2026 Approved Budget

2026 Operating and Capital Budgets

2027–2035 Capital Forecast

Operating Budget Financial Summary

Base Budget Pressures

Inflation

Over the past year, consumer inflation has been slowly declining from the highs experienced from 2020-2024.Canada's most recent inflation data suggests that consumer prices are rising at a modest pace. In August 2025, the all-items Consumer Price Index increased by 1.9 % year over year, up slightly from 1.7 % in July. Core inflation measures, such as CPI-trim and CPI-median, are running closer to 3%, reflecting underlying price pressures beyond volatile items like gasoline. This core inflation impacts many of the city's contracted services, software license fees and material purchases as these contracts are renewed. This places additional pressure on the operating budget.

Non-residential building construction prices in Canada continue to rise, though more moderately than in the peak inflation years. On a year-over-year basis they rose about 3.5 %. Over the last decade, the Non-Residential Construction Price Index has risen about 22 % above general CPI levels, reflecting how labour and materials costs have outpaced consumer inflation. This places significant additional pressure on the capital budget.

Human Resource Management, Labour Market and Workforce

Municipalities are service organizations that rely heavily on human resources to deliver the range and quality of services that residents have come to expect. Human resource costs (including benefits, training, etc.) as a percentage of the City's 2026 gross operating budget is 49.8%.

As part of the 2023 and 2024 budgets, significant investments were made to update the non-union compensation system to make it more market competitive and to provide a foundation improving on our ability to:

- Attract and hire qualified candidates to fill vacancies.
- Retain employees in a highly competitive labour market.

This comprehensive job evaluation (JE) review resulted in an update to the non-union compensation system. This update modernized the current job evaluation system and compensation policies while realigning to the Council approved market position being the 65% percentile versus our municipal market comparators.

The non-union compensation update is the first step to building a foundation for attraction and retention strategies. Supporting and developing our current staff is just as important as attracting new and qualified candidates for vacancies. Over the next several years, workforce programs such as succession management, performance management and a diversity, equity and inclusivity strategy also need to be enhanced/developed to address retention risks. With the introduction of our new Workday platform, we also want to seize the opportunity to integrate new functionality and transform our Human Resource business processes.

Local Boards

Local Boards include the Burlington Public Library, Museums of Burlington, Art Gallery of Burlington, The Burlington Performing Arts Centre (BPAC), and Burlington Economic Development and Tourism. For 2026, a base budget increase of 1.75% was provided for local boards, equating to $302,591. Also included is a key investment to increase the contribution to Burlington Public Library by a further $180,000.

Assessment Growth

An important consideration in the preparation of the budget is estimating the rate of growth expected in the community which affects both revenues and expenses in the capital and operating budgets. Growth in the community will result in incremental tax revenues from assessment growth. It also drives the requirement to expand services and infrastructure such as roadways, parkland and facilities to a growing community.

The 2026 budget includes assessment growth assumed at 0.27%. This provides approximately $714,700 of additional revenue to offset inflation and growth-related costs in the base budget. The assessment growth of 0.27% reflects increased assessment from new construction offset by reductions to assessment resulting from appeals based on Assessment Review Board (ARB) decisions and Requests for Reconsideration.

Assessment growth has declined sharply from historical values. Average assessment growth from 2005-2009 was over 2 times higher than that realized today. While growth has remained low in recent years it is forecasted to increase as new residential units are added to accommodate population growth.

Historical Net Assessment Growth Averages

5 –Year Range	Average Net Assessment Growth
2005-2009	2.03%
2010-2014	1.08%
2015-2019	0.67%

Over the past 5 years, net assessment growth has ranged from a high of 1.02% to a low of 0.34% for an average of 0.66%. Assessment growth is forecasted at 0.75% for 2026 increasing to 1.00% from 2027 – 2030.

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	Actual					Forecast				
Net Assessment Growth	0.34%	0.45%	0.60%	1.02%	0.89%	0.27%	1.00%	1.00%	1.00%	1.00%
Average	0.66%					0.85%				

These estimates are based on an analysis of future development projections including an allowance for assessment appeals. This growth can be difficult to forecast as it is dependent upon new properties being added to the assessment roll by the Municipal Property Assessment Corporation (MPAC).

Finance staff will work closely with MPAC and should assessment growth assumptions change they will be incorporated in future updates to the multi-year simulation.

Infrastructure Funding

The 2025 Corporate Asset Management Plan (PWS-30-25) approved by Council in July of 2025, provided a strategic framework for managing Burlington's infrastructure to ensure safe, reliable, and cost-effective service delivery for current and future residents. The 2026 budget adheres to this recommendation resulting in an additional $5.67 million of funding for the renewal of the city's aging infrastructure.

Planning for the Future – Reserves and Reserve Funds

Reserves and reserve funds when used in conjunction with debt policies are a critical component of a municipality's long-term financial plan and financial health, as highlighted in the BMA Management Consulting Inc. (BMA) financial condition assessment (Report F-19-23, May 2023).

