



2026 Proposed Budget Preview

October 21, 2025



Topics for Discussion

- Business Plan and Budget Process Recap
- 2026 Budget Overview
 - Tax Supported Budget
 - 2026 Capital Highlights
 - Fee Supported Budget
 - Rate Supported Budget





Multi Year

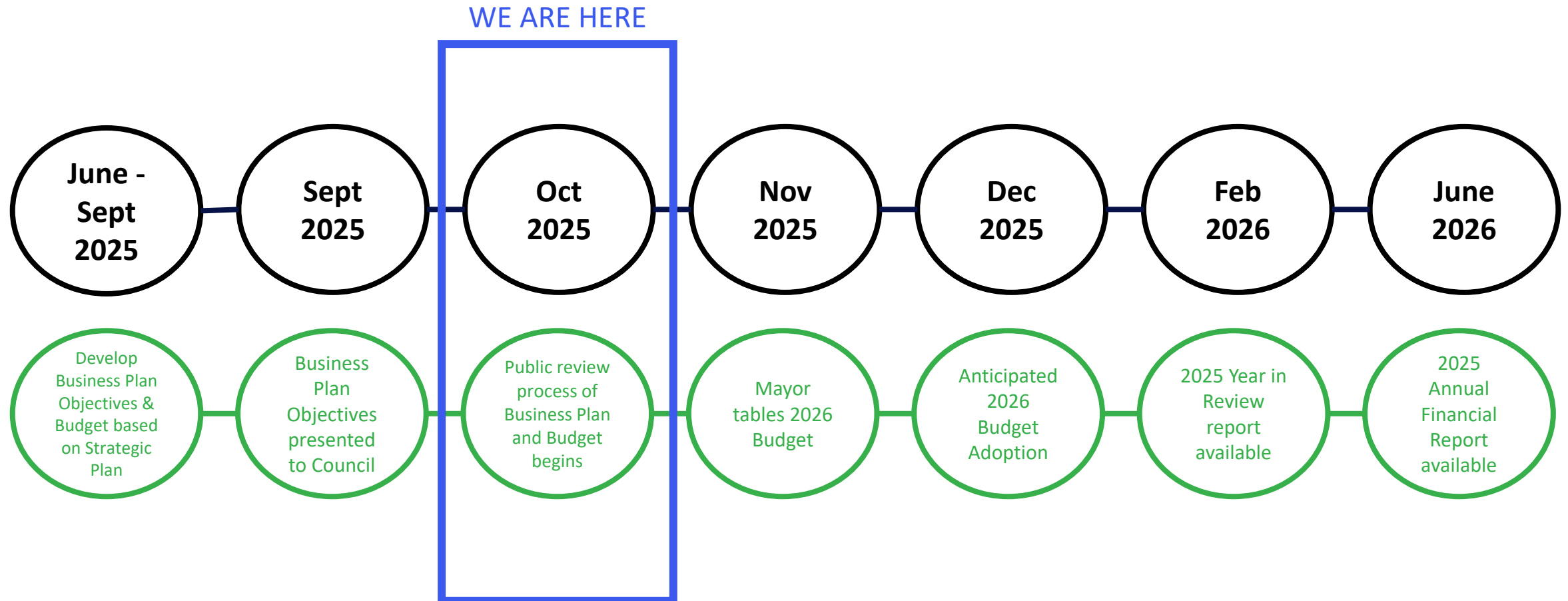
Council develops the Strategic Plan to guide the direction of the corporation for the 2022-2026 term of Council. It provides overall direction to guide decisions, projects, and initiatives undertaken during the four-year term.

Annually

Staff will integrate the strategic priorities into the Annual Business Plans and Budgets. This annual review will ensure that work plans remain in alignment with Council's strategic priorities.

Weekly/Daily

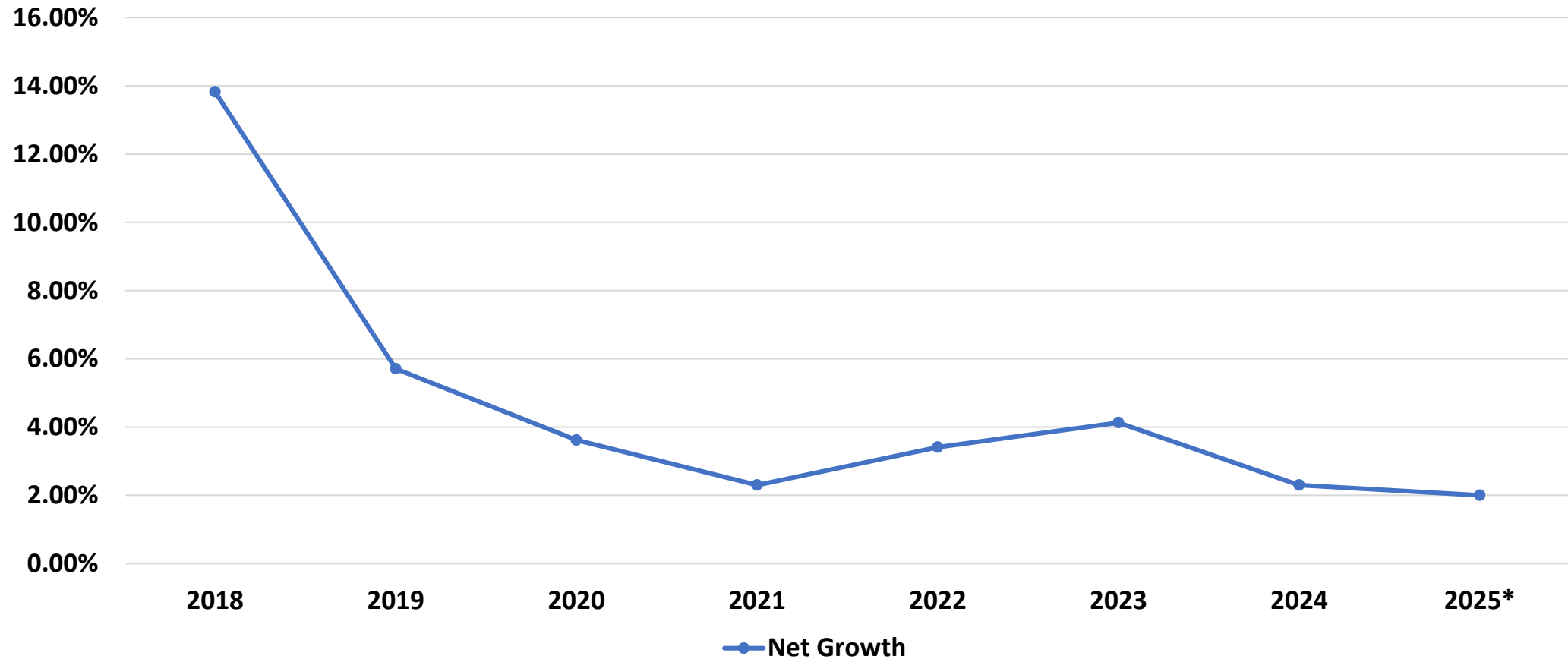
Departmental and individual work plans define the specific steps that staff will take to advance strategic objectives and measure progress while ensuring efficient and effective use of resources.



