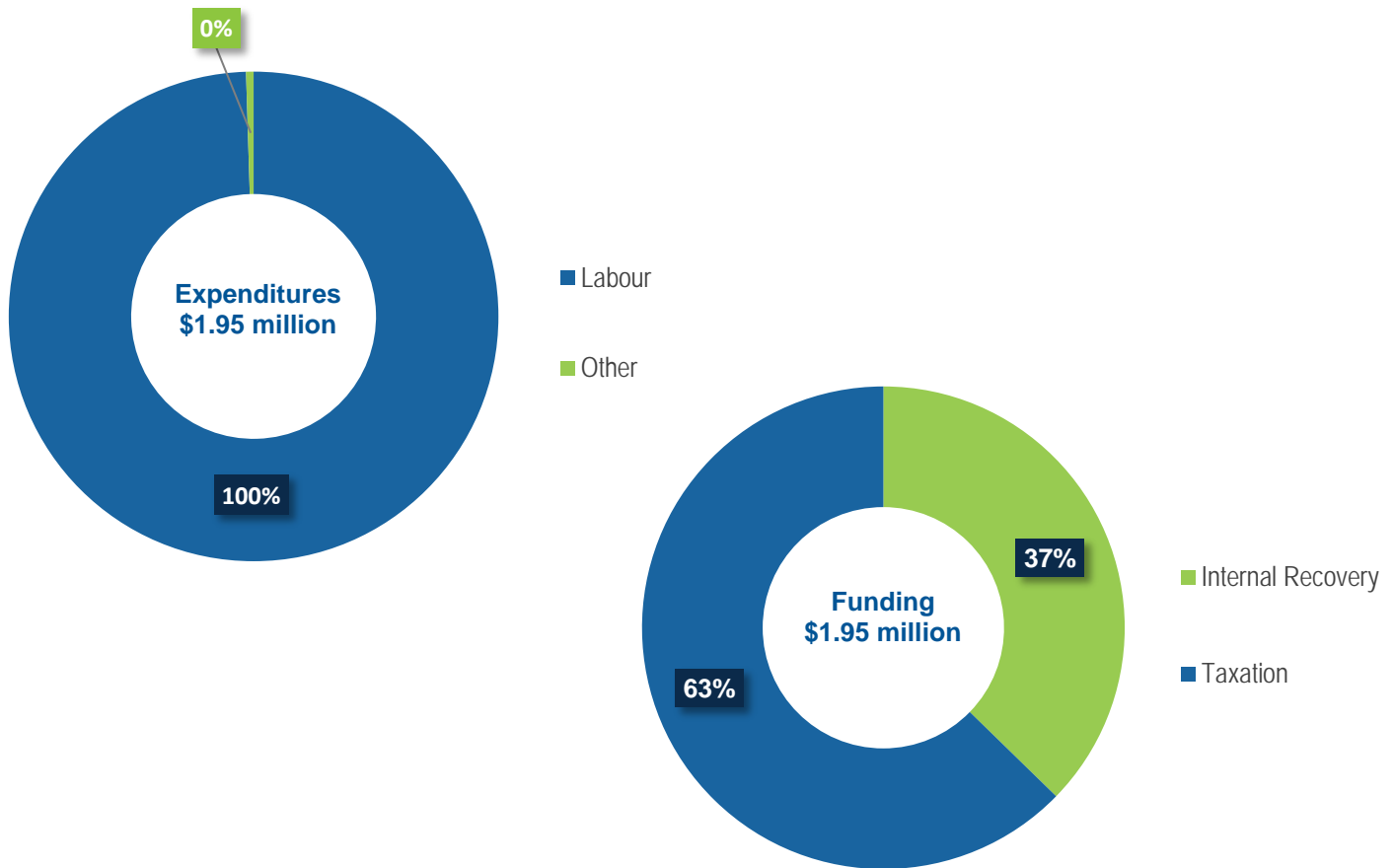
The Percentage of Service Requests Meeting Citizen Expectations represents the annual percentage of successfully resolved service requests to the total number of requests, reflecting the impact of the 2022 introduction of the Customer Relationship Management (CRM) tool by Public Works. It's important to note that service levels may vary due to seasonal repairs, and service requests will remain open until the necessary repairs are completed.

The Percentage of Public Works Staff Lean Trained represents the percentage of Lean-trained Public Works staff compared to the number of permanent (full-time and part-time) employees, serving as an indicator of the impact of Lean training on process improvements and our dedication to continuous improvement, while also eliminating waste, achieving cost avoidance and generating savings to mitigate tax implications.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The budget change from 2024 to 2025 is mainly attributed to regular labour progressions, adjusted recoveries.

Net Operating Budget (\$M)	2024	2025	2026
Opening		1.1	1.2
New/Growth		0.2	0.1
Transfers/Other		-	-
Total	1.1	1.2	1.3

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		11.0	12.0
New/Growth		1.0	-
Transfers/Other		-	-
Total	11.0*	12.0	12.0

*In 2024, nine positions were realigned from the Business Excellence and Operational Performance department to the Deputy City Manager Public Works department

NEW REQUESTS

The addition of the 1 FTE Operations Data Analyst is essential for enhancing public trust and satisfaction in the services provided by Public Works. This role will drive innovation in service delivery, ensuring that the community receives timely and effective responses to their needs. By optimizing asset and service request management through advanced tools like CRM and Work Order Management Systems, the analyst will significantly improve operational efficiency.

On a day-to-day basis, this position will empower the team to modernize workflows, fostering a culture that prioritizes strategic initiatives and data-driven decision making. This transformation will position Public Works as trusted stewards of public service. This investment is crucial for adapting to the evolving needs of residents and maintaining a high standard of service. The existing budget will offset the funding for this position.

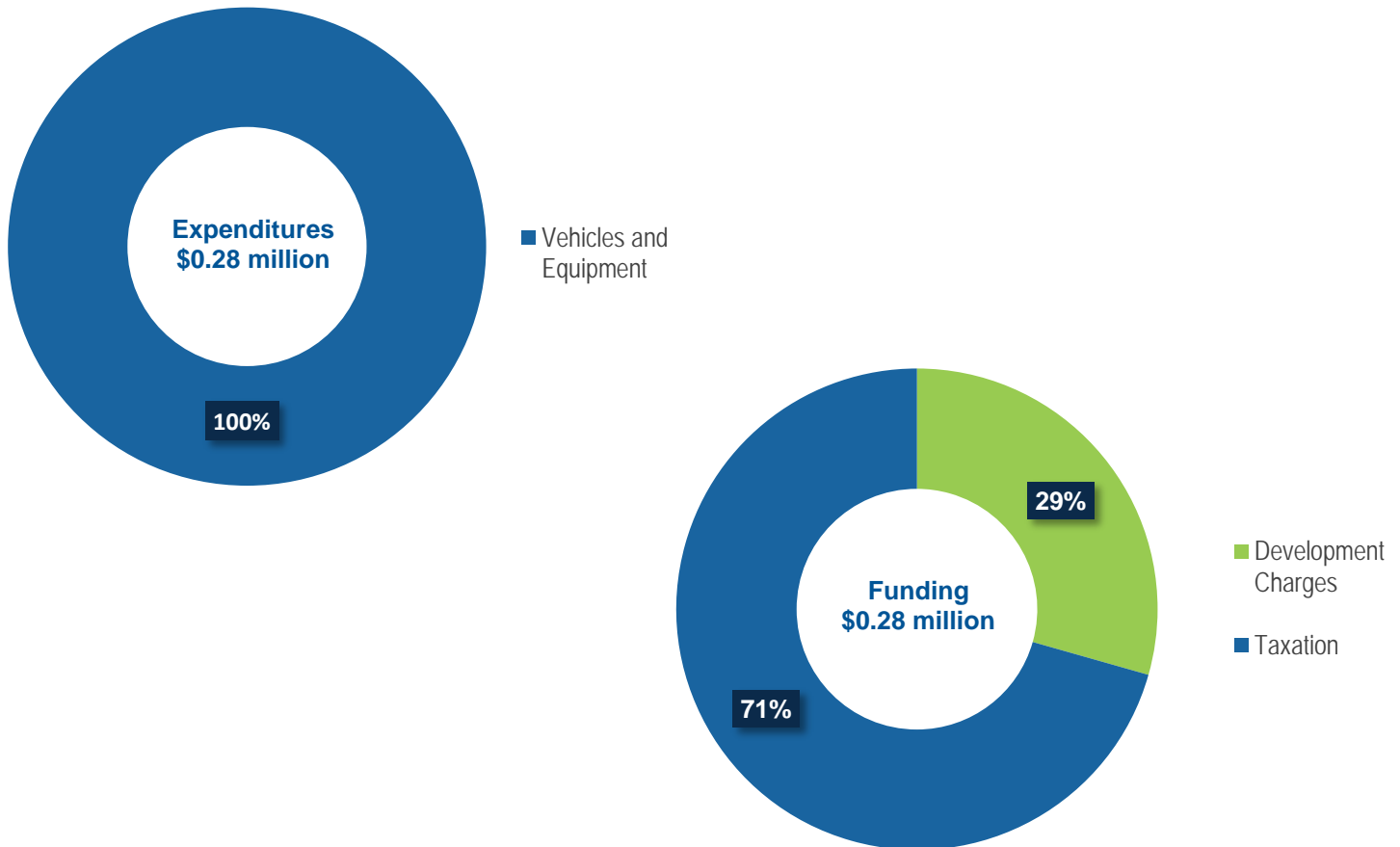
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
129-1-2025	Operations Data Analyst	1.0	0.13	-	-	-
	Total	1.0	0.13	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.28 million in capital projects that will be managed by the Transportation and Fleet Management Services department on behalf of the Office of the Deputy City Manager of Public Works.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Environmental Sustainability	-	0.28	0.06
Total	-	0.28	0.06

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Managed by Other Departments		
Transportation and Fleet Management Services		
RP-7154-25 – Public Works Tools and Equipment Enhancement	0.28	0.06
Total Managed by Other Departments	0.28	0.06
Total	0.28	0.06

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 in both the short term and long term, with a focus on ensuring financial sustainability while providing substantial value-for-money to the residents and businesses of the city.

Departmental service areas include:

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

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenue				
Water/Wastewater Rate	181.3	187.2	191.9	197.7
Stormwater Charge	11.3	12.6	13.8	15.1
Grant	1.6	1.6	1.7	0.0
Other	1.5	1.6	1.6	1.6
Total	195.7	202.9	209.0	214.4

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Expenditures				
Water Purchase/Wastewater Treatment	134.8	146.9	149.4	154.3
Labour	8.9	11.3	11.3	11.7
Service Contracts and Materials	19.7	22.0	22.0	22.0
Internal Charges	9.1	9.4	10.0	10.0
Other	3.6	4.2	4.3	4.3
Reserve Contribution	29.8	20.1	23.2	25.0
Total	205.9	213.9	220.2	227.3
Net Operating Budget (\$M)	10.2	11.0	11.2	12.9
Budgeted Full-Time Equivalent (FTEs)	82.0	81.0	81.0	81.0
Capital Plan (\$M)	218.9	34.8	56.6	49.8

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Sanitary Sewer Inspection: Cumulative Length Assessed (10-Year Schedule)	124KM	106KM	100KM	100KM	100KM
Storm Sewer Inspection: Total Length Assessed (10-Year Schedule)	130KM	100KM	81KM	120KM	120KM
Sanitary Sewer Cleaning (Flushing): Total Length Cleansed (4-Year Schedule)	264KM	207KM	180KM	250KM	250KM
Number of Catch Basins Cleaned (3-Year Schedule)	10,099	10,023	10,000	10,000	10,000
Number of locates completed (Water and Wastewater)	11,312	6,331	8,045	8,045	8,045
Number of regulated drinking water samples (Regulated Minimum Requirement 3,694)	3,967	3,689	3,690	3,689	3,689
Percentage of Regulated Drinking Water Samples Completed	107%	107%	110%	110%	110%
Number of valves maintained (3-Year Schedule)	3,000	3,000	3,000	3,000	3,000
Number of hydrants inspected	10,042	9,918	9,954	10,282	10,622
Number of water main breaks per 100km of the water distribution system	2.58	2.67	N/A	N/A	N/A
Number of curbside households that receive waste collection services	88,398	89,980	92,133	93,939	95,782

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Number of multi-residential units that receive waste collection services	15,009	16,846	19,825	21,639	23,621

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 kilometers 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 2024 to 2026 projections are not available at this time.

2024 Key Results

- The City’s 2024 Waste Collection Schedule won Silver in the Municipal Waste Association’s 2024 Promotion and Education Awards in the Print Tool category. The City’s 2024 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 work was initiated to begin the development of the City’s next residential waste collection contract. The specifications for the City’s next residential waste collection contract will balance the application of industry best practices with public input while also prioritizing fiscal responsibility for residents.
- The City’s Municipal Drinking Water License was renewed by the Ministry of the Environment, Conservation and Parks (MECP) in 2024. The MECP requires Owners of municipal drinking water systems to obtain a Municipal Drinking Water License to operate their drinking water systems. Municipal Drinking Water Licenses are valid for five years provided the Operating Authority remains accredited, there is a Council-approved long-term financial plan in place, and the drinking water system has been operated in accordance with the conditions of the license.
- Environmental Services completed a Significant Drinking Water Threat Assessment for Proposed Alterations of the Sewage Collection Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA) and the Stormwater Management CLI-ECA. This Assessment delineates vulnerable areas and establishes procedures to mitigate impacts to drinking water sources from a variety of prescribed alterations related to sewage systems (such as sewers, pumping stations, etc.) and/or stormwater management systems (such as ponds, drainage system outfalls, etc.).
- Environmental Services developed of a 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 that 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.

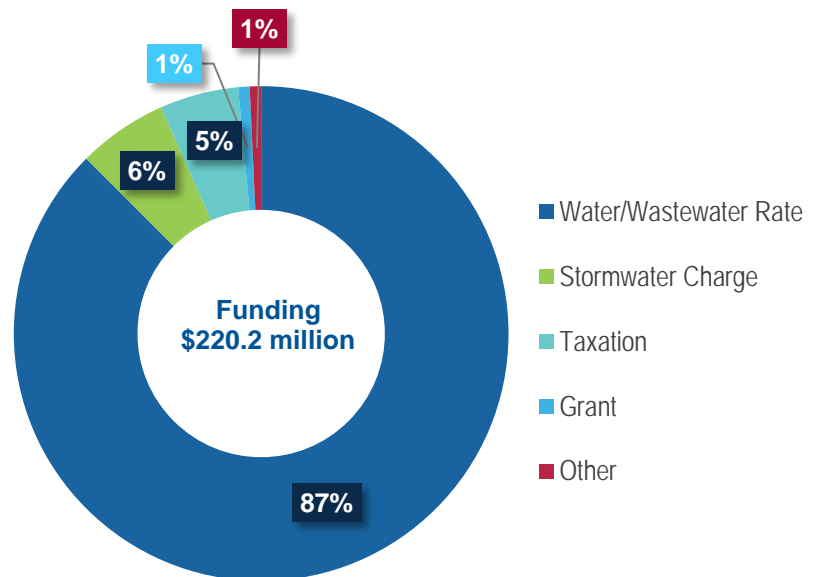
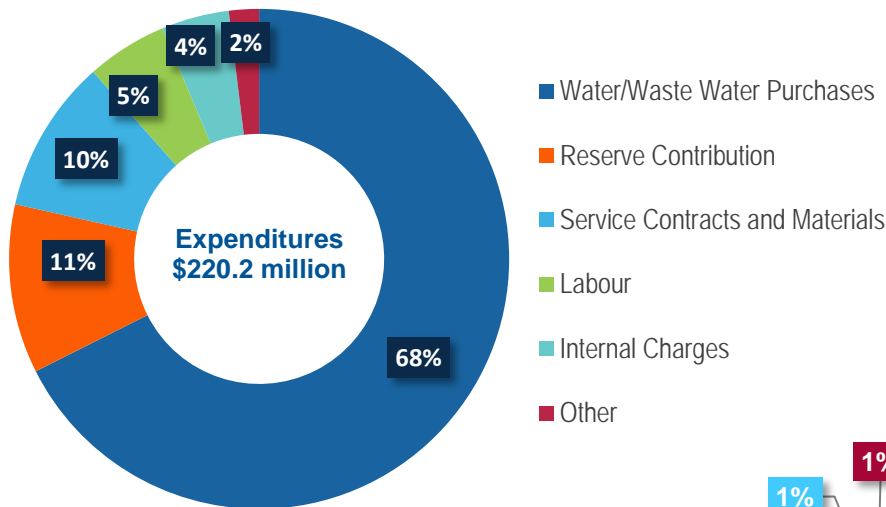
2025 Objectives

- 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.

- Ensure safe and reliable solid waste services are delivered with a commitment to protect the environment and foster a sustainable future.
- 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.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

Net Operating Budget (\$M)	2024	2025	2026
Opening		11.0	11.2
New/Growth		0.2	1.7
Transfers/Other		-	-
Total	11.0	11.2	12.9

STAFFING CHANGES

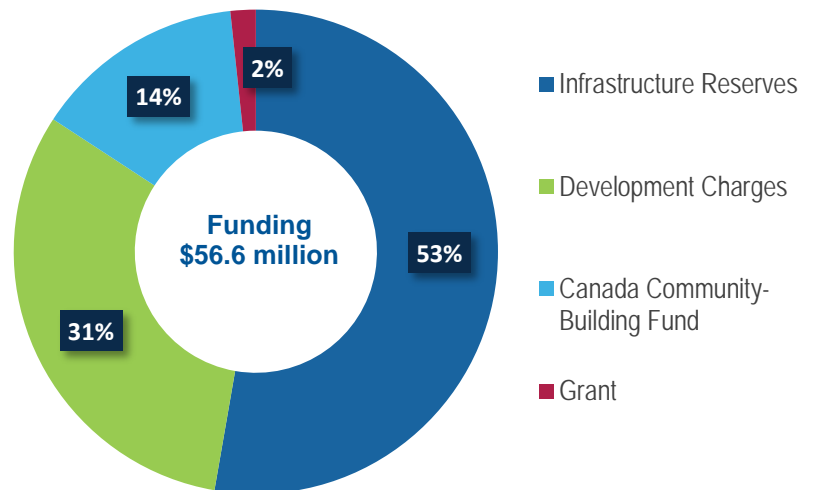
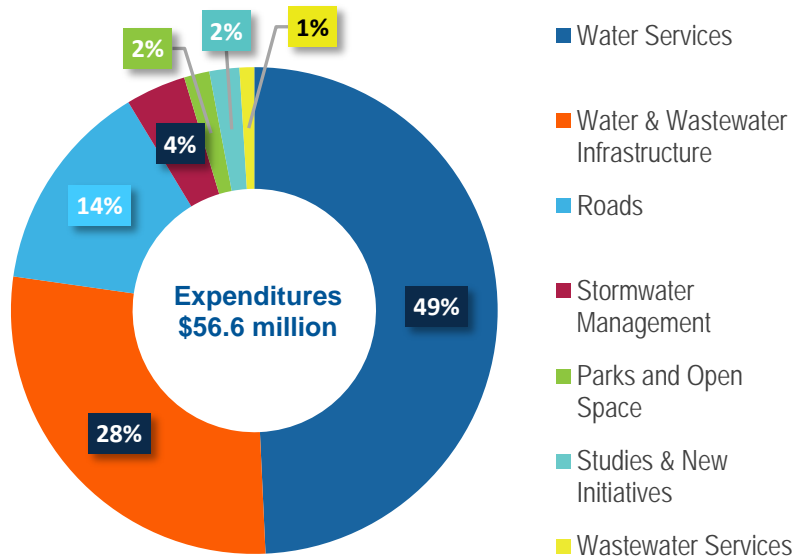
Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		81.0	81.0
New/Growth		-	-
Transfers/Other		-	-
Total	81.0	81.0	81.0



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$56.60 million in capital projects. From that, \$49.28 million will be managed by Infrastructure Delivery, \$5.25 million will be managed by Environmental Services, \$1.90 million will be managed by Infrastructure Planning and Corporate Asset Management and \$0.17 million will be managed by Financial Services.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
City Building	231.58	18.24	13.82
Environmental Sustainability	45.60	7.08	20.29
Service Excellence and Accountability	8.25	0.80	1.17
Transportation and Mobility	23.44	30.48	14.56
Total	308.88	56.60	49.84

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
EV-2133-19 - SCADA upgrades	0.55	1.53
EV-2546-20 - Rehabilitation and Cleaning of Stormwater Ponds	-	1.50
EV-7080-21 - Non-Revenue Water Reduction Program	0.63	0.62
EV-7082-21 - Water Infrastructure Improvements	0.15	0.10
EV-7083-22 - Replacement of Out of Calibration Residential, Commercial and Institutional Water Meters	3.91	3.82
EV-7087-23 - Stormwater Environmental Compliance	-	0.25
EV-7088-23 - Sewer Environmental Compliance	-	0.10
Subtotal Department Managed	5.25	7.93
Managed by Other Departments:		
Transportation and Fleet Management Services		
FL-5316-26 - 1/2 ton pickups 2026 (2026 Units 1661;1841;12500) (2027 Units1671;2096;12516)	-	0.24
FL-5472-26 - PW-WATER-Replace Unit #1664 with 3/4 ton cargo van	-	0.08
FL-5480-26 - PW-WASTEWATER-Replace Unit#1182 & 1199 with Dump truck with crane	-	0.23
Subtotal Transportation and Fleet Management Services	-	0.55
Infrastructure Delivery		
DE-7176-17 - Black Creek Channel Renewal Design and Construction	0.95	-
EV-2088-16 - Condition Assessment of WW Pressurized System	-	0.57
EV-7086-23 - Erosion Control Program	1.70	10.89
ID-2110-21 - Keele St - Rutherford to Teston - WM & San Replacement/ SW/ Cyc/ SL	22.49	-
ID-2111-21 - Bridge & Structure Rehabilitation Program 2021 to 2026	7.98	1.25
ID-2113-21 - 2023 to 2026 Watermain Replacement/ Rehabilitation Program	-	5.69
ID-2121-22 - 2023 to 2026 Watermain Replacement with Road Reconstruction/ Rehabilitation Program	-	13.31
ID-2128-26 - VMC – Jane Street Sanitary Sewer Hwy 7 to Regional Trunk Sewer	-	1.47
ID-2130-26 - Water and Wastewater IUWP Design & Construction Program	-	0.57
ID-2133-24 - Fenyrose Crescent - Drainage Improvements	0.57	-
ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	15.59	-
Subtotal Infrastructure Delivery	49.28	33.74
Infrastructure Planning and Corporate Asset Management		
IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.34	-
IM-7228-26 - YR New Hospital Gravity Wastewater Connection on behalf of City	-	2.83

Capital Project Number and Title (\$M)	2025	2026
IM-7231-23 - Stormwater Management Master Planning	0.79	0.68
IM-7234-24 - Watermain AI Prioritization Program - City Wide	0.09	0.09
IM-7235-24 - Pipes Conditional Assessments Program - City Wide	0.68	0.68
IM-7258-26 - 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
Subtotal Infrastructure Planning and Corporate Asset Management	1.90	7.63
Financial Services		
EV-7092-25 - Water Rate Study	0.17	-
Subtotal Financial Services	0.17	-
Total	56.60	49.84



Environmental Services: Solid Waste Management



Waste Management Overview

Environmental Services provides waste collection services to eligible residential properties. These services include the collection of blue box recycling, 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.

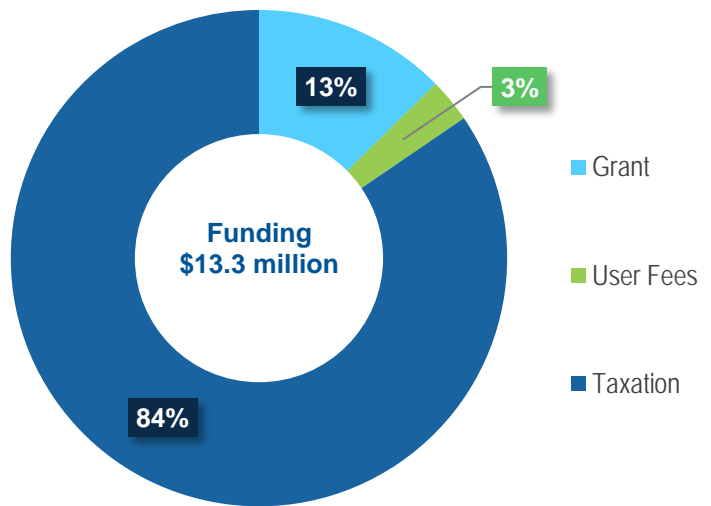
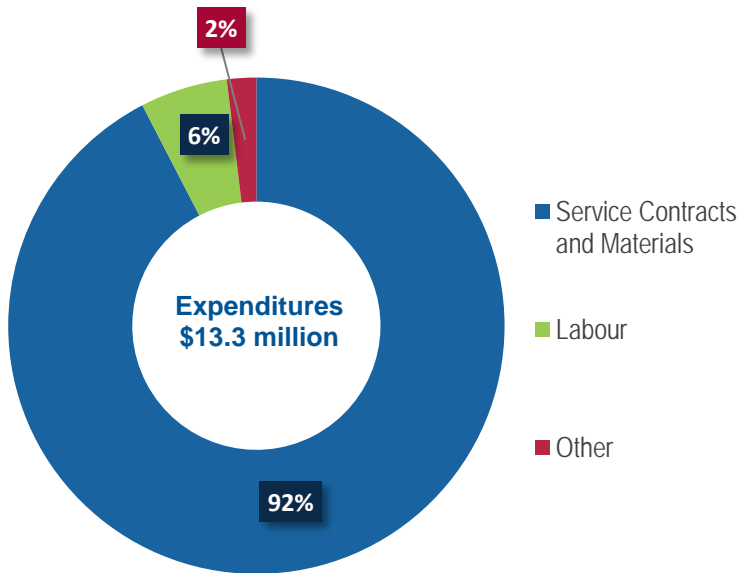
2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	0.3	0.4	0.4	0.4
Grant	1.6	1.6	1.7	-
Total	1.9	2.0	2.1	0.4
Expenditures				
Labour	0.8	0.7	0.8	0.8
Service Contracts and Materials	11.1	12.0	12.3	12.3
Other	0.2	0.2	0.3	0.3

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Total	12.1	13.0	13.3	13.3
Net Operating Budget (\$M)	10.2	11.0	11.2	12.9
Budgeted Full-Time Equivalents (FTEs)	7.0	6.0	6.0	6.0

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The 2025 budget increase is from an increase in service contract costs and cost of living increases, offset by an increase in grant revenue.

Net Operating Budget (\$M)	2024	2025	2026
Opening		11.0	11.2
New/Growth		0.2	1.7
Transfers/Other		-	-
Total	11.0	11.2	12.9

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		6.0	6.0
New/Growth		-	-
Transfers/Other		-	-
Total	6.0	6.0	6.0



Environmental Services: Water and Wastewater Services



Water and Wastewater Services Overview

The 2025 combined water and wastewater rate increase is 3.3 per cent. Approximately 77 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 2025 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 2025, Environmental Services will continue its efforts to detect and remediate sources of NRW by implementing a multi-faceted strategy to reduce water losses with both short- and long-term actions.

2023-2026 Financial Summary

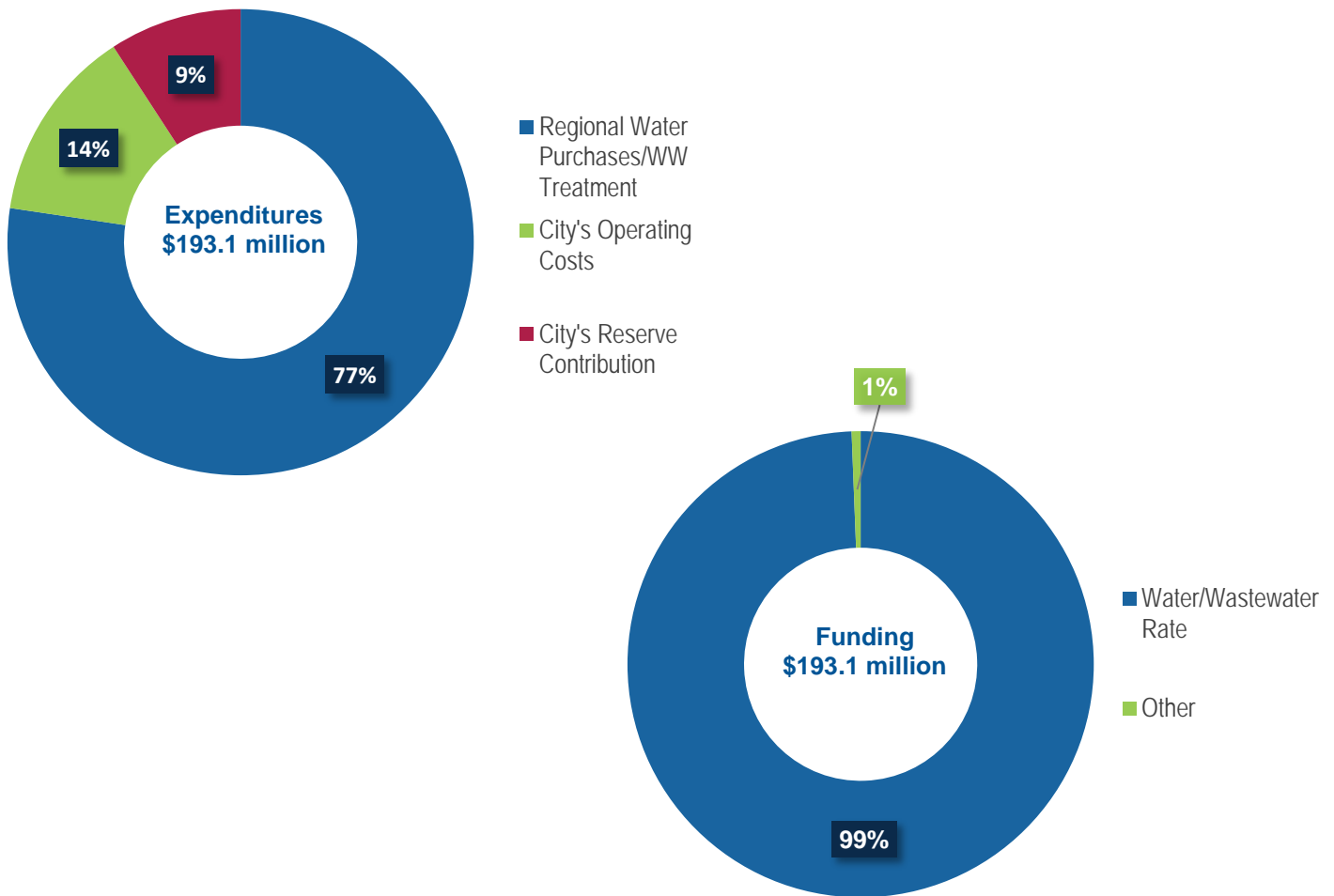
(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Water/Wastewater Rate	181.3	187.2	191.9	197.7
Other	1.3	1.2	1.2	1.2

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Total	182.6	188.4	193.1	198.9
Expenditures				
Water/Wastewater Purchases	134.9	147.0	149.4	154.3
Labour	7.5	9.9	10.1	10.4
Service Contracts and Materials	6.8	7.1	7.3	7.3
Internal Charges	4.5	4.7	5.0	5.1
Other	3.3	3.5	3.6	3.6
Reserve Contribution	25.6	16.2	17.7	18.2
Total	182.6	188.4	193.1	198.9
Net Operating Budget (\$M)	0.0	0.0	0.0	0.0
Budgeted Full-Time Equivalent (FTEs)	70.0	70.0	71.0	71.0



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in reserve contribution from the 2024 to 2025 budget is driven by increased water and wastewater revenues net of purchases offset partially by cost increases resulting from labour progressions and increases to material and contract costs.

Reserve Contribution (\$M)	2024	2025	2026
Opening		16.2	17.7
New/Growth		0.8	-
Transfers/Other		0.7	0.5
Total	16.2	17.7	18.2

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		70.0	71.0
New/Growth		-	-
Transfers/Other		*1.0	-
Total	70.0	71.0	71.0

*The transfer of 1 FTE position from Stormwater to Wastewater.



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 2025.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenue				
Stormwater Charge	11.3	12.6	13.8	15.1
Other	0.0	-	-	-
Total	11.3	12.6	13.8	15.1
Expenditures				
Labour	0.6	0.7	0.5	0.5
Service Contracts and Materials	1.8	2.8	2.4	2.4

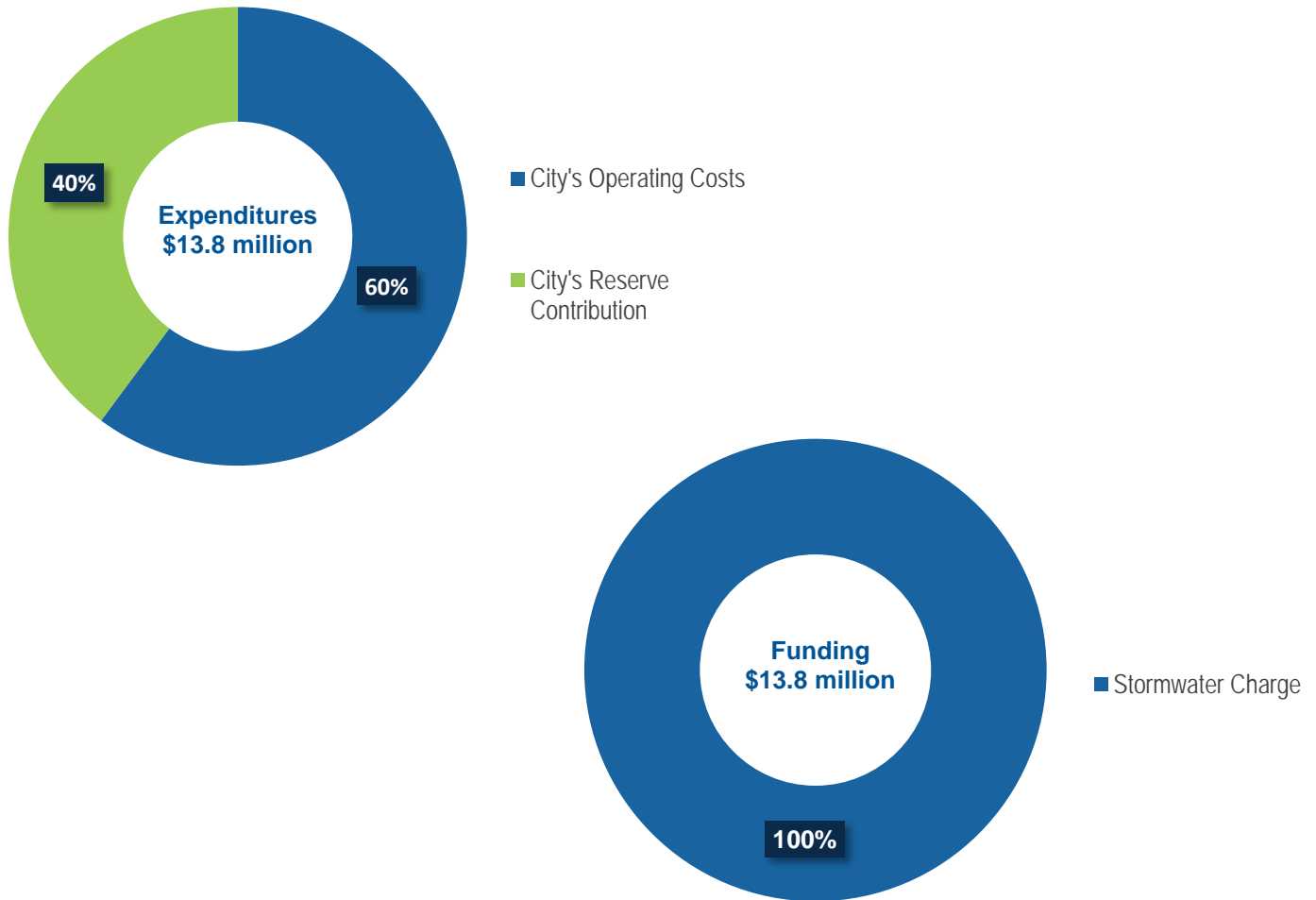
(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Internal Charges	4.5	4.8	4.9	4.9
Other	0.2	0.4	0.5	0.5
Reserve Contribution	4.2	3.9	5.5	6.8
Total	11.3	12.6	13.8	15.1
Net Operating Budget (\$M)	0.0	0.0	0.0	0.0

Budgeted Full-Time Equivalent (FTEs)	5.0	5.0	4.0	4.0
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Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in the 2025 budgeted Reserve Contribution is from increased stormwater revenues offset partially by cost increases resulting from labour progressions and increases to material and contract costs.

Reserve Contribution (\$M)	2024	2025	2026
Opening		3.9	5.5
New/Growth		-	-
Transfer/Other		1.6	1.3
Total	3.9	5.5	6.8

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		5.0	4.0
New/Growth		-	-
Transfers/Other		*(1.0)	-
Total	5.0	4.0	4.0

*The transfer of 1 FTE position from Stormwater to Wastewater.



Transportation and Fleet Management Services



Department Overview

The Transportation and Fleet Management Services department ensures the safe and efficient movement of pedestrian and vehicle traffic, and maintain the safety and repair of the local road network. In support of operational excellence, the department also procures and maintains vehicles and equipment for City services, trains City staff drivers for safety and professionalism, and maximizes fleet availability to enhance community services and response times.

The City's road network spans more than 2,200 lane kilometers, 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 patching, sign installation, guardrail 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 local road network through services in traffic operations and road safety, traffic signals and streetlighting operations and maintenance, school crossing guard services, utilities co-ordination and permits. The activities include maintaining and operating 97 traffic signals on City streets, and more than 26,000 streetlights across the city; reviewing, inspecting and implementing traffic signage and pavement markings; placing speed boards to monitor excess speeding; investigating and implementing traffic control devices, pedestrian crossings, traffic

calming measures, and conducting on-street parking studies. The department also works closely with the telecommunications and major utilities to co-ordinate new utilities and upgrade the telecommunication networks and manages right-of-way access permits for construction, administers the School Crossing Guard Program and promotes Active School Travel to schools.

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. The department 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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Fines	-	1.1	32.3	32.3
Internal Recovery	1.6	1.0	1.0	1.0
Other	0.9	1.0	1.4	0.9
Total	2.6	3.1	34.7	34.3
Expenditures				
Labour	11.3	12.8	14.0	14.2
Service Contracts and Materials	13.0	13.3	13.8	13.8
Parts and Supplies	4.1	3.1	3.1	3.1
Utilities and Fuel	2.1	1.9	1.9	1.9
Repairs and Maintenance	1.8	2.0	2.2	2.5
Professional Fees	0.1	0.8	12.0	12.0
Other	0.6	0.8	2.7	2.8
Transfer to Reserve	-	-	17.7	17.6
Total	32.9	34.7	67.4	67.9
Net Operating (\$M)	30.3	31.6	32.7	33.6
Budgeted Full-Time Equivalent (FTEs)	81.0	89.0	92.0	92.0

Capital Plan (\$M)

112.8 66.6 147.4 84.6

Note: Water/wastewater/stormwater, automated 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.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Non-Winter Road Maintenance Cost per Lane Kilometre	\$2,379	\$3,146	\$3,049 ¹	\$3,140	\$3,234
Winter Maintenance Cost per Lane Kilometre	\$4,479	\$5,799	\$5,088	\$5,730	\$5,902
Total Road Lane Kilometres Serviced	2,142	2,180	2,220	2,260	2,300
Number of Traffic Studies Completed (New)	N/A	771	800	840	880
Number of Streetlights Maintained	26,710	26,855	27,746	27,846	27,946
Number of Traffic Signals Maintained	N/A	96	97	98	99
Number of School Crossing Guard Locations	115	119	123	125	128
Number of Road Occupancy Permits Issued	2,030	2,183 ₂	2,150 ₂	2,000 ₂	2,000 ₂
Total number of critical traffic signs inspected for retro-reflectivity (New)	N/A	17,204	16,443	18,500	19,000
Lane meters of longitudinal pavement marking refreshed (New)	N/A	597,805	600,000	630,000	690,000

Non-Winter Road Maintenance Cost per Lane Kilometer calculates the cost associated for each lane kilometer 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, washout repairs and other legislated or service level based maintenance tasks. This excludes fleet management and capital expenditures.

¹2024 year-end projections reflects maintaining street sweeping service levels within approved budgetary amounts, while ensuring the service continues to meet the community's needs.

Winter Maintenance Total Cost per Lane Kilometer calculates the cost of winter-specific road maintenance activities for each lane kilometer of road. These activities include winter road maintenance that encompasses road plowing/salting, windrow clearing, snow removal and the application of salt-brine de-icing.

Total Road Lane Kilometers reflects the cumulative count of all lane kilometers that have been serviced. It encompasses local, collector, rural, and laneways. A yearly increase of 40 kilometers is projected due to the addition of new roads and infrastructure.

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 Minimum Maintenance Standards (MMS) (does not include the number of pedestrian crossover).

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: the Bell Fibre to the Home (FTTH) Program is ramping down and scheduled to conclude by 2026 or 2027.

Lane meters of longitudinal pavement marking refreshed reflects the roadways refreshed for pavement markings part of the annual retrace program that includes yellow centreline, white skip dash lines and solid white lines.

2024 Key Results

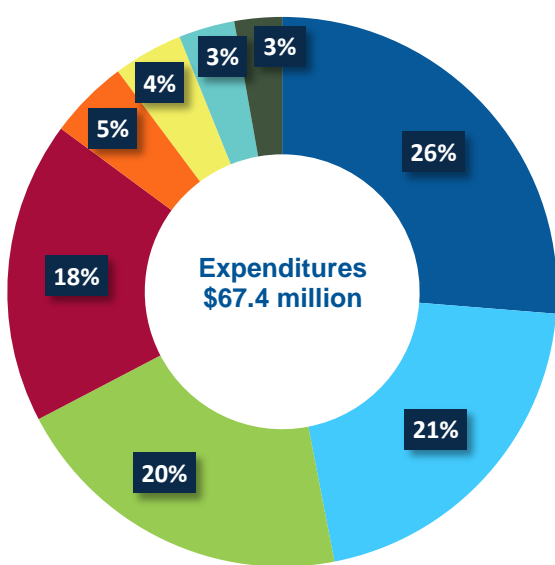
- A 99.4 per cent compliance rate has been achieved for MMS and a 88 per cent success rate in meeting work order service level targets.
- Achieved a 99 per cent acknowledgement rate for Councillor inquiries.
- Completed 100 per cent of planned regulatory training, with an additional 95 per cent of staff participating in non-mandatory training programs.
- Exceeded goals for crew site inspections and currently reviewing staff levels and succession planning to ensure ongoing service continuity.
- 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. The phase-in of the Fleet Management Information System is scheduled for Q4 2024.
- Presented the City's 2024 MoveSmart Annual Report highlights, which include the planned implementation of the Automated Speed Enforcement program scheduled for 2025 in Community Safety Zones and Vaughan Council approval of the Neighbourhood Traffic Calming Policy.
- The Safer School Zones Plan and the Active School Travel Program have been finalized to encourage active and sustainable transportation options and promote road safety and sustainable mobility.
- Completed additional speed limit reductions to 40 km/h along 15 roadways and in six neighbourhoods to enhance road safety for all road users including motorists, cyclists and pedestrians.
- Completed six Urban and Rural Corridor Reviews and commenced two additional Corridor Reviews.
- Actively developing a Green Fleet Strategy to advance environmental sustainability.
- Maintained approximately 28,000 streetlights with an advanced monitoring and control system to ensure maximum operational efficiency and service delivery.

2025 Objectives

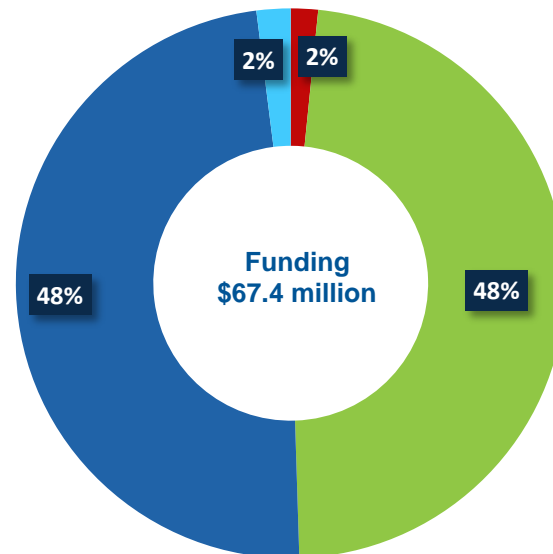
- Ensure compliance with legislative requirements in traffic and transportation to enhance public safety and minimize potential risks within the City.
- Ensure an exceptional Citizen Experience by using data to drive decisions that address key touchpoints and improve responsiveness.
- Foster a collaborative and supportive team environment that results in exceptional customer experience.
- Ensure incremental improvement in fleet services, traffic operations and road operations to enhance efficiency and service delivery.
- Advance transportation initiatives to support a fully connected, accessible, active and safe community.
- Continue to advance the MoveSmart Mobility Management Strategy.
- Establish a Capital Plan for the new Joint Operations Centre to address community needs and future growth.

Operating Budget

2025 Operating Budget



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



- Internal Recovery
- Fines
- Taxation
- Other

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 additional resource requests described further below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		31.6	32.7
New/Growth		1.1	0.9
Transfers/Other		-	-
Total	31.6	32.7	33.6

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)*	2024	2025	2026
Opening		89.0	92.0
New/Growth		3.0	-
Transfers/Other		-	-
Total	89.0	92.0	92.0

*FTE figures have been revised to exclude seasonal and casual staff. In 2024, 4.0 FTEs were realigned from the Business Excellence and Operational Performance department to Transportation and Fleet Management Services department.

NEW REQUESTS

- There is a statutory obligation to keep roads and pavement markings in a state of good repair, which plays a key component in road safety programs, as one of the most cost-effective traffic calming solutions. Markings are also used to complement traffic control devices, which are enforceable and managed under the HTA and regulations. This request is to service 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 sub-divisions, as their assumption transitions to operating costs. This request will be offset by ASE revenue.
- The Automated Speed Enforcement (ASE) Operations Co-ordinator will work closely with Traffic Services and Road Operations to drive road safety improvements and ensure the smooth implementation of the ASE program. This role is essential for optimizing traffic operations and enhancing roadway accessibility, efficiency and safety across our community. Primary responsibilities include performing a detailed inventory of existing signage, conducting targeted field assessments and creating comprehensive signage plans to support the ASE program and road operations. Centralizing these critical tasks under dedicated co-ordination achieves cost savings and operational consistency. This position will be fully funded through ASE program revenues, maximizing value for our municipality without additional budget impact.
- Utility Co-ordinator Conversion is to convert a contract position to a full-time position to support the Utilities and Corridor Control program. The Utility Co-ordinator will allow the City to better manage construction and inspection oversight, sustain strong stakeholder relations, maintain acceptable permit approval timelines, ensure responsiveness to citizen engagement, mitigate retention/recruitment issues, save time on administration of repeated recruitment processes, improve succession planning and enhance overall right of way co-ordination. This position will be offset by Road Occupancy permit and Municipal Consent revenue.
- Roads Program Growth is increasing the temporary staff complement of Maintenance Operators providing resources required to keep up with mandated maintenance activities and deliver high-priority projects to increase public safety. This position will be offset by ASE revenue.
- Part-Time to Full-Time Road Patroller conversion is converting seasonal Road Patrollers to a Full-Time Permanent position. This position will be offset by existing recurring seasonal funding.
- Lastly, a Fleet Management Services Mechanic is proposed to expand its repair capacity through satellite service with the addition of one Fleet Mechanic position. This position will perform basic maintenance/repair services at various City locations/yards. The existing seasonal summer service budget will offset this position.

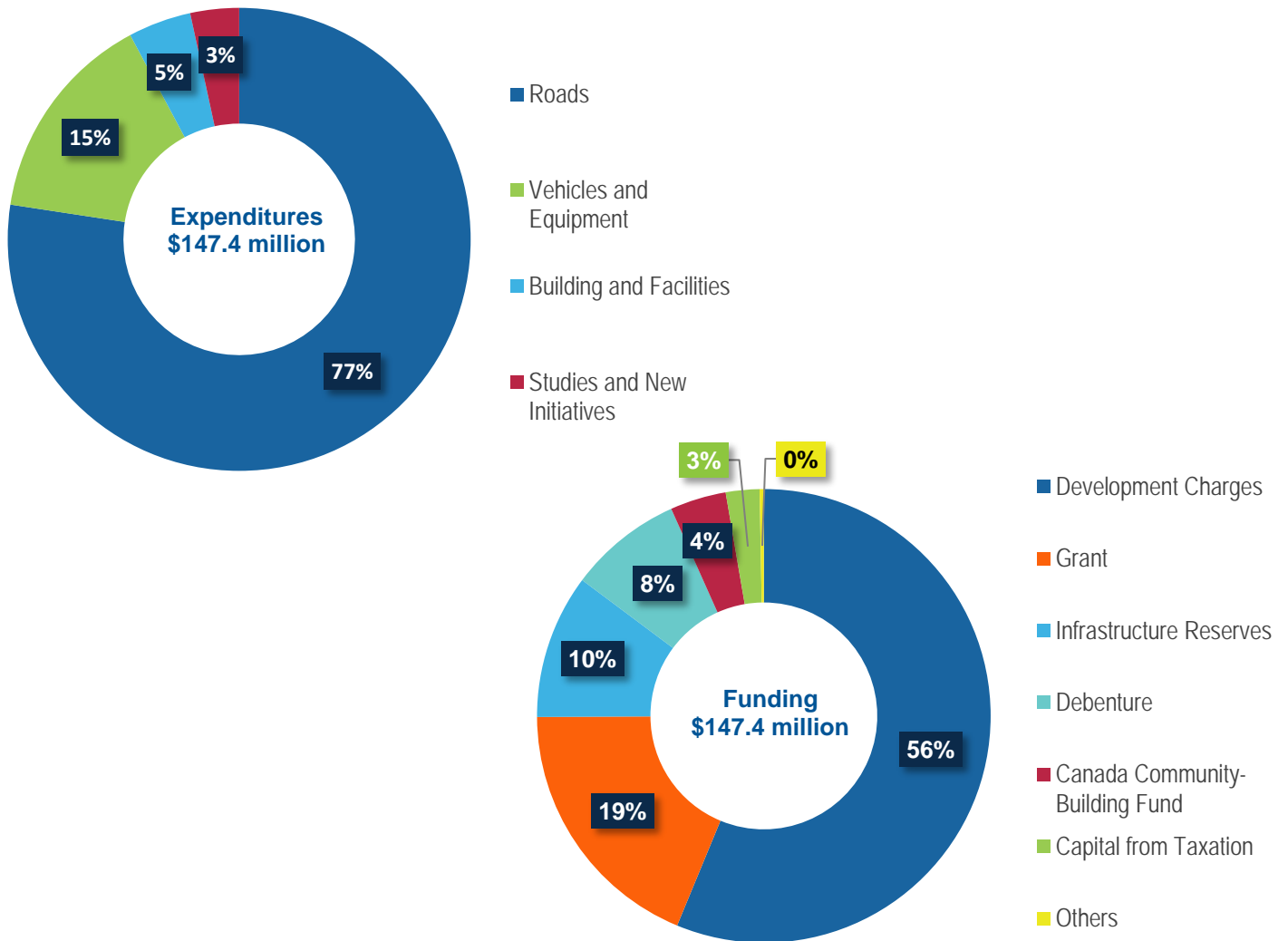
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
165-1-2025	Pavement Marking Services City Wide	-	0.24	-	-	-
165-2-2025	Automated Speed Enforcement Operations Co-ordinator	1.0	0.16	-	-	-
165-3-2025	Utility Co-ordinator Conversion	-	0.12	-	-	-
165-4-2025	Roads Summer Program Growth	-	0.09	-	-	-
165-5-2025	Part-Time to Full-Time Road Patroller Conversion	1.0	0.09	-	-	-
165-6-2025	FMS Satellite Service - Mechanic	1.0	0.10	-	-	-
Total		3.0	0.81	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$13.4 million in capital projects that will be managed and reported on by the Transportation and Fleet Management Services department. Another \$2.4 million is managed by Facilities Management, \$116.3 million by Infrastructure Delivery, \$15.3 million by Infrastructure Planning and Corporate Asset Management on behalf of Transportation and Fleet Management Services.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	2.1	-	-
City Building	11.6	10.7	10.8
Community Safety and Well-being	0.4	-	-
Environmental Sustainability	2.0	2.4	0.9
Service Excellence and Accountability	17.2	5.3	5.1
Transportation and Mobility	205.6	128.9	67.9
Total	238.9	147.4	84.6

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
BF-8600-23 - Various Community Centres - Ice Resurfacer Replacement	0.15	-
EN-1796-10 - Traffic Calming 2010	0.21	0.21
FL-5202-25 - PKS-Replace Unit #1179 with tandem axle trailer & crane	0.10	-
FL-5293-25 - Anti-Icing Tanks 2025	0.18	-
FL-5304-26 - B&F- Replace Unit #852 with Ice Resurfacer	-	0.15
FL-5314-25 - 1/2 ton pickups 2025 (Units 1427, 1586, 1426)	0.24	-
FL-5316-26 - 1/2 ton pickups 2026 (2026 Units 1661;1841;12500) (2027 Units1671;2096;12516)	-	0.24
FL-5322-26 - FLEET MGMT- Replace Unit #1369 with1/2 ton 4x4 crew cab diesel pickup	-	0.08
FL-5358-25 - PKS-Replace Unit #1452 with a tractor mounted aerator	0.02	-
FL-5366-25 - Tractors 2025 (units 1357; 2200; 2201)	0.45	-
FL-5368-26 - PKS-Replace Unit #1314 with 6 ton trailer	-	0.02
FL-5369-26 - PKS-Replace Unit #1315 with 6 ton trailer	-	0.02
FL-5370-26 - PKS-Replace Unit #1353 with 6 ton trailer	-	0.03
FL-5372-26 - PKS-Replace Unit #1355 with 6 ton trailer	-	0.03
FL-5373-26 - PKS-Replace Unit# 1108,1240,1322 with diamond groomers	-	0.06
FL-5374-26 - PKS-Replace Unit #1420 with 3 ton trailer	-	0.06
FL-5376-26 - PKS-Replace Unit #1422 with 3 ton trailer	-	0.03
FL-5378-26 - PKS-Replace Unit #1500 with 6 ton trailer	-	0.03
FL-5379-26 - PKS-Replace Unit #1502 with 6 ton trailer	-	0.02
FL-5380-26 - PKS-Replace Unit #1503 with 6 ton trailer	-	0.02
FL-5381-26 - PKS-Replace Unit #1504 with 6 ton trailer	-	0.02
FL-5382-26 - PKS-Replace Unit #1295 with Tractor with attachments	-	0.08
FL-5384-25 - PKS-Replace Unit #909 with top dresser	0.05	-
FL-5386-26 - PKS-Replace Unit #1555 with 4 ton trailer	-	0.02

Capital Project Number and Title (\$M)	2025	2026
FL-5387-26 - PKS-Replace Unit #1556 with 4 ton trailer	-	0.02
FL-5388-26 - PKS-Replace Unit #1572 with 7 ton trailer	-	0.02
FL-5391-26 - 1 ton dump trucks 2026 Units 1772; 1773; 1775	-	0.48
FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)	0.17	0.60
FL-5397-25 - 3/4 ton pickups 2025 (Units 1657; 1723; 1810; 1774; 13517; 13518)	0.69	-
FL-5403-26 - PKS-Replace Unit #1724 with 1/2 ton 4x4 Quad Cab pickup	-	0.08
FL-5408-25 - PKS-FORESTRY-Replace Unit #1029 with 12 ft. trailer	0.02	-
FL-5437-26 - B&F-Replace Unit #1521 with 1/2 ton Quad Cab pickup	-	0.08
FL-5472-26 - PW-WATER-Replace Unit #1664 with 3/4 ton cargo van	-	0.08
FL-5476-26 - CLKS-RECORD MGMT-Replace Unit #1646 with 3/4 ton cargo van	-	0.08
FL-5477-26 – BY-LAW-LICENSING-Replace Unit #1569 with compact sedan	-	0.05
FL-5480-26 - PW-WASTEWATER-Replace Unit#1182 & 1199 with Dump truck with crane	-	0.23
FL-5482-25 - EMERG MGMT-Replace Unit #1505 with passenger mini van	0.11	-
FL-5498-25 – BY-LAW-Replace Unit #1796 with compact sedan	0.06	-
FL-5547-25 - Replace #1676 9466VA-COMPACTOR FORD 2007 F450	0.24	-
FL-5548-25 - Cargo Vans 2025 (units 1725; 1802; 2024)	0.23	-
FL-5569-26 - Compact Pickups (2026 - Unit 1938; 2027-1815; 1840; 12521)	-	0.06
FL-5572-26 - Replace #1822 8538XJ-DUMP 2 TON	-	0.19
FL-5573-26 - Replace #1823 8539XJ-DUMP 2 TON	-	0.19
FL-5579-25 - Replace #1855 SWEEPER STREET REGENERATIVE	0.58	-
FL-5585-25 - Mowers 2025 (Units 2019; 2021; 2045; 2046; 2192; 2193; 2195; 2256)	0.78	-
FL-5593-26 - Replace #2195 MOWER 10FT WINGED JACOBSEN	-	0.13
FL-5594-18 - Fleet Vehicle and Equipment Specifications	0.08	-
FL-9553-20 - Fleet Management Software	0.03	0.05
FL-9579-21 - Traffic Signs for fulfillment Speed Limit Policy	0.07	-
FL-9605-25 - Replace #2201 Tractor Snowplow Kubota	0.13	-
FL-9607-25 - Replace #2219 Utility Vehicle Kubota	0.03	-
FL-9609-26 - Replace #2252 MOWER 10FT WINGED ROTARY JACOBSEN	-	0.14
FL-9610-26 - Replace #2253 MOWER 10FT WINGED ROTARY JACOBSEN	-	0.14
FL-9614-26 - Replace Unit #1057 Ice Edger Olympia	-	0.01
FL-9617-26 - Replace Unit #2176 WATER TANK	-	0.01
FL-9620-26 - Replace Unit #2275 WATER TANK SPRAYER	-	0.01
FL-9626-26 - Replace Unit #2345 CHIPPER	-	0.22
FL-9633-22 - MoveSmart - Road Safety Program	-	0.26
FL-9635-22 - MoveSmart Mobility Management Program (including Pavement Markings & Signs)	0.10	0.07
FL-9637-22 - MoveSmart - Data Management Program	0.19	-

Capital Project Number and Title (\$M)	2025	2026
FL-9663-26 - Replace Unit # 2033 DODGE - DUMP 2 TON 4X4	-	0.19
FL-9664-26 - Replace Unit # 2040 DODGE - DUMP 2 TON 4X4	-	0.19
FL-9683-26 - PFHO Replace Unit # 1898 FORD - PICKUP 3/4 TON	-	0.08
FL-9687-26 - PFHO Replace Unit # 1916 FORD - PICKUP 1 TON	-	0.09
FL-9694-26 - Replace Unit # 1960 SWEEPER STREET REGENERATIVE AIR	-	0.61
FL-9697-26 - PFHO Replace Unit # 2035 FORD - COMPACTOR	-	0.23
FL-9699-26 - PFHO Replace Unit # 2037 DODGE - DUMP 2 TON 4X4	-	0.08
FL-9700-25 - Dump Trucks 2025 (Units 2038; 2039; 2041)	0.56	-
FL-9707-26 - PFHO Replace Unit # 2257 MOWER ZERO TURN SCAG	-	0.03
FL-9729-26 - VEHICLES FOR INSPECTION (REPLACEMENTS)	-	0.34
FL-9756-23 - Vehicles - Garbage Compactors	0.25	-
FL-9762-23 - Vehicle - Sweeper Cycle Track	0.12	-
FL-9768-26 - PFHO: Replace 12501 DODGE - PICKUP 1/2 TON 4X4 CREW CAB	-	0.08
FL-9769-26 - PFHO: Replace 12505 DODGE - PICKUP 1/2 TON CREW CAB	-	0.08
FL-9785-26 - PFHO: Replace 13504 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9786-26 - PFHO: Replace 13505 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9787-26 - PFHO: Replace 13506 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9788-26 - PFHO: Replace 13507 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9789-26 - PFHO: Replace 13508 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9811-26 - By-Law: Replace 12512 DODGE - PICKUP 1/2 TON 4X4 CREW CAB	-	0.08
FL-9813-26 - By-Law: Replace 12530 FORD - PICKUP 1/2 TON 4x4 CREW CAB	-	0.08
FL-9814-26 - By-Law: Replace 12531 FORD - PICKUP 1/2 TON 4x4 CREW CAB	-	0.08
FL-9865-26 - TFMS: Replace 13525 PICKUP 3/4 TON 4X4 CREW CAB W/PLOW	-	0.12
FL-9889-25 - TFMS: Replace 42022 BOOM MOWER ATTACHMENT	0.12	-
RD-9640-22 - Concrete, Asphalt, Interlock General Repair & Replacement Program	3.48	4.56
RD-9641-22 - Roadside Safety Devices Revitalization	0.51	0.61
RP-6768-18 - Traffic Control and Management System Replacement	-	0.12
RP-6775-18 - Traffic Signs Reflectivity Inspection and Testing	0.14	0.15
RP-6782-20 - Street Light Utility Infrastructure Repairs	2.01	0.60
RP-6783-19 - Traffic Management Strategy Communication, Education and Outreach	-	0.01
RP-7136-20 - Asphalt Crack Sealing and Treatment	0.64	0.67
RP-7153-25 - CN-Creditstone CN Rail Crossing Upgrade	0.08	-
RP-7154-25 - Public Works Tools & Equipment Enhancement	0.28	0.06
RP-7158-25 - Roads Winter Maintenance Route Optimization	0.28	0.05
Subtotal Department Managed	13.38	13.92

Capital Project Number and Title (\$M)	2025	2026
Managed by Other Departments:		
Facilities Management		
BF-8880-25 - Salt Dome Replacement - JOC	2.37	-
Subtotal Facilities Management	2.37	-
Infrastructure Delivery		
ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street	11.46	-
ID-2056-18 - Sidewalk, Cycling Facilities & Street Lighting on Jane St - Hwy 7 to Teston Rd	6.92	-
ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026	10.59	31.02
ID-2079-19 - Canada Drive-America Avenue Bridge	8.68	-
ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc & SL on Nashville, Islington & Stegman's Mill	5.86	-
ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	39.69	-
ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	12.85	14.17
ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	0.58	5.67
ID-2105-26 - McNaughton Road West Improvements - Keele St (west) to Major Mackenzie Dr W	-	1.36
ID-2120-22 - 2023 to 2026 Road Reconstruction/ Rehabilitation Program	9.63	7.66
ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	2.09	-
ID-2131-25 - Portage Parkway Extension - Jane St to Creditsone Rd	2.83	-
ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades	3.40	-
ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.59	-
ID-2136-25 - Lighting Infrastructure Rebuild Program	0.73	6.18
ID-2137-25 - Peak Point/Beverly Glen- Pedestrian Crossing (PXO) - Signal Relocations	0.16	0.41
ID-2139-25 - Kirby Rd - East Of HWY 27 - Erosion Protection and Culvert Rehabilitation	0.17	2.27
ID-2141-25 - Cityview Dr @ Home Depot / South Entrance Intersection Traffic Signalization	0.09	0.17
Subtotal Infrastructure Delivery	116.33	68.90
Infrastructure Planning and Corporate Asset Management		
ID-2115-21 - YR Teston Rd - Pine Valley to Weston SW, SL, Trail & WM on behalf of City	3.18	-
ID-2117-21 - YR Rutherford Rd Ph 3 & Dufferin St Missing SW, SL & WM on behalf of City	1.87	-
IM-2075-23 - Municipal Structure Inspection and Reporting Program 2023 to 2026	0.12	-
IM-7220-25 - Creditstone Road EA from Peeler to Langstaff	9.56	-
IM-7221-22 - Innovative Transportation Pilots Program	0.39	-
IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	0.15	-
IM-7233-23 - YR Major Mackenzie Dr - Dufferin to Ilan Ramon SL on behalf of City	-	0.57
IM-7236-26 - YR Bathurst St - Hwy 7 & to MMD Missing SW, SL & SS on behalf of City	-	1.22
IM-7246-25 - Crestwood Road Closure Study	0.01	-

Capital Project Number and Title (\$M)	2025	2026
Subtotal Infrastructure Planning and Corporate Asset Management	15.29	1.79
Subtotal Managed by Other Departments	133.99	70.69
Total	147.37	84.61



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, 277 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, we provide winter maintenance activities for sidewalks 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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Internal Recovery	0.9	0.5	1.0	1.1
User Fees	0.6	0.5	0.6	0.6
Other	0.2	0.1	0.1	0.1
Total	1.7	1.1	1.7	1.8

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Expenditures				
Labour	15.3	12.6	13.7	14.3
Service Contracts and Materials	4.1	5.0	5.6	5.6
Utilities and Fuel	1.8	1.0	1.1	1.3
Other	0.4	0.3	0.4	0.3
Total	21.6	19.0	20.8	21.6
Net Operating (\$M)	20.0	17.9	19.0	19.8
Budgeted Full-Time Equivalents (FTEs)	85.7	73.7	80.7	80.7

Capital Plan (\$M)	38.3	39.0	42.3	19.6
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Note: 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.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Number of Trees Planted	2,844	2,039	2,200	2,300	2,400
Proactive Tree Maintenance	19,743 ₁	6,120	16,900	18,000	20,000
Reactive Tree Maintenance	4,467	5,346	5,030	5,500	6,000
Percentage of Proactive vs Reactive Tree Maintenance	82%	83%	85%	85%	85%
Number of Tree Removal Permits Reviewed	371	339	329	380	420
Urban Forestry Net Operating Cost per Capita	\$5.26	\$6.28	\$6.93	\$7.83	\$8.62
Direct Operating Expenditure for Actively Maintained Parkland per Hectare	\$12,842	\$14,905	\$15,007	\$15,262	\$15,536
Total Kilometers of Sidewalk and Park Pathways Maintained	1,301	1,453	1,757	1,909	2,061
Direct Operating Expenditure for Sidewalk Winter Maintenance per Kilometer	\$1,194	\$1,238	\$1,263	\$1,267	\$1,277
Number of Sidewalk Winter Maintenance Event Mobilizations	35	17	26	40	40
Active Number of Pollinator Beds Planted Yearly (New)	N/A	88	98	120	140
Total Events Serviced By Events Operations Team (New)	N/A	141	181	190	200

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 for younger trees 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 city-wide trees 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 of the World 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.

