



Budget Committee

Agenda

Date: November 24, 2025
Time: 9:30 am
Location: Council Chambers, City Hall, second floor

Pages

1. Call to Order

2. Land Acknowledgement

Burlington as we know it today is rich in history and modern traditions of many First Nations and the Métis. From the Anishinaabeg to the Haudenosaunee and the Métis – our lands spanning from Lake Ontario to the Niagara Escarpment are steeped in Indigenous history.

The territory is mutually covered by the Dish with One Spoon Wampum Belt Covenant, an agreement between the Iroquois Confederacy, the Ojibway and other allied Nations to peaceably share and care for the resources around the Great Lakes.

We acknowledge that the land on which we gather is part of the Treaty Lands and Territory of the Mississaugas of the Credit.

3. Approval of the Agenda

4. Declarations of Interest

5. Delegations

To speak at a Committee meeting regarding an item on the agenda, individuals must register as a delegation no later than noon the business day before the meeting. To register, complete the online application at www.burlington.ca/delegation or submit a written request by email to Legislative Services at clerks@burlington.ca

Individuals who have feedback to share but do not wish to speak at the committee meeting, can submit written comments by email to clerks@burlington.ca by noon the business day before the meeting. Comments received regarding an item on the agenda will be circulated to committee

members in advance of the meeting.

6. Presentations

7. Consent Items

Reports of a routine nature, which are not expected to require discussion and/or debate. Staff may not be in attendance to respond to queries on items contained in the Consent Agenda.

8. Regular Items

8.1 2026 Budget Review (FIN-36-25)

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Adopt the 2026 Operating Budget including any approved budget amendments to be applied against the proposed net tax levy amount of \$282,201,378; and

Endorse that any surplus or deficit resulting from a difference between the actual results and the estimated 0.75% City portion of the net assessment growth be transferred to / from the Tax Rate Stabilization Reserve Fund; and

Adopt the 2026 Capital Budget for the City of Burlington, with a gross amount of \$105,722,127 with a debenture requirement of \$10,350,000 and the 2027-2035 capital forecast with a gross amount of \$1,074,884,815 with a debenture requirement of \$26,675,000 as outlined in the 2026 Budget Overview (FIN-42-25) and as amended by Council; and

Administer the debenture in the amount of \$6,350,000 in 2026 as tax supported debt; and

Administer the debenture in the amount of \$4,000,000 in 2026 as Multi-year Community Investment debt; and

Declare that, in accordance with sis. 5(1)5 of the *Development Charges Act, 1997* and sis. 5 of Ontario Regulation 82/98, it is Council's clear intention that the excess capacity provided by the above-referenced works will be paid for by future development charges.

9. Confidential Items and Closed Meeting

Confidential reports may require a closed meeting in accordance with the Municipal Act, 2001. Meeting attendees may be required to leave during the discussion.

10. Rise and Report
11. Information Items
12. Staff Remarks
13. Committee Remarks
14. Adjournment

SUBJECT: 2026 Budget Review

TO: Budget Committee

FROM: Finance

N/A

Report Number: FIN-36-25

Wards Affected: All

Date to Committee: November 24, 2025

Date to Council: December 2, 2025

Recommendation

Adopt the 2026 Operating Budget including any approved budget amendments to be applied against the proposed net tax levy amount of \$282,201,378; and

Endorse that any surplus or deficit resulting from a difference between the actual results and the estimated 0.75% City portion of the net assessment growth be transferred to / from the Tax Rate Stabilization Reserve Fund; and

Adopt the 2026 Capital Budget for the City of Burlington, with a gross amount of \$105,722,127 with a debenture requirement of \$10,350,000 and the 2027-2035 capital forecast with a gross amount of \$1,074,884,815 with a debenture requirement of \$26,675,000 as outlined in the 2026 Budget Overview (FIN-42-25) and as amended by Council; and

Administer the debenture in the amount of \$6,350,000 in 2026 as tax supported debt; and

Administer the debenture in the amount of \$4,000,000 in 2026 as Multi-year Community Investment debt; and

Declare that, in accordance with sis. 5(1)5 of the *Development Charges Act, 1997* and sis. 5 of Ontario Regulation 82/98, it is Council's clear intention that the excess capacity provided by the above-referenced works will be paid for by future development charges.

Executive Summary

Purpose of report:

In July 2025, Council received the 2026 Financial Forecast Report (FIN-24-25). This report provided Council with an overview of the known and estimated financial pressures impacting the City. At this time, Council endorsed a Mayoral Direction for City staff to prepare a 2026 budget that results in a total tax increase (including the City, Halton Region, and Boards of Education) in the order of 4.5 per cent, with the City of Burlington share of taxes being less than 3 per cent.

On November 3, 2025, the Committee of the Whole received finance department report FIN-42-25 providing the 2026 budget overview. This report also included the multi-year simulation. Committee members received the 2026 Proposed Budget book which will be required for consideration at the meeting on November 24, 2025.

Subsequent to the publishing of the 2026 proposed budget materials, Halton Region provided notice to their Council that their budget projection including Police was being revised from 4.6% to 4.5%. When this revised value is used for Halton Region, the resulting overall tax increase is 4.46%, equivalent to \$43.36 per \$100,000 of residential current value assessment (CVA). The Region is set to officially release their proposed budget on December 3, 2024.

The 2026 proposed budget stabilizes and enhances service levels while ensuring our assets are maintained in a state of good repair. All of this will ensure residents continue to receive the programs and services that provide for the high quality of life in Burlington.

The budget is aligned with the 4 principles:

1. **Affordability** – Balance providing for today while preparing for our future.
2. **Livability** - Making sure the quality of life for the residents of Burlington is upheld and the services you depend on are enhanced, especially as we continue to grow by over forty per cent in the next 25 years.
3. **Sustainability** – Our budget must provide for present needs while preparing for our future.
4. **Transparency** – A simpler, easier to track and understand presentation of the budget, to foster better community engagement.

Appendix A provides a summary of Council Proposed Budget Amendments.

Appendix B provides a consolidation of all budget related questions and responses from Members of Council as well as those received from the public through the Town Hall events and from email.

If more time is required for review of the 2026 budget, the Budget Committee meeting will continue on November 25, 2025. Council review the 2026 budget, inclusive of any recommended amendments from Budget Committee, will take place at the December 2, 2025, Special City Council meeting.

Recommendation Report

Financial Matters:

Budget Financial Summary

The proposed 2026 Budget results in a recommended budget increase of 5.8%.

The net tax levy consists of a proposed base amount of \$281,323,579 plus recommended key investments of \$877,799 for a total proposed net tax levy of \$282,201,378.

The 2026 Budget focuses on planning ahead and protecting our city's future by making key community investments that improve service to residents.

2026 Overall Tax Impact

The overall tax increase for 2026 is proposed at 4.46%. This is the impact to the property tax bill, a result of the City of Burlington, Halton Region (reflecting their revised estimated increased), and Boards of Education, equivalent to \$43.36 per \$100,000 of residential current value assessment (CVA). Burlington's portion of the overall increase is 2.98%.

Implications

Decisions considered as part of 2026 budget deliberations need to be made in the context of the multi-year budget framework to avoid deferring a known financial impact to a future year. This includes consideration of the operational and financial implications related to deferrals, use of one-time revenues, and service level revisions that may be associated with achieving the desired 2026 tax levy.

Strategic Alignment

- ☒ Designing and delivering complete communities
 - ☒ Providing the best services and experiences
 - ☒ Protecting and improving the natural environment and taking action on climate change
 - ☒ Driving organizational performance
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Chief Financial Officer

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Appendices:

- A. Summary of Council Proposed Budget Amendments
- B. Consolidated Budget Questions Q&A

Report Approval:

All reports are reviewed and approved by the Commissioner, Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.

CITY OF BURLINGTON
2026 SUMMARY OF PROPOSED BUDGET AMENDMENTS

Appendix A of Report F-36-25

The following list of budget motions have been submitted by Members of Council as part of the 2026 Budget review. This consolidated listing will be distributed at the Budget Committee meeting to form the agenda for discussion. This listing will also be used to ensure that the appropriate staff and information are available during the review for the areas highlighted.

#	Reference Page Number	Reference Number	Department	Discussion Item	Proposed Amendment	Member of Council	Gross Cost	One-Time Funding / Revenues	Tax Impact
1	56	2026-020	Corporate Affairs	Engagement Enhancements	Remove the Engagement Enhancements Key Investment	AB	\$ (30,000)		\$ (30,000)
					Remove from budget	RN	\$ (30,000)		\$ (30,000)
					Seasonal Readiness fund within existing budgets	LK	\$ (10,000)		\$ (10,000)
					Telephone Town Hall one-time funding Special Council Initiative	LK		\$ (20,000)	\$ (20,000)
2	65	2026-017	Roads, Parks and Forestry	Urban Forestry Master Plan	Remove the Urban Forestry Master Plan Implementation - Continuing to Close Service level gaps Key Investment	AB	\$ (200,000)	\$ 100,000	\$ (100,000)
3	68	2026-015	Roads, Parks and Forestry	Waste Management in Parks	Remove the Waste Management in Parks Key Investment	AB	\$ (41,385)		\$ (41,385)
4	70	2026-018	Roads, Parks and Forestry	Windrow Removal Program	Remove the Windrow Removal Program Service Level Improvements Key Investment	AB	\$ (201,500)	\$ 87,500	\$ (114,000)
					Explore pricing structure that makes this program cost neutral.	KG		\$ (114,000)	\$ (114,000)
					Include service increase in 2026 budget but report back by April of 2026 with a service review and potential for increased fee recovery for the 2026/27 season.	RN			\$ -
5	72	2026-019	Burlington Public Library	Library Service and New Appleby Branch	Remove the Library Service and New Appleby Branch Key Investment	AB	\$ (180,000)		\$ (180,000)
6	76	2026-012	Finance	Portfolio Manager	Remove Portfolio Manager Key Investment	AB	\$ (193,882)	\$ 193,882	\$ -
					Support Portfolio Manager as a one-year contract position funded from one-time funding Tax Stabilization Reserve	LK			\$ -
7	83		Community Planning	Burlington Lands Partnership	Reduce the Burlington Lands Partnership contracted diligence services by \$50K for 2026	LK	\$ (50,000)		\$ (50,000)
8	174		Corporate Affairs	Consulting Services	Remove the CAO Consulting Services within Corporate Affairs of \$50,000	LK	\$ (50,000)		\$ (50,000)
9	New			Indigenous Advisor	Add a PT Indigenous Advisor to the City	LK	\$ 60,000		\$ 60,000
					Add Indigenous Advisory Services	MMW	\$ 100,000		\$ 100,000
10	103		Transit	Bus drivers	Remove the operating expenses for four conventional and one specialized bus purchased in the 2025 Budget (5 FTE) from the 2026 budget, and defer to 2027 as the 9 buses only arrive in June 2026	KG	\$ (893,471)	\$ 130,000	\$ (763,471)