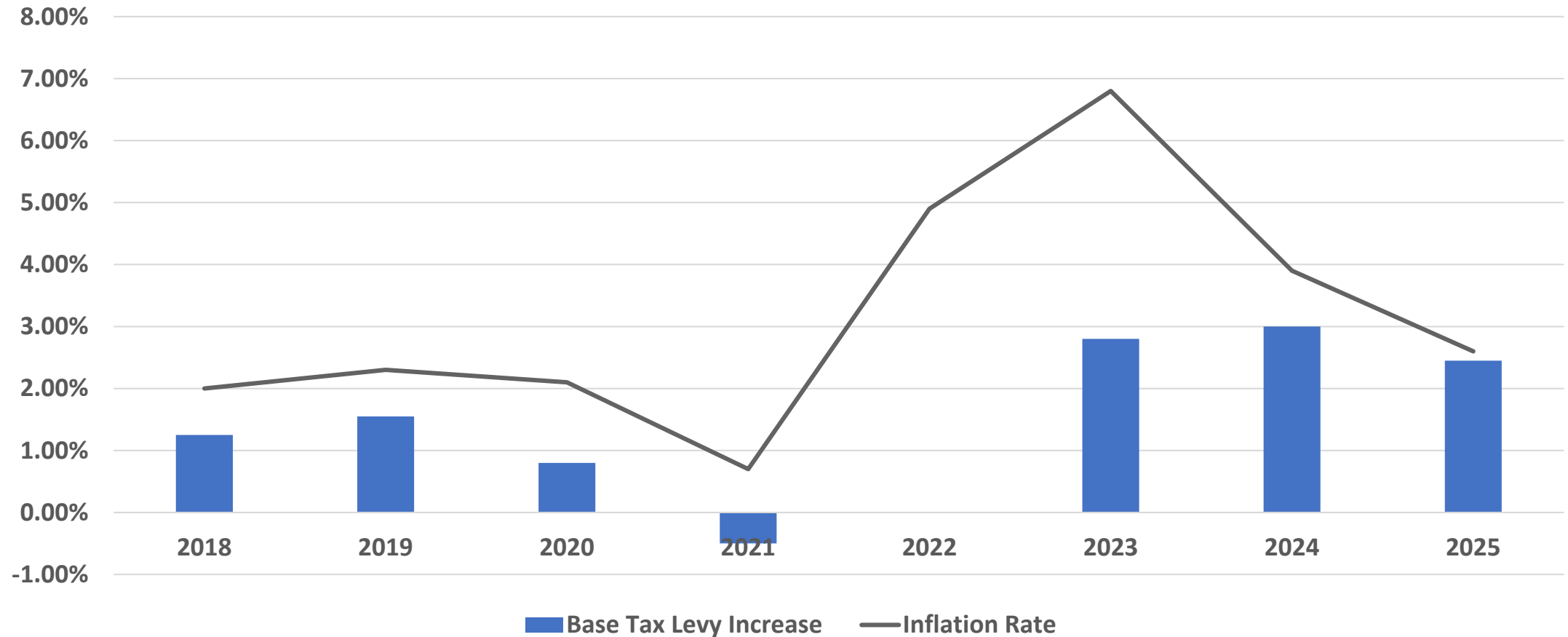
The Town is in a solid fiscal position

- Maintain debt free position
- Lowest relative taxes in York Region
- Building reserves for fiscal sustainability
 - Approximately \$113M in reserves at 2024 year-end
 - Approximately \$32.2M in development charges at 2024 year-end
- Providing funding for operation of new facilities, asset management and community safety