Number of Pollinators Planted represents an increase in pollinators planted through increased beautification funding which will allow for more plant stock to be propagated and split, creating a self-sustaining and growing inventory.

2024 Key Results

- 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.
- Received the Canadian Association of Municipal Administrators 2024 Willis Award for Innovation for Forestry Operation's new approach to reduce wait times for tree-related service requests.
- Council endorsed the 20-year vision of the Urban Forest Management Plan and Woodland Management Strategy, as well as endorsed the five-year priority action plan.
- Parks Operations expanded the SmartParks initiative to include 10 additional City parks, for a total of 15 SmartParks across the five wards. Revamped signage was implemented in May 2024, with the next phase targeting expansion to 50 locations by the end of the year.
- Received 1,700 application for the 2024 Curb Appeal Award. More than 850 curb appeal signs were distributed to qualifying residents through the support of 37 volunteers.
- Successfully completed seven beautification projects in partnership with Tourism Vaughan, contributing to the City's overall aesthetic appeal. An additional five projects have been approved this year with completion scheduled for May 2025.
- Parks and Cemetery Operations successfully set up for 47 internal and 115 external City events, playing a key role in the success of 162 city-wide initiatives.
- Parks and Cemetery Operations continues to excel in maintaining clean sidewalks, parks and open spaces, collecting approximately 30 tonnes of litter, amounting to a total of 10,974 bags of litter.

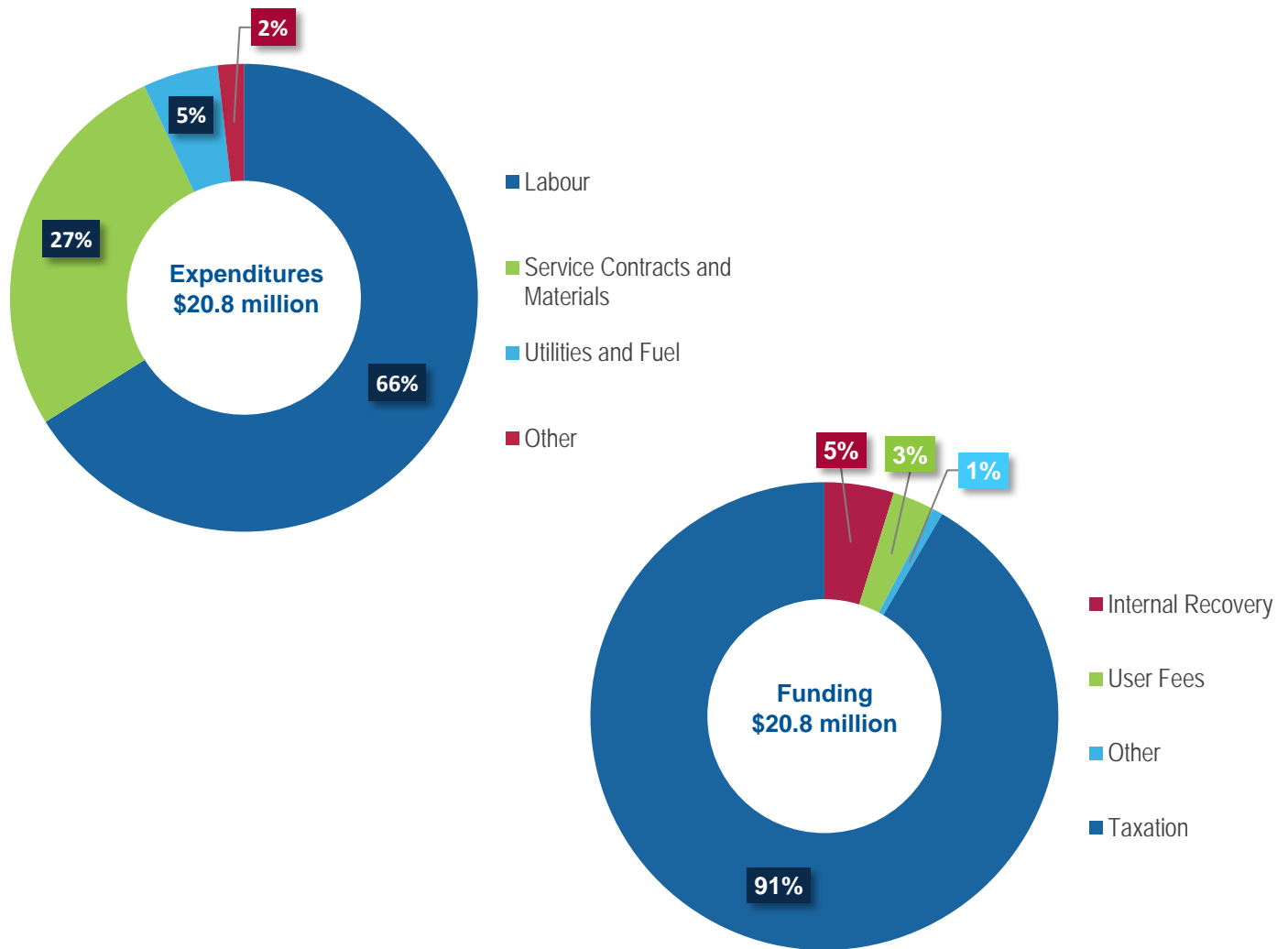
2025 Objectives

- Deliver optimal parks and cemetery services.
- Protect and maintain the city's urban forest.
- Delivery on the City's beautification strategy by enhancing horticulture operations.
- Continue to ensure an enhanced citizen experience and define service levels.
- Ensure fiscal responsibility and continue to innovate service delivery.



Operating Budget

2025 Operating Budget



BUDGET CHANGE

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

(\$M)	2024	2025	2026
Net Operating Budget		17.9	19.0
New/Growth		1.2	0.7
Transfers/Other		-	-
Net Operating Budget	17.9	19.0	19.8

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		73.7	80.7
New/Growth		7.0	-
Transfers/Other		-	-
Total	73.7*	80.7	80.7

*FTE figures have been revised to exclude seasonal and casual staff. In 2024, 5.7 FTEs were realigned from Business Excellence and Operational Performance department to Parks, Forestry and Horticulture Operations department. In addition, 1 position was eliminated and funding was redistributed for other position repurposings within the department.

NEW REQUESTS

- North Maple Regional Park requires additional seasonal staff and two full-time gardeners in 2026 due to new to amenities coming on board. These include Eco-Island, Botanical Gardens and picnic area (which will be a major addition to the Horticulture portfolio) and Family Recreation Area and Pavilion. Parks Operations will be responsible for maintaining more than 10,000 square metres of multi-surface play areas, waterplay, pathways and boardwalks and grass cutting and trimming. Horticulture will be responsible for more than 5,000 square metres of garden and shrub bed plantings in this area alone. This request will be fully offset by Municipal Accommodation Tax revenue.
- Forestry operations is requesting additional funding to support the pruning strategy to provide regular inspections and preventive work to keep the City's tree canopy safe and healthy. A proactive pruning strategy follows the principles of regular inspections to detect weaknesses and potential deficiencies before they cause failure thereby avoiding potential liability to the City.
- Additional Forestry staff resources, both in skilled trade as well as seasonal labourers, are requested in order to deliver actions prescribed by Vaughan's Urban Forest Management Plan approved by Council in March 2024.

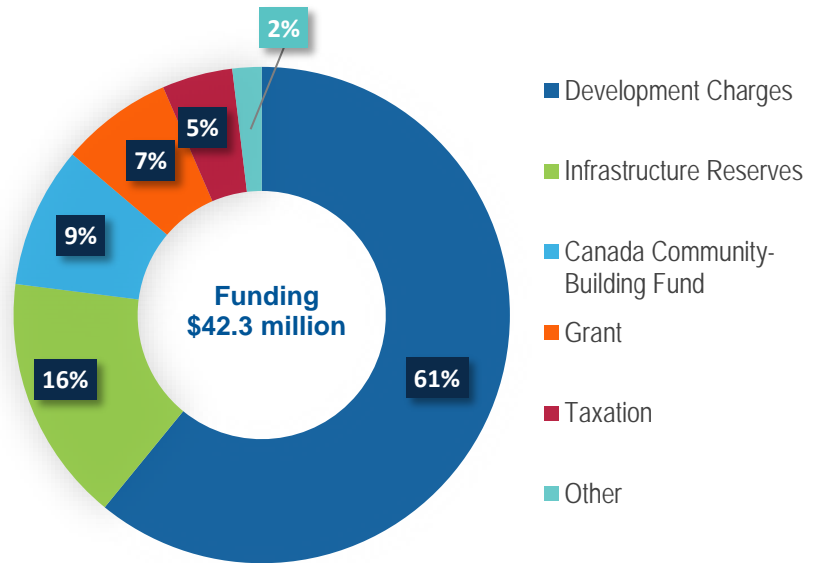
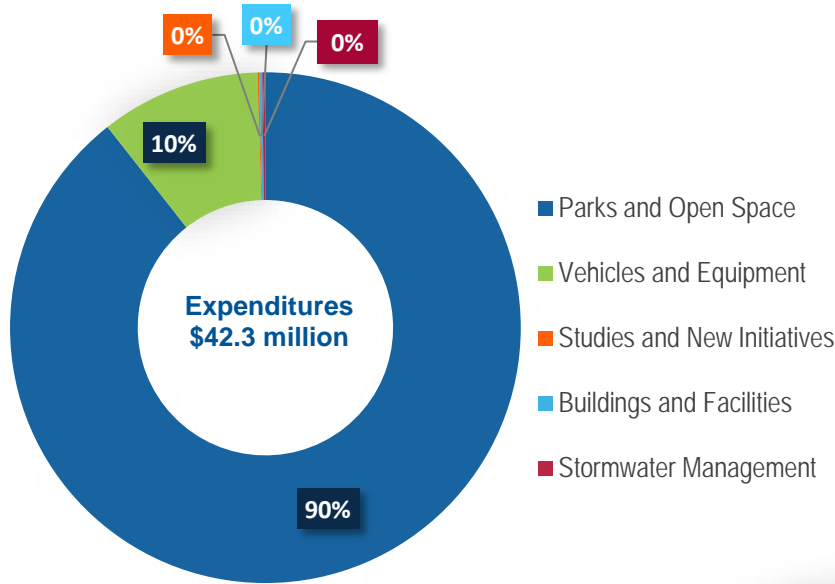
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
205-1-2025	North Maple Regional Park – Maintenance	5.0	0.48	-	-	-
205-2-2025	Urban Forestry Tree Maintenance Strategy – Year 4	-	0.34	0.34	-	-
205-3-2025	Urban Forestry Management Plan – Implementation Year 1	2.0	0.27	0.27	-	-
	Total	7.0	1.09	0.61	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$6.1 million in capital projects that will be managed and reported on by the Parks, Forestry and Horticulture department. Another \$33.9 million by Parks Infrastructure Planning and Development, and \$2.3 million by Transportation and Fleet Management Services on behalf of Parks, Forestry and Horticulture Operations.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	7.3	5.4	2.8
City Building	95.8	29.7	11.8
Environmental Sustainability	2.9	5.3	2.4
Service Excellence and Accountability	7.5	1.8	2.7
Total	113.5	42.3	19.6

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
RP-6700-15 - Tree Canopy Replacement	0.84	0.85
RP-6742-15 - Park Benches State of Good Repair - Critical	0.05	0.05
RP-6746-15 - Fence State of Good Repair - Critical	0.21	0.10
RP-6754-15 - Parks Walkway State of Good Repair - Critical	0.76	0.79
RP-6762-16 - Tree Canopy Increase	0.68	0.68
RP-6763-17 - Baseball Diamond Redevelopment/Lifecycle Replacement	0.30	0.30
RP-6764-17 - Beautification strategy - Enhanced garden displays	0.06	0.08
RP-7137-20 - Trail Signs Indicating Low/No Maintenance	0.02	0.02
RP-7140-21 - Waste receptacle replacement program	0.10	0.10
RP-7147-22 - Wood Fibre Mulch	0.10	0.10
RP-7150-22 - Cemetery Services Advancement	0.07	0.00
RP-7155-25 - North Maple Regional Park Maintenance Equipment	2.27	0.00
RP-7156-25 - Parks Yard Security Improvements and Space Renewal	0.08	0.00
RP-7157-26 - Sports Field Accessibility Improvement	0.00	1.11
RP-7160-26 - Woodland Inventory and Risk Management	0.00	0.14
RP-9634-23 - Park Asset State of Good Repair – Critical	0.56	0.36
Subtotal Department Managed	6.10	4.68
Managed by Other Departments:		
Parks Infrastructure Planning and Development		
PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program	6.07	6.92
PD-9584-24 - Block 44 Kipling Crossing Park (P-267)	0.25	0.49
PD-9586-25 - Doctors MacLean Park Redevelopment	3.06	-
PD-9587-24 - Sports Village Park - Park Facilities	0.66	-
PD-9588-24 - Sportsfield Intensification Improvements Program	4.30	0.17
PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.18	1.78

Capital Project Number and Title (\$M)	2025	2026
PD-9592-25 - McNaughton Field Artificial Turf Replacement	0.82	1.25
PK-6287-18 - Block 18 Martin Tavares Park (P-253)	4.15	0.08
PK-6308-22 - Block 40 Silver Creek Park (P-255)	0.03	-
PK-6310-22 - Block 47 Purpleville Park (P-254)	0.03	-
PK-6456-18 - Block 61W Algoma Park (P-243)	0.47	-
PK-6498-17 - Block 59 Saigon Park (P-269)	0.79	0.02
PK-6547-22 - Block 61W Mactier Greenway - Phase 2 (P-217)	0.02	0.02
PK-6567-19 - Block 31 Ironstone Square (P-250)	0.03	0.03
PK-6593-23 - Block 61W Nashville Park (P-244)	0.81	0.02
PK-6610-23 - Robert Watson Memorial Park Redevelopment	0.03	0.19
PK-6636-19 - North Maple Regional Park Development	11.87	-
PK-6645-24 - Block 11 Crimson Forest Common - Phase 2 (P-223)	0.27	1.21
Subtotal Parks Infrastructure Planning and Development	33.85	12.19
Transportation and Fleet Management Services		
FL-5202-25 - PKS-Replace Unit #1179 with tandem axle trailer & crane	0.10	-
FL-5358-25 - PKS-Replace Unit #1452 with a tractor mounted aerator	0.02	-
FL-5366-25 - Tractors 2025 (units 1357; 2200; 2201)	0.45	-
FL-5368-26 - PKS-Replace Unit #1314 with 6 ton trailer	-	0.02
FL-5369-26 - PKS-Replace Unit #1315 with 6 ton trailer	-	0.02
FL-5370-26 - PKS-Replace Unit #1353 with 6 ton trailer	-	0.03
FL-5372-26 - PKS-Replace Unit #1355 with 6 ton trailer	-	0.03
FL-5373-26 - PKS-Replace Unit# 1108,1240,1322 with diamond groomers	-	0.06
FL-5374-26 - PKS-Replace Unit #1420 with 3 ton trailer	-	0.06
FL-5376-26 - PKS-Replace Unit #1422 with 3 ton trailer	-	0.03
FL-5378-26 - PKS-Replace Unit #1500 with 6 ton trailer	-	0.03
FL-5379-26 - PKS-Replace Unit #1502 with 6 ton trailer	-	0.02
FL-5380-26 - PKS-Replace Unit #1503 with 6 ton trailer	-	0.02
FL-5381-26 - PKS-Replace Unit #1504 with 6 ton trailer	-	0.02
FL-5382-26 - PKS-Replace Unit #1295 with Tractor with attachments	-	0.08
FL-5384-25 - PKS-Replace Unit #909 with top dresser	0.05	-
FL-5386-26 - PKS-Replace Unit #1555 with 4 ton trailer	-	0.02
FL-5387-26 - PKS-Replace Unit #1556 with 4 ton trailer	-	0.02
FL-5388-26 - PKS-Replace Unit #1572 with 7 ton trailer	-	0.02
FL-5391-26 - 1 ton dump trucks 2026 Units 1772; 1773; 1775	-	0.48

Capital Project Number and Title (\$M)	2025	2026
FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)	0.17	0.60
FL-5397-25 - 3/4 ton pickups 2025 (Units 1657; 1723; 1810; 1774; 13517; 13518)	0.69	-
FL-5403-26 - PKS-Replace Unit #1724 with 1/2 ton 4x4 Quad Cab pickup	-	0.08
FL-5408-25 - PKS-FORESTRY-Replace Unit #1029 with 12 ft. trailer	0.02	-
FL-9683-26 - PFHO Replace Unit # 1898 FORD - PICKUP 3/4 TON	-	0.08
FL-9687-26 - PFHO Replace Unit # 1916 FORD - PICKUP 1 TON	-	0.09
FL-9697-26 - PFHO Replace Unit # 2035 FORD - COMPACTOR	-	0.23
FL-9699-26 - PFHO Replace Unit # 2037 DODGE - DUMP 2 TON 4X4	-	0.08
FL-9700-25 - Dump Trucks 2025 (Units 2038; 2039; 2041)	0.56	-
FL-9707-26 - PFHO Replace Unit # 2257 MOWER ZERO TURN SCAG	-	0.03
FL-9756-23 - Vehicles - Garbage Compactors	0.25	-
FL-9768-26 - PFHO: Replace 12501 DODGE - PICKUP 1/2 TON 4X4 CREW CAB	-	0.08
FL-9769-26 - PFHO: Replace 12505 DODGE - PICKUP 1/2 TON CREW CAB	-	0.08
FL-9785-26 - PFHO: Replace 13504 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9786-26 - PFHO: Replace 13505 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9787-26 - PFHO: Replace 13506 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9788-26 - PFHO: Replace 13507 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
FL-9789-26 - PFHO: Replace 13508 DODGE - PICKUP 3/4 TON 4X4 CREW CAB	-	0.09
Subtotal Transportation and Fleet Management Services	2.31	2.77
Subtotal Managed by Other Departments	36.15	14.95
Total	42.25	19.63





Planning and Growth Management

Planning and Growth Management



Portfolio Overview

The Planning and Growth Management Portfolio works with other departments, residents, stakeholders and levels of government to regulate and manage growth to help achieve Vaughan Council's objective of creating a vibrant and sustainable city. The Planning and Growth Management team is committed to safeguarding city planning based on resident input, thorough studies, Council directions and provincial regulations and legislations. The Planning and Growth Management team is comprised of a number of departments, each playing an important role in the city's development process. Departments include Policy Planning and Special Programs, Development Planning and Building Standards.



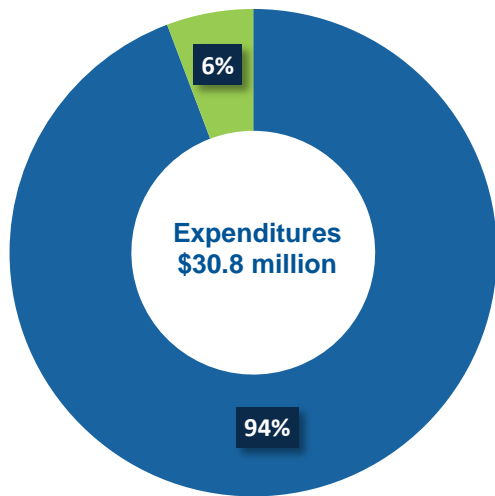
2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenue				
User Fees	19.8	22.2	28.1	29.1
Reserves	3.6	7.0	4.5	4.7
Capital Fund	0.7	1.2	1.2	0.8
Other	0.3	0.1	0.3	0.3
Total	24.4	30.5	34.1	34.9
Expenditures				
Labour	20.4	27.1	29.0	29.2
Other	1.6	1.2	1.8	1.9
Total	22.0	28.3	30.8	31.1
Net Operating (\$M)	(2.4)	(2.2)	(3.3)	(3.8)
Budgeted Full-Time Equivalent (FTEs)	184.0	191.0	193.0	193.0
Capital Plan (\$M)	10.4	30.1	29.0	28.2



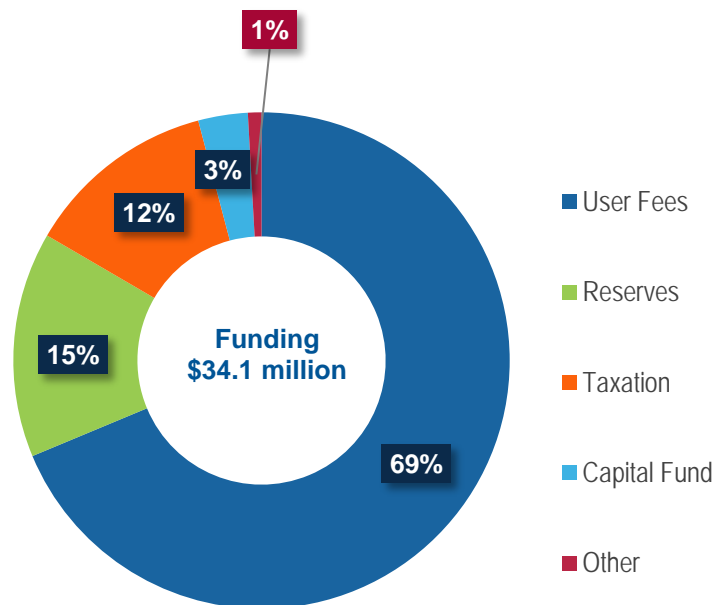
Operating Summary

2025 Operating Budget



■ Labour

■ Other



■ User Fees

■ Reserves

■ Taxation

■ Capital Fund

■ Other



Deputy City Manager – Planning and Growth Management

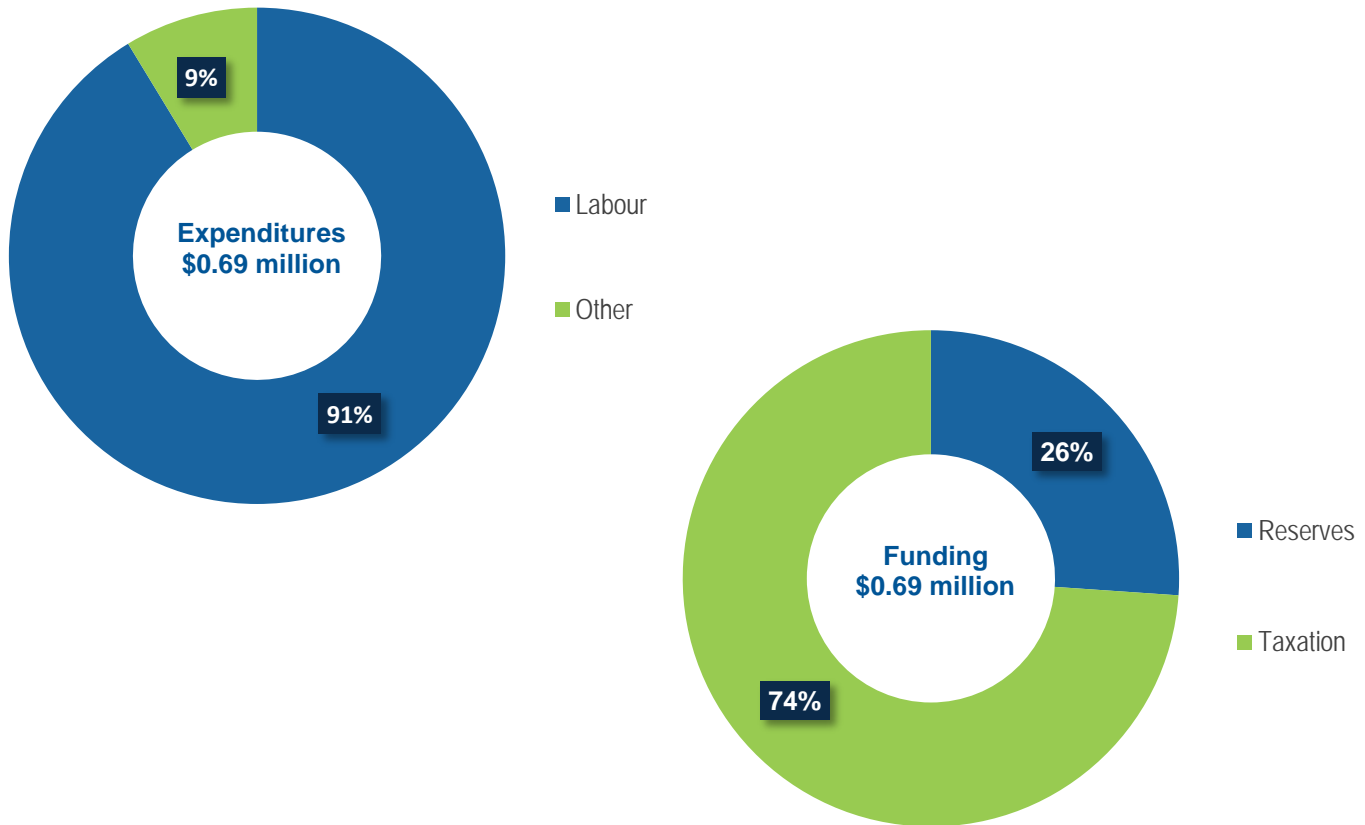


2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Labour	0.45	0.58	0.63	0.66
Other	0.02	0.06	0.06	0.06
Total	0.47	0.64	0.69	0.72
Net Operating (\$M)	0.47	0.64	0.69	0.72
Budgeted Full-Time Equivalentents (FTEs)	4.0	3.0	3.0	3.0

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The budget change from 2024 to 2025 is mainly attributed to salary progression.

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.64	0.69
New/Growth		0.04	0.04
Transfers/Other		-	-
Total	0.64	0.69	0.72

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		3.0	3.0
New/Growth		-	-
Transfers/Other		-	-
Total	3.0	3.0	3.0

Building Standards



Department Overview

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

The department enforces OBC regulations, including health and life safety standards, building by-law requirements and 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).

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	10.4	11.5	18.0	18.8
Reserves	3.6	7.0	-	-
Capital Fund	0.0	0.1	0.1	-
Total	14.1	18.6	18.2	18.8
Expenditures				
Labour	9.8	12.0	12.5	12.2
Other	0.3	0.7	1.2	1.4
Total	10.0	12.6	13.7	13.6
Net Operating (\$M)	(4.0)	(6.0)	(4.5)	(5.1)

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Budgeted Full-Time Equivalent (FTEs)	84.0	89.0	88.0	88.0
Capital Plan (\$M)	0.44	0.82	-	0.34

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Construction Value (\$M)	\$1,705	\$2,628	\$1,200	\$1,300	\$1,400
Number of Building Permits Issued	3,139	3,240	2,000	2,500	3,000
Zoning Review responses within prescribed timelines (CofA applications)	89%	91%	90%	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 Bldg(s), Demolition Permit, Designated Structure, Plumbing Permit, Fixed Sign, A-Frame Sign, Poster Panel Sign, Secondary Suites, Septic Tank) is based on the cost per square meter values published by the Ontario Large Municipalities Chief Building Officials group (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 Bldg(s), Demolition Permit, Designated Structure, Plumbing Permit, Fixed Sign, A-Frame Sign, Poster Panel 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.



2024 Key Results

- Continued enhancements to the AMANDA permitting system and the introduction of a new plan review system to further streamline business processes.
- Continued enhancement to department dashboards using the Qlik corporate platform, enabling building management and staff to make data-driven decisions.
- Modernized service delivery by leveraging technology to improve the citizen experience, while continuing to support electronic building permit submissions.
- Between January and September 2024, the City issued 1,731 building standard permits and the construction value exceeded \$1.3 billion.
- Continued implementing initiatives to enhance processes, including e-permitting systems, temporary staffing to manage backlogs, online application portals, and other projects designed to address housing supply challenges.

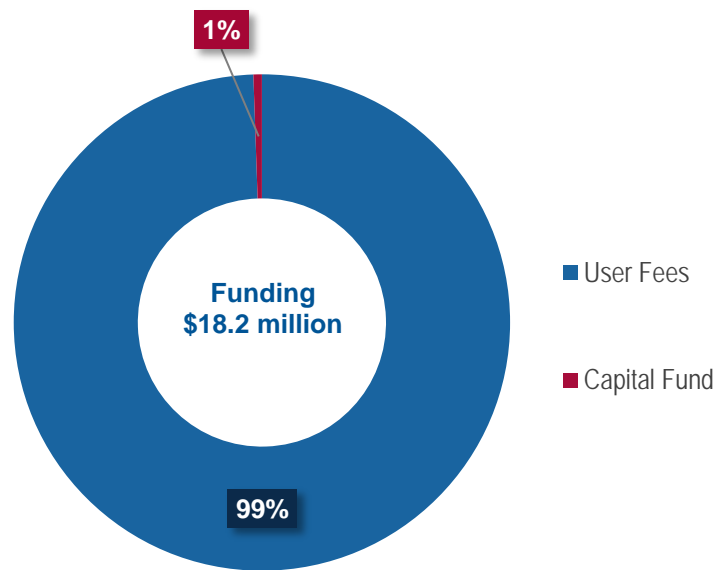
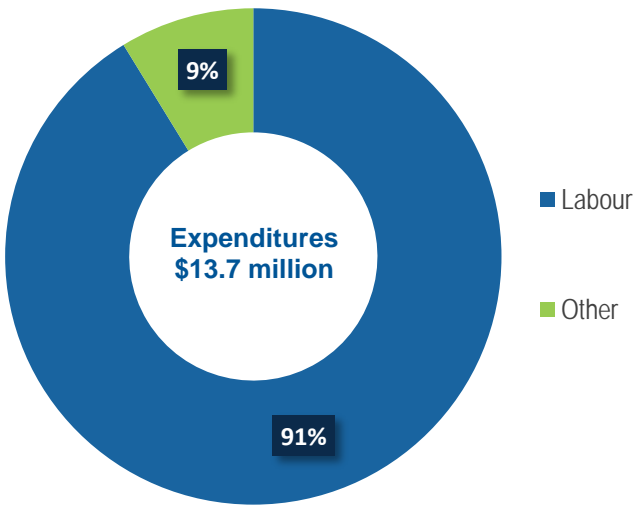
2025 Objectives

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



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The year-over-year net operating budget change is primarily attributed to the increase in reserve contribution to account for the full costs related to the building application process and salary progression for existing positions.

Net Operating Budget (\$M)	2024	2025	2026
Opening		(6.0)	(4.5)
New/Growth		1.5	(0.6)
Transfers/Other		-	-
Total	(6.0)	(4.5)	(5.1)

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		89.0	88.0
New/Growth		(1.0)	-
Transfers/Other		-	-
Total	89.0	88.0	88.0

Capital Budget

2025 Capital Budget

There is no capital budget request for 2025.

2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	2.42	-	0.34
Total	2.42	-	0.34

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Managed by Other Departments		
FL-9729-26 - Vehicles for inspection (replacements)	-	0.34
Subtotal Managed by Other Departments	-	0.34
Total	-	0.34



Development Planning



Department Overview

The Development Planning department manages city building by implementation of 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 analysis of development planning, heritage and Committee of Adjustment applications submitted by private landowners and through the preparation and implementation of urban design guidelines, streetscape implementation and financial strategy plans 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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	9.4	10.7	10.0	10.3
Reserves	-	-	4.5	4.7
Capital Fund	0.3	0.3	0.3	0.2
Total	9.7	11.0	14.9	15.2
Expenditures				
Labour	5.7	7.8	8.2	8.1
Other	1.0	0.3	0.3	0.3

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Total	6.7	8.0	8.5	8.3
Net Operating (\$M)	(3.0)	(2.9)	(6.4)	(6.8)
Budgeted Full-Time Equivalents (FTEs)	54.0	55.0	55.0	55.0
Capital Plan (\$M)	1.3	0.4	2.2	3.6

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projections	2025 Estimate	2026 Estimate
Number of Development Applications	287	248	275	275	275
Application Fees Collected	\$14.9M	\$9.7M	\$10M	\$11M	\$11M

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 extraordinary events such as COVID-19 and legislative changes including provincial direction for more housing (i.e. Bill 109, Bill 23, Bill 185). 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) and understand the impact of extraordinary events such as COVID-19 and legislative changes including provincial direction for more housing (i.e. Bill 109, Bill 23, Bill 185). It also assists the department in assessing staff effort on the application approval process and conducting fee and process improvement studies.



2024 Key Results

- As of June 30, 2024, the Development Planning department saw a 44.7 per cent decrease in application fee revenues compared to same period last year. The slowdown in development industry is caused by various economic factors mainly because of the high interest rates and inflation.
- As of June 30, 2024, the Development Planning team received 126 planning applications, 48 Pre-Application Consultations (PAC), 11 heritage permit applications and 2,860 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 37 Ontario Land Tribunal (OLT) Events scheduled for 2024 (an increase of six events), including 18 Case Management Conferences, 10 Hearings and nine Mediations. There are an additional six OLT events scheduled by the end of 2024.
- With the introduction of Bill 185 (*Cutting Red Tape to Build More Homes Act, 2024*) in April, municipalities are no longer required to issue refunds of planning fees as originally introduced in Bill 109. Continue to monitor timelines for compliance with the *Planning Act*.
- Continued to monitor Bill 23, which removed planning powers from the region and now grants those powers directly to the municipality. Updated internal processes and circulation of plans to align with this change.
- Created new data sets as part of expanding on enhancements to the centralized database for GIS data to support ongoing Official Plan review.
- Visualization work, to help review development applications and track unit counts, using GIS tools.

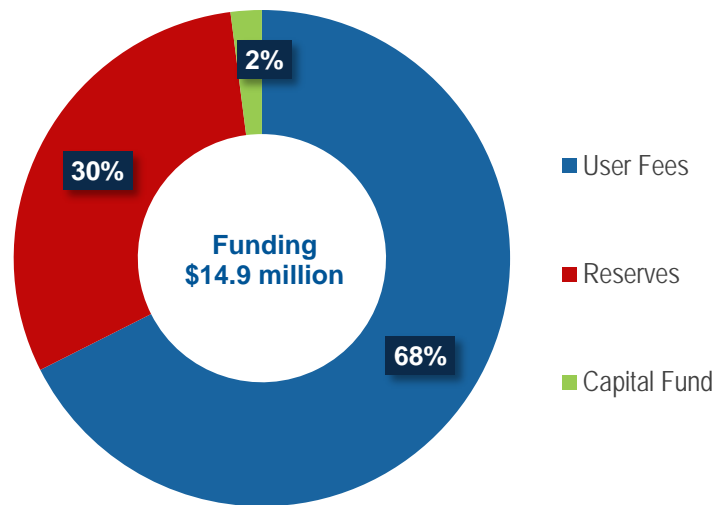
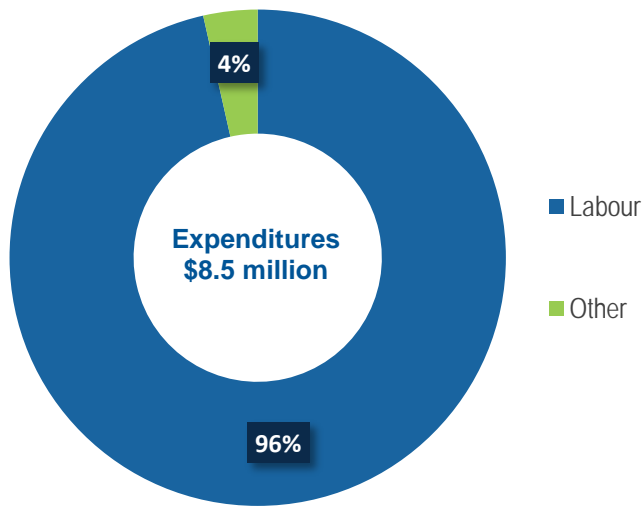
2025 Objectives

- Ensure continued financial sustainability and an effective and efficient administration.
- Use one platform to collect/monitor development activity for business enhancement and respond to data requests – more detail on housing units and more datasets.
- Continue to evolve city-building projects to create complete communities.
- Transform the Development Planning Processes and Policy to respond to the new timelines and legislative requirements from Bill 109, Bill 23 and Bill 185.
- 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 plans.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The change in the net operating budget from 2024 to 2025 is primarily attributed to the increase in reserve revenue to account for the full costs related to the permit application process.

Net Operating Budget (\$M)	2024	2025	2026
Opening		(2.9)	(6.4)
New/Growth		(3.5)	(0.4)
Transfers/Other		-	-
Total	(2.9)	(6.4)	(6.8)

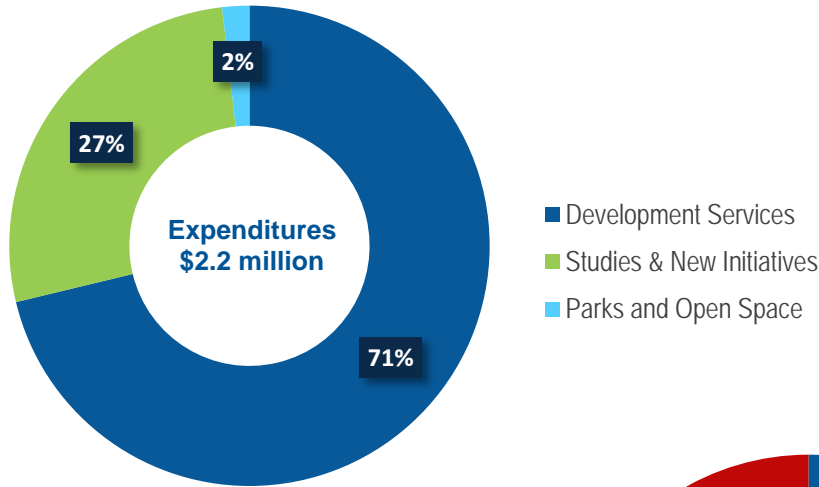
STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		55.0	55.0
New/Growth		-	-
Transfers/Other		-	-
Total	55.0	55.0	55.0

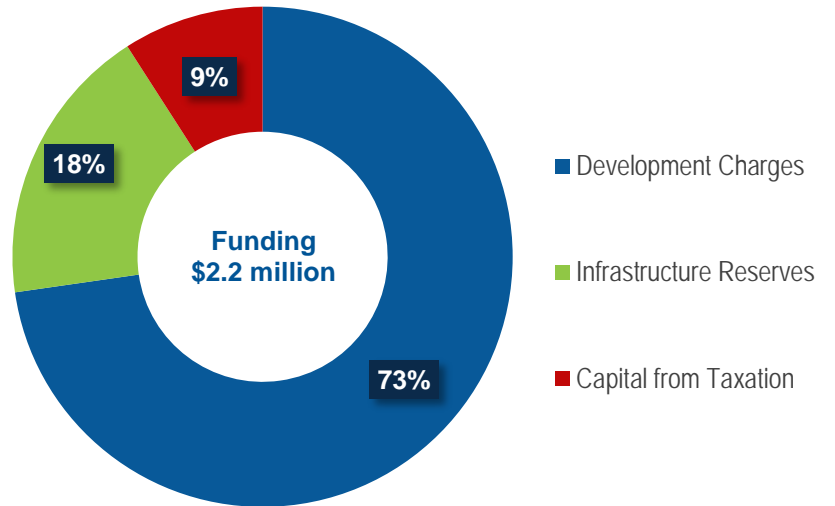
Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$1.29 million in capital projects that will be managed and reported on by the Development Planning department. In addition, \$0.91 million will be managed by Development Engineering on behalf of Development Planning.



- Development Services
- Studies & New Initiatives
- Parks and Open Space



- Development Charges
- Infrastructure Reserves
- Capital from Taxation



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
City Building	2.8	2.2	3.6
Environmental Sustainability	0.3	-	-
Service Excellence and Accountability	0.2	-	-
Total	3.2	2.2	3.6

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
BS-1006-15 - Zoning By-law Review	0.30	0.30
DP-9526-17 - Yonge Street / Steeles Corridor Urban Design Streetscape & Open Space Masterplan	0.01	-
DP-9548-26 - Carrville District Centre Streetscape	-	0.19
DP-9549-26 - Steeles West Secondary Plan Area Streetscape	-	2.66
DP-9565-20 - City-Wide Intensification Standards and Guidelines	0.03	-
DP-9578-25 - Weston Road/Hwy 7 Area Urban Design Streetscape Plan	0.20	-
DP-9580-26 - Kirby Go Urban Design Guidelines	-	0.23
DP-9581-20 - Concord West Go Station Urban Design Guidelines	0.20	-
DP-9582-19 - Update to the City-Wide Street Implementation Manual	0.04	-
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	0.14	-
DP-9600-23 - Vaughan Green Standard for Sustainable Development	0.04	-
DP-9601-25 - Small Streetscape Projects in Intensification and Heritage Areas	0.08	-
DP-9602-25 - Heritage Grants 2 Year Pilot Program	0.20	0.21
Subtotal Department Managed	1.29	3.60
Managed by Other Departments:		
DE-7328-25 - SRF Cost Sharing Project	0.91	-
Subtotal Managed by Other Departments	0.91	-
Total	2.20	3.60

Policy Planning and Special Programs



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 and Environmental Sustainability, Vaughan Metropolitan Centre (VMC) and the Yonge and Steeles Programs. The VMC and Yonge and Steeles Programs are a collection of capital works, development projects and strategic initiatives that together shape the form, identity and experience of Vaughan's emerging growth areas. The programs include 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.

Policy Planning and Environmental Sustainability staff also review and develop 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 co-ordination of technical meetings.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	0.4	0.8	0.7	0.7
Other	0.2	0.1	0.3	0.3
Total	0.7	0.9	1.0	1.0
Expenditures				
Labour	4.5	6.8	7.7	8.2
Other	0.3	0.2	0.2	0.2
Total	4.8	7.0	8.0	8.4
Net Operating (\$M)	4.1	6.1	7.0	7.4
Budgeted Full-Time Equivalents (FTEs)	42.0	44.0	47.0	47.0
Capital Plan	8.6	28.9	26.8	24.3

2022-2026 Key Performance Measures

One key performance measure is the growth and development within the VMC. 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 the public realm is rich, generous and sustainable, buildings are designed to a high standard and comprised of a variety of spaces and institutions, and 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
2022 Actuals			19,562	10,471	5,649	3,900	39,582	330%	78,372
2023 Actuals		11,902	18,213	12,534	5,649	3,900	52,198	435%	103,352
2024 Year-end Projections	16,575	21,204	12,771	3,787	6,528	60,865	507%	120,513	482%
2025 Estimate	NA	NA	NA	NA	NA	NA	NA	NA	NA
2026 Estimate	NA	NA	NA	NA	NA	NA	NA	NA	NA

Over the last year, development activity has slightly decreased due to the current markets being affected by high interest rates and deteriorating affordability across the GTA. Although this has resulted in a slowdown of applications for new developments in the first half of 2024, applications are continuing to be processed in the VMC at a pace that continues to outpace the VMC Secondary Plan 2031 planning horizon targets. Through 2024, the residential development pipeline has continued to increase; developments that are occupied include 6,528 units representing a population of 12,925. The units under construction and approved represent 18,939 and approximately 37,500 residents in the VMC.

Another 28,885 residential units, representing approximately 57,133 potential residents, are proposed through active development applications and based on PAC meetings, both of which are subject to Council approval.

VMC OFFICE TARGETS

Year	PAC	Formal Application	Council Approved	Under Construction	Occupied	Total Area (F2)	% 2031 Unit Target
2022 Actuals		876,483	390,643		392,929	1,660,055	111%
2023 Actuals	323,910	822,954	444,188	0	392,929	1,983,981	132%
2024 Year-end Projections	763,078	1,276,014	400,201	0	392,929	2,832,222	189%
2025 Estimate	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2026 Estimate	N/A	N/A	N/A	N/A	N/A	N/A	N/A

By the end of 2023, 73,684 m² (793,130 ft²) of new office space had been built and/or approved, representing 6,609 jobs. This volume amounts to 53 per cent completion of the 2031 office target. Other development applications, currently under review, propose an additional 118,545 m² (1,276,014 ft²) of office space, which would increase the volume to 138 per cent completion of the 2031 office target, and the number of new office jobs to 17,243, 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 VMCSPP, 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
2022 Actuals		260,299	185,685	112,913	126,854	685,751	91%
2023 Actuals	0	306,045	156,202	112,913	125,465	700,625	93%
2024 Year-end Projections	81,672	388,580	156,973	95,120	147,358	869,703	116%
2025 Estimate	NA	NA	NA	NA	NA	NA	NA
2026 Estimate	N/A	N/A	N/A	N/A	N/A	N/A	N/A

By 2023, there has been 65,090 m² (700,626 ft²) of retail uses built, approved and/or proposed as part of mixed-use developments, representing 93 per cent of the 2031 retail target, and generating 1,658 future jobs. Of this, 36,657 m² (394,581 ft²) has been approved by Vaughan Council and/or built, representing completion of 53 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.



2024 Key Results

- The First Draft of the Official Plan Amendment was released publicly in June 2024. Currently reviewing comments received from the public and Ministerial updates to inform the next update.
- The Yonge and Steeles program is advancing with appeals to secondary plan all resolved by the end of March and now implementing processes to undertake detailed studies informing required infrastructure and other initiatives.
- The VMC continues to develop exponentially, with thousands of new residents projected to move into the downtown core in the coming years. Announcement of first school site and opening of first phase of Edgely Park.
- Work continues on multiple Secondary Plans, including completion of the Promenade Centre and advancements of the Concord GO Mobility Hub, Woodbridge Go Land Use Study, Weston 7 and VMC Secondary Plans.
- As of July 2024, construction is underway to build 3,787 new residential units for 7,498 future residents. An additional 12,771 residential units, enough to house 25,287 future residents, have been approved by Vaughan Council. A total of 21,204 residential units, accounting for 41,984 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 87,000 residents living in more than 44,000 units.
- Key actions related to the City's commitment to climate action are progressing. The Draft Municipal Energy Plan to provide a low carbon transition strategy for Vaughan to 2030 and 2050 was presented to Council in September.
- Launched the Thornhill Sustainable Neighbourhood Action Program (SNAP) Climate Champions Network in April 2024. Champions will be trained by the City's Horticulture staff to uphold the Thornhill SNAP Action Plan going forward.
- A tree giveaway program was launched with seven households receiving 11 trees in May. A second round of the program will take place in the second half of the year.

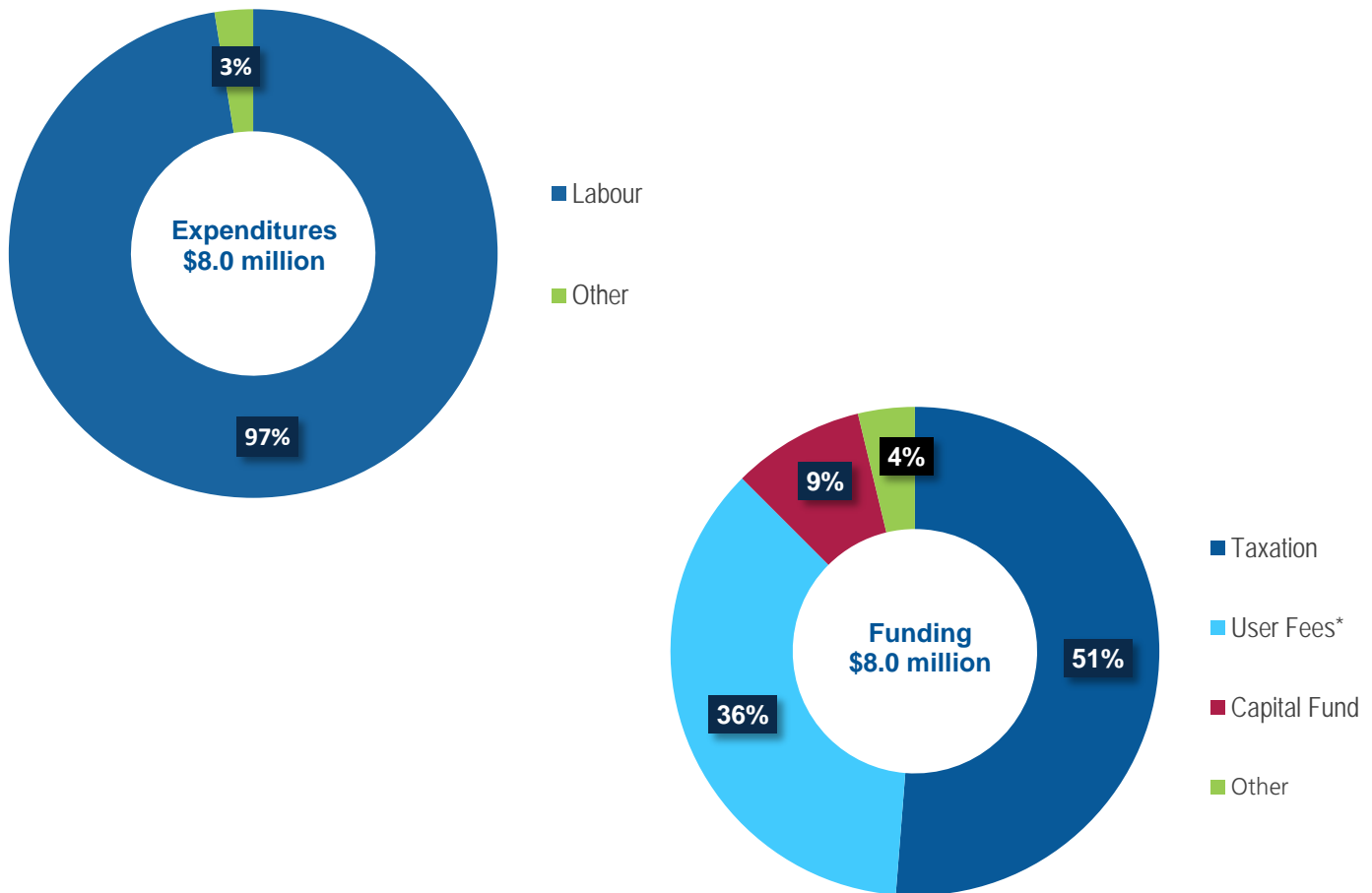
2025 Objectives

- Develop, co-ordinate and manage complete communities and 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 VMC.
- Facilitate the development of complete communities in the Yonge Steeles Corridor Secondary Plan North and South areas in keeping with the vision established in the Secondary Plan.
- 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

2025 Operating Budget



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

BUDGET CHANGES

The increase in the 2025 net operating budget is primarily due to the higher labour costs resulting from newly approved 2025 additional resource requests (ARR) and salary progression for existing positions.

Net Operating Budget (\$M)	2024	2025	2026
Opening		6.1	7.0
New/Growth		0.8	0.4
Transfers/Other		-	-
Total	6.1	7.0	7.4

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		44.0	47.0
New/Growth		3.0	-
Transfers/Other		-	-
Total	44.0	47.0	47.0

NEW REQUESTS

Three additional resource requests have been submitted in 2025 budget. These positions are funded by development planning fees.

- Senior Planner, Policy (Growth Forecasting) – The Senior Planner, Policy (Growth Forecasting) will provide review and co-ordination services for the Policy Team on future growth forecasting requirements to support the sustainable growth of the City. This will include data co-ordination with other internal and external stakeholders and City departments. This will be a new position within the Policy Planning and Special Programs department, within the Planning and Growth Management portfolio. In Fall 2022, the Province approved Bill 23, the *More Homes Built Faster Act, 2022* which included the removal of planning responsibility from York Region bringing it into force on July 1, 2024. Bill 185, removes Regional Council's approval authority role under the *Planning Act*, making lower tier municipalities the approval authority for most *Planning Act* applications, and the Province approval authority for local municipal Official Plans and amendments. While planning related decisions can be addressed by local municipal planning authority, there will be need to closely co-ordinate planning and implementation of Regional infrastructure and services. This growth forecasting role was previously provided by York Region staff. The City of Vaughan will now be responsible for this task.
- Planner 1, VMC – A Planner 1 is required to support the work tasks for the VMC Program and on-going development applications for the VMC Secondary Plan area. This role will work closely to support the Senior Planners within the Program and co-ordination with other internal departments and external stakeholders.
- Planner 1, Environmental Planner – The request is for a full-time, permanent Environmental Planner (Planner 1) to fulfill a gap in staffing, and keep up with city growth and emerging findings in environmental planning and city building. There is an increased work as a result of changing legislation and the involvement and co-ordination with Toronto and Region Conservation Authority and the *Conservation Authorities Act*. The Development Applications Process and Policy review in the area of environmental planning is currently undertaken by two Environmental Planners. One Senior Environmental Planner and one Environmental Planner oversees and undertakes the required work. The support of a Planner 1 would better allocate required tasks and provide a junior level support for appropriate projects.

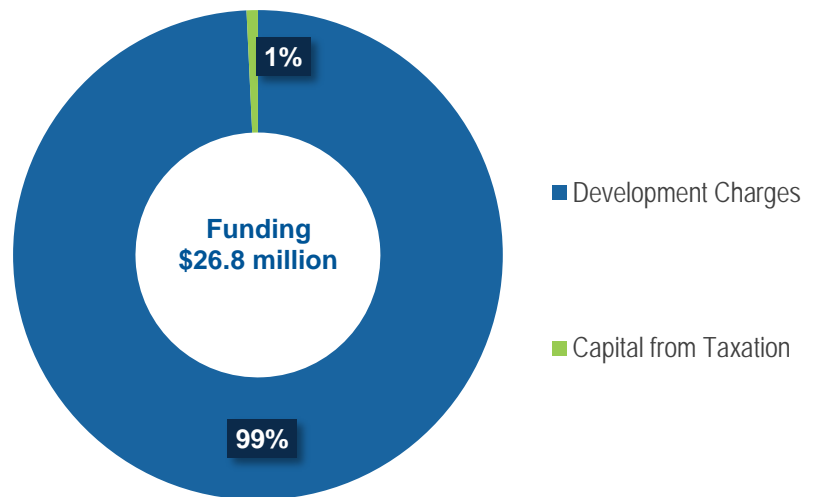
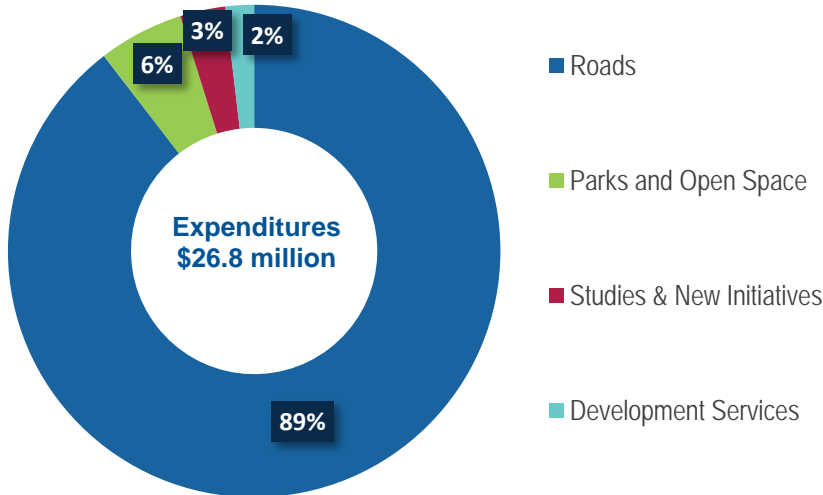
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
186-1-2025	Senior Planner, Policy (Growth Forecasting)	1.0	0.18	-	-	-
186-2-2025	Planner 1, VMC	1.0	0.12	-	-	-
186-3-2025	Planner 1, Environmental Planner	1.0	0.12	-	-	-
	Total	3.0	0.43	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$4.9 million in capital projects that will be managed and reported on by the Policy Planning and Special Programs department. In addition, \$21.9 million will be managed by the Infrastructure Development department.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
City Building	60.1	26.6	24.1
Service Excellence and Accountability	16.8	-	-
Environmental Sustainability	0.4	0.2	0.2
Transportation and Mobility	20.0	-	-
Total	97.4	26.8	24.3

2024 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
DE-7186-18 - VMC Transportation Master Plan	0.04	-
DE-7197-18 - VMC - Hydrogeological Desktop Review & Borehole Analysis	0.04	-
DE-7223-19 - VMC Master Servicing Plan Update	0.04	-
DE-7226-20 - Exchange Ave. (Commerce Way to Jane St.)	-	2.22
PK-6430-20 - Block 30 VMC (VMC30-7)	0.04	8.12
PK-6537-20 - Block 23 VMC Expo City Park Development (VMC23-2)	1.05	-
PK-6553-24 - Block 22 VMC Black Creek Renewal Park Development (VMC22-3 West)	-	0.52
PK-6556-26 - Block 22 VMC Liberty Public Square Development (VMC22-11)	-	1.10
PL-9550-16 - Official Plan Review	0.46	-
PL-9573-19 - VMC Secondary Plan Review	0.05	-
PL-9575-20 - Sustainable Neighbourhood Action Plan	0.21	0.21
VM-9570-22 - Block 29 VMC QuadReal Millway-South Linear South (VMC29-18)	0.42	0.00
VM-9585-26 - Edgeley Boulevard North (Highway 7 to Portage Parkway)	-	6.82
VM-9586-24 - Doughton Road (Commerce Way to Edgeley Boulevard)	-	1.05
VM-9587-25 - Maplecrete Road (Highway 7 to Interchange Way)	2.12	4.25
VM-9605-25 - Feasibility Study for Podium Schools	0.48	-
Subtotal Department Managed	4.93	24.28
Managed by Other Departments:		
DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	21.85	-
Subtotal Managed by Other Departments	21.85	-
Total	26.78	24.28



Infrastructure Development

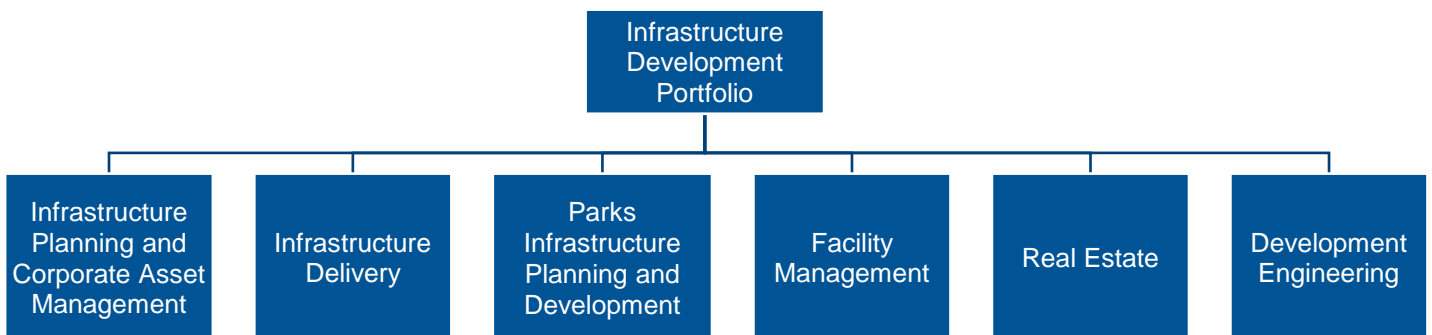
Infrastructure Development



Portfolio Overview

The Infrastructure Development portfolio places the City of Vaughan in a better position to approach major capital projects from start to finish – Planning and Growth Management plans the projects; Infrastructure Development builds them, and Public Works operates and maintains them. This creates clear accountability to deliver capital projects that staff are responsible for in this Term of Council. It also aligns with many of the strategic priorities outlined in the 2022-2026 Term of Council Service Excellence Strategic Plan including City Building, Transportation and Mobility, and Active, Engaged and Inclusive Communities.

