

MEMORANDUM

To: Council

Cc: Senior Management Team

From: Finance Department

Date: November 11, 2025

Subject: 2026 Budget Submission Addendum Package #2

Please see the attached items provided for your information to support the 2026 Business Plan and Budget submission.

Item	Page #	Addition/ Replace	Comments
CI-24-009 Queensville Sideroad Bridge 109 Design	Add #2. Item 1 of 1	Addition	New budget top-up request
2026 Tax Supported Budget: Budget Summary	5, 8,11,12	Replace	Correct explanations to reflect charts and provide correct summary chart
Mayor and Council: Budget Summary and Chart	15,16	Replace	Adjust salary and benefit amount to the correct amount
Fire and Emergency Services: Budget Summary	93	Replace	Correct explanation to reflect chart
CA-26-001 Council Onboarding and Orientation	122-123	Replace	Revised project name and description
CA-26-002 Resident Service Experience and Improvement Lead	124	Replace	Revised project description and justification
EP-26-003 New Sidewalk	309	Replace	Revised Map

Printed copies of the information will be left in the mailroom at the Civic Centre for pickup. If you have any questions, please let me know.

Thanks,
Warren Marshall
General Manager, Finance / Treasurer

TOWN OF EAST GWILLIMBURY

Capital Projects

Project	CI-24-009 Queensville Sideroad Bridge 109 Design		
Department	Engineering and Public Works		
Version	Budget Deliberations	Year	2026

Description

Project Description

This budget top up provides additional funding for the reconstruction design of Bridge 109 located on Queensville Sideroad, west of McCowan Road.

Project Justification

Although the original budget anticipated either a rehabilitation or reconstruction, the scope was leaning towards a rehabilitation. Now that it has been confirmed that a full reconstruction is required, additional funding is necessary to account for inflation and additional supporting background work such as geotechnical and environmental investigations, heritage analysis, etc. in order to complete a comprehensive design.

TOWN OF EAST GWILLIMBURY

Capital Projects

Project	CI-24-009 Queensville Sideroad Bridge 109 Design		
Department	Engineering and Public Works		
Version	Budget Deliberations	Year	2026

Budget								
	Total	LTD Budget	2026	2027	2028	2029	2030	2031
Expenditures								
Professional Fees								
Contracted Services - External	450,000	400,000	50,000					
	450,000	400,000	50,000					
Expenditures Total	450,000	400,000	50,000					
Funding								
Reserve / Reserve Funds								
Roads Reserve	450,000	400,000	50,000					
	450,000	400,000	50,000					
Funding Total	450,000	400,000	50,000					

Attributes		
Attribute	Value	Comment
Organization		
Department	Engineering and Public Works	
Branch	Capital Program and Traffic Engineering	
Attributes		
Year Proposed	2026	
Expected Start Month	June	
Estimated Completion Year	2027	
Estimated Completion Month	December	
Project Type	Repair and Replacement	
Strategic Plan Link	Build Complete Communities	
Approval Status	Submitted	
Reserve Funding Source	Roads	
Operating Cost Increase	No	
Internal PM Cost	No	