Reserves and reserve funds provide tax rate and cash flow stability when the City is faced with unforeseen or uncontrollable events. It ensures cash flows are sustained and allows for internal financing for temporary or one-time expenditures. Furthermore, these funds provide the City flexibility to manage debt levels and allows for planning future liabilities.

BMA recently placed the following indicators in a Caution status:

- Stabilization Reserve Funds are below target policy levels.
  The target balance for the consolidated stabilization reserve funds (excluding Building Permit Stabilization Reserve Fund) is set at 10%-15% of the city's own source revenues. As of December 2025, the consolidated balance of these reserve funds is below target at 5.8%.
- Capital Reserve Funds are also below target policy levels.
  A consolidated target for capital reserve funds should be a minimum balance of 2% of the total asset replacement value. Based on the city's total asset replacement value of $7.15 billion, this equates to $143 million. As of December 2025, the City's uncommitted consolidated year-end balance in capital reserve funds is approximately $40.3 million, well below the intended target.
- Corporate Reserves and Reserve Funds require sufficient budget allocation.
  These reserves and reserve funds are used to manage costs that will be transferred to future generations, as the City incurs liabilities that do not have to be paid immediately. Reserves and reserve funds in this category include Employee Accident

(self-insured WSIB), Benefits and Insurance costs. Contributions to these reserve funds should take into consideration the liability associated with these funds. A sufficient budget allocation is required to fund in-year WSIB costs and post-employment benefits so that the Employee Accident Reserve Fund and Benefits Reserve Fund can eventually be replenished to cover the future liabilities.

Additional Budget Pressures

Operating impacts of new infrastructure ($1,784,286)

Additional investments in new and enhanced community assets have been approved which will result in additional operating expenses. These items impact the 2026 Budget and include:

- Increased software maintenance costs as well as ongoing enhancements to new IT systems. To mitigate this cost, the remaining annual provision to the Innovation and Transformation Fund of $419,460 was eliminated.
- Expansion of Transit Service – operating expenses for four conventional and one specialized bus purchased in the 2025 Budget. (5 FTE) This aligns to the objectives of the Transit 5-year business plan. To mitigate the impact of this expansion, the costs have been phased over the 2026 and 2027 budgets.
- Additional maintenance costs associated with the formal assumption of the Alton West community.
- Additional tax supported debt charges related to Robert Bateman Community Centre (Phase 1).
- Various other operating impacts from a variety of smaller capital projects.

Operational and Financial Sustainability ($100,000)

- Continued incremental investment in recreational facility preventative maintenance.

Multi-year Community Investment Plan (MYCIP) ($250,000)

- Continued incremental phased funding for the Multi-Year Community Investment Plan (F-24-24) of $250,000. The MYCIP outlines capital infrastructure requirements related to master plans completed to date such as the Parks Provisioning Master Plan, Integrated Mobility Plan, Fire Master Plan as well as land requirements and future facility needs that will support some of these infrastructure developments and the development of complete communities.

Key Investments

Key Investments are proposed variations in the budgeted expenditures or revenues for which separate budget disclosure is warranted. These priorities identified in the budget are classified by the 4 budget principles and have a total net tax impact of $867,799. The details can be found in the Key Investments section of this book.

Council Amendments

Council voted on proposed amendments to the 2026 Operating Budget, successful proposals were:

- Remove $10,000 funding for Seasonal Readiness campaign and fund within existing budgets.
- Add $10,000 for Indigenous People's Day programming through Recreation, Community and Culture.
- Add an additional $10,000 for Orange Shirt Day and National Truth and Reconciliation Day programming.
- Lower the provisions to Contingency and Insurance Reserve Funds by $50,000 each.
- Defer the final increased debt charges for Phase 1 of the Bateman by $300,000.
- Increase funding to the infrastructure renewal levy by $390,000.
- Increase the funding to the Stormwater Infrastructure renewal and resiliency (RD-RL-1798) by $390,000.
- Approve up to $75,000 to hire a consultant to assess properties for heritage designation, funded from a Council-designated reserve.

Multi-year Simulation

The Multi-year Simulation provides a 5-year forecast of future tax increases. The simulation provides an analysis of what the future financial picture for the City of Burlington may look like, helps assess financial risks and the affordability of existing services and capital investments, and provides an opportunity to analyze sensitivities to assumptions.

When developing the 5-year budget simulation model, staff considered many factors including:

- Known inflationary and contractual obligations impacting the base budget.
- Alignment to the goals and objectives of the City's Long-Term Financial Plan and Financial Condition Assessment.
- The general outlook for the city including growth projections.
- Infrastructure funding consistent with the Asset Management Funding Plan and Multi-Year Community Investment Plan.
- Financial commitments resulting from recent Council decisions and previously approved capital projects.
- Forecasted investments required to sustain city operations, manage community growth, and enhance city services.