The portfolio is comprised of the following departments: Infrastructure Planning and Corporate Asset Management, Infrastructure Delivery, Parks Infrastructure Planning and Development, Facility Management, Real Estate and Development Engineering. They function to ensure City infrastructure projects are carried out in a high-quality, timely and knowledgeable manner.



2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	7.6	9.1	9.4	9.7
Capital Fund	3.2	5.9	6.1	6.1
Reserves	3.6	3.3	3.4	4.5
Internal Recovery	2.9	3.1	3.1	3.1
Other	0.5	1.0	1.0	1.0
Total	17.9	22.5	23.0	24.5
Expenditures				
Labour	28.3	34.9	39.5	41.2
Utilities	5.3	5.5	5.6	5.6
Maintenance	3.9	2.3	2.6	2.6
Service Contracts and Materials	3.8	3.5	3.4	3.4
Other	2.6	1.6	1.8	1.7
Total	43.8	47.9	52.8	54.5
Net Operating (\$M)	25.9	25.4	29.8	30.1
Budgeted Full-Time Equivalent (FTEs)	245.4	273.4	287.4	287.4

Capital Plan (\$M)

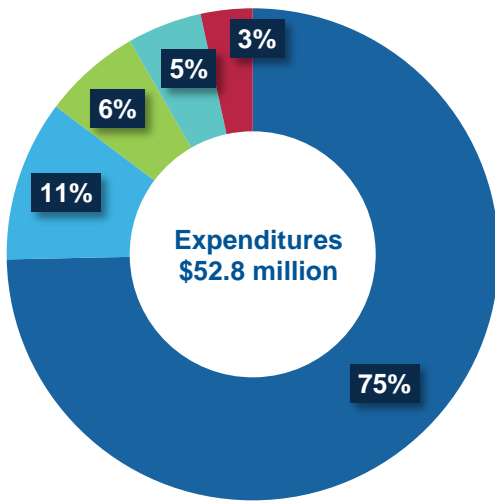
405.8	155.5	367.4	181.9
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Note: Water/wastewater/stormwater and Vaughan Library recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

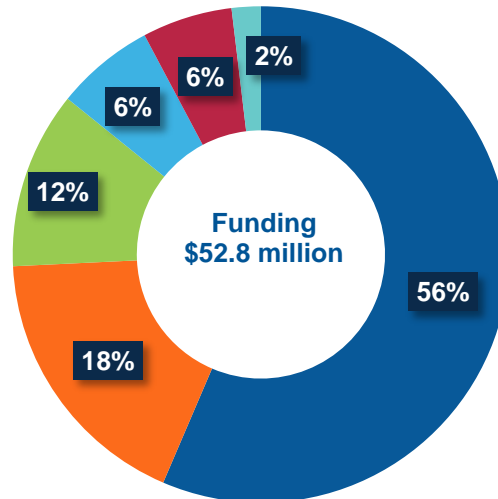


Operating Summary

2025 Operating Budget



- Labour
- Utilities & Fuel
- Service Contracts and Materials
- Maintenance
- Other



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



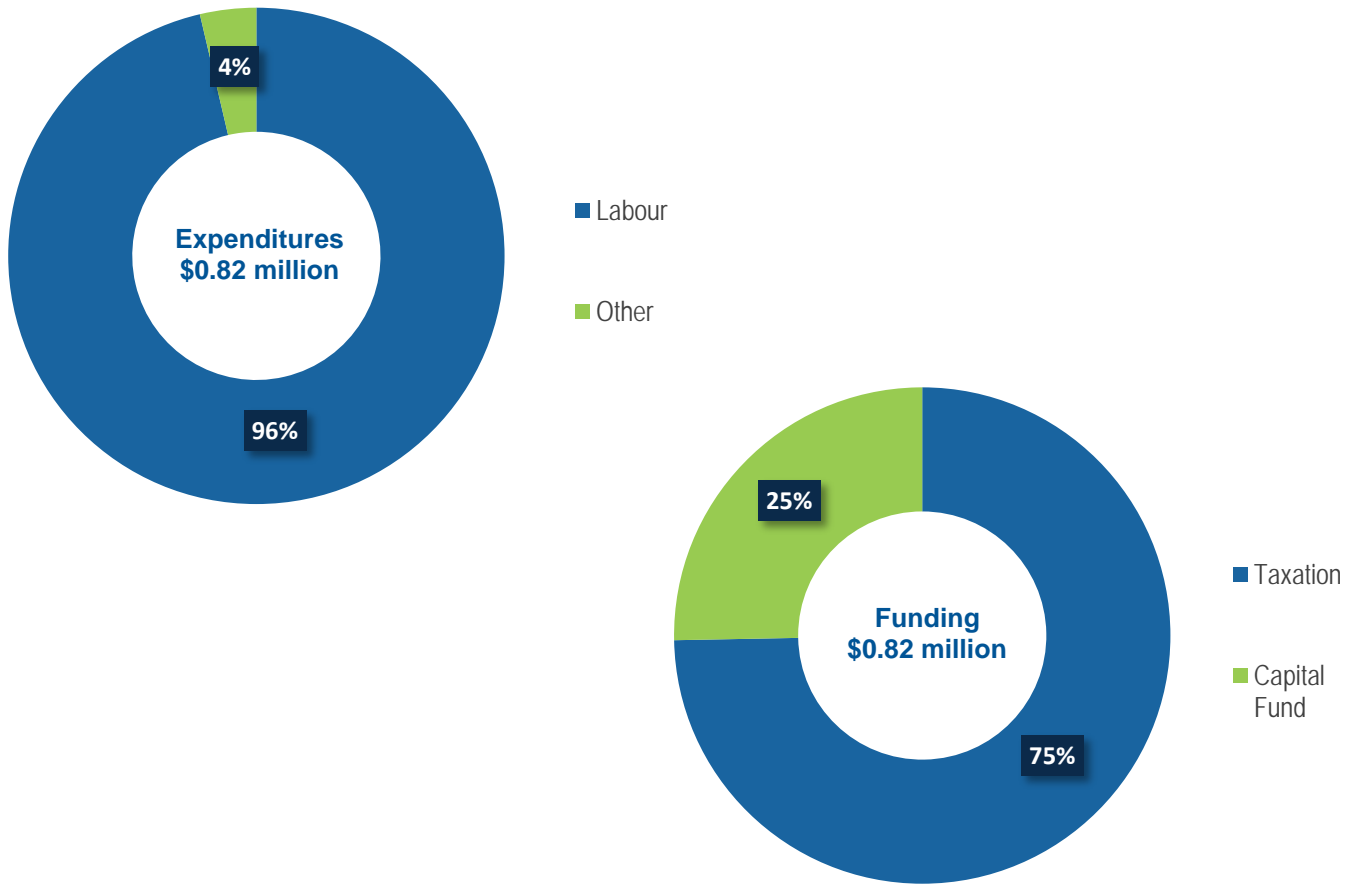
Deputy City Manager – Infrastructure Development



2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	-	-	0.21	0.21
Total	-	-	0.21	0.21
Expenditures				
Labour	0.49	0.54	0.79	0.84
Other	0.02	0.03	0.03	0.03
Total	0.51	0.57	0.82	0.87
Net Operating (\$M)	0.51	0.57	0.62	0.65
Budgeted Full-Time Equivalents (FTEs)	2.0	3.0	4.0	4.0

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increase is mainly due to salary progressions.

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.57	0.62
New/Growth		0.05	0.04
Transfers/Other		-	-
Total	0.57	0.62	0.65

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		3.0	4.0
New/Growth		1.0	-
Transfers/Other		-	-
Total	3.0	4.0	4.0

In 2024, one FTE was transferred from another department.

NEW REQUESTS

One additional resource request (ARR) is being requested in 2025.

- The Program Manager will be responsible for oversight and direction of key transformational projects on behalf of the Office of the Deputy City Manager, Infrastructure Development; assisting the Deputy City Manager and Directors in co-ordinating and overseeing cross-departmental project teams; identifying policy gaps and assessing operational and customer service improvement opportunities in business areas; developing and maintaining project schedules and co-ordinating the work of internal staff and external consultants projects. The position is funded by recovery from capital.

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
135-1-2025	Program Manager, Special Projects	1.0	0.20	-	-	-
	Total	1.0	0.20	-	-	-



Facility Management



Department Overview

Facility Management encompasses a range of disciplines and services to ensure the functionality, comfort, safety and efficiency of a built environment — buildings, facilities, property, infrastructure and real estate.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	0.6	0.5	0.5	0.5
Capital Fund	0.8	1.5	0.5	0.5
Internal Recovery	0.5	0.5	0.6	0.6
Total	1.8	2.5	1.6	1.6
Expenditures				
Labour	12.0	12.9	14.5	15.1
Utilities	5.3	5.5	5.6	5.6
Service Contracts and Materials	3.8	3.3	3.4	3.4
Maintenance	3.9	2.2	2.6	2.6
Other	1.0	0.8	0.9	0.9
Total	25.9	24.9	26.9	27.5

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Net Operating (\$M)	24.0	22.4	25.3	26.0
Budgeted Full-Time Equivalents (FTEs)	115.7	128.7	130.7	130.7
Capital Plan (\$M)	31.1	25.2	53.1	22.3

Note: Water/wastewater/stormwater and Vaughan Public Libraries 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 Key Results

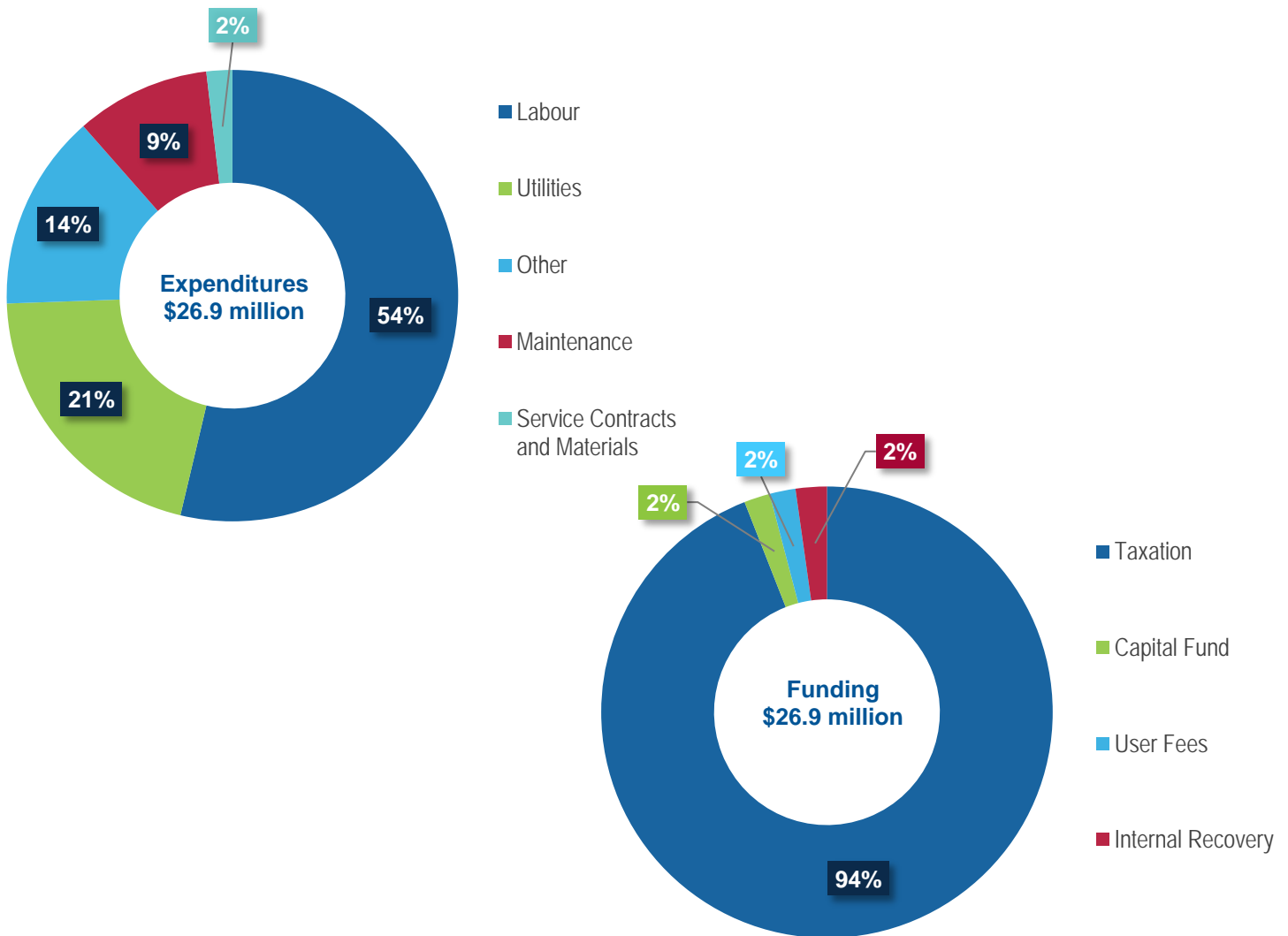
- Energy consumption in 2024 continues to trend to the positive with substantial reduction in electricity and gas being realized.
- The newly renovated Garnet A. Williams Community Centre's swimming pool and splashpad opened in the summer of 2024.
- Construction for the Carrville Community Centre is nearing completion, and the official opening is anticipated for early 2025.
- Held groundbreaking ceremony for Fire Hall 7-12 in October. Construction has begun and will continue into 2025.
- Improved accessibility levels at City-owned facilities to meet or exceed *Accessibility for Ontarians with Disabilities Act* (AODA) standards including, but not limited to, installing automatic door operators to City facilities, installing new hearing induction loop systems at various City facilities, and creating new accessibility parking spaces.
- Implemented the Corporate Strategic Security strategy with an in-house approach to further enhance the safety and security of city-owned facilities.
- The Electric Vehicle charger station feasibility study across City-owned facilities report was shared with Vaughan Council in late fall to further support environmentally sustainable modes of transportation.
- A new Electric Vehicle (EV) Policy was approved by Council in September and implemented by the end of the year to achieve efficient and consistent management of EV Charging Stations, reduce environmental impact by lowering vehicle emissions, ensure compliance with relevant regulations and standards, and promote equity for all EV users.
- Received Gold Rick Hansen certification for Pierre Burton Heritage Centre.

2025 Objectives

- Build and revitalize City facilities by advancing the planning, design and construction of community centre, library and fire hall 2025 construction projects.
- Reduce annual electricity and natural gas consumption across City facilities, along with the electrification of the ice resurfacing fleet.
- Reduce barriers and provide free and open access to City buildings by completing initiatives that meet or exceed AODA standards by 2030.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in the 2025 budget is primarily due to increase labour costs resulting from the full-year impact of the Carrville Community Centre’s opening and salary progressions. Additionally, the additional resource requests (ARRs) detailed below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		22.4	25.3
New/Growth		2.8	0.6
Transfers/Other		-	-
Total	22.4	25.3	26.0

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		128.7	130.7
New/Growth		2.0	-
Transfers/Other		-	-
Total	128.7	130.7	130.7

Note: excludes seasonal staff

NEW REQUESTS

Two additional resource requests have been requested in 2025 for Facility Management.

- The Corporate Security Guard – This position will be in-house recruiting covering both Vaughan City Hall and the Joint Operations Centre. It will replace current contract security roles, resulting in cost efficiency to the City. The position is funded by taxation.
- The Plumber (Journeyman) – This position will be in-house recruiting aiming at improving response time. This will also result in cost efficiency in the City’s operating budget by reducing the amount of plumbing work required to be completed by third party plumbing vendors. The position is fully offset by savings in operating costs.

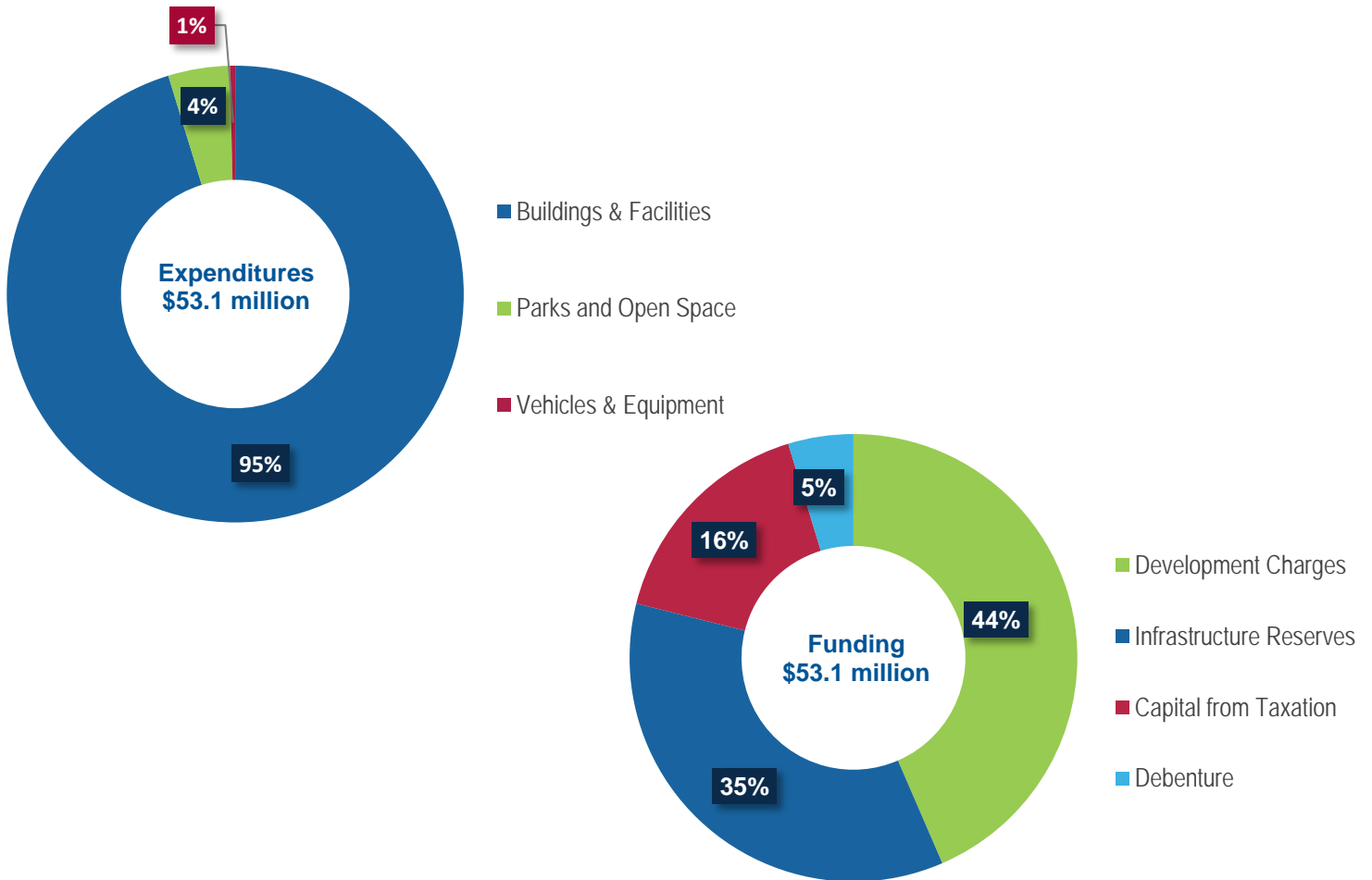
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
160-1-2025	Corporate Security Guard	1.0	0.10	0.10		
160-2-2025	Plumber (Journeyman)	1.0	0.12	-		
	Total	2.0	0.22	0.10		



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$52.6 million in capital projects that will be managed and reported on by the Facility Management department. In addition, \$0.5 million will be managed by Transportation and Fleet Management Services and Parks Infrastructure Planning and Development on behalf of Facility Management.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	2.6	1.0	1.4
City Building	63.4	47.3	19.9
Community Safety and Well-being	13.9	0.9	0.3
Environmental Sustainability	11.1	0.7	0.2
Service Excellence and Accountability	11.2	3.1	0.6
Transportation and Mobility	3.0	-	-
Total	105.3	53.1	22.3

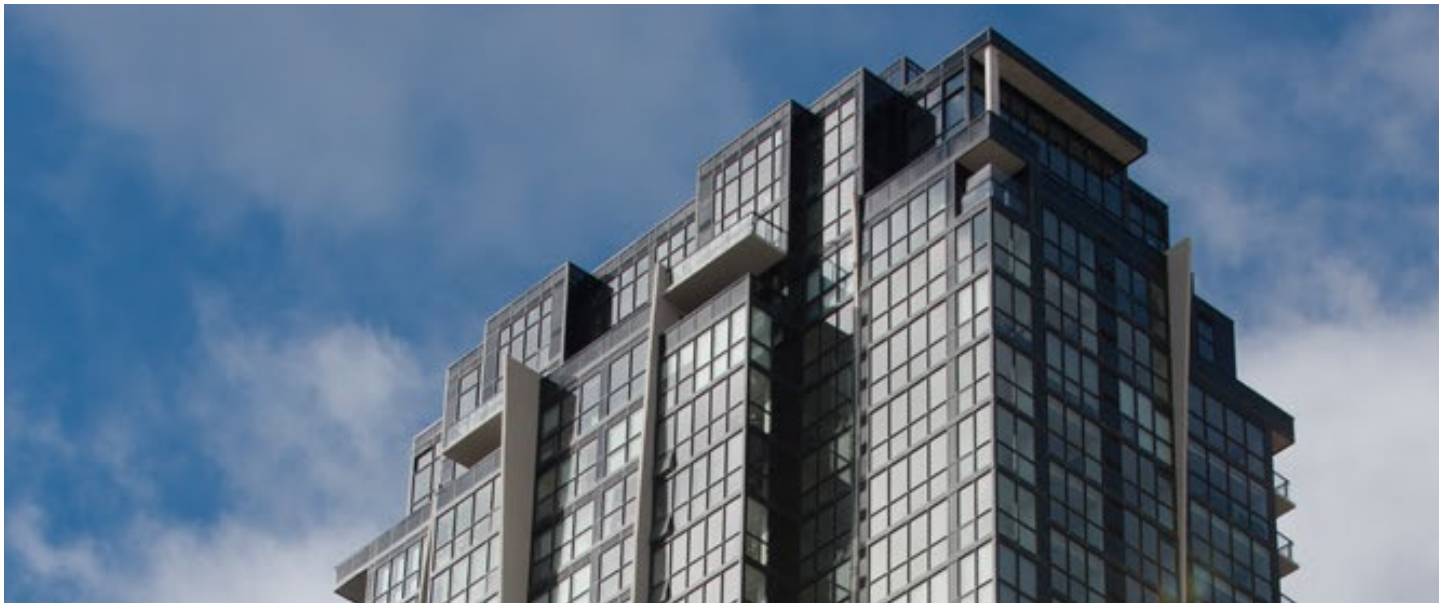
2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
BF-8621-18 - Various Buildings - Office/space renovations	0.23	-
BF-8663-22 - Various Community Centres - Roof Replacement	1.98	-
BF-8823-19 - Holiday Decorations	0.10	-
BF-8829-22 - Various Heritage Locations - Exterior Renovations	0.17	-
BF-8841-26 - Feasibility Study – Decommissioned FH 7-4 Kleinburg	-	0.35
BF-8842-21 - FH7-1 Facility & Energy Renewal (Zero Carbon Building Standards)	0.68	-
BF-8852-23 - 2023-26 Facilities - (A-B) Exterior Facilities Renewal Program	0.00	1.83
BF-8853-23 - 2023-26 Facilities - (C) Interiors Renewal Program	1.27	3.36
BF-8854-23 - 2023-26 Facilities - (D) Services Renewal Program	0.86	2.97
BF-8855-23 - 2023-26 Facilities - (F) Special Construction & Demolition Renewal Program	1.50	2.33
BF-8856-23 - 2023 - 2026 Facilities - (G) Building Sitework Renewal Program	2.27	6.86
BF-8857-23 - 2023-26 Facilities - Heritage Properties Renewal Program	1.19	1.72
BF-8858-24 - 2023-26 Facilities - Pumping Station Building Renewal Program	-	0.15
BF-8859-23 - 2023-26 Facilities - Betterment Program	-	0.52
BF-8864-24 - Lower Level Concrete Replacement and Installation of New Exterior Ramp at WVCC	0.96	-
BF-8866-22 - MNR- Lower Building Demolition	0.34	-
BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC	7.71	-
BF-8873-23 - FH 7-6 Feasibility Study for Expansion of Fire Station	0.11	-
BF-8875-24 - EV Charger Implementation Program	0.58	0.12
BF-8877-24 - Relocation of Scout House	1.13	-
BF-8880-25 - Salt Dome Replacement - JOC	2.37	-
BF-8886-25 - City Hall Chambers and Tower Illuminations	0.14	-
BF-9577-26 - Fire Station 7-13 Build	-	1.36
ID-2068-22 - Dufferin Clark Community Centre & Library Feasibility Study	0.09	-
ID-2091-24 - New Animal Services Facility at the MNR	25.75	-
ID-2093-20 - New Fire Station 7-12	0.82	-
PK-6657-21 - Block 31 Public Indoor Recreation Space (VMCSP-N2)	1.89	-
PP-9576-21 - Block 55/62 Kleinburg/Nashville Community Centre Planning Study	0.46	-
Subtotal Department Managed	52.60	21.57
Managed by Other Departments:		
Various		
BF-8600-23 - Various Community Centres - Ice Resurfacers Replacement	0.15	-
FL-5304-26 - B&F- Replace Unit #852 with Ice Resurfacers	-	0.15
FL-5314-25 - 1/2 ton pickups 2025 (Units 1427, 1586, 1426)	0.24	-

Capital Project Number and Title (\$M)	2025	2026
FL-5437-26 - B&F-Replace Unit #1521 with 1/2 ton Quad Cab pickup	-	0.08
IM-7239-24 - Building and Facility Room Numbering and Coding	-	0.51
PD-9593-25 - Park Walkway Lighting Program	0.08	-
Subtotal Managed by Other Departments	0.47	0.75
Total	53.07	22.32



Infrastructure Planning and Corporate Asset Management



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 asset life-cycle analysis. In addition, IPCAM helps protect and enhance the quality of life 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

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	0.9	1.6	1.8	1.8
Internal Recovery	0.9	1.0	1.0	1.0
Other	0.5	0.6	0.7	0.7
Total	2.4	3.2	3.5	3.5
Expenditures				
Labour	3.2	5.0	5.9	6.1
Other	0.1	0.1	0.1	0.1
Total	3.3	5.1	6.0	6.2
Net Operating (\$M)	0.9	1.9	2.5	2.7

Budgeted Full-Time Equivalent (FTEs)	26.0	32.0	35.0	35.0
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Capital Plan (\$M)	4.9	17.0	66.1	28.4
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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.

2022-2026 Key Performance Measures

Measure	2022	2023	2024 Year-end Projection	2025 Estimate	2026 Estimate
Percent of Paved Lane Km Where the Condition is Rated as Good to Very Good	99.8%	99.4%	99.4%	99.4%	99.4%
Percent of Bridges, Culverts and Viaducts Where the Condition is Rated as Good to Very Good	95.6%	93.7%	94.8%	94.8%	94.8%

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 by trained City staff using a City vehicle to drive the roads at an appropriate speed to perform a visual inspection and scoring across three component variables (Surface Condition, Structural Adequacy and Drainage). The three component variables are used in a formula, along with other factors, to calculate a PCI score out of 100 with "Very Good" having 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. These structures undergo regulatory biennial field inspections by qualified third-party experts to identify issues or 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.

2024 Key Results

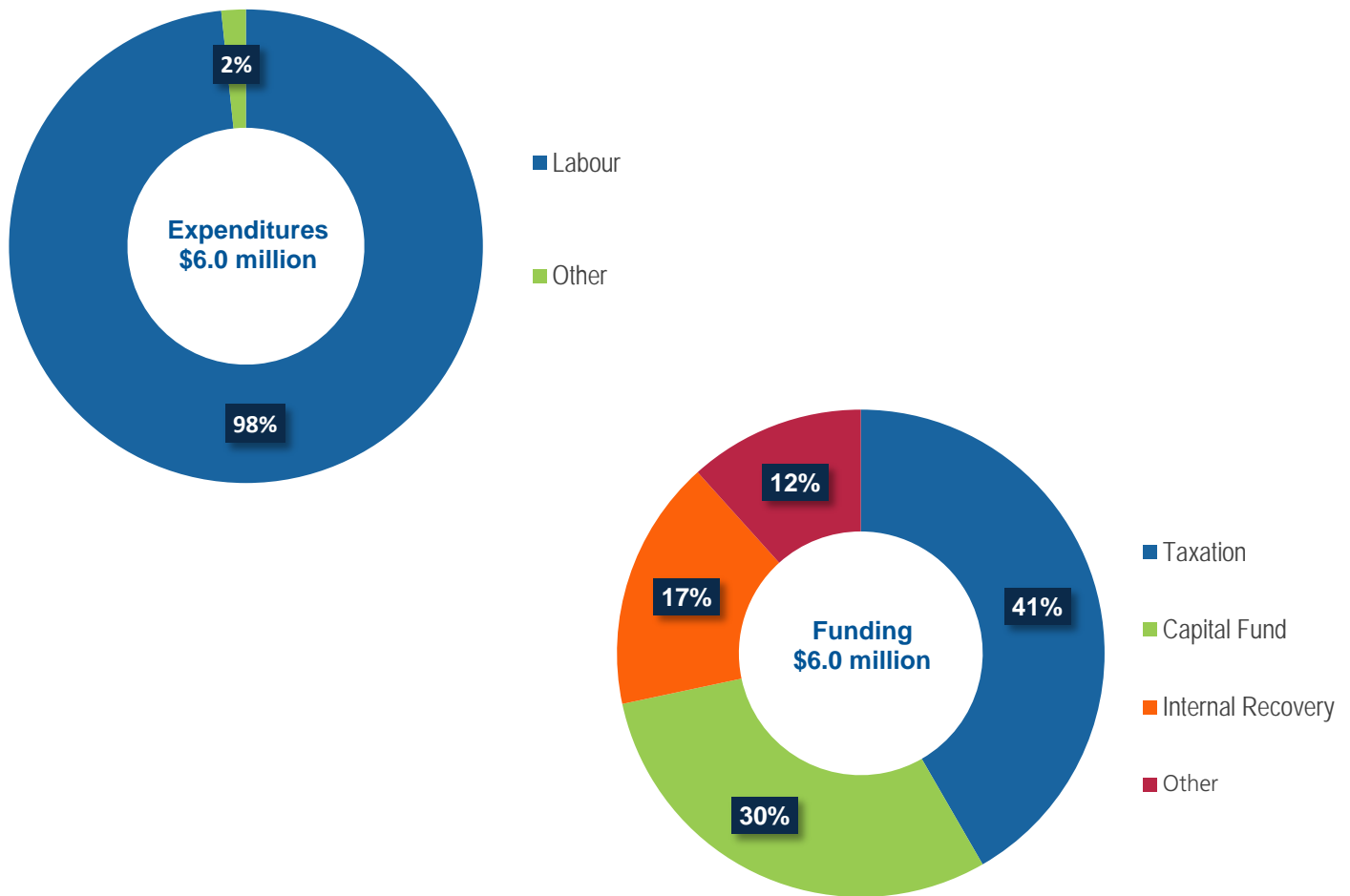
- Continued co-ordination with Metrolinx and York Region to advance new transit and infrastructure projects including the Yonge North Subway Extension and various York Region infrastructure planning studies. This also included facilitating the continuing construction for the Maple GO station improvements, which includes a new active transportation bridge over Major Mackenzie Drive expected to be complete in 2025.
- Co-ordinated with the Infrastructure Delivery department to begin design activities for the new cycling facilities coming to Jane Street following a \$9.6-million contribution from the Government of Canada's Active Transportation Fund that was announced April 2024.
- Completed the first intake round of seven pilot projects as part of the Ontario Vehicle Innovation Network (OVIN), Transportation Innovation Program. The program launched in fall 2023 and is jointly led by the City's Infrastructure Planning and Corporate Asset Management and Economic Development departments.
- Moved forward with planning, designing and constructing more than 125 km of active transportation infrastructure projects which will cater to users of all ages and abilities. Once in place, these facilities will provide users with a safe and efficient means to travel through the city.
- Completed the Integrated Urban Water Plan (IUWP). This comprehensive plan for water, wastewater and stormwater systems meets present and future needs, and prioritizes environmental sustainability and resiliency. In addition to the citywide long-range growth projections, the major deliverables encompassed focused servicing studies on 12 Secondary Plan Areas, 23 Major Transit Station Areas, and Regional Intensification Corridors, among others.
- Successfully completed third full year of sanitary sewer system flow monitoring and associated data collection toward optimizing residual capacity available for growth.
- Met required date in Ontario regulation 588/17 to have non-core Asset Management Plans approved by Vaughan Council and publicly available on the City's website.
- Provided first Asset Management State of Infrastructure Update to Council, which will continue to be delivered annually.
- Conducted geo-spatial digitization and asset condition assessment updates of park amenities.
- Completed public and stakeholder engagement for McNaughton Road Environmental Assessment (EA), with completion of the EA Study expected by end of 2024.
- Prepared draft alignment recommendations for the Yonge-Steeles Corridor Collector Roads EA in April. Anticipated completion of the EA is scheduled for Q1 2025.

2025 Objectives

- Study 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.
- Advance infrastructure plans and studies to support the Official Plan and growth throughout Vaughan.
- Develop and implement Development Charge Management strategies in line with long-term planning and policy to ensure continued financial sustainability and efficient administration of funds.
- Advance climate change mitigation and resilience in asset management.
- Continuously improve and steward datasets and develop robust analytics utilizing same data. 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 lifecycle in terms of cost, risk and level of service.
- Ensure efficient program and project delivery, with a goal of IPCAM achieving a minimum of 95 per cent investment of forecasted 2025 cashflows.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increases in the operating budget are mainly due to increased labour costs from salary progressions within the department. In addition, three ARRs have been requested to meet the increasing demands of the department.

Net Operating Budget (\$M)	2024	2025	2026
Opening		1.9	2.5
New/Growth		0.7	0.2
Transfers/Other		-	-
Total	1.9	2.5	2.7

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		32.0	35.0
New/Growth		3.0	-
Transfers/Other		-	-
Total	32.0	35.0	35.0

NEW REQUESTS

There are three ARR requests in 2025:

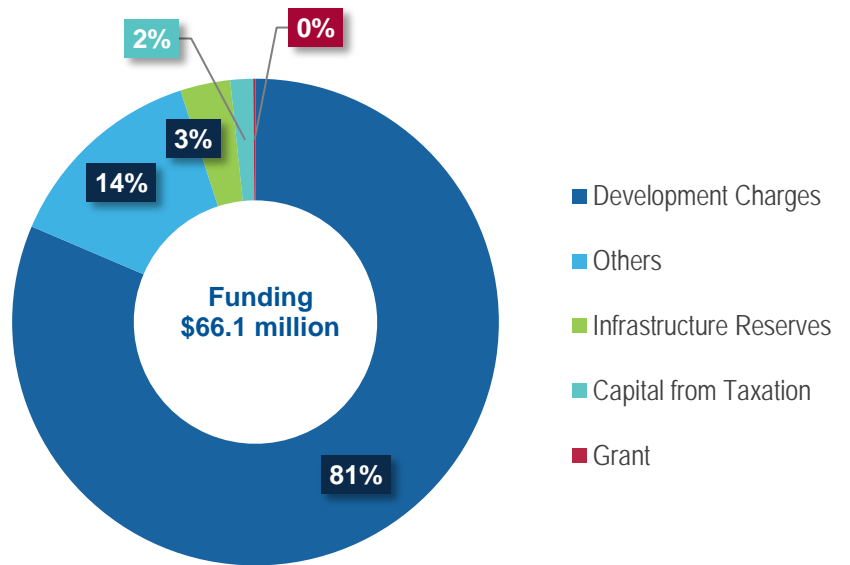
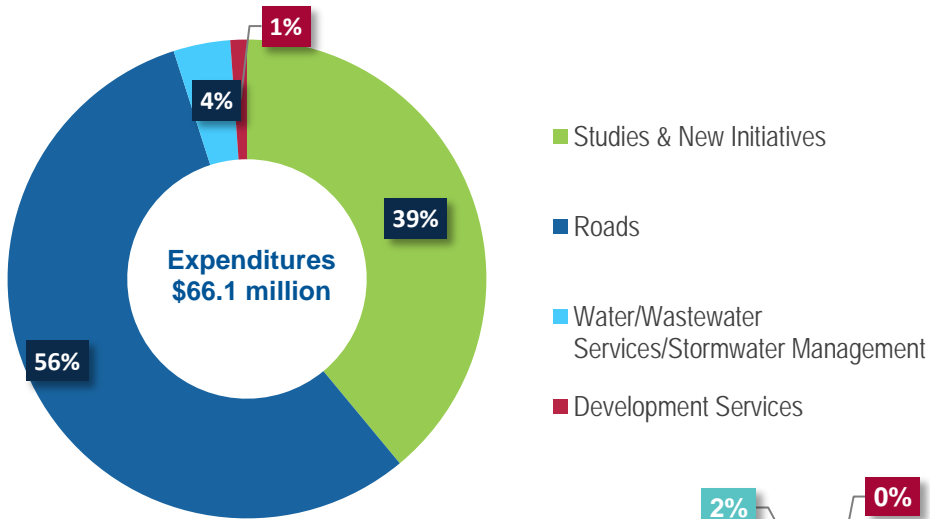
- The Project Manager, Transportation – This position will increase the service capacity of Transportation Planning and Engineering to deliver priority projects such as the Colossus Drive extension over Highway 400 and the widening of Highway 7 between Islington Avenue and Kipling Avenue. These projects have been identified by the Mayor as priorities in his Nine Point Action Plan to Fight Traffic Gridlock. The position is funded by recovery from capital.
- The Program Manager, Water, Wastewater and Stormwater Infrastructure Engineering – This position will enable the delivery and oversight of critical programs and projects recommended under the City's IUWP. This position will oversee and co-ordinate City-led water, wastewater, and stormwater engineering studies (such as Environmental Assessments and Feasibility Design Studies), and the review of third-party infrastructure engineering studies from York Region and TRCA. The position is funded by development engineering fees, with recovery from capital and rates.
- The Linear Systems Specialist – This position is required to maintain optimal service levels and manage municipal infrastructure capacity, including water, wastewater and stormwater management. It is crucial to ensure that Infrastructure Planning and Engineering can adhere to the timeline requirements of the new development review process and the policies related to Bill 109 (*More Homes for Everyone Act*). This resource will also help align the development-driven infrastructure initiatives with the long-term servicing strategies outlined in the City's IUWP, ensuring a coherent and unified approach to city development. It will also provide vital support for rapidly intensifying neighborhoods (e.g., Weston and Highway 7, Yonge and Steeles, Vaughan Mills and the Vaughan Metropolitan Centre areas), as well as greenfield development areas. The position is funded by development engineering fees.

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
124-1-2025	Project Manager, Transportation	1.0	0.17	-	-	-
124-2-2025	Program Manager, Water, Wastewater and Stormwater Infrastructure	1.0	0.18	-	-	-
124-3-2025	Linear Systems Specialist	1.0	0.13	-	-	-
	Total	3.0	0.48	-	-	-

Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$66.1 million in capital projects that will be managed and reported on by the IPCAM department.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	1.8	-	-
City Building	6.1	3.6	6.0
Environmental Sustainability	4.5	1.1	3.6
Service Excellence and Accountability	0.8	-	0.7
Transportation and Mobility	23.4	61.5	18.1
Total	36.6	66.1	28.4

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
DE-7169-16 - Concord GO Comprehensive Transportation Study	0.17	1.53
DE-7189-18 - Hwy 7 & Weston Rd Secondary Plan Transportation Program	0.24	-
EV-2088-16 - Condition Assessment of WW Pressurized System	-	0.57
ID-2115-21 - YR Teston Rd - Pine Valley to Weston SW, SL, Trail & WM on behalf of City	3.18	-
ID-2117-21 - YR Rutherford Rd Ph 3 & Dufferin St Missing SW, SL & WM on behalf of City	1.87	-
IM-2075-23 - Municipal Structure Inspection and Reporting Program 2023 to 2026	0.12	-
IM-7216-19 - Annual Active Transportation Planning & Policy Program 2019 to 2026	0.37	-
IM-7219-19 - Transportation Monitoring and Modelling Program 2019 to 2026	0.68	-
IM-7220-25 - Creditstone Road EA from Peeler to Langstaff	9.56	-
IM-7221-22 - Innovative Transportation Pilots Program	0.39	-
IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.34	-
IM-7225-21 - Engineering DC Costing / Policy Update	0.09	-
IM-7228-26 - YR New Hospital Gravity Wastewater Connection on behalf of City	-	2.83
IM-7231-23 - Stormwater Management Master Planning	0.79	0.68
IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	0.15	-
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	0.68	0.68
IM-7236-26 - YR Bathurst St - Hwy 7 & to MMD Missing SW, SL & SS on behalf of City	-	1.22
IM-7237-24 - Survey Monument Modernization Program	0.34	-
IM-7239-24 - Building and Facility Room Numbering and Coding	-	0.51
IM-7240-24 - Colossus Dr Extension across Hwy 400 EA	11.15	0.20
IM-7241-24 - Vellore Woods Blvd / Creditview Rd Ext EA	1.42	-
IM-7243-25 - Parks Open Spaces Conditional Assessments Program - City Wide	0.28	-
IM-7244-24 - Master Plan EA Addenda	0.06	-

Capital Project Number and Title (\$M)	2025	2026
IM-7245-25 - BCA and AODA Audit Program	0.23	0.23
IM-7246-25 - Crestwood Road Closure Study	0.01	-
IM-7248-26 - Yonge Steeles Corridor Parking Study	-	0.11
IM-7249-25 - Concord GO Flood Risk Assessment Study	0.30	-
IM-7250-25 - Jane Trunk Sewer and Watermain Upgrade Planning Study	0.83	-
IM-7251-25 - Pavement Condition Assessment Program	0.21	-
IM-7252-25 - YSCSP Collector Roads EA (Property)	31.08	0.13
IM-7253-25 - Right of Way Asset Inventory	0.23	0.57
IM-7254-25 - OLT Transportation Peer Reviews for IPCAM	0.34	-
IM-7255-25 - McNaughton West Sewer Feasibility Study	0.54	-
IM-7257-25 - Engineering Design Criteria - Transportation Update	0.28	-
IM-7258-26 - YR - West Vaughan York Peel Feedermain - New PRV Chambers on behalf of City	-	1.30
IM-7259-26 - Social Equity in Physical Asset Management	-	0.17
IM-7260-26 - ML YNSE Watermain Replacement on behalf of City	-	2.04
IM-7261-26 - NE Vaughan PD9 Watermain 30% Design	-	0.54
IM-7262-26 - Grand Trunk Ave and Thomas Cook Ave Extension (Property)	-	14.42
IM-7263-25 - Bridge/Culvert Condition Assessment	0.11	-
Subtotal Department Managed	66.13	28.39
Total	66.13	28.39



Infrastructure Delivery



Department Overview

The Infrastructure Delivery department is responsible for the delivery of capital project, 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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	0.7	1.0	1.8	1.8
Internal Recovery	1.5	1.6	1.6	1.6
Total	2.2	2.6	3.4	3.4
Expenditures				
Labour	3.4	4.5	5.6	5.9
Service Contracts and Materials	0.0	0.2	0.0	0.0
Other	0.1	0.2	0.2	0.2
Total	3.6	4.8	5.9	6.1
Net Operating (\$M)	1.4	2.3	2.5	2.7

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Budgeted Full-Time Equivalents (FTEs)	28.0	29.0	35.0	35.0
Capital Plan (\$M)	329.8	77.2	187.9	104.1

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 Key Results

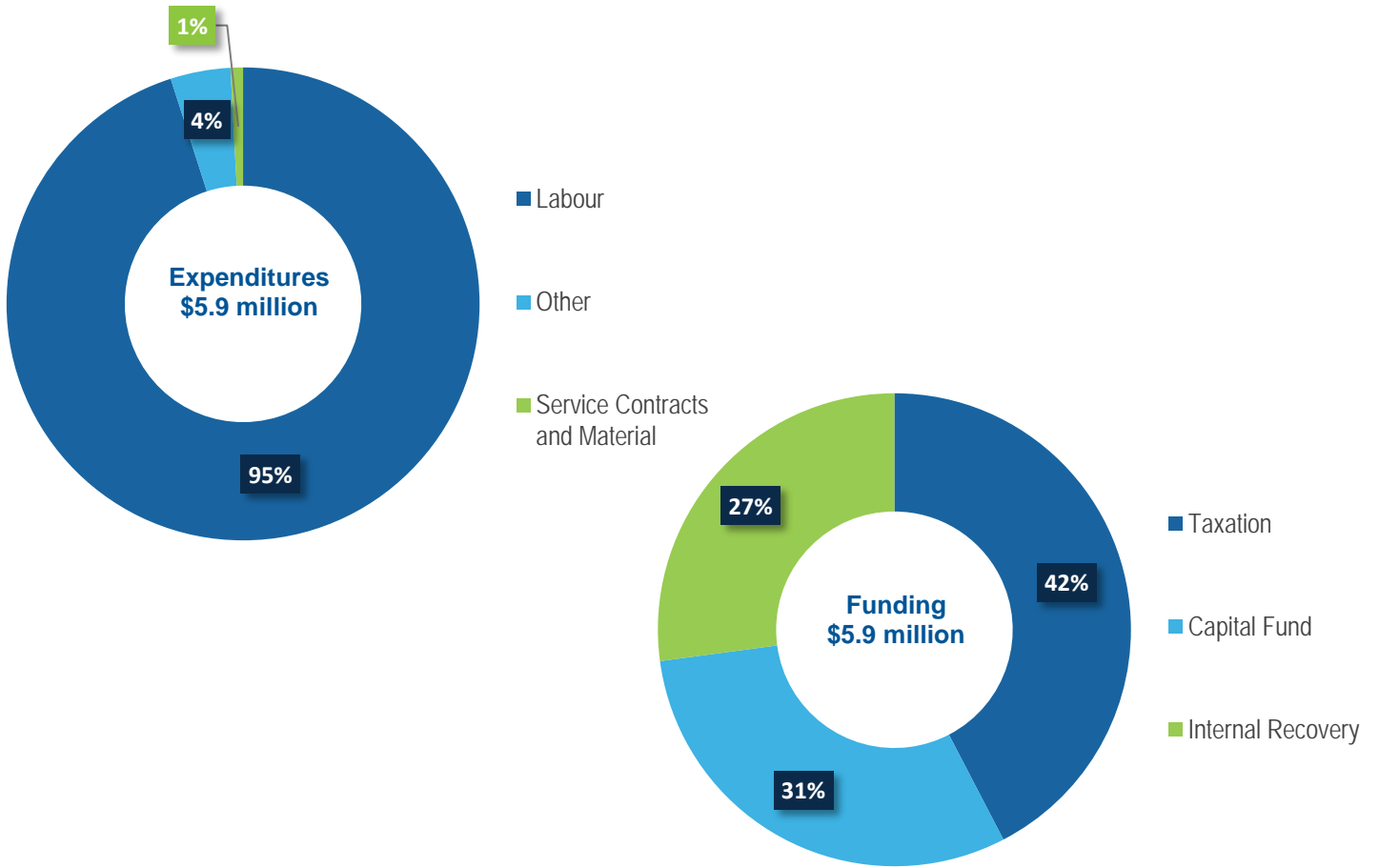
- In July, construction began on the Jane Street Sidewalk and Cycle Tracks between Highway 7 and Teston Road. Once complete, the Jane Street Uptown Link will include eight kilometers of new in-boulevard cycle tracks (designated spaces for bike riders separated from those walking or driving that are marked with a bicycle symbol, arrow and diamond), four kilometers of new sidewalks and four kilometers of streetlight enhancements.
- Held an official groundbreaking for the Canada Drive-America Avenue Bridge in May and construction is proceeding well. The bridge is anticipated to be complete in 2026.
- Pavement Management Program program completed full 2024 roster of street rehabilitation well in advance of Q4 deadline.
- The Kirby Road extension between Dufferin Street and Bathurst Street is advancing with the City having entered into a Memorandum of Understanding with the TRCA in June 2024. The project is well underway and is anticipated to be complete by summer 2026.
- Preliminary design is being included in conjunction with IPCAM as part of an in-depth analysis on options to develop business case.
- Bass Pro Extension design assignment has been awarded design activities have commenced. The Disaster Mitigation Adaptation Fund grant has completed the first and second phases with third phase anticipating completion by 2028.
- Metallic to PVC Watermain replacement construction continues with work nearing completion on both Winding Lane and Riviera Neighbourhoods.
- Continue to advance the design-build assignment for the construction of the stormwater management facility within Edgeley Pond and Park, Black Creek Renewal project (from Highway 7 to Highway 407) and the Highway 7 culvert improvements with land acquisition activities progressing.
- On target to meet cashflow projections for portfolio.

2025 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 2022 Employee Engagement Survey.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increase is mainly due to salary progressions in the department.

Net Operating Budget (\$M)	2024	2025	2026
Opening		2.3	2.5
New/Growth		0.2	0.3
Transfers/Other		-	-
Total	2.3	2.5	2.7

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		29.0	35.0
New/Growth		6.0	-
Transfers/Other		-	-
Total	29.0	35.0	35.0

NEW REQUESTS

Six additional resource requests have been requested in 2025.

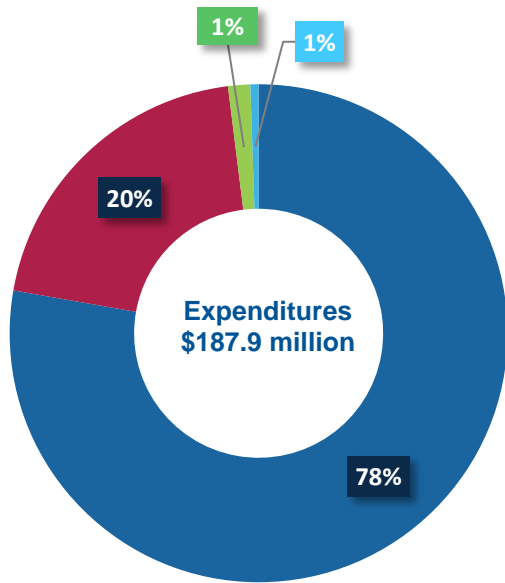
- The Project Manager position will support in delivering the Infrastructure Delivery capital programs related to the *Safe Water Drinking Act*, *Climate Change Accountability Act*, *Ontario Water Resource Act*, and *Environmental Protection Act* legislations, along with Transportation and Mobility initiatives. The position is fully offset from capital recovery.
- The four project co-ordinators will help alleviate workload pressure, mitigate quality deficiency and allow the roles to function as intended in supporting Project Manager's through the various lifecycles of a healthy portfolio of projects. The positions are fully offset from capital recovery and rates.
- The Municipal Services Inspector will support the City's Pavement Management Program. The delivery of the program is dependent on this role, which is further emphasized by the increase of the scope of the program. The position is fully offset from rates and savings in operating costs.

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
135-1-2025	Project Manager	1.0	0.18	-	-	-
135-2-2025	Project Co-ordinators	4.0	0.56	-	-	-
135-3-2025	Municipal Services Inspector	1.0	0.12	-	-	-
	Total	6.0	0.85	-	-	-

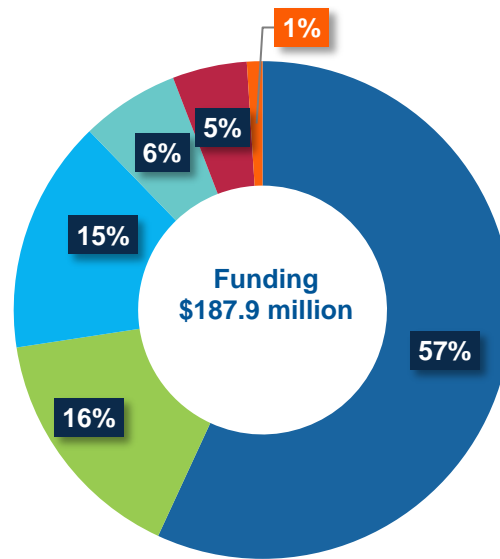
Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$187.9 million in capital projects that will be managed and reported on by the Infrastructure Delivery department.



- Roads
- Water & Wastewater Infrastructure
- Stormwater Management
- Parks & Open Space



- Development Charges
- Infrastructure Reserves
- Grant
- Debenture
- Canada Community-Building Fund
- Capital from Taxation



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	1.4	-	-
City Building	257.0	45.9	13.9
Environmental Sustainability	38.3	1.7	10.9
Service Excellence and Accountability	2.4	0.0	0.0
Transportation and Mobility	212.9	140.3	79.3
Total	512.0	187.9	104.1

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	21.85	-
DE-7176-17 - Black Creek Channel Renewal Design and Construction	0.95	-
EV-7086-23 - Erosion Control Program	1.70	10.89
ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street	11.46	-
ID-2056-18 - Sidewalk, Cycling Facilities & Street Lighting on Jane St - Hwy 7 to Teston Rd	6.92	-
ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026	10.59	31.02
ID-2079-19 - Canada Drive-America Avenue Bridge	8.68	-
ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc & SL on Nashville, Islington & Stegman's Mill	5.86	-
ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	39.69	-
ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	12.85	14.17
ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	0.58	5.67
ID-2105-26 - McNaughton Road West Improvements - Keele St (west) to Major Mackenzie Dr W	-	1.36
ID-2110-21 - Keele St - Rutherford to Teston - WM & San Replacement/ SW/ Cyc/ SL	22.49	-
ID-2111-21 - Bridge & Structure Rehabilitation Program 2021 to 2026	7.98	1.25
ID-2113-21 - 2023 to 2026 Watermain Replacement/ Rehabilitation Program	-	5.69
ID-2120-22 - 2023 to 2026 Road Reconstruction/ Rehabilitation Program	9.63	7.66
ID-2121-22 - 2023 to 2026 Watermain Replacement with Road Reconstruction/ Rehabilitation Program	-	13.31
ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	2.09	-
ID-2128-26 - VMC – Jane Street Sanitary Sewer Hwy 7 to Regional Trunk Sewer	-	1.47
ID-2130-26 - Water and Wastewater IUWP Design & Construction Program	-	0.57
ID-2131-25 - Portage Parkway Extension - Jane St to Creditstone Rd	2.83	-
ID-2133-24 - Fennyrose Crescent - Drainage Improvements	0.57	-
ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades	3.40	-
ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.59	-

Capital Project Number and Title (\$M)	2025	2026
ID-2136-25 - Lighting Infrastructure Rebuild Program	0.73	6.18
ID-2137-25 - Peak Point/Beverly Glen- Pedestrian Crossing (PXO) - Signal Relocations	0.16	0.41
ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	15.59	-
ID-2139-25 - Kirby Rd - East Of HWY 27 - Erosion Protection and Culvert Rehabilitation	0.17	2.27
ID-2140-25 - Construction of Access Roads to Service SWM Ponds (18 Ponds) Program	0.45	2.04
ID-2141-25 - Cityview Dr @ Home Depot / South Entrance Intersection Traffic Signalization	0.09	0.17
Subtotal Department Managed	187.92	104.12
Total	187.92	104.12



Parks Infrastructure Planning and Development



Department Overview

Through collaboration with residents and stakeholders, the Parks Infrastructure Planning and Development department is committed to supporting the development of an innovative, accessible, sustainable and safe parks and open space system that fosters physical activity, health and wellness for all residents while meeting the City's strategic parkland objectives.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	0.7	1.7	1.7	1.7
Reserves	1.0	1.0	1.0	1.0
Total	1.6	2.6	2.7	2.7
Expenditures				
Labour	2.8	3.9	4.1	4.3
Other	0.1	0.1	0.1	0.1
Total	2.8	4.0	4.2	4.4
Net Operating (\$M)	1.2	1.4	1.6	1.7

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Budgeted Full-Time Equivalents (FTEs)	21.7	25.7	25.7	25.7
Capital Plan (\$M)	30.5	34.3	46.1	20.9

2024 Key Results

- Advanced the Greenspace Strategic Plan and completed three phases of public consultation with a total of 1,250 residents engaged.
- Completed the Tennis and Pickleball Strategy to develop recommendations for the expansion and renewal of outdoor courts in parks across the city.
- Completed part two of the City-Wide Sports Fields Need Assessment Study for baseball field provision, development and renewal.
- Supported the secondary and block planning process for Yonge/Steeles, Weston/Highway 7, Promenade Mall, Block 27, Block 41 and Block 55W.
- Completed construction of Vaughan's first cricket field at North Maple Regional Park with the field to be ready for permitting in 2025.
- Completed artificial turf field renewal at Sonoma Heights Community Park and constructed a new artificial turf field conversion at Vaughan Grove Sports Park.
- Advanced the Vaughan Super Trail by completing the Riverwalk Trail Stage 2 archeological study and detailed design for Doctors McLean District Park improvements.
- Completed construction of the Langstaff Park Trail underpass along the Barrie GO line, as part of the Bartley Smith Greenway.
- Completed design for new park development at Nashville Park and Algoma Park, and started pre-construction works at Martin Tavares Park.
- Advanced state of good repair and renewal of park assets at more than 30 locations across the city for playgrounds, basketball courts, tennis courts, park lighting and shade structures.
- Advanced design of the Family Recreation Area at North Maple Regional Park for construction to begin in 2025.
- Completed design and construction of new dedicated pickleball courts at Le Parc Park and at the Carrville Community Centre District Park.
- Completed site improvements and accessibility enhancements at the primary off-leash dog area at Concord Thornhill Regional Park and completed construction of a new primary off-leash dog area at Mackenzie Valley Park (Hwy 27/Major Mackenzie Drive).
- Initiated community engagement and master planning for 900-acres at North Maple Regional Park with more than 800 residents engaged so far.
- Initiated design for tennis court renewal and new pickleball courts and picnic shelter installation at Yorkhill District Park.
- Completed construction of major site servicing and Enabling Works at North Maple Regional Park including installation of new traffic signals at Keele Street/Vaughan CARES Way.
- Initiated design and community engagement for improvements to parks in the Vellore Woods Community.
- Completed the RFP process to initiate community engagement and master planning for the MacMillan Farm property.

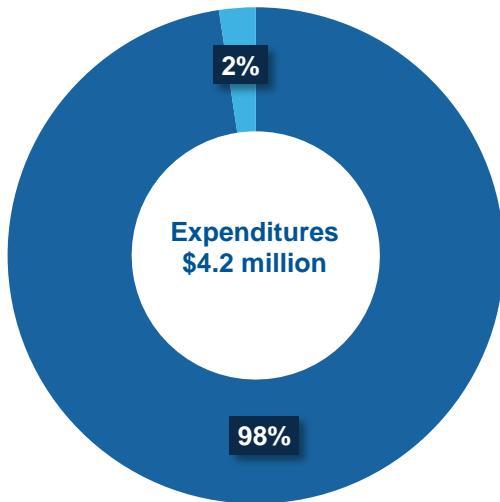
2025 Objectives

- Advance the Vaughan Super Trail initiative and deliver on priority components to enhance connectivity to major destinations.
- Plan and develop parks and trails to consistent levels of service that contribute to complete communities, achieving 95 per cent cash flow delivery rate.
- Implement the vision for North Maple Regional Park in phases to create a signature park and legacy project for future generations guided by the principles of restore, engage and play.
- Educate and engage residents and stakeholders to bring awareness of greenspace opportunities and outdoor recreation service levels.
- Promote personal and professional staff development to contribute to job satisfaction and to foster a department that is diverse, equitable and inclusive.



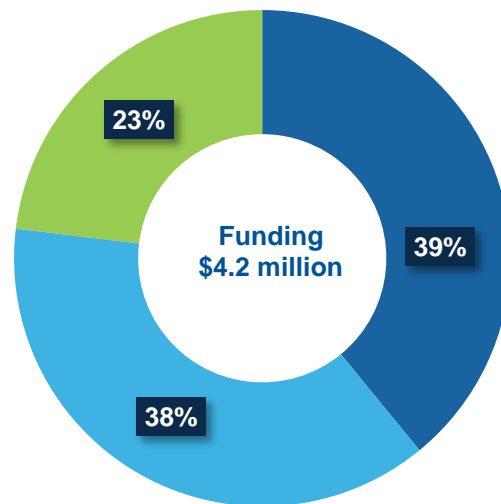
Operating Budget

2025 Operating Budget



■ Labour

■ Other



■ Capital Fund

■ Taxation

■ Reserves

BUDGET CHANGE

The projected year-over-year increases in the operating budget are due to increased labour costs from salary progressions.