CITY OF BURLINGTON
2026 SUMMARY OF PROPOSED BUDGET AMENDMENTS

Appendix A of Report F-36-25

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#	Reference Page Number	Reference Number	Department	Discussion Item	Proposed Amendment	Member of Council	Gross Cost	One-Time Funding / Revenues	Tax Impact
11			Transit	Transit Youth Capping Program	Make the Youth Loyalty Program Pilot which caps at 20 rides a permanent program.	MMW		\$ 104,000	\$ 104,000
12		2026 Rates & Fees (FIN-33-25)	Transit	Transit Fees	Eliminate the proposed transit rate increase and fund through increase in the transit budget.	MMW	\$ 157,000		\$ 157,000
					Add an additional 25 cents to our transit fares to assist with cost recovery	KG		\$ (70,000)	\$ (70,000)
13	229		Corporate Expenditures	Strategic Land Acquisition Fund	Increase the contribution by an additional \$1.4M for 2026 bringing the total 2026 investment to \$1.9M	SS	\$ 1,400,000		\$ 1,400,000
14		Appendix A of CIP Nov 14	Corporate Expenditures	Corporate Reserves	Lower provisions to Corporate Reserve Funds: The 2026 budget includes increases to two non-capital related reserve funds. Both provisions to the Contingency and Insurance reserve funds were increased by \$50,000 over the 2025 budget. The uncommitted balance (as of June 30th, 2025) in the Contingency reserve fund is \$7,420,991. The \$5,216,405 balance in the Insurance reserve is fully committed.	MMW	\$ (100,000)		\$ (100,000)
					Lower provisions to Corporate Reserve Funds	LK	\$ (100,000)		\$ (100,000)
15		Appendix A of CIP Nov 14	Corporate Expenditures	Debt Charges	Defer the final increased debt charges for Phase 1 of the Bateman: The 2026 Budget includes \$300,000 in additional debt charges for Phase 1 renovations of the Bateman Community Centre. Following a review of existing debt charge budgets and in light of recent reductions in interest rates, these additional charges can be deferred to the 2027 Budget without impacting project progress.	MMW	\$ (300,000)		\$ (300,000)

CITY OF BURLINGTON
2026 SUMMARY OF PROPOSED BUDGET AMENDMENTS

Appendix A of Report F-36-25

The following list of budget motions have been submitted by Members of Council as part of the 2026 Budget review. This consolidated listing will be distributed at the Budget Committee meeting to form the agenda for discussion. This listing will also be used to ensure that the appropriate staff and information are available during the review for the areas highlighted.

#	Reference Page Number	Reference Number	Department	Discussion Item	Proposed Amendment	Member of Council	Gross Cost	One-Time Funding / Revenues	Tax Impact
16		Appendix A of CIP Nov 14	Corporate Expenditures	Job Evaluation project 2027	Defer funding for a union job evaluation project to 2027: In 2026, Human Resources will undertake a job evaluation project for two of the City's unions, similar to the work completed for non-union staff in 2023-2024. This project will update the union compensation framework to ensure market competitiveness and support employee attraction and retention in a competitive labour market. Funding for this initiative is currently phased across 2026 and 2027. By deferring \$300,000 to 2027, the project may continue in 2026, but any implementation costs would need to be absorbed through vacancy (gapping) savings.	MMW	\$ (300,000)		\$ (300,000)
17		Appendix A of CIP Nov 14; Item 13 Consolidated Budget Q&A for Nov. 14	Corporate Expenditures	Infrastructure Renewal Levy	Increase funding to the Infrastructure Renewal levy by .25%. The non-residential construction price index has significantly outpaced the city's increased funding to the Asset Management Plan. This additional funding would help to mitigate this loss in purchasing power within the program.	MMW	\$ 700,000		\$ 700,000
18	292	IT-CA-2213	Roads, Parks and Forestry / BDS	AI Enabled Road Patrol Software Pilot	Utilize free trial and request in year funding through council	LK	\$ (45,000)	\$ 45,000	\$ -
19	308	PO-PD-1841	Engineering	City Benches	Pause the City Benches program for 2026	LK	\$ (80,000)	\$ 80,000	\$ -
20	336	PO-PR-1682	Engineering	Centennial Recreational Trail	Advance the 2028 Capital Levy amount to initiate design work in 2026	LK	\$ 50,000	\$ (50,000)	\$ -
21	395	RD-PK-2220	Transportation	Occupancy Sensor Replacement	Defer to 2027, Capital Reserve Funds	LK	\$ (92,000)	\$ 92,000	\$ -
22	522	ST-SU-2224	Finance	Long Term Financial Plan - Update	Defer to 2027	LK	\$ (200,000)	\$ 200,000	\$ -

Appendix B of Report FIN-36-25

During the city's budget engagement process and subsequent to release of the 2026 Proposed Budget a number of questions have been asked by members of council as well as the public.

The following material is a consolidation of all the questions and responses received to date.

Financial Update

At the Regional Council meeting of November 12, 2025 the Regional Finance Department provided a memo outlining their 2026 Budget process. Within this memo Regional staff included a revised projection for their budget increase (including Police) reducing the value from 4.6% to 4.5%.

This change alters the figures presented in the City of Burlington budget materials reducing the proposed overall property tax increase from 4.49% to 4.46%. A revised table is shown below.

Property Tax Increase

	2025 Share of Tax Bill	2026 Share of Tax Bill	2025 Taxes	2026 Budget Change	2026 Taxes	\$ Tax Increase	% Tax Increase
Burlington	51.37%	52.03%	\$ 499.11	5.80%	\$ 528.09	\$ 28.98	2.98%
Halton	32.88%	32.89%	\$ 319.47	4.50%	\$ 333.85	\$ 14.38	1.48%
Education	15.75%	15.07%	\$ 153.00	0.00%	\$ 153.00	\$ -	0.00%
Total	100.00%	100.00%	\$ 971.58		\$ 1,014.94	\$ 43.36	4.46%

2026 Budget Questions and Responses

Questions from Members of Council

Item 1: Option for mitigating the overall tax increase by 0.5%.

Question: Provide a list of items that would result in a 0.5% property tax increase.

Response: Given the ongoing economic challenges faced by many residents and businesses, the options listed below could help lessen the immediate

financial burden on taxpayers. However, these options would also require trade-offs that may affect the City's ability to sustain service levels, maintain infrastructure, and advance strategic priorities in future years.

1. Lower provisions to Corporate Reserve funds (\$100,000)

The 2026 budget includes increases to two non-capital related reserve funds. Both provisions to the Contingency and Insurance reserve funds were increased by \$50,000 over the 2025 budget. The uncommitted balance (as of June 30th, 2025) in the Contingency reserve fund is \$7,420,991. The \$5,216,405 balance in the Insurance reserve is fully committed.

2. Reduce funding to the Multi-Year Community Investment Fund (MYCIP) (\$1,900,000)

The MYCIP provides funding to advance the implementation of unfunded master plan initiatives without placing additional pressure on the City's limited capital budget. As renewal needs continue to grow and growth-related funding remains constrained, the City faces increasing challenges in delivering new or enhanced services endorsed through master plans. This decreased funding to the MYCIP is sufficient to support approved and proposed 2026 projects however this will reduce the scale and pace of future projects. However, in 2026, staff will begin work on a comprehensive long range financial plan and policy update that will be considered by council in 2027. This will include updated funding strategies.

3. Defer the final increased debt charges for Phase 1 of the Bateman Community Centre project (\$300,000)

The 2026 Budget includes \$300,000 in additional debt charges for Phase 1 renovations of the Bateman Community Centre. Following a review of existing debt charge budgets and in light of recent reductions in interest rates, these additional charges can be deferred to the 2027 Budget without impacting project progress.

4. Defer funding for a union job evaluation project to 2027 (\$300,000)

In 2026, Human Resources will undertake a job evaluation project for two of the City’s unions, similar to the work completed for non-union staff in 2023-2024. This project will update the union compensation framework to ensure market competitiveness and support employee attraction and retention in a competitive labour market.

Funding for this initiative is currently phased across 2026 and 2027. By deferring \$300,000 to 2027, the project may continue in 2026, but any implementation costs would need to be absorbed through vacancy (gapping) savings.

Total tax mitigation - If all the above options were implemented, a total of \$2.6 million would be removed from the 2026 Budget. This would reduce the City’s budget increase from 5.80% to 4.83%, lowering the overall tax impact from 4.49% to 3.99%. This represents a reduction of approximately \$4.85 per \$100,000 of current value assessment.

These options should be considered within the City’s multi-year budget framework, as most reductions would need to be reinstated in future budgets to maintain long-term financial sustainability.

Item 2:	Compounded overall property tax Increase compared to inflation
Question:	How does the compounded inflation rate compare to the compounded overall property tax increase for the past few years?
Response:	The City’s base budget incorporates the inflationary adjustments required to maintain the same level of municipal services as the previous year. As shown in the chart below, base budget increases have generally aligned with the prior year’s inflationary impacts, reflecting a catch-up of these costs. In addition, the City continues to make increased investments in its capital program. These investments go beyond routine inflationary pressures, expanding the program, reducing the infrastructure funding deficit, and ensuring that municipal assets are maintained rather than allowed to deteriorate. While this funding represents a significant component of the tax increase, it remains well below the rising cost of construction.

During this period, the City has also enhanced—not just maintained—core service levels. Community feedback indicates a strong desire for improved services across several customer-facing areas. Recent budgets have therefore included substantial investments in Transit, Fire, Forestry, by-law enforcement, and new community amenities.

City of Burlington
Tax increase breakdown
2022-2026

	2021	2022	2023	2024	Q3 2025	5 Year Compounding Total
<i>Previous Year CPI</i>	3.40%	6.80%	3.90%	2.40%	2.40%	20.31%
<i>Non-Residential Construction Price Index</i>	14.95%	15.30%	5.40%	4.10%	3.90%	51.09%

Budget Components	2022	2023	2024	2025	2026	5 Year Compounding Total
Total Base	2.69%	6.76%	3.77%	2.82%	2.88%	20.34%
Infrastructure Renewal Levy	1.25%	1.6%	2.0%	2.0%	2.0%	9.09%
Service Enhancements						
Transit Service improvements	0.25%	0.84%	0.56%	0.55%	0.33%	
Growing Community Assets		0.55%	2.25%	1.25%	0.32%	
Improving Bylaw enforcement		0.63%		0.29%		
Protecting the Urban Forest		0.26%	0.05%	0.04%	0.04%	
Enhancing Fire Services		0.33%	0.14%	0.09%		
Other Community Investments	0.43%	2.78%	1.45%	0.50%	0.26%	
Total Enhancements	0.68%	5.37%	4.45%	2.72%	0.94%	14.90%
Total City Budget Increase	4.62%	13.73%	10.20%	7.51%	5.80%	49.14%
Total overall property tax increase	2.84%	7.44%	6.58%	5.82%	4.49%	30.22%

Item 3: Option for property tax increase

Question: Provide a list of items that staff would prioritize that would result in a 0.5% property tax increase.

Response: The following items could be considered should Council wish to advance items within the Multi-Year Budget Simulation that have been deferred from the 2026 Budget:

- Increase funding to the Multi-Year Community Investment Plan (MYCIP) by \$750,000. This would result in a total provision of \$1M to this fund for 2026 which aligns to the funding provided in 2025. This additional funding would allow for the advancement of unfunded master plan initiatives.

- Increase funding for a union job evaluation project by \$400,000. This funding is currently phased across 2026 and 2027. Advancing all funding to 2026 would allow for full implementation of the project without requiring any in-year gapping savings to offset the cost.
- Add 4 additional transit operators to the 2026 budget (\$625,000). The cost of the 2025 transit bus expansion has been phased across 2026 and 2027. Advancing the remaining 4 operators and associated ancillary costs would allow for the immediate expansion to this service as soon as the expansion buses arrive.
- Increase funding to the Infrastructure Renewal levy (\$850,000). As indicated in the response to the question above the non-residential construction price index has significantly outpaced the city's increased funding to the Asset Management Plan. This additional funding would help to mitigate this loss in purchasing power within the program.

The total of the above items would increase the 2026 Budget by \$2.6M resulting in an increase to the overall tax impact of 0.5% or \$4.85 per \$100,000 of residential current value assessment.

Item 4: Multi-Year Community Investment Plan (MYCIP)

Question: How far off the original funding plan are we from what was first proposed. What are the consequences of the reduced funding.