The Multi-Year Simulation forecasts increases as follows:

						Average
	2026	2027	2028	2029	2030	2026-2030
City Budget Increase	5.81%	5.36%	5.34%	4.92%	4.74%	5.23%
City Share of Overall Property Tax Increase	2.98%	2.79%	2.81%	2.63%	2.56%	2.75%
Overall Property Tax Increase*	4.50%	4.11%	3.96%	3.74%	3.67%	4.00%

*including Halton Region and Boards of Education

OPERATING BUDGET SUMMARY – BY DIVISION AND DEPARTMENTS

This is a more detailed breakdown of the operating budget by City of Burlington divisions and departments. Divisions are external-facing service areas. The City has four of these, including Public Works, Development and Growth Management, Legal and Legislative Services, and Community Services.

Internal-facing service areas are combined under the heading of Enabling Services. The local boards include Art Gallery of Burlington, Burlington Public Library, Burlington Museums, Burlington Economic Development and Tourism, and the Burlington Performing Arts Centre.

	2025	2026				
	BUDGET	BASE BUDGET	KEY INVESTMENTS	TOTAL BUDGET	CHANGE $	CHANGE %
Development and Growth Management						
Development and Growth Management Admin	362	376	-	376	14	3.9%
By-law Compliance	3,277	3,472	-	3,472	195	6.0%
Building	-	(0)	-	(0)	(0)	-
Community Planning	2,017	2,277	146	2,423	406	20.1%
Total Development And Growth Management	**5,657**	**6,126**	**146**	**6,272**	**615**	**10.9%**
Community Services						
Community Services Admin	395	428	-	428	34	8.6%
Transit	24,773	26,466	122	26,588	1,815	7.3%
Recreation, Community and Culture	21,338	22,327	-	22,327	989	4.6%
Fire	39,187	42,016	-	42,016	2,829	7.2%
Customer Experience	1,416	1,556	-	1,556	140	9.9%
Total Community Services	**87,108**	**92,793**	**122**	**92,915**	**5,806**	**6.7%**
Public Works						
Public Works Admin	444	504	-	504	60	13.5%
Engineering Services	8,939	9,438	-	9,438	498	5.6%
Transportation Services	8,511	9,065	-	9,065	554	6.5%
Roads, Parks and Forestry	31,558	33,336	256	33,592	2,035	6.4%
Total Public Works	**49,453**	**52,344**	**256**	**52,600**	**3,147**	**6.4%**
Legal and Legislative Services						
Legal and Legislative Services Admin	412	434	-	434	22	5.3%
Corporate Legal and Halton Court Services	2,022	2,161	-	2,161	139	6.9%
Legislative Services	1,787	1,877	-	1,877	90	5.1%
Mayor and Council	2,102	2,222	-	2,222	120	5.7%
Total Legal and Legislative Services	**6,323**	**6,694**	**-**	**6,694**	**371**	**5.9%**

*Note: Numbers are in $ thousands and may not add due to rounding. *Includes assessment growth of 0.27%.*

	2025	2026				
	BUDGET	BASE BUDGET	KEY INVESTMENTS	TOTAL BUDGET	CHANGE $	CHANGE %
Enabling Departments						
Corporate Affairs	4,517	4,804	20	4,824	307	6.8%
Burlington Digital Services	13,958	14,876	157	15,034	1,076	7.7%
Finance	5,429	5,856	(0)	5,856	427	7.9%
Human Resources	4,583	4,865	-	4,865	282	6.2%
Transformation Office	2,745	2,689	-	2,689	(56)	-2.1%
Total Enabling Departments	**31,232**	**33,091**	**177**	**33,268**	**2,036**	**6.5%**
Total Divisions and Departments	**179,772**	**191,047**	**701**	**191,748**	**11,976**	**6.7%**
Local Boards						
Art Gallery of Burlington	1,079	1,098	-	1,098	19	1.7%
Burlington Public Library	12,338	12,554	180	12,734	396	3.2%
Museums of Burlington	791	805	-	805	14	1.7%
Burlington Economic Development and Tourism	1,962	1,996	-	1,996	34	1.7%
Burlington Performing Arts Centre	1,121	1,141	-	1,141	20	1.7%
Total Local Boards	**17,291**	**17,593**	**180**	**17,773**	**483**	**2.8%**
Corporate Expenditures						
Funding for Capital Program	65,966	72,089	-	72,089	6,124	9.3%
Provisions to Corporate Reserve Funds	8,168	6,591	-	6,591	(1,576)	-19.3%
Grants and Assistance	617	517	-	517	(100)	-16.2%
Corporate Shared Facilities	2,493	2,584	-	2,584	91	3.6%
Financial Expenses	3,968	3,388	(14)	3,374	(593)	-15.0%
Total Corporate Expenditures	**81,211**	**85,169**	**(14)**	**85,156**	**3,945**	**4.9%**
Total Net Expenditures	**278,274**	**293,809**	**868**	**294,677**	**16,403**	**5.9%**
Corporate Revenues						
Earnings on Investments	5,300	5,300	-	5,300	-	-
Penalties and Interest	2,300	2,350	-	2,350	50	2.2%
Supplementary Taxes	1,200	1,200	-	1,200	-	-
Payment in Lieu of Taxes	4,121	4,348	-	4,348	227	5.5%
Other Revenues	630	630	-	630	-	-
Total Corporate Revenues	**13,551**	**13,828**	**-**	**13,828**	**277**	**2.0%**
Net Budget Change	**264,724**	**279,982**	**868**	**280,849**	**16,126**	***5.81%**