Net Operating Budget (\$M)	2024	2025	2026
Opening		1.4	1.6
New/Growth		0.2	0.1
Transfers/Other		-	-
Total	1.4	1.6	1.7

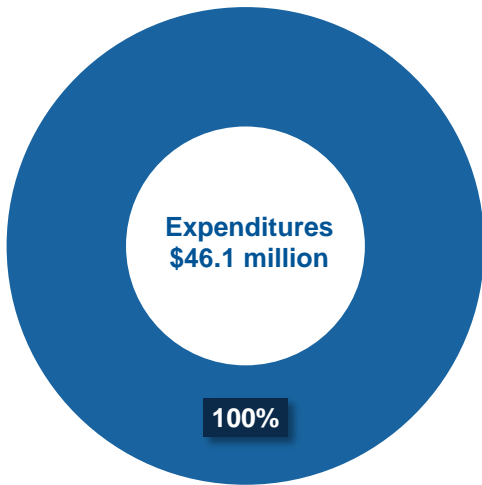
STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		25.7	25.7
New/Growth		-	-
Transfers/Other		-	-
Total	25.7	25.7	25.7

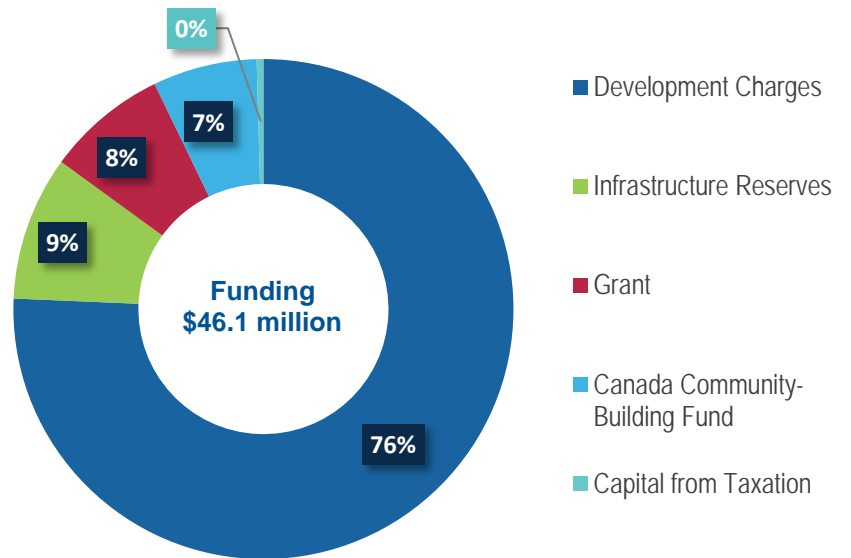
Capital Budget

2025 Capital Budget

The total capital plan includes \$46.1 million in capital projects that will be managed and reported on by the Parks Infrastructure Planning and Development department.



■ Parks and Open Space



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	9.9	5.2	1.4
City Building	95.5	40.2	19.4
Environmental Sustainability	1.5	0.7	-
Service Excellence and Accountability	1.8	-	0.0
Total	108.8	46.1	20.9

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program	6.07	6.92
PD-9583-21 - Off-Leash Dog Parks Strategy and Construction	0.63	-
PD-9584-24 - Block 44 Kipling Crossing Park (P-267)	0.25	0.49
PD-9586-25 - Doctors MacLean Park Redevelopment	3.06	-
PD-9587-24 - Sports Village Park - Park Facilities	0.66	-
PD-9588-24 - Sportsfield Intensification Improvements Program	4.30	0.17
PD-9589-24 - Yonge & Steeles Community Parks Master Plan and Implementation Strategy	0.27	0.03
PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.18	1.78
PD-9591-25 - Local Park Development Program	2.86	4.11
PD-9592-25 - McNaughton Field Artificial Turf Replacement	0.82	1.25
PD-9593-25 - Park Walkway Lighting Program	0.08	-
PK-6287-18 - Block 18 Martin Tavares Park (P-253)	4.15	0.08
PK-6308-22 - Block 40 Silver Creek Park (P-255)	0.03	-
PK-6310-22 - Block 47 Purpleville Park (P-254)	0.03	-
PK-6373-19 - Vaughan Super Trail Development	7.94	4.52
PK-6456-18 - Block 61W Algoma Park (P-243)	0.47	-
PK-6498-17 - Block 59 Saigon Park (P-269)	0.79	0.02
PK-6528-18 - MacMillan Farm Master Plan	0.11	-
PK-6547-22 - Block 61W Mactier Greenway - Phase 2 (P-217)	0.02	0.02
PK-6567-19 - Block 31 Ironstone Square (P-250)	0.03	0.03
PK-6593-23 - Block 61W Nashville Park (P-244)	0.81	0.02
PK-6610-23 - Robert Watson Memorial Park Redevelopment	0.03	0.19
PK-6636-19 - North Maple Regional Park Development	11.87	-
PK-6643-20 - Parks & Open Space Strategic Plan (Greenspace Strategy Plan)	0.35	-
PK-6645-24 - Block 11 Crimson Forest Common - Phase 2 (P-223)	0.27	1.21
PK-6648-19 - Block 31 Neighbourhood Park Base Parkland Development (P-252)	0.04	0.03
Subtotal Department Managed	46.14	20.87

Capital Project Number and Title (\$M)	2025	2026
Total	46.14	20.87



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 water mains, and construction management and inspections for all development projects throughout the city.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	7.1	8.6	8.9	9.2
Reserves	2.7	2.3	2.4	3.5
Capital Fund	0.2	0.1	-	-
Other	0.0	0.1	0.1	0.1
Total	9.9	11.2	11.4	12.8
Expenditures				
Labour	5.8	7.0	7.7	8.1
Other	1.3	0.3	0.3	0.3
Total	7.1	7.3	8.0	8.4
Net Operating (\$M)	(2.8)	(3.9)	(3.4)	(4.4)
Budgeted Full-Time Equivalents (FTEs)	43.0	50.0	52.0	52.0

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Capital Plan (\$M)	9.1	1.4	14.5	7.0

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Number of Engineering Permit Applications	1,402	1,535	1,194	1,194	1,194
Total Revenue Generated	\$10,622,994	\$6,942,482	\$6,764,318	\$6,764,318	\$6,764,318

The number of engineering permit applications measure 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 measure 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.

2024 Key Results

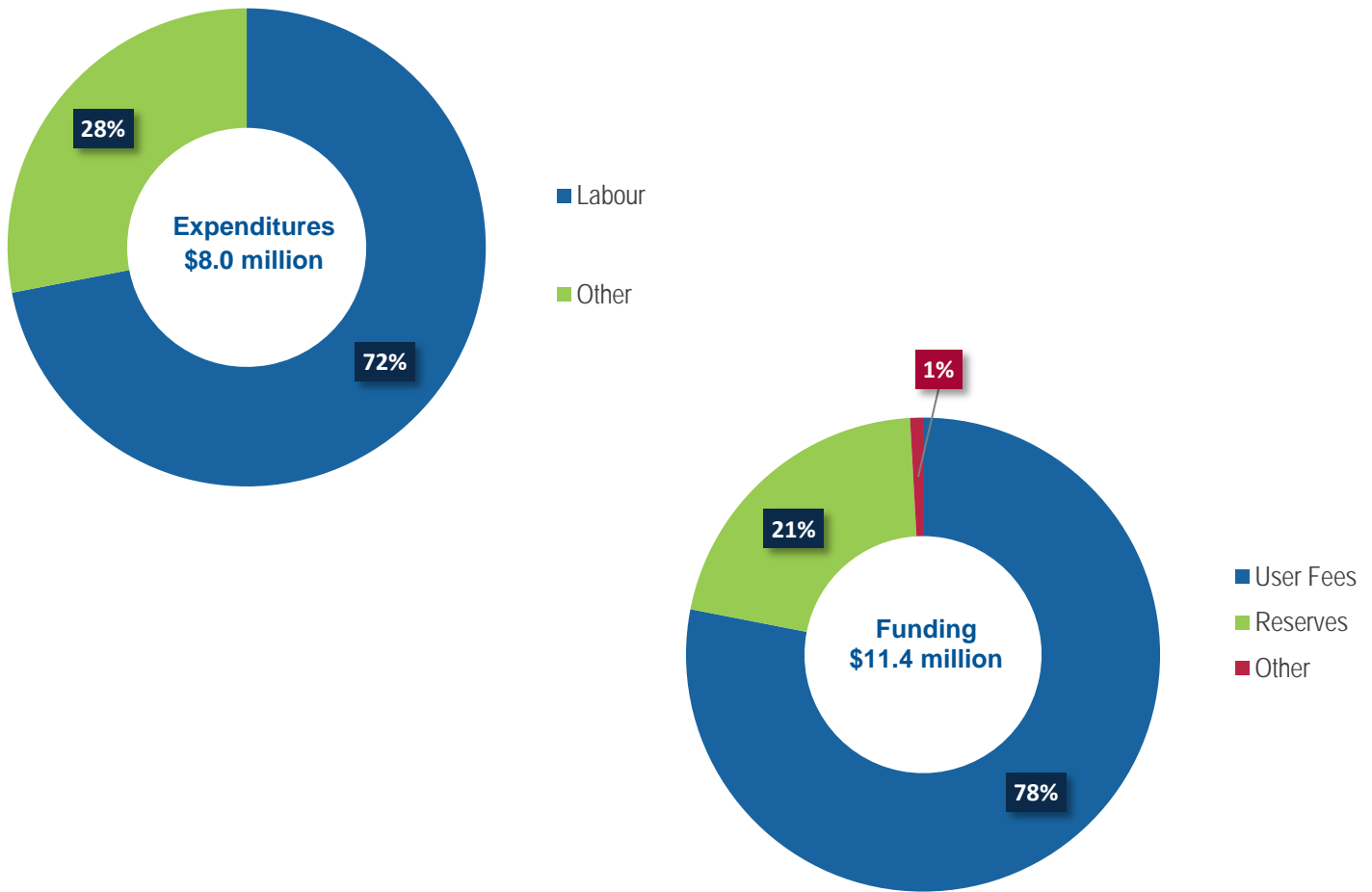
- Analyzed development application circulation in support of process improvements that will find efficiencies and support the City's efforts in meeting housing needs.
- Launched the Traffic Demand Management website and online tools to act as a guiding tool for the developer community as they work through 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.
- By June 30, 2024, received and reviewed 472 Engineering Permit Applications.
- Completed the streamlined transfer of review for the CLI-ECA process from the MECP which improves the timing/approval and execution of development agreements which assists to accelerate the building/housing process.

2025 Objectives

- Continue to drive forward a culture of continuous improvement to enhance service delivery and improve staff capacity.
- Continue to advance the implementation of digital strategy initiatives to enhance the citizen experience and operational performance.
- Increase staff engagement and improve team morale through department events and team activities.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The year-over-year net operating budget change is primarily attributed to the decrease in reserve revenue to account for the full costs related to the development engineering application process.

Net Operating Budget (\$M)	2024	2025	2026
Opening		(3.9)	(3.4)
New/Growth		0.5	(1.0)
Transfers/Other		-	-
Total	(3.9)	(3.4)	(4.4)

Note: The Net Operating Budget is in a net revenue position due to reserve transfers associated with growth-related development engineering services expenditures in other departments.

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		50.0	52.0
New/Growth		2.0	-
Transfers/Other		-	-
Total	50.0	52.0	52.0

NEW REQUESTS

Two additional resource requests (ARRs) have been submitted for 2025. These ARR are required to respond to the resourcing needs to build capacity within the organization to efficiently address growth and development pressures. These ARR are funded by development engineering fees.

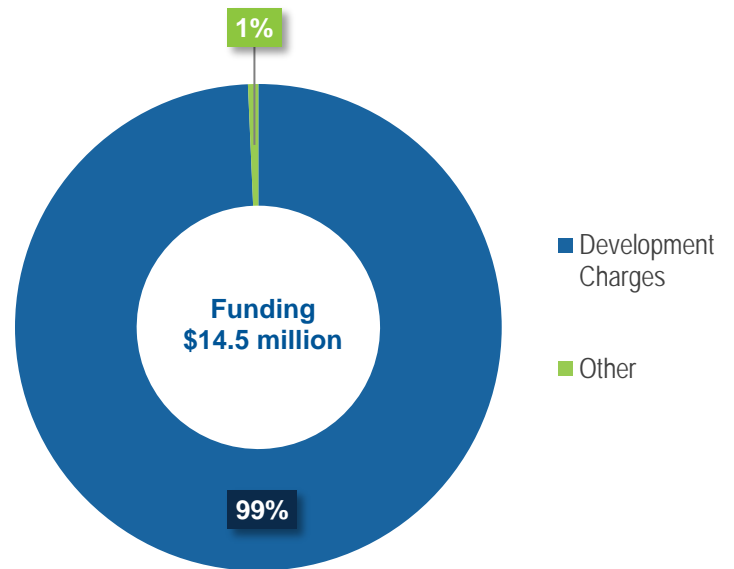
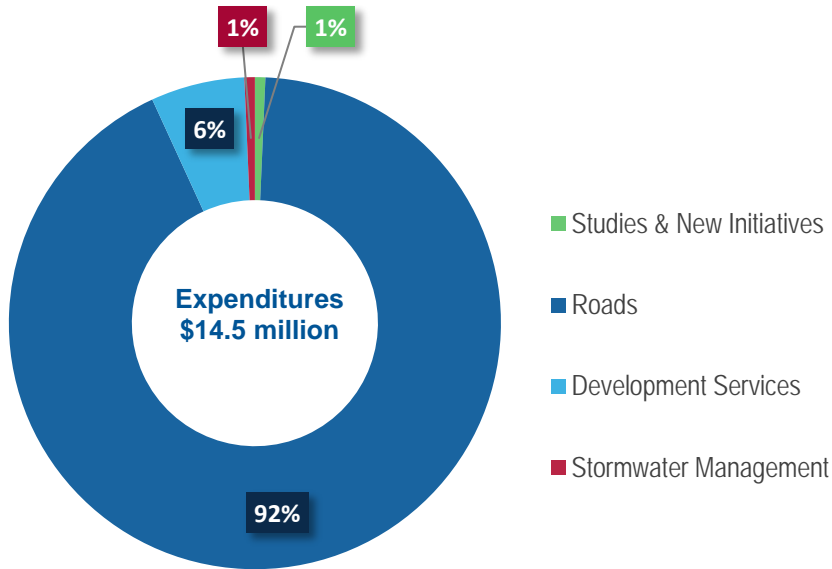
- Development Engineering Lead – The ARR is to convert an existing two-year contract position to permanent full time. The Development Engineering Lead is the senior lead responsible for the review of complex development applications, as assigned. This role collaborates with the team on projects and provides expertise to development engineering work in their area of knowledge (either Intensification or Greenfield Developments). In addition, the Development Engineering Lead will directly review and co-ordinate more complex, high-priority development projects, prepare subdivision, development service agreements and will assist the team in negotiating key priorities with developers.
- Development Engineering Environmental Project Co-ordinator – This position will support both the Water/Wastewater Lead and the Stormwater Engineer who currently are the only staff that support all development planning applications for the city (except SWM for VMC); and will take the lead in reviewing simpler standard and non-standard development proposals mostly in non-intensification areas and assist SMEs in intensification areas.

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
130-1-2025	Development Engineering Lead (Contract to Permanent)	1.0	0.2	-	-	-
130-2-2025	Development Engineering Environmental Project Co-ordinator	1.0	0.1	-	-	-
	Total	2.0	0.3	-	-	-

Capital Budget

2025 Capital Budget

The total capital plan includes \$14.5 million in capital projects that will be managed and reported on by the Development Engineering department.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
City Building	0.4	1.0	-
Environmental Sustainability	4.4	-	-
Service Excellence and Accountability	0.7	0.1	-
Transportation and Mobility	41.8	13.5	7.0
Total	47.3	14.5	7.0

2025 BUDGET AND 2026-CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
DE-7214-20 - Pine Valley North Pedestrian-Utility Bridge (Blk40/47)	0.62	-
DE-7234-19 - Barons Street Extension to Nashville	0.52	-
DE-7235-19 - Block 61 North Valley Crossing	1.37	-
DE-7302-19 - Realignment of Huntington Rd Easterly to intersect with Major Mackenzie opposite the Hwy 427 N	1.79	-
DE-7303-20 - Preparation of guidelines for development related engineering reports	0.07	-
DE-7316-22 - John Lawrie (Block 59) - Two Crossings	7.57	-
DE-7318-26 - Street "B" (Block 59) Robinson Creek Crossing	-	7.01
DE-7319-22 - Street F (Block59 - Street F Construction & Design)	0.05	-
DE-7320-22 - Street G (Block59 - Street G Construction & Design)	0.05	-
DE-7321-25 - Street B (Block59 - Dipoce Way Construction & Design)	1.55	-
DE-7328-25 - SRF Cost Sharing Project	0.91	-
DT-7049-10 - Stormwater Management Pond Monitoring Program	0.05	-
Subtotal Department Managed	14.54	7.01
Total	14.54	7.01



Real Estate



Department Overview

The Real Estate department provides a full range of timely, accurate, relevant and strategic real estate services to support corporate objectives, legislative compliance, strategic initiatives, general administrative and operational issues and risk management.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Reserves	-	0.24	0.24	0.24
Other	0.03	0.02	0.02	0.02
Total	0.03	0.26	0.26	0.26
Expenditures				
Labour	0.63	0.82	0.88	0.94
Other	0.03	0.04	0.04	0.04
Total	0.65	0.86	0.92	0.98
Net Operating (\$M)	0.62	0.60	0.66	0.72
Budgeted Full-Time Equivalent (FTEs)	5.0	5.0	5.0	5.0
Capital Plan (\$M)	-	0.11	-	-

2024 Key Results

- Completed all 2024 acquisition, disposition and lease requirements in timely manner:
 - Completed the acquisition of an additional 6.5 acres of land adjacent to the previously acquired property to facilitate the construction of the planned nine-acre North Urban Park in the VMC.
 - Completed 24 permission to enters for various projects.
 - Acquired temporary and permanent easements for infrastructure projects.
 - Negotiating with the Province to secure property required for a future Kleinburg Community Centre.
- Supported the determination of the 2024 cash-in-lieu of parkland dedication within two weeks:
 - Completed cash-in-lieu 10 calculations of Parkland Dedication to date, resulting in \$10,000,720 cash-in-lieu of parkland dollars.
 - Continued to provide timely determinations of cash-in-lieu parkland dedication.

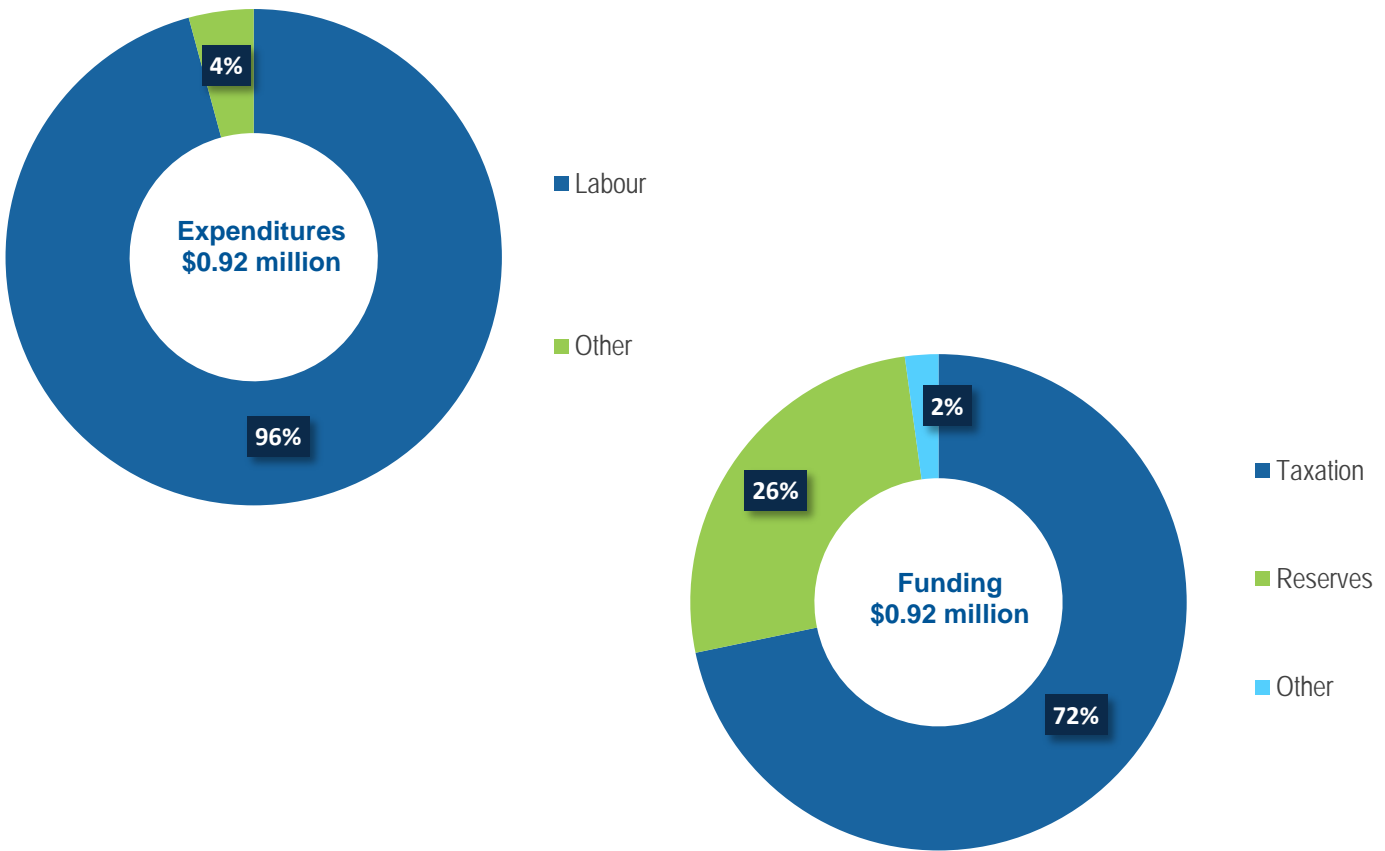
2025 Objectives

- Continue to implement and oversee recommendations approved by Vaughan Council from the Land Acquisition Strategy to make the acquisition of land more efficient, cost effective and timely.
- Complete all 2025 acquisitions, dispositions and lease requirements in a timely manner in order to advance projects/programs and operational activities.
- Review and determine the 2025 cash-in-lieu of parkland dedication and Community Benefits Charges (CBC) within two weeks of receipt of final land value appraisal to support the proposed development application.
- Begin implementing a Leasing Strategy to standardize all leases/licenses within the City's leasing portfolio, contingent on Council direction and approval.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increases in the net operating budget are due to increase labour costs from salary progressions.

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.60	0.66
New/Growth		0.05	0.06
Transfers/Other		-	-
Total	0.60	0.66	0.72

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		5.0	5.0
New/Growth		-	-
Transfers/Other		-	-
Total	5.0	5.0	5.0

Capital Budget

2025 Capital Budget

There is no capital budget request for 2025 and onwards.

2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
City Building	0.92	-	-
Service Excellence and Accountability	0.29	-	-
Total	1.20	-	-





Corporate Services and Chief Financial Officer

Corporate Services and Chief Financial Officer

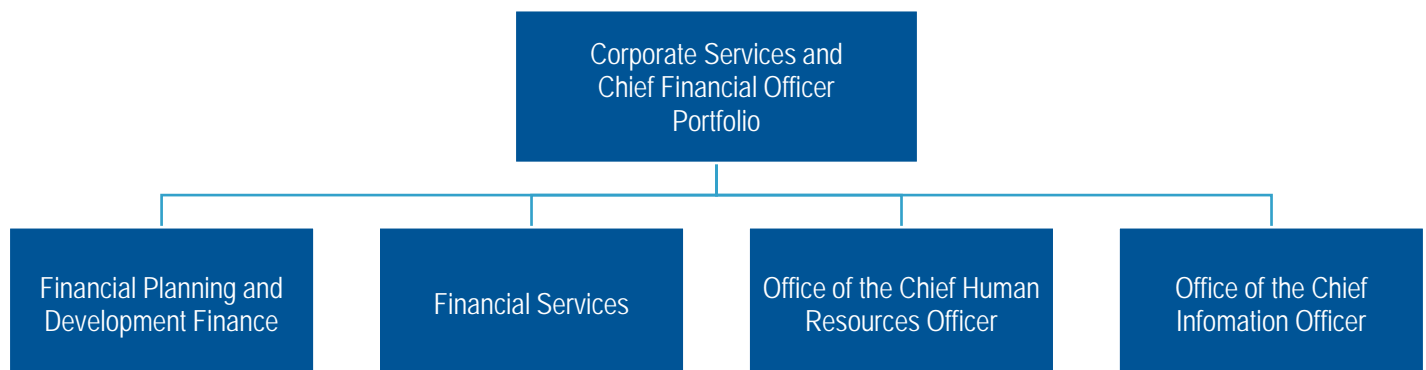


Department Overview

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

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 recruitment and retention of talented, high-performing staff, 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 Citizen Experience, Operational Performance and Staff Engagement, as well as several of the Term of Council Priorities.

A few key initiatives for the portfolio are leading the implementation of the Attraction and Retention and Finance Modernization programs 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.



2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	1.5	1.4	1.5	1.6
Capital Fund	1.8	0.4	0.6	0.6
Internal Recovery	0.4	0.6	0.8	0.8
Total	3.8	2.4	2.9	2.9
Expenditures				
Labour	22.3	24.8	27.1	28.6
Service Contracts	5.5	5.4	5.9	5.9
Professional Fees	0.2	0.1	0.1	0.1
Other	2.4	2.4	2.4	2.4
Total	30.4	32.7	35.5	36.9
Net Operating (\$M)	26.6	30.3	32.7	34.0

Budgeted Full-Time Equivalents (FTEs)	159.1	164.1	169.1	169.1
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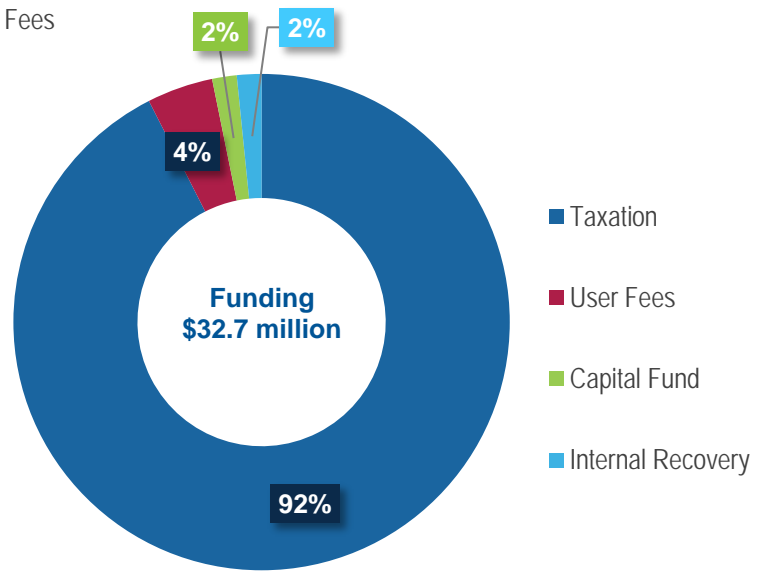
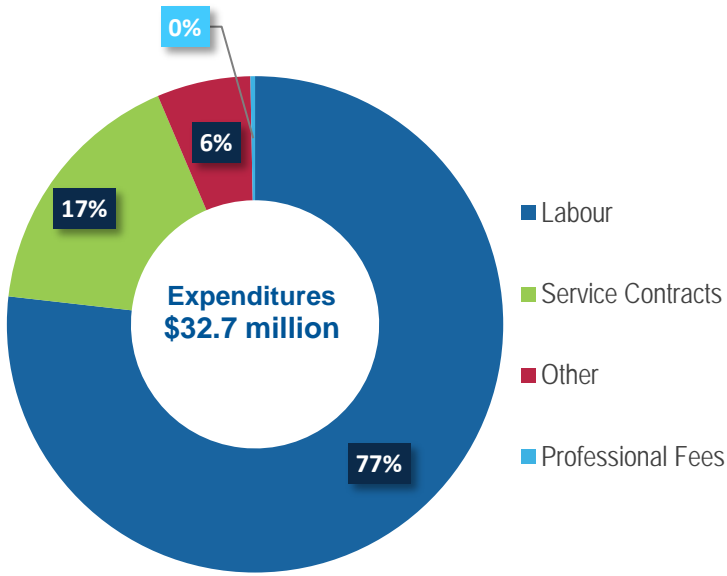
Capital Plan (\$M)	6.2	5.5	5.3	4.2
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Note: Water/wastewater/stormwater, automated speed enforcement and other recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.



Operating Budget

2025 Operating Budget



Deputy City Manager, Corporate Services and Chief Financial Officer



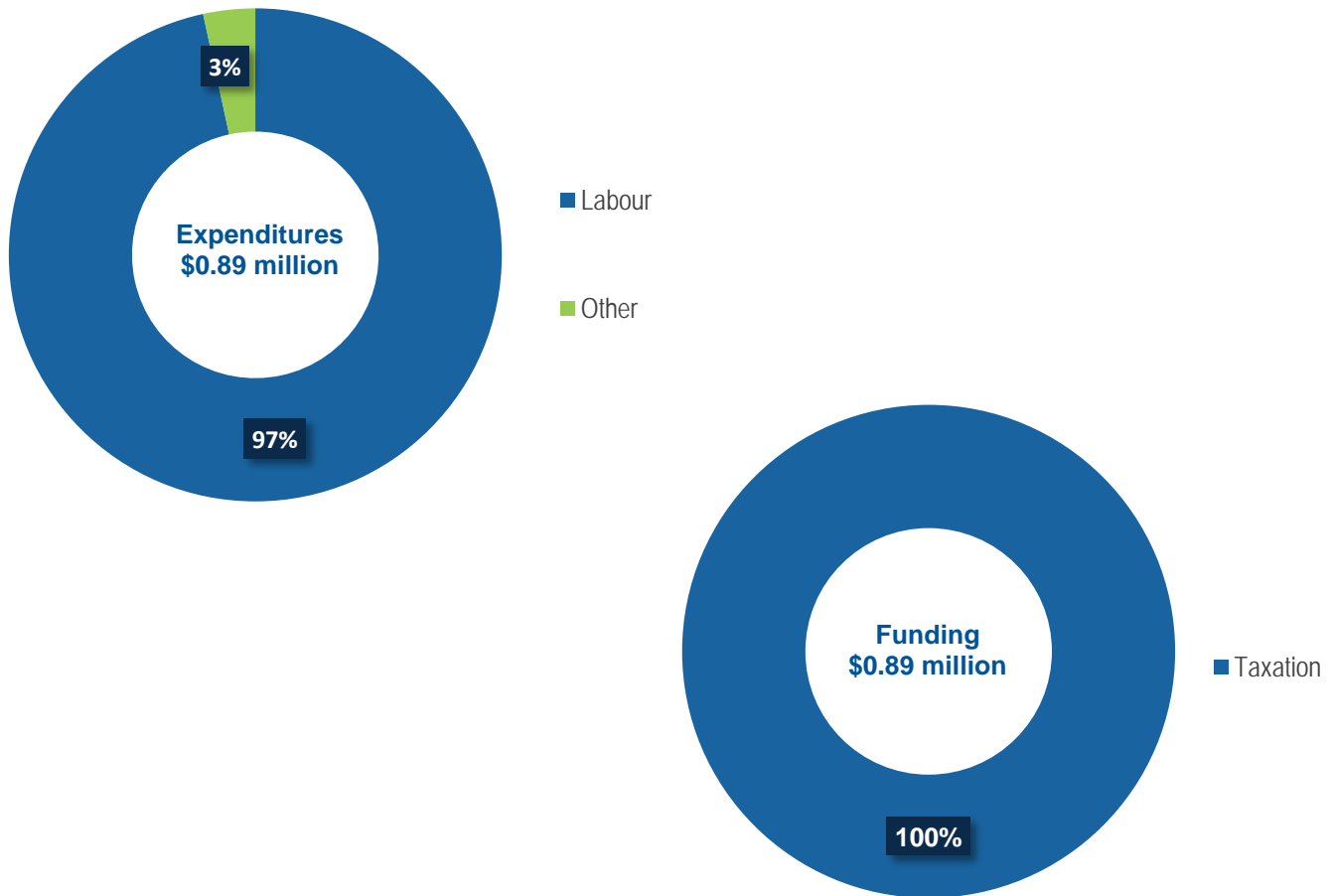
Department Overview

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	0.46	-	-	-
Total	0.46	-	-	-
Expenditures				
Labour	1.12	0.66	0.86	0.92
Other	0.02	0.03	0.03	0.03
Total	1.14	0.68	0.89	0.95
Net Operating (\$M)	0.68	0.68	0.89	0.95
Budgeted Full-Time Equivalent (FTEs)	3.0	3.0	4.0	4.0
Capital Plan (\$M)	-	2.7	1.0	1.1

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The change from 2024 to 2025 is due to labour progression and an additional resource request

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.7	0.9
New/Growth		0.2	0.1
Transfers/Other		-	-
Total	0.7	0.9	0.9

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		3.0	4.0
New/Growth		1.0	-
Transfers/Other		-	-
Total	3.0	4.0	4.0

NEW REQUESTS

An additional resource request is requested for a Change Management and Training Specialist. The position will support a more robust change management process, improving the organization's capacity to adapt to new initiatives and training requirements. This position is fully offset through a lower capital budget ask and capital administration fees.

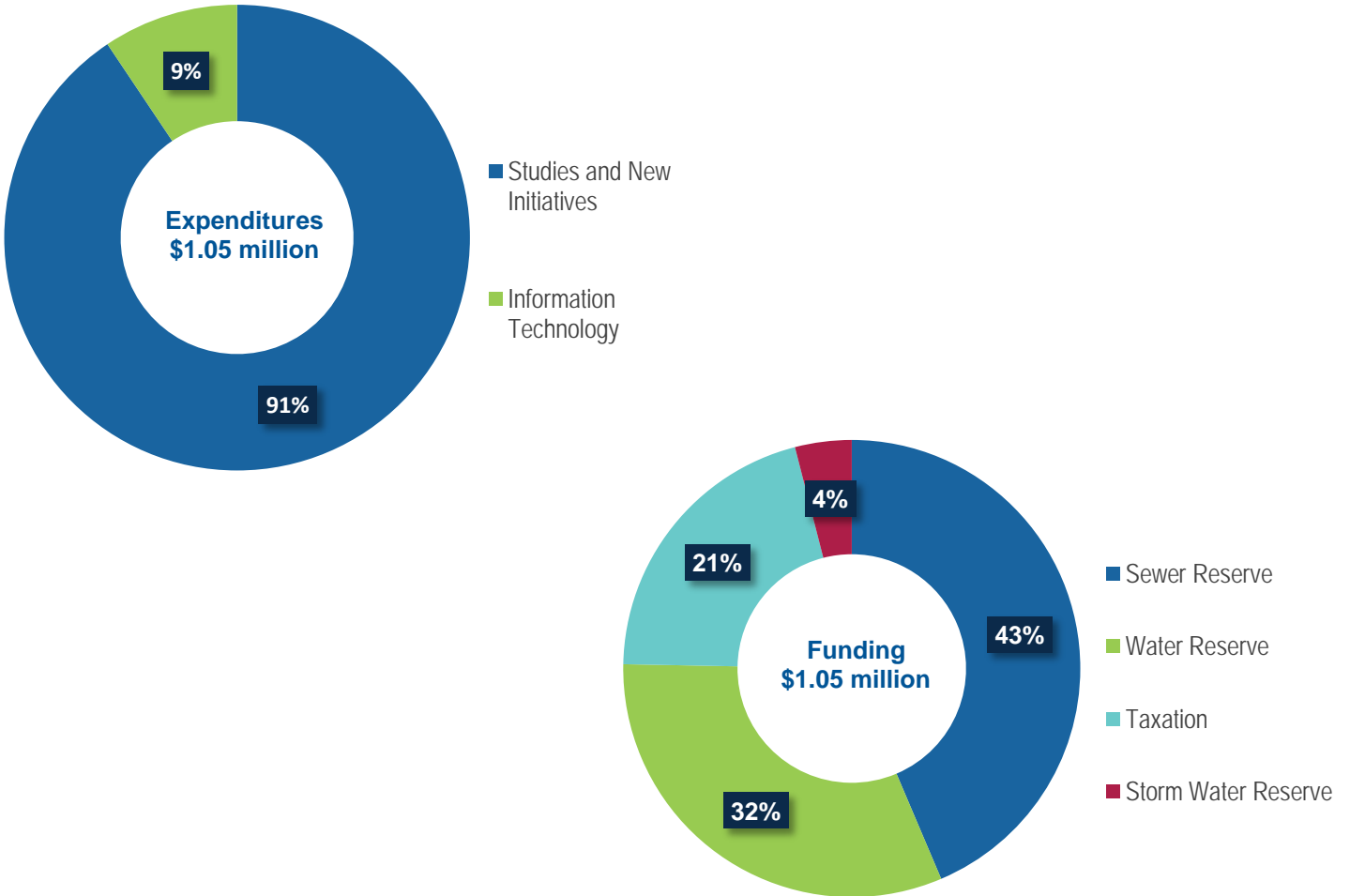
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
065-1-2025	Change Management and Training Specialist	1.0	0.14	-	-	-
	Total	1.0	0.14	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$1.05 million in capital projects that will be managed and reported on by the Deputy City Manager of Corporate Services and Chief Financial Officer.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	5.5	1.0	1.1
Total	5.5	1.0	1.1

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
FI-2533-18 - Finance Modernization	0.40	0.40
FI-9595-22 - Finance Modernization – Corporate Asset Management	-	0.25
HR-9547-25 - Attraction and Retention Program	0.30	0.15

Capital Project Number and Title (\$M)	2025	2026
SE-0091-19 Workforce Management System – Phase 2 System Implementation	0.35	0.35
Total Department Managed	1.05	1.15
Total	1.05	1.15



Financial Planning and Development Finance



Department Overview

The Financial Planning and Development Finance (FPDF) department is responsible for developing the tax-supported budget, long-range fiscal planning and policies, development charge administration and providing financial advice to departments and Vaughan Council.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	0.0	0.0	0.0	0.0
Capital Fund	0.5	0.3	0.4	0.4
Internal Recovery	0.1	0.1	0.1	0.1
Total	0.6	0.4	0.5	0.5
Expenditures				
Labour	4.0	4.3	4.8	5.0
Service Contracts	0.1	0.1	0.1	0.1
Other	0.1	0.1	0.1	0.1
Total	4.1	4.5	4.9	5.2
Net Operating (\$M)	3.5	4.1	4.4	4.6

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Budgeted Full-Time Equivalents (FTEs)	28.7	29.0	30.0	30.0

Capital Plan (\$M)	-	-	0.5	0.3
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Note: 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.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
New Updated/Fiscal Policies	2	4	5	2	2

In 2023, FPDF reviewed/updated the existing Development Charges Interest Rate Policy, City-Wide Development Charges Deferral Policy, Council Member Expense Policy, and Reserve and Reserve Funds Policy.

The 2024 year-end projection includes the review/updates of the following existing policies: Operating Budget Policy, Capital Budget Policy, Debt Policy, Development Charges Reimbursement and Credit Policy, and a Surety Bond Policy, approved by the Policy Committee between April and November 2024.



2024 Key Results

- Received the 2024 Distinguished Budget Presentation Award with Special Recognition for Strategic Goals and Outstanding List for all criteria from the Government Finance Officers Association. This is Vaughan's 16th consecutive year receiving this prestigious recognition.
- The initial Long Range Fiscal Planning (LRFP) model was used to inform the 2025-2026 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 2025 Budget and 2026 Financial Plan which aligned with the Mayor's priorities and the 2022-2026 Term of Council Service Excellence Strategic Plan.

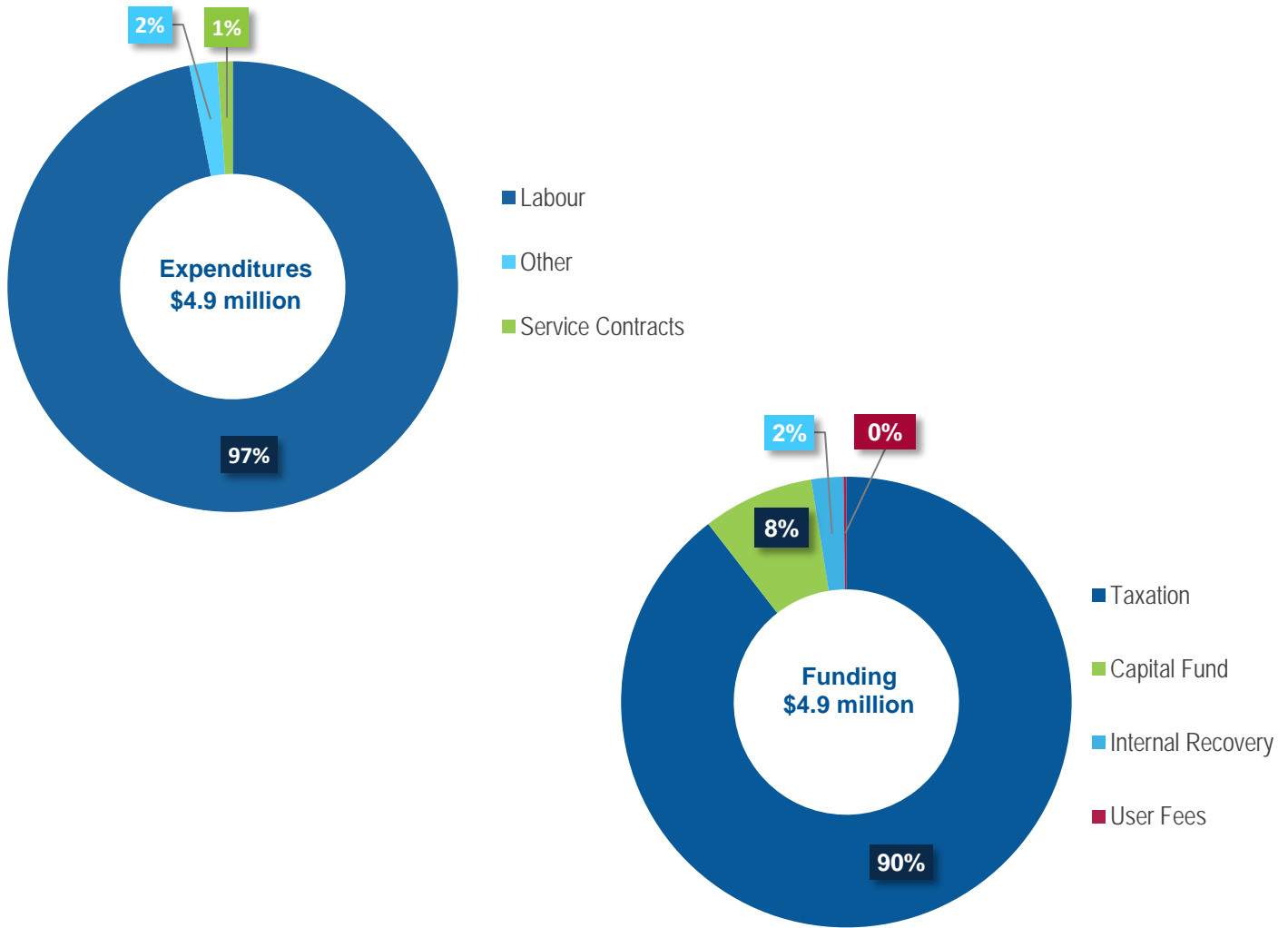
2025 Objectives

- Improve the City's financial sustainability by improving and maturing long-term fiscal planning, and developing a fiscal strategy for the City.
- Deliver the City's annual Operating and Capital Budgets to align with the Mayor and Members Council's 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.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The year-over-year increase is from regular labour progressions and the additional resource request described further below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		4.1	4.4
New/Growth		0.3	0.2
Transfers/Other		-	-
Total	4.1	4.4	4.6

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		29.0	30.0
New/Growth		1.0	-
Transfers/Other		-	-
Total	29.0	30.0	30.0

NEW REQUESTS

An additional resource request is requested for a Senior Financial Analyst, Development Finance due to anticipated growth in development finance processing and inquiries. This position is offset through development charges.

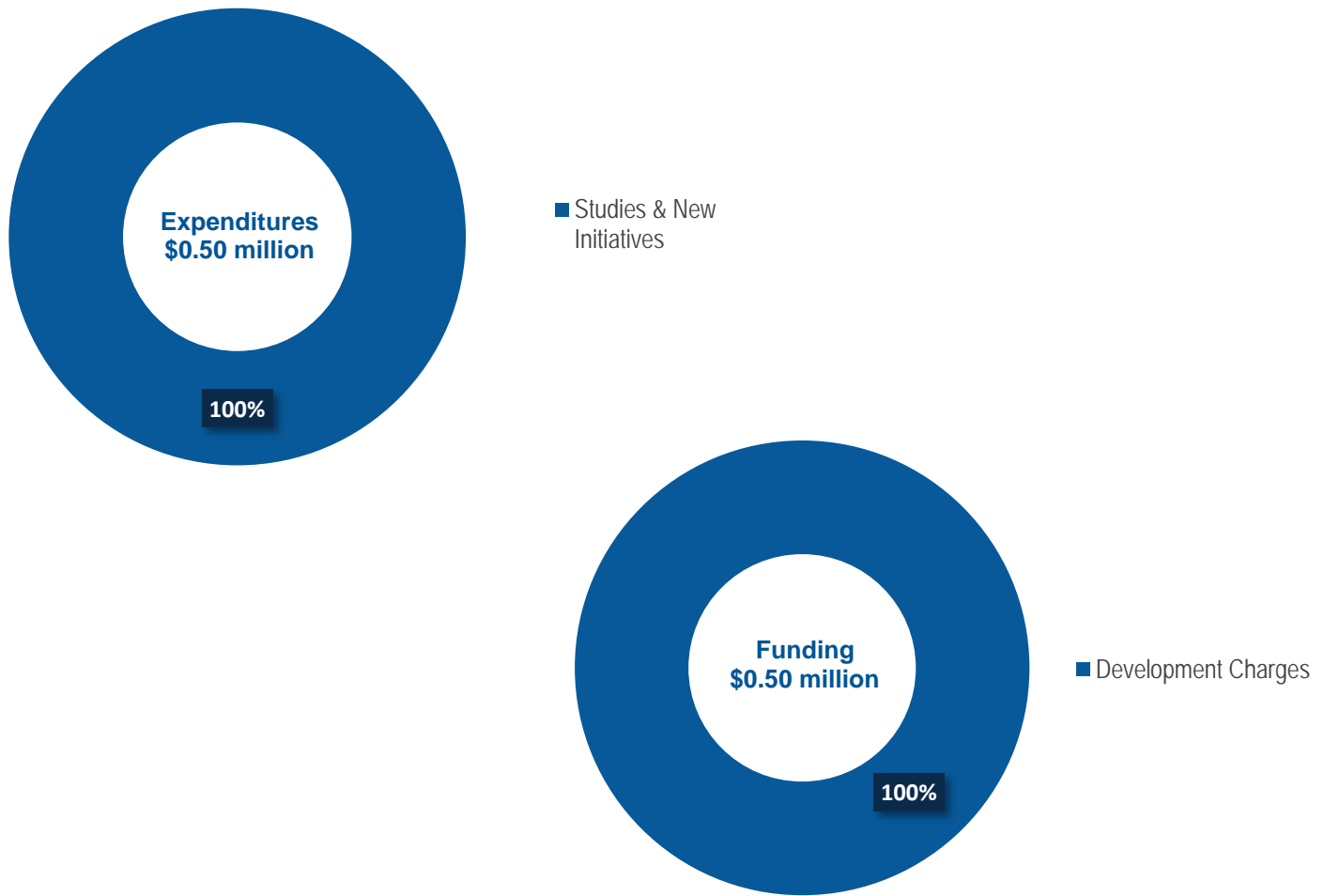
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
078-1-2025	Senior Financial Analyst, Development Finance	1.0	0.16	-	-	-
	Total	1.0	0.16	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.50 million in capital projects that will be managed and reported on by the Financial Planning and Development Finance department.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	0.3	0.5	0.3
Total	0.3	0.5	0.3

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
BU-2551-18 - Long Range Fiscal Planning and Forecast	0.00	0.10
BU-2554-20 - Growth Related Financial Studies and Analysis	0.50	0.20
Total Department Managed	0.50	0.30
Total	0.50	0.30



Financial Services



Department Overview

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

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	1.5	1.4	1.5	1.6
Internal Recovery	0.2	0.3	0.5	0.5
Capital Fund	0.0	-	-	-
Total	1.7	1.7	2.0	2.0
Expenditures				
Labour	3.7	5.0	5.5	5.8
Other	0.5	0.5	0.5	0.5
Total	4.2	5.5	6.0	6.3
Net Operating (\$M)	2.5	3.8	4.0	4.2
Budgeted Full-Time Equivalents (FTEs)	35.4	37.1	39.1	39.1
Capital Plan (\$M)	2.1	-	0.03	-

Note: Water/wastewater/stormwater, automated 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.

2024 Key Results

- Ensured financial sustainability of water/wastewater/stormwater rate supported programs.
- Continued to support optimal processes for the department by advancing components of the Finance Modernization Program in a phased approach – consulting on efficiency improvements for TCA processes in Capital Fixed Assets in JDE.
- Continued to investigate and analyze a new water billing, collections and operations process to transform services currently provided by Alectra.
- Supported the JD Edwards (JDE) program internally as part of the second phase of the Finance Modernization Program for time and labour. This modernization program supports the City of Vaughan being a more efficient and effective organization.

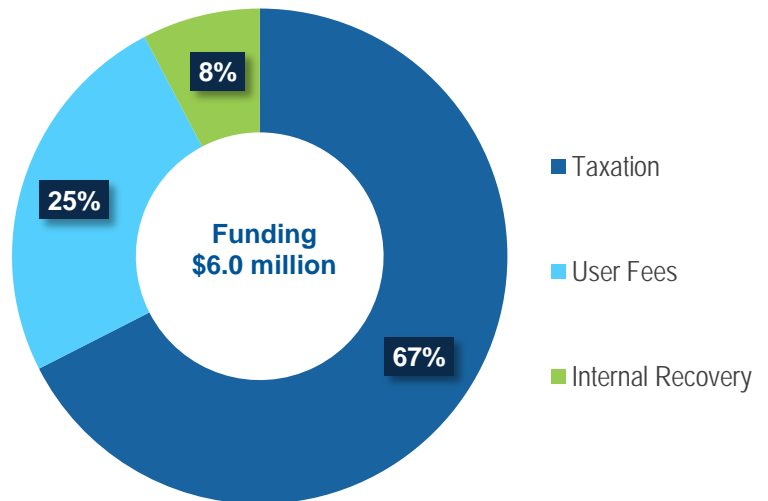
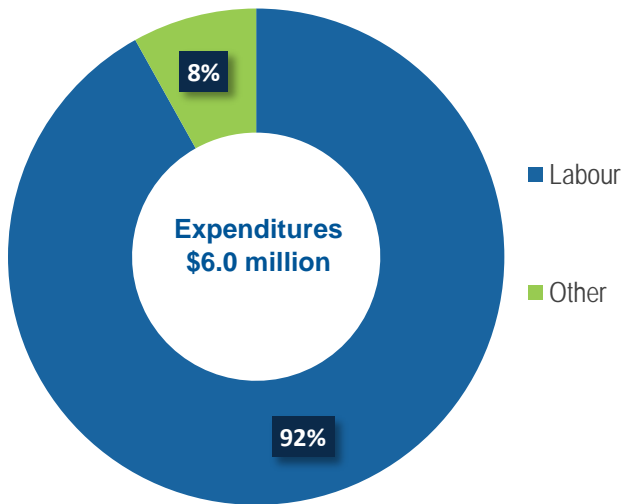
2025 Objectives

- Implement phase two of new property tax system by procuring and implementing a customer portal to provide online services to property taxpayers.
- Investigate a new water billing, collections and operations process to replace services currently provided by Alectra.
- Ensure optimal processes are in place for time and labour management either directly or indirectly (integrated) to JDE.
- Investigate more efficient service delivery within Accounting Services.
- Complete implementation of PSAB Section PS1201 Financial Statement Presentation Asset, PSAB Section PS3400 Revenue, and PSAB 3160 Public Private Partnerships.



Operating Budget

2025 Operating Budget



BUDGET CHANGE

The increase in the 2025 operating budget is mainly related to labour progressions and an increase in user fees.

Net Operating Budget (\$M)	2024	2025	2026
Opening		3.8	4.0
New/Growth		0.2	0.2
Transfers/Other		-	-
Total	3.8	4.0	4.2

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		37.1	39.1
New/Growth		2.0	-
Transfers/Other		-	-
Total	37.1	39.1	39.1

NEW REQUESTS

- An additional resource request is requested for a Tangible Capital Asset Analyst who will assist in the ongoing maintenance of the City’s capital assets in a timely manner for better accuracy and reporting of Tangible Capital Assets. The capital asset registry will be maintained throughout the year and provide consistency in the way assets are recorded and will meet PSAB requirements. This position is fully offset by water, wastewater, stormwater rates and corporate revenues from sale of fixed assets.
- A Collections Specialist is requested to support Automated Speed Enforcement (ASE) to be enforceable under the Administrative Penalties (AMPs) program. This position will support the increased volumes of expected outstanding fines for unpaid tickets and support both By-Law and Compliance, Licensing and Permit Services and Transportation and Fleet Management Services (MoveSmart). This position is fully offset by the ASE fines.

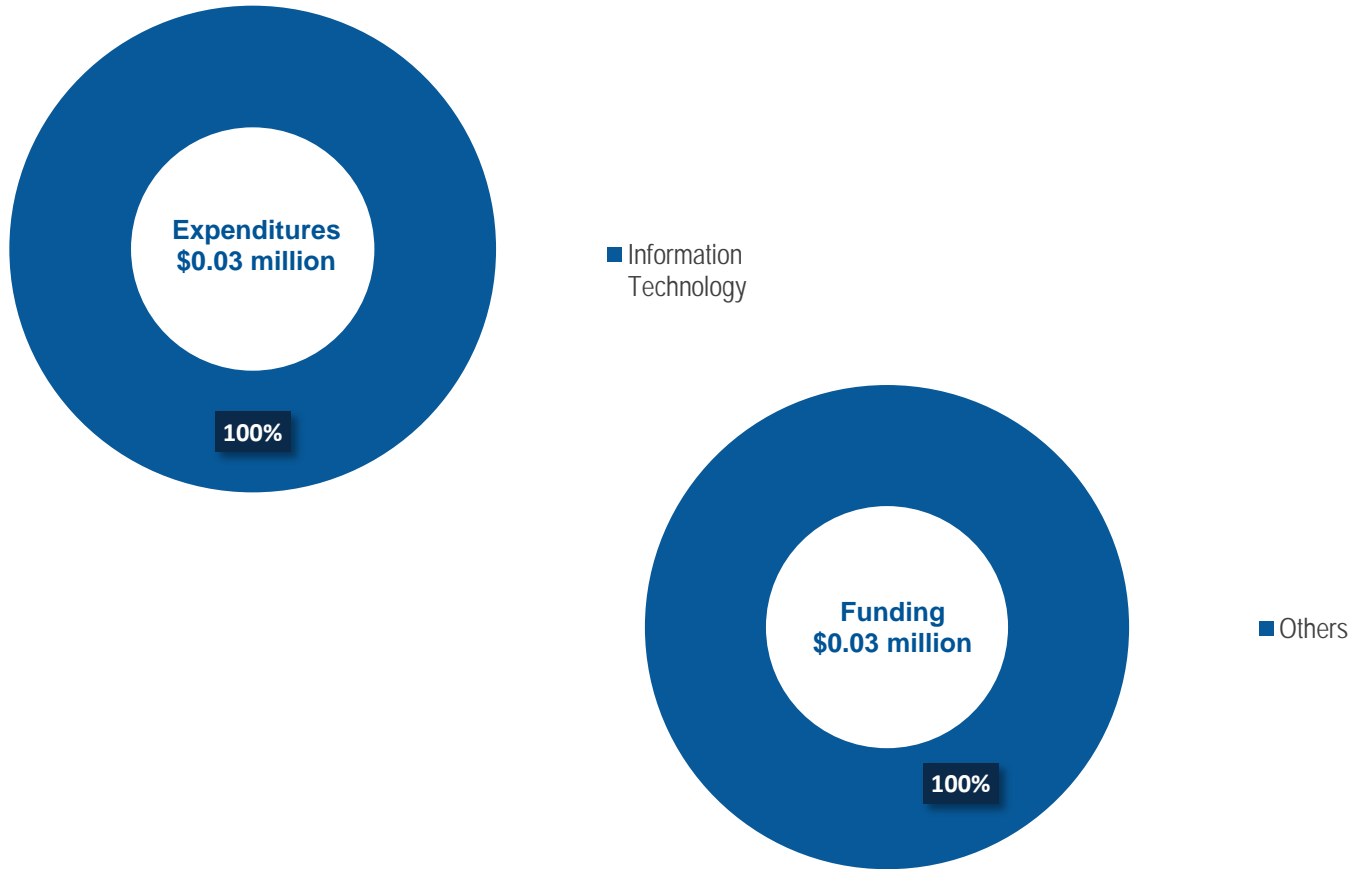
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
070-1-2025	Tangible Capital Asset Analyst	1.0	0.13	-	-	-
070-2-2025	Collections Specialist	1.0	0.11	-	-	-
	Total	2.0	0.24	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.03 million in capital projects that will be managed and reported on by the Financial Services department.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	0.2	0.03	-
Total	0.2	0.03	-

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
FI-0091-25 - Municipal Accommodation Phase 2	0.03	-
Total Department Managed	0.03	-
Total	0.03	-

Office of the Chief Human Resources Officer



Department Overview

The Office of the Chief Human Resources Officer provides programs and services that encompass multiple professional specialties aimed at supporting the City's workforce and 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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	0.1	0.0	0.0	0.0
Total	0.1	0.0	0.0	0.0
Expenditures				
Labour	3.7	3.6	4.0	4.2
Professional Fees	0.0	0.1	0.1	0.1
Other	0.3	0.2	0.2	0.2
Total	4.0	3.8	4.2	4.4
Net Operating (\$M)	3.9	3.8	4.2	4.4

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Budgeted Full-Time Equivalents (FTEs)	25.0	23.0	23.0	23.0
Capital Plan (\$M)	0.6	0.2	0.4	0.1

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
New Hire Success Rate	98.79%	98.31%	99%	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 Vaughan Council’s Service Excellence priorities and objectives. A higher ratio may indicate that new hires have been successful in their probationary period and met and/or have 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 costs that associated with talent acquisition and re-filling positions, being reduced.



2024 Key Results

- Approval of the City's Attraction and Retention Plan.
- Non-Union compensation review completed. Changes communicated and processed effective July 1, 2024 as part of the Attraction and Retention Plan. Will continue to action the 37 recommendations from this strategy by 2026.
- Prepared for and commenced negotiations with our union/Association partners.
- Continued to implement a strategy aimed to improve employee Health, Safety and Wellness by promoting resources and encouraging participation in City-run wellness initiatives under the four pillars of health (physical, mental, social and financial).
- Developed a Wellness dashboard through Qlik to measure employee health through various health matrices.
- Worked with the City's wellness consultant to evaluate multiple data points to determine long-term employee health trends and to refresh the long-term wellness strategy.
- Launched two comprehensive projects to evaluate all of the City's positions through Job Hazard Analyses (JHAs) and Workplace Violence Risk Assessment initiative with all departments and work areas towards ensuring the safest workplace possible for all staff, Members of Council and visitors in City-run facilities. The JHA evaluation will conclude during Q2 of 2026 and the Workplace Violence Risk Assessment project and final report will be completed during Q3 of 2025.
- The City's Emerging Leaders Program grew by 60 per cent with 15 participants in the second cohort.
- 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.
- Continued to deliver the HR Making Connections eNewsletter quarterly.