Response: The MYCIP provides funding to advance the implementation of unfunded master plan initiatives without placing additional pressure on the City's limited capital budget. As renewal needs continue to grow and growth-related funding remains constrained, the City faces increasing challenges in delivering new or enhanced services endorsed through master plans.

The following chart outlines the historical increases to the MYCIP since its inception in 2024.

Year	Proposed	Approved	Difference
2024	\$2,200,000	\$975,871	\$(1,224,129)
2025	\$1,000,000	\$1,000,000	\$0
2026	\$250,000		

In 2026, staff will begin work on a comprehensive long range financial plan and policy update that will be considered by council in 2027. This will include updated funding strategies.

Item 5: New staff positions to address community growth

Question: Provide a history of development related staffing increases for the past few years compared to assessment growth.

Response: In recent budgets, staffing levels associated with development review have been increased to ensure the City can respond effectively to ongoing legislative changes and anticipated growth in development activity. These additional resources have strengthened the department's ability to manage complex planning applications, meet evolving provincial requirements, and support housing and growth objectives. Additional planners and zoning examiners were added to ensure the City could deliver decisions within legislative timelines.

For the last number of years housing starts have been low which has been a driver of the low forecasted growth rate for 2026. There is typically a 2-4 year delay from the time of building permit issuance to when these properties are included within the assessment role. Recognizing that there are currently broader economic conditions resulting in continued slower housing starts, the City continues to prepare for an eventual recovery in the housing demand. Additionally, development planning is independent from actual assessment growth in that development planning must respond to applications and that applications may or may not actually translate into bricks and mortar because planning is enabling and gives permissions but the city can't force land owners to proceed with construction.

Item 6: Community Engagement Survey

Question: When will the results of the Community engagement survey results be released to Council?

Response: The community engagement survey results have been provided to Council as part of the Budget Committee agenda of November 13th.

Item 7: Revenues – additional details

Question: Please provide a breakdown of the budgets for Licenses, Permits and Rents as well as Internal Recoveries by Department

Response: See table below:

Revenue Category/Department	2026 Budget
Internal Recovery	\$ 12,936,438
Burlington Digital Services	\$ 1,175,815
By-law Compliance	\$ 219,442
Corporate Affairs	\$ 162,313
Corporate Legal and Halton Court Services	\$ 734,209
Corporate Shared Facilities	\$ 186,035
Customer Experience	\$ 81,967
Development and Growth Management Admin	\$ 34,466
Engineering Services	\$ 3,739,219
Finance	\$ 739,658
Financial Expenses	\$ 183,493
Fire	\$ 25,000
Human Resources	\$ 201,607
Legislative Services	\$ 69,398
Mayor and Council	\$ 32,564
Recreation, Community and Culture	\$ 432,191
Roads, Parks and Forestry	\$ 4,356,099
Transformation Office	\$ 32,321
Transportation Services	\$ 530,641
Licenses, Permits, Rents	\$ 18,141,620
Building	\$ 7,808,867
By-law Compliance	\$ 1,205,692
Community Planning	\$ 700,000
Corporate Legal and Halton Court Services	\$ 159,135
Corporate Shared Facilities	\$ 1,500,595
Customer Experience	\$ 136,393
Engineering Services	\$ 715,470
Fire	\$ 53,600
Recreation, Community and Culture	\$ 4,005,165
Roads, Parks and Forestry	\$ 200,000
Transportation Services	\$ 1,656,703
Grand Total	\$ 31,078,058

Item 8: Risk Analysis

Question: Provide a summary of the risk analysis undertaken as part of the development of the 2026 Budget.

Response: A comprehensive risk analysis was undertaken as part of the development of the 2026 Budget to ensure that financial decisions were informed, resilient, and aligned with the City's long-term fiscal sustainability. This process involved reviewing historical trends, current operational pressures, and emerging economic conditions that could affect both revenues and expenditures. By systematically examining these factors, staff were able to identify areas of vulnerability and incorporate appropriate mitigation strategies into the budget planning process.

As part of the review, staff assessed key financial risks such as inflationary pressures, labour market constraints, interest rate fluctuations, and escalating costs of contracted services. Particular attention was given to risks that have shown continued volatility in recent years, including construction and material costs, insurance premiums, and utility pricing. The analysis also considered external factors such as provincial policy changes, shifting demand for services, and the broader macroeconomic environment, all of which have the potential to significantly affect fiscal forecasts. In addition, staff reviewed potential impacts from current and emerging tariffs, recognizing that these could increase the cost of major capital purchases, such as transit buses and specialized equipment, and therefore require adjustments to capital plans and funding strategies.

Operational risks were thoroughly evaluated to ensure service continuity and organizational stability. This included assessing capacity constraints, aging infrastructure, legislative compliance requirements, and the financial impacts associated with maintaining service levels in a growing community. Cybersecurity risks were a key focus of this assessment, given the rising frequency and sophistication of attacks targeting municipalities. To proactively address this risk, the 2026 Budget includes the addition of a new staff position dedicated to cybersecurity oversight and response, enhancing the City's ability to safeguard systems, protect data, and reduce vulnerability to digital threats.

Infrastructure-related risks were also carefully considered, particularly the potential for unanticipated facility closures due to deferred maintenance or equipment failures. To mitigate this, the 2026 Budget incorporates incremental funding for preventative maintenance across City recreational facilities. This investment is designed to improve asset reliability, extend the life cycle of key building components, and reduce operational disruptions that could impact service delivery or require costly emergency repairs.

The findings of the risk analysis informed several key budget decisions, ensuring the 2026 Budget reflects realistic assumptions and maintains flexibility to adapt to emerging challenges. By embedding risk awareness into the budgeting process, including risks related to procurement costs, digital security, and facility reliability, the City is better positioned to safeguard its financial health, deliver stable services, and support Council's strategic priorities even in a rapidly changing environment.

Item 9: Burlington Lands Partnership (BLP)

Question: What is the total budget and FTE for BLP

Response: The total 2026 proposed budget for BLP is \$498,607. This value includes the HR costs for 1.75 FTE of staffing as well as \$200,000 of funding for external consulting support. This is consistent with the 2025 budget.

Item 10: Staffing Changes for 2026

Question: Provide a summary of all staffing changes included in the 2026 budget

Response: A net increase of 9.8 positions have been included in the 2026 proposed budget. Of these, 5.27 result from base budget pressures: 5 new Transit operators, the conversion of 1 PT FTE to a FT Supervisor in Recreation Services (\$0 impact), an adjustment of 0.6 PT FTE in the Mail Room to correct for a headcount calculation error (\$0 impact) and Roads Parks and Forestry has a budget neutral (\$0 impact) conversion of 4.33 PT FTE to 4 FT FTE. The remaining 4.5 FTE are linked to key investments: 1 Transit Mechanic, 1 Cyber Security Analyst, 1 Senior Environmental Planner, 1 Portfolio Manager and 0.5 of an FTE for waste management in City parks.

Item 11: Reserve fund balances

Question: Provide a summary of current reserve fund balances. What is the current stabilization reserve fund balances as a % of Own-Source Revenues?

Response: A summary of reserve fund balance as of September 30, 2025 has been included at the back of this Q&A document.

The target balance of consolidated stabilization reserves and reserve funds (excluding building permit) is 10-15% of the City's own source revenues. Based on 2024 own source revenues of \$330 million the target range is \$33.0 million to \$49.5 million. As of September 30, 2025 the uncommitted balance is \$20,934,868 which is currently at 6.3% of the City's own source revenues.

Item 12: Mayor and Council Revenues

Question: Provide a breakdown of the revenues in the Office of the Mayor and Council

Response: The revenue includes \$503K in external recoveries from the Region for councilor salaries and \$32K in internal recoveries related to Bill 124.

Item 13: Infrastructure levy

Question: What is the dollar value of a 0.25% increase to the Infrastructure Renewal levy?

Response: A 0.25% increase to the Infrastructure Renewal levy (2% to 2.25%) would be \$ 700,000.

Item 14: Multi-Year Community Investment Plan

Question: What is the balance in the Multi-Year Community Investment Plan and what is the provision for 2026?

Response: The current balance in the Multi-Year Community Investment Reserve Fund (as of Sept 30) is \$3,990,530 however \$3.4M of this balance is committed to projects approved in the 2025 budget. The current full balance is projected to be committed with the approval of the 2026 capital plan.

The 2026 budget includes a provision to this reserve fund of \$2,221,871.

Item 15: Windrow Program (Key Investment 2026-018 page 70)

Question 1: How much would the current Windrow Program fee need to increase by to offset the additional \$114,000 of cost proposed in the key investment to improve the service levels?

Response 1: The enhanced option being proposed as a key investment, improves the windrow removal response time from 12 hours to 8 hours after the road is plowed. The current (and enhanced) program has a 1,000 driveway capacity, therefore the additional cost per driveway to offset the \$114,000 increase would be \$114/driveway, resulting in an enhanced program fee of \$264/driveway. Please note that the existing program is subsidized by

\$45 per driveway and if the desire is to change the program to fully cost recoverable, the updated fee for the enhanced program would be \$309/driveway.

Question 2: Do the current fees of the existing program fully recover the cost or is this subsidized? If it is subsidized, what would the fee need to increase by to offset this subsidy?

Response 2: The cost per driveway to deliver the current program (not enhanced) is \$233/driveway. The current registration fee per driveway is \$128.75 + HST. The program is therefore subsidized by \$104 per driveway and the current registration fee would need to be increased by this amount for the program to be fully cost recoverable.

Item 16: 2025 Spring Town hall

Question: Do you have the 2025 Spring Town Hall final cost and resident reach?

Response: Here are the stats for the spring telephone townhall in April 2025.

- Residents called: Approximately 40,000
- Total listeners: 3854
- Total questions from residents: 22
- Total cost: \$16,446.63
- Approximately \$0.10 per resident

Question: Please explain how the \$0.10 cost per resident is determined? Is the value measured in the listeners?

Response: The \$0.10 figure is calculated by dividing the predicted program cost (\$20,000) by the estimated population (199,484). The cost for the Spring Telephone Townhall varies based on the number of residents who participate.

Value is measured as follows:

Qualitative:

- As seen in the Community Survey, residents are still looking for places to engage.
- It's important to hear from residents directly mid-year, when we're seeing more questions and emerging issues.
- This townhall gives us an leading indicator of residents' priorities and any issues that are emerging.
- We reach out to residents instead of the reverse. This proactive outreach takes the onus off residents. It's convenient and accessible.

Quantitative:

- We called 40,000 residents.
- 3,800+ residents participated, which is significant compared to other initiatives.

Item 17: Transit Bus Expansion

Question: Could you confirm why we are not increasing the transit bus fleet this year (except for one specialized transit vehicle)?

Response: The 2026 Budget does not include an expansion of the conventional transit bus fleet at this time, aside from the planned addition of one specialized transit vehicle, because the City has reached the conclusion of its previous five-year Transit Business Plan (2020-2024).

A new Transit Strategic Plan is currently under development, and its recommendations will guide future decisions regarding service growth, fleet requirements, and long-term capital needs. During the previous plan, growth-related fleet expansion was significantly supported through ICIP funding, which allowed the City to add new buses and enhance service levels. However, that funding stream is now fully exhausted, and until the updated business plan is finalized and new funding opportunities are identified, staff are recommending that the City maintain its current fleet levels for 2026.

Question: Re operating impacts of 2025 buses: "To mitigate the impact of this expansion, the costs have been phased over the 2026 and 2027 budgets." What is the consequence of this?