*Note: Numbers are in $ thousands and may not add due to rounding. *Includes assessment growth of 0.27%.*

OPERATING BUDGET GROSS EXPENDITURES AND REVENUES

	2025 BUDGET	2026							NET BUDGET CHANGE
		BASE BUDGET	BASE CHANGES	% CHANGE	KEY INVESTMENTS	TOTAL BUDGET	$ CHANGE	% CHANGE	
Expenditure Categories									
Salaries Wages and Benefits	180,709	191,565	10,856	6.0%	660	192,225	11,516	6.4%	
Materials and Supplies	7,980	8,573	592	7.4%	-	8,573	592	7.4%	
Commodities	11,012	11,449	437	4.0%	-	11,449	437	4.0%	
Contracted and Professional Services	17,222	18,304	1,082	6.3%	382	18,686	1,464	8.5%	
Facilities and Administration Costs	22,105	22,375	270	1.2%	27	22,402	297	1.3%	
Funding for Capital and Debt Repayment	100,378	105,343	4,965	4.9%	-	105,343	4,965	4.9%	
Provision to Reserve Funds	905	905	-	0.0%	-	905	-	0.0%	
Provision to Local Boards & other Agencies	17,967	18,168	201	1.1%	180	18,348	381	2.1%	
Internal Charges & Settlements	7,010	7,197	187	2.7%	-	7,197	187	2.7%	
Financial Expenses	983	883	(100)	-10.2%	-	883	(100)	-10.2%	
Total Expenditures	**366,272**	**384,762**	**18,490**	**5.0%**	**1,249**	**386,011**	**19,739**	**5.4%**	
Revenue Categories									
User Fees and Service Charges	24,122	25,892	1,770	7.3%	-	25,892	1,770	7.3%	
Licenses, Permits, Rents	17,022	18,142	1,120	6.6%	-	18,142	1,120	6.6%	
Fines and Penalties	2,697	2,807	111	4.1%	-	2,807	111	4.1%	
Other Miscellaneous Revenue	1,016	928	(88)	-8.7%	-	928	(88)	-8.7%	
Senior Government Grants	12,511	12,484	(28)	-0.2%	-	12,484	(28)	-0.2%	
Internal Recovery	12,351	12,750	400	3.2%	194	12,944	594	4.8%	
External Recovery	6,637	6,513	(124)	-1.9%	88	6,601	(37)	-0.6%	
Transfer from Reserve Funds	8,285	8,080	(205)	-2.5%	100	8,180	(105)	-1.3%	
Financing Revenues	11,314	11,364	50	0.4%	-	11,364	50	0.4%	
Other Taxation Revenue	5,594	5,822	227	4.1%	-	5,822	227	4.1%	
Total Revenues	**101,548**	**104,780**	**3,232**	**3.2%**	**381**	**105,162**	**3,614**	**3.6%**	
Property Taxes - City	**264,724**	**279,982**	**15,258**	**5.8%**	**868**	**280,849**	**16,126**	**6.1%**	**5.81%***

*Note: Numbers are in $ thousands and may not add due to rounding. *Includes assessment growth of 0.27%.*