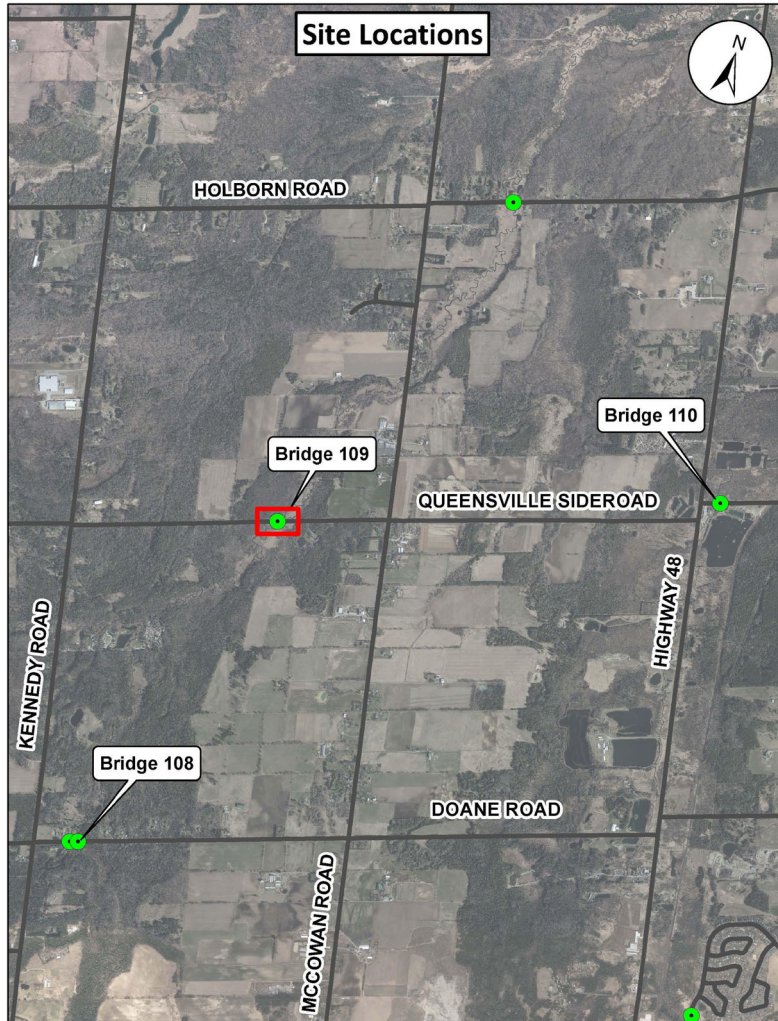
TOWN OF EAST GWILLIMBURY

Capital Projects

Project	CI-24-009 Queensville Sideroad Bridge 109 Design		
Department	Engineering and Public Works		
Version	Budget Deliberations	Year	2026

Gallery

Bridge 109 Site Location Map



BUDGET SUMMARY

The budget process for 2026 prioritizes maintaining existing quality programs and services for residents, while addressing community safety, and growth-related service pressures. The Town has a continuous focus on the transformation and modernization of processes and technology to increase the efficiency and effectiveness of the services provided. The budget provides for statutory or contractual increases where applicable.

Similar to previous years, staff reviewed historical actual expenditures and revenues along with anticipated pressures to ensure the reasonability of budgeted amounts.

Expenditures

Some of the major pressures identified in the 2026 tax supported budget include:

- **Salaries and Benefits**

As a service organization, staff resources are central to delivering community programs and services. As such, salaries and benefits are the largest expenditure in the Town's operating budget. The 2026 increase of \$2.0 million includes part-time wage increases, increased number of part-time hours , step and merit increases and benefit cost adjustments as well as new staffing for 2026.

There are 13 new full-time equivalent (FTE) staff requests for 2026 and one contract position. These include: four Firefighters, one People and Belonging Accessibility, Indigeneity and Equity Coordinator, one Communications Assistant, one Procurement Analyst, one Facilities Operator, one Intermediate Planner, one Manager of Roads and one contract Access and Elections Analyst. Three staffing additions that are included in the 13 new staff requests are directly related to the Health and Active Living Plaza (HALP). These include one Facilities Operator, one Parks Operators, and the Recreation and HALP Programs and Events Coordinator. The budget also provides for part-time resources at the HALP, including aquatics and fitness, children and youth programs, customer service, and the library.

BUDGET SUMMARY (continued)

- Training, Professional Development and Memberships

The budget has decreased by approximately \$33,000. Small increases in the departments for additional training and membership fees, as well as for new staff, is fully offset and more by a reduction in corporate wide training costs.

- Uniforms, Corporate Attire and Safety Clothing

The budget has increased by \$16,000 primarily from Fire and Emergency Services for personal protective equipment annual requirements.

- Utilities

The budget has increased by approximately \$16,000, primarily due to an increase for Fire and Emergency Services based on historical cost, as well as for new EV chargers at the Civic Centre and the Operations Centre.

- YorkNet Communications

The budget has increased by \$56,000 to have YorkNet Fibre installed at additional Town facilities.

- Waste Collection

The budget has decreased by \$373,000 due to the removal of the Blue Box program budget.

- Indirect Corporate Costs

Corporate costs decreased by \$157,000. A review and realignment of costs is completed annually to ensure that the appropriate support costs are allocated to the fee supported areas and capital projects.

- Targeted Cost Reductions

Expenses have been closely monitored and savings have been removed from budget areas where possible. Corporate wide cost reductions have been updated to 0.25% of the tax levy to reflect a reasonable expected target for 2026.