Response: The operating impacts associated with the buses approved in the 2025 budget have been phased over the 2026 and 2027 budgets primarily due to the time delay inherent in the bus procurement process. Although the capital funding was approved in 2025, the lead time for manufacturing, delivery, and preparation of the vehicles means they will not all be ready for full deployment at the start of 2026. As a result, the staffing and operating costs tied to these buses have been intentionally staggered to align with when the vehicles will actually enter service.

The phased approach does not mean that the City will have buses without drivers. Instead, the first wave of operators is included in the 2026 budget, allowing the new buses to be placed into partial operation as they arrive and become available. The remaining four operators required to support full deployment of the fleet expansion are planned for 2027, once all buses are delivered and in service-ready condition. This approach ensures that

staffing levels are brought on in a financially responsible and operationally practical manner, matching driver resources to the timing of vehicle availability.

Item 18: RD-PK-2019 - Parking Standards Review Update

Question: Can you please advise if this expenditure is city-wide and what capital reserve fund it is being drawn from?

Response: This account is used to fund parking surveys at key land uses to augment and update our City Wide Parking Standards Review. This is a City-Wide initiative and is not funded through the DT Parking Reserve but rather standard capital reserve funds.

Item 19: Indigenous services

Question: How much did we spend on Indigenous contract services to the City in 2025/2024?

Response: This item is still being reviewed. Staff will be able to discuss further during Budget Committee.

Item 20: Internships

Question: What funding is available for Internships in 2026 and when are the applications open? How was the \$91,437 allocated in 2025 – please provide a department breakdown.

Response: Below are the 2025 Corporate Internships: Budget \$91,437.69. We anticipate this budget to be fully utilized by year-end.

Department:	Student Internship Position Title:	Length of Internship:
Fire Dept.	Business Process Clerk	4-months (May 5 - Aug 29)
Legal Department	Paralegal Intern	4-months (May 5 - Aug 29)
Mayor's Office	Mayor's Office Intern	4-months (May 5 - Aug 29)
Transit Department	Student Transit Planner	4-months (May 5 - Aug 29)
Transportation Department	Transportation Administration Intern	4-months (Sep 8 - Dec 23)

Below are the 2026 Corporate Internships: Budget \$92,763.78
(Applications now closed for 2026)

Department:	Student Internship Position Title:	Length of Internship:
Building	Building Policy Intern	4-months
Customer Experience	Office Administrator/Customer Experience Intern	4-months
Community Planning	Heritage Planning Intern	4-months
RCC	Community Development Intern	4-months
RPF	Mechanic's Helper	4-months

Item 21: Spencer Smith Park - PO-PD-2096

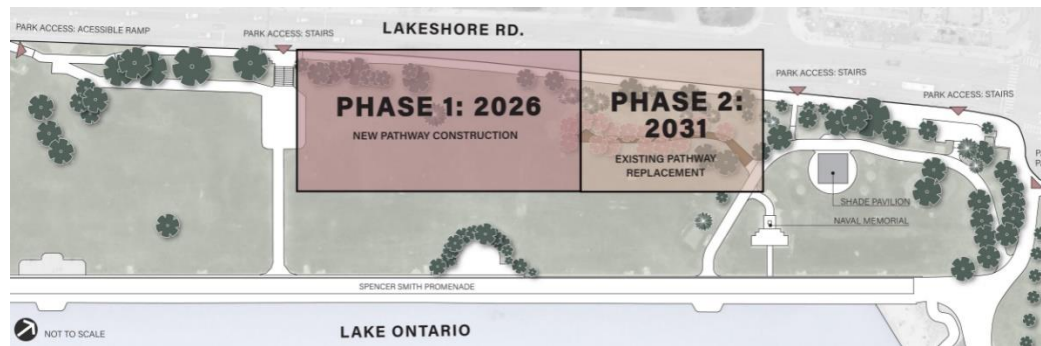
Question: Please provide information on the following item:

- In the 2025 budget this item is \$300K (pg. 343) what changed?
- Does this take into account the MAT Tax contributions
- Has any public engagement occurred?
- How are we spending \$750K on accessibility improvements – are areas of the park not AODA compliant? Is this all for the connective path from the cherry blossom trees?
- When is the splash pad and reflection pond being updated?

Response: The increase in budget for Spencer Smith Park in the 2026 capital budget is for extension and connection of the accessible path from the foot of Burlington Street to the existing cherry tree path, including planting of new trees. This project was accelerated by recent Forestry assessments which confirmed the continued declining health of the existing cherry trees. The assessment resulted in the need to remove additional trees in 2025 for safety and the need for a multi-phased strategy to maintain continuity for the cherry tree blossom attraction, and to honour the original gift from Itabashi. The current strategy is as follows:

Phase 1 of the project is anticipated in 2026. This includes building a new 4m-wide accessible pathway and planting additional cherry trees from the memorial benches to the foot of Burlington Street. Also in scope is a new concrete seat/retaining wall, rebuilding underground servicing and interpretive signage. Construction is planned for the fall to protect tree health and reduce disruption to summer events.

Phase 2 of the project is anticipated to start in 2031. It includes the removal and replacement of the remaining declining cherry trees and reconstruction of the existing path with a new 4-meter-wide concrete path.



A project website is currently live, and will be used to inform and keep the public up to date as the project progresses: [City sharing update on cherry trees and pathway upgrades at Spencer Smith Park - City of Burlington](#). Additional engagement with Itabashi will also be completed to identify opportunities to incorporate additional 'Twin City' elements.

Regarding the Waterfront Renewal Project—covering, but not limited to, the pond/splash pad, playground, and washroom renewal—staff are currently reviewing options and timing for these components through a collaborative effort between RCC and Engineering Services. Staff are also working with a consultant to assess viable options based on the limited space available. Once these options are finalized, we will report back to Council. For Council's awareness, staff are targeting Q2 2026. MAT funding of \$1.15M has been allocated to the detailed design phase of this project (next phase). The next steps will proceed once a preferred option has been endorsed by Council.

Item 22: Centennial Recreation Trail – PO-PR-1682

Question: Could the design funding be advanced to 2026 in the budget to enhance the Centennial Pathway before 2031 given the incorporation of another type of active transportation?

Response: Parks Design & Construction is currently undertaking the Community Trails Strategy Update (CTSU) and the Centennial Trail has been

identified as a key focus area by the public and staff alike. The CTSU will establish trail typologies, standard design considerations for each type, and recommend measures to mitigate conflicts on the City's trail network through both design and education – including the e-mobility challenges on Centennial. The CTSU will provide critical groundwork that will directly inform the design of improvements contemplated for Centennial Trail. The CTSU will also prioritize trail capital projects throughout the City, and we're far enough along to know that Centennial will be amongst the top priorities, however it is preferable to have the study in place to inform the budget and support us when we begin to engage the public on the Centennial Trail improvements. It is anticipated the CTSU will begin to inform the 2027 capital budget, and go to Council for adoption in early 2027.

Separately, staff have been made aware that the Region of Halton has rehabilitation work planned for the trunk sewer that is located within the trail corridor and may conflict with any improvements to the Centennial Trail that the City is planning. The Region's ongoing Integrated Master Plan (IMP) has also identified potential new and upgraded water and wastewater infrastructure within the corridor. Acknowledging the priority of the Centennial Trail improvements, staff have already begun to engage with the Region – in parallel with the CTSU - to understand the timing of these projects and determine how best to phase the City and Region's planned works in the corridor. Preliminary consultation with TransNorthern and Forestry will also begin in 2026 to identify and address constraints to trail improvements, particularly in the section from Martha Street to Cumberland Avenue.

Based on the foregoing, staff recommend completing the CTSU and consultation with agencies (particularly the Region) in 2026 to inform the scope of the design for Centennial Trail improvements, and ensure we understand a practical construction schedule, considering for the Region's infrastructure plans. The outcomes of the work in 2026 would then inform opportunities to re-prioritize the Centennial Recreation Trail – PO-PR-1682 as part of the 2027 budget process.

Item 23: 2025 Community Survey

Question: How do Burlington's 2025 Community Survey results compare to those of other municipalities?

Response Four comparative markers were available:

Quality of Life

71% of residents rate quality of life as Very good or Excellent (2025). Burlington's indexed score is 7.10 vs the national comparator of 7.07.

Service Satisfaction

Overall service satisfaction remains high at 91% (somewhat or very satisfied). On a 0–10 index, Burlington scores 7.7 compared to a national comparator of 6.8, indicating stronger-than-average service satisfaction even with a slight decline from previous years.

Satisfaction with Council

Burlington's resident satisfaction with Council is 71%, based on the most recent survey. Direct benchmarking is limited because other municipalities do not ask the same question. Instead, they tend to assess satisfaction with Council's openness, transparency, and accountability. These alternative measures provide directional context but are not directly comparable. Among the municipalities that asked similar questions, satisfaction ranged from 46% to 69%, averaging around 60%, placing Burlington above the benchmark range.

Engagement Participation

In the data from the consultant, only two other municipalities ask about engagement in a similar way. Those municipalities had an 11% and 14% vs. Burlington's 21%. A broader data set would confirm observed trends.

Questions from the Public

Item 1: Fiscal Year

Question: What is the City's fiscal year?

Response: The fiscal year is based on the calendar year.

Item 2: Timing of tax bills

Question: Why do property tax increases not get reflected on property tax bills until May?

Response: The City of Burlington property tax bill is comprised of three components: the City of Burlington portion, the Halton Region portion, and the education portion set by the Province of Ontario. The municipal and regional tax rates are determined based on approved budget requirements. Following the approval of the City of Burlington and Halton Region budgets and receipt of published education rates, Halton Region establishes its annual tax policy and corresponding tax rate bylaws, which is typically in April. Immediately following this, the City approves its tax levy bylaw and issues final property tax bills to all Burlington property owners.

Item 3: Actuals in budget materials

Question: Why does the city not show actuals for 2025 vs. 2026?

Response: 2025 Actuals are not included in the budget documents as the budget is prepared in advance of the end of 2025. As such, final 2025 results are not available.

As part of the City's ongoing budget monitoring activities, Departments project what they believe final expenses and revenues will be, based on current trending. These year-end projections are presented to City Council quarterly. The values for Q1 and Q3 are included in the [Financial Status report](#). A separate, more detailed reporting of [operating budget variances](#) is presented to Council reflecting Q2 data.

Following the completion of year-end close activities, the final year-end financial results, as well as disposition of any year-end resulting retained savings, are reported.

Item 4: City budget in comparison to the rate of inflation

Question: How does the City expect homeowners to afford a significant tax increase each year and stay in their homes?

Response: We understand tax increases can be challenging and are committed to transparency in how your tax dollars are used. Below is a breakdown of the City's tax increases between 2023 and 2025 as well as the projection for 2026.

HISTORICAL TAX INCREASE BREAKDOWN					BUDGET 2026
	2022	2023	2024	Q2 2025	4-YEAR COMPOUNDING TOTAL
Previous Year CPI	6.80%	3.90%	2.40%	1.70%	15.56%
TAX COMPONENTS	2023	2024	2025	2026	4-YEAR COMPOUNDING TOTAL
Total Base	6.76%	3.77%	2.82%	2.88%	17.18%
Infrastructure Renewal Levy	1.6%	2.0%	2.0%	2.0%	7.74%
Service Enhancements					
Transit Service Improvements	0.84%	0.56%	0.55%	0.33%	
Growing Community Assets	0.55%	2.25%	1.25%	0.32%	
Improving Bylaw Enforcement	0.63%		0.29%		
Protecting the Urban Forest	0.26%	0.05%	0.04%	0.04%	
Enhancing Fire Services	0.33%	0.14%	0.09%		
Other Community Investments	2.78%	1.45%	0.50%	0.26%	
Total Enhancements	5.37%	4.45%	2.72%	0.94%	14.12%
Total City	13.73%	10.20%	7.51%	5.80%	42.56%
Total Overall	7.44%	6.58%	5.82%	4.49%	26.62%
OTHER INDICIES	2022	2023	2024	Q2 2025	4-YEAR COMPOUNDING TOTAL
Municipal Price Index (Milton)	2.73%	7.11%	6.28%	4.67%	22.41%
Non-residential Construction Price Index	15.3%	5.40%	4.10%	3.90%	43.35%

getinvolvedburlington.ca/2026budget



This chart illustrates some key facts about the City's tax increases between 2023 and 2025.