SUMMARY OF HUMAN RESOURCES COSTS AND BENEFITS

	2025 BUDGET	2026						
		BASE BUDGET	$ CHANGE	% CHANGE	KEY INVESTMENTS	TOTAL BUDGET	$ CHANGE	% CHANGE
Regular Full Time Salaries & Wages	119,788	127,046	7,258	6.06%	452	127,498	7,710	6.44%
Part Time/Temp/Casual Salaries & Wages	12,309	12,450	140	1.14%	31	12,481	171	1.39%
Overtime	1,555	1,601	47	3.01%	20	1,621	67	4.30%
Volunteer Firefighter Allowance	232	240	8	3.46%	-	240	8	3.46%
Training Pay - Fire	25	25	-	0.00%	-	25	-	0.00%
Vacation Pay, On Call, Sick Leave, Paid Leave, etc.	7,877	8,025	148	1.88%	17	8,042	165	2.10%
Sub-total Earnings	**141,785**	**149,387**	**7,601**	**5.36%**	**520**	**149,907**	**8,122**	**5.73%**
Benefits (incl. Sun Life, CPP, EI & OMERS)	32,298	35,216	2,919	9.04%	120	35,337	3,039	9.41%
Employee Health Tax	2,629	2,773	144	5.48%	10	2,783	154	5.85%
Employee Accident Fund	2,426	2,542	116	4.78%	9	2,551	125	5.15%
WCB Experience	250	250	-	0.00%	-	250	-	0.00%
Sub-total Legislated Benefits	**37,602**	**40,781**	**3,179**	**8.45%**	**139**	**40,920**	**3,318**	**8.82%**
Education, Training & Development	1,083	1,120	37	3.40%	1	1,121	38	3.49%
Employee Memberships	229	241	12	5.42%	-	241	12	5.42%
Innovation/Awards		-	-	0.00%	-	-	-	0.00%
Other Allowances & Benefits	9	35	26	278.49%	-	35	26	278.49%
Sub-total Other Benefits & Allowances	**1,321**	**1,397**	**75**	**5.69%**	**1**	**1,398**	**76**	**5.76%**
Total Human Resources Budget	**180,709**	**191,565**	**10,855**	**6.01%**	**661**	**192,225**	**11,516**	**6.37%**

Note: Numbers are in $ thousands and may not add due to rounding

FULL TIME EQUIVALENTS (FTE) STAFFING SUMMARY

This is a summary of total staffing headcount at the City of Burlington.

DEPARTMENT	2025 BUDGET			2026 BASE BUDGET			2026 KEY INVESTMENTS			2026 TOTAL			2025 - 2026 TOTAL CHANGE		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
Development and Growth Management	**120.0**	**3.6**	**123.6**	**120.0**	**3.6**	**123.6**	**1.0**	**-**	**1.0**	**121.0**	**3.6**	**124.6**	**1.0**	**-**	**1.0**
Development and Growth Management Admin	2.0	-	2.0	2.0	-	2.0	-	-	-	2.0	-	2.0	-	-	-
By-law Compliance	34.0	1.4	35.4	34.0	1.4	35.4	-	-	-	34.0	1.4	35.4	-	-	-
Building	34.0	0.7	34.7	34.0	0.7	34.7	-	-	-	34.0	0.7	34.7	-	-	-
Community Planning	50.0	1.5	51.5	50.0	1.5	51.5	1.0	-	1.0	51.0	1.5	52.5	1.0	-	1.0
Community Services	**567.0**	**153.8**	**720.8**	**573.0**	**152.8**	**725.8**	**1.0**	**-**	**1.0**	**574.0**	**152.8**	**726.8**	**7.0**	**(1.0)**	**6.0**
Community Services Admin	2.0	-	2.0	2.0	-	2.0	-	-	-	2.0	-	2.0	-	-	-
Transit	205.0	13.5	218.5	210.0	13.5	223.5	1.0	-	1.0	211.0	13.5	224.5	6.0	-	6.0
Recreation, Community and Culture	133.0	132.4	265.4	134.0	132.3	266.3	-	-	-	134.0	132.3	266.3	1.0	(0.1)	0.9
Fire	213.0	6.7	219.7	213.0	6.7	219.7	-	-	-	213.0	6.7	219.7	-	-	-
Customer Experience	14.0	1.2	15.2	14.0	0.3	14.3	-	-	-	14.0	0.3	14.3	-	(0.9)	(0.9)
Public Works	**295.0**	**69.8**	**364.8**	**298.0**	**67.2**	**365.2**	**-**	**0.5**	**0.5**	**298.0**	**67.7**	**365.7**	**3.0**	**(2.1)**	**0.9**
Public Works Admin	2.0	-	2.0	2.0	-	2.0	-	-	-	2.0	-	2.0	-	-	-
Engineering Services	87.0	2.6	89.6	87.0	2.6	89.6	-	-	-	87.0	2.6	89.6	-	-	-
Transportation Services	45.0	29.5	74.5	45.0	29.5	74.5	-	-	-	45.0	29.5	74.5	-	-	-
Roads, Parks and Forestry	161.0	37.8	198.8	164.0	35.2	199.2	-	0.5	0.5	164.0	35.7	199.7	3.0	(2.1)	0.9
Legal and Legislative Services	**46.0**	**0.3**	**46.3**	**46.0**	**0.3**	**46.3**	**-**	**-**	**-**	**46.0**	**0.3**	**46.3**	**-**	**-**	**-**
Legal and Legislative Services Admin	2.0	-	2.0	2.0	-	2.0	-	-	-	2.0	-	2.0	-	-	-
Corporate Legal and Halton Court Services	15.0	-	15.0	15.0	-	15.0	-	-	-	15.0	-	15.0	-	-	-
Legislative Services	12.0	0.3	12.3	12.0	0.3	12.3	-	-	-	12.0	0.3	12.3	-	-	-
Mayor and Council	17.0	-	17.0	17.0	-	17.0	-	-	-	17.0	-	17.0	-	-	-
Enabling Departments	**152.0**	**2.9**	**154.9**	**152.0**	**3.5**	**155.5**	**2.0**	**-**	**2.0**	**154.0**	**3.5**	**157.5**	**2.0**	**0.6**	**2.6**
Corporate Affairs	25.0	0.3	25.3	25.0	0.9	25.9	-	-	-	25.0	0.9	25.9	-	0.6	0.6
Burlington Digital Services	44.0	1.0	45.0	44.0	1.0	45.0	1.0	-	1.0	45.0	1.0	46.0	1.0	-	1.0
Finance	43.0	-	43.0	43.0	-	43.0	1.0	-	1.0	44.0	-	44.0	1.0	-	1.0
Human Resources	26.0	1.6	27.6	26.0	1.6	27.6	-	-	-	26.0	1.6	27.6	-	-	-
Transformation Office	14.0	-	14.0	14.0	-	14.0	-	-	-	14.0	-	14.0	-	-	-
Corporate Expenditures	**5.0**	**-**	**5.0**	**5.0**	**-**	**5.0**	**-**	**-**	**-**	**5.0**	**-**	**5.0**	**-**	**-**	**-**
Corporate Shared Facilities	5.0	-	5.0	5.0	-	5.0	-	-	-	5.0	-	5.0	-	-	-
Grand Total	**1185.0**	**230.4**	**1415.4**	**1194.0**	**227.4**	**1421.4**	**4.0**	**0.5**	**4.5**	**1198.0**	**227.9**	**1425.9**	**13.0**	**(2.5)**	**10.5**