Tax Supported Summary

2026

	Mayor & Council	Office of the CAO	Legal and Legislative Services	Corporate Services	Finance	Fire and Emergency Services	Development Services	Parks, Recreation and Culture	Engineering and Public Works	Library	Corporate Wide	2026 Budget	2025 Budget	Variance \$	Variance %
Expenditures															
Salaries and Benefits	654,728	671,253	1,313,020	4,862,631	2,802,109	6,208,033	612,623	7,956,246	3,792,409	2,535,668	(75,000)	31,333,720	29,318,592	2,015,128	7%
Advertising				94,000			22,000	3,300		13,275		132,575	122,150	10,425	9%
Audit Services		16,500			55,250					9,750		81,500	74,500	7,000	9%
Bank Fees, Payroll and Other Charges					139,720					6,490		146,210	136,050	10,160	7%
Communications		5,000	3,300	13,800	5,200	11,200	1,700	26,430	16,140	14,436		97,206	85,501	11,705	14%
Community Grants/Initiatives	96,500							136,630				233,130	239,130	(6,000)	(3%)
Consultants & Specialized Services				109,000	9,500		7,580		16,500	2,550		145,130	127,080	18,050	14%
Contingency										4,500	775,000	779,500	481,494	298,006	62%
Contracted Services	10,000		71,500	441,300				296,523	267,965	4,410	606,730	1,698,428	970,236	728,192	75%
Councillor Discretionary Expenses	3,500											3,500	3,500		
Councillor Communications and Outreach	3,500											3,500	3,500		
Courier and Mail Processing			200	250	42,000			550	2,120	14,635	20,000	79,755	71,810	7,945	11%
Equipment and Vehicle	500		3,100	23,500		35,000	500	106,350	24,350	22,120	28,860	244,280	243,910	370	
Equipment Repair				2,000	900	210,000		130,227	94,000			437,127	420,127	17,000	4%
Insurance								3,200			825,000	828,200	828,200		
Legal Services			115,000									115,000	115,000		
Materials and Supplies	13,010	14,500	14,400	49,370	8,750	157,500	10,000	396,430	890,180	162,900	34,500	1,751,540	1,713,950	37,590	2%
Mileage		4,000	1,500	7,200	700	4,000	11,200	11,600	6,210	5,670		52,080	51,645	435	1%
Other Agencies/Municipalities						312,459	9,000					321,459	226,459	95,000	42%
Program Instructors								208,909		8,900		217,809	307,339	(89,530)	(29%)
Property and Building Maintenance						89,320		458,940				548,260	547,760	500	
Public Engagement/Corporate Events	8,000	4,500		38,500			1,400			6,800		59,200	58,300	900	2%
Public Works								16,000	984,300			1,000,300	927,300	73,000	8%
Rent								29,626		185,676		215,302	198,662	16,640	8%
Software Licences and Maintenance				608,915		45,000	7,500	22,800	17,200	86,150		787,565	668,375	119,190	18%
Training, Professional Development and Memberships	4,000	12,436	23,500	157,000	48,100	125,000	12,488	69,703	32,766	24,208	9,500	518,701	551,693	(32,992)	(6%)
Uniforms, Corporate Attire and Safety Clothing				16,400		100,000		28,000	23,300	3,250		170,950	154,950	16,000	10%
Utilities				30,000		105,000		1,202,575	436,850			1,774,425	1,758,625	15,800	1%
YorkNet Communications				110,000								110,000	54,000	56,000	104%
Waste Collection								9,000	1,077,792			1,086,792	1,459,557	(372,765)	(26%)
Indirect Corporate Costs								(1,650)	(284,653)		(2,661,935)	(2,948,238)	(2,791,535)	(156,703)	6%
Targeted Cost Reductions											(89,000)	(89,000)	(360,000)	271,000	(75%)
Total Expenditures	793,738	728,189	1,545,520	6,563,866	3,112,229	7,402,512	695,991	11,111,389	7,397,429	3,111,388	(526,345)	41,935,906	38,767,860	3,168,046	8%