The **Total Base** refers to the amount of money required to operate the City of Burlington exactly as it is today – maintaining current service levels and not including major repairs.

Between 2023 and the projection for 2026, the increase to the Total Base has aligned closely to the Consumer Price Index (CPI). The four-year

compounding total of the CPI is 15.56% and the four-year compounding total for the City's Total Base is 17.18%.

Beyond the Total Base, there are other factors that drive city tax increases. These include:

- Investments in our **aging infrastructure** to make sure our assets do not deteriorate further. Each year, the city budgets for a 2% budget increase dedicated to an **Infrastructure Renewal Levy**. This helps to ensure the roads, bridges and sidewalks we rely on every day to get around safely remain in good condition.
A regular schedule of maintenance is important. Without it, we risk having vital assets out of commission and costly repairs for emergency repairs or replacements.
- Investments in enhancements of **core services levels**. Between 2023 and 2025, the City has enhanced services in some areas. These improvements are driven by community feedback asking for more services across several customer-facing areas such as transit, fire, forestry, bylaw enforcement, and new community amenities.

Looking at all of these factors together provides important historical context for tax increases between 2023 and projections for 2026.

It is also important to note that where the standard Consumer Price Index (CPI) can serve as a proxy for general inflation, it does not reflect the cost pressures unique to municipalities. CPI includes consumer expenditures such as housing, food, and personal transportation—items not typically purchased by municipalities. Conversely, the Municipal Price Index is based on a basket of goods and services more representative of municipal expenditures, such as asphalt and construction-related materials. The Town of Milton has calculated the MPI since 2008 to better reflect these municipal-specific cost drivers.

The City of Burlington offers property tax rebate and deferral programs for many eligible individuals and groups. Learn more about each program to discover if you qualify at burlington.ca/propertytax.

Item 5: How the City is responding to external pressures

Question: Help me understand where the City is taking action on climate change mitigation and response.

Response: The proposed 2026 Budget includes an investment of \$7.6 million towards storm water management capital projects to protect homes and natural areas from flooding. Other recent examples of efforts to combat climate change can be found on the city's website - [Climate Change and Air Quality](#).

Item 6: Resident satisfaction

Question: What percentage of residents are satisfied with City services?

Response: In fall 2025, the City completed its Community Survey. Offered since 1998, this bi-annual survey helps Burlington staff and Council measure and improve quality of life and services and programs in the City. The survey is conducted by third-party researchers who contact a statistically relevant sample of homes in each ward. Residents can also complete an online version of the survey. Data from the 2025 survey will be shared in the coming months. Please check [Get Involved Burlington](#).

Item 7: Art Gallery

Question: Where is money coming from for a Burlington Art Gallery extension?

Response: There are no items in the proposed 2026 City budget related to an Art Gallery extension.

Item 8: Cyber Security

Question: How is funding being used for cyber security?

Response: The City has improved its cyber security over the last few years with two factor authentication, firewalls, and password updates. The key

investment identified in the proposed 2026 Budget for cyber security will further enhance these efforts.

Item 9: Police Budget

Question: Is the Halton Region Police Service budget 8% or 6% for 2026?

Response: The projected 2026 HRPS budget is 8 per cent. Once the impact of assessment growth across Halton Region is applied, this figure is lowered to 6.2 per cent.

Item 10: Alton West

Question: What are the Alton West Village increases?

Response: The proposed 2026 Budget includes operating costs that are putting pressure on the City's budget, including the subdivision of Alton West Village. Once construction of a subdivision is complete, the City assumes responsibility for servicing the area – e.g. snow clearing, light poles, street sweeping, and garbage pickup in parks.

Item 11: Burlington's share of tax increase

Question: What does Burlington's share of the total tax bill mean? The 2.98% figure.

Response: In the proposed 2026 Budget, the total overall tax increase is 4.49%. Of this figure, 2.98% is Burlington's share. There are many ways to break down budget figures. The City of Burlington chooses to share the total overall tax increase because this is the easiest way for residents to determine what the impact will be on their household.

Item 12: Conservation Halton

Question: What does Burlington pay the Conservation Authority?

Response: The City of Burlington does not contribute to Conservation Halton's budget. Their budget receives municipal support at the Regional

level. Based on the [2026 Budget Directions report](#) from Halton Region, an increase of 4.3% is forecasted for Conservation Halton in 2026.

Item 13: Education taxes

Question: Why do the boards of education not have a tax increase from year to year?

Response: Taxes for the Boards of Education are set by the Province of Ontario. An increase has not been applied since 1997. Education funding also comes from provincial general revenues, such as income and sales tax.

Item 14: Investments in North Burlington

Question: What investments are planned for North Burlington? It seems like the majority of investment is in South Burlington. What will happen to schools like Pearson, will it become a community centre?

Response: As the south part of Burlington was developed before the north, the facilities and assets in the south tend to be older. Lester B. Pearson Secondary School is owned by Halton District School Board (HDSB). City Council passed a motion which says they are interested in a conversation with HDSB should they declare any property as surplus.

Item 15: Fire and Ambulance services

Question: Can we amalgamate the fire and ambulance services?

Response: These two services do coordinate their efforts and perform slightly different functions. The topic of amalgamation has been a conversation at Halton Regional Council previously, but that direction would have to come from another level of government.

Item 16: Rebates and fee assistance

Question: How many people are actually taking advantage of rebate and fee assistance programs? What is the cost of staff time to carry out these programs?

Response: The City of Burlington has six programs to assist with property taxes. Please see a summary below. On average, rebate programs require 30 minutes of staff time to process, though this time can range from as little as 10 minutes for programs like the Heritage Property Tax Rebate and up to 90 minutes for other programs such as the Older Adults Property Tax Deferral program when setting up new accounts.

- Low Income Seniors and Persons with Disabilities Property Tax Reduction Program
- (2024: 539 accounts)
- Older Adults Property Tax Deferral Program (2025: 14 accounts)
- Property Tax Increase Deferral – Residential (2025: 0 accounts)
- Heritage Property Tax Rebate (2025: 55 accounts)
- Registered Charity Rebates (2025: 30 charities)
- Industrial Tariff Property Tax Deferral Program (2025: 3 accounts)

Item 17: Leaf Collection

Question: Why do we have two leaf collection services – Halton Region yard waste pick up and Burlington leaf collection?

Response: City Council has reviewed this service multiple times over the years for costs and savings. For every one person who does not want this service, there are others who tell us this is a service they depend on. If everyone in the city bagged their leaves for Halton Region yard waste pick up, there would be an associated cost for tipping fees at Halton Region Waste Management Site. To date, Council has determined the savings of eliminating the leaf collection would not be significant enough to offset the impact removing the service would have.

Item 18: Cost of development

Question: As developers build more, it causes increased costs to the City's operations. There's been pressure to cut development charges. What's the impact of that on next year's budget?

Response: Development Charges pay for the **capital** cost of growth-related infrastructure, not city **operational** expenses. As the city grows, there are increased expenses to maintain new areas of the city and provide them with City services such as fire protection, transit, and recreational

programming. However, the property taxes paid from these new buildings help to offset these additional operating costs.

Any potential reductions to development charges could cause delays to the growth-related capital program.

Item 19: Bateman Community Centre

Question: What is the total amount spent on Bateman so far, including purchase?

Response: The acquisition of the property was a net cost to the City, of approximately \$7.9 million that was part of a land swap. A further \$3 million was approved for preliminary design work. The budget for the construction of the Bateman facility is \$57.9 million. The City is on track to complete this project within the budget.

The City received over \$7 million from its lease partners to assist with purchase and renovation costs. Over time, the tenants in the building will be repaying some of the purchase and renovation costs in the form of rent. In the course of their lease term, almost \$12 million will be recovered from lease partners.

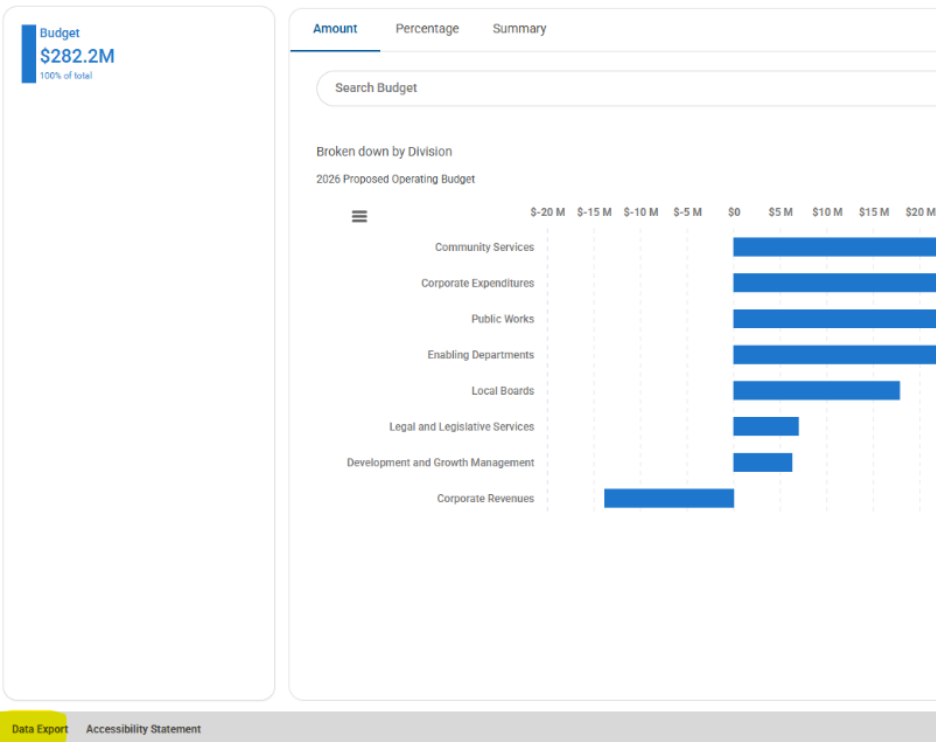
The majority of the project was debt financed. The City will repay the debt over a 15-year term.

Item 20: Budget in Excel Format

Question: Can/will the city provide an Excel spreadsheet of the entire 2026 budget? Surely there is one spreadsheet available that captures all costs and compares them to previous years by department, etc.

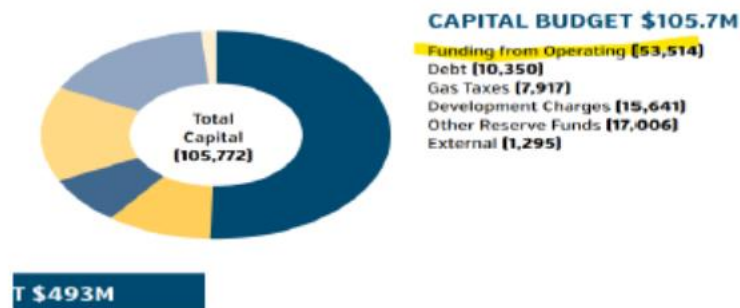
Response: At the bottom of the City's Proposed Budget webpage ([Proposed Budget - City of Burlington](#)) is a link to a Budget Open data platform. This platform can also be accessed directly here [Home | OpenBook](#). From this tool, you can choose either the capital or operating budget visualization. Once opened, there is a button on the lower left of the screen called "Data Export" as shown in the screenshot below. This will allow you to download the budget data into an excel format. Please note that this raw data should be reviewed in the context of the broader budget book document.