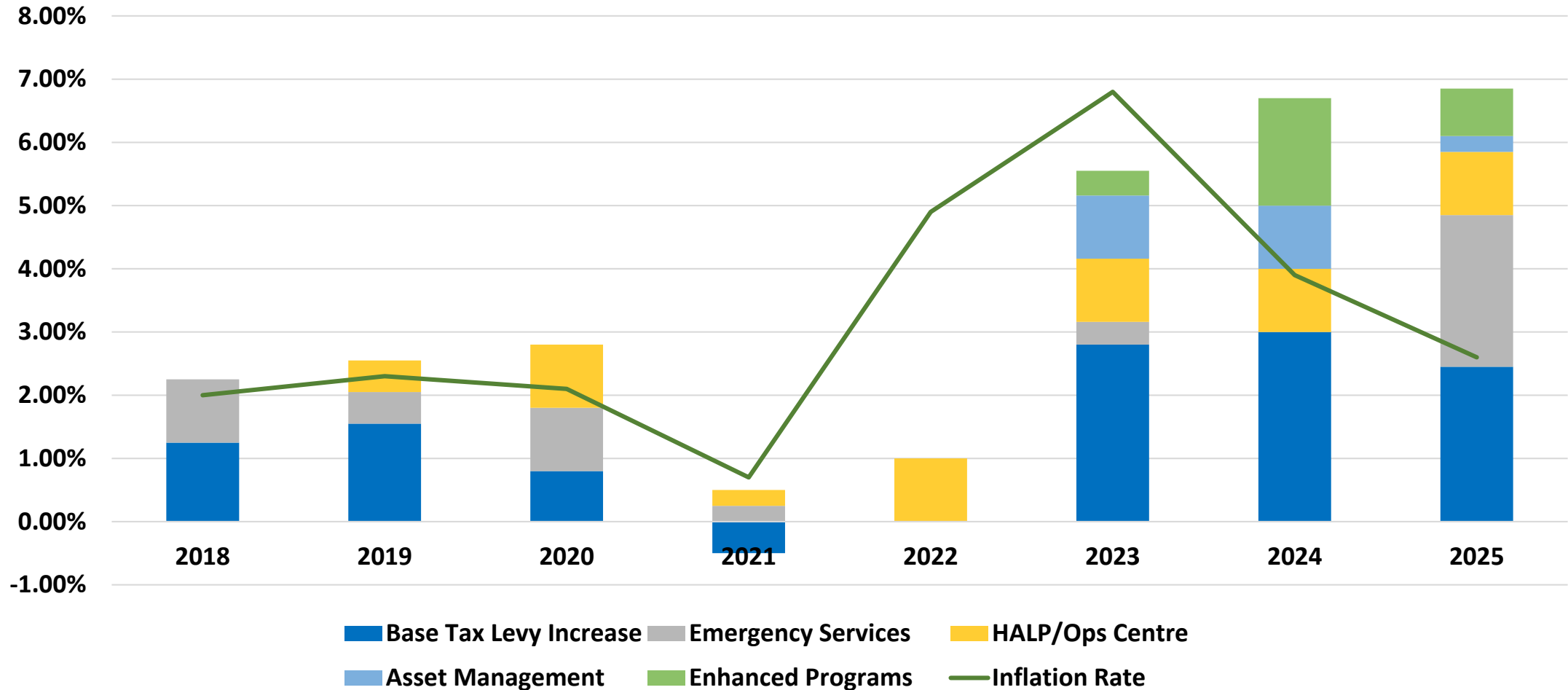




Inflation and Base Tax Levy Increases



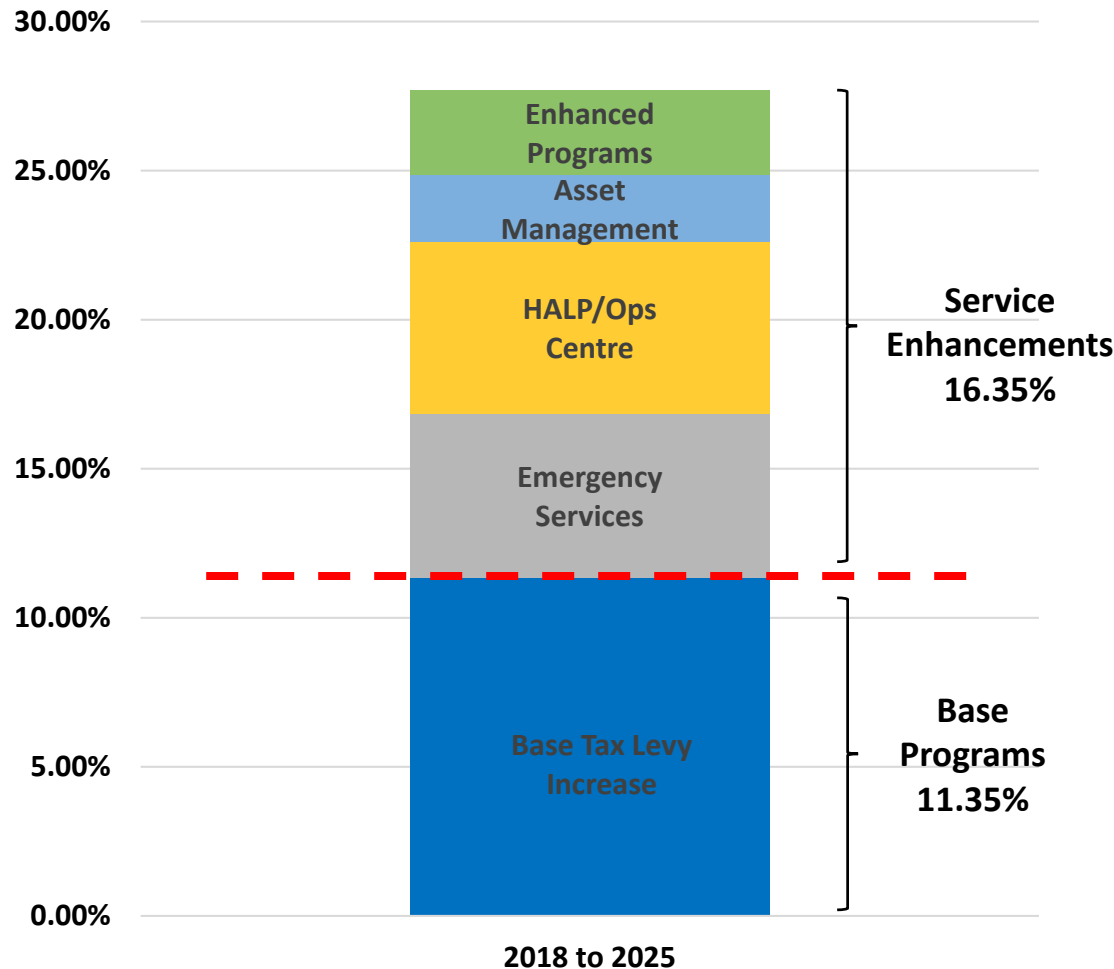
Inflation and Total Tax Levy Increases



Breakdown of Tax Levy Increases

2018-2025

Total Tax Levy Increases



Service Enhancements Include...

- 9 Fire & Emergency Services staff
- \$2M funding to operate 2 new facilities (Operations Centre, Health & Active Living Plaza)
- Dedicated asset management funding
- Enhanced staffing of front-line services
 - Roads operations
 - Park and Facility operators
 - By-law officers
 - Recreation programs
- Technical/support staff