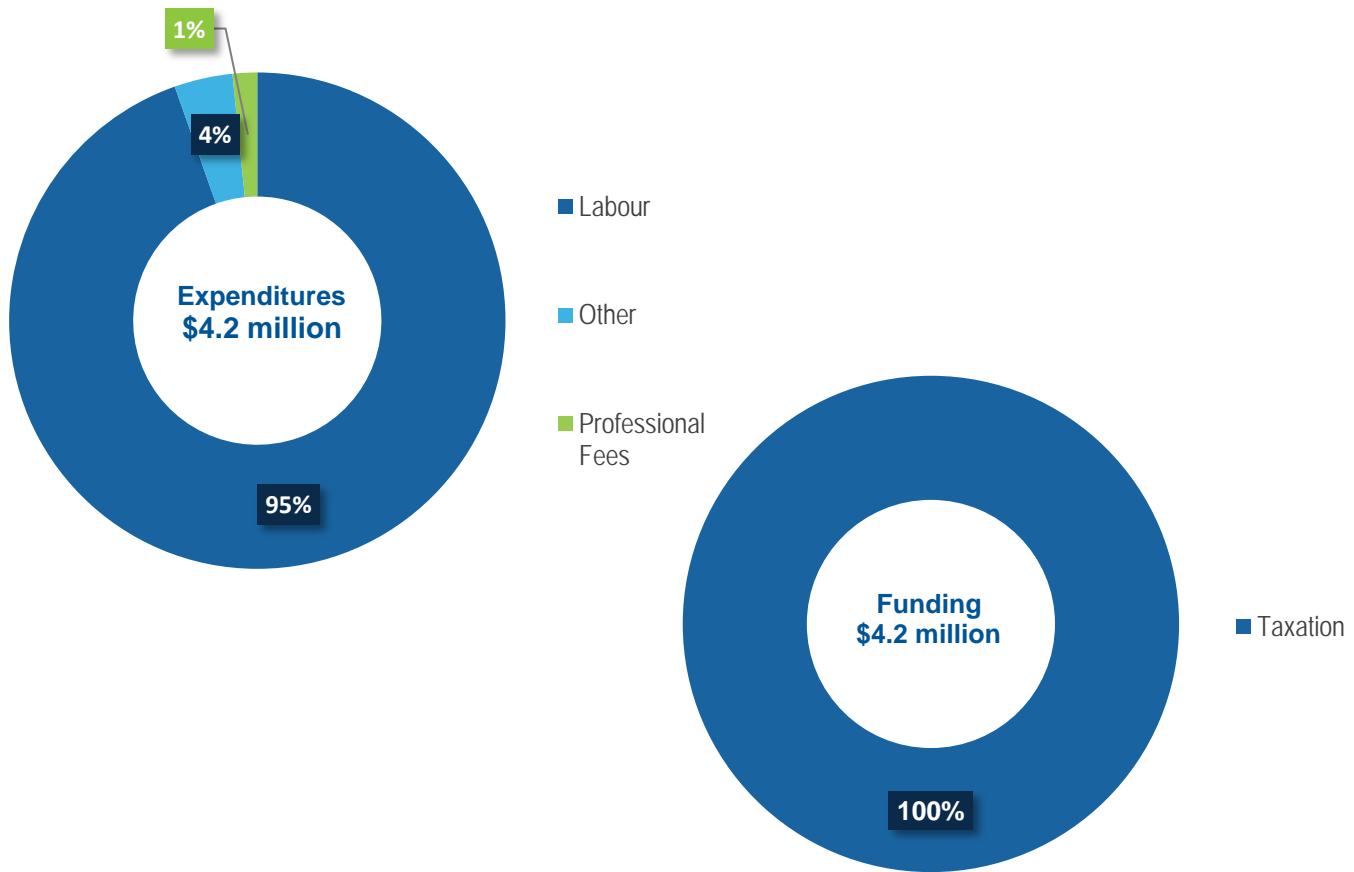
2025 Objectives

- Enhance the City's attraction and retention strategy to draw high-quality talent to the organization and boost employee engagement and retention by continued action of the 37 recommendations of the City's Attraction and Retention Plan. Support and empower staff and leaders through HR services that address both current and future needs, creating a highly engaged and motivated workforce.
- Improve employee overall wellness through the Wellness Strategy, introducing new wellness initiatives for staff that prioritize physical, social, mental and financial health.
- Review benefit plan provider, including preparing an RFP and going to market.
- Continue to encourage a diverse workplace culture by implementing improved HR practices and promoting awareness and understanding of diversity, equity and inclusion among all employees.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

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

Net Operating Budget (\$M)	2024	2025	2026
Opening		3.8	4.2
New/Growth		0.3	0.2
Transfers/Other		-	-
Total	3.8	4.2	4.4

Note: During 2024, the Diversity, Equity and Inclusion business unit was transferred to the Office of Communications and Economic Development.

STAFFING CHANGES

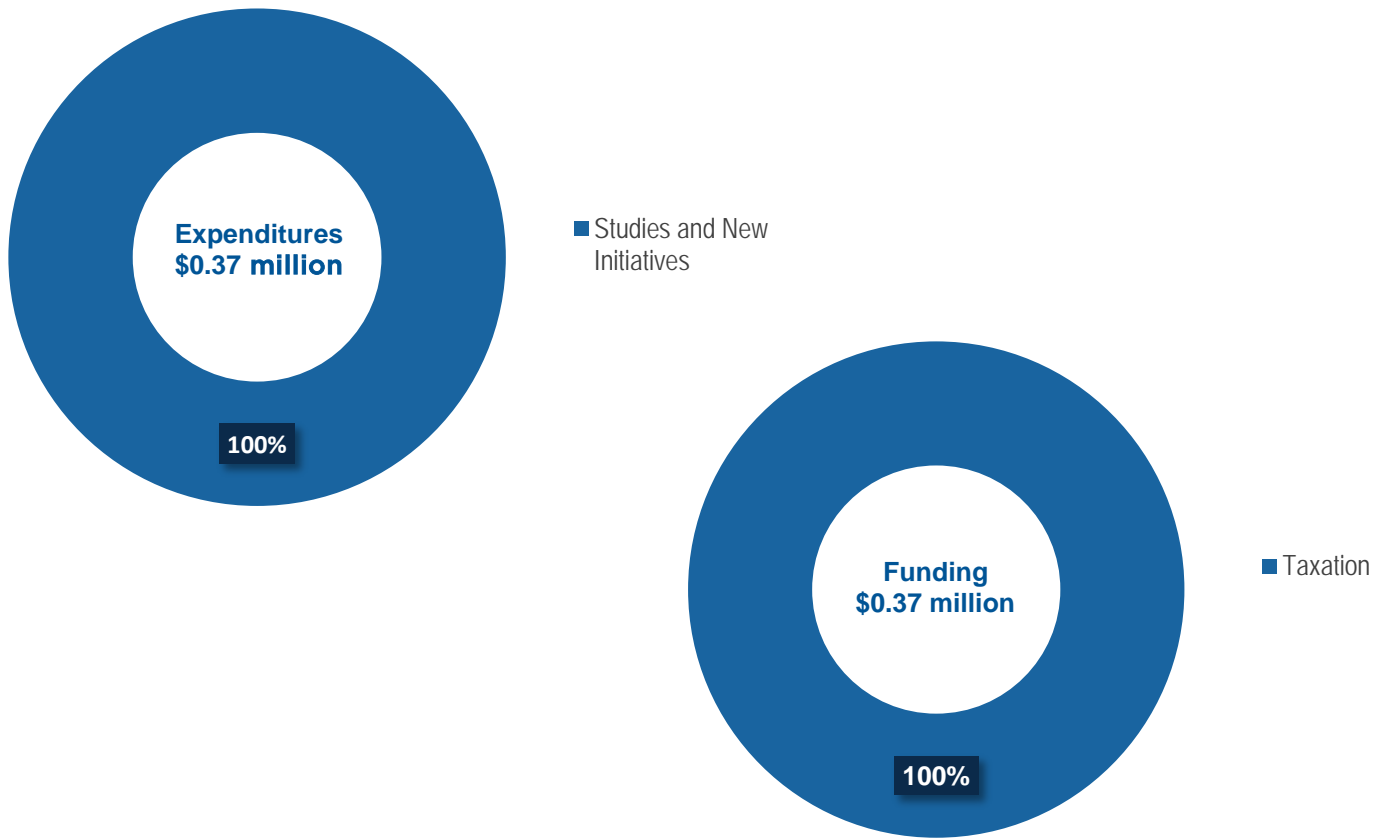
Budgeted Full-Time Equivalentents (FTEs)	2024	2025	2026
Opening		23.0	23.0
New/Growth		-	-
Transfers/Other		-	-
Total	23.0	23.0	23.0

Note: The reorganization of the Diversity, Equity and Inclusion business unit resulted in a transfer of four FTEs to the Office of Communications and Economic Development.

Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.1 million in capital projects that will be managed and reported on by the Office of the Chief Human Resources Officer. Another \$0.3 million is managed by Deputy City Manager Corporate Services and Chief Financial Officer on behalf of the Office of Chief Human Resources Officer.



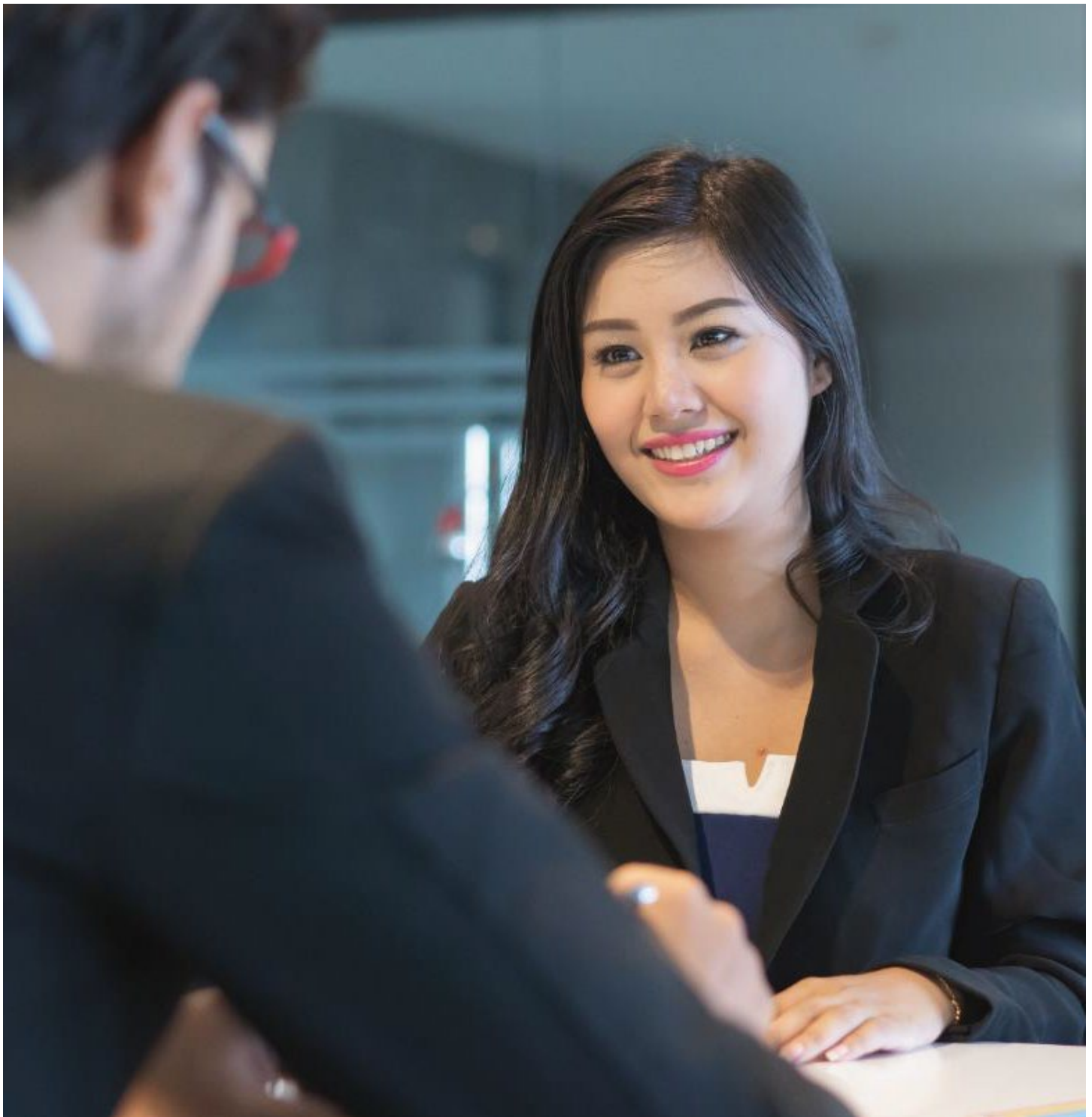
2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	0.4	0.4	0.1
Total	0.4	0.4	0.1

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
SE-0089-19 - Wellness Program	0.08	-
Subtotal Department Managed	0.08	-

Capital Project Number and Title (\$M)	2025	2026
Management by Other Departments:		
Deputy City Manager Corporate Services and Chief Financial Officer HR-9547-25 – Attraction and Retention Program	0.30	0.15
Subtotal Managed by Other Departments	0.30	0.15
Total	0.37	0.15



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 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."

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Capital Fund	0.7	0.2	0.2	0.2
Internal Recovery	0.2	0.2	0.2	0.2
Total	0.9	0.3	0.3	0.3
Expenditures				
Labour	9.8	11.2	12.0	12.7
Service Contracts	5.4	5.4	5.9	5.9
Professional Fees	0.2	0.0	0.0	0.0
Other	1.5	1.6	1.6	1.6
Total	16.9	18.2	19.5	20.1

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Net Operating (\$M)	16.1	17.9	19.1	19.8
Budgeted Full-Time Equivalents (FTEs)	67.0	72.0	73.0	73.0
Capital Plan (\$M)	3.5	2.7	3.6	2.7

Note: 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.



2024 Key Results

- To safeguard residents' cardholder data, OCIO, in collaboration with Financial Services, established a comprehensive PCI DSS compliance program. This program includes a governance structure, an awareness initiative, updated policies, validation mechanisms, key performance indicators and an annual self-assessment process. Additionally, OCIO ensured that third-party payment processing service providers complied with PCI standards by securing attestations of compliance, defining roles and responsibilities matrices, and obtaining binding contract amendments.
- Transitioned the public Domain Name System service for the City's Public Wi-Fi network to use Canadian Internet Registration Authority Canadian Shield, which enhanced malware and phishing protection safeguards, as well as block sites with a high likelihood of being fraudulent.
- Furthering the Enterprise Architecture with the completion and endorsement of the strategic roadmap which delineates a total of 20 initiatives. To date, OCIO has successfully initiated eight of these initiatives. Notable among these are the new IT Operating Model, IT Governance, the revision of Data Policy, and the execution of an Open AI proof of concept. These efforts underscore our commitment to enhancing technological capabilities and positioning OCIO as a valued partner within the organization.

- Implemented an advanced cloud solution to enhance the City's contact center operations, introducing features like real-time queue position updates and a call-back option. This allows callers to either see their place in line or leave their number for a call-back when it's their turn, eliminating the need to stay on hold. These advanced capabilities aim to better serve residents, reduce physical infrastructure and enhance security.
- Delivered electronic plan review solutions for building permit review and optimized the applicant and reviewer experience. This was accomplished by completing 18 enhancements and updates to existing workflows and services to comply with new regulations and improve work efficiencies across several departments. Additionally, introduced five online services for obtaining new business licenses and submitting development engineering permits.

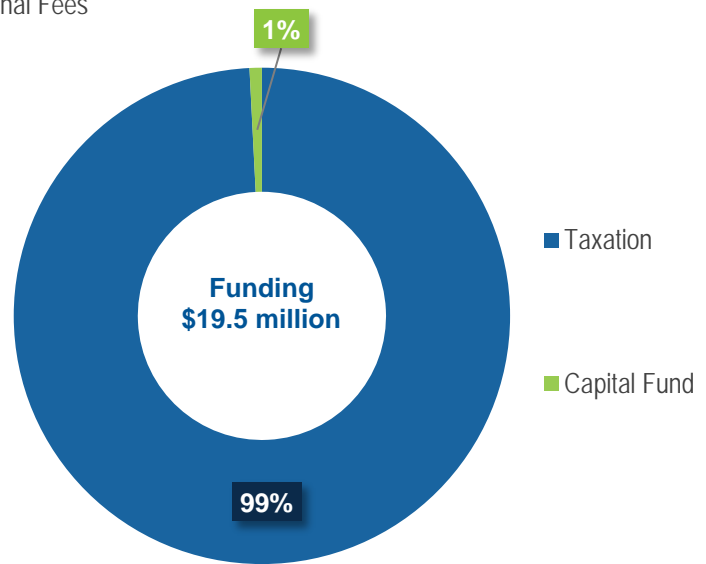
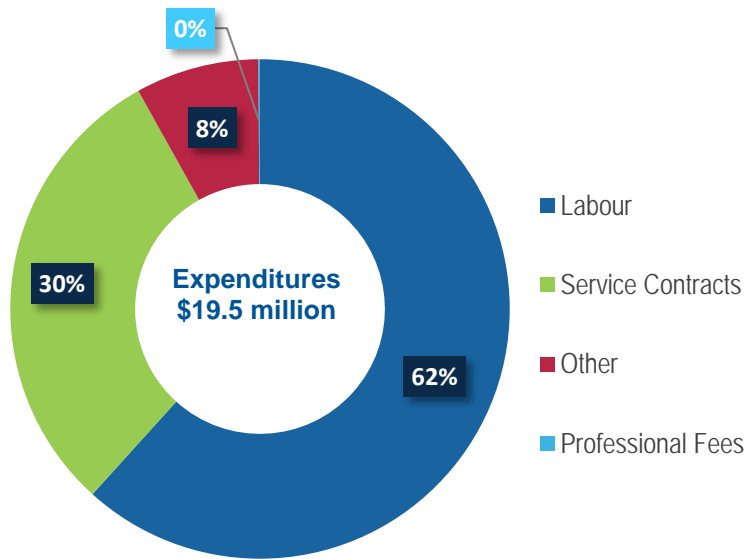
2025 Objectives

- Deliver initiatives identified on the approved OCIO Work Plan to ensure the City delivers on its priority projects and initiatives.
- Advance City's IT Security Program to further improve the protection of IT systems and data.
- Transition to a new, value driven IT Operating Model to improve IT management, risk management, ensure compliance and increase value from IT technology investments.
- Remediate findings from the previous annual self-assessment by working with departments involved in payment processing to ensure consistency and compliance of payment taking processes. Ensure all attestations of compliance approaching expiration for service providers are renewed and annual staff training is complete.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in the 2025 operating budget is largely related to salary increases through labour progressions, and new additional resource requests below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		17.9	19.1
New/Growth		1.2	0.6
Transfers/Other		-	-
Total	17.9	19.1	19.8

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		72.0	73.0
New/Growth		1.0	-
Transfers/Other		-	-
Total	72.0	73.0	73.0

NEW REQUESTS

Additional resource requests have been proposed to accommodate the substantial growth in new technology projects and increased use of existing and new technologies.

- Service Contract support and maintenance of IT Systems, which is crucial for ensuring the reliability and security of our services. These IT Systems require annual licensing, maintenance, and support. As the City expands and additional staff are hired, new licenses are needed to provide users with access to these solutions.
- Cybersecurity Enhancements are requested to strengthen the City's defense against ransomware and data breaches. OCIO has identified best practices and industry-standard improvements in our backup infrastructure to bolster risk management and business continuity.
- Lastly, an Enterprise Content Management (ECM) Solution Lead will provide operational and strategic support. This resource will also work on the integration with other applications, solution administration, security administration, software maintenance, implementation of data migrations and development of workflows.

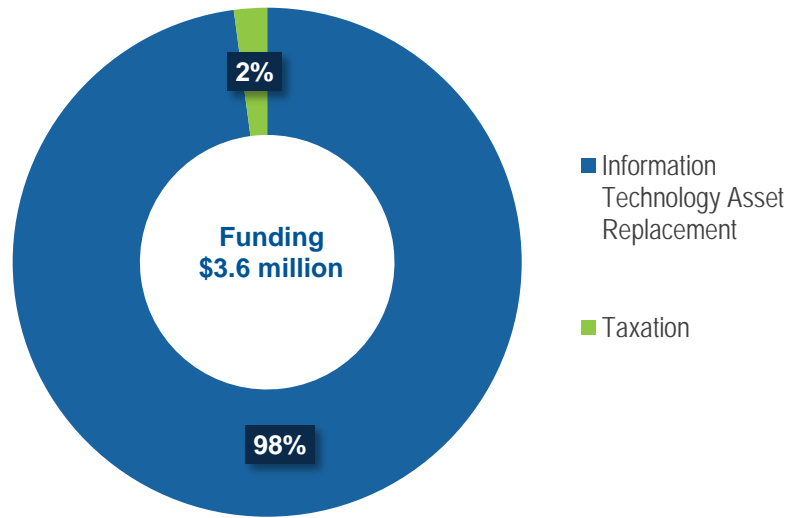
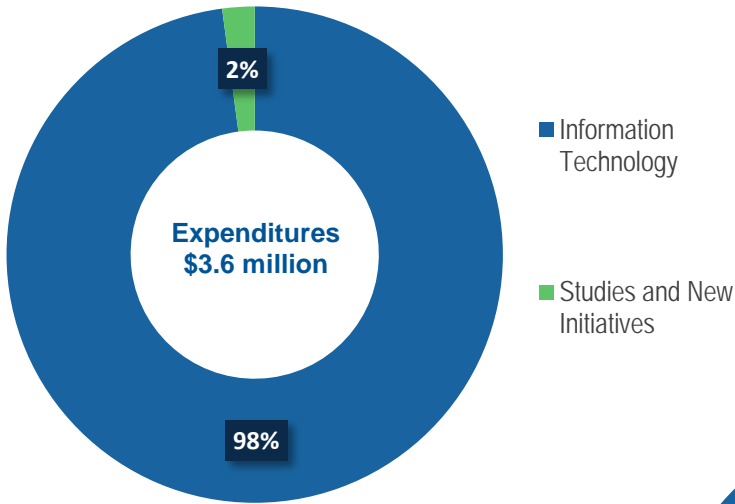
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
050-1-2025	OCIO Service Contract Growth	-	0.37	0.37	-	-
050-2-2025	Cybersecurity Enhancements	-	0.12	0.12	-	-
050-3-2025	Enterprise Content Management (ECM) Solution Lead (Systems Analyst/Project Leader)	1.0	0.16	0.16	-	-
	Total	1.0	0.64	0.64	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$3.6 million in capital projects that will be managed and reported on by the Office of the Chief Information Officer.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	6.8	3.6	2.7
Total	6.8	3.6	2.7

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
IT-3011-16 - Central Computing Infrastructure Renewal	1.40	1.50
IT-3013-16 - Personal Computer (PC) Assets Renewal	0.75	0.75
IT-9546-17 - AV Infrastructure Renewal	1.40	0.50
IT-9598-23 - Digital Master Plan	0.08	-
Total Department Managed	3.63	2.75
Total	3.63	2.75





Legal and Administrative Services

Legal and Administrative Services



Portfolio Overview

The Legal and Administrative Services Portfolio includes the Legal Services department, the Office of the City Clerk, as well as the Procurement Services department. The Legal Services department provides strategic advice to Vaughan Council and City departments on a broad range of legal matters, represents the City in courts and tribunals on various litigation matters, drafts agreements and leads contract negotiations, and supports all organizational strategic key activities. The Office of the City Clerk manages Council and Committee Meeting agendas and administration. They also manage corporate policies, administer marriage licences, and run municipal and school board elections. Procurement Services provides strategic procurement of goods, services and construction for all City departments.



2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	1.6	1.7	1.9	1.9
Reserves	1.1	0.3	0.6	0.6
Internal Recovery	1.1	0.3	0.5	0.5
Capital Fund	0.2	-	-	-
Total	4.0	2.3	3.0	3.1
Expenditures				
Labour	12.3	14.3	16.2	17.1
Insurance	7.7	7.8	8.1	8.1
Professional Fees	1.6	1.0	1.0	1.0
Corporate Postage	0.5	0.6	0.6	0.6
Council Corporate	0.1	0.1	0.1	0.1
Other	1.8	0.9	0.9	0.9
Total	24.0	24.7	27.0	27.8
Net Operating (\$M)	20.0	22.4	24.0	24.8
Budgeted Full-Time Equivalent (FTEs)	84.4	90.1	96.4	96.4

Capital Plan (\$M)

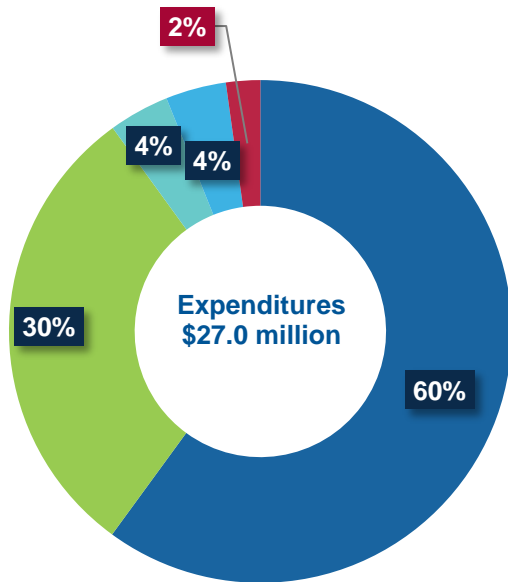
Capital Plan (\$M)	1.0	2.1	0.8	0.1
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Note: Where applicable, water/wastewater/stormwater, automated speed enforcement and other recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

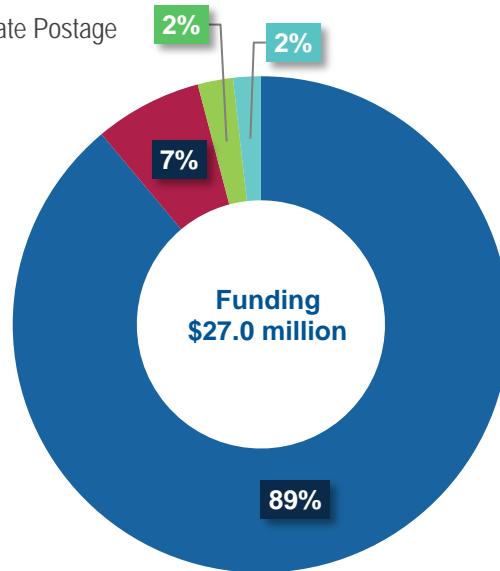


Operating Summary

2025 Operating Budget



- Labour
- Insurance
- Other
- Professional Fees
- Corporate Postage



- Taxation
- User Fees
- Reserves
- Internal Recovery



Deputy City Manager, Legal and Administrative Services

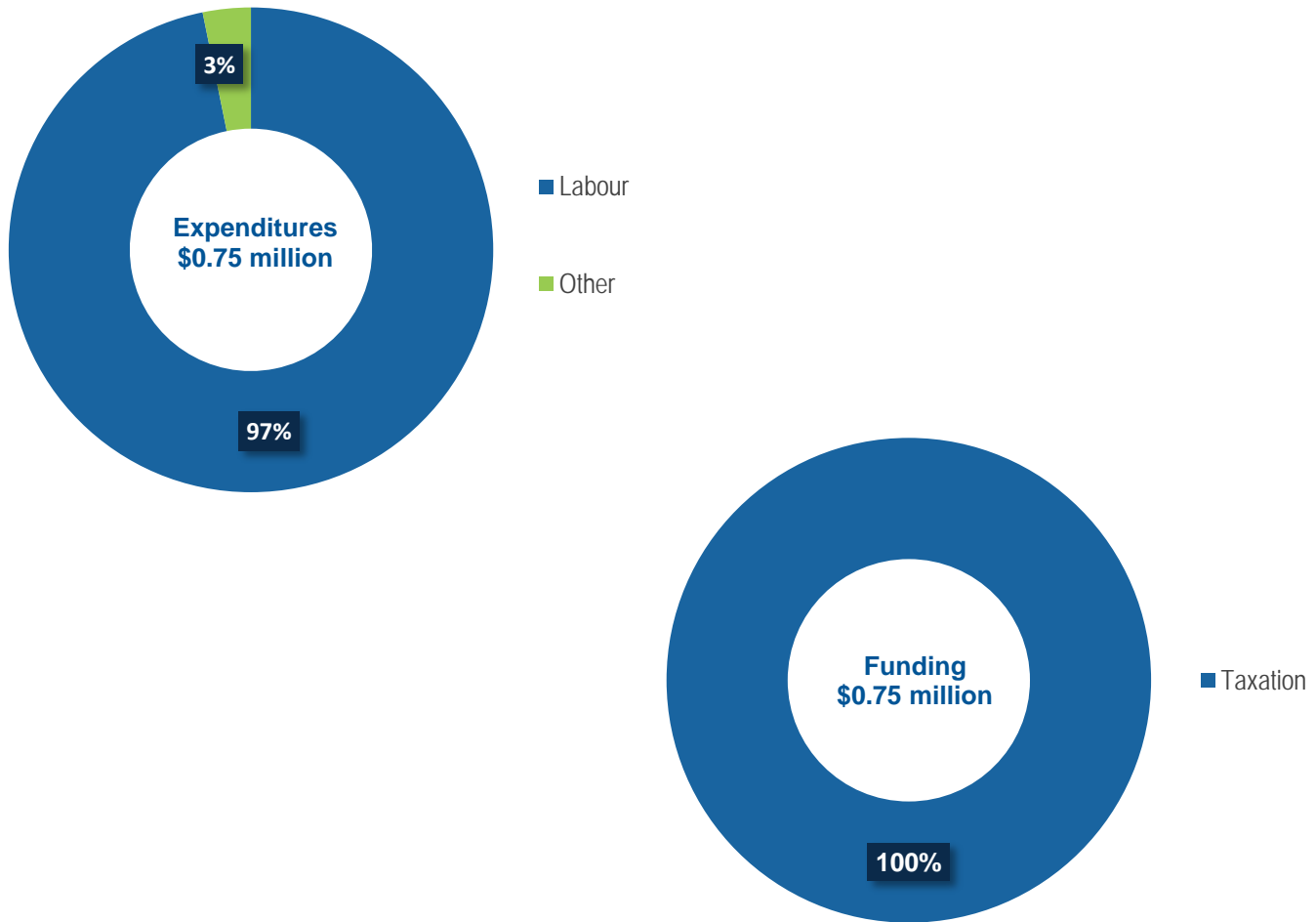


2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Labour	0.62	0.67	0.72	0.77
Other	0.04	0.02	0.02	0.02
Total	0.66	0.69	0.75	0.79
Net Operating (\$M)	0.66	0.69	0.75	0.79
Budgeted Full-Time Equivalentents (FTEs)	3.0	3.0	3.0	3.0

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The budget change from 2024 to 2025 is mainly attributable to labour progressions.

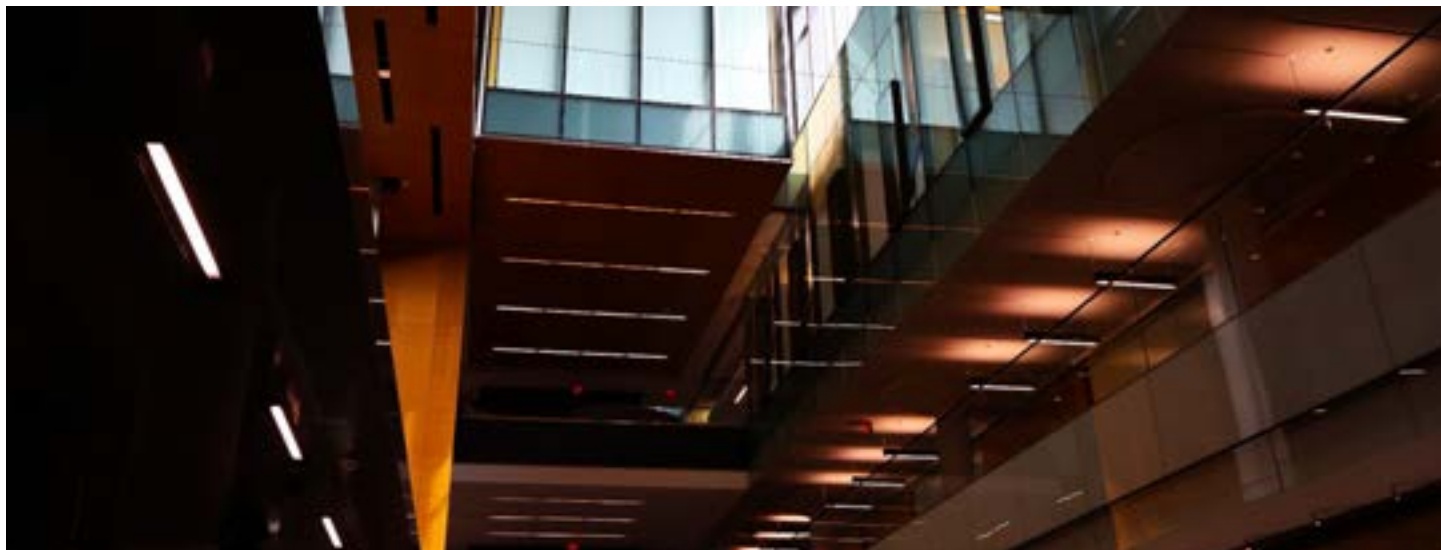
Net Operating Budget (\$M)	2024	2025	2026
Opening		0.69	0.75
New/Growth		0.06	0.04
Transfers/Other		-	-
Total	0.69	0.75	0.79

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		3.0	3.0
New/Growth		-	-
Transfers/Other		-	-
Total	3.0	3.0	3.0



Legal Services



Department Overview

The Legal Services department provides timely and strategic advice to Vaughan Council and City departments on a broad range of legal matters, represents the City in courts and tribunals on various litigation matters, drafts agreements and leads contract negotiations, and supports all organizational strategic key activities.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Reserves	0.3	0.0	0.0	0.0
Capital Fund	0.1	-	-	-
User Fees	0.1	0.1	0.1	0.1
Internal Recovery	0.0	0.0	0.0	0.0
Total	0.5	0.2	0.2	0.2
Expenditures				
Labour	4.0	5.3	6.1	6.4
Professional Fees	1.6	1.0	1.0	1.0
Other	0.2	0.2	0.3	0.2
Total	5.9	6.5	7.4	7.7
Net Operating (\$M)	5.3	6.4	7.2	7.5
Budgeted Full-Time Equivalent (FTEs)	24.0	28.0	30.0	30.0

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Capital Plan (\$M)	0.6	0.7	-	-

Note: Where applicable, water/wastewater/stormwater, automated 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.

2024 Key Results

- Recipient of the 2024 Canadian Law Awards for Law Department Innovation
- Resolved 67 planning appeals and three civil litigation claims.

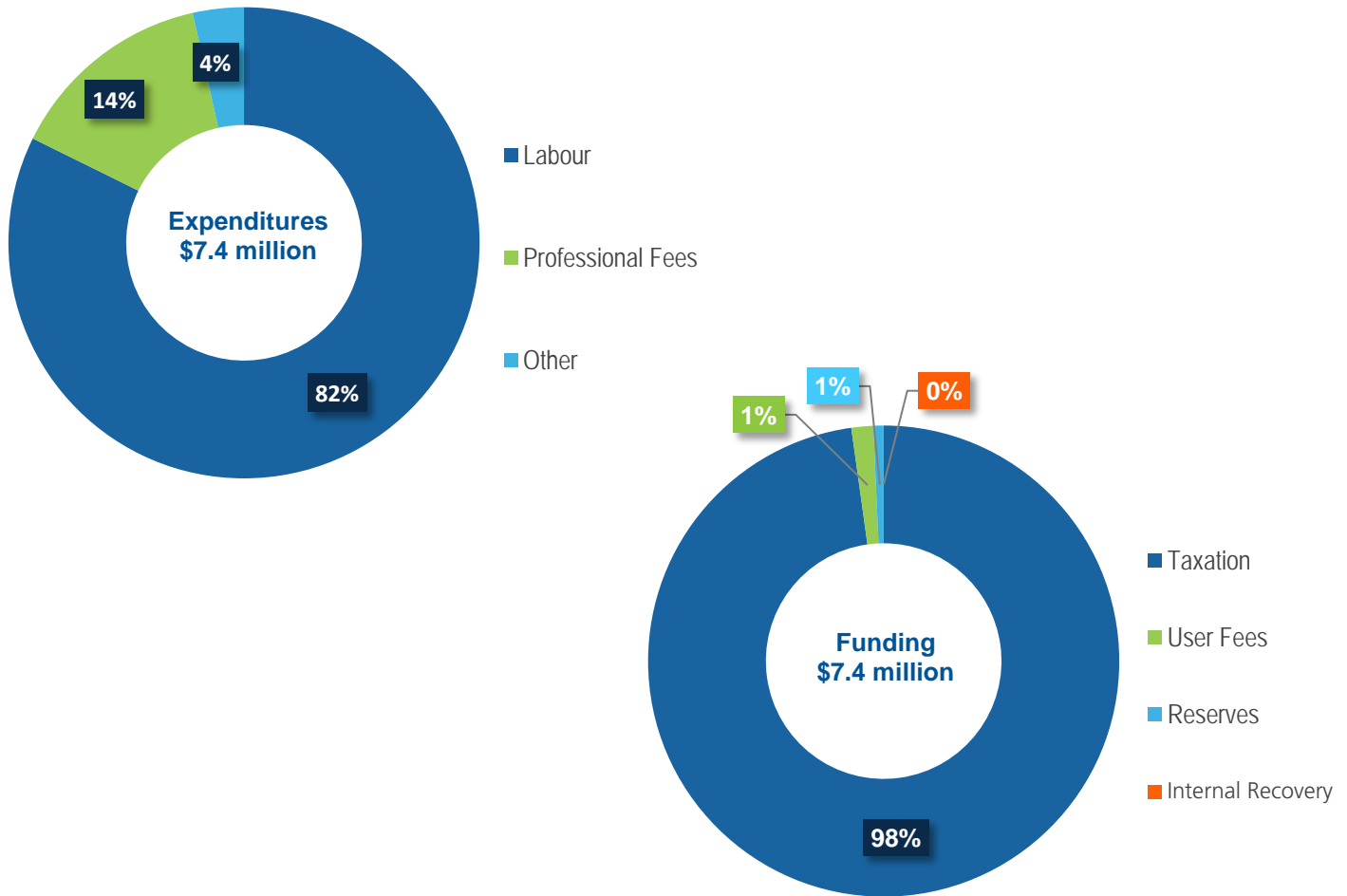
2025 Objectives

- 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.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in Legal Services' budget from 2024 to 2025 is largely due to salary progressions, and two additional resource requests detailed further below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		6.4	7.2
New/Growth		0.8	0.3
Transfers/Other		-	-
Total	6.4	7.2	7.5

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		28.0	30.0
New/Growth		2.0	-
Transfers/Other		-	-
Total	28.0	30.0	30.0

NEW REQUESTS

There are two new requests for 2025 in the Legal Services department:

- The addition of a Senior Legal Counsel for Real Estate and Development to assist Development Engineering and Development Planning with development-related advice and preparation of development agreements, drafting of application specific agreements, as well as related registrations and transfer of land to the City arising from such agreements. The position will be offset by application fees collected by Development Engineering.
- The Legal Assistant will provide legal administrative support to the Real Estate and Development subgroup which is not currently supported by a Legal Assistant, and as such, much of the administrative tasks are performed by the lawyers and law clerks. The position will be offset by application fees collected by Development Engineering.

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
080-1-2025	Senior Legal Counsel, Real Estate and Development	1.0	0.29	0.01	-	-
080-2-2025	Legal Assistant, Real Estate and Development	1.0	0.13	0.02	-	-
	Total	2.0	0.42	0.03	-	-



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
City Building	0.8	-	-
Service Excellence and Accountability	0.2	-	-
Total	1.0	-	-



Office of the City Clerk



Department Overview

The Office of the City Clerk is one of the primary points of contact for Vaughan residents and businesses. By delivering information and more than 25 services, the Office of the City Clerk effectively supports open, accessible and accountable government. The City Clerk is an independent Officer of the City, reporting to Vaughan Council for legislated responsibilities and to the Deputy City Manager, Legal and Administrative Services for administrative responsibilities.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	1.3	1.4	1.5	1.6
Reserves	0.9	0.3	0.6	0.6
Capital Fund	0.1	-	-	-
Internal Recovery	0.9	0.0	0.2	0.2
Total	3.1	1.7	2.4	2.4
Expenditures				
Insurance	7.7	7.8	8.1	8.1
Labour	4.5	4.9	5.4	5.6
Corporate Postage	0.5	0.6	0.6	0.6
Other	1.5	0.5	0.8	0.8

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Council Corporate	0.1	0.1	0.1	0.1
Total	14.3	14.0	14.9	15.2
Net Operating (\$M)	11.2	12.3	12.6	12.8
Budgeted Full-Time Equivalents (FTEs)	36.4	38.1	41.4	41.4

Capital Plan (\$M)	0.4	1.4	0.8	0.1
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Note: Where applicable, water/wastewater/stormwater, automated 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	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Total Freedom of Information (FOI) requests	214	227	200+	200+	200+
Extensions completed within 30 days	7	5	3	3	3
3rd Party Notices completed within 30 days	9	1	3	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 one of the ways to request/obtain it.



2024 Key Results

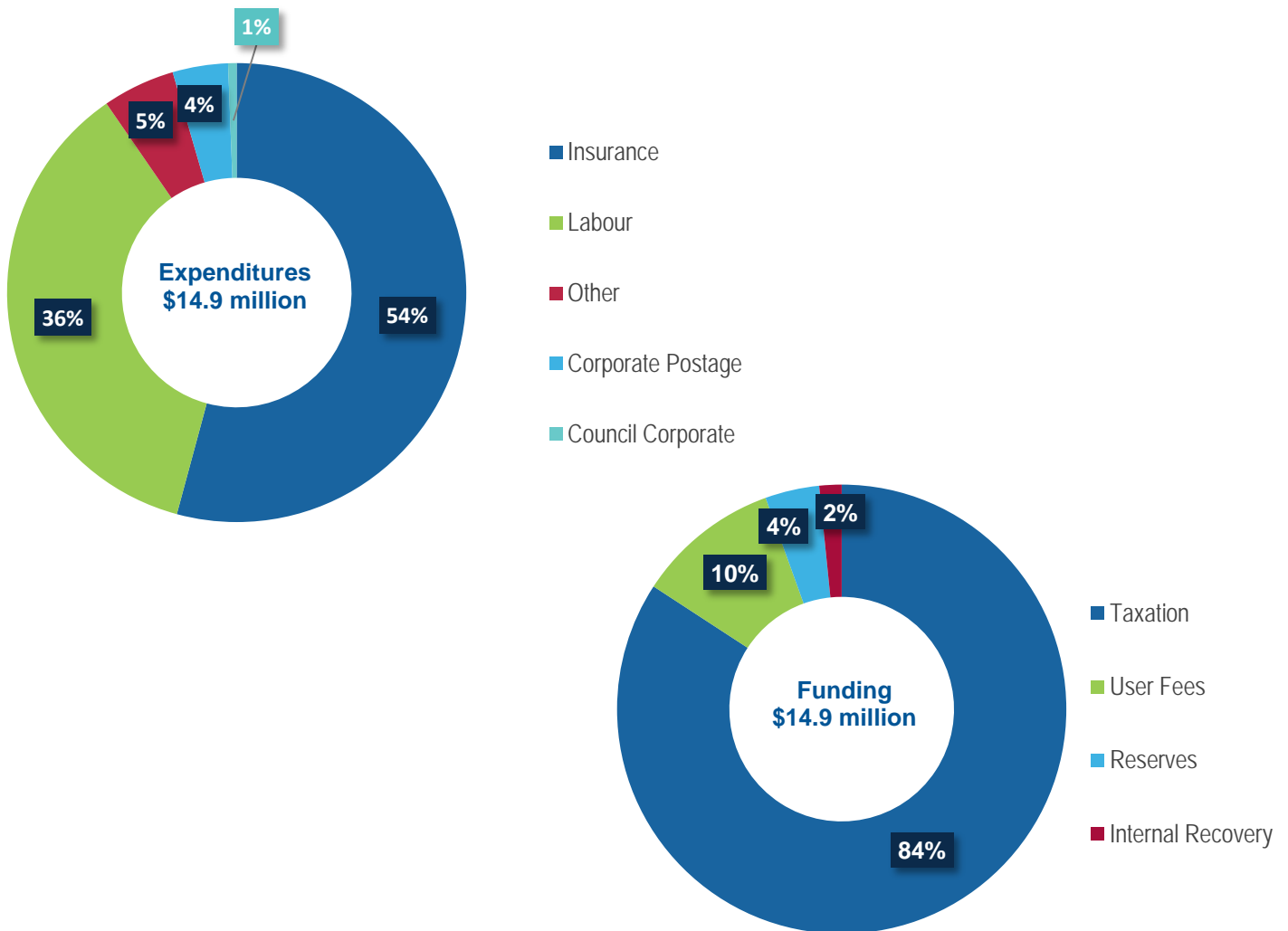
- Completed the full Enterprise Content Management (ECM) implementation throughout the Office of the City Clerk in September and continued to roll out ECM across other departments.
- Established the Adjudicative Services Division to manage Hearing Officers for the Administrative Monetary Penalty System and continue to support the Committee of Adjustment and other tribunals, including the necessary policy framework to support their activities.

2025 Objectives

- Continue the operationalization of the Adjudicative Services Division and review opportunity for an Appeal Tribunal.
- Prepare for 2026 Election and implement any changes that may result from the Ward Boundary and Council Composition Review.
- Continue to implement the Enterprise Content Management System across the organization.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in the 2025 operating budget is largely driven by labour, due to salary progressions and additional resource requests (ARRs), the latter of which is offset by user fee revenues. There is also an expected increase in Insurance Premiums, offset by a transfer from the Insurance Reserve.

Net Operating Budget (\$M)	2024	2025	2026
Opening		12.3	12.6
New/Growth		0.2	0.2
Transfers/Other		-	-
Total	12.3	12.6	12.8

Note: Delete if not needed.

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		38.1	41.4
New/Growth		3.3	-
Transfers/Other		-	-
Total	38.1	41.4	41.4

NEW REQUESTS

There are two new requests for 2025 in the Office of the City Clerk:

- The Adjudicative Services Division of the Office of the City Clerk requires additional support for the administration of hearings under the Administrative Monetary Penalties program, including the expected volume increase of hearings required with the implementation of automated speed enforcement (ASE) in early 2025. The division is requesting one Supervisor and two Administrative Co-ordinators, the costs of which will primarily be offset by ASE revenues. A portion of the 3.0 FTEs requested is offset by a 2024 in-year position repurposing.
- The department currently relies on a contract officiant to perform all civil marriage ceremonies. The addition of a part-time Civil Marriage Officiant would provide for a consistent and increased availability for customers seeking a civil marriage ceremony at Vaughan City Hall, while the contract officiant would perform evening, weekend and off-site ceremonies. The cost of the part-time officiant would be offset by the fees generated from conducting the civil ceremonies.

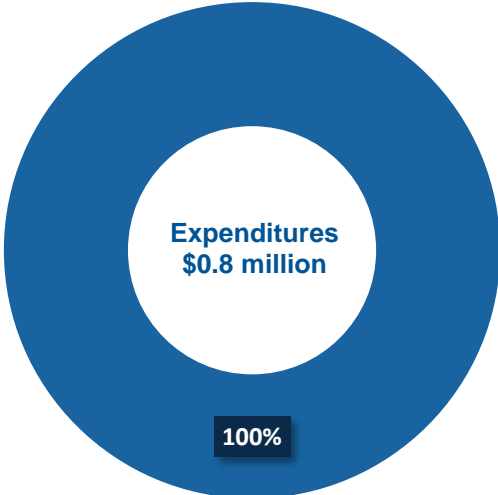
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
060-1-2025	Adjudicative Services Requests (1 Supervisor, 2 FT Co-ordinators)	2.6	0.35	-	-	-
060-2-2025	Civil Marriage Officiant (Part-Time)	0.7	0.06			
	Total	3.3	0.41	-	-	-



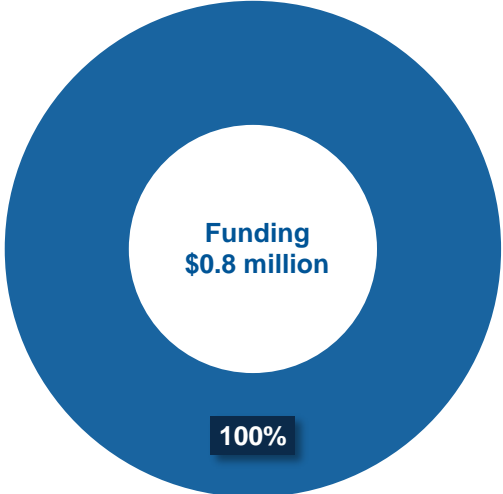
Capital Budget

2025 Capital Budget Request

The total capital plan consists of a \$0.8 million capital project that will be managed and reported on by the Office of the City Clerk.



■ Information Technology



■ Taxation

2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Environmental Sustainability	-	-	0.1
Service Excellence and Accountability	2.2	0.8	0.1
Total	2.2	0.8	0.1

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
IT-2502-19 - Corporate Electronic Document and Records Management System	0.76	-
Subtotal Department Managed	0.76	-
Managed by Other Departments:		
FL-5476-26 - CLKS-RECORD MGMT-Replace Unit #1646 with 3/4 ton cargo van	-	0.08
Subtotal Managed by Other Departments	-	0.08
Total	0.76	0.08



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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	0.2	0.2	0.2	0.2
Internal Recovery	0.2	0.3	0.3	0.3
Total	0.4	0.5	0.5	0.5
Expenditures				
Labour	3.2	3.4	3.8	4.1
Other	0.1	0.1	0.1	0.1
Total	3.2	3.5	4.0	4.2
Net Operating (\$M)	2.8	3.0	3.5	3.7

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Budgeted Full-Time Equivalents (FTEs)	21.0	21.0	22.0	22.0
Capital Plan (\$M)	-	-	-	-

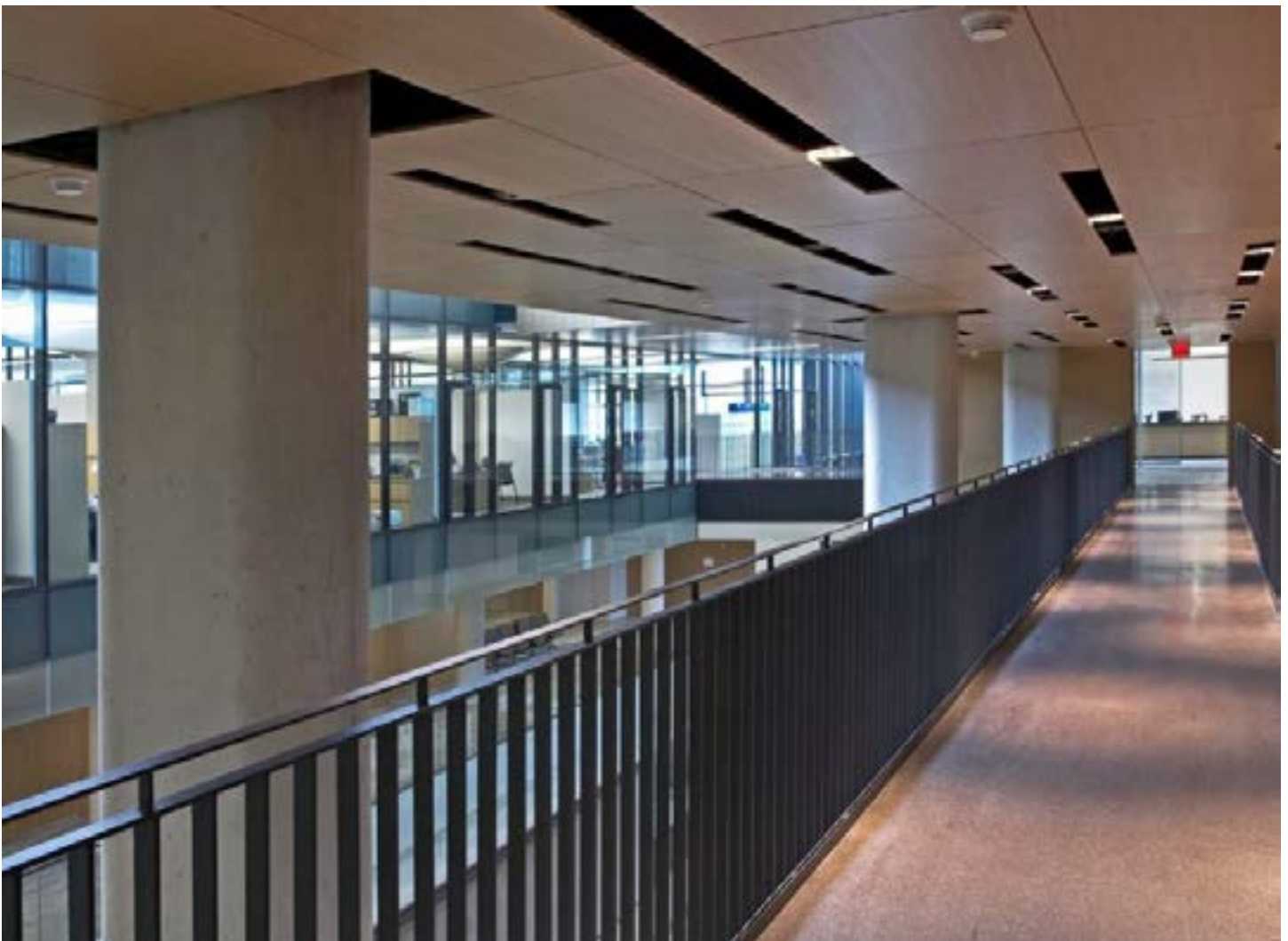
Note: Where applicable, water/wastewater/stormwater, automated speed enforcement and other recoveries are included as revenue in the chart above. These recoveries are reflected as a reduction to gross expenditures on a consolidated basis in Volume 1 and Appendix of the Budget Book.

2024 Key Results

- Awarded 417 contracts, value of approximately \$159 million as of Oct. 25, 2024.
- Recipient of the Achievement of Excellence in Procurement® Award from the National Procurement Institute Inc.

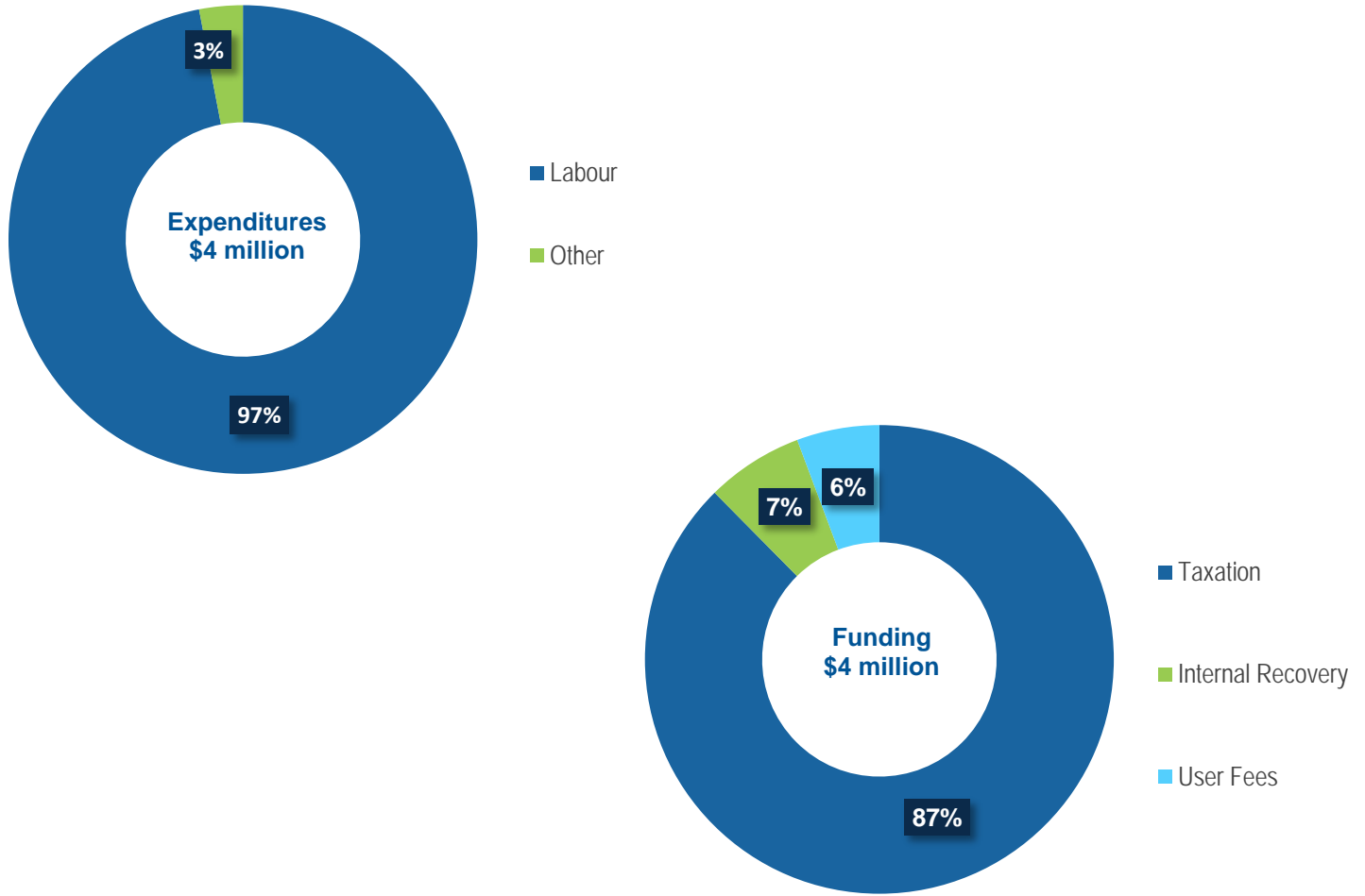
2025 Objectives

- Provide governance through procurement initiatives.
- Increase use of technology to enhance efficiency in the procurement process.
- Continue the implementation of the contract management framework (multi-year initiative).



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The change from the 2024 to 2025 budget is driven by salary progressions and a 2025 additional resource request for a Procurement Category Specialist.

Net Operating Budget (\$M)	2024	2025	2026
Opening		3.0	3.5
New/Growth		0.4	0.2
Transfers/Other		-	-
Total	3.0	3.5	3.7

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		21.0	22.0
New/Growth		1.0	-
Transfers/Other		-	-
Total	21.0	22.0	22.0

NEW REQUESTS

A Procurement Category Specialist is requested to support the increasing needs of the Infrastructure Development Portfolio. The position will help ensure that timely and quality procurement services are provided in delivering key city building projects. A portion of the cost is offset by cost savings realized from a 2024 in-year departmental position re-purposing.

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
070-1-2025	Procurement Category Specialist	1.0	0.16	0.12	-	-
	Total	1.0	0.16	0.12	-	-

2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	0.2	-	-
Total	0.2	-	-





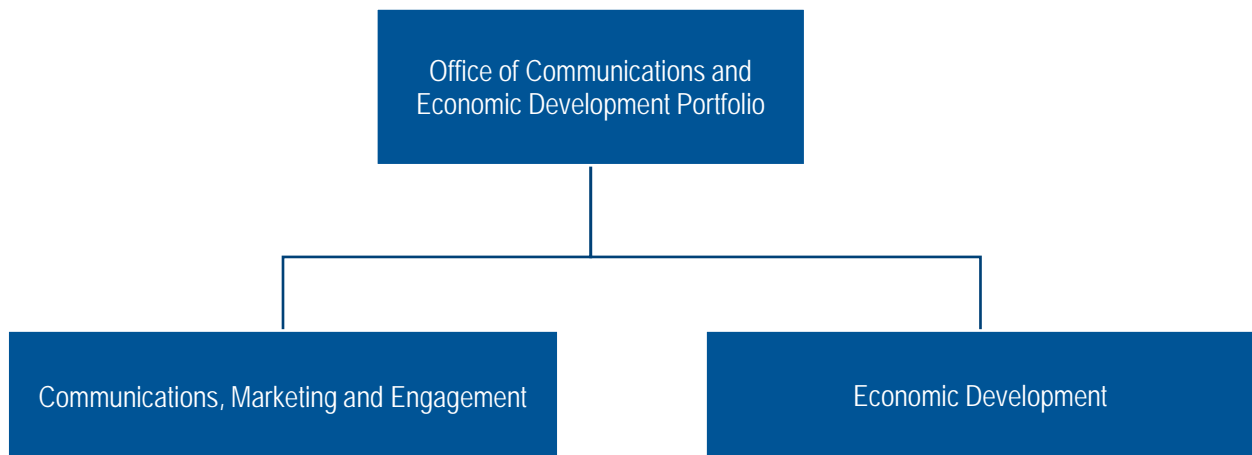
Office of Communications and Economic Development

Office of Communications and Economic Development



Portfolio Overview

The Office of Communications and Economic Development (OCED) includes the City's Communications, Marketing and Engagement and Economic Development departments, along with the Inclusion and Community Outreach and Strategic Corporate Initiatives business unit. OCED provides critical public information, front-line resident support, community engagement, enterprise-wide advisory services and business consulting, among other critical city-building initiatives.



2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenue				
Corporate and Other	0.5	0.4	0.4	0.4
Internal Recovery	1.0	1.3	2.3	2.3
Capital Fund	0.2	0.2	0.2	0.1
Total	1.7	2.0	2.9	2.9
Expenditures				
Labour	7.3	8.6	9.9	10.3
Other	1.1	1.5	1.7	1.7
Total	8.4	10.1	11.7	12.0
Net Operating (\$M)	6.7	8.1	8.8	9.2

Budgeted Full-Time Equivalents (FTEs)	57.5	62.2	68.5	68.5
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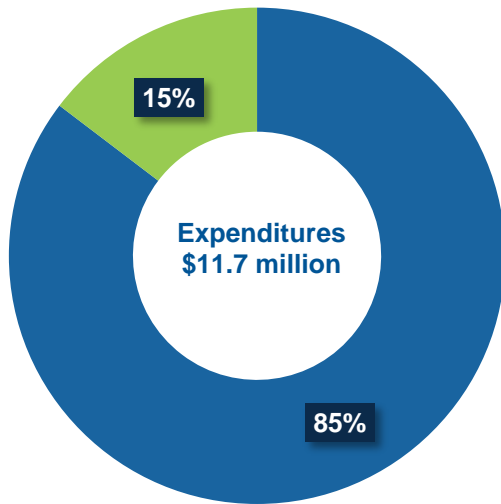
Capital Plan (\$M)	1.0	1.0	0.2	0.6
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Note: The 2023 actuals, 2024 approved budget and FTEs have been restated to include the Inclusion and Community Outreach division that was transferred to OCED in 2024. Water/wastewater, Municipal Accommodation Tax (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 Volumes 1 and the Appendix of the Budget Book.