2026 Proposed Operating Budget | \$282.2M



Item 21: Capital levy

Question: Starting on page 243 we see the terms “Capital Levy”. Does Capital Levy refer to the portion of the capital budget funded from the operational budget or something else?



18

Response: Yes, the capital levy refers to the portion of the capital budget funded from the operating budget.

Item 22: Efficiencies and Productivity

Question: Where are the initiatives to drive efficiencies and productivity

Response: Examples of efficiencies and savings that have been incorporated in the 2026 Budget can be found on pages 16 and 17 of the 2026 Proposed Budget Book.

The City's Transformation Office has an established formal and integrated continuous improvement program. This program is designed to support the efficient and effective delivery of both our strategic and operational objectives –by providing practical tools, and support to identify problems and improve processes and service delivery. This Department connects key disciplines including Business Process Management (BPM), Lean Six Sigma methodologies, change management, project management, risk management, and performance management. These components work together to ensure we can consistently track progress, identify performance gaps, and implement timely, data-driven interventions to improve outcomes. The program is supported by dedicated resources within the Transformation Office who work across the corporation, to maintain a strong focus on continuous improvement.

Item 23: Key Investment 2026-019 – Library Service and New Appleby Branch (Page 72)

Question:

• New Appleby Branch move to Robert Bateman Community Centre – in 2025, BPL's New Appleby branch relocated to the City's Robert Bateman Community Centre. This relocation was necessary as the branch has been undersized to meet community needs for many years. However, the increased space and the City's leasing structure for this multi-tenant facility will result in an annual budget increase of approximately \$141,000 (increased lease, utilities, and cleaning for larger space).

Why does switching from a commercial landlord (Applevue Square) to a building owned by the city result in an increase in costs of \$141,000 (“increased lease, utilities, and cleaning for larger space”).

What were the lease costs for the previous location? Where are the new lease payments recorded in the budget on the COB side of the ledger? The library, funded by the city, is now leasing space from the city but claiming increased costs of \$141,000.

Response: The additional costs are a result of the increased size of the new location. The previous branch was 5,700 sq ft while the new location within the Bateman Community Centre is 13,690 sq ft (240% larger). This results in higher ongoing operating costs. The expanded space requires additional janitorial services to maintain the larger public and staff areas, as well as increased expenditures for rent, utilities, and maintenance. Heating, cooling, and lighting a significantly larger facility also contribute to higher energy consumption, while the expanded footprint means more frequent cleaning, waste collection, and general upkeep.

These increased costs are a natural outcome of the enhanced size and service capacity of the new branch, which allows the library to better meet community needs but also necessitates a higher annual operating budget.

Item 24: Key Investment 2026-019 – Library Service and New Appleby Branch (Page 74)

Question: Taxes go up 5.8% but the library gets 1.75% and is forced to consider options to reduce services. Why are services used by residents being reduced while staff and consulting payments are being increased?

Response: The 2026 budget does not include any reductions to services provided to residents. The total staffing increase of 9.8 FTE (0.7% over 2025) is focused on expanding transit services, strengthening the City's cybersecurity, addressing responsibilities transferred from the Region due to provincial legislative changes, and enhancing investment returns to help mitigate property tax increases. Funding for external consulting services has been reduced in 2026. In addition to the 1.75% increase in the Library's operating budget, the City continues to provide capital funding support. For 2026, this capital funding increased by 118% compared to 2025, while the 10-year forecast anticipates an overall increase of 20%.

Item 25: FB-LB-1508 Library - Repair, Renewal and Leasehold Improvements (Page 261)

Question: How much of the \$2,649,000 spending in 2026 is for Bateman? How much of the 2026-2035 spending of \$4,914,000 is for Bateman?

Response: None of the capital funding in 2026-2035 is related to the library branch at the Bateman Community Centre.

Item 26: IT-CA-2213 AI-Enabled Road Patrol Software Pilot (Page 292)

Question: This sounds amazing. Where are the cost offsets? How are road inspections being conducted today, and when will the AI tool result in a cost saving? All the budget shows is a 20K impact on the operating budget in 2027. Cost savings should be shown as negative impacts.

Response: This is a one-time funded, AI-enabled Road Patrol Pilot project. The purpose of this pilot is to assess and validate the effectiveness of this emerging technology in enhancing operational efficiency within our road patrol program and related work orders. We anticipate potential cost savings and staff time efficiencies, as well as improvements in work quality; however, these benefits will be further analyzed and confirmed through the results of the pilot.

Item 27: IT-TI-2117 Information Technology Requirements - New (Page 298)

Question: “Provide information technology equipment required for new positions. This may include laptops, mobile devices, monitors, an annual increase in electronic document storage and back-up, etc.”

45k every year.

The 2026 budget increases the number of FTEs by 14, 6 in transit, 4 in public works, and 4 in other areas. Why can't this budget item be refined to reflect the number of new hires requiring hardware and software, and provide a more accurate cost?

Response: The City's budget is refined annually through both base adjustments and efficiency reviews to ensure alignment with operational needs and market realities. However, for multi-year financial simulations, consistent estimates must be applied to enable stable forecasting of operating impacts across multiple budget cycles.

The annual provision of \$45,000 for information technology equipment represents an averaged, citywide forecast based on historic trends and anticipated cost escalation. This approach ensures that the multi-year model includes sufficient capacity to address new hires, incremental storage or licensing growth, while maintaining financial predictability.

It is important to note that hardware and software costs have risen well above general inflation (CPI) in recent years due to global supply chain volatility, semiconductor shortages, and increased vendor pricing for cloud services and cybersecurity compliance. Applying a static per-FTE calculation would not accurately reflect these broader cost pressures.

Each year, Burlington Digital Services reviews the actual equipment and licensing requirements for approved positions and adjusts the capital and operating forecasts accordingly. This ensures that the City continues to provide the necessary technology tools for new and existing staff while maintaining fiscal responsibility and service continuity.

Item 28: Workplace Evolution (WE) (Page 300) \$290K + \$90K operational for one year.

Question: The private sector is working to bring people back to the office.

- 1 – What is this for?
- 2 – How did the city manage through COVID without this?
- 3 – What efficiencies and cost savings will this investment bring?
- 4 – Where are the cost savings shown in the budget?

Response: The Workplace Evolution (WE) project supports the City's transition to a refreshed flexible work model beginning in 2026, which includes a requirement for regular in-person days. This initiative ensures that City facilities and technology can effectively support a balanced approach to on-site and remote work, improving collaboration, communication, and service delivery. Offering a hybrid work environment expands the geographic area from which the City can draw qualified and experienced job applicants while also retaining our existing workforce. Since 2022 the City's annual voluntary turnover rate has reduced from 4.9% to 2.2% (2024 reporting).

The 2026 funding includes approximately \$100,000 for workstation technology, \$50,000 to expand network switch capacity, \$90,000 for enhanced meeting room technology, and \$50,000 to double internet throughput from 4 GB to 8 GB. An additional \$90,000 in operational funding is included for the second year to cover software, telecommunications and maintenance costs, which are typically capitalized in year one and transitioned to operating expenses thereafter. These investments are necessary to accommodate higher office

occupancy, ensure reliable connectivity, and enhance collaboration spaces across City facilities. Collectively, they enable faster communication, stronger coordination among teams, and more responsive service delivery - supporting the City's ability to meet resident needs efficiently and maintain high service standards as the community continues to grow.

During the COVID-19 pandemic, office occupancy was significantly reduced and some infrastructure demands were lower. In the five years since, the City's collaboration, communication, and technology needs have evolved substantially. We now depend far more on digital tools, cloud-based platforms, and video conferencing, which require greater network capacity and reliable hardware. The workforce has also expanded, increasing workspace density and creating the need to equip many areas for the first time.

The WE technology investment is not intended to produce direct cost savings. Its purpose is to enable employees to work more productively and cohesively by ensuring the right technology and infrastructure are in place.

The benefits are reflected through improved collaboration, stronger communication, and more efficient service delivery to residents - outcomes that enhance organizational performance rather than appear as a line-item reduction in the budget.

Item 29: Playground Renewals (Pages 315-353)

We're seeing continued investment in playground renewals. We asked about this last year.

Question: Why does Burlington replace play structures every 10 years?

...

If other municipalities can manage the risk/liability around older play structures why can't Burlington?

...

Response: The City estimates the useful life of playground equipment to be 15 years. This timeline ensures that play structures remain safe, functional, and accessible for all users. However, all playgrounds undergo monthly safety inspections. If a structure continues to meet safety standards after 15 years, it remains in use for additional years, maximizing its lifespan.

Extending the lifespan of play structures where possible may create opportunities to reallocate resources toward adding new playgrounds, such as in areas like Brekon Park, to enhance access across the City.

We can find playgrounds in Oakville and Toronto that are older than 15 years.

Question: 1 - As Burlington was replacing playgrounds every 10 years and the AODA Act was passed in 2005, why aren't the playgrounds already AODA compliant?

Response: Playgrounds are managed as long-term municipal assets, with an estimated useful life of approximately **15 years**. This benchmark provides a consistent starting point for capital planning and helps ensure funding is allocated where and when it's needed. However, actual lifespan can vary depending on factors like usage, maintenance, and manufacturer quality. Some playground equipment may last longer at which point budgets are adjusted. All playgrounds undergo monthly inspections to monitor wear, safety, and accessibility. These proactive checks allow for timely repairs and help maximize the value of each investment by meeting and often exceeding the expected lifecycle.

The AODA requirement for playgrounds came into effect in January 2016 and applies to newly constructed or redeveloped outdoor play spaces. With respect to existing play spaces, there are no requirements under the AODA to make an existing play space accessible. The AODA applies when if/when the play space is newly constructed or undergoes redevelopment. Non-compliant existing conditions are not subject to mandatory upgrades until redevelopment is proposed. As improvements are phased in over time accessibility is addressed.

Upgrading playgrounds to meet AODA standards requires significant investment, so improvements are phased over time. The City's Park budget balances competing priorities across the entire park and trail network. The level of accessible features varies by park type. As an example, Destination parks often include a wider range of inclusivity compared to smaller neighbourhood parks, however all playgrounds incorporate some level of accessibility, such as pathways, transfer points, or sensory play components.

Question: 2 – If a steel slide needs replacing or pea gravel needs replacing, why does the entire structure have to be replaced? Steel slides have been around for a long time. A sign stating there is a burn risk should eliminate the insurance risk until the slide can be replaced.

Response: Where individual playground components can be safely and effectively replaced, they are. It is important to note that many playgrounds are built as integrated systems, and replacing a single part, such as the safety surfacing, can trigger broader compliance requirements under CSA standards. The city prioritizes public safety and that includes preventing injuries like burns from overheated equipment. While signage may offer temporary awareness, it does not eliminate the risk, especially for young children. Full replacement is not the default approach, but in rare cases, based on the age and design of the structure, it may be the most responsible and cost-effective solution.

Question: 3 - Similar to last year, Toronto is not doing this, Oakville is not doing this. If every playground in Burlington has to be upgraded when the manufacturer's warranty expires, that's millions of dollars - maybe it's time for a better insurance policy, similar to Oakville's or Toronto's. Has the city investigated an insurance policy that covers playgrounds once the manufacturer's warranty has expired, and what is the cost of insurance relative to replacing playgrounds?