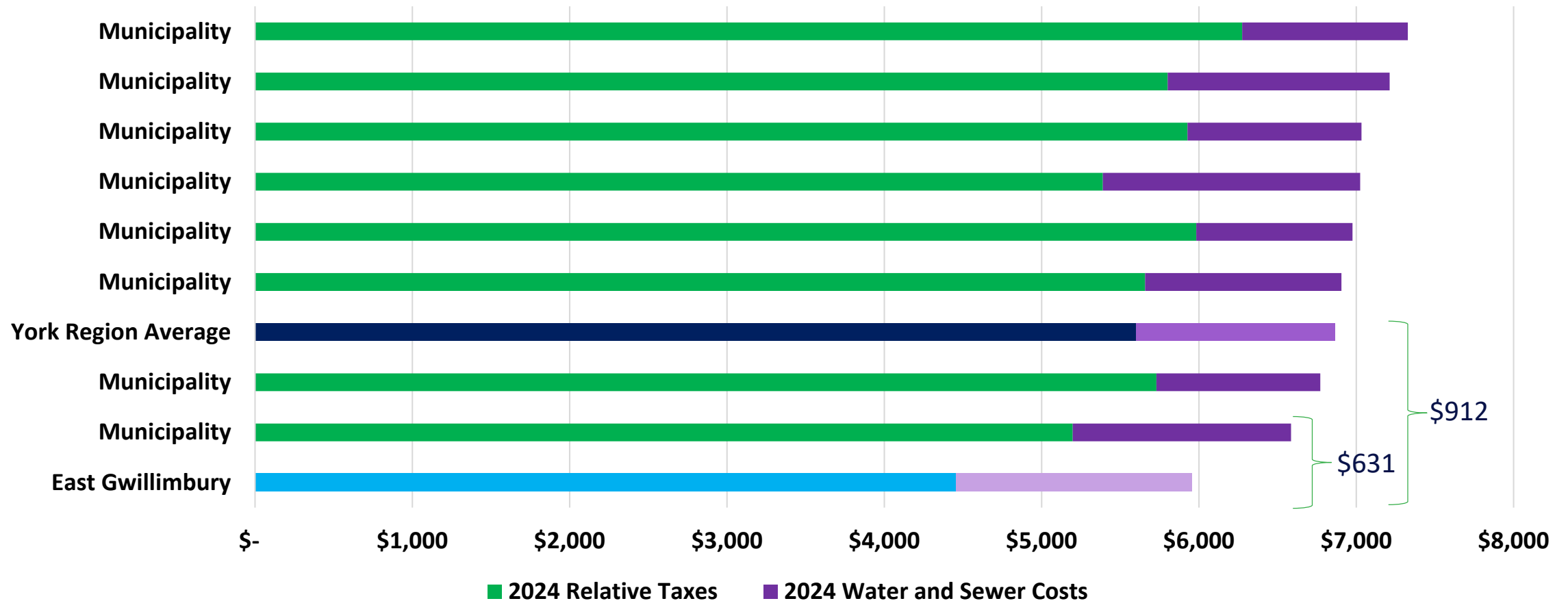
Lowest Relative Taxes in York Region

1% Tax Levy Increase



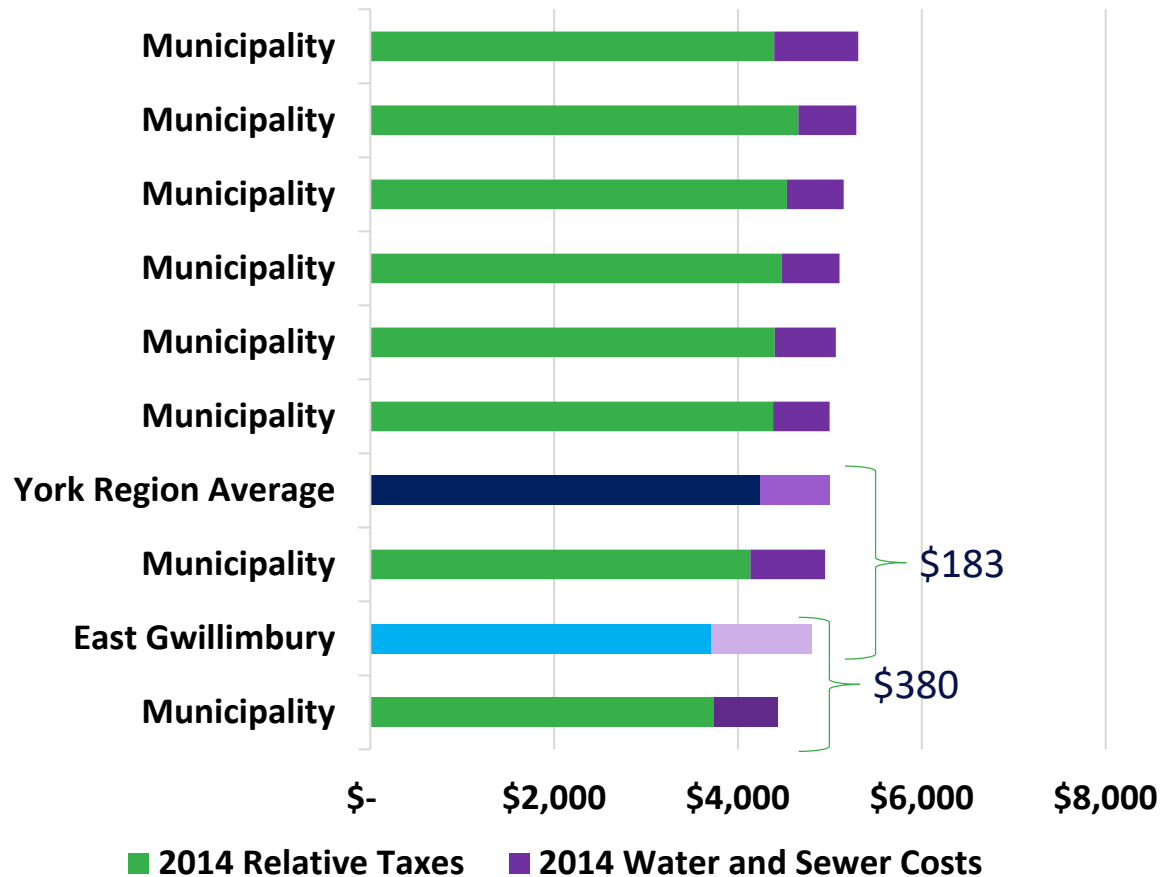
2024 Property Taxes - Two Storey Detached House

Municipal Tax and Water & Wastewater Cost Comparison



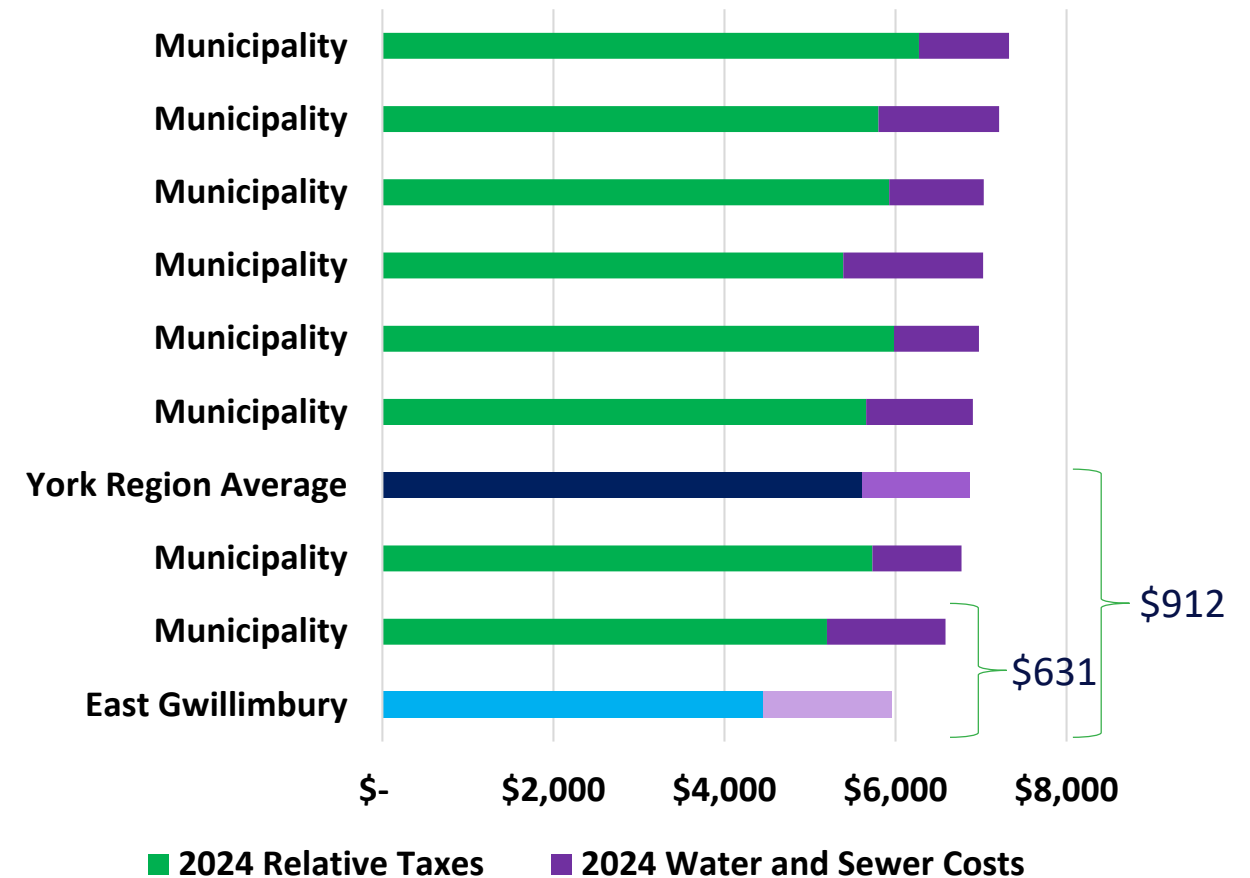
Municipal Tax and Water & Wastewater Cost Comparison