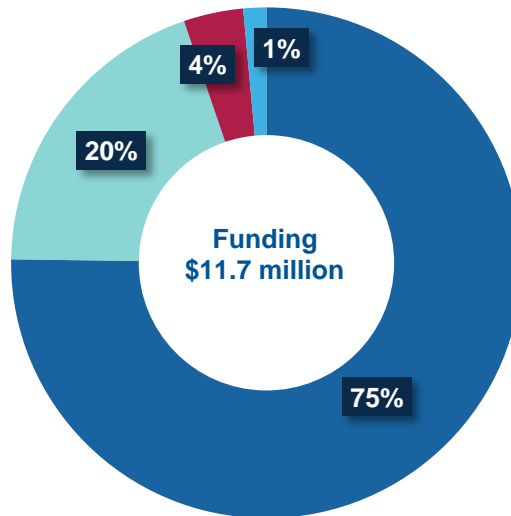
Operating Summary

2025 Operating Budget



■ Labour

■ Other



■ Taxation

■ Internal Recovery

■ Corporate and Other

■ Capital Fund



Office of Communications and Economic Development



2023-2026 Financial Summary

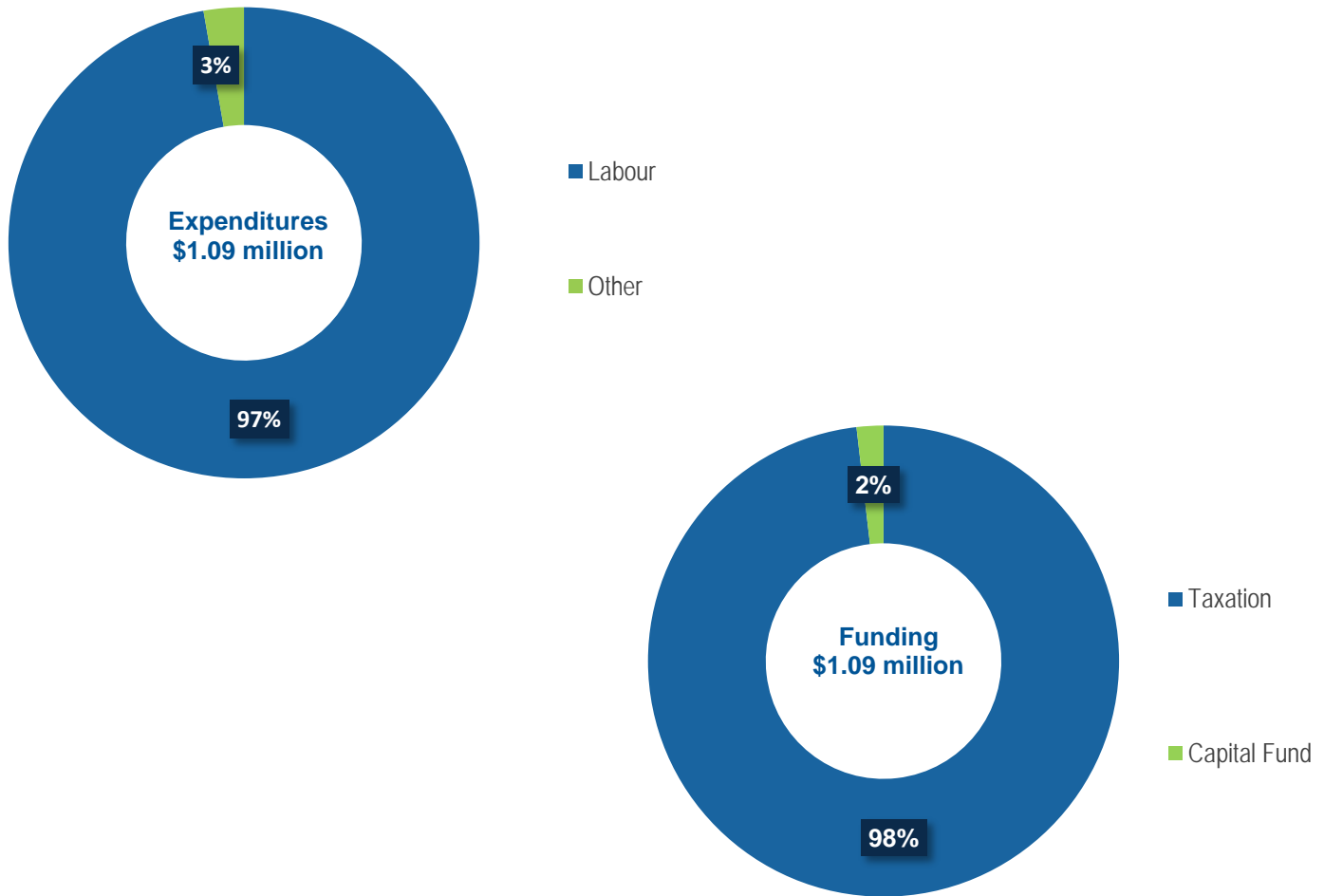
(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenue				
Capital Fund	-	0.06	0.02	-
Total	-	0.06	0.02	-
Expenditures				
Labour	0.26	0.85	1.06	1.08
Other	0.01	0.03	0.03	0.03
Total	0.27	0.89	1.09	1.11
Net Operating (\$M)	0.27	0.82	1.07	1.11

Budgeted Full-Time Equivalentents (FTEs)	1.0	4.5	5.3	5.3
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Note: The 2023 actuals, 2024 approved budget and FTEs have been restated to include the Inclusion and Community Outreach division that was transferred to OCED in 2024.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increase in the net operating budget is primarily due to the transfer of one position from another department and the full year impact of a position that began in 2024. This increase is partially offset by the expiration of a contract position. Additionally, labour costs from salary progressions contribute to the overall increase.

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.82	1.07
New/Growth		0.10	0.04
Transfers/Other		0.14	-
Total	0.82	1.07	1.11

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		4.5	5.3
New/Growth		(0.2)	-
Transfers/Other		1.0	-
Total	4.5	5.3	5.3



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 Council. The Service Vaughan contact centre is part of this team.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Internal Recovery	0.4	0.5	0.6	0.6
Capital Fund	0.2	0.2	0.1	0.1
Total	0.6	0.6	0.8	0.7
Expenditures				
Labour	4.9	5.2	5.6	5.9
Other	0.2	0.4	0.5	0.5
Total	5.1	5.5	6.1	6.3
Net Operating (\$M)	4.5	4.9	5.3	5.6

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Budgeted Full-Time Equivalents (FTEs)	42.5	41.7	43.2	43.2

Capital Plan (\$M)	1.04	0.09	0.04	0.39
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Note: The 2023 actuals, 2024 approved budget and FTEs have been restated to include the Service Vaughan division that was merged with CME in 2024. 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.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Website visits to vaughan.ca	2,640,311	2,745,274	3,200,000	3,700,000	4,600,000
Social Media Impressions	14,441,454	14,773,912	13,106,199	NA	NA
Social Media Followers	70,386	78,928	87,758	NA	NA
Marketing and Media Pieces Produced	7,342	8,765	8,200	9,400	10,600
Email Volume	21,745	25,358	28,062	36,200	45,612
Call Volume	185,908	168,386	184,986	NA	NA
Average Call Talk Time (minutes)	4	4	3	4	4
In-person service since May 2, 2022 reopening	9,755	10,706	14,574	21,715	32,138

2024 Key Results

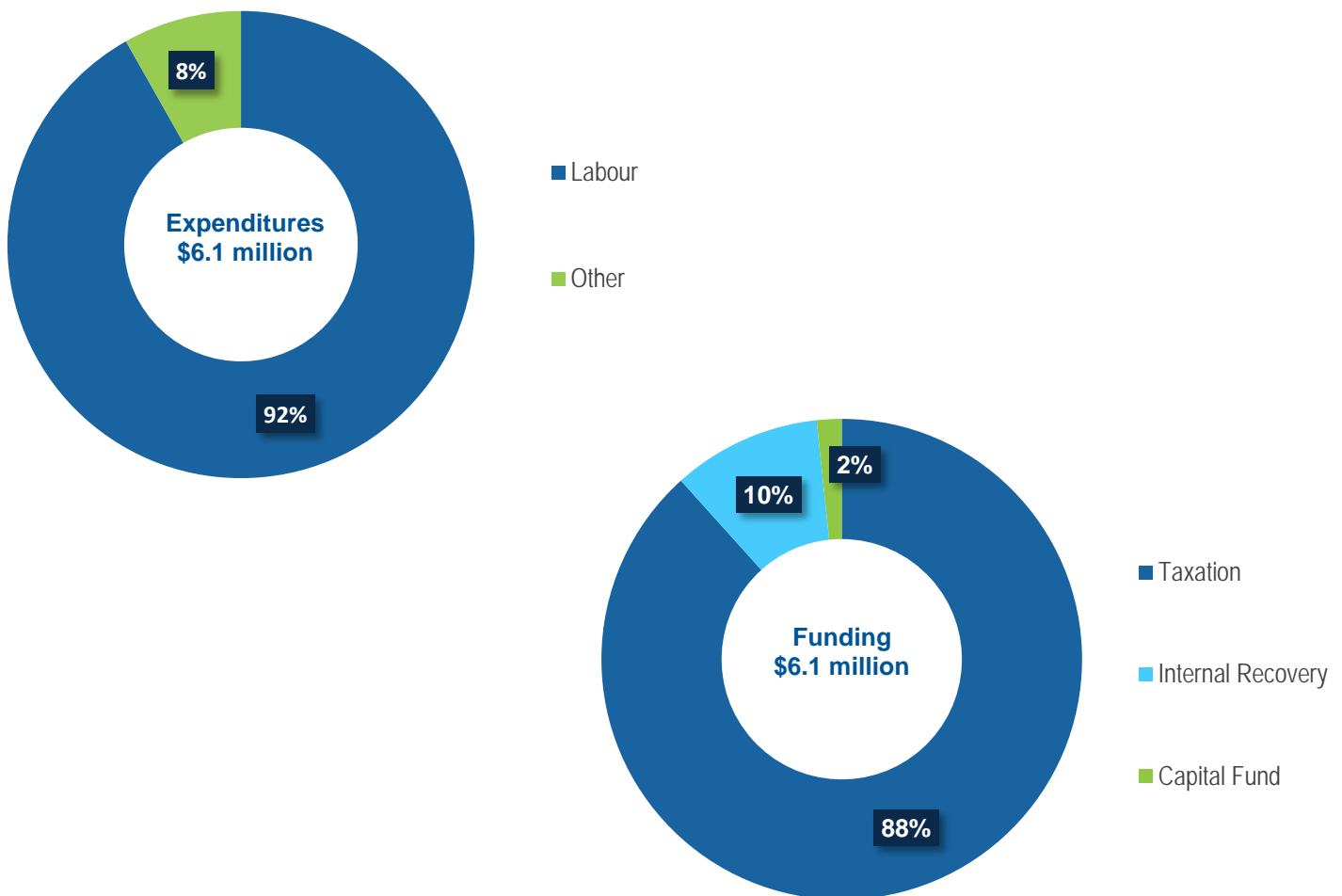
- The Media and External Communications business unit significantly expanded the City's presence and engagement across the four corporate social media channels (Facebook, Instagram, LinkedIn and X – formerly known as Twitter) with a combined total of more than 85,359 followers as of September 2024, which represents an increase of more than 6,000 followers since 2023.
- The total 2023 Ad Value Equivalency – which is used to measure the cost or value of CME's earned media efforts – is \$123.4 million.
- The total media reach is 840,350,090, which represents an increase of 12.5 per cent from 2022.
- The Marketing, Creative and Production Services business unit will produce an estimated 11,200 assets by year end (graphics, photos and video) and successfully launched a total of 49 marketing campaigns and 59 out-of-home marketing campaigns by Q3 of 2024, garnering more than 15 million impressions.
- The Strategic Engagement unit supported 27 engagement projects and 102 engagement activities, reaching more than 7,410 participants in 2024. The City's Engagement eNewsletter also achieved an impressive average open rate of 63 per cent for the year, surpassing the industry average by 194 per cent, while also achieving an average click rate of five per cent for the year, exceeding the average click rate for all industries by 246 per cent.
- Service Vaughan continues to manage volumes associated with call, email and in-person service channels. Wait times average nine minutes per day, when considering metrics from January to September 2024.
- CME received four Communicator Awards in 2024 including one Award of Excellence for the 2022-2026 Strategic Plan Design in the Campaign-Brochure or Pamphlet Series category.
- CME received five MarCom Awards and four Honourable Mentions for 2024 including platinum awards for City Hall Connects and Woodbridge Avenue Improvements and Streetscaping completion.

2025 Objectives

- Maintain and continuously improve marketing, creative and production service levels, delivering innovative and impactful creative solutions that support the corporation's goals, while seamlessly integrating these services into all communications strategies and efforts.
- Continue to position the Strategic Engagement business unit as a centre of expertise.
- Maintain and continuously improve current media and external communications, and partner and internal communications service offerings for the entire corporation.
- Maintain and continuously improve the citizen experience through Service Vaughan by remaining committed to Citizen Service Excellence as an innovative and data driven contact centre.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increase in the net operating budget is primarily attributed to increase labour costs from salary progressions, which is partially offset by the expiration of a contract position. Additionally, labour costs are further increased by the additional resource requests outlined below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		4.9	5.3
New/Growth		0.4	0.3
Transfers/Other		-	-
Total	4.9	5.3	5.6

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		41.7	43.2
New/Growth		1.5	-
Transfers/Other		-	-
Total	41.7	43.2	43.2

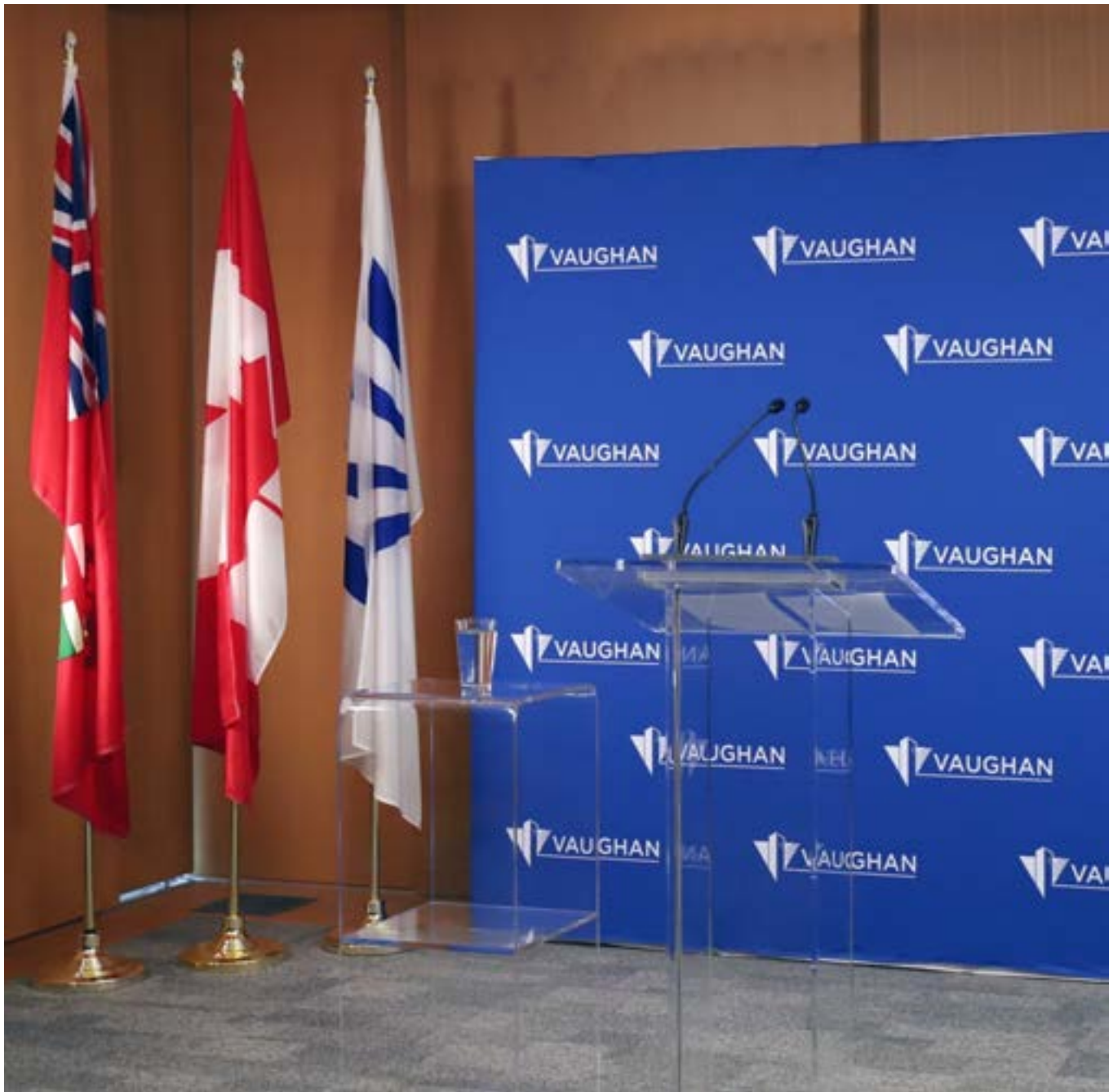
NEW REQUESTS

There are three additional resources requested in 2025:

- **City Hall Connects** – Upgrading to better quality paper enhances the organization’s image and credibility through superior print quality, wider availability and reduced printing risks. Increasing the newsletter frequency from three to four issues per year boosts communication momentum and timeliness, ensuring more regular engagement and relevant content aligned with seasonal initiatives. Additionally, as new condos and subdivisions are developed, the mailing list expands adding more addresses to mail to. Canada Post also incrementally increases mailing costs per piece with each issue released. This initiative is funded by the unencumbered portion of the Municipal Accommodation Tax.
- **Co-ordinator, Marketing, Creative and Production Services** – In 2022, CME and Economic Development (EcDev) partnered to create this Communications Co-ordinator (Tourism Vaughan) position on a two-year contract basis due to the importance and significant amount of communications required from this department. The role provides support, including the development of graphic design, photography and videography services for the official Tourism Vaughan destination marketing organization. CME and EcDev have viewed the contract position as highly successful and are now ready to make it permanent. This position is funded by the encumbered portion of the Municipal Accommodation Tax.
- **Service Vaughan, Citizen Service Specialist** – the Citizen Service Specialists in Service Vaughan are the first point of contact for the community when contacting the City of Vaughan – whether by phone, email or in person at the City Hall Welcome Desk. They also triage all service requests for integrated partners submitted through the Service Vaughan online portal. Over the years, the requirements of the contact centre have changed. With the Welcome Desk opening post-COVID-19, two agents are required to staff it throughout the day. Since re-opening to the public in 2022, there has been a year-over-year increase in volume at the Welcome Desk. In 2022, Service Vaughan provided in-person service to 8,178 residents. In 2023, in-person volumes increased to 12,471. There has been a significant increase in email volumes, with volumes increasing from 21,745 emails answered in 2022 to 25,356 emails answered in 2023. Additionally, the online Service Vaughan portal has significantly expanded with an increase in the number of requests that are coming through. Requests submitted through the portal are sent to the Service Vaughan inbox to be assigned, thus further adding to email volumes. While call volumes have decreased, the increased volumes on the other fronts are creating a strain on current agents and residents are experiencing higher wait times, especially during the spring/summer and winter storm periods when

inquiries are at their highest. This position is funded by taxation and is partially offset by operating budget efficiencies.

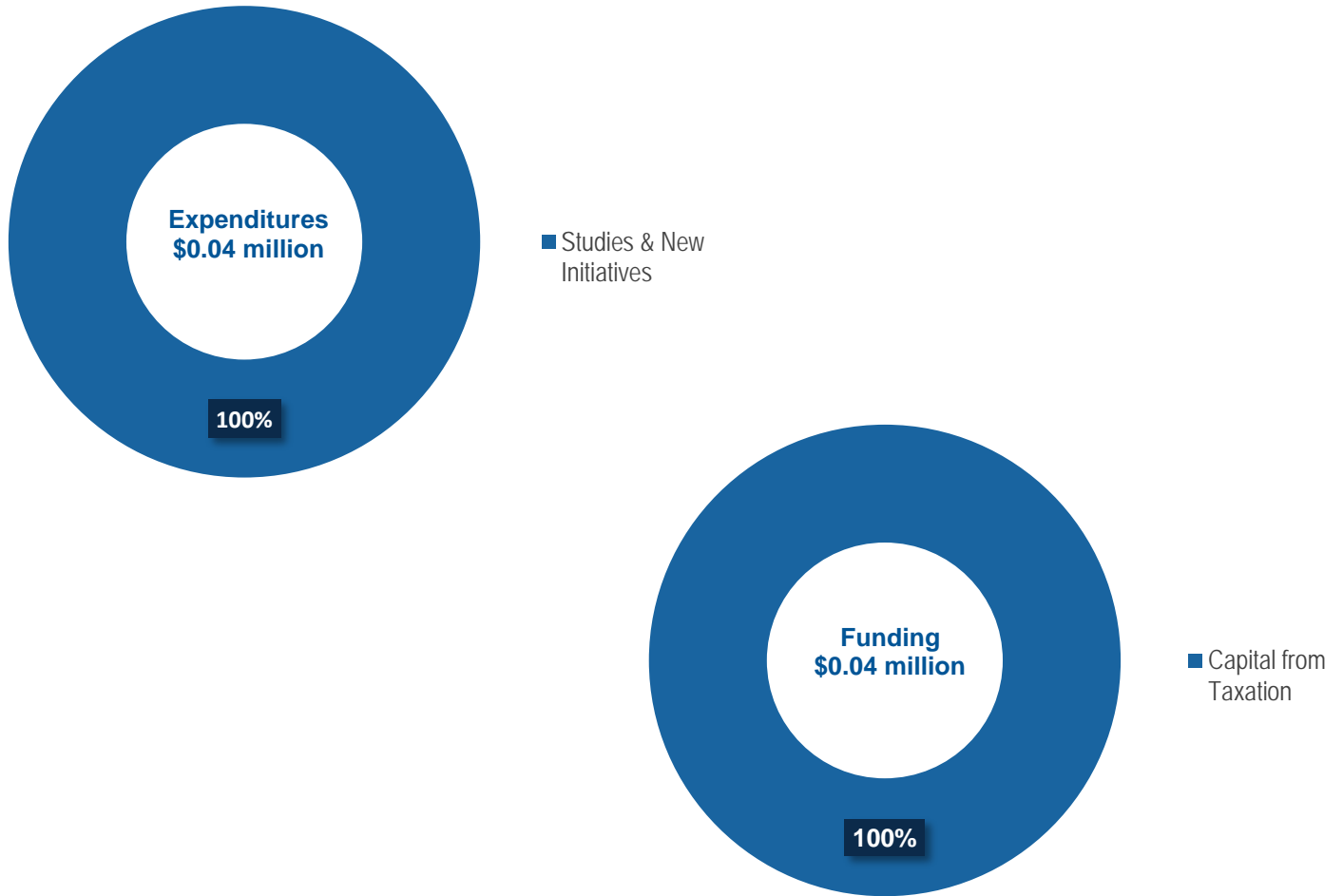
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
126-1-2025	City Hall Connects	-	0.09	-	-	-
126-2-2025	Co-ordinator, Marketing, Creative and Production Services (Tourism Vaughan) - Contract to Permanent	1.0	0.10	-	-	-
126-3-2025	Service Vaughan, Citizen Service Specialist	1.0	0.10	0.08	-	-
Total		2.0	0.29	0.08	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.04 million in capital projects that will be managed and reported on by the Communications, Marketing and Engagement department.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	0.10	-	0.05
Service Excellence and Accountability	1.10	0.04	0.34
Total	1.20	0.04	0.39

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number & Title (\$M)	2025	2026
Department Managed:		
CC-9554-24 - Citizen Survey	-	0.05
SE-0083-16 - Staff Forum	0.04	0.04
SE-0088-16 - CRM Service Vaughan	-	0.30
Subtotal Department Managed	0.04	0.39
Total	0.04	0.39



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

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenue				
Corporate and Other	0.4	0.4	0.4	0.4
Internal Recovery	0.7	0.9	1.7	1.7
Total	1.2	1.3	2.1	2.1
Expenditures				
Labour	2.2	2.5	3.3	3.4
Other	0.8	1.1	1.2	1.2
Total	3.1	3.6	4.5	4.6

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Net Operating (\$M)	2.0	2.4	2.4	2.5
Budgeted Full-Time Equivalents (FTEs)	14.0	16.0	20.0	20.0
Capital Plan (\$M)	-	0.89	0.18	0.18

Note: The above operating budget does not include Small Business Enterprise Centre (SBEC) programming managed by Economic Development on behalf of the Province of Ontario. This programming is fully funded by the Province, supplementing City of Vaughan contributions to local economic development. Provincial funding of approximately \$0.3 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 Volumes 1 and Appendix of the Budget Book.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Business Advisory Engagements	4,627	9,234	3,800	3,800	3,800
Seminar/Networking Participants	2,367	4,840	4,500	520	520
Businesses Launched and/or expanded with support from Vaughan Economic Development	210	136	NA	NA	NA

Economic Development supports businesses through advisory support, programs, 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.



2024 Key Results

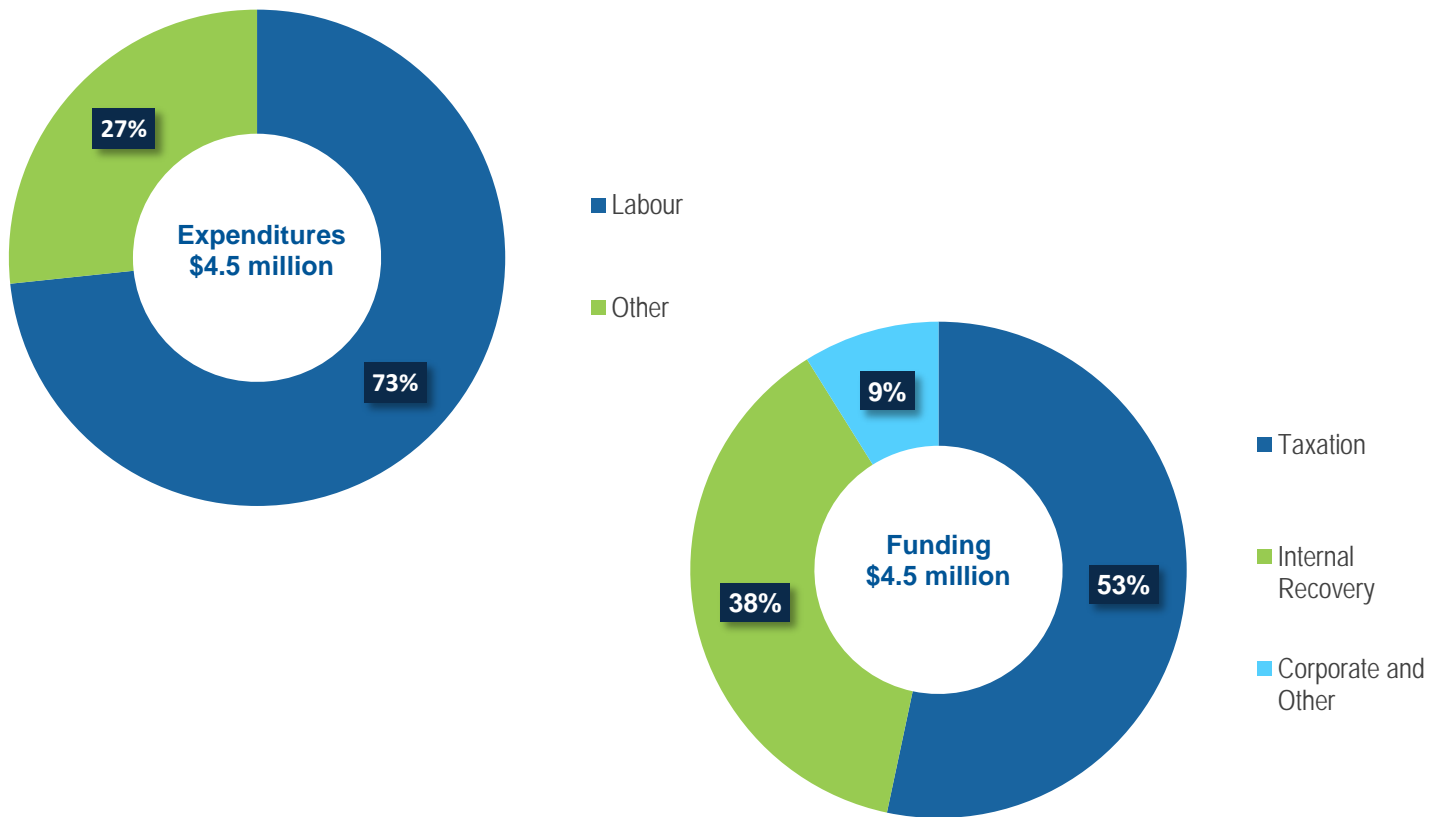
- Vaughan remains the largest economy in York Region – accounting for more than 35 per cent of the Region's employment and economic output.
- Led by the Mayor and Members of Council, and supported by Economic Development, the VHCP secured a York University School of Medicine in Vaughan.
- Economic Development supported the Mayor and Members of Council to advance a future Performing and Cultural Arts Centre in the Vaughan Metropolitan Centre by securing a Memorandum of Understanding with QuadReal Property Group, and by identifying a future site.
- January to September, facilitated the securing of more than \$37 million in external grants to offset costs and enhance services for residents.
- In 2024 (January to June):
 - delivered 2,705 business advisory engagements.
 - hosted 4,433 seminar participants.
 - helped 79 businesses launch or expand in Vaughan.
- Kicked off two Community Improvement Plan background studies to incent complete community development (non-residential development and attainable housing development) in relevant secondary plan areas and the adoption of first and last mile goods and people movement technologies in commercial properties as early as 2025.
- Managed an investment lead pipeline of 50 to 60 companies at any given time, while tracking 23 closed investments representing more than 3 million square feet of commercial and industrial space in 2023.
- Provided \$198,000 in Provincially supported grants to small businesses to launch or grow their business through the Vaughan Business and Entrepreneurship Centre (VBEC) that led to more than \$3.5 million in local economic activity.
- Delivered the inaugural Host in Vaughan Grant Program to support local festivals and events with up to \$230,000 through Tourism Vaughan. The spring cohort supported 17 local festivals and events with \$125,000. The fall cohort was launched in September.
- Hosted eight innovative automotive and smart-mobility technology demonstrations in partnership with the Ontario Vehicle Innovation Network (OVIN) to facilitate the testing and validation of innovative technologies which solve challenges related to traffic congestion, municipal service delivery, and access to electric mobility infrastructure.
- Following the success of Digital Billboard program phase 1, Council approved eight new digital billboard locations as part of phase 2 and 17 digital billboard locations as part of phase 3.
- Received two Economic Developers Council of Ontario (EDCO) 2023 Award of Excellence awards; one for Building Initiatives – Urban Award: Grow with Vaughan Horticulture Sponsorship project, and one for Community Economic Development – Urban Award: Mobility Demonstration Zone project.
- Received four International Economic Development Council (IEDC) awards: gold award in regional partnership for the OVIN Demonstration Zone; a silver award in public-private partnerships for our digital billboard advertising program; a bronze award in economic equity and inclusion for our Better Your Business Tourism Diversity program; and a bronze award for a tourism paid advertising campaign.

2025 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

2025 Operating Budget



BUDGET CHANGES

The year-over-year change in net operating budget is primarily driven by the increase in labour costs from salary progressions, which is partially offset by the transfer of one FTE to another department. Additionally, labour costs are further increased by the additional resource requests outlined below.

Net Operating Budget (\$M)	2024	2025	2026
Opening		2.4	2.4
New/Growth		0.1	0.1
Transfers/Other		(0.1)	-
Total	2.4	2.4	2.5

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		16.0	20.0
New/Growth		3.0	-
Transfers/Other		1.0	-
Total	16.0	20.0	20.0

Two FTEs transferred from TVC and one FTE transferred to the Office of Communications and Economic Development.

NEW REQUESTS

Three additional resource requests have been submitted for 2025.

- **International Economic Relations** – In the 2022-2026 Term of Council, the City of Vaughan relaunched in earnest its international efforts to promote trade and attract investment. Previously, this responsibility had been wholly placed on York Region and Toronto Global. Since 2022, Economic Development has been working with local diasporic and cultural communities, and various governmental and non-governmental agencies to advance this line of business for the city. It has resulted in the creation of an investment pipeline that is holding at 50 to 60 leads. After successfully completing various international missions throughout 2023 and 2024, Economic Development is submitting this proposal for consideration to expand International Economic Relations. The proposal asks for a dedicated staff person to manage international economic stakeholder relationships. This position is funded by the unencumbered portion of the Municipal Accommodation Tax.
- **Investment Concierge Program** – Vaughan is competing as a site for investment with other municipalities. Many of these competitors provide a concierge service for high value strategic investments. A municipal concierge program is in line with economic development best practices and is currently in place in a majority of surrounding municipalities. This program supports positioning for a municipality as investment-ready and investment-friendly and improves the reputation of municipalities as destinations for investment. Economic Development is seeking a contract staff person to launch a pilot concierge program for a period of four years to be funded by the unencumbered portion of the Municipal Accommodation Tax.
- **Tourism Development Co-ordinator** – Through the Council-approved Tourism Vaughan annual budget, Economic Development has a contract Tourism Development Co-ordinator to lead B2C tourism marketing and B2B destination development marketing. Staff are requesting that this position become a permanent FTE to provide stability to the Tourism Vaughan activities. This position as proposed is entirely funded by the Council-approved Tourism Vaughan budget funded by the encumbered portion of the Municipal Accommodation Tax.

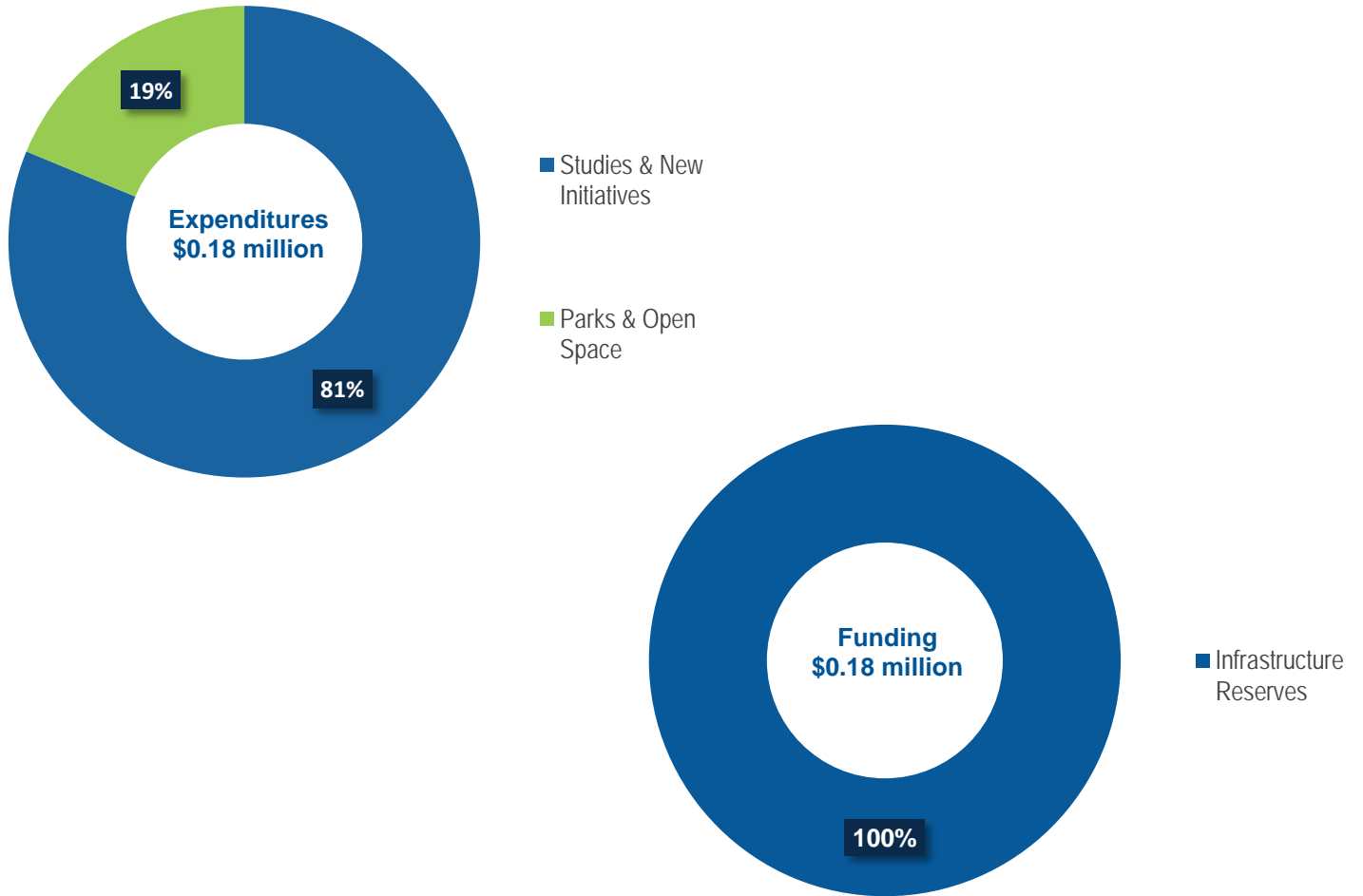
Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
125-1-2025	International Economic Relations	1.0	0.18	-	-	-
125-2-2025	Investment Concierge Program (4 Years)	1.0	0.20	-	-	-
125-3-2025	Tourism Development Co-ordinator - Contract to Permanent	1.0	0.12	-	-	-
Total		3.0	0.50	-	-	-



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.18 million in capital projects that will be managed and reported on by the Economic Development department.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Active, Engaged and Inclusive Communities	0.35	0.03	0.03
Economic Prosperity and Job Creation	0.46	0.15	0.15
Total	0.81	0.18	0.18

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
ED-9607-25 - ARTonBOXES program 10 Year Implementation	0.03	0.03
ED-9610-24 - ventureLAB Partnership 2024-2026	0.13	0.15
Subtotal Department Managed	0.18	0.18
Total	0.18	0.18





Other Portfolios

City Council



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 both 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. Each Ward elects a member of Council to represent their interests at Vaughan Council meetings.

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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Labour	3.4	4.1	4.5	4.7
Other	0.3	0.6	0.5	0.5
Total	3.7	4.7	5.0	5.2
Net Operating (\$M)	3.7	4.7	5.0	5.2

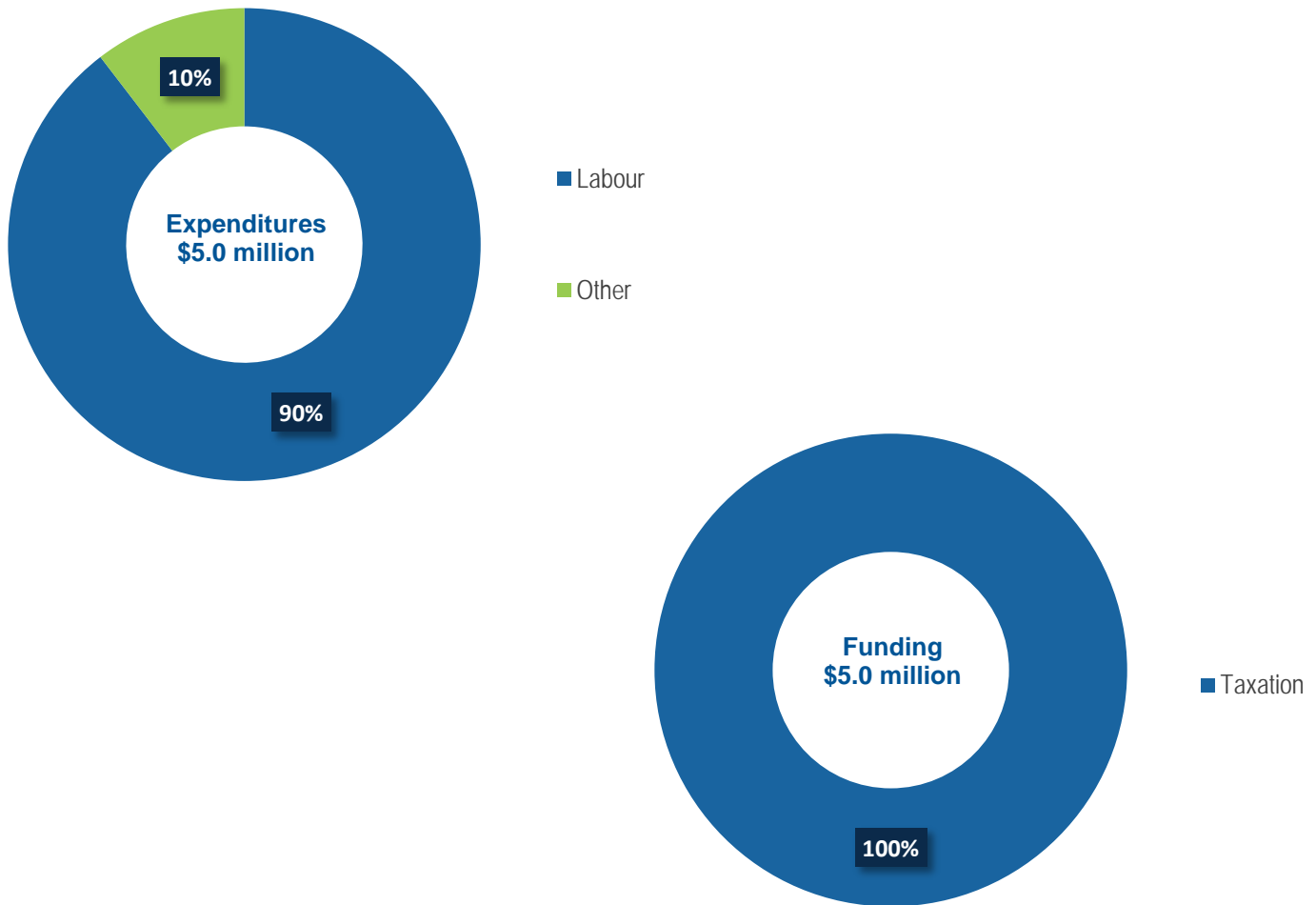
Budgeted Full-Time Equivalents (FTEs)	29.2*	30.2	31.2	31.2
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*11 FTEs transferred from Office of the City Clerk to City Council during 2023; two new FTEs added during 2023.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

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)	2024	2025	2026
Opening		4.7	5.0
New/Growth		0.3	0.2
Transfers/Other		-	-
Total	4.7	5.0	5.2

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		30.2	31.2
New/Growth		1.0	-
Transfers/Other		-	-
Total	30.2	31.2	31.2

*11 FTEs transferred from Office of the City Clerk to City Council during 2023.

NEW REQUESTS

There is one new request for 2025 in the City Council department:

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
010-1-2025	Assistant to the Mayor	1.0	0.15	0.15	-	-
	Total	1.0	0.15	0.15	-	-



Office of the City Manager



Department Overview

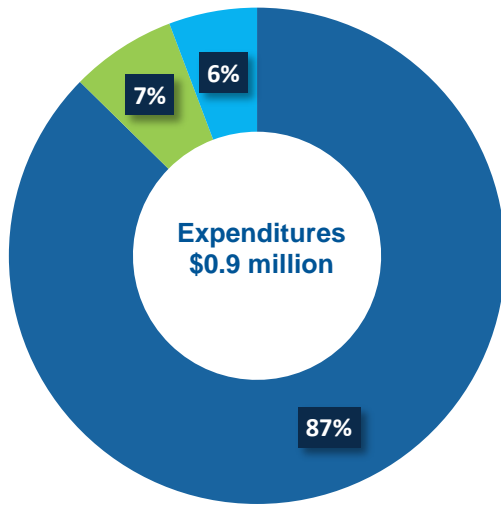
The Office of the City Manager provides administrative oversight to the organization as it implements the decisions and policy direction of Vaughan Council. This is done through developing and maintaining effective long-range plans, conducting effective communication and customer service, managing the City's emergency response, and creating a positive work environment and a healthy organization that is inclusive, diverse and reflective of the population it serves.

2023-2026 Financial Summary

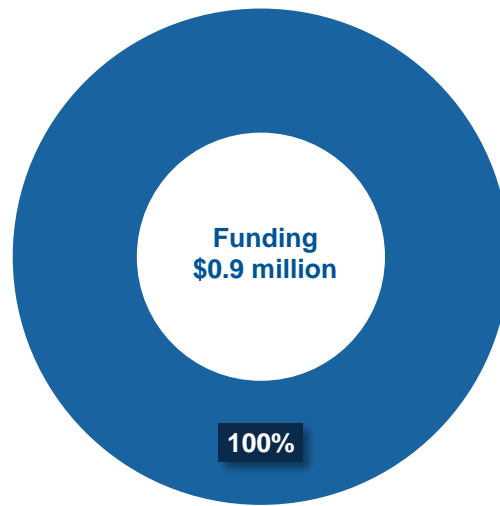
(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Labour	0.7	0.7	0.7	0.7
Professional Fees	-	0.1	0.1	0.1
Other	0.0	0.1	0.1	0.1
Total	0.7	0.9	0.9	0.9
Net Operating (\$M)	0.7	0.9	0.9	0.9
Budgeted Full-Time Equivalents (FTEs)	3.0	3.0	3.0	3.0

Operating Budget

2025 Operating Budget



- Labour
- Other
- Professional Fees



- Taxation



BUDGET CHANGE

The increase to the City Manager budget is driven by the reorganizing of a position from the Project Management Office to provide administrative and project assistance to the Office of the City Manager. Otherwise, there are no other significant changes to the budget.

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.9	0.9
New/Growth		-	-
Transfers/Other		-	-
Total	0.9	0.9	0.9

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		3.0	3.0
New/Growth		-	-
Transfers/Other		-	-
Total	3.0	3.0	3.0



Office of the Integrity Commissioner and Lobbyist Registrar



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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Labour	0.3	0.4	0.4	0.4
Other	0.2	0.2	0.2	0.2
Total	0.5	0.5	0.6	0.6
Net Operating (\$M)	0.5	0.5	0.6	0.6
Budgeted Full-Time Equivalents (FTEs)	1.5	1.5	1.5	1.5

2024 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 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 Code and City policies to address low engagement with the Integrity Commissioner's Office.

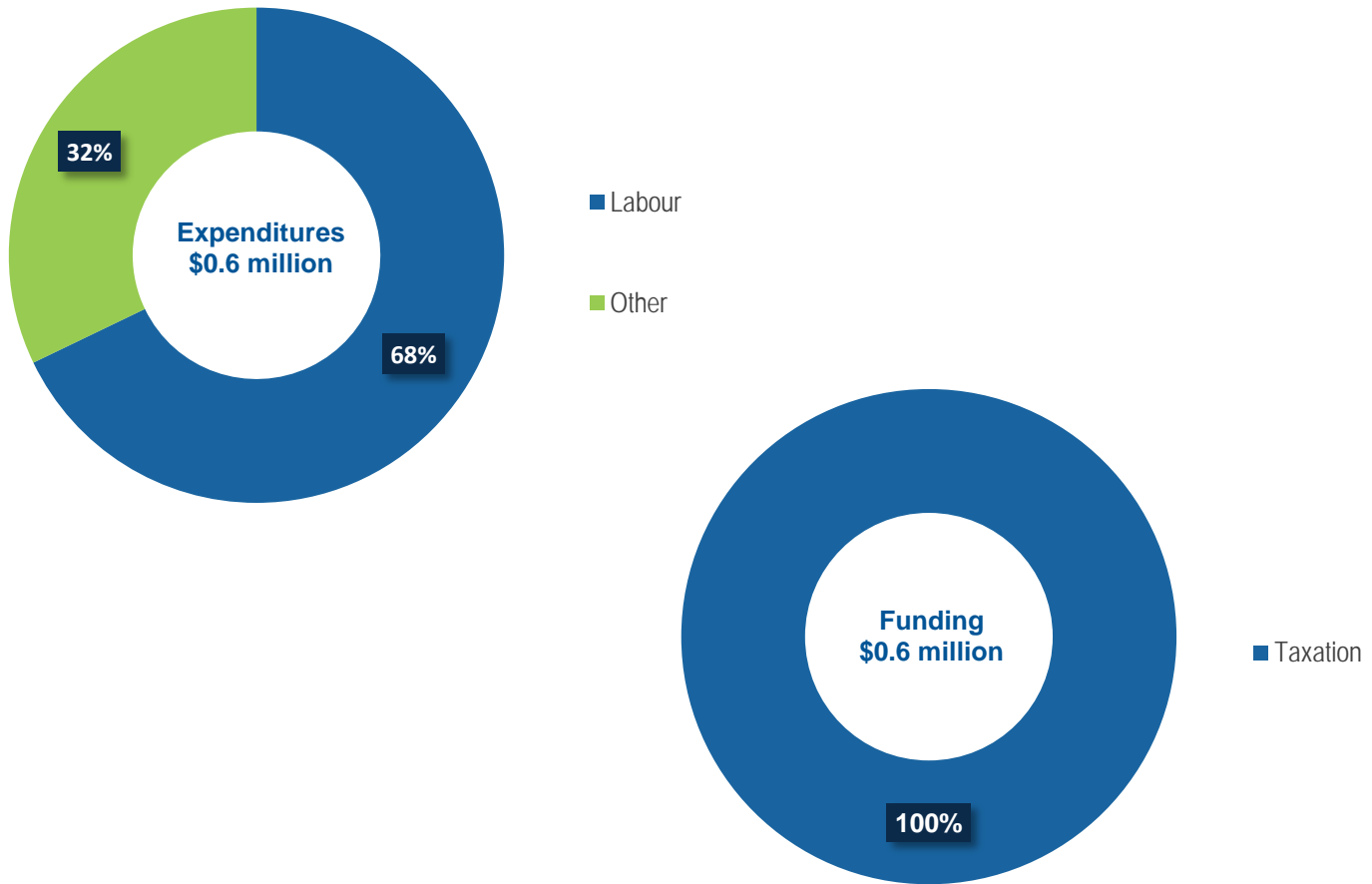
2025 Objectives

- Continue to educate Council, Council staff and City staff on best practices to facilitate outcomes through facilitating compliance with the Code of 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.
- Continue to educate Council, Council staff and City staff on best practices and jurisdiction of the office.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

There are no significant changes.

Net Operating Budget (\$M)	2024	2025	2026
Opening		0.5	0.6
New/Growth		0.0	0.0
Transfers/Other		-	-
Total	0.5	0.6	0.6

STAFFING CHANGES

Budgeted Full-Time Equivalent (FTEs)	2024	2025	2026
Opening		1.5	1.5
New/Growth		-	-
Transfers/Other		-	-
Total	1.5	1.5	1.5

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.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Total	-	-	-	-
Expenditures				
Labour	1.0	1.0	1.1	1.1
Other	0.1	0.1	0.1	0.1
Total	1.1	1.1	1.2	1.3
Net Operating (\$M)	1.1	1.1	1.2	1.3
Budgeted Full-Time Equivalent (FTEs)	5.0	5.0	5.0	5.0



2024 Key Results

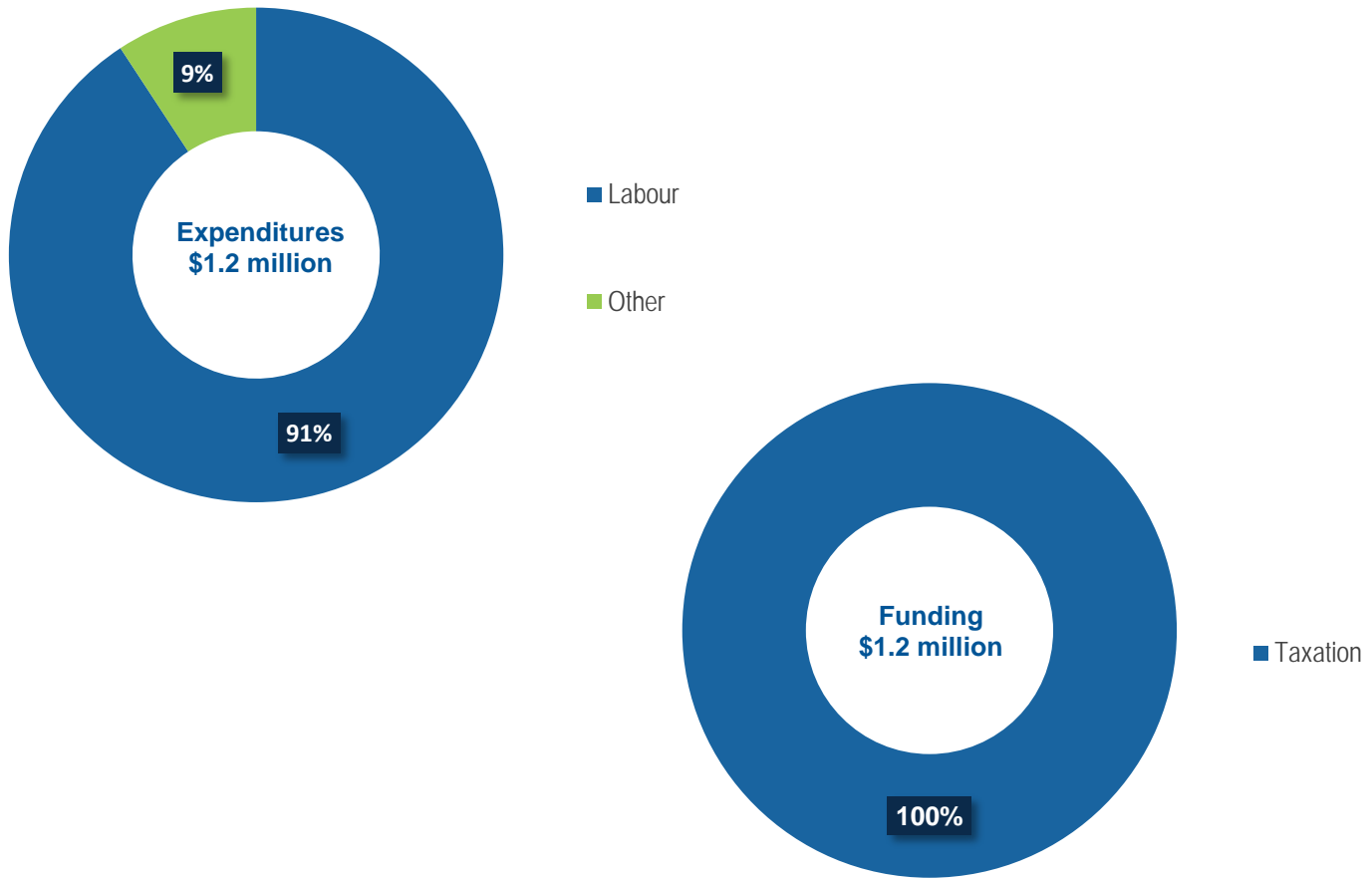
- Internal Audit received the highest ranking achievable for every standard audited in its most recent External Quality Assessment and continues in good standing to conduct each engagement in conformance with the International Standards for the Professional Practice of Internal Auditing.
- In May, the 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.
- Presented seven reports to the Audit Committee. Highlights include the Municipal Accommodation Tax Audit, Parks Infrastructure Planning and Development Audit, Development Planning Audit, IT Asset Management and Contracts Audit and MoveSmart Mobility Management Strategy Audit.
- Internal Audit was featured in a Municipal World article. The article focused on how Internal Audit practices go above and beyond to deliver a quality service for taxpayers that is second to none and provided examples of how Internal Audit practices uphold the City's commitment to governance and accountability.

2025 Objectives

- To successfully execute every assurance engagement on the 2025 Risk-based Audit Plan, to add value and improve the City's operations.

Operating Budget

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increase is mainly due to salary progressions in the department.

Net Operating Budget (\$M)	2024	2025	2026
Opening		1.1	1.2
New/Growth		0.1	0.1
Transfers/Other		-	-
Total	1.1	1.2	1.3

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		5.0	5.0
New/Growth		-	-
Transfers/Other		-	-
Total	5.0	5.0	5.0

Program Management Office



Department Overview

The Program Management Office (PMO) plays a critical role in driving organizational success and empowering data-driven decision making through embedding project management, data analytics and strategic planning expertise across the City. This is achieved by providing consistent approaches, decision-making models, data analytics and oversight, in addition to ensuring the success of key strategic initiatives and supporting business effectiveness and efficiencies.

PMO collaborates with teams across the corporation to foster strategic planning, enhance program and project delivery, and advance operational performance to enrich City infrastructure, programs and services. The department provides oversight and advisory services of key management frameworks and practices for the design and delivery of capital infrastructure projects and their lifecycle, as well as enterprise projects relating to service excellence, information technology and service improvements. With a focus on continuous improvement, innovation and service excellence, the PMO also provides support in helping other departments enhance processes and service levels. With data analytics expertise, PMO works with all departments and programs to monitor and analyze data with the purpose of ensuring operational insights are part of decisions. Finally, the department ensures business plans and activities are aligned to achieving the strategic objectives through an integrated management framework and strategic reporting.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
Internal Recovery	0.5	0.8	0.7	0.7
User Fees	0.0	0.1	0.0	0.0

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Total	0.5	0.8	0.8	0.8
Expenditures				
Labour	3.4	3.6	3.7	3.9
Professional Fees	0.0	0.1	0.1	0.1
Other	0.1	0.1	0.1	0.1
Total	3.5	3.8	3.9	4.1
Net Operating (\$M)	3.0	3.0	3.1	3.3

Budgeted Full-Time Equivalent (FTEs)	25.0	23.0	21.0	21.0
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Capital Plan (\$M)	0.63	1.26	1.63	1.61
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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.

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Project Management (Training Participants)	99	132	180	140	140
Change Management (Training Participants)	20	17	15	30	30
Lean Process Improvement (Training Participants)	93	100	80	90	90
Data Literacy/Analytics (Training Participants)	90	65	35	60	70
Number of Project Charters Completed (QA)	130	112	245	280	210
Requests for Infrastructure Drawings	306	418	300	300	300

The department continues to advance project management and change management knowledge and practice across the organization. The use of standard templates and methodologies provides uniformity in project delivery, reporting and documentation standards. The department manages a variety of learning programs ranging from beginner to advanced professional in support of competency development.

In 2024, more than 310 staff are projected to take part in continuous training and development across project change and process management, and data literacy and analytics disciplines.

In 2024, the department continued to enhance the Data Analytics courses, focusing on role-based training and further developing a structured training pathway to build knowledge and skills. This year, 66 new users were successfully onboarded to the Enterprise Analytics platform, Qlik Sense, through on-demand onboarding sessions and additional resources available on the City's VOL pages. As the user base expands, PMO is committed to promoting Data Literacy through various channels and hands-on workshops, ensuring everyone is equipped with the skills needed for the City's evolving analytics landscape. PMO has significantly improved existing department dashboards and developed new ones enhancing the City's analytical capabilities. This

year, PMO successfully implemented external-facing dashboards, beginning with Economic Development's VaughanBusiness.ca site, further enhancing analytics and outreach.



2024 Key Results

- Executed the PMO Integration Plan (IP) with the enterprise-wide rollout of its Program Management framework and methodology for infrastructure and enterprise projects.
 - Moved into the final stages of the integration process with the Public Works and the Planning and Growth Management portfolios.
- Developed a revised Business Case Framework enhancing alignment of the 2022-2026 Strategic Plan and 2025 Budget and Business Plan for informed decision-making during the annual budget cycle.
- Leading the Vaughan Community Spaces Plan to support the City's vision of building complete communities with support from the Recreation, Parks Infrastructure and Planning, and Vaughan Public Libraries departments.
- Delivered the 2022-2026 Term of Council Service Excellence Strategic Plan Year One Key Results report to Vaughan Council, outlining progress towards achieving Council priorities.
- Enhanced linkage between City-wide departmental Business Plans and the Strategic Plan to facilitate efficient and effective business planning and progress reporting.
- Expanded the Communities of Practice for Data Analytics and OKRs across the City, sharing knowledge and experiences and celebrating success.
- Building on becoming the first Canadian municipality to achieve 'triple' ISO 37120 Series on City Data certification from the World Council on City Data in 2023, now taking the next step as a "World Premier City" and becoming one of the first adopters of ISO 37125 – the first ever ISO standard on Environment, Social and Governance, marking a significant milestone for sustainable finance and transformative economic development.
- Continued to enhance and expand data literacy and data analytics across the City, expanding Qlik Sense user base and dashboard development, fostering a data-informed culture.

2025 Objectives

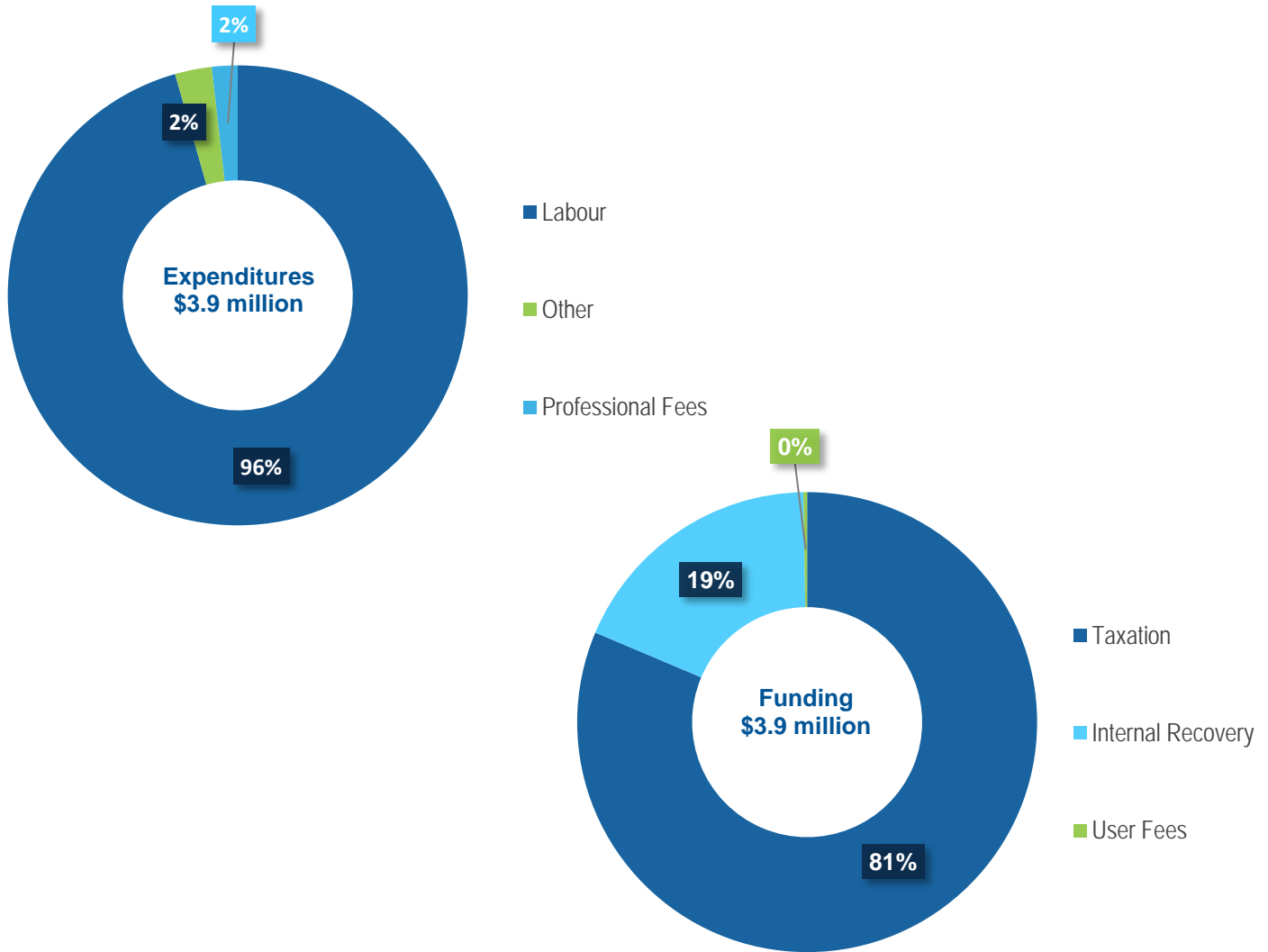
- Expand Program Management Framework across the City to support the efficient management of projects and programs to ensure an effective administration.
- Lead, deliver and advance enterprise-wide projects using process, project and change management frameworks to ensure we modernize and optimize service delivery.
- Provide oversight and manage organizational project initiation, change and delivery using the new corporate Program Management Framework.
- Provide oversight of the operationalization and reporting of the 2022-2026 Term of Council Service Excellence Strategic Plan, advancing Council priorities.