Response: The city does **not** replace playgrounds simply because a manufacturer's warranty has expired. Instead, playground renewal is guided by an asset management approach that considers the equipment's lifecycle, condition, safety, and accessibility. The typical estimated useful life is around 15–20 years, and monthly inspections help ensure that equipment remains safe and functional well beyond the warranty period.

Insurance policies are designed to cover unforeseen events or liability, not routine replacement of aging infrastructure. As such, playground replacement decisions are based on lifecycle planning and public safety standards and not insurance coverage. This approach ensures that investments are made where they're most needed, and that playgrounds remain safe, inclusive, and cost-effective over time.

Question: 4 – What is the criterion for replacing a playground?

We realize that not all of the costs listed here are for playgrounds. The budget doesn't contain details.

Park	Description	Cost in 2026	Page in the Budget
Ireland Park	2026 includes replacement of the main playground, swings and safety surface and design and replacement of one pedestrian bridge. Also includes design for the following year. 2027 work includes renewal of ball diamond D4	\$ 1,425,000.00	315
Sherwood Forrest	2026-2028 work includes construction for the renewal of the playground, construction of a cricket pitch, sports lighting, new irrigation, repair of the main parking lot, new splash pad, and renewal of the rugby field.	\$ 3,330,000.00	318
Norton Park	2026 includes renewal of playground, swings, safety surfacing, skatepark and multi-use court	\$ 800,000.00	328
Lowville Park	2026 work is for the replacement of the playground, and swings and renewal of the ball diamond area. Design was previously approved funding.	\$ 840,000.00	329
Amherst Park	2026 is design work for the following year. 2027 work includes renewal of the playground, swings, and site furnishings. Cost is \$30,000 in 2026 and \$250,000 in 2027	\$ 30,000.00	332
Fothergill Woods	2026 is design and construction for the renewal of the playground, swings, safety surfacing and site furnishings	\$ 375,000.00	344
Earl Court Park	2026 includes design. (\$30,000). 2027 includes the replacement of the playground, site furniture and recreational trails. (\$225,000)	\$ 30,000.00	353
		\$ 6,830,000.00	

Ireland Park



Response: Decisions related to playground replacement are guided by asset management principles that consider lifecycle, safety, accessibility, and cost-effectiveness. In forecasting future replacements, the city aims to incorporate playground replacements into broader park renewal projects

wherever possible. This bundled approach helps optimize capital budgets, reduce construction impacts, minimize park downtime, and create opportunities to enhance play value by leveraging cost efficiencies within larger construction contracts.

Item 30: RD-PK-1214 Parking Pay Stations - Replacement (Page 389)

Question: “Full replacement is estimated in 2026 as the machines will reach their 10-year life cycle.”

Cost - \$1,060,000

Questions:

1 – What happens at the end of the 10-year life cycle? Do the meters stop working?

2 – What is the failure rate of the meters today, and is the city losing enough revenue because of failures / paying high maintenance costs, to cost-justify the replacement of the meters?

3 – What efficiencies are the new meters delivering?

Response: The metres will continue to work, but the expected maintenance costs and risk of significant failure will increase as the machines continue to age. It is also important to note that this project is solely funded by reserve funds supported by downtown parking fees and does not affect the broader tax base of the city.

Currently, maintenance costs are covered under an extended warranty agreement with the service provider. This is a significant expense when calculated across the entire fleet of paystations.

Replacing the existing machines will maintain most of the existing functionality but also offer improved payment options. Replacement will make debit (tap) as well as mobile payment options like Google and Apple pay available to customers in addition to the existing coin and credit card options.

Item 31: RD-RA-1854 Walkers Line (Lakeshore Road to Dundas Street) - Renewal (Page 405)

Question: Will this project include bus laybys to help with traffic flow?

Response: No, this project will not include laybys.

Item 32: RD-TC-268 Traffic Calming (Page 461)

Question: Do we really need to spend 45K dollars per year to slow traffic down?

Response: Yes. The \$45,000 annual allocation for Traffic Calming supports the City's ongoing efforts to address resident concerns about speeding and cut-through traffic in neighbourhoods. These funds allow staff to design and implement low-cost, evidence-based measures such as speed humps, flexible bollards, and pavement markings that improve safety for all road users on roads that meet the Council approved warrant criteria. Without this dedicated funding, the City would be unable to respond promptly to traffic safety concerns raised through the Traffic Calming Program.

Item 33: RD-TC-269 Traffic Operational Improvements (Page 462)

Question: Do we really need to spend 30K dollars per year to slow traffic down? Between the Traffic Calming on page 461 and the "Operational Improvements" such as curb outs on page 462, that's \$75,000 a year.

Response: Yes. The \$30,000 allocated for Traffic Operational Improvements funds small-scale modifications such as curb extensions and crosswalk enhancements that improve intersection and roadway safety. While some of these measures may contribute to slower vehicle speeds, their primary purpose is to improve visibility, reduce conflict points, and enhance accessibility for vulnerable road users. These improvements are often identified through collision reviews or public requests.

Item 34: RD-TC-360 Traffic Monitoring (Page 463)

Question: The cost is listed as \$60K a year. The Waze partner program is free.

https://web-assets.waze.com/cms/Waze%20for%20Cities-Two-Pager_DIGITAL_Final.pdf

Under the Waze program, Burlington provides closure data to Waze to help with routing, Waze provides monitoring data. Waze is owned by Google.

Can the Waze partner program be used to eliminate the \$60K a year traffic monitoring expense?

Response: The annual traffic studies program funds the collection of manual and automatic traffic data, including turning movement counts, origin-destination surveys, pedestrian studies, and automatic traffic recorder counts. This data supports traffic warrant analyses, signal timing optimization, traffic control planning, and future road and infrastructure improvements.

The Waze Partner Program provides supplemental traffic information through crowd-sourced data, which could complement but does not replace the City's data collection program.

Item 35: RD-TC-570 Traffic Signage (Page 464)

Question: Do we really need to spend 35K dollars per year to slow traffic down? There is no description of what this signage is for. Every car I've ever owned has a speedometer. I don't need signs at the side of the road telling me how fast I'm going. Calming on page 461 and the "Operational Improvements" such as curb outs on page 462, traffic signage on page 464, that's \$110,000 a year.

Response: Yes. The \$35,000 for Traffic Signage is specifically dedicated to new projects and safety initiatives, not regular sign maintenance, or replacements. These funds are used to support pilot programs, safety campaigns, and targeted speed management efforts identified through data analysis and community feedback. Examples include the installation of 40 km/h area signs and Community Safety zones. These initiatives are intended to complement broader traffic calming and safety goals.

Item 36: RD-TR-270 Transit Bus Stop Improvements and Accessibility Program (Page 465)

Question: \$95,000 a year, every year, to improve bus stops. Our take on bus stops is that people shouldn't have to wait at bus stops. Page 538 states \$299K will be spent on new on-board mobile data terminals for the buses with AVL. "AVL provides real-time information to passengers waiting for the pending bus arrival time. ". In a perfect world, I look at my phone, see where the bus is, walk to the bus stop, wait a minute or two, and then board the bus. I don't wait at the stop. I don't need a shelter or a garbage can at stops other than transfer points. Some people may need a concrete

pad, but the city is adding accessible transit (page 542) as a door-to-door service.

1 - Does the improvement in accessible transit, combined with accurate AVL information, eliminate the need to improve bus stops?

2 - Should the city wait for the AVL implementation to be completed and re-evaluate the need for bus stop improvements?

3 – The comments on social media and in the press indicate that the current AVL system doesn't work. Will the new system be more accurate?

Response: Burlington Transit manages two services:

A. Conventional transit – fixed-route service with designated bus stop locations.

B. Specialized transit (door-to-door) – available only through an eligibility process for individuals who, due to disability-related functional limitations, are unable to use conventional transit.

Bus stops and shelters are required as designated to be safe, and accessible boarding locations for all customers using conventional transit, including those using mobility devices. Stop locations must follow provincial accessibility legislation and city design standards. Transit riders must wait for buses in all weather conditions and not all routes are 15 minutes, nor does everyone have a cell phone to access real time bus information. Therefore amenities at the stop provide comfort for riders.

Burlington Transit is planning toward 15-minute or better service across all fixed service routes; however, this will take several years and require additional buses and staffing. These improvements must be phased in and are based on ridership demand and approved funding.

Response to Questions:

1 - No. Specialized (door-to-door) transit is only available to riders who, due to disability-related functional limitations, cannot use conventional transit. It does not replace the need for safe, accessible bus stops.

2 - No. VE-ER-2176 – Transit Mobile Data Terminal Replacement updates aging onboard hardware. Bus stop upgrades (RD-TR-270) are a separate program and continue to move forward to meet accessibility requirements, remove identified barriers, and support a state of good repair.

3 - Capital project (VE-ER-2176 – Transit Mobile Data Terminal Replacement) upgrades the on-board Mobile Data Terminals (MDTs). These terminals contain the GPS receiver that provides the real-time

location data used by Burlington Transit's Automatic Vehicle Location (AVL).

In addition, Burlington Transit provides real-time data for fixed-route service through GTFS-RT. Rider experience can vary depending on the platform they are using and how the information is being viewed. Some tools default to scheduled (predictive) information, and real-time bus locations require selecting different features to access the full functionality. For example:

- MyRide Trip Planner is schedule-based and predictive, not real time.
- My Ride Route Map must be selected to see the bus location in real time by selecting route(s).

If riders are experiencing issues, they are encouraged to email contactbt@burlington.ca with the specifics of their circumstances so we can provide assistance, if possible.

Item 37: RD-TS-2178 Transit Signal Priority (TSP) (Page 467)

Question: This is a \$2 million cost over three years. TSP slows down regular traffic. What studies does the city have to say that TSP will work?

This software company

<https://www.flowlabs.ai/blog/proving-transit-signal-priority-works-for-everyone#:~:text=Using%20Flow%20Labs'%20platform%2C%20the,maintain%20balance%20across%20other%20modes.>

States: "The results told a consistent story. Transit delay at intersections decreased by up to 67%, confirming that the new TSP system successfully improved transit performance. At the same time, Flow Labs' data showed that passenger vehicles experienced 1-3% lower intersection delay."

FlowLabs is software that has to be purchased. Does the budget consider the impact of TSP on taxpayers who drive? Does the \$2 million cost include any software to improve the situation for drivers?

Will the city be tracking the impact of TSP on traffic and sharing that data with residents?

Response: The \$2 million project includes both Transit Signal Priority (TSP) and the renewal of the Fire Department's Emergency Vehicle Preemption (EVP) system. The city will use existing tools such as travel time systems, traffic

signal reporting, and traffic counting equipment to monitor TSP performance and its impact on general traffic. The technology allows for adjustments within the traffic controllers to support transit schedule reliability while minimizing delays for other vehicles, and staff will continue to monitor and fine-tune the system needed. The impact of this system will be tracked by transit and transportation staff.

Item 38: RD-TS-772 New Traffic Signals and Intersection Pedestrian Signals (Page 469)

Question: Costs are shown as \$425K a year, every year, going forward, adding up to millions of dollars, combined with millions on page 467 for TSP.

Question 1 – What traffic signals are being installed in 2026?

Question 2 - If the need for a traffic light is identified, why can't the cost of that light be built into next year's budget, including the location?

Response: 1 - New installations for 2026 are Maple @ Richmond (Intersection Pedestrian Signal) and North Shore @ Francis (being reviewed for either a full traffic signal or an IPS).

2 - We adjust the funding needs on an annual basis. For example, if we have funding available and don't forecast any new installations for the following year we can reduce or eliminate the funding for that year. Depending on scope of installation we can also accommodate in-year construction in some cases

Item 39: Stormwater Management (Pages 479 to 515)

Question: Conservation Halton has all the creeks mapped in ESRI. Does Conservation Halton use ARCGIS Pro or another tool to model 100-year storms?