Tax Supported Summary
2026

	Mayor & Council	Office of the CAO	Legal and Legislative Services	Corporate Services	Finance	Fire and Emergency Services	Development Services	Parks, Recreation and Culture	Engineering and Public Works	Library	Corporate Wide	2026 Budget	2025 Budget	Variance \$	Variance %
Revenues															
Taxation											(36,021,438)	(36,021,438)	(35,616,410)	(405,028)	1%
Supplementary Taxation on New Homes											(600,000)	(600,000)	(600,000)		
Development Charges					(260,000)						(260,000)	(260,000)	(260,000)		
Development Revenue						(61,235)	(45,000)		(8,200)			(114,435)	(139,435)	25,000	(18%)
Fines and Penalties				(174,000)					(575,000)			(749,000)	(129,000)	(620,000)	481%
Grants								(56,000)		(48,967)	(105,300)	(210,267)	(248,267)	38,000	(15%)
Investment Income											(500,000)	(500,000)	(500,000)		
Library								(185,676)				(185,676)	(142,036)	(43,640)	31%
Licenses			(25,500)	(62,000)								(87,500)	(71,500)	(16,000)	22%
Miscellaneous				(1,500)				(211,500)				(213,000)	(146,000)	(67,000)	46%
Motor Vehicle Accidents						(100,000)						(100,000)	(100,000)		
Penalties on Taxes											(600,000)	(600,000)	(600,000)		
Recoveries and Contributions from Developers									(6,000)			(6,000)	(6,000)		
Sales			(3,000)		(30,000)			(107,590)	(33,050)			(173,640)	(100,640)	(73,000)	73%
Services to Other Municipalities						(137,700)			(35,000)			(172,700)	(172,700)		
User Fees			(101,750)	(29,000)	(110,000)			(3,545,795)	(50,000)	(32,350)		(3,868,895)	(2,887,675)	(981,220)	34%
Total Revenues	0	0	(130,250)	(266,500)	(400,000)	(298,935)	(45,000)	(4,106,561)	(707,250)	(81,317)	(37,826,738)	(43,862,551)	(41,719,663)	(2,142,888)	5%
Transfers															
Contributions to Reserves				80,000		552,946		1,390,916	731,332	154,500	4,469,442	7,379,136	6,601,963	777,173	12%
Draw from Reserves			(50,000)	(369,212)	(69,813)	(290,249)		(1,738,421)		(919,864)	(605,000)	(4,042,559)	(3,650,160)	(392,399)	11%
Total Transfers	0	0	(50,000)	(289,212)	(69,813)	262,697	0	(347,505)	731,332	(765,364)	3,864,442	3,336,577	2,951,803	384,774	13%
NET BUDGET	793,738	728,189	1,365,270	6,008,154	2,642,416	7,366,274	650,991	6,657,323	7,421,511	2,264,707	(34,488,641)	1,409,932	0	1,409,932	0%

Budget Summary

The Mayor and Council's 2026 operating budget include expenditures of \$0.8 million, or approximately 2% of the Town's total operating expenditures.

Total expenditures have increased by approximately \$500. Salaries and benefits rose by approximately \$10,500 due to the implementation of a new council compensation policy for the incoming term and an increase in benefit costs. This was partially offset by a \$10,000 removal of one-time funding in community grants for Mount Albert Sports Day.

Reserve draws also decreased by \$10,000 due to the same one-time funding removal for Mount Albert Sports Day.

There are two tables included for Mayor and Council. The first table highlights the total budget for the department. The second table provides a detailed list of items included in the Community Initiatives base budget.

Mayor and Council 2026 Tax Supported Budget	Mayor & Council Admin	Mayor Hackson	Councillor Carruthers	Councillor Crone	Councillor Foster	Councillor Lahey	Councillor Johns	Councillor Roy-Diclemente	Community Initiatives	2026 Budget	2025 Budget	Variance \$	Variance %
Expenditures													
Salaries and Benefits	654,728									654,728	644,190	10,538	2%
Community Grants/Initiatives									96,500	96,500	106,500	(10,000)	(9%)
Contracted Services	10,000									10,000	10,000		
Councillor Discretionary Expenses		500	500	500	500	500	500	500		3,500	3,500		
Councillor Communications and Outreach		500	500	500	500	500	500	500		3,500	3,500		
Equipment and Vehicle	500									500	500		
Materials and Supplies	13,010									13,010	13,010		
Public Engagement/Corporate Events	8,000									8,000	8,000		
Training, Professional Development and Memberships	4,000									4,000	4,000		
Total Expenditures	690,238	1,000	1,000	1,000	1,000	1,000	1,000	1,000	96,500	793,738	793,200	538	
Total Revenues													
Transfers													
Draw from Reserves											(10,000)	10,000	(100%)
Total Transfers											(10,000)	10,000	(100%)
NET BUDGET	690,238	1,000	1,000	1,000	1,000	1,000	1,000	1,000	96,500	793,738	783,200	10,538	1%

Budget Summary

The Fire and Emergency Services 2026 operating budget includes expenditures of approximately \$7.4 million or 18% of the Town's total operating expenditures.