Of the 10.5 added positions; 5.97 result from base budget pressures: 5 new Transit operators, 1 PT FTE has been converted to a FT Supervisor in Recreation Services, 0.6 PT FTE has been added for a Mail Room Clerk and Roads Parks and Recreation has a budget neutral conversion of 2.63 PT FTE to 3 FT FTE. The remaining 4.5 FTE are linked to key investments supported with detailed business cases.

URBAN/RURAL TAX RATE CALCULATION

NET EXPENDITURES		WHOLE CITY	URBAN AREA	CITY HOSPITAL	TOTAL
Development and Growth Management					
Development and Growth Management Admin		376			376
Community Planning		2,423			2,423
Building		(0)			(0)
By-law Compliance		3,472			3,472
Total Development and Growth Management		**$6,272**	**$-**	**$-**	**$6,272**
Community Services					
Community Services Admin		428			428
Transit		3,464	23,123		26,588
Recreation Community and Culture		22,327			22,327
Fire		42,016			42,016
Customer Experience		1,556			1,556
Total Community Services		**$69,791**	**$23,123**	**$-**	**$92,915**
Public Works					
Public Works Admin		504			504
Engineering Services		9,438			9,438
Transportation Services		9,065			9,065
Roads Park and Forestry		30,180	3,412		33,592
Total Public Works		**$49,188**	**$3,412**	**$-**	**$52,600**
Legal and Legislative Services					
Legal and Legislative Services Admin		434			434
Legal and Halton Court Services		2,161			2,161
Legislative Services		1,877			1,877
Mayor and Council		2,222			2,222
Total Legal and Legislative Services		**$6,694**	**$-**	**$-**	**$6,694**

URBAN/RURAL TAX RATE CALCULATION (CONTINUED)

NET EXPENDITURES		WHOLE CITY	URBAN AREA	CITY HOSPITAL	TOTAL
Enabling Services					
Corporate Affairs		4,824			4,824
Burlington Digital Services		15,034			15,034
Finance		5,856			5,856
Human Resources		4,865			4,865
Transformation Office		2,689			2,689
Total Enabling Services		**$33,268**	**$-**	**$-**	**$33,268**
Total Divisions and Departments		**165,213**	**26,535**	**-**	**191,748**
Local Boards					
Art Gallery of Burlington		1,098			1,098
Burlington Public Library		12,734			12,734
Museums of Burlington		805			805
Burlington Economic Development and Tourism		1,996			1,996
Burlington Performing Arts Centre		1,141			1,141
Total Local Boards		**$17,773**	**$-**	**$-**	**$17,773**
Corporate Expenditures					
Funding for Capital Program		64,284	7,806		72,089
Provisions to Corporate Reserve Funds		3,991		$2,600	6,591
Grants and Assistance		517			517
Corporate Shared Facilities		2,584			2,584
Financial Expenses		3,374			3,374
Total Corporate Expenditures		**74,750**	**7,806**	**2,600**	**85,156**
Total Net Expenditures		**257,736**	**34,341**	**2,600**	**294,677**

URBAN/RURAL TAX RATE CALCULATION (CONTINUED)