- Enhance organizational effectiveness through the utilization of the OKR methodology fostering alignment, commitment and focus on strategic priorities to drive informed decision-making and optimal outcomes.
- Empower data-driven decision-making at all levels, facilitating the effective utilization of data in everyday city-wide operations and planning.
- Continue to advance project, change and process management practices through professional training and development for the City.
- Enhance data literacy skills across the City, grow the use of business intelligence tools to leverage data visualization and analytics supporting a data-informed organization.
- Foster a positive and inclusive team culture in which employees feel respected, trusted and empowered to achieve their individual goals.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The projected year-over-year increase is related to labour costs from salary progressions, partially offset with two positions being transferred to other departments.

Net Operating Budget (\$M)	2024	2025	2026
Opening		3.0	3.1
New/Growth		0.1	0.1
Transfers/Other		-	-
Total	3.0	3.1	3.3

STAFFING CHANGES

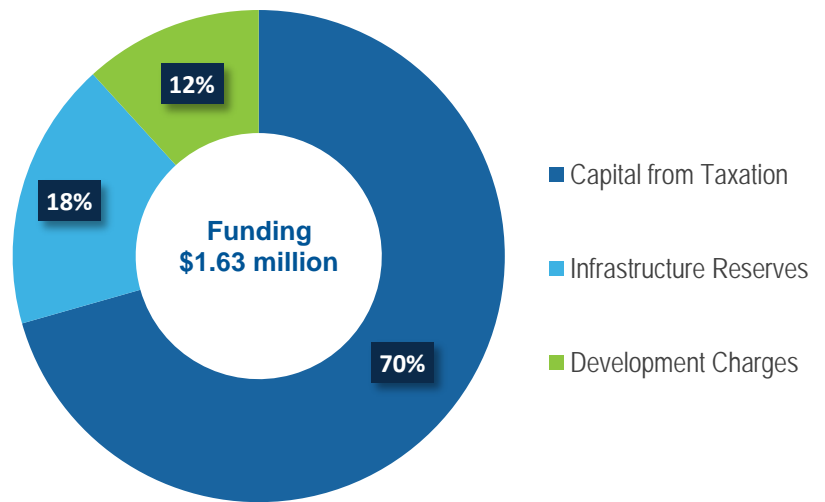
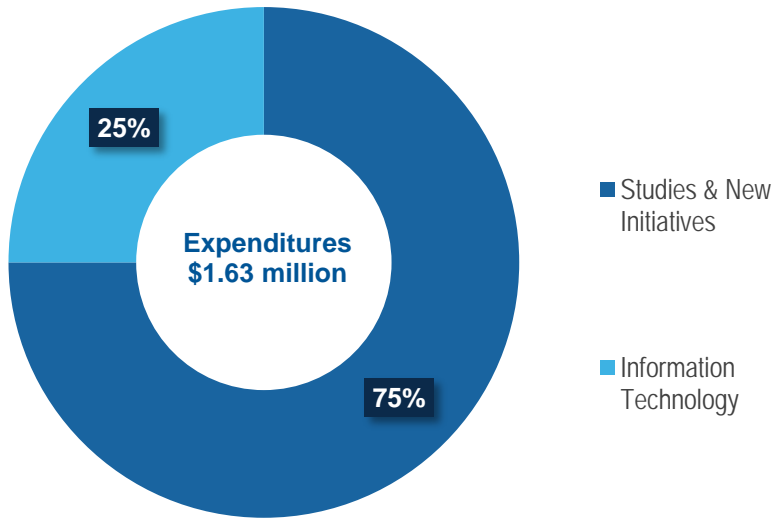
Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		23.0	21.0
New/Growth		-	-
Transfers/Other		(2.0)	-
Total	23.0	21.0	21.0



Capital Budget

2025 Capital Budget

The 2025 capital budget request includes \$0.77 million in capital projects that will be managed and reported on by the PMO. As well, \$0.86 million will be managed by the Office of the Chief Human Resources Officer, Deputy City Manager Corporate Services and Chief Financial Officer, and Communications, Marketing and Engagement on behalf of PMO.



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	Open	2025	2026
Service Excellence and Accountability	3.01	1.63	1.61
Total	3.01	1.63	1.61

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
CM-2526-16 - Service Excellence Strategic Initiatives	0.10	0.23
PM-9584-22 - Program Management Framework	0.45	-
PM-9585-26 - 2026-2030 TOC Strategic Plan Development	-	0.31
SP-2557-20 - Corporate Performance Measures and Lean Program Development	0.21	0.28
Subtotal Department Managed	0.77	0.82
Managed by Other Departments:		
FI-2533-18 - Finance Modernization	0.40	0.40
SE-0083-16 - Staff Forum	0.04	0.04
SE-0089-19 - Wellness Program	0.08	-
SE-0091-19 - Workforce Management System - Phase 2 System Implementation	0.35	0.35
Subtotal Managed by Other Departments	0.86	0.79
Total	1.63	1.61



Vaughan Fire and Rescue Service



Department Overview

Vaughan Fire and Rescue Service (VFRS) is mandated to deliver timely and effective mitigation of emergencies, to ensure fire code compliance and to promote the prevention, education and preparedness for emergency situations for the residents of Vaughan.

2023-2026 Financial Summary

(\$M)	2023 Actuals	2024 Approved Budget	2025 Proposed Budget	2026 Plan
Revenues				
User Fees	1.0	0.9	0.9	0.9
Total	1.0	0.9	0.9	0.9
Expenditures				
Labour	55.5	57.9	60.0	62.3
General Maintenance, Repairs and Utilities	1.7	1.5	1.7	1.8
Communications	0.3	0.5	0.5	0.5
Other	0.9	1.2	1.5	1.6
Total	58.4	61.2	63.7	66.2
Net Operating (\$M)	57.4	60.3	62.8	65.3
Budgeted Full-Time Equivalents (FTEs)	364.0	377.0	390.0	390.0
Capital Plan (\$M)	10.0	8.3	17.8	6.4

2022-2026 Key Performance Measures

Measure	2022 Actuals	2023 Actuals	2024 Year-end Projection	2025 Estimate	2026 Estimate
Investigations	1,132	1,188	1,300	1,325	1,350
Plans Examinations	1,333	1,149	1,100	1,125	1,150
Fire Education (number of contacts)	5,600	5,700	5,800	6,000	6,250

It is vital for the City to provide public education and fire investigation services, and ensure that buildings and properties are constructed and maintained in accordance with applicable fire and life safety regulations. The three lines of defense for fire protection includes public education, enforcement and suppression. 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.



2024 Key Results

- Completed vendor-led implementation of NG-9-1-1 and related training prior to installation, in preparation for NG-9-1-1 implemented/launched in early 2025.
- Held groundbreaking ceremony for Fire Hall 7-12 in October. Construction has begun and will continue into 2025. The new fire station will provide more responsive emergency services to the growing communities in this area.
- VFRS compiled its 2023 Annual Report where VFRS attended more than 13,209 calls for service, closed more than 1,149 inspections and delivered 257 fire prevention public education sessions.
- VFRS continued to provide a comprehensive fire protection program through public education and fire prevention within Vaughan. As of June 30, 2024:
 - inspections: 530
 - plan examinations: 520
 - fire public education and community outreaches: 120
- 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, 2024, the Emergency Planning staff:
 - delivered 27 workshops with a total of 650 participants trained.
 - distributed 57,283 public education materials.
- The Emergency Management team members completed their review of hazard identification risk assessment (HIRA) for 2024 in June with minor adjustments made to the 37 identified threats. These results will help inform 2025 emergency management plans and processes.
 - Additionally, in June 2024, the team participated in York Region's HIRA activities.
- The Emergency Planning Program staff representative joined the Niagara University Emergency Management Advisory Committee in 2024 further enhancing the connection between education and vocational experiences.
- The Emergency Planning Program hosted an Emergency Management Ontario Community Consultation session in August for emergency managers to provide input on the review of the *Emergency Management and Civil Protection Act*.

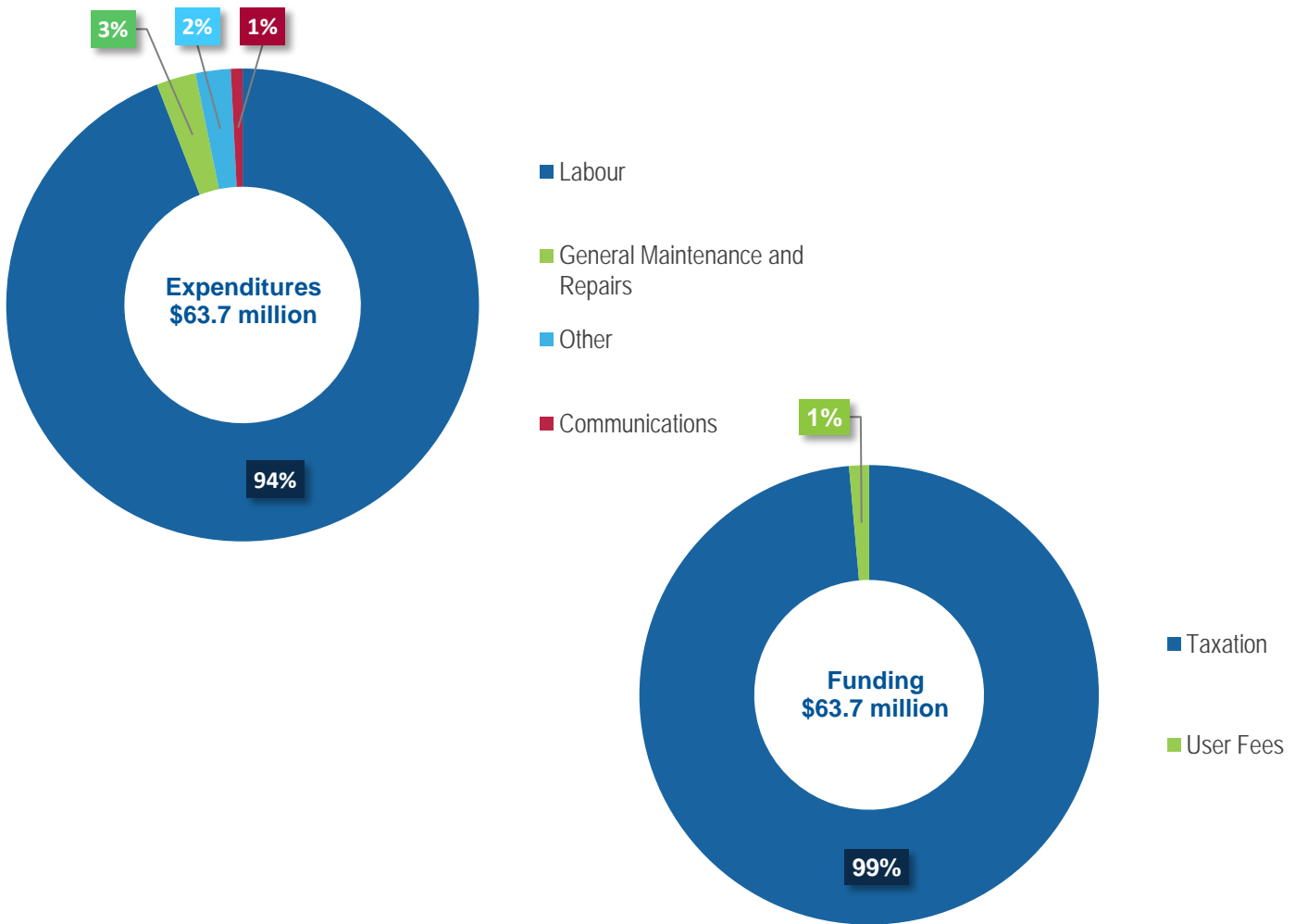
2025 Objectives

- 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.
- Provide VFRS subject matter expertise on the planning, design and build of future fire stations to respond to the growing city.
- Complete implementation of NG-9-1-1.
- Strengthen Emergency Management Program to maintain compliance with *Emergency Management and Civil Protection Act*.



Operating Budget

2025 Operating Budget



BUDGET CHANGES

The increase in operating budget in VFRS is driven by six additional resource requests as detailed below, labour progressions in the department, and an increase in inflationary and contractual obligations in Other Expenses.

Net Operating Budget (\$M)	2024	2025	2026
Opening		60.3	62.8
New/Growth		2.6	2.5
Transfers/Other		-	-
Total	60.3	62.8	65.3

STAFFING CHANGES

Budgeted Full-Time Equivalents (FTEs)	2024	2025	2026
Opening		377.0	390.0
New/Growth		13.0	-
Transfers/Other		-	-
Total	377.0	390.0	390.0

NEW REQUESTS

There are six new 2025 requests for VFRS:

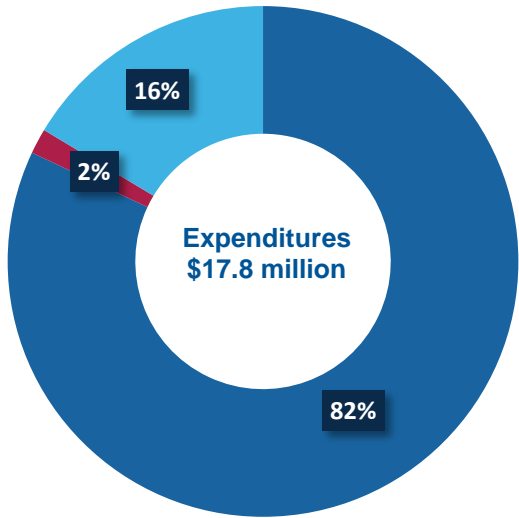
- The second contingent of 11 firefighters, and four Captains (from the promotion of four existing firefighters) for Station 7-12 will help VFRS maintain adequate response targets that have been taxed by intensification, population density and traffic patterns, particularly in the northwest portion of the city.
- The Assistant Deputy Fire Chief – Staff Wellness and Support will be responsible for strategic and administrative tasks.
- The Peer Support Program will provide immediate support during acute phases of psychological trauma, as well as ongoing mental health resources and guidance.
- To be in compliance with Ontario Regulation 343/22 Firefighter Certification, all operations staff assigned to stations that provide special operations response are required to be certified to the appropriate National Fire Protection Association Professional standards by July 1, 2028. A training and certification plan has been created that takes all operational scheduling to meet this deadline. The plan is broken down into three phases: instructor development/certification, staff training/certification and ongoing maintenance training.
- A requested increase in the public education budget will cover the costs of printing literature, developing new public education programs, increasing the number of digital education materials, expanding VFRS' outreach, and diversifying program activities and products.
- One Fire Training Officer to meet the demands for training, proportionate to a fire service that is growing in size, as well as the scope of technical rescue services delivered to the residents of Vaughan. The Training Officer will assist in meeting legislative and provincial certification as intensification increases the demands and complexity of the service.

Index Number	New Requests (\$M)	(FTEs)	2025		2026	
			Gross	Net	Gross	Net
100-1-2025	Station 7-12 Second Contingent (11 FFs and Promotion of 4 Captains)	11.0	0.43	0.43	1.00	1.00
100-2-2025	Assistant Deputy Fire Chief - Staff Wellness and Support	1.0	0.23	0.23	-	-
100-3-2025	Peer Support Program	-	0.02	0.02		
100-4-2025	Fire Training Overtime	-	0.19	0.19		
100-5-2025	Public Education Increase	-	0.04	0.04	-	-
100-6-2025	Fire Training Officer	1.0	0.19	0.19	-	-
	Total	13.0	1.10	1.10	1.00	-

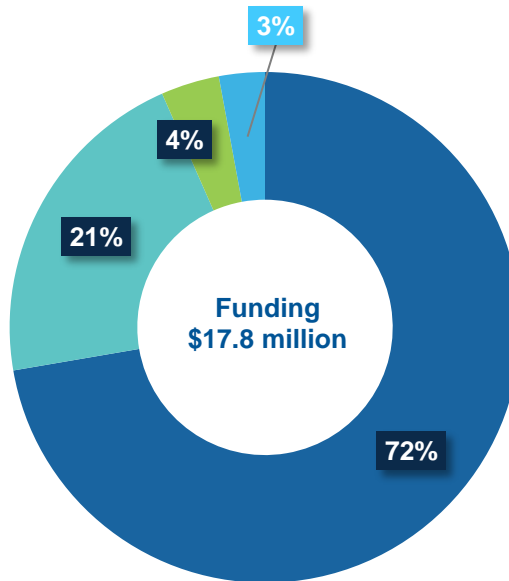
Capital Budget

2025 Capital Budget Request

The 2025 capital budget request includes \$16.1 million in capital projects that will be managed and reported on by VFRS. Another \$1.6 million is managed by Facility Management, and \$0.1 million is managed by Transportation and Fleet Management Services on behalf of VFRS.



- Buildings & Facilities
- Information Technology
- Vehicles & Equipment



- Debenture
- Infrastructure Reserve
- Development Charges
- Capital from Taxation



2025 BUDGET AND 2026 CAPITAL PLAN INCLUDING OPEN PROJECTS BY STRATEGY MAP

Service Excellence Strategy Map (\$M)	2024	2025	2026
Active, Engaged and Inclusive Communities	0.1	-	1.4
City Building	0.3	-	-
Community Safety and Well-being	22.7	16.5	3.0
Environmental Sustainability	8.0	0.8	-
Service Excellence and Accountability	0.5	0.5	2.1
Total	31.6	17.8	6.4

2025 BUDGET AND 2026 CAPITAL PLAN PROJECT LIST

Capital Project Number and Title (\$M)	2025	2026
Department Managed:		
EP-0085-25 - Upgrade Base Camp Mobile Telephone Systems	0.07	-
EP-0086-25 - Replace lost/damaged cots	0.14	0.11
FR-3642-17 - Fire - CAD & MDT Replacements	0.04	-
FR-3655-19 - General Equipment - VFRS	0.34	0.35
FR-3658-23 - Kawasaki - Mule Station 7-2 - Replacement	0.06	-
FR-3678-25 - Spartan Truck (7 Yr) - Station 7-2 - Replacement	1.50	-
FR-3679-26 - Ford F150 Pick Up (7 Yr) HQ Prevention - Replacement	-	0.09
FR-3681-26 - Foam Trailer (10 yr) - Station 7-8 - Replacement	-	0.02
FR-3683-26 - Ford Escape #1 (7 Yr) - HQ Prevention - Replacement	-	0.05
FR-3684-26 - Ford Escape #2 (7 Yr) - HQ Prevention - Replacement	-	0.05
FR-3687-26 - Ford Explorer (4 Yr) - Fire Chief - Replacement	-	0.08
FR-3698-26 - FIL-MT55 Olsan Rehab - Stn 7-6 - Replacement	-	1.50
FR-3700-25 - Trailer for Mule - Station 7-2 - Replacement	0.02	-
FR-3701-26 - Spartan/Smeal 55' Aerial Ladder (15 Yr) - Station 7-9 - Replacement	-	1.50
FR-3721-22 - Annual Hose Replacement	0.14	0.14
FR-3722-22 - Annual Bunker Gear Replacement	0.17	0.18
FR-3723-22 - Fire Rescue Tool Retrofit	0.08	0.09
FR-3725-25 - Replacing Fire Admin Vehicle #2	0.08	-
FR-3726-25 - Replacing Fire Admin Vehicle #3	0.08	-
FR-3727-26 - Replacing Fire Admin Vehicle #4	-	0.08
FR-3733-23 - Replacement Training Equipment	0.08	0.09
FR-3735-26 - Replacing Fire Prevention Vehicle #6	-	0.07
FR-3736-26 - Replacing Fire Prevention Vehicle #7	-	0.07
FR-3737-26 - Replacing Fire Prevention Vehicle #8	-	0.07
FR-3738-26 - Replacing Fire Prevention Vehicle #9	-	0.07
FR-3739-23 - Replacing Fire Admin Vehicle #1	-	0.08

Capital Project Number and Title (\$M)	2025	2026
FR-3740-23 - Fitness Equipment and Furniture Replacement - All Stations/Divisions	0.07	0.08
FR-3741-23 - Command Post 701 Upgrade	0.10	-
FR-3744-25 - DVRS (Digital Vehicular Repeater System) Equipment	0.15	-
FR-3745-25 - Technical Rescue Trailer	0.05	-
FR-3746-25 - New Fire Station 7-13	12.58	-
FR-3747-25 - AVRR Program	0.10	-
FR-9601-24 - Implementing New Firehouse Solution	0.20	-
Subtotal Department Managed	16.05	4.74
Managed by Other Departments:		
BF-8841-26 - Feasibility Study – Decommissioned FH 7-4 Kleinburg	-	0.35
BF-8842-21 - FH 7-1 Facility & Energy Renewal (Zero Carbon Building Standards)	0.68	-
BF-8873-23 - FH 7-6 Feasibility Study for Expansion of Fire Station	0.11	-
BF-9577-26 - Fire Station 7-13 Build	-	1.36
FL-5482-25 - EMERG MGMT-Replace Unit #1505 with passenger mini van	0.11	-
ID-2093-20 - New Fire Station 7-12	0.82	-
Subtotal Managed by Other Departments	1.73	1.71
Total	17.78	6.44







Budget Book Appendix:

2025 Budget and 2026 Financial Plan

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381	Acronyms

Key Dates

DATE	FINANCIAL PLAN
May 27	City-Wide Budget Kick-Off
May 31	Department Business Plans and OKRs Due in ClearPoint
May 31 to June 7	Department-Level Budget Kick-Off Meetings
June 19	Business Case Submissions Due to Program Management Office
June - July	Scrutinize Base Budgets
	Balance / Prioritize New Budget Requests
July 10-11	Business Case Decision Committee Evaluation
July 12	Budget Submissions Due - Capital
July 26	Budget Submissions Due - Operating
August / September	Prioritized Budget Submissions Reviewed by SLT/SLT-E
	Draft Budget Finalized
	Business Plans and OKRs to be finalized in ClearPoint
October - November	Budget Book Development, Completion and Signed-Off
November/December	Presentations to Special Committee of the Whole*
December 17	Council Approval*

* Final approval dates may need to be revisited based on York Region Budget

2025 Business and Financial Planning Guidelines

Planning Horizon

As 2025 is the third full year of the 2022-2026 Term of Council, the planning horizon for the 2025 Operating Budget submission is a one-year budget (2025) and a three-year plan (2026-2028), which spills over into the next Term of Council. For capital, the planning horizon is 10 years with budget for 2025 and 9-year plan for 2026-2034. Cash flows for the capital plan will also be 10 years (2025-2034) for the 2025 Capital Budget and 2026-2034 Capital Plan. For both operating and capital, the 2025 Budget and 2026 Plan will be published, while the 2027 and 2028 Operating Plan and 2027-2034 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.

Context for the 2025 Budget and 2026-2028 Financial Plan / 2026-2034 Capital Plan

Factor in Impacts of 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 2.7% as of April 2024, costs remain high. Interest rates have remained steady at 5.0% since July 2023.

Impact of Bill 23 and Bill 185 to the 2024-2034 Forecast for DC Revenues and Parkland Cash-In-Lieu

Changes in the legislation reduced revenues for growth related infrastructure the City would have otherwise collected (based on the 2022 DC Background Study) beginning on June 1, 2023. Bill 185 Cutting Red Tape to Build More Homes Act, 2024 may provide relief, however details are still to be determined. Without additional offsets and/or alternate sources of funding, this could result in:

- Delayed projects
- Reduced service levels
 - Increased property taxes

Guiding Principles

Both operating and capital budgets 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 make every effort to remain within their 2025 Operating Budget and 2025-2028 Capital Budget Envelopes. Capital budgets should prioritize current projects that are already underway factoring in cost increases.

In addition, no new Additional Resource Requests (ARRs) and new capital projects are to be submitted unless they are critical and/or urgent (e.g. health and safety, legislated, results in additional revenues and/or cost savings / avoidance).

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 1st 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, 2025 will be the first full budget year under this new legislation. Senior officials, including the City Manager, Chief Financial Officer and Director of Financial Planning and Development Finance will be engaging

with the Mayor throughout the budget process to provide updates and receive strategic direction to ensure the 2025 operating and capital budgets and future plans align with the Mayor's preferences and priorities. Any required changes to development of the budgets will be communicated to the appropriate departments.

Operating Budget

The operating budget that is approved by Council provides the spending authority to the City for the day-to-day administration and operations for 2025, including all City services, planned programs, and revenues, unless mandated through another fund or rate (i.e. water/wastewater, etc.). The 2026 Financial Plan endorsed by Council will be used for planning purposes and serve as a reference point for the development of future year budgets.

Funding Envelopes

Each department within Portfolios and Offices will receive an allocation of their total funding envelope for their 2025 Budget and 2026-2028 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 Multi-year Envelopes

Inflation and interest rates remain high causing continued 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 2024 was 2.7%. In an effort to curtail inflation, the Bank of Canada has maintained interest rates at 5.0% since July 2023.

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 in order to remain within their envelopes.

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 2024 new and enhanced service impacts on the 2025 Operating Budget and make appropriate adjustments.
- Rationalize fleet, technology and space needs.

User Fee & Service Charge Increases

All recognized 2025 user fee and service charge increases are included in the current 2025 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 2025 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, 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.

Additional Resource Requests (ARRs)

ARRs should only be submitted in limited circumstances (e.g. health and safety, legislated, results in additional revenues and/or cost savings / avoidance). 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 ARR submitted must be reviewed and approved for submission by their respective SLT-E member.

Submitted ARRs will be evaluated using an established scoring matrix which will include the following categories:

- Strategic Alignment to Term of Council Strategic Plan
- 2025 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 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.

Departments should include their portfolio finance team in the development of their ARRs. The portfolio finance team will assist the department in ensuring that the ARRs are completed correctly.

SLT-E will review and consider any submitted ARRs, based on a prioritized list generated from the scoring criteria.

Proposed 2025 Capital Budget Plan

Planning Horizon

The planning horizon for capital is **10 years** with budget (capital spending authority) for 2025 and nine-year plan for 2026-2034. The 2025 Budget and 2026 Plan will be published, while the 2027-2034 Capital Plan which covers the next Term of Council and beyond will be used for strategic and long-range financial planning purposes.

The template 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 2024, cash flow for the remainder of 2024, and cash flows for each year from 2025 to 2034, with funding sources for each project over the same period. The template for new capital requests has also been revised to capture total budget and cash flows with funding sources for each year from 2025-2034.

Council will approve the total capital budget and spending authority for 2025 based on the 2025 cash flow for each project.

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
- 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.

REQUIRED

Review of existing project list, including open projects, to validate:

- scope alignment
- budget amount
- cash flow requirements
- milestones

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 2024. 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.

Business Case Process

For the 2025 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 pmo@vaughan.ca by **June 19, 2024**.

To kick off the Business Case process, the business case submitter is required to initiate contact with the PMO and schedule a Discovery Meeting to discuss their business case idea. During this meeting, PMO will help with further exploration and development of proposals/ideas to set up submittals for success in the process and beyond. **Please send an email to pmo@vaughan.ca to schedule Discovery Meetings.** The PMO will then be able to assess readiness to complete a business case template for your submission.

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 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.

Business case reviews and evaluations, completed by the Decision Committee, will consider the project outline, objective, quality and feasibility, as well as a balanced catalogue of project resources, outcomes and deliverability.

The corporate business case and review process aims to:

1. Apply an efficient, effective, and comprehensive process for new operating and capital project requests exceeding \$500,000;
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.

The Decision Committee serves as a governance body ensuring new project requests are evaluated, prioritized, and align with the City of Vaughan's strategic directions and objectives

and to improve the quality of operating and capital projects approved and delivered in order to optimize organizational resources. The Decision Committee is responsible for reviewing the capacity of Portfolios and Departments to deliver projects against strategic direction, legislations and/or regulations, project risks and project benefits as well as identify integration opportunities for operating and capital requests.

Capital Prioritization Matrix

A capital prioritization matrix is to be used to score **existing and new projects with a budget request in 2025 of \$100,000 or more**. The matrix requires the user to select from drop downs to score projects in several areas including strategic alignment, risk, operating budget impacts, efficiency, and economic impacts. After each department prepares and submits its matrix, Financial Planning and Development Finance will roll up the individual department matrix submissions by funding source. The projects will then be further rolled up and reviewed at the portfolio level. Funding sources that are leveraged by multiple departments will be reviewed by a cross-departmental team to ensure consistent scoring. The prioritized list of capital projects to be funded and all constrained funding sources will be reviewed and authorized to proceed by SLT-E.

Capital Project Priority Setting

Submissions for existing and new projects will be considered in accordance with their priority ranking. For ranking purposes, existing projects are defined as projects that have already received Council approval and appear in the approved 2025-2027 capital plan.

Projects should be ranked as follows:

Rank 1

- ◆ Existing projects that have continued relevance and recorded spend in the first quarter of 2024
- ◆ 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

Rank 2

- ◆ Existing projects that have continued relevance and zero spend in the first quarter of 2024
- ◆ New projects that increase efficiency or reduce/eliminate risks
- ◆ Existing projects with continued relevance and were deferred from the previous year

Rank 3

- ◆ Continuation of an existing project with diminishing relevance with or without recorded spend in the first quarter of 2024
- ◆ 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

Rank 4

- ◆ New projects that have not been reported to Council (new asks) and will generate additional, justifiable revenue and/or cost savings/avoidance

Rank 5

- ◆ All other new projects that have not been reported to Council.

In addition to ranking, capacity to deliver and spend, capacity to support, and operating impacts of completed projects will be reviewed for existing and new projects to determine whether they will be funded.

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 VOL 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
- ✓ 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 2025 Business Planning efforts will continue the coordination of strategic priorities and key activities across portfolios.. Proposed 2025 departmental business plans are **due in ClearPoint by May 31st** and will be finalized in November following internal budget reviews and deliberations. For ClearPoint support contact 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. Program Management Office (Strategic Planning and Corporate Performance Measurement team) will continue to coordinate KPI updates. Departments will be provided the source file **to update 2024 KPIs for the 2025 Budget Book**. These updates include 2023 year-end actuals, 2024 year-to-date actuals (as of June), 2024 year-end projections and forecasts/targets for 2025 to 2027. Departments may propose new or additional indicators as appropriate.; This should first be discussed with the Strategic Planning and Corporate Performance Measures 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 PMO 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).
- **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 2023, actual mid-year or forecasted results for 2024, and targeted results for 2025, and forecasts for each year from 2026 to 2027 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, the PMO will continue to provide strategic leadership and advice and coordinate PMs for the City. PMO will continue to coordinate, update and develop budget book performance measures with Departments / Offices. **The due date to submit KPI updates for the 2025 budget is August 16, 2024.** 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

Summary of 2025 Proposed Operating Budget (tax & rate supported)

(in \$ Millions)	2023 Actuals		2024 Approved		2025 Proposed		2026 Plan		2025 Proposed vs. 2024 Adopted Net Change		2026 Plan vs. 2025 Proposed Net Change	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	\$	%	\$	%
Public Works	65.1	61.5	66.2	61.5	100.7	64.2	102.1	67.7	2.7	4.4%	3.5	5.4%
Transportation & Fleet Management Services	31.7	30.7	33.7	31.6	66.4	32.7	66.9	33.6	1.1	3.6%	0.9	2.8%
Environmental Services	12.1	10.3	13.0	11.0	13.3	11.2	13.3	12.9	0.2	2.1%	1.7	15.3%
Parks, Forestry & Horticulture Operations	18.9	18.2	18.5	17.9	19.8	19.0	20.5	19.8	1.2	6.5%	0.7	3.9%
Business Excellence and Operational Performance	1.4	1.4	-	-	-	-	-	-	-	0.0%	-	0.0%
DCM Public Works	1.0	1.0	1.1	1.1	1.2	1.2	1.3	1.3	0.2	14.7%	0.1	9.6%
Sub Total	65.1	61.5	66.2	61.5	100.7	64.2	102.1	67.7	2.7	4.4%	3.5	5.4%
Vaughan Fire & Rescue Service	60.1	59.2	61.2	60.3	63.7	62.8	66.2	65.3	2.6	4.2%	2.5	3.9%
Fire and Rescue Service	59.7	58.8	60.7	59.8	63.2	62.3	65.7	64.8	2.5	4.2%	2.5	3.9%
Emergency Planning	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.1	13.6%	0.0	4.2%
Sub Total	60.1	59.2	61.2	60.3	63.7	62.8	66.2	65.3	2.6	4.2%	2.5	3.9%
Infrastructure Development	41.8	26.8	44.8	25.4	49.7	29.8	51.4	30.1	4.4	17.3%	0.3	0.9%
Infrastructure Delivery	2.2	1.5	3.3	2.3	4.3	2.5	4.6	2.7	0.2	7.3%	0.3	10.4%
Infrastructure Planning & Corporate Asset Management	2.5	1.0	4.2	1.9	5.0	2.5	5.2	2.7	0.7	36.5%	0.2	8.0%
Development Engineering	7.3	(2.6)	7.4	(3.8)	8.0	(3.4)	8.4	(4.4)	0.5	-12.3%	(1.0)	31.1%
Parks Infrastructure Planning & Development	2.9	1.3	4.0	1.4	4.2	1.6	4.4	1.7	0.1	10.6%	0.1	8.2%
Real Estate	0.7	0.6	0.9	0.6	0.9	0.7	1.0	0.7	0.1	8.4%	0.1	9.3%
Facilities Management	25.8	24.5	24.5	22.5	26.3	25.3	27.0	26.0	2.8	12.6%	0.6	2.5%
DCM Infrastructure Development	0.5	0.5	0.6	0.6	0.8	0.6	0.9	0.7	0.0	8.6%	0.0	6.3%
Sub Total	41.8	26.8	44.8	25.4	49.7	29.8	51.4	30.1	4.4	17.3%	0.3	0.9%
Community Services	35.2	5.3	40.4	11.5	46.3	10.7	47.5	10.4	(0.8)	-6.7%	(0.3)	-3.1%
By-Law & Compliance, Licensing & Permit Services	9.7	2.1	11.2	4.0	12.4	3.9	12.9	4.2	(0.1)	-3.7%	0.3	7.5%
Commty. Grants & Advisory Comm	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	0.0%	-	0.0%
DCM Commty. Serv.	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.0	7.5%	0.0	5.1%
Recreation Services	24.8	2.5	28.5	6.9	33.2	6.2	33.9	5.5	(0.7)	-9.7%	(0.7)	-10.6%
Sub Total	35.2	5.3	40.4	11.5	46.3	10.7	47.5	10.4	(0.8)	-6.7%	(0.3)	-3.1%
Planning & Growth Management	22.6	(1.8)	28.5	(2.0)	30.8	(3.3)	31.1	(3.8)	(1.3)	67.9%	(0.5)	15.7%
Development Planning	6.9	(2.8)	8.1	(2.9)	8.5	(6.4)	8.3	(6.8)	(3.6)	125.7%	(0.4)	6.0%
Policy Planning & Special Programs	5.0	4.3	7.1	6.2	8.0	7.0	8.4	7.4	0.8	13.2%	0.5	6.7%
Building Standards	10.3	(3.7)	12.7	(5.9)	13.7	(4.5)	13.6	(5.1)	1.4	-23.7%	(0.6)	14.1%
DCM Planning & Growth Mgmt	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.0	6.8%	0.0	5.3%
Sub Total	22.6	(1.8)	28.5	(2.0)	30.8	(3.3)	31.1	(3.8)	(1.3)	67.9%	(0.5)	15.7%
Corporate Services & CFO	30.6	27.3	32.2	30.3	34.8	32.7	36.2	34.0	2.4	7.8%	1.4	4.1%
CFO Office	1.2	0.7	0.7	0.7	0.9	0.9	0.9	0.9	0.2	30.4%	0.1	6.0%
Financial Services	4.1	2.6	5.2	3.8	5.6	4.0	5.8	4.2	0.3	6.9%	0.2	5.3%
Financial Planning & Development Finance	4.2	3.6	4.4	4.1	4.8	4.4	5.1	4.6	0.3	7.3%	0.2	5.0%
Human Resources	4.1	4.0	3.8	3.8	4.2	4.2	4.4	4.4	0.3	8.8%	0.2	5.1%
Information Technology	17.1	16.3	18.1	17.9	19.3	19.1	20.0	19.8	1.2	7.0%	0.6	3.4%
Sub Total	30.6	27.3	32.2	30.3	34.8	32.7	36.2	34.0	2.4	7.8%	1.4	4.1%

Summary of 2025 Proposed Operating Budget (tax & rate supported)

(in \$ Millions)	2023 Actuals		2024 Approved		2025 Proposed		2026 Plan		2025 Proposed vs. 2024 Adopted Net Change		2026 Plan vs. 2025 Proposed Net Change	
	Gross	Net	Gross	Net	Gross	Net	Gross	Net	\$	%	\$	%
Legal & Administrative Services	23.3	20.4	24.5	22.4	26.5	24.0	27.3	24.8	1.6	6.9%	0.8	3.3%
Legal Services	6.0	5.4	6.5	6.4	7.4	7.2	7.7	7.5	0.8	13.0%	0.3	4.6%
City Clerk	13.6	11.4	14.0	12.3	14.7	12.6	14.9	12.8	0.2	2.0%	0.2	1.5%
Procurement Services	3.1	2.9	3.3	3.0	3.7	3.5	3.9	3.7	0.4	13.7%	0.2	6.7%
DCM Legal & Administrative Services	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.1	8.5%	0.0	5.8%
Sub Total	23.3	20.4	24.5	22.4	26.5	24.0	27.3	24.8	1.6	6.9%	0.8	3.3%
Communications & Economic Development	7.6	7.0	8.8	8.1	9.4	8.8	9.8	9.2	0.6	7.9%	0.4	4.7%
Communications, Marketing and Engagement	4.9	4.6	5.1	4.9	5.5	5.3	5.7	5.6	0.4	8.2%	0.3	5.5%
Economic Development	2.5	2.0	2.8	2.4	2.8	2.4	2.9	2.5	0.0	0.0%	0.1	3.4%
Office of Communications and Economic Development	0.3	0.3	0.9	0.8	1.1	1.1	1.1	1.1	0.2	29.2%	0.0	4.0%
Sub Total	7.6	7.0	8.8	8.1	9.4	8.8	9.8	9.2	0.6	7.9%	0.4	4.7%
Other Offices	9.0	9.1	10.1	10.0	10.8	10.7	11.2	11.2	0.7	6.6%	0.5	4.5%
City Managers Office	0.7	0.7	0.9	0.9	0.9	0.9	0.9	0.9	0.0	2.1%	0.0	2.9%
Program Management Office	3.1	3.1	2.9	2.9	3.1	3.1	3.4	3.3	0.2	8.0%	0.2	6.7%
City Council	3.7	3.7	4.6	4.6	5.0	5.0	5.2	5.2	0.3	7.4%	0.2	3.6%
Internal Audit	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.3	0.1	5.9%	0.1	5.0%
Integrity Commissioner	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.0	2.0%	0.0	1.9%
Sub Total	9.0	9.1	10.1	10.0	10.8	10.7	11.2	11.2	0.7	6.6%	0.5	4.5%
Vaughan Public Libraries	22.0	21.5	23.3	22.9	26.0	25.6	27.1	26.6	2.7	11.7%	1.0	4.0%
Total Operating Programs	\$ 317.4	\$ 236.3	\$ 339.9	\$ 250.6	\$ 398.6	\$ 266.0	\$ 409.8	\$ 275.5	\$ 15.4	6.2%	\$ 9.4	3.5%
Financial & Non-Program Items**	56.5	(6.9)	37.5	(10.2)	43.3	(14.8)	54.1	(12.9)	(4.6)	45.4%	1.9	-12.7%
PAYG Capital from taxation	3.9	3.9	2.8	2.8	4.5	4.5	7.1	7.1	1.7	60.7%	2.6	57.8%
Reserve Contributions	33.2	33.2	20.2	20.2	20.0	20.0	18.7	18.7	(0.2)	-1.0%	(1.3)	-6.3%
Debt & Financial Charges	11.0	11.0	17.2	17.2	14.1	14.1	22.8	22.8	(3.1)	-18.2%	8.7	61.9%
Corporate & Non-Program Items	4.8	(1.2)	(1.4)	(2.0)	5.6	3.7	6.2	4.3	5.8	-286.4%	0.6	15.9%
Recoveries & Reserve Draws	1.7	(12.4)	(2.8)	(14.8)	(3.0)	(15.0)	(3.0)	(25.6)	(0.3)	1.8%	(10.6)	70.5%
Investments	-	(24.3)	-	(19.4)	-	(26.4)	-	(24.3)	(7.0)	36.4%	2.1	-8.0%
Other Revenues**	-	(19.0)	-	(15.7)	-	(17.8)	-	(18.2)	(2.1)	13.2%	(0.4)	2.5%
Transfer to Tourism Vaughan	1.9	1.9	1.5	1.5	2.1	2.1	2.3	2.3	0.6	42.2%	0.1	6.7%
Sub Total	56.5	(6.9)	37.5	(10.2)	43.3	(14.8)	54.1	(12.9)	(4.6)	45.4%	1.9	-12.7%
Total Tax Levy Budget	\$ 373.9	\$ 229.4	\$ 377.4	\$ 240.4	\$ 441.9	\$ 251.2	\$ 463.9	\$ 262.6	\$ 10.8	4.5%	\$ 11.3	4.5%
Water, Wastewater & Stormwater	193.9	-	200.9	-	206.9	-	214.0	-	-	0.0%	-	0.0%
Total Operating Budget (tax & rate)	\$ 567.8	\$ 229.4	\$ 578.3	\$ 240.4	\$ 648.8	\$ 251.2	\$ 677.9	\$ 262.6	\$ 10.8	4.5%	\$ 11.3	4.5%
Revenue from Assessment Growth				(3.5)		(3.6)		(3.8)		-1.5%		-1.5%
Net Tax Levy Increase after Assessment Growth				237.0		247.6		258.8	\$ 7.2	3.0%	\$ 7.5	3.0%

* Numbers without brackets indicate an item is under-budget; brackets indicate over-budget net expenditures.

** includes MAT/PILs/Supp Tax

*** Budget information presented here is based on the prior organizational structure. Budgets will be re-stated in 2025 on a cost-neutral basis to reflect the new organizational structure as of November 14, 2024.

Additional Resource Requests (ARRs) for 2025

Portfolio	Department	ARR Title	Term of Council Strategic Priority	Funding Source	Index #	Net FTE	Total Cost	Total Offset	Net \$	
Community Services	By-Law & Compliance, Licensing & Permit Services	1 Parking Supervisor, 2 New Full-Time Officers, Conversion of 4 Part-Time Officers to Full-Time	Community Safety and Well Being	Fees	040-1-2025	4.2	915,382	915,382	-	
		Ten Screening Officers	Service Excellence and Accountability	Fees	040-2-2025	10.0	1,255,300	1,255,300	-	
	Recreation Services	Supervisor for Screening Officers	Service Excellence and Accountability	Fees	040-3-2025	1.0	174,729	174,729	-	
		Recreation Lead, Community Centres	Active Engaged and Inclusive Communities	Fees	200-1-2025	2.0	313,862	313,862	-	
		Recreation Program Planner, Inclusion Support Services	Service Excellence and Accountability	Fees	200-2-2025	1.0	120,109	120,109	-	
		Recreation Supervisor, Program Planning	Service Excellence and Accountability	Fees	200-3-2025	1.0	199,319	250,000	(50,681)	
		Recreation Supervisor, Client Services	Service Excellence and Accountability	Fees	200-4-2025	1.0	198,319	198,319	-	
		Recreation Supervisor, Cultural Events	Active Engaged and Inclusive Communities	Taxes	200-5-2025	1.0	196,914	-	196,914	
		Recreation Lead, Events	Active Engaged and Inclusive Communities	Taxes	200-6-2025	1.0	157,316	-	157,316	
		Community Services Total					22.2	3,531,251	3,227,701	303,550
Public Works	DCM Public Works	Operations Data Analyst	Service Excellence and Accountability	Taxes	129-1-2025	1.0	129,848	129,848	-	
	Transportation & Fleet Management Services	Pavement Marking Services Citywide	Transportation and Mobility	Fees	165-1-2025	-	241,700	241,700	-	
		ASE Operations Coordinator	Transportation and Mobility	Fees	165-2-2025	1.0	161,512	161,512	-	
		Utility Coordinator Conversion	Transportation and Mobility	Fees	165-3-2025	-	123,773	123,773	-	
		Roads Summer Program Growth	Transportation and Mobility	Fees	165-4-2025	-	93,110	93,110	-	
		Part-Time to Full-Time Road Patroller Conversion	Transportation and Mobility	Taxes	165-5-2025	1.0	93,975	93,975	-	
		FMS Satellite Service - Mechanic	Transportation and Mobility	Taxes	165-6-2025	1.0	95,882	95,882	-	
		Parks, Forestry & Horticulture Operations	North Maple Regional Park - Maintenance	Service Excellence and Accountability	Reserves	205-1-2025	5.0	480,299	480,299	-
			Urban Forestry Tree Maintenance Strategy - Year 4	Environmental Sustainability	Taxes	205-2-2025	-	338,000	-	338,000
	Urban Forestry Management Plan - Implementation Year 1		Environmental Sustainability	Taxes	205-3-2025	2.0	267,160	-	267,160	
	Public Works Total					11.0	2,025,259	1,420,099	605,160	
	Planning & Growth Management	Policy Planning and Special Programs	Senior Planner, Policy (Growth Forecasting)	City Building	Fees	186-1-2025	1.0	179,412	179,412	-
			Planner 1, VMC	City Building	Fees	186-2-2025	1.0	123,461	123,461	-
Planner 1, Environmental Planner			City Building	Fees	186-3-2025	1.0	123,461	123,461	-	
Planning & Growth Management Total					3.0	426,334	426,334	-		
Infrastructure Development	Office of the DCM, Infrastructure Development	Program Manager, Special Projects	Service Excellence and Accountability	Development Charges	031-1-2025	1.0	204,057	204,057	-	
		Facility Management	Corporate Security Guard	Community Safety and Well Being	Taxes	160-1-2025	1.0	101,282	-	101,282
		Plumber (Journeyman)	City Building	Taxes	160-2-2025	1.0	123,327	123,327	-	
	Infrastructure Planning and Corporate Asset Management	Project Manager, Transportation	Transportation and Mobility	Development Charges	124-1-2025	1.0	165,805	165,805	-	
		Program Manager, Water, Wastewater and Stormwater Infrastructure Engineering	City Building	Multiple Sources	124-2-2025	1.0	178,146	178,146	-	
		Linear Systems Specialist	City Building	Fees	124-3-2025	1.0	132,614	132,614	-	
		Project Manager	Transportation and Mobility	Development Charges	135-1-2025	1.0	175,819	175,819	-	
	Infrastructure Delivery	Project Coordinators	Transportation and Mobility	Multiple Sources	135-2-2025	4.0	561,772	561,772	-	
		Municipal Services Inspector	Transportation and Mobility	Multiple Sources	135-3-2025	1.0	116,973	116,973	-	
		Development Engineering	Development Engineering Lead - Contract to Permanent	City Building	Fees	130-1-2025	1.0	166,018	166,018	-
			Development Engineering Environmental Project Coordinator	City Building	Fees	130-2-2025	1.0	120,959	120,959	-
		Infrastructure Development Total					14.0	2,046,772	1,945,490	101,282
	Corporate Services & Chief Financial Officer	DCM Corporate Services & CFO	Change Management and Training Specialist	Service Excellence and Accountability	Multiple Sources	065-1-2025	1.0	136,491	136,491	-
Financial Planning & Development Finance			Senior Financial Analyst, Development Finance	Development Charges	078-1-2025	1.0	159,976	159,976	-	
Financial Services		Tangible Capital Asset Analyst	Service Excellence and Accountability	Multiple Sources	070-1-2025	1.0	134,337	134,337	-	
		Collections Specialist	Service Excellence and Accountability	Fees	070-2-2025	1.0	110,299	110,299	-	
Office of the Chief Information Officer		OCIO Service Contract Growth	Service Excellence and Accountability	Taxes	050-1-2025	-	367,000	-	367,000	
		Cybersecurity Enhancements	Service Excellence and Accountability	Taxes	050-2-2025	-	120,000	-	120,000	
		Enterprise Content Management (ECM) Solution Lead (SA/PL)	Service Excellence and Accountability	Taxes	050-3-2025	1.0	156,408	-	156,408	
Corporate Services & CFO Total					5.0	1,184,511	541,103	643,408		
Legal and Administrative Services	Legal Services	Senior Legal Counsel, Real Estate and Development	Service Excellence and Accountability	Fees	080-1-2025	1.0	289,823	278,472	11,351	
		Legal Assistant, Real Estate and Development	Service Excellence and Accountability	Fees	080-2-2025	1.0	132,923	116,014	16,909	
	Office of the City Clerk	Adjudicative Services Requests (1 Supervisor, 2 FT Coordinators)	Service Excellence and Accountability	Multiple Sources	060-1-2025	2.6	346,192	346,192	-	
		Civil Marriage Officiant (Part-Time)	Service Excellence and Accountability	Fees	060-2-2025	0.7	61,451	61,451	-	
	Procurement Services	Procurement Category Specialist	Service Excellence and Accountability	Taxes	070-1-2025	1.0	157,678	32,946	124,732	
	Legal and Administrative Services Total					6.3	988,067	835,075	152,992	
Office of Communications and Economic Development	Communications, Marketing & Engagement	City Hall Connects	Active Engaged and Inclusive Communities	Reserves	126-1-2025	-	87,000	87,000	-	
		Coordinator, Marketing, Creative and Production Services (Tourism Vaughan) - Contract to Permanent	Service Excellence and Accountability	Reserves	126-2-2025	1.0	103,300	103,300	-	
		Service Vaughan, Citizen Service Specialist	Service Excellence and Accountability	Taxes	126-3-2025	1.0	101,475	25,000	76,475	
	Economic Development	International Economic Relations	Economic Prosperity and Job Creation	Reserves	190-1-2025	1.0	180,726	180,726	-	
		Investment Concierge Program (4 Years)	Economic Prosperity and Job Creation	Reserves	190-2-2025	1.0	202,319	202,319	-	
		Tourism Development Coordinator - Contract to Permanent	Economic Prosperity and Job Creation	Reserves	190-3-2025	1.0	118,408	118,408	-	
Office of Communications and Economic Development Total					5.0	793,228	716,753	76,475		
City Council	City Council	Assistant to the Mayor	Service Excellence and Accountability	Taxes	010-1-2025	1.0	146,061	-	146,061	
Vaughan Fire and Rescue Service	Vaughan Fire and Rescue Service	Station 7-12 Second Contingent (11 FFs and Promotion of 4 Captains)	Community Safety and Well Being	Taxes	100-1-2025	11.0	434,712	-	434,712	
		Assistant Deputy Fire Chief - Staff Wellness and Support	Community Safety and Well Being	Taxes	100-2-2025	1.0	225,991	-	225,991	
		Peer Support Program	Community Safety and Well Being	Taxes	100-3-2025	-	20,000	-	20,000	
		Fire Training Overtime	Community Safety and Well Being	Taxes	100-4-2025	-	190,000	-	190,000	
		Public Education Increase	Community Safety and Well Being	Taxes	100-5-2025	-	40,000	-	40,000	
		Fire Training Officer	Community Safety and Well Being	Taxes	100-6-2025	1.0	191,774	-	191,774	
		Other Offices and Portfolios Total					14.0	1,248,538	-	1,248,538
Grand Total					80.6	12,243,959	9,112,555	3,131,405		

Budget information presented here is based on the prior organizational structure. Budgets will be re-stated in 2025 on a cost-neutral basis to reflect the new organizational structure as of November 14, 2024.