The salary and benefits budget increased by approximately \$569,000. This includes the salaries for four new firefighters, as well as step increases for two firefighters added in 2023.

Expenses paid to other agencies and municipalities increased by \$95,000, with \$80,000 of that for York Regional Police radio system access and \$15,000 for the service agreement with Richmond Hill dispatch. Software licences are increasing by approximately \$25,000 due to a transition to a digital system to eliminate pagers. Utilities are increasing by \$10,000 to better reflect actual expected costs.

Uniforms, corporate attire, and safety expenses are increasing by \$18,000 due to the necessary personal protective equipment (PPE) and a review of current annual requirements. Training and professional development decreased by \$2,400 based on a review of required training.

A draw from reserve has been adjusted for previous years funding for staffing and is offset by the related reserve contribution adjustment in the corporate wide budget area.

The net budget is increasing by approximately \$1.1 million or 17%.

TOWN OF EAST GWILLIMBURY

Capital Projects

Project	CA-26-001 Council Onboarding and Orientation		
Department	CAO Office		
Version	Budget Deliberations	Year	2026

Description

Project Description

This project encompasses the key activities required to support the successful transition and onboarding of a newly elected Council, including Council Member Onboarding, the Inaugural Ceremony, and Council Orientation and Training. Funding will support orientation sessions designed to provide essential training on governance, municipal operations, policies and procedures, and Council responsibilities, with costs for facilitators, materials, and venue support. It also includes the planning and delivery of the inaugural public ceremony. Additionally, the budget supports the purchase and setup of necessary tools, resources, and technology, such as laptops, software, and mobile devices, to ensure Council members are equipped to perform their duties effectively.

Project Justification

This allocation reflects historical spending, adjusted for inflation and modern requirements, and is critical to ensuring a smooth transition, operational readiness, and strong governance from the outset of the Council term.

TOWN OF EAST GWILLIMBURY

Capital Projects

Project	CA-26-001 Council Onboarding and Orientation		
Department	CAO Office		
Version	Budget Deliberations	Year	2026

Budget								
	Total	LTD Budget	2026	2027	2028	2029	2030	2031
Expenditures								
Equipment / Vehicle								
Purchase - Computer Hardware	15,000		15,000					
	15,000		15,000					
Materials								
Supplies - Materials	20,000		20,000					
Purchase - Computer Software	10,000		10,000					
	30,000		30,000					
Expenditures Total	45,000		45,000					
Funding								
Reserve / Reserve Funds								
Working Capital Reserve	45,000		45,000					
	45,000		45,000					
Funding Total	45,000		45,000					

Attributes		
Attribute	Value	Comment
Organization		
Department	CAO Office	
Branch	CAO Office Administration	
Attributes		
Year Proposed	2026	
Expected Start Month	January	
Estimated Completion Year	2026	
Estimated Completion Month	September	
Project Type	Service Level increase / change	
Strategic Plan Link	Culture of Municipal Excellence	
Approval Status	Submitted	
Reserve Funding Source	Working Capital	
Operating Cost Increase	No	
Internal PM Cost	No	

TOWN OF EAST GWILLIMBURY

Capital Projects

Project	CA-26-002 Resident Service Experience and Improvement Lead		
Department	CAO Office		
Version	Budget Deliberations	Year	2026

Description

Project Description

This project will formalize and communicate program and service standards to the public, providing clear expectations for what residents can anticipate from Town services. By defining these standards, the Town will establish measurable metrics against which service performance can be assessed and reported. With clearly defined and communicated service standards, the Town will gain the ability to monitor and report on organizational performance, ensuring transparency and accountability. The project will emphasize customer satisfaction, focusing on how services are meeting resident expectations and identifying opportunities for improvement. By linking service delivery to measurable outcomes, this initiative will inform continuous improvement opportunities by ensuring that the Town is delivering high-quality, responsive services that meet community needs.

Project Justification

The project is required to strengthen the Town's capacity to deliver efficient, high-quality services that meet community expectations. As the Town continues to grow and services become increasingly complex, there is a need for a coordinated, evidence-based approach to monitoring performance, improving operations, and ensuring accountability to residents. This position is key to modernizing how the Town delivers services and measures success. It ensures decisions are informed by data and community input, supports efficient use of resources, and improves transparency and responsiveness. The role will drive long-term service excellence and build public trust through continuous improvement and alignment with resident needs.