NET EXPENDITURES		WHOLE CITY	URBAN AREA	CITY HOSPITAL	TOTAL
Corporate Revenues					
Earnings on Investments		(5,300)			(5,300)
Penalty and Interest on Taxes		(2,350)			(2,350)
Supplementary Taxes		(1,200)			(1,200)
Payment in Lieu of Taxes		(4,348)			(4,348)
Other Revenues		(630)			(630)
Total Corporate Revenues		**(13,828)**	**-**	**-**	**(13,828)**
Net City Tax Levy		**243,909**	**34,341**	**2,600**	**280,849**
WEIGHTED ASSESSMENT		$53,406,477	$51,612,843	$53,406,477	
2026 TAX RATES					
Residential	RT	0.00456702	0.00066536	0.00004868	0.00528106
Residential - Farmland I	R1	0.00342527	0.00049902	0.00003651	0.00396080
Res & Farm - Farmland II	R4	0.00456702	0.00066536	0.00004868	0.00528106
Multi-Res	MT	0.00913404	0.00133072	0.00009736	0.01056212
New Multi-Res	NT	0.00456702	0.00066536	0.00004868	0.00528106
Commercial	CT	0.00665186	0.00096910	0.00007090	0.00769186
- full shared payment in lieu	CH	0.00665186	0.00096910	0.00007090	0.00769186
- excess land	CU	0.00665186	0.00096910	0.00007090	0.00769186
- vacant land	CX	0.00665186	0.00096910	0.00007090	0.00769186
-excess land shared payment in lieu	CK	0.00665186	0.00096910	0.00007090	0.00769186
- farmland I	C1	0.00342527	0.00049902	0.00003651	0.00396080
-small scale on farm business	C7	0.00166297	0.00024227	0.00001773	0.00192297
Office	DT	0.00665186	0.00096910	0.00007090	0.00769186
- excess land	DU	0.00665186	0.00096910	0.00007090	0.00769186
- full shared payment in lieu	DH	0.00665186	0.00096910	0.00007090	0.00769186
Shopping Centre	ST	0.00665186	0.00096910	0.00007090	0.00769186

URBAN/RURAL TAX RATE CALCULATION (CONTINUED)

NET EXPENDITURES		WHOLE CITY	URBAN AREA	CITY HOSPITAL	TOTAL
Shopping Centre-vac.unit, excess land	SU	0.00665186	0.00096910	0.00007090	0.00769186
Parking Lot	GT	0.00665186	0.00096910	0.00007090	0.00769186
Industrial	IT	0.00954827	0.00139107	0.00010178	0.01104112
- full shared payment in lieu	IH	0.00954827	0.00139107	0.00010178	0.01104112
- excess land	IU	0.00954827	0.00139107	0.00010178	0.01104112
- vacant land	IX	0.00954827	0.00139107	0.00010178	0.01104112
- excess land shared payment in lieu	IK	0.00954827	0.00139107	0.00010178	0.01104112
-vacant land shared payment in lieu	IJ	0.00954827	0.00139107	0.00010178	0.01104112
Large Industrial	LT	0.00954827	0.00139107	0.00010178	0.01104112
Large Industrial - excess land	LU	0.00954827	0.00139107	0.00010178	0.01104112
Industrial - Farmland I	I1	0.00342527	0.00049902	0.00003651	0.00396080
-small scale on farm business	I7	0.00238707	0.00034777	0.00002544	0.00276028
Pipelines	PT	0.00484881	0.00070641	0.00005168	0.00560690
Farm	FT	0.00091340	0.00013307	0.00000974	0.00105621
Managed Forests	TT	0.00114176	0.00016634	0.00001217	0.00132027
2026 Taxes on Urban Household with $100,000 CVA		**$456.70**	**$66.54**	**$4.87**	**$528.11**
2026 Taxes on Rural Household with $100,000 CVA		**$456.70**		**$4.87**	**$461.57**
2026 Taxes on Commercial Property with $100,000 CVA		**$665.19**	**$96.91**	**$7.09**	**$769.19**
2025 TAX RATE					
Residential	RT	0.00430762	0.00063474	0.00004881	0.00499117
Rural	RT	0.00430762		0.00004881	0.00435643
CHANGE 2026 VS. 2025					
Tax Rate		0.00025940	0.00003062	(0.00000013)	0.00028989
Urban %		6.02%	4.82%	-0.27%	5.8%
Rural %		6.02%		-0.27%	6.0%
Impact on $100,000 Urban Household		$25.94	$3.08	$(0.01)	$29.01
Impact on $100,000 Rural Household		$25.94		$(0.01)	$25.93

Key Performance Indicators (KPIs)

The following indicators provide a snapshot of the City's financial health, service performance, and organizational capacity. They are intended to promote transparency, support data-driven decision making, and demonstrate progress toward Council's strategic priorities.