2014



Source: BMA Municipal Study, 2014

2024



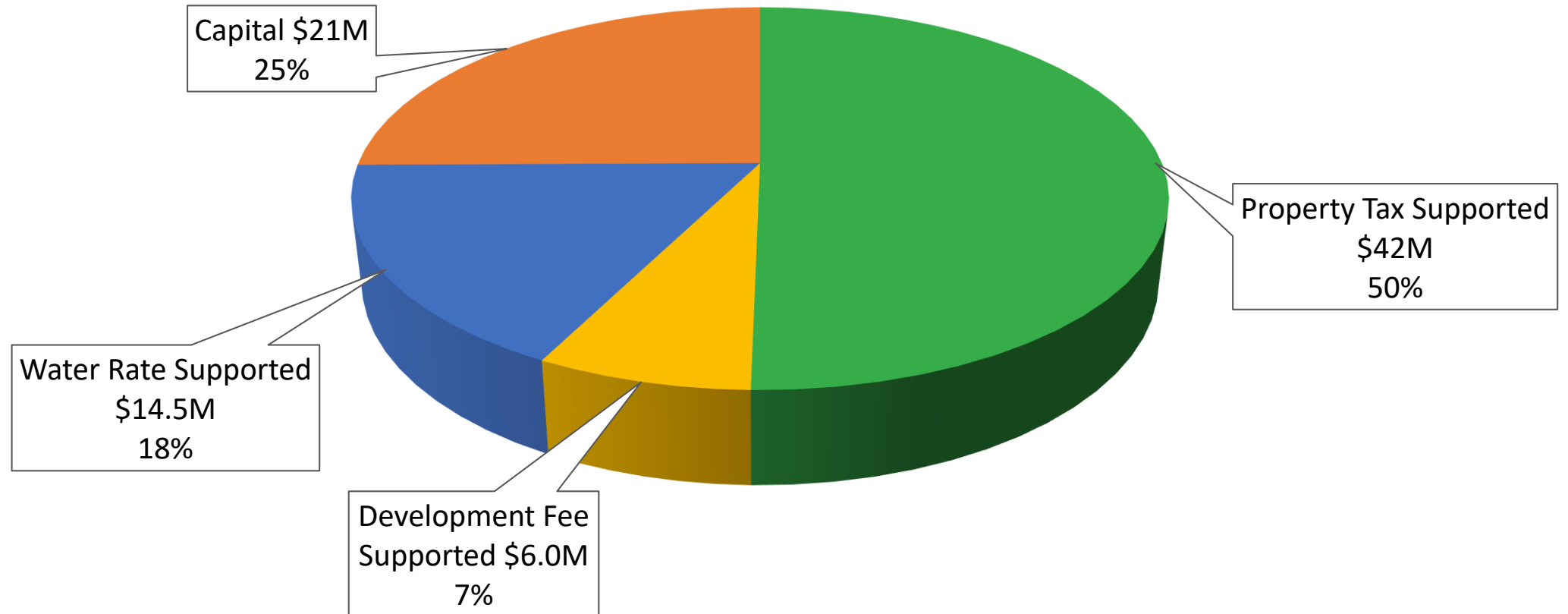
Source: BMA Municipal Study, 2024

Budget Development - Guiding Principles

- Maintaining existing (base) programs and services provided to residents with tax levy increases aligned with inflation
 - **Tax increase on base programs lower than inflation**
- Providing for growth-related service pressures
 - **Growth costs offset by assessment growth**
- Providing for service level increases with dedicated multi-year funding plans (e.g., community safety, Health and Active Living Plaza)
 - **Budget includes hiring 4 new Firefighters, contribution to HALP**
- Priority focus on continuous improvement, optimizing efficiency and effectiveness
 - **Examples: Targeted Cost Savings, new financial system implementation**
- Enhancing strategic funding plans for asset management (replacement and renewal)
 - **Budget includes increased contribution to asset management reserves**
- Providing for Cost of Living Allowances (COLA) and collective agreement obligations
 - **Provisions included in Contingency**
- Maintaining the lowest relative taxes in York Region



Total 2026 Estimated Budget +/- \$83.5 Million



Cost Pressure Breakdown

Category	Breakdown	Total
Base program cost increases		+/- \$765,000
• Estimated COLA/Collective Agreement	+/- \$300,000	
• Salary and Benefit Increases Base Programs	+/- \$250,000	
• Net Cost Increases Base Programs	+/- \$215,000	
Enhanced services and Legislative changes		+/- \$345,000
• Staffing related costs	+/- \$215,000	
• Specialized services including integrity commissioner costs	+/- \$130,000	
Investment in Community Safety		+/- \$680,000
• New Staffing – 4 firefighters	+/- \$570,000	
• Existing staff cost increases and enhanced service	+/- \$110,000	
2026 New Cost Pressures		+/- \$1,790,000

Revenue and Cost Savings Breakdown

Category	Breakdown	Total
Increased Revenue		+/- \$775,000
• Increased revenue – User Fees, Bylaw Fines, Grants	+/- \$200,000	
• Increased revenue – Provision for Speed Enforcement Funding*	+/- \$575,000	
Costs Savings		+/- \$530,000
• Blue Box Program – Privatization	+/- \$300,000	
• Corporate Wide Training Reduction	+/- \$40,000	
• Increased costs distributed to capital, fee and rate supported programs	+/- \$190,000	
Total Revenue and Cost Savings to offset tax levy pressure		+/- \$1,305,000

* Inclusion in 2026 budget pending confirmation of provincial legislation

Growth Related Cost Pressure

Category	Breakdown	Total
Growth Related Cost Pressures		+/- \$400,000
• Growth related new staffing	+/- \$270,000	
• Costs associated with growth in road network	+/- \$40,000	
• Software licensing	+/- \$30,000	
• Various increased costs due to growth	+/- \$60,000	
Growth Related Assessment Revenue		+/- (\$400,000)
• Assessment Growth	+/- (\$400,000)	
Total Net Cost Pressure		+/- \$0

Summary of Estimated Tax Levy Impact

Category	Breakdown
Cost Pressures	+/- \$1,790,000
Revenue and Cost Savings	+/- \$1,305,000
	+/- \$485,000
Dedicated Asset Management Contribution	+/- \$570,000
Dedicated Health and Active Living Plaza	+/- \$355,000
2026 Net Tax Levy Impact	+/- \$1,410,000