2025 Capital Projects with Funding Sources (\$M)

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grant	Others	Grand Total
By-Law & Compliance, Licensing & Permit Services	BY-9567-25 - Bicycles for Enforcement Services			0.0					0.0
	BY-9568-25 - Ballistic Vests for Enforcement Officers			0.1					0.1
	BY-9569-25 - Mobile Offices for Enforcement Officers			0.1					0.1
	BY-9570-25 - Two New Trucks for Two Parking Enforcement Staff Requested in 2025	0.2							0.2
	FL-5498-25 - BYLAW-Replace Unit #1796 with compact sedan		0.1						0.1
	ID-2091-24 - New Animal Services Facility at the MNR	17.2		8.6					25.8
By-Law & Compliance, Licensing & Permit Services Total		17.3	0.1	8.8					26.2
Deputy City Manager Public Works	RP-7154-25 - Public Works Tools & Equipment Enhancement	0.1		0.2					0.3
Deputy City Manager Public Works Total		0.1		0.2					0.3
Development Engineering	DE-7214-20 - Pine Valley North Pedestrian-Utility Bridge (Blk40/47)	0.6							0.6
	DE-7234-19 - Barons Street Extension to Nashville	0.5							0.5
	DE-7235-19 - Block 61 North Valley Crosing	1.4							1.4
	DE-7302-19 - Realignment of Huntington Rd Easterly to intersect with Major Mackenzie opposite the Hwy 427 N	1.8							1.8
	DE-7303-20 - Preparation of guidelines for development related engineering reports	0.1							0.1
	DE-7316-22 - John Lawrie (Block 59) - Two Crossings	7.6							7.6
	DE-7319-22 - Street F (Block59 - Street F Construction & Design)	0.0							0.0
	DE-7320-22 - Street G (Block59 - Street G Construction & Design)	0.0							0.0
	DE-7321-25 - Street B (Block59 - Dipoce Way Construction & Design)	1.6							1.6
	DT-7049-10 - Storm Water Management Pond Monitoring Program							0.1	0.1
	Development Engineering Total		13.6						0.1
Development Planning	BS-1006-15 - Zoning Bylaw Review		0.3						0.3
	DE-7328-25 - SRF Cost Sharing Project	0.9							0.9
	DP-9526-17 - Yonge Street / Steeles Corridor Urban Design Streetscape & Open Space Masterplan	0.0							0.0
	DP-9565-20 - City-Wide Intensification Standards and Guidelines	0.0							0.0
	DP-9578-25 - Weston Road/Hwy 7 Area Urban Design Streetscape Plan	0.2							0.2
	DP-9581-20 - Concord West Go Station Urgan Design Guidelines	0.2							0.2
	DP-9582-19 - Update to the City-Wide Street Implementation Manual	0.0							0.0
	DP-9595-21 - Design Review Panel Administration	0.0							0.0
	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
	DP-9600-23 - Vaughan Green Standard for Sustainable Development	0.0							0.0
	DP-9601-25 - Small Streetscape Projects in Intensification and Heritage Areas		0.1						0.1
	DP-9602-25 - Heritage Grants 2 Year Pilot Program			0.2					0.2
Development Planning Total		1.6	0.4	0.2					2.2
Economic Development	ED-9607-25 - ARTonBOXES program 10 Year Implementation		0.0						0.0
	ED-9610-24 - ventureLAB Partnership 2024-2026		0.1						0.1
Economic Development Total			0.2						0.2
Emergency Planning	EP-0085-25 - Upgrade Base Camp Mobile Telephone Systems			0.1					0.1
	EP-0086-25 - Replace lost/damaged cots			0.1					0.1
Emergency Planning Total				0.2					0.2
Environmental Services	DE-7176-17 - Black Creek Channel Renewal Design and Construction	(5.5)			(42.0)		54.5	(6.1)	1.0
	EV-2121-20 - Wastewater Lift Stations capital improvements		0.0						0.0
	EV-2133-19 - SCADA upgrades		0.6						0.6
	EV-2546-20 - Rehabilitation and Cleaning of Stormwater Ponds		0.0						0.0

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grant	Others	Grand Total
Environmental Services	EV-7080-21 - Non-Revenue Water Reduction Program		0.6						0.6
	EV-7082-21 - Water Infrastructure Improvements		0.2						0.2
	EV-7083-22 - Replacement of Out of Calibration Residential, Commercial and Institutional Water Meters		3.9						3.9
	EV-7086-23 - Erosion Control Program	0.3	1.4						1.7
	EV-7092-25 - Water Rate Study		0.2						0.2
	ID-2110-21 - Keele St - Rutherford to Teston - WM & San Replacement/ SW/ Cyc/ SL	1.1	21.4						22.5
	ID-2111-21 - Bridge & Structure Rehabilitation Program 2021 to 2026					8.0			8.0
	ID-2133-24 - Fennyrose Crescent - Drainage Improvements		0.6						0.6
	ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	15.6							15.6
	IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.3							0.3
	IM-7231-23 - Stormwater Management Master Planning	0.5	0.3						0.8
	IM-7234-24 - Watermain AI Prioritization Program- City Wide		0.1						0.1
	IM-7235-24 - Pipes Conditional Assessments Program - City Wide		0.7						0.7
Environmental Services Total		12.3	29.8		(42.0)	8.0	54.5	(6.1)	56.6
Environmental Sustainability	ID-2140-25 - Construction of Access Roads to Service SWM Ponds (18 Ponds) Program		0.5						0.5
Environmental Sustainability Total			0.5						0.5
Facilities Management	BF-8600-23 - Various Community Centres - Ice Resurfacers Replacement		0.2						0.2
	BF-8621-18 - Various Buildings - Office/space renovations		0.2						0.2
	BF-8823-19 - Holiday Decorations		0.1						0.1
	BF-8829-22 - Various Heritage Locations - Exterior Renovations		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		0.9						0.9
	BF-8855-23 - 2023-26 Facilities - (F) Special Construction & Demolition Renewal Program		1.5						1.5
	BF-8856-23 - 2023 - 2026 Facilities - (G) Building Sitework Renewal Program				2.3				2.3
	BF-8857-23 - 2023-26 Facilities - Heritage Properties Renewal Program		1.2						1.2
	BF-8864-24 - Lower Level Concrete Replacement and Installation of New Exterior Ramp at VVCC		1.0						1.0
	BF-8866-22 - MNR- Lower Building Demolition		0.3						0.3
	BF-8875-24 - EV Charger Implementation Program		0.6						0.6
	BF-8877-24 - Relocation of Scout House		1.1						1.1
	BF-8886-25 - City Hall Chambers and Tower Illuminations		0.1						0.1
	FL-5314-25 - 1/2 ton pickups 2025 (Units 1427, 1586, 1426)		0.2						0.2
	PD-9593-25 - Park Walkway Lighting Program			0.1					0.1
	PK-6657-21 - Block 31 Public Indoor Recreation Space (VMCSP-N2)	1.9							1.9
Facilities Management Total		1.9	8.9	0.1	2.3				13.1
Financial Planning & Development Finance	BU-2554-20 - Growth Related Financial Studies and Analysis	0.5		0.0					0.5
Financial Planning & Development Finance Total		0.5		0.0					0.5
Financial Services	FI-0091-25 - Municipal Accommodation Phase 2							0.0	0.0
Financial Services Total								0.0	0.0
Fire and Rescue Service	BF-8842-21 - FH7-1 Facility & Energy Renewal (Zero Carbon Building Standards)		0.7						0.7
	BF-8873-23 - FH 7-6 Feasibility Study for Expansion of Fire Station	0.1							0.1
	FL-5482-25 - EMERG MGMT-Replace Unit #1505 with passenger mini van		0.1						0.1
	FR-3642-17 - Fire - CAD & MDT Replacements		0.0						0.0
	FR-3655-19 - General Equipment - VFRS		0.3						0.3
	FR-3658-23 - Kawasaki - Mule Station 7-2 - Replacement		0.1						0.1
	FR-3678-25 - Spartan Truck (7 Yr) - Station 7-2 - Replacement		1.5						1.5
	FR-3700-25 - Trailer for Mule - Station 7-2 - Replacement		0.0						0.0
	FR-3721-22 - Annual Hose Replacement		0.1						0.1

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grant	Others	Grand Total
Fire and Rescue Service	FR-3722-22 - Annual Bunker Gear Replacement		0.2						0.2
	FR-3723-22 - Fire Rescue Tool Retrofit		0.1						0.1
	FR-3725-25 - Replacing Fire Admin Vehicle #2		0.1						0.1
	FR-3726-25 - Replacing Fire Admin Vehicle #3		0.1						0.1
	FR-3733-23 - Replacement Training Equipment		0.1						0.1
	FR-3740-23 - Fitness Equipment and Furniture Replacement - All Stations/Divisions		0.1						0.1
	FR-3741-23 - Command Post 701 Upgrade		0.1						0.1
	FR-3744-25 - DVRS (Digital Vehicular Repeater System) Equipment		0.2						0.2
	FR-3745-25 - Technical Rescue Trailer		0.1						0.1
	FR-3746-25 - Fire Station Land - 7-13	0.0			12.6				12.6
	FR-3747-25 - AVRR Program			0.1					0.1
	FR-9601-24 - Implementing New Firehouse Solution			0.2					0.2
	ID-2093-20 - New Fire Station 7-12	0.5			0.3				0.8
Fire and Rescue Service Total		0.7	3.7	0.3	12.9				17.6
Infrastructure Delivery	IM-7250-25 - Jane Trunk Sewer and Watermain Upgrade Planning Study	0.8							0.8
Infrastructure Delivery Total		0.8							0.8
Infrastructure Planning and Corporate Asset Management	DE-7169-16 - Concord GO Comprehensive Transportation Study	0.2							0.2
	DE-7189-18 - Hwy 7 & Weston Rd Secondary Plan Transportation Program	0.2							0.2
	IM-7216-19 - Annual Active Transportation Planning & Policy Program 2019 to 2026	0.4		0.0					0.4
	IM-7219-19 - Transportation Monitoring and Modelling Program 2019 to 2026	0.7							0.7
	IM-7225-21 - Engineering DC Costing / Policy Update	0.1							0.1
	IM-7237-24 - Survey Monument Modernization Program							0.3	0.3
	IM-7240-24 - Colossus Dr Extension across Hwy 400 EA	11.2							11.2
	IM-7241-24 - Vellore Woods Blvd / Creditview Rd Ext EA	1.4							1.4
	IM-7243-25 - Parks Open Spaces Conditional Assessments Program - City Wide		0.3						0.3
	IM-7244-24 - Master Plan EA Addenda	0.1							0.1
	IM-7245-25 - BCA and AODA Audit Program			0.2					0.2
	IM-7249-25 - Concord GO Flood Risk Assessment Study	0.3							0.3
	IM-7251-25 - Pavement Condition Assessment Program		0.2						0.2
	IM-7252-25 - YSCSP Collector Roads EA	22.4						8.7	31.1
	IM-7253-25 - Right of Way Asset Inventory		0.2					0.0	0.2
	IM-7254-25 - OLT Transportation Peer Reviews for IPCAM	0.3							0.3
	IM-7255-25 - McNaughton West Sewer Feasibility Study	0.5							0.5
	IM-7257-25 - Engineering Design Criteria - Transportation Update	0.1	0.1						0.3
	IM-7263-25 - Bridge/Culvert Condition Assessment		0.1						0.1
Infrastructure Planning and Corporate Asset Management Total		37.9	1.0	0.2				9.0	48.1
Office of the Chief Human Resources Officer	HR-9547-25 - Attraction & Retention Program			0.3					0.3
Office of the Chief Human Resources Officer Total				0.3					0.3
Office of the Chief Information Officer	IT-3011-16 - Central Computing Infrastructure Renewal		1.4						1.4
	IT-3013-16 - Personal Computer (PC) Assets Renewal		0.8						0.8
	IT-9546-17 - AV Infrastructure Renewal		1.4						1.4
	IT-9598-23 - Digital Master Plan			0.1					0.1
Office of the Chief Information Officer Total			3.6	0.1					3.6
Office of the City Clerk	IT-2502-19 - Corporate Electronic Document and Records Management System			0.8					0.8
Office of the City Clerk Total				0.8					0.8
Parks Infrastructure Planning & Development	PD-9583-21 - Off-Leash Dog Parks Strategy and Construction	0.6							0.6
	PD-9589-24 - Yonge & Steeles Community Parks Master Plan and Implementation Strategy	0.3							0.3

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grant	Others	Grand Total
Parks Infrastructure Planning & Development	PK-6373-19 - Vaughan Super Trail Development	7.4					0.5		7.9
	PK-6528-18 - MacMillan Farm Master Plan	0.1							0.1
	PK-6643-20 - Parks & Open Space Strategic Plan (Greenspace Strategy Plan)	0.4							0.4
	PK-6648-19 - Block 31 Neighbourhood Park Base Parkland Development (P-252)							0.0	0.0
Parks Infrastructure Planning & Development Total		8.8					0.5	0.0	9.3
Parks, Forestry & Horticulture Operations	FL-5202-25 - PKS-Replace Unit #1179 with tandem axle trailer & crane		0.1						0.1
	FL-5358-25 - PKS-Replace Unit #1452 with a tractor mounted aerator		0.0						0.0
	FL-5366-25 - Tractors 2025 (units 1357; 2200; 2201)		0.4						0.4
	FL-5384-25 - PKS-Replace Unit #909 with top dresser		0.1						0.1
	FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)		0.2						0.2
	FL-5397-25 - 3/4 ton pickups 2025 (Units 1657; 1723; 1810; 1774; 13517; 13518)		0.7						0.7
	FL-5408-25 - PKS-FORESTRY-Replace Unit #1029 with 12 ft. trailer		0.0						0.0
	FL-9700-25 - Dump Trucks 2025 (Units 2038; 2039; 2041)		0.6						0.6
	FL-9756-23 - Vehicles - Garbage Compactors	0.3							0.3
	PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program		2.9			3.1		0.0	6.1
	PD-9584-24 - Block 44 Kipling Crossing Park (P-267)	0.3							0.3
	PD-9586-25 - Doctors Maclean Park Redevelopment						3.1		3.1
	PD-9587-24 - Sports Village Park - Park Facilities	0.5		0.1					0.7
	PD-9588-24 - Sportsfield Intensification Improvements Program	4.3							4.3
	PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.2							0.2
	PD-9591-25 - Local Park Development Program	2.9							2.9
	PD-9592-25 - McNaughton Field Artificial Turf Replacement		0.8						0.8
	PK-6287-18 - Block 18 Martin Tavares Park (P-253)	4.2							4.2
	PK-6308-22 - Block 40 Silver Creek Park (P-255)	0.0							0.0
	PK-6310-22 - Block 47 Purpleville Park (P-254)	0.0							0.0
	PK-6456-18 - Block 61W Algoma Park (P-243)	0.5							0.5
	PK-6498-17 - Block 59 Saigon Park (P-269)	0.8							0.8
	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)	0.8							0.8
	PK-6610-23 - Robert Watson Memorial Park Redevelopment		0.0						0.0
	PK-6636-19 - North Maple Regional Park Development	17.6			(6.2)		0.0	0.5	11.9
	PK-6645-24 - Block 11 Crimson Forest Common - Phase 2 (P-223)	0.3							0.3
	RP-6700-15 - Tree Canopy Replacement			0.6				0.3	0.8
	RP-6742-15 - Park Benches State of Good Repair - Critical		0.1						0.1
	RP-6746-15 - Fence State of Good Repair - Critical		0.2						0.2
	RP-6754-15 - Parks Walkway State of Good Repair - Critical					0.8			0.8
	RP-6762-16 - Tree Canopy Increase			0.7					0.7
	RP-6763-17 - Baseball Diamond Redevelopment/Lifecycle Replacement		0.3						0.3
	RP-6764-17 - Beautification strategy - Enhanced garden displays			0.1					0.1
	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-7147-22 - Wood Fibre Mulch			0.1					0.1
	RP-7150-22 - Cemetery Services Advancement			0.1				0.0	0.1
	RP-7155-25 - North Maple Regional Park Maintenance Equipment	2.3							2.3
	RP-7156-25 - Parks Yard Security Improvements and Space Renewal			0.1					0.1
	RP-9634-23 - Park Asset State of Good Repair - Critical		0.4	0.1					0.6

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grant	Others	Grand Total
Parks, Forestry & Horticulture Operations Total		34.8	6.8	2.0	(6.2)	3.9	3.1	0.8	45.1
Policy Planning and Special Programs	DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	21.8							21.8
	DE-7186-18 - VMC Transportation Master Plan	0.0							0.0
	DE-7197-18 - VMC - Hydrogeological Desktop Review & Borehole Analysis	0.0							0.0
	DE-7223-19 - VMC Master Servicing Plan Update	0.0							0.0
	PK-6430-20 - Block 30 VMC (VMC30-7)	0.0							0.0
	PK-6537-20 - Block 23 VMC Expo City Park Development (VMC23-2)	1.0							1.0
	PL-9550-16 - Official Plan Review	0.5							0.5
	PL-9573-19 - VMC Secondary Plan Review	0.0							0.0
	PL-9575-20 - Sustainable Neighbourhood Action Plan			0.2					0.2
	VM-9570-22 - Block 29 VMC QuadReal Millway-South Linear South (VMC29-18)	0.4							0.4
	VM-9587-25 - Maplecrete Road (Highway 7 to Interchange Way)	2.1							2.1
	VM-9605-25 - Feasibility Study for Podium Schools	0.5							0.5
Policy Planning and Special Programs Total		26.6		0.2					26.8
Program Management Office	PM-9584-22 - Program Management Framework	0.2	0.3						0.5
	SP-2557-20 - Corporate Performance Measures and Lean Program Development			0.2					0.2
Program Management Office Total		0.2	0.3	0.2					0.7
Recreation Services	BF-8663-22 - Various Community Centres - Roof Replacement		2.0						2.0
	ID-2068-22 - Dufferin Clark Community Centre & Library Feasibility Study		0.1						0.1
	PP-9576-21 - Block 55/62 Kleinburg/Nashville Community Centre Planning Study	0.5							0.5
	RE-9503-18 - Fitness Centre Equipment Replacement		0.3						0.3
	RE-9534-17 - Community Centre & Program Equipment Replacement		0.2						0.2
Recreation Services Total		0.5	2.5						3.0
Transformation & Strategy Office	CM-2526-16 - Service Excellence Strategic Initiatives			0.1					0.1
	FI-2533-18 - Finance Modernization			0.4					0.4
	SE-0083-16 - Staff Forum			0.0					0.0
	SE-0089-19 - Wellness Program			0.1					0.1
	SE-0091-19 - Workforce Management System- Phase 2 System Implementation			0.4					0.4
Transformation & Strategy Office Total				1.0					1.0
Transportation & Fleet Management Services	BF-8880-25 - Salt Dome Replacement - JOC		2.4						2.4
	EN-1796-10 - Traffic Calming 2010			0.1		0.1			0.2
	FL-5293-25 - Anti-Icing Tanks 2025			0.2					0.2
	FL-5547-25 - Replace #1676 9466VA-COMPACTOR FORD 2007 F450		0.2						0.2
	FL-5548-25 - Cargo Vans 2025 (units 1725; 1802; 2024)		0.2						0.2
	FL-5579-25 - Replace #1855 SWEEPER STREET REGENERATIVE		0.6						0.6
	FL-5585-25 - Mowers 2025 (Units 2019; 2021; 2045; 2046; 2192; 2193; 2195; 2256)		0.8						0.8
	FL-5594-18 - Fleet Vehicle and Equipment Specifications		0.1						0.1
	FL-9553-20 - Fleet Management Software	0.0	0.0	0.0					0.0
	FL-9579-21 - Traffic Signs for fulfillment Speed Limit Policy			0.1					0.1
	FL-9605-25 - Replace #2201 Tractor Snowplow Kubota		0.1						0.1
	FL-9607-25 - Replace #2219 Utility Vehicle Kubota		0.0						0.0
	FL-9635-22 - MoveSmart Mobility Management Program (including Pavement Markings & Signs)			0.1					0.1
	FL-9637-22 - MoveSmart - Data Management Program			0.2					0.2
	FL-9762-23 - Vehicle - Sweeper Cycle Track	0.1							0.1
	FL-9889-25 - TFMS : Replace 42022 BOOM MOWER ATTACHMENT		0.1						0.1
	ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street	(8.5)					20.0		11.5
	ID-2056-18 - Sidewalk, Cycling Facilities & Street Lighting on Jane St - Hwy 7 to Teston Rd	6.2		0.7					6.9

Service Department	Project # and Project Title	Development Charges	Infrastructure Reserve	Capital from Taxation	Debenture	CCBF	Grant	Others	Grand Total	
Transportation & Fleet Management Services	ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026	9.5		1.1					10.6	
	ID-2079-19 - Canada Drive-America Avenue Bridge	1.2					7.5		8.7	
	ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc & SL on Nashville, Islington & Stegman's Mill	1.0	1.4		2.3	1.1			5.9	
	ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd	39.7							39.7	
	ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	12.8							12.8	
	ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	0.6							0.6	
	ID-2115-21 - YR Teston Rd - Pine Valley to Weston SW, SL, Trail & WM on behalf of City	2.7		0.5					3.2	
	ID-2117-21 - YR Rutherford Rd Ph 3 & Dufferin St Missing SW, SL & WM on behalf of City	1.6		0.3					1.9	
	ID-2120-22 - 2023 to 2026 Road Reconstruction/ Rehabilitation Program				9.6				9.6	
	ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	2.1							2.1	
	ID-2131-25 - Portage Parkway Extension - Jane St to Creditsone Rd	2.8							2.8	
	ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades		3.4						3.4	
	ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.5		0.1					0.6	
	ID-2136-25 - Lighting Infrastructure Rebuild Program		0.7						0.7	
	ID-2137-25 - Peak Point/Beverley Glen- Pedestrian Crossing (PXO) - Signal Relocations	0.1		0.0					0.2	
	ID-2139-25 - Kirby Rd - East Of HWY 27 - Erosion Protection and Culvert Rehabilitation		0.2						0.2	
	ID-2141-25 - Cityview Dr @ Home Depot / South Entrance Intersection Traffic Signalization							0.1	0.1	
	IM-2075-23 - Municipal Structure Inspection and Reporting Program 2023 to 2026			0.1					0.1	
	IM-7220-25 - Creditstone Road EA from Peeler to Langstaff	9.6							9.6	
	IM-7221-22 - Innovative Transportation Pilots Program	0.3					0.1		0.4	
	IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	0.2							0.2	
	IM-7246-25 - Crestwood Road Closure Study	0.0							0.0	
	RD-9640-22 - Concrete, Asphalt, Interlock General Repair & Replacement Program						3.5		3.5	
	RD-9641-22 - Roadside Safety Devices Revitalization						0.5		0.5	
	RP-6775-18 - Traffic Signs Reflectivity Inspection and Testing			0.1					0.1	
	RP-6782-20 - Street Light Utility Infrastructure Repairs		2.0						2.0	
	RP-7136-20 - Asphalt Crack Sealing and Treatment						0.6		0.6	
	RP-7153-25 - CN-Creditstone CN Rail Corssing Upgrade		0.1						0.1	
	RP-7158-25 - Roads Winter Maintenance Route Optimization							0.3	0.3	
	Transportation & Fleet Management Services Total		82.6	12.5	3.4	12.0	5.9	27.6	0.4	144.2
	Vaughan Libraries	BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC	2.9	4.8						7.7
		LI-4550-21 - Library Signage			0.2					0.2
LI-4564-19 - Library Technology Program				0.2					0.2	
LI-9553-19 - Capital Resource Purchases			1.8						1.8	
LI-9556-25 - Library Study Pods			0.2						0.2	
Vaughan Libraries Total		2.9	6.6	0.6					10.1	
Grand Total		243.0	76.7	18.5	(21.2)	17.7	85.7	4.3	424.7	

Note: Including Funding Source adjustments for prior years' budget
Budget information presented here is based on the prior organizational structure. Budgets will be re-stated in 2025 on a cost-neutral basis to reflect the new organizational structure as of November 14, 2024.

2025 Capital Budget and 2026 Capital Plan by Strategic Priorities (\$M)

Strategic Priority	Service Department	Project # and Project Title	2025	2026	
Active, Engaged and Inclusive Communities	Communications, Marketing and Engagement	CC-9554-24 - Citizen Survey		0.05	
	Communications, Marketing and Engagement Total			0.05	
	Economic Development	ED-9607-25 - ARTonBOXES program 10 Year Implementation	0.03	0.03	
	Economic Development Total		0.03	0.03	
	Facilities Management	BF-8864-24 - Lower Level Concrete Replacement and Installation of New Exterior Ramp at VVCC	0.96		
		PD-9593-25 - Park Walkway Lighting Program	0.08		
	Facilities Management Total		1.05		
	Fire and Rescue Service	BF-9577-26 - Fire Station 7-13 Build		1.36	
	Fire and Rescue Service Total			1.36	
	Parks, Forestry & Horticulture Operations	PD-9588-24 - Sportsfield Intensification Improvements Program	4.30	0.17	
		PD-9592-25 - McNaughton Field Artificial Turf Replacement	0.82	1.25	
		RP-6763-17 - Baseball Diamond Redevelopment/Lifecycle Replacement	0.30	0.30	
		RP-7157-26 - Sports Field Accessibility Improvement		1.11	
	Parks, Forestry & Horticulture Operations Total		5.42	2.83	
	Vaughan Libraries	LI-4564-19 - Library Technology Program	0.21	0.28	
		LI-9553-19 - Capital Resource Purchases	1.77	2.08	
		LI-9556-25 - Library Study Pods	0.20		
	Vaughan Libraries Total		2.18	2.36	
	Active, Engaged and Inclusive Communities Total		8.68	6.63	
	City Building	By-Law & Compliance, Licensing & Permit Services	ID-2091-24 - New Animal Services Facility at the MNR	25.75	
		By-Law & Compliance, Licensing & Permit Services Total		25.75	
Development Engineering		DE-7303-20 - Preparation of guidelines for development related engineering reports	0.07		
Development Engineering Total			0.07		
Development Planning		BS-1006-15 - Zoning Bylaw Review	0.30	0.30	
		DE-7328-25 - SRF Cost Sharing Project	0.91		
		DP-9526-17 - Yonge Street / Steeles Corridor Urban Design Streetscape & Open Space Masterplan	0.01		
		DP-9548-26 - Carrville District Centre Streetscape		0.19	
		DP-9549-26 - Steeles West Secondary Plan Area Streetscape		2.66	
		DP-9565-20 - City-Wide Intensification Standards and Guidelines	0.03		
		DP-9578-25 - Weston Road/Hwy 7 Area Urban Design Streetscape Plan	0.21		
		DP-9580-26 - Kirby Go Urban Design Guidelines		0.23	
		DP-9581-20 - Concord West Go Station Urban Design Guidelines	0.21		
		DP-9582-19 - Update to the City-Wide Street Implementation Manual	0.04		
		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	0.14		
DP-9601-25 - Small Streetscape Projects in Intensification and Heritage Areas		0.08			
DP-9602-25 - Heritage Grants 2 Year Pilot Program		0.21	0.21		
Development Planning Total			2.16	3.60	
Environmental Services		DE-7176-17 - Black Creek Channel Renewal Design and Construction	0.95		
	EV-2088-16 - Condition Assessment of WW Pressurized System		0.57		
	EV-2546-20 - Rehabilitation and Cleaning of Stormwater Ponds		1.50		
	ID-2113-21 - 2023 to 2026 Watermain Replacement/ Rehabilitation Program		5.69		
	ID-2128-26 - VMC – Jane Street Sanitary Sewer Hwy 7 to Regional Trunk Sewer		1.47		
	ID-2130-26 - Water and Wastewater IUWP Design & Construction Program		0.57		
	ID-2133-24 - Fennyrose Crescent - Drainage Improvements	0.57			
	ID-2138-25 - VMC Block 22 - Watermain and Sanitary Upgrades	15.59			
	IM-7222-21 - Infrastructure Systems Optimization Program 2021 to 2026	0.34			
	IM-7231-23 - Stormwater Management Master Planning	0.79	0.68		
	IM-7258-26 - 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			
Environmental Services Total		18.24	13.82		
Facilities Management	BF-8600-23 - Various Community Centres - Ice Resurfacer Replacement	0.15			
	BF-8829-22 - Various Heritage Locations - Exterior Renovations	0.17			
	BF-8852-23 - 2023-26 Facilities - (A-B) Exterior Facilities Renewal Program		1.83		
	BF-8853-23 - 2023-26 Facilities - (C) Interiors Renewal Program	1.27	3.36		
	BF-8854-23 - 2023-26 Facilities - (D) Services Renewal Program	0.86	2.97		
	BF-8855-23 - 2023-26 Facilities - (F) Special Construction & Demolition Renewal Program	1.50	2.33		
BF-8856-23 - 2023 - 2026 Facilities - (G) Building Sitework Renewal Program	2.27	6.86			

Strategic Priority	Service Department	Project # and Project Title	2025	2026		
City Building	Facilities Management	BF-8857-23 - 2023-26 Facilities - Heritage Properties Renewal Program	1.19	1.72		
		BF-8858-24 - 2023-26 Facilities - Pumping Station Building Renewal Program		0.15		
		BF-8859-23 - 2023-26 Facilities - Betterment Program		0.52		
		BF-8866-22 - MNR- Lower Building Demolition	0.34			
		BF-8875-24 - EV Charger Implementation Program	0.58	0.12		
		BF-8877-24 - Relocation of Scout House	1.13			
		PK-6657-21 - Block 31 Public Indoor Recreation Space (VMCSP-N2)	1.89			
		Facilities Management Total		11.34	19.86	
		Infrastructure Delivery	IM-7250-25 - Jane Trunk Sewer and Watermain Upgrade Planning Study	0.83		
			IM-7261-26 - NE Vaughan PD9 Watermain 30% Design		0.54	
		Infrastructure Delivery Total		0.83	0.54	
		Infrastructure Planning and Corporate Asset Management	DE-7189-18 - Hwy 7 & Weston Rd Secondary Plan Transportation Program	0.24		
			IM-7245-25 - BCA and AODA Audit Program	0.23	0.23	
			IM-7248-26 - Yonge Steeles Corridor Parking Study		0.11	
			IM-7249-25 - Concord GO Flood Risk Assessment Study	0.30		
			IM-7253-25 - Right of Way Asset Inventory	0.23	0.57	
			IM-7255-25 - McNaughton West Sewer Feasibility Study	0.54		
			Infrastructure Planning and Corporate Asset Management Total		1.53	0.91
			Parks Infrastructure Planning & Development	PD-9583-21 - Off-Leash Dog Parks Strategy and Construction	0.63	
	PK-6373-19 - Vaughan Super Trail Development	7.94		4.52		
	PK-6648-19 - Block 31 Neighbourhood Park Base Parkland Development (P-252)	0.04		0.03		
	Parks Infrastructure Planning & Development Total		8.61	4.55		
	Parks, Forestry & Horticulture Operations	FL-5373-26 - PKS-Replace Unit# 1108,1240,1322 with diamond groomers		0.06		
		PD-9582-22 - 2023-2026 Parks Infrastructure Renewal Program	6.07	6.92		
		PD-9584-24 - Block 44 Kipling Crossing Park (P-267)	0.25	0.49		
		PD-9586-25 - Doctors Maclean Park Redevelopment	3.06			
		PD-9587-24 - Sports Village Park - Park Facilities	0.66			
		PD-9590-25 - Le Parc Park - Dedicated Pickleball Courts	0.18	1.78		
		PD-9591-25 - Local Park Development Program	2.86	4.11		
		PK-6287-18 - Block 18 Martin Tavares Park (P-253)	4.15	0.08		
		PK-6308-22 - Block 40 Silver Creek Park (P-255)	0.03			
		PK-6310-22 - Block 47 Purpleville Park (P-254)	0.03			
		PK-6456-18 - Block 61W Algoma Park (P-243)	0.47			
		PK-6498-17 - Block 59 Saigon Park (P-269)	0.79	0.02		
		PK-6547-22 - Block 61W Mactier Greenway - Phase 2 (P-217)	0.02	0.02		
		PK-6567-19 - Block 31 Ironstone Square (P-250)	0.03	0.03		
		PK-6593-23 - Block 61W Nashville Park (P-244)	0.81	0.02		
		PK-6610-23 - Robert Watson Memorial Park Redevelopment	0.03	0.19		
		PK-6636-19 - North Maple Regional Park Development	11.87			
		PK-6645-24 - Block 11 Crimson Forest Common - Phase 2 (P-223)	0.27	1.21		
		RP-6742-15 - Park Benches State of Good Repair - Critical	0.05	0.05		
		RP-6746-15 - Fence State of Good Repair - Critical	0.21	0.10		
	RP-6754-15 - Parks Walkway State of Good Repair - Critical	0.76	0.79			
	Parks, Forestry & Horticulture Operations Total		32.60	15.88		
	Policy Planning and Special Programs	DE-7114-16 - Portage Parkway - Hwy 400 to Jane Street	21.85			
		DE-7186-18 - VMC Transportation Master Plan	0.04			
		DE-7197-18 - VMC - Hydrogeological Desktop Review & Borehole Analysis	0.04			
DE-7223-19 - VMC Master Servicing Plan Update		0.04				
DE-7226-20 - Exchange Ave.(Commerce Way to Jane St.)			2.22			
PK-6430-20 - Block 30 VMC (VMC30-7)		0.04	8.12			
PK-6537-20 - Block 23 VMC Expo City Park Development (VMC23-2)		1.05				
PK-6553-24 - Block 22 VMC Black Creek Renewal Park Development (VMC22-3 West)			0.52			
PK-6556-26 - Block 22 VMC Liberty Public Square Development (VMC22-11)			1.10			
PL-9550-16 - Official Plan Review		0.46				
PL-9573-19 - VMC Secondary Plan Review		0.05				
VM-9570-22 - Block 29 VMC QuadReal Millway-South Linear South (VMC29-18)		0.42				
VM-9585-26 - Edgeley Boulevard North (Highway 7 to Portage Parkway)			6.82			
VM-9586-24 - Doughton Road (Commerce Way to Edgeley Boulevard)			1.05			
VM-9587-25 - Maplecrete Road (Highway 7 to Interchange Way)		2.12	4.25			
VM-9605-25 - Feasibility Study for Podium Schools	0.48					
Policy Planning and Special Programs Total		26.57	24.07			

Strategic Priority	Service Department	Project # and Project Title	2025	2026		
City Building	Recreation Services	BF-8663-22 - Various Community Centres - Roof Replacement	1.98			
		ID-2068-22 - Dufferin Clark Community Centre & Library Feasibility Study	0.09			
		PP-9576-21 - Block 55/62 Kleinburg/Nashville Community Centre Planning Study	0.46			
		RE-9503-18 - Fitness Centre Equipment Replacement	0.28	0.30		
		RE-9534-17 - Community Centre & Program Equipment Replacement	0.17	0.17		
		Recreation Services Total		2.98	0.47	
	Transportation & Fleet Management Services	FL-9614-26 - Replace Unit #1057 Ice Edger Olympia			0.01	
		ID-2131-25 - Portage Parkway Extension - Jane St to Creditsone Rd	2.83			
		ID-2134-24 - Clark Ave - Yonge St to Jason St - Lighting Underground and Streetlight Pole Upgrades	3.40			
		ID-2136-25 - Lighting Infrastructure Rebuild Program	0.73	6.18		
		IM-2075-23 - Municipal Structure Inspection and Reporting Program 2023 to 2026	0.12			
		RD-9640-22 - Concrete, Asphalt, Interlock General Repair & Replacement Program	3.48	4.56		
		Transportation & Fleet Management Services Total	10.56	10.74		
	Vaughan Libraries	BF-8867-22 - Construction of New West Woodbridge Branch Library at FECC	7.71			
		LI-4550-21 - Library Signage	0.17			
		Vaughan Libraries Total	7.88			
	City Building Total			149.13	94.44	
	Community Safety and Well-being	By-Law & Compliance, Licensing & Permit Services	BY-9567-25 - Bicycles for Enforcement Services	0.02		
			BY-9568-25 - Ballistic Vests for Enforcement Officers	0.06		
			BY-9569-25 - Mobile Offices for Enforcement Officers	0.13		
			BY-9570-25 - Two New Trucks for Two Parking Enforcement Staff Requested in 2025	0.17		
			By-Law & Compliance, Licensing & Permit Services Total	0.37		
		Emergency Planning	EP-0085-25 - Upgrade Base Camp Mobile Telephone Systems	0.07		
		Emergency Planning Total	0.07			
Fire and Rescue Service		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	0.11			
		FR-3642-17 - Fire - CAD & MDT Replacements	0.04			
		FR-3655-19 - General Equipment - VFRS	0.34	0.35		
		FR-3678-25 - Spartan Truck (7 Yr) - Station 7-2 - Replacement	1.50			
		FR-3681-26 - Foam Trailer (10 yr) - Station 7-8 - Replacement			0.02	
		FR-3700-25 - Trailer for Mule - Station 7-2 - Replacement	0.02			
		FR-3701-26 - Spartan/Smeal 55' Aerial Ladder (15 Yr) - Station 7-9 - Replacement			1.50	
		FR-3721-22 - Annual Hose Replacement	0.14	0.14		
		FR-3722-22 - Annual Bunker Gear Replacement	0.17	0.18		
		FR-3723-22 - Fire Rescue Tool Retrofit	0.08	0.09		
		FR-3733-23 - Replacement Training Equipment	0.08	0.09		
		FR-3735-26 - Replacing Fire Prevention Vehicle #6			0.07	
		FR-3736-26 - Replacing Fire Prevention Vehicle #7			0.07	
		FR-3737-26 - Replacing Fire Prevention Vehicle #8			0.07	
		FR-3738-26 - Replacing Fire Prevention Vehicle #9			0.07	
	FR-3744-25 - DVRS (Digital Vehicular Repeater System) Equipment	0.15				
	FR-3745-25 - Technical Rescue Trailer	0.05				
	FR-3746-25 - Fire Station Land - 7-13	12.58				
	FR-3747-25 - AVRR Program	0.10				
	FR-9601-24 - Implementing New Firehouse Solution	0.20				
	ID-2093-20 - New Fire Station 7-12	0.82				
	Fire and Rescue Service Total	16.39	2.98			
Community Safety and Well-being Total			16.84	2.98		
Economic Prosperity and Job Creation	Economic Development	ED-9610-24 - ventureLAB Partnership 2024-2026	0.13	0.15		
	Economic Development Total		0.13	0.15		
Economic Prosperity and Job Creation Total			0.13	0.15		
Environmental Sustainability	By-Law & Compliance, Licensing & Permit Services	FL-5498-25 - BYLAW-Replace Unit #1796 with compact sedan	0.06			
		By-Law & Compliance, Licensing & Permit Services Total	0.06			
	Deputy City Manager Public Works	RP-7154-25 - Public Works Tools & Equipment Enhancement	0.28	0.06		
		Deputy City Manager Public Works Total	0.28	0.06		
	Development Planning	DP-9600-23 - Vaughan Green Standard for Sustainable Development	0.04			
		Development Planning Total	0.04			
Environmental Services	EV-2133-19 - SCADA upgrades	0.55	1.53			
	EV-7082-21 - Water Infrastructure Improvements	0.15	0.10			
	EV-7083-22 - Replacement of Out of Calibration Residential, Commercial and Institutional Water Meters	3.91	3.82			
	EV-7086-23 - Erosion Control Program	1.70	10.89			

Strategic Priority	Service Department	Project # and Project Title	2025	2026
Environmental Sustainability	Environmental Services	EV-7087-23 - Stormwater Environmental Compliance		0.25
		EV-7088-23 - Sewer Environmental Compliance		0.10
		IM-7228-26 - YR New Hospital Gravity Wastewater Connection on behalf of City		2.83
		IM-7234-24 - Watermain AI Prioritization Program- City Wide	0.09	0.09
		IM-7235-24 - Pipes Conditional Assessments Program - City Wide	0.68	0.68
	Environmental Services Total		7.08	20.29
	Facilities Management	FL-5304-26 - B&F- Replace Unit #852 with ice resurfacers		0.15
	Facilities Management Total			0.15
	Fire and Rescue Service	BF-8842-21 - FH7-1 Facility & Energy Renewal (Zero Carbon Building Standards)	0.68	
		FL-5482-25 - EMERG MGMT-Replace Unit #1505 with passenger mini van	0.11	
	Fire and Rescue Service Total		0.79	
	Infrastructure Planning and Corporate Asset Management	IM-7243-25 - Parks Open Spaces Conditional Assessments Program - City Wide	0.28	
	Infrastructure Planning and Corporate Asset Management Total		0.28	
	Office of the City Clerk	FL-5477-26 - CLKS-LICENSING-Replace Unit #1569 with compact sedan		0.05
	Office of the City Clerk Total			0.05
	Parks Infrastructure Planning & Development	PD-9589-24 - Yonge & Steeles Community Parks Master Plan and Implementation Strategy	0.27	0.03
		PK-6528-18 - MacMillan Farm Master Plan	0.11	
		PK-6643-20 - Parks & Open Space Strategic Plan (Greenspace Strategy Plan)	0.35	
	Parks Infrastructure Planning & Development Total		0.74	0.03
	Parks, Forestry & Horticulture Operations	FL-5358-25 - PKS-Replace Unit #1452 with a tractor mounted aerator	0.02	
		FL-5366-25 - Tractors 2025 (units 1357; 2200; 2201)	0.45	
		FL-5408-25 - PKS-FORESTRY-Replace Unit #1029 with 12 ft. trailer	0.02	
		FL-9707-26 - PFHO Replace Unit # 2257 MOWER ZERO TURN SCAG		0.03
		RP-6700-15 - Tree Canopy Replacement	0.84	0.85
		RP-6762-16 - Tree Canopy Increase	0.68	0.68
		RP-6764-17 - Beautification strategy - Enhanced garden displays	0.06	0.08
		RP-7137-20 - Trail Signs Indicating Low/No Maintenance	0.02	0.02
		RP-7140-21 - Waste receptacle replacement program	0.10	0.10
		RP-7147-22 - Wood Fibre Mulch	0.10	0.10
		RP-7150-22 - Cemetery Services Advancement	0.07	
		RP-7155-25 - North Maple Regional Park Maintenance Equipment	2.27	
		RP-7156-25 - Parks Yard Security Improvements and Space Renewal	0.08	
		RP-7160-26 - Woodland Inventory and Risk Management		0.14
		RP-9634-23 - Park Asset State of Good Repair - Critical	0.56	0.36
	Parks, Forestry & Horticulture Operations Total		5.26	2.35
	Policy Planning and Special Programs	PL-9575-20 - Sustainable Neighbourhood Action Plan	0.21	0.21
	Policy Planning and Special Programs Total		0.21	0.21
	Transportation & Fleet Management Services	FL-5569-26 - Compact Pickups (2026 - Unit 1938; 2027-1815; 1840; 12521)		0.06
		FL-5579-25 - Replace #1855 SWEEPER STREET REGENERATIVE	0.58	
		FL-5585-25 - Mowers 2025 (Units 2019; 2021; 2045; 2046; 2192; 2193; 2195; 2256)	0.78	
		FL-9609-26 - Replace #2252 MOWER 10FT WINGED ROTARY JACOBSEN		0.14
		FL-9610-26 - Replace #2253 MOWER 10FT WINGED ROTARY JACOBSEN		0.14
		FL-9617-26 - Replace Unit #2176 WATER TANK		0.01
		FL-9620-26 - Replace Unit #2275 WATER TANK SPRAYER		0.01
		FL-9626-26 - Replace Unit #2345 CHIPPER		0.22
		FL-9889-25 - TFMS : Replace 42022 BOOM MOWER ATTACHMENT	0.12	
	Transportation & Fleet Management Services Total		1.48	0.57
Environmental Sustainability Total			16.22	23.71
Service Excellence and Accountability	Building Standards	FL-9729-26 - VEHICLES FOR INSPECTION (REPLACEMENTS)		0.34
	Building Standards Total			0.34
	By-Law & Compliance, Licensing & Permit Services	FL-9811-26 - ByLaw : Replace 12512 DODGE - PICKUP 1/2 TON 4x4 CREW CAB		0.08
		FL-9813-26 - ByLaw : Replace 12530 FORD - PICKUP 1/2 TON 4x4 CREW CAB		0.08
		FL-9814-26 - ByLaw : Replace 12531 FORD - PICKUP 1/2 TON 4x4 CREW CAB		0.08
	By-Law & Compliance, Licensing & Permit Services Total			0.25
	Communications, Marketing and Engagement	SE-0088-16 - CRM Service Vaughan		0.30
	Communications, Marketing and Engagement Total			0.30
	Deputy City Manager Corporate Services & Chief Financial Officer	FI-9595-22 - Finance Modernization - Corporate Asset Management		0.25
	Deputy City Manager Corporate Services & Chief Financial Officer Total			0.25
	Development Engineering	DT-7049-10 - Storm Water Management Pond Monitoring Program	0.05	
Development Engineering Total		0.05		
Emergency Planning	EP-0086-25 - Replace lost/damaged cots	0.14	0.11	

Strategic Priority	Service Department	Project # and Project Title	2025	2026	
Service Excellence and Accountability	Emergency Planning Total		0.14	0.11	
	Environmental Services	EV-7080-21 - Non-Revenue Water Reduction Program	0.63	0.62	
		EV-7092-25 - Water Rate Study	0.17		
		FL-5316-26 - 1/2 ton pickups 2026 (2026 Units 1661;1841;12500) (2027 Units1671;2096;12516)		0.24	
		FL-5472-26 - PW-WATER-Replace Unit #1664 with 3/4 ton cargo van		0.08	
		FL-5480-26 - PW-WASTEWATER-Replace Unit#1182 & 1199 with Dump truck with crane		0.23	
		Environmental Services Total		0.80	1.17
		Facilities Management	BF-8621-18 - Various Buildings - Office/space renovations	0.23	
			BF-8823-19 - Holiday Decorations	0.10	
			BF-8886-25 - City Hall Chambers and Tower Illuminations	0.14	
			FL-5314-25 - 1/2 ton pickups 2025 (Units 1427, 1586, 1426)	0.24	
			FL-5437-26 - B&F-Replace Unit #1521 with 1/2 ton Quad Cab pickup		0.08
			IM-7239-24 - Building and Facility Room Numbering and Coding		0.51
		Facilities Management Total		0.70	0.60
		Financial Planning & Development Finance	BU-2551-18 - Long Range Fiscal Planning and Forecast		0.10
			BU-2554-20 - Growth Related Financial Studies and Analysis	0.50	0.20
		Financial Planning & Development Finance Total		0.50	0.30
		Financial Services	FI-0091-25 - Municipal Accommodation Phase 2	0.03	
		Financial Services Total		0.03	
		Fire and Rescue Service	FR-3658-23 - Kawasaki - Mule Station 7-2 - Replacement	0.06	
			FR-3679-26 - Ford F150 Pick Up (7 Yr) HQ Prevention - Replacement		0.09
			FR-3683-26 - Ford Escape #1 (7 Yr) - HQ Prevention - Replacement		0.05
			FR-3684-26 - Ford Escape #2 (7 Yr) - HQ Prevention - Replacement		0.05
			FR-3687-26 - Ford Explorer (4 Yr) - Fire Chief - Replacement		0.08
			FR-3698-26 - FIL-MT55 Olsan Rehab - Stn 7-6 - Replacement		1.50
			FR-3725-25 - Replacing Fire Admin Vehicle #2	0.08	
			FR-3726-25 - Replacing Fire Admin Vehicle #3	0.08	
			FR-3727-26 - Replacing Fire Admin Vehicle #4		0.08
			FR-3739-23 - Replacing Fire Admin Vehicle #1		0.08
			FR-3740-23 - Fitness Equipment and Furniture Replacement - All Stations/Divisions	0.07	0.08
			FR-3741-23 - Command Post 701 Upgrade	0.10	
		Fire and Rescue Service Total		0.38	1.99
		Infrastructure Planning and Corporate Asset Management	IM-7259-26 - Social Equity in Physical Asset Management		0.17
		Infrastructure Planning and Corporate Asset Management Total			0.17
		Office of the Chief Human Resources Officer	HR-9547-25 - Attraction & Retention Program	0.30	0.15
		Office of the Chief Human Resources Officer Total		0.30	0.15
		Office of the Chief Information Officer	IT-3011-16 - Central Computing Infrastructure Renewal	1.40	1.50
			IT-3013-16 - Personal Computer (PC) Assets Renewal	0.75	0.75
			IT-9546-17 - AV Infrastructure Renewal	1.40	0.50
			IT-9598-23 - Digital Master Plan	0.08	
		Office of the Chief Information Officer Total		3.63	2.75
		Office of the City Clerk	FL-5476-26 - CLKS-RECORD MGMT-Replace Unit #1646 with3/4 ton cargo van		0.08
			IT-2502-19 - Corporate Electronic Document and Records Management System	0.76	
		Office of the City Clerk Total		0.76	0.08
		Parks, Forestry & Horticulture Operations	FL-5202-25 - PKS-Replace Unit #1179 with tandem axle trailer & crane	0.10	
			FL-5368-26 - PKS-Replace Unit #1314 with 6 ton trailer		0.02
			FL-5369-26 - PKS-Replace Unit #1315 with 6 ton trailer		0.02
		FL-5370-26 - PKS-Replace Unit #1353 with 6 ton trailer		0.03	
		FL-5372-26 - PKS-Replace Unit #1355 with 6 ton trailer		0.03	
		FL-5374-26 - PKS-Replace Unit #1420 with 3 ton trailer		0.06	
		FL-5376-26 - PKS-Replace Unit #1422 with 3 ton trailer		0.03	
		FL-5378-26 - PKS-Replace Unit #1500 with 6 ton trailer		0.03	
		FL-5379-26 - PKS-Replace Unit #1502 with 6 ton trailer		0.02	
		FL-5380-26 - PKS-Replace Unit #1503 with 6 ton trailer		0.02	
		FL-5381-26 - PKS-Replace Unit #1504 with 6 ton trailer		0.02	
		FL-5382-26 - PKS-Replace Unit #1295 with Tractor with attachments		0.08	
		FL-5384-25 - PKS-Replace Unit #909 with top dresser	0.05		
		FL-5386-26 - PKS-Replace Unit #1555 with 4 ton trailer		0.02	
		FL-5387-26 - PKS-Replace Unit #1556 with 4 ton trailer		0.02	
		FL-5388-26 - PKS-Replace Unit #1572 with 7 ton trailer		0.02	
		FL-5391-26 - 1 ton dump trucks 2026 Units 1772; 1773; 1775		0.48	

Strategic Priority	Service Department	Project # and Project Title	2025	2026		
Service Excellence and Accountability	Parks, Forestry & Horticulture Operations	FL-5395-25 - Crew Cab Pickups (2025-Units 1811; 13512 - 2026 Units 1655;1673;1905;1953; 13501;13502; 13503)	0.17	0.60		
		FL-5397-25 - 3/4 ton pickups 2025 (Units 1657; 1723; 1810; 1774; 13517; 13518)	0.69			
		FL-5403-26 - PKS-Replace Unit #1724 with 1/2 ton 4x4 Quad Cab pickup		0.08		
		FL-9683-26 - PFHO Replace Unit # 1898 FORD - PICKUP 3/4 TON		0.08		
		FL-9687-26 - PFHO Replace Unit # 1916 FORD - PICKUP 1 TON		0.09		
		FL-9697-26 - PFHO Replace Unit # 2035 FORD - COMPACTOR		0.23		
		FL-9699-26 - PFHO Replace Unit # 2037 DODGE - DUMP 2 TON 4X4		0.08		
		FL-9700-25 - Dump Trucks 2025 (Units 2038; 2039; 2041)		0.56		
		FL-9756-23 - Vehicles - Garbage Compactors		0.25		
		FL-9768-26 - PFHO : Replace 12501 DODGE - PICKUP 1/2 TON 4X4 CREW CAB		0.08		
		FL-9769-26 - PFHO : Replace 12505 DODGE - PICKUP 1/2 TON CREW CAB		0.08		
		FL-9785-26 - PFHO : Replace 13504 DODGE - PICKUP 3/4 TON 4X4 CREW CAB		0.09		
		FL-9786-26 - PFHO : Replace 13505 DODGE - PICKUP 3/4 TON 4X4 CREW CAB		0.09		
		FL-9787-26 - PFHO : Replace 13506 DODGE - PICKUP 3/4 TON 4X4 CREW CAB		0.09		
		FL-9788-26 - PFHO : Replace 13507 DODGE - PICKUP 3/4 TON 4X4 CREW CAB		0.09		
		FL-9789-26 - PFHO : Replace 13508 DODGE - PICKUP 3/4 TON 4X4 CREW CAB		0.09		
		Parks, Forestry & Horticulture Operations Total		1.83	2.68	
			Program Management Office	PM-9584-22 - Program Management Framework	0.45	
				PM-9585-26 - 2026-2030 TOC Strategic Plan Development		0.31
				SP-2557-20 - Corporate Performance Measures and Lean Program Development	0.21	0.28
		Program Management Office Total		0.66	0.59	
		Transformation & Strategy Office	CM-2526-16 - Service Excellence Strategic Initiatives	0.10	0.23	
			FI-2533-18 - Finance Modernization	0.40	0.40	
			SE-0083-16 - Staff Forum	0.04	0.04	
			SE-0089-19 - Wellness Program	0.08		
			SE-0091-19 - Workforce Management System- Phase 2 System Implementation	0.35	0.35	
		Transformation & Strategy Office Total		0.96	1.02	
		Transportation & Fleet Management Services	BF-8880-25 - Salt Dome Replacement - JOC	2.37		
			FL-5293-25 - Anti-Icing Tanks 2025	0.18		
			FL-5322-26 - FLEET MGMT- Replace Unit #1369 with1/2 ton 4x4 crew cab diesel pickup		0.08	
			FL-5547-25 - Replace #1676 9466VA-COMPACTOR FORD 2007 F450	0.24		
			FL-5548-25 - Cargo Vans 2025 (units 1725; 1802; 2024)	0.23		
			FL-5572-26 - Replace #1822 8538XJ-DUMP 2 TON		0.19	
			FL-5573-26 - Replace #1823 8539XJ-DUMP 2 TON		0.19	
			FL-5593-26 - Replace #2195 MOWER 10FT WINGED JACOBSEN		0.13	
			FL-5594-18 - Fleet Vehicle and Equipment Specifications	0.08		
			FL-9553-20 - Fleet Management Software	0.03	0.05	
			FL-9607-25 - Replace #2219 Utility Vehicle Kubota	0.03		
			FL-9663-26 - Replace Unit # 2033 DODGE - DUMP 2 TON 4X4		0.19	
			FL-9664-26 - Replace Unit # 2040 DODGE - DUMP 2 TON 4X4		0.19	
			FL-9762-23 - Vehicle - Sweeper Cycle Track	0.12		
			FL-9865-26 - TFMS : Replace 13525 PICKUP 3/4 TON 4X4 CREW CAB W/PLOW		0.12	
		Transportation & Fleet Management Services Total		3.28	1.13	
	Service Excellence and Accountability Total			14.02	13.86	
	Transportation and Mobility	Development Engineering	DE-7214-20 - Pine Valley North Pedestrian-Utility Bridge (Blk40/47)	0.62		
			DE-7234-19 - Barons Street Extension to Nashville	0.52		
			DE-7235-19 - Block 61 North Valley Crossing	1.37		
DE-7302-19 - Realignment of Huntington Rd Easterly to intersect with Major Mackenzie opposite the Hwy 427 N			1.79			
DE-7316-22 - John Lawrie (Block 59) - Two Crossings			7.57			
DE-7318-26 - Street "B" (Block 59) Robinson Creek Crossing				7.01		
DE-7319-22 - Street F (Block59 - Street F Construction & Design)			0.05			
DE-7320-22 - Street G (Block59 - Street G Construction & Design)			0.05			
DE-7321-25 - Street B (Block59 - Dipoce Way Construction & Design)			1.55			
Development Engineering Total				13.52	7.01	
		Environmental Services	ID-2110-21 - Keele St - Rutherford to Teston - WM & San Replacement/ SW/ Cyc/ SL	22.49		
			ID-2111-21 - Bridge & Structure Rehabilitation Program 2021 to 2026	7.98	1.25	
			ID-2121-22 - 2023 to 2026 Watermain Replacement with Road Reconstruction/ Rehabilitation Program		13.31	
	Environmental Services Total		30.48	14.56		
	Environmental Sustainability	ID-2140-25 - Construction of Access Roads to Service SWM Ponds (18 Ponds) Program	0.45	2.04		
	Environmental Sustainability Total		0.45	2.04		
	Infrastructure Planning and Corporate Asset Management	DE-7169-16 - Concord GO Comprehensive Transportation Study	0.17	1.53		

Strategic Priority	Service Department	Project # and Project Title	2025	2026		
Transportation and Mobility	Infrastructure Planning and Corporate Asset Management	IM-7216-19 - Annual Active Transportation Planning & Policy Program 2019 to 2026	0.37			
		IM-7219-19 - Transportation Monitoring and Modelling Program 2019 to 2026	0.68			
		IM-7225-21 - Engineering DC Costing / Policy Update	0.09			
		IM-7237-24 - Survey Monument Modernization Program	0.34			
		IM-7240-24 - Colossus Dr Extension across Hwy 400 EA	11.15	0.20		
		IM-7241-24 - Vellore Woods Blvd / Creditview Rd Ext EA	1.42			
		IM-7244-24 - Master Plan EA Addenda	0.06			
		IM-7251-25 - Pavement Condition Assessment Program	0.21			
		IM-7252-25 - YSCSP Collector Roads EA	31.08	0.13		
		IM-7254-25 - OLT Transportation Peer Reviews for IPCAM	0.34			
		IM-7257-25 - Engineering Design Criteria - Transportation Update	0.28			
		IM-7262-26 - Grand Trunk Ave and Thomas Cook Ave Extension		14.42		
		IM-7263-25 - Bridge/Culvert Condition Assessment	0.11			
		Infrastructure Planning and Corporate Asset Management Total		46.30	16.28	
		Transportation & Fleet Management Services		EN-1796-10 - Traffic Calming 2010	0.21	0.21
				FL-9579-21 - Traffic Signs for fulfillment Speed Limit Policy	0.07	
				FL-9605-25 - Replace #2201 Tractor Snowplow Kubota	0.13	
	FL-9633-22 - MoveSmart - Road Safety Program				0.26	
	FL-9635-22 - MoveSmart Mobility Management Program (including Pavement Markings & Signs)			0.10	0.07	
	FL-9637-22 - MoveSmart - Data Management Program			0.19		
	FL-9694-26 - Replace Unit # 1960 SWEEPER STREET REGENERATIVE AIR				0.61	
	ID-2050-19 - Kirby Road Extension - Dufferin Street to Bathurst Street			11.46		
	ID-2056-18 - Sidewalk, Cycling Facilities & Street Lighting on Jane St - Hwy 7 to Teston Rd			6.92		
	ID-2073-20 - Pedestrian and Cycling Infrastructure Implementation Program 2020 to 2026			10.59	31.02	
	ID-2079-19 - Canada Drive-America Avenue Bridge			8.68		
	ID-2081-21 - Road Reconstruction, Watermain Replacement, SW, Cyc & SL on Nashville, Islington & Stegman's Mill			5.86		
	ID-2083-19 - Huntington Road Reconstruction - Langstaff Rd to Nashville Rd			39.69		
ID-2084-24 - Bass Pro Mills Drive Extension - Hwy 400 to Weston Rd	12.85			14.17		
ID-2104-22 - Teston Road Reconstruction - Pine Valley Dr to Kleinburg Summit Way	0.58			5.67		
ID-2105-26 - McNaughton Road West Improvements - Keele St (west) to Major Mackenzie Dr W				1.36		
ID-2115-21 - YR Teston Rd - Pine Valley to Weston SW, SL, Trail & WM on behalf of City	3.18					
ID-2117-21 - YR Rutherford Rd Ph 3 & Dufferin St Missing SW, SL & WM on behalf of City	1.87					
ID-2120-22 - 2023 to 2026 Road Reconstruction/ Rehabilitation Program	9.63			7.66		
ID-2123-25 - Kirby Road Improvements - Dufferin St to Jane St including Grade Separation	2.09					
ID-2135-25 - Pedestrian Infrastructure Implementation Program	0.59					
ID-2137-25 - Peak Point/Beverley Glen- Pedestrian Crossing (PXO) - Signal Relocations	0.16			0.41		
ID-2139-25 - Kirby Rd - East Of HWY 27 - Erosion Protection and Culvert Rehabilitation	0.17			2.27		
ID-2141-25 - Cityview Dr @ Home Depot / South Entrance Intersection Traffic Signalization	0.09			0.17		
IM-7220-25 - Creditstone Road EA from Peeler to Langstaff	9.56					
IM-7221-22 - Innovative Transportation Pilots Program	0.39					
IM-7232-23 - Transportation Master Plan (TMP) Implementation Program	0.15					
IM-7233-23 - YR Major Mackenzie Dr - Dufferin to Ilan Ramon SL on behalf of City		0.57				
IM-7236-26 - YR Bathurst St - Hwy 7 & to MMD Missing SW, SL & SS on behalf of City		1.22				
IM-7246-25 - Crestwood Road Closure Study	0.01					
RD-9641-22 - Roadside Safety Devices Revitalization	0.51	0.61				
RP-6768-18 - Traffic Control and Management System Replacement		0.12				
RP-6775-18 - Traffic Signs Reflectivity Inspection and Testing	0.14	0.15				
RP-6782-20 - Street Light Utility Infrastructure Repairs	2.01	0.60				
RP-6783-19 - Traffic Management Strategy Communication, Education and Outreach		0.01				
RP-7136-20 - Asphalt Crack Sealing and Treatment	0.64	0.67				
RP-7153-25 - CN-Creditstone CN Rail Corssing Upgrade	0.08					
RP-7158-25 - Roads Winter Maintenance Route Optimization	0.28	0.05				
Transportation & Fleet Management Services Total		128.90	67.86			
Transportation and Mobility Total		219.65	107.74			
Grand Total		424.67	249.50			

Note: Budget information presented here is based on the prior organizational structure. Budgets will be re-stated in 2025 on a cost-neutral basis to reflect the new organizational structure as of November 14, 2024.

The Sports Village
List of Capital Projects 2025-2026
(\$M)

Project Name	2025	2026
(2) Dump Pad - Concrete Replacement	0.10	
Sloped Roof Gutters - Repair	0.02	
Modified Bitumen with Flashing and Pea Gravel		0.85
Ice Plant - Chiller - Ammonia Absorption		0.15
Overhead Garage Door Renewal		0.03
Walk-in Refrigerator Renewal	0.02	
Walk-in Freezer Renewal	0.01	
Security System - CCTV Renewal		0.04
Interior Doors - Double Doors with Hardware	0.02	0.02
Hydraulic Elevator	0.16	
Exhaust Systems - Ice Rink Exhaust		0.04
Exhaust Systems - Kitchen Hood Exhaust		0.02
Ice Rink Operations - Dehumidification Package	0.05	0.10
Rubber Flooring - Main lobby & dressing rooms	0.20	
(6) Public Washrooms (excl. Dressing Rooms)	0.38	
Backflow Preventor	0.04	
Arena Refrigeration Renewal Gylchol Pumps	0.17	
Ice Resurfacers (ie. Zamboni)	0.11	
IT Arena SIMs Mgmt Software Upgrades		0.13
IT Transition Capital Project	0.15	
Replace Sand Pad with Concrete, Dasherboards, glass		1.20
Total	1.42	2.57

Funding for Capital Projects

Cash On Hand / Retained Earnings	1.42	2.27
Internal Borrowing (City of Vaughan)		0.30
Total	1.42	2.57

C I T Y O F V A U G H A N

2024 TAX RATES

ASSESSMENT CATEGORY	TAX CODES	TAX RATES			
		Municipal	Regional	Education	TOTAL
<u>Residential</u> Taxable Full Taxable: Shared Payment-In-Lieu	RT RH	0.00198953 0.00198953	0.00361852 0.00361852	0.00153000 0.00153000	0.00713805 0.00713805
<u>Multi Residential</u> Taxable Full <u>New Multi Residential</u> Taxable Full	MT NT	0.00198953 0.00198953	0.00361852 0.00361852	0.00153000 0.00153000	0.00713805 0.00713805
<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	0.00265025 0.00265025 0.00185518 0.00185518 0.00185518 0.00049738 0.00265025	0.00482023 0.00482023 0.00337416 0.00337416 0.00337416 0.00090463 0.00482023	0.00880000 0.00880000 0.00880000 0.00880000 0.00880000 0.00038250 0.00880000	0.01627048 0.01627048 0.01402934 0.01402934 0.01402934 0.00178451 0.01627048
<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	0.00326919 0.00326919 0.00212498 0.00212498 0.00212498 0.00049738	0.00594595 0.00594595 0.00386487 0.00386487 0.00386487 0.00090463	0.00880000 0.00880000 0.00880000 0.00880000 0.00880000 0.00038250	0.01801514 0.01801514 0.01478985 0.01478985 0.01478985 0.00178451
<u>Pipeline</u> Taxable Full	PT	0.00182838	0.00332542	0.00880000	0.01395380
<u>Farm</u> Taxable Full	FT	0.00049738	0.00090463	0.00038250	0.00178451
<u>Managed Forest</u> Taxable Full	TT	0.00049738	0.00090463	0.00038250	0.00178451

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 2024

Accrual Basis Accounting	An accounting method that recognizes revenues when earned and expenditures incurred regardless of when cash is received or paid out.
Additional Resource Request (ARR)	Special or unique requirements not accommodated within existing budget guidelines requiring Senior Leadership Team (SLT) and Council approval
Amortization	Expensing the cost of an asset over a period of time
Approved Budget	The final budget adopted by Council
Assets	All properties, both tangible and intangible, owned by an entity
Assessment Growth	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.
Audit	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
Balanced Budget	Total expenses equal total revenues in an operating year
Base Budget	Budget including only very specific changes that are permitted in the annual budget guidelines, typically related to predetermined agreements, contracts or Council approvals
Benchmarking	A standard by which something (e.g. one's practices) can be gauged or evaluated
Best Practice	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
Bill 108, the More Homes, More Choice Act, 2019	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
Bill 23, More Homes Built Faster Act, 2022	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
Budget	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.
Budget and Financial Plan	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.

Canada Community-Building Fund (CCBF)	Federal grant funding program, formerly known as <i>Federal Gas Tax Fund</i>
Capital Budget	The City's overall budget plan to purchase, build, maintain, repair, and replace assets including infrastructure.
Capital Expenditure	A component of a capital project that includes all costs incurred to get the asset ready for use
Capital Funding Source	A component of a capital project that indicates all funding sources for a capital project
Capital Projects	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.
Community Benefits Charge (CBC)	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
Consumer Price Index (CPI)	An indicator obtained by comparing through time, the cost of goods and services to a typical consumer, but does not include volume
Council	City of Vaughan Council, composed of the Mayor, Regional Councilors and Local Councilors
Debenture	A form of borrowing funds whereby principal and interest payments are made over time
Deficit	Excess of expenditures over revenues at year-end
Development Charges (DC)	Fees collected by the municipality from developers to assist in financing capital costs associated with infrastructure and municipal services to support growth
Discretionary Reserves	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.
Expenditure	An outflow of funds to acquire goods or services
Financial Planning	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
Fiscal Policy	Actions adopted to achieve a financial outcome
Full-Time Equivalent (FTE)	The percentage of time an employee is funded in comparison to the maximum number of regular compensable hours in a work year

Fund	Accounts that are interrelated and are used to record revenues and expenditures with a specific purpose
Grants	A monetary contribution from the government or agency, serving as a means to support a particular program, service or function
GTA	Greater Toronto Area
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
Inflation	A rise in price levels caused by economic activity
Infrastructure	Facilities and installations necessary for the development of the City (e.g. schools, roads, transportation)
Infrastructure Deficit	The difference between infrastructure needs and available funding
Investment Income	Interest and dividend income received from investments and cash balances
Labour Costs	Salary and wages in respect to full-time, part-time, permanent part-time, contract, temporary or overtime including other benefits
Levy	An imposed amount of property taxes to support municipal activities
Long Range Fiscal Model	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.
Long-Term Debt	A debt greater than one year where principal and interest is paid
Municipal Accommodation Tax (MAT)	A tax applied to the purchasers of accommodations at all hotels, motels, bed and breakfasts, and short-term rental organizations operating within the City
Obligatory Reserves	A reserve fund created when required by statute that the revenue received for special purposes be segregated from the general revenues of the municipality.
Operating Budget	Annual budget for the operations of City departments, including operating revenue and operating expenditures; referred to as approved upon Council adoption.
Operating Costs	The day-to-day costs of maintaining operations
Own Source Revenue	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
Property Assessment	Valuation of property as a basis for taxation
Property Tax	A tax levied according to the property's assessed value and tax rate

Reserve/Reserve Funds	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
Stakeholder	A user with an interest or concern in the topic
Strategic Initiatives	Initiatives that are large in scale, which represent a shift in the nature and manner in which the city functions
Surplus	Quantity or amount in excess of what is required, typically total revenue greater than total expense
Tangible Capital Assets (TCA)	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
Tax Rate	A percentage rate that is used to determine a property tax
Taxation	The process of which governments collect from businesses and residents to finance public services and activities
Term of Council Service Excellence Strategy Plan	Vaughan's strategic plan that sets the overall City strategic direction and initiatives for the term of Council
Vaughan Business Enterprise Centre (VBEC)	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
User Fees/Service Charges	Payments for the use of specific municipal services and activities
Variance	The difference between actual and budgeted expenses or revenues

Acronyms

AMP	Asset Management Plan
ARR	Additional Resource Request
ASE	Automated Speed Enforcement
ASDC	Area Specific Development Charge
CAM	Capital Asset Management
CCBF	Canada Community-Building Fund
CFO	Chief Financial Officer
CIL	Cash-in-lieu Parkland
CNIB	Canadian National Institute for the Blind
CPI	Consumer Price Index
DCM	Deputy City Manager
DC	Development Charges
FTE	Full-Time Equivalent
FPDF	Financial Planning and Development Finance
GFOA	Government Financial Officers Association
GTA	Greater Toronto Area
HAF	Housing Accelerator Fund
ISO	International Organization for Standardization
IT	Information Technology
LED	Light Emitting Diode
LRFP	Long Range Fiscal Plan
MAP	Mobility Action Plan
MAT	Municipal Accommodation Tax
MEDJCT	Ministry of Economic Development, Job Creation and Trade
MMAH	The Ministry of Municipal Affairs and Housing
MSC	Municipal services corporation
NHL	National Hockey League
OMERS	Ontario Municipal Employees Retirement System

OKRs	Objectives and Key Results
OVIN	Ontario Vehicle Innovation Network
PIL	Payment In Lieu of Taxes
PSAB	Public Sector Accounting Board
RRFs	Reserve and Reserve Funds
SLT	Senior Leadership Team
SNAP	Thornhill Sustainable Neighbourhood Action Program
SPOTs	Strategic Priority Oversight Teams
SuppTax	Supplemental Tax
TCA	Tangible Capital Assets
TVC	Tourism Vaughan Corporation
VASOCS	Vaughan Animal Services Operations Centre and Shelter
VBEC	Vaughan Business Enterprise Centre
VHCP	Vaughan Healthcare Centre Precinct
VMC	Vaughan Metropolitan Centre
VPL	Vaughan Public Library
VTP	Vaughan Transportation Plan
WCCD	World Council on City Data
YRT	York Region Transit
YSCSP	Yonge-Steeles Corridor Secondary Plan
YorkU	York University