Financial Sustainability

Indicator	Description or Target	2023 Actual	2024 Actual	2025 Forecast	2026 Forecast
Operating Budget Variance	Percentage variance between gross approved budget and year-end actuals. Target ≤ 1%	0.36%	0.43%	0.50%	0.50%
Property Tax Collection Rate	Target is 98% collection rate	97.1%	97.0%	97.0%	97.0%
Debt Charges as a % of Net Revenue	To remain below the Council approved debt policy of 12.5%	10.85%	10.29%	8.69%	8.04%
Stabilization Reserve Fund Balances as % of Own-Source Revenues	Indicates financial flexibility and ability to respond to emergencies or opportunities, target of 10-15%.	7.60%	5.60%	6.30%	6.50%
Capital Reserves as a percentage of asset replacement value	Target balance is 2% of the city's $7.15 billion of asset value or $143M	$31.0M	$33.8M	$30.0M	$35.0M

Community and Customer Outcomes

Indicator	Description or Target	2023 Actual	2024 Actual	2025 Forecast	2026 Forecast
GetInvolvedBurlington Site Vists	To drive overall public participation	67,400	70,000	80,000	88,000
Total Customer Requests (Service Burlington)	Total number of customer requests across all channels	57,390	71,828	81,471	92,971
Total Number of Community Events	To increase the number of events of all sizes by 2% annually	235	240	249	251
Participation in Registered Recreational Programming	To increase the overall program participation by 1% annually.	283,814	303,524	333,030	336,360
Participation in Sport	To increase the overall sport participation by 1% annually.	2,499,333	3,224,507	3,347,689	3,381,166
Transit CONVENTIONAL Service Ridership	To grow overall transit ridership by 10% annually	3,074,561	3,643,900	3,753,217	3,865,813
Transit SPECIALIZED Service Total Trips	Ridership forecast and trip projections reflect current resources and forecasted service levels.	66,371	77,501	82,000	93,775
Number of Fire Prevention education events	To improve community safety.	375	400	425	460
Total Fire Touchpoints	To improve community safety.	5437	5,850	6,163	6,470

Fire Department attendance at events	To improve community safety.	54,375	58,000	61,625	65,125
Number of Pedestrian Crossover (PXO) instalattions	To increase overall pedestrian safety	0	1	10	10
Community Emissions (tCO2e)	Community emissions are based on energy and transportation fuels consumption data. The forecast represents the City's goal to be net carbon neutral by 2050 using the Science Based Target initiative (SBTi) pathway.	1,010,732	1,022,435	753,453	700,055

Service Efficiency

Indicator	Description or Target	2023 Actual	2024 Actual	2025 Forecast	2026 Forecast
Average Turnaround Time for Site Plan Approvals	Site Plan applications will be approved on average within 90% of legislated timelines	82%	87%	50%	90%
Energy Consumption per Square Foot (City Facilities) (ekWh/ft2)	Reflects energy efficiency in City-owned buildings.	31.91	32.28	31.13	30.05
Fleet Electrification (%)	Percentage of fleet vehicles that are hybrid or fully electric.	12%	12%	21%	25%
Service Burlington First Contact Resolution	Percentage of inquiries resolved at the first interaction	N/A	35%	43%	50%
Service Burlington Service Level	Percentage of calls answered within 30 seconds (target is 80%)	87%	93%	96%	96%
Asset Management	Measurement of the organization's asset management maturity using the Municipal Finance Officers' Assocation (MFOA) & Federation of Canadian Municipalities (FCM) standardized frameworks, based on regulatory milestones and key program initiatives (1-5 scale).	3.7	3.8	4.1	4.2
Development Review Resources	Required Review Hours vs. Available Staff Hours. Target 90% to 95%	190%	148%	91%	91%
Effective Delivery of the Capital Program	Tendering capital projects early in the calendar year typically maximizes the value of capital funding and use of Ontario's construction season. Target: 66% of construction projects tendered by end of Q2.	66%	71%	82%	66%
Financial Delivery of the Capital Program	The City targets committing 95% to 100% (3 year running average) of the annual capital budget within the fiscal year.	96%	96%	94%	95%

Organizational Health & Capacity

Indicator	Description or Target	2023 Actual	2024 Actual	2025 Forecast	2026 Forecast
Staff Voluntary Turnover Rate (inclusive of retirements)	Percentage of employees leaving the organization annually. Target is <7%.	5.3%	5.3%	7%	6%
Recruitment	Number of regular / contract vacancies filled (measured in FTE)	239	207	250	232
Average Sick Days per FT Employee	Absenteeism as indicator of full-time employee health and well-being. Target is <10.	8.2	8.7	<10	<10
Lost Time Injury Rate (WSIB) - Cases per 100 FTE	Measures effectiveness of the City's occupational health and safety programs in preventing severe incidents (lost time). Target is to be below 2.3 which is the 2022-2024 sector average.	1.47	1.47	<2.19	<2.3
Safety Talks Conducted by Leaders	Prevention of incidents by leaders proactively engaging staff on workplace hazards (leading indicator). Target is 1458	1107	1248	1250	1250

CITY OF
Burlington