Annual Cost per average household*: +/- \$95
 Monthly Cost per average household*: +/- \$8

New Staffing – Health and Active Living Plaza

DEPARTMENT		POSITION STATUS	DESCRIPTION	FTE	Total Operating Costs	Funding Offset	Net Tax Levy Impact
New Staff Request Summary - HALP							
NS-09	PRC	FTE	Facilities Operator II	1.00	107,635	107,635	-
NS-10	PRC	FTE	Parks Operator	1.00	108,635	108,635	-
NS-11	PRC	FTE	Recreation and HALP Programs and Events Coordinator	1.00	127,488	127,488	-
					-	-	
SUB TOTAL				3.00	343,758	343,758	-

New Staffing – Community Safety

DEPARTMENT	POSITION STATUS	DESCRIPTION	FTE	Total Operating Costs	Funding Offset	Tax Levy Impact
New Staff Request Summary - Community Safety - 2026 Budget						
NS-01	FES	FTE	Firefighters (4)	4.00	573,435	573,435
			SUB TOTAL	4.00	573,435	573,435

New Staffing – Legislative and Service Level Enhancement

DEPARTMENT	POSITION STATUS		DESCRIPTION	FTE	Total Operating Costs	Funding Offset	Tax Levy Impact
New Staff Request Summary - Service Level Enhancement - 2026 Budget							
NS-02	CS	FTE	People and Belonging Accessibility, Indigeneity and Equity Coordinator	0.50	71,769	-	71,769
NS-07	EPW	FTE	Manager of Roads *	0.50	93,160	93,160	-
			SUB TOTAL	1.00	164,930	93,160	71,769
New Staff Request Summary - Legislative Related - 2026 Budget							
NS-08	LLS	Contract	Access and Elections Analyst	0.00	101,100	51,100	50,000
			SUB TOTAL	0.00	101,100	51,100	50,000

* Inclusion in 2026 budget pending confirmation of provincial legislation

DEPARTMENT		POSITION STATUS	DESCRIPTION	FTE	Total Operating Costs	Funding Offset	Tax Levy Impact
New Staff Request Summary - Growth 2026 Budget							
NS-02	CS	FTE	People and Belonging Accessibility, Indigeneity and Equity Coordinator	0.50	71,769	-	71,769
NS-03	CS	FTE	Communications Assistant	1.00	114,636	75,351	39,285
NS-04	FIN	FTE	Procurement Analyst	1.00	128,488	-	128,488
NS-05	PRC	FTE	Facilities Operator II	1.00	107,635	79,083	28,552
NS-06	DS	FTE	Intermediate Planner	1.00	143,539	143,539	-
NS-07	EPW	FTE	Manager of Roads *	0.50	93,160	93,160	-
SUB TOTAL				5.00	659,227	391,133	268,095

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* Inclusion in 2026 budget pending confirmation of provincial legislation

** Costs offset through assessment growth

Health and Active Living Plaza Budget

2026 Estimated Budget (000's)	Parks, Recreation & Culture	Library	Support Departments	Total
Salaries and Benefits	\$ 2,400	\$ 725	\$ 450	\$ 3,575
Operating Costs	500	150		650
Total Expenses	2,900	875		4,225
Revenue	(2,100)	(25)		(2,125)
Net Budget Impact	\$ 800	\$ 850	\$ 450	\$ 2,100

Future Multi Year Funding Strategy – Facilities Operating Funding Strategy

Estimated Health and Active Living Plaza
Net Operating Costs: +/- \$2.1M

Current Funding Available: \$1.8M

Amount that requires funding: +/- \$0.3M

Equivalent to approx. \$24 per year tax
levy increase for the average household



Future Multi Year Funding Strategy – Asset Management

Tax Supported Assets

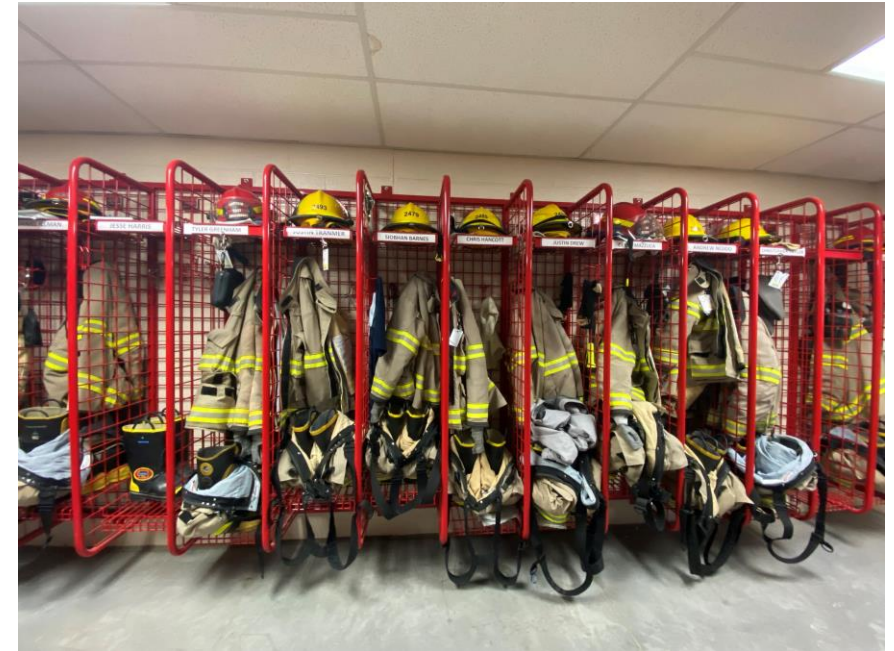
- Estimated Replacement Value per 2025 Asset Management Plan (AMP)
- \$1.9 Billion
- AMP recommended tax levy increase 1.6% per year for 10 years to maintain assets in Good condition

Dedicated Annual Tax Increase

Reserve Contribution	2023	2024	2025	2026
Annual Contribution	\$269,000	\$294,000	\$82,000	\$570,000
Cumulative Contribution	\$269,000	\$563,000	\$645,000	\$1,215,000

Future Multi Year Funding Strategy – Community Safety

- Community Safety Multi Year Funding Plan 2015 - 2023 to build to a complement of 20 full time firefighters
- 2025 Staffing Complement: 24 Suppression Full Time Firefighters + Paid On Call Firefighters (approx. 60)
- 2026 Annual Salaries & Benefits Budget per Additional Firefighter is approximately \$145,000
- 2026 Annual Cost per Average Household per Additional Firefighter is approximately \$10



Summary

- Proposed 2026 Tax Supported Budget
 - +/- \$95 annual tax levy increase for the average homeowner
 - Includes increased costs for base programs, inflationary and legislative pressures
 - Includes provision for asset management plan & Health and Active Living Plaza multi year funding
 - Includes increased investment in community safety and new staffing
- Continuation of existing programs and services and related growth
- Maintain status of lowest relative taxes in York Region