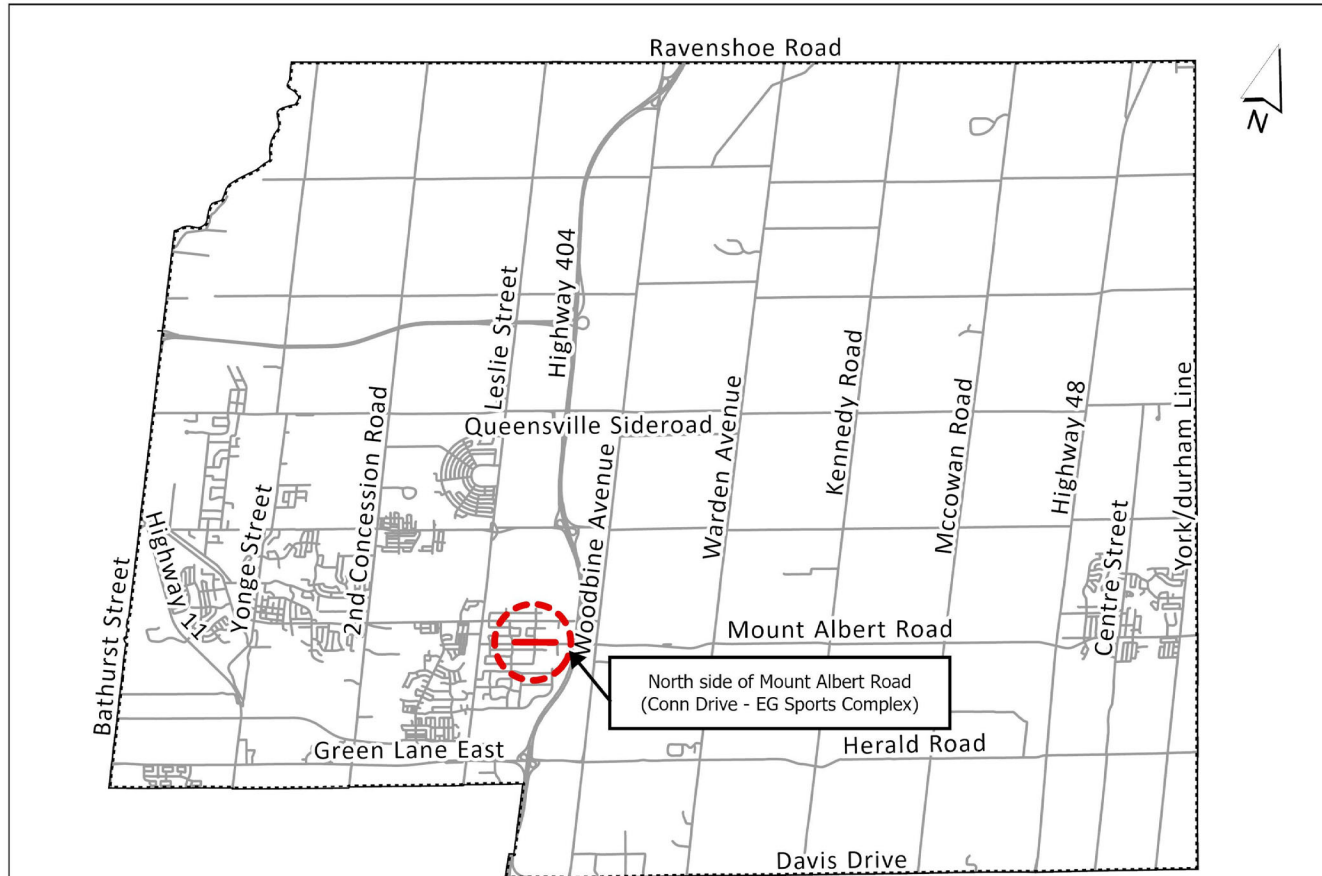
TOWN OF EAST GWILLIMBURY

Capital Projects

Project	EP-26-003 Mount Albert Road Sidewalk - Conn Dr to Sports Complex		
Department	Engineering and Public Works		
Version	Budget Deliberations	Year	2026

Gallery

EP-26-003 - Mount Albert Road Sidewalk



EP-26-003 Mount Albert Road Sidewalk

0 1,000 2,000 4,000 Meters

Disclaimer: Information displayed is for reference only and does not replace an engineering drawing or legal survey. While every effort is made to ensure accuracy, data and or mapping errors may exist.