Total Previously Approved Capital Outstanding: \$87.2 Million

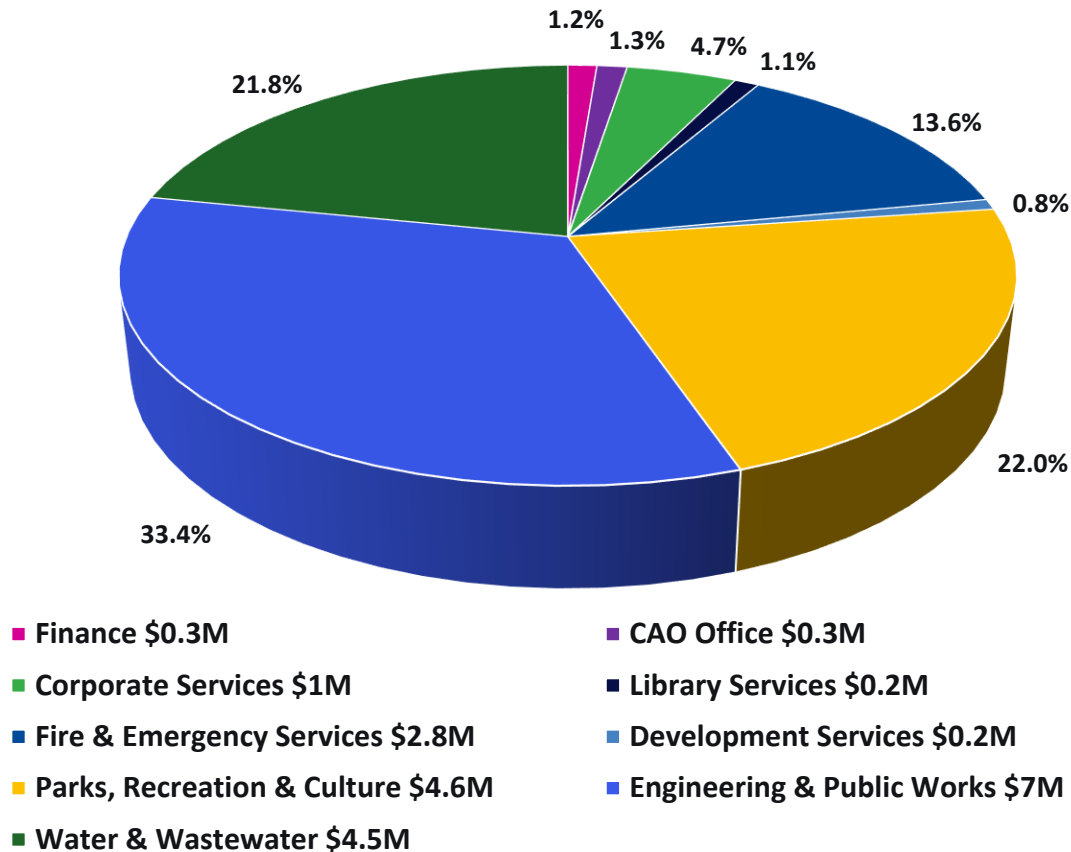
- Facilities
 - Health & Active Living Plaza – Facility & Park Construction - \$23.6M
- Community Improvement
 - Yonge Street Revitalization- \$16M*
 - Yonge Street / Hwy 11 Multi-Use Path & Lighting - \$5M
 - Centre Street Revitalization - \$3.9M
- Infrastructure Maintenance
 - Bridge Rehabilitations - \$9.1M
 - Road Rehabilitation - \$4.9M
 - Water & Wastewater Rehabilitation - \$3.5M



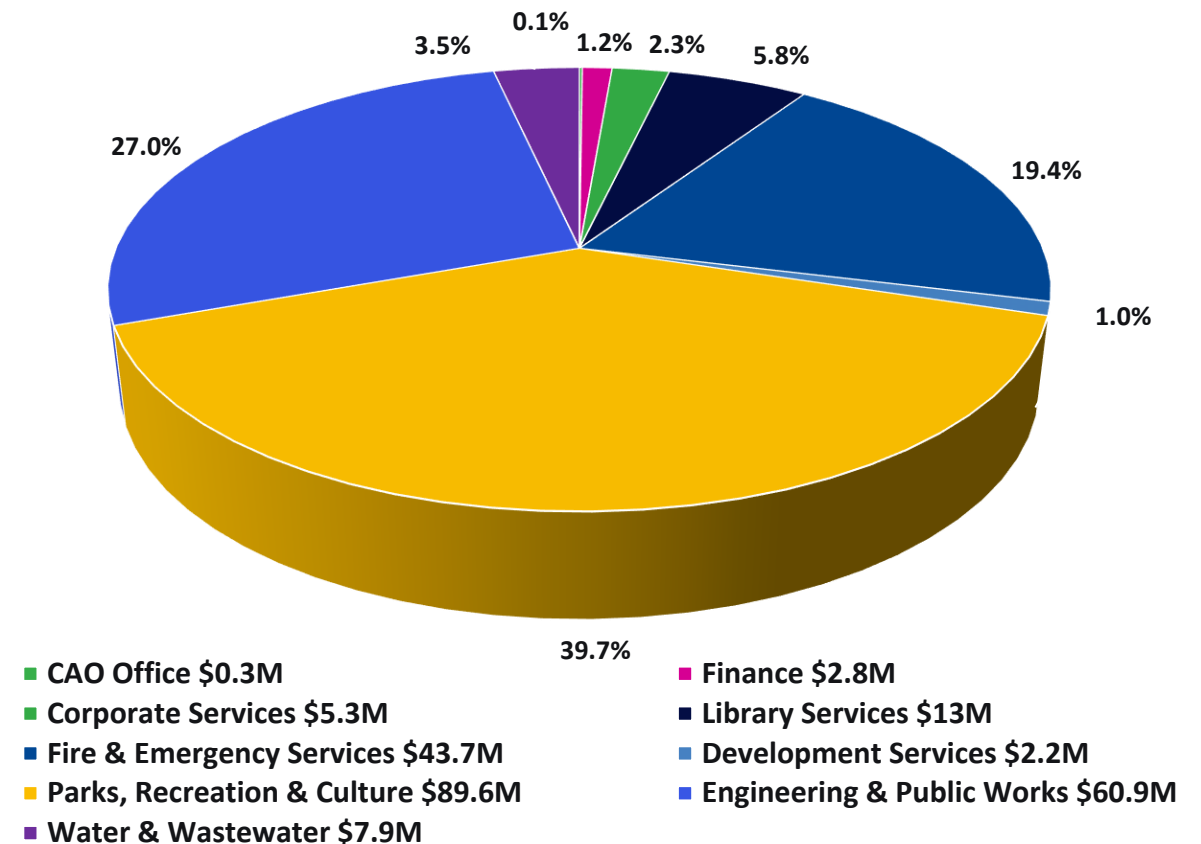
2026 Proposed Capital Program

2026 Proposed Capital and Ten-Year Capital – by Department

2026 New Capital Budget by Department - \$20.9 Million



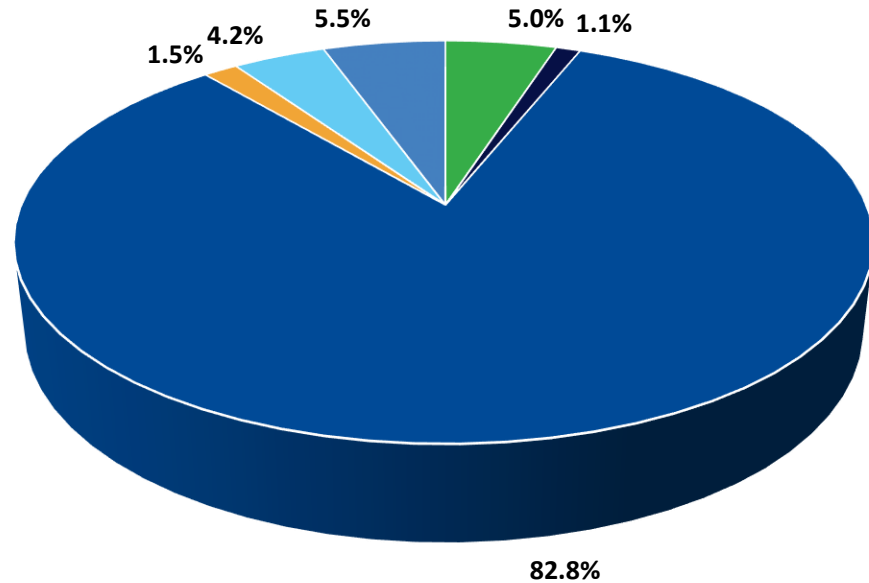
Ten Year Total Capital Budget by Department - \$225.7 Million



2026 Proposed Capital Program Funding

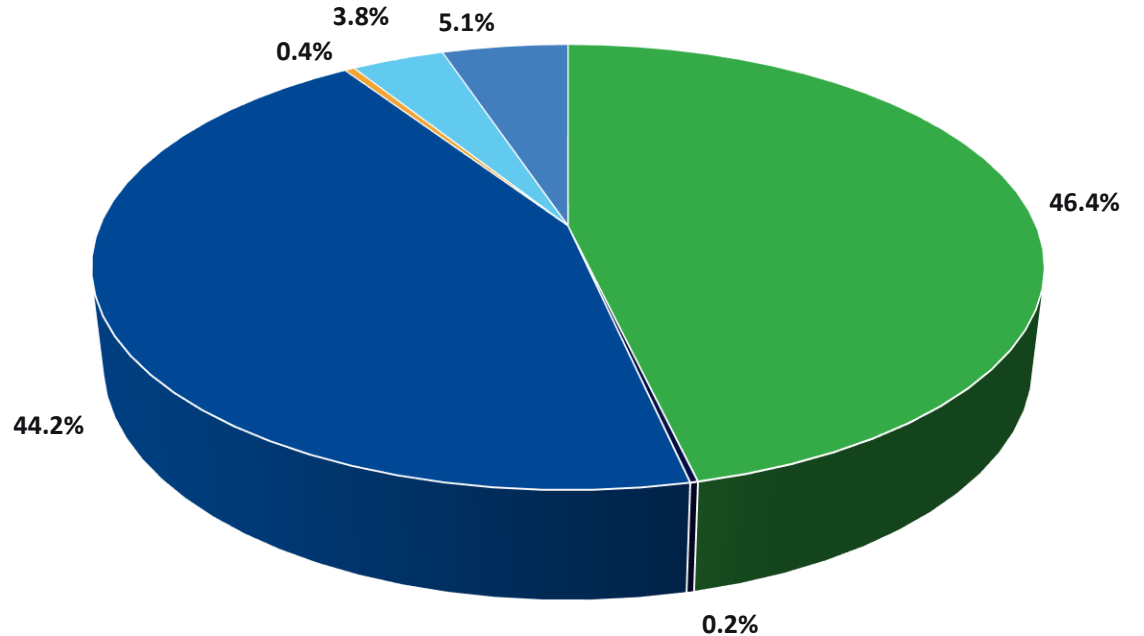
2026 Proposed Capital and Ten-Year Capital – by Funding Source

2026 New Capital Budget by Funding Source - \$20.9 Million



- Development Charges \$0.9M
- Reserves \$17.5M
- Grants \$0.9M
- Community Capital Contributions \$0.3M
- Deferred Revenue \$0.3M
- Gas Tax \$1M

Ten Year Total Capital Budget by Funding Source - \$225.7 Million



- Development Charges \$104.6M
- Reserves \$99.7M
- Grants \$8.5M
- Community Capital Contributions \$0.5M
- Deferred Revenue \$0.9M
- Gas Tax \$11.5M

2026 New Capital Program Highlights

Total Proposed New Capital Budget: \$20.9 Million

- Asset Repair & Replacement
 - Stormwater, Water & Wastewater Rehabilitation Programs \$4.7M
 - Mount Albert Storm Outfalls \$4.2M
 - Facility renovations \$2.1M
 - Pumper replacement \$1.8M
 - Park and playground repairs and replacements \$1.4M
- Community Improvements
 - Fire Station #4 Location Study \$0.3M
 - Safer Streets Program \$0.3M
 - Economic Development Initiatives \$0.2M
 - Anchor Park Pickleball courts \$0.2M
- Municipal Administration
 - Resident Service Experience and Improvement Lead \$0.2M
 - Website Replacement \$0.5M
 - IT hardware and software updates \$0.5M



2026 Proposed Fee Supported Budget

- The Development and Fee Supported budget represents the component of the Town operations that is supported by fees for service (no tax support)

- Planning
- Building
- Fill Operations
- Engineering
- Park Development



- Each of these service areas has approved fees or charges that are intended to fully recover the cost of providing the service

- Region of York costs are approximately 2/3 of the Town's water and wastewater budget
- Regional rate increase of 3.3% (projected annually for next 3 years) to be included in budget
- 2025 Water and Wastewater Financial Plan and Rate Study nearly complete
- Recommended rate increases to be incorporated into budget submission
 - Will reflect Region's 3.3% rate increase
- 2026 capital submission: \$4.5M
 - Water & Wastewater Rehabilitation Programs



Timelines

Scheduled Date	Event
Week of October 27, 2025	Budget Preview Binder Distribution
November 3, 2025	2026 Budget Tabled by Mayor
Week of November 3, 2025	Individual Councillor Budget Briefings
November 12, 19 & 26, 2025	Budget Committee Review
December 2, 2025	Council Meeting to endorse any proposed amendments ✓ If no amendments, budget is deemed adopted
December 9, 2025	Deadline for Mayor to veto amendments ✓ If no veto, amendments are deemed adopted
December 16, 2025	Deadline for Council to override veto (requires 2/3 of Council to agree to override veto) ✓ Budget is adopted based on results of vote