<https://pro.arcgis.com/en/pro-app/latest/help/mapping/simulation/simulation-in-arcgis-pro.htm>

The costs involved with stormwater management are significant

Funding Breakdown by Stormwater Management

Funding Source	2026	2027	2028	2029	2030 - 2035	2026 - 2035
Capital Levy	4,743	5,643	5,024	5,403	31,487	52,300
Development Charge Reserve Funds	400	393	200	193	1,179	2,365
Capital Reserve Funds		18		206	386	610
Stormwater Management Total	5,143	6,054	5,224	5,802	33,052	55,275

*Numbers are in \$ Thousands and may not add due to rounding

Without modelling, how does the city know where to spend money?

Response: The City uses a combination of tools and studies to identify stormwater needs and prioritize projects. Hydrologic and hydraulic (riverine) models exist for all major creeks and are used to assess existing conveyance capacity and determine where upgrades are needed to meet current standards. Creek erosion inspections are conducted every two years to identify sites requiring erosion control repairs. In addition, the City has initiated a City-Wide Stormwater Master Plan, which includes developing a storm sewer network model that will be integrated with the existing riverine models to provide a comprehensive view of the stormwater system and guide future planning and upgrades.

Item 40: SM-SD-1504 Falcon Creek Erosion Control (Page 490)

Question: 1 – Was the Class Environment Assessment EA done for all of the City of Burlington? Is there some kind of master plan?

Response: No, the EA was done specifically for this project, as with all creek projects. There is no EA master plan.

2 – How was the cost estimate carried out?

Response: Based on prior experience with similar projects. Construction cost estimates are prepared by our consulting engineer during the EA process and refined during the detailed design.

3 – Who carried out the EA study and how were they deemed to be qualified? Were there competitors?

- Who is undertaking the design?

Response: Valdor Engineering completed the EA. Their detailed design was part of their scope of work as well. They were retained through a competitive bidding process as per the city's Procurement By-law.

Item 41: SM-SD-2046 Rambo Creek Erosion Control (Page 493)

Question: 1 – What is the basis for the \$2,081,000 funding. A firm price quotation?
2 – Does the \$2,081,000 include contingency?

Response: This estimate is based on preliminary design and prior construction cost of similar creek projects. This estimate includes contingencies.

Item 42: SM-SD-2048 East Rambo Creek Erosion Control (Page 494)

Question: 1 – What was the original contract cost and why is an additional \$502,000 needed?

Response: A total of \$1.1 million was originally budgeted for this project, with construction anticipated to begin in 2023. However, the EA has been placed on hold pending First Nations consultation. A portion of the original funds were redirected to another Rambo Creek project. This additional budget has been allocated to replenish those funds and account for inflationary cost increases.

Item 43: SM-SD-2053 Tuck Creek Erosion Control (Page 498)

Question: 1 – Please provide a copy of the 2020 Creek Inventory and Assessment Report

Response: This document is available under separate cover.

Item 44: SM-SD-2132 Class Environmental Assessment (Page 500)

Question: 1 – How was the \$2,705,000 cost arrived at?

Response: The 2025 City-Wide Creek Erosion Assessment is currently underway. This study will evaluate the condition of urban creeks and recommend a prioritized list of restoration projects. The line item SM-SD-2132 and cost estimate currently serve as a placeholder to identify future funding needs for the detailed design and construction. Once project priorities are confirmed based on the latest assessment findings, the associated costs will be refined and updated to reflect future creek projects, including Municipal Class Environmental Assessments, detailed design, and construction.

Item 45: SM-SD-2164 Detailed Design and Construction (Page 504)

Question: 1 - How was the \$2,096,000 cost established?

Response: The 2025 City-Wide Creek Erosion Assessment is currently in progress. This study will evaluate the condition of urban creeks and create a prioritized list of restoration projects. Line item SM-SD-2164 and the cost estimate serves as a placeholder to identify future funding needs for the detailed design and construction of creek erosion sites. Once project priorities are determined, based on the latest assessment results, the corresponding cost estimates will be updated and refined.

Item 46: SM-SD-2211 Stormwater Fee Feasibility Study (Page 505)

Question: 1 - This implies a user fee is coming for stormwater management. This budget contemplates \$55,275,000 in spending through 2035. How much will you be reducing my taxes if a user fee is implemented? Is this not a duplication of taxes?

Response: The study will evaluate the feasibility of such a program and recommend options for City Council to consider in the future. If Council were to approve a user fee at a later date, it would not result in double taxation. The intent would be to shift some or all stormwater program costs currently funded through the property tax base to a dedicated user-fee model, similar to how water and wastewater services are funded.

Question: 2 – Oakville and Hamilton have implemented these fees; does Burlington really need to spend \$200,000 on a study?

Response: While other municipalities such as Oakville, Mississauga, and Hamilton have implemented stormwater user fees, each municipality has unique infrastructure, land use patterns, and billing systems. The \$200,000 budget will allow Burlington to complete a detailed analysis to determine:

- Whether a user-fee model is appropriate for Burlington;
- How it could be structured to be fair and transparent; and
- What administrative, legal, and financial impacts it may have.

This study ensures that any decision is evidence-based and tailored to Burlington's needs, providing Council and the community with clear information before any changes are considered.

Item 47: SM-SD-512 Appleby Creek Erosion Control (Page 506)

Question: 1 - What is the Class EA. Is a copy available?

Response: The report may be downloaded from the following project webpage:

<https://www.burlington.ca/en/news/current-city-projects-and-construction/appleby-creek-erosion-control-class-ea.aspx>

Item 48: SM-SD-685 Minor Erosion Control Projects (Page 508)

Question: 1 - Who identifies and determines the scope of work?

Response: The 2025 City-Wide Creek Erosion Assessment is currently in progress. This study identifies areas of erosion that may pose risks to public safety, private property or municipal infrastructure. Using defined criteria, the assessment prioritizes erosion sites and recommends appropriate restoration or rehabilitation measures. These recommendations inform the selection of minor erosion control projects funded through this account. In addition, this account is used to address unforeseen erosion issues that may present potential risks to private properties or public infrastructure.

Item 49: SM-SD-883 Minor Drainage Improvements (Page 509)

Question: 1 - If we have poorly designed inlet grates etc. Why would these and similar remediations not be prioritized?

Response: This budget is intended to address unforeseen drainage issues and to upgrade or improve minor stormwater infrastructure as needed to reduce flood risks. If poorly designed inlet grates or similar issues are identified, they can be prioritized for remediation under this program based on their potential impact on drainage performance and public safety.

Item 50: SM-SD-962 Stormwater Management Ponds (Page 510)

Question: In the text it states contract documents have not been produced and surveys not done. How do you arrive at the costing without an apparent scope of work or basis?

Response: The cost estimates were developed based on the projected sediment removal volumes, considering the size and capacity of each pond, the

length of time the pond has been in operation and historical construction cost data from comparable projects.

Item 51: SM-SM-2077 Tuck Creek Flood (Page 510)

Question: What is the basis of costing?

Response: A Class D cost estimate was prepared by the design consultant and subsequently reviewed by staff against previously tendered projects to validate the total projected cost. The funding identified in 2026 and 2027 represents a portion of the overall required funding. The remaining funding, not shown in the current allocation, consists of previously approved contributions. The total estimated cost of the project is \$5.34M.

Item 52: SM-SM-2160 Rambo Creek Watershed (Page 512)

Question: Is the \$200,000 for the EA or detailed design?

Response: A Flood Mitigation EA for a section of Rambo Creek, in the downtown is currently underway. The EA is intended to identify potential stormwater infrastructure upgrades. The \$200,000 allocated in this budget is intended to fund the detailed design of any improvements recommended through the EA.

Item 53: Funding Breakdown by Stormwater Management (Page 514)

Question: 1 - Please advise how and when and by whom these costs were estimated.

Response: The cost estimate was developed by City engineering staff as part of the capital budget planning process. The amount represents a preliminary estimate based on similar past projects

Question: 2 - \$55 million is a very large number - Please advise the accuracy of the cost figures.

Response: The \$55 million is a preliminary estimate based on current available information. It will be refined as studies and designs are completed, and more accurate costs will be brought to the Council for approval before any work proceeds.

- Question:** 3 - Are the costs in today's dollars or has cost been included for inflation and escalation
- Response:** The costs are shown in today's dollars. They do not include future inflation or escalation, which will be considered and updated as projects move forward and more detailed estimates are developed.
- Question:** 4 - How are the needs and priorities identified. I imagine drainage is considered when a subdivision is proposed however has the city created a modern model created to determine today where problems will arise.
- Response:** The City identifies stormwater needs and priorities using past studies, maintenance records, and site-specific concerns. In 2025, the City initiated a City-Wide Stormwater Master Plan to provide a city-wide assessment and to recommend future improvements. While new subdivisions already consider drainage, the Master Plan will help identify current and future problem areas, enabling more proactive, data-driven planning.
- Question:** 5 - What is the cost of doing nothing? Another way to ask the question is what mandates the city to undertake this work. Have the standards changed?
- Response:** If the City does not take action, there could be more frequent flooding, causing damage to both private property and public infrastructure, and higher costs for repairs later. The City is required to manage stormwater and maintain infrastructure according to provincial regulations and updated municipal standards. Completing this work helps protect public safety, safeguard property, protect city infrastructure and ensure compliance with current standards.
- Question:** 6 - Does the city employ a SME subject matter expert to oversee this subject or is it all dealt with through consultants.
- Response:** The City has in-house engineering staff with expertise in stormwater management who oversee projects and provide guidance. For specialized studies, designs, or large-scale projects, the City engages external consultants to provide additional technical expertise. Consultants are retained through a competitive bidding process in accordance with the City's Procurement By-law.
- Question:** 7 - How does the city pre-qualify engineering consultants and how does a consultant become a supplier to the city.
- Response:** Engineering consultants are retained through a competitive process where firms demonstrate their experience, expertise and capacity to complete municipal projects. To provide engineering services to the City, a

consultant must meet the City's procurement requirements, provide references, and be selected through a transparent bidding or request-for-proposal process in accordance with the City's Procurement By-law.

Item 54: ST-SU-2225 Urban Forestry Planners (Page 523)

Question: 1 - Rather than hire two contract employees for a year, which invariably leads to more staff why not reduce the administrative effort by simplifying existing processes?

2 – Council heard from the developers that the industry is in a huge downturn – “forestry staff are required to support the review of development applications (subdivision, site plan, OPA, Rezoning, CofA) and capital projects undertaken by the City and Region “

Why hire if no one is building?

Response: 1 - The two contract positions are intended to provide dedicated resources to alleviate existing workload as review is currently completed by Parks Design & Construction staff for site plan, OPA/ZBA review for forestry assets that are impacted through the development process. This work prevents Parks Design & Construction staff from focusing on park infrastructure rehabilitation and improvement projects as part of the capital budget (e.g. park renewal). Additionally, this shift is intended to improve efficiency by bringing the review under the asset owner's portfolio. This is a one year pilot arrangement which will be reviewed at the end of the fiscal year.

2 - While construction activity may be slowing down, development review applications remain steady, complex and must meet strict legislative timelines set by the province. These reviews require detailed forestry input to ensure protection of natural heritage features, support tree canopy growth, and maintain compliance with environmental regulations and planning policies. The proposed staffing would help streamline this work by allowing dedicated staff to focus on development files, while enabling others, who also support the capital renewal program, to redirect their efforts where needed. A one-year contract offers flexibility to address current demands without long-term commitments, giving the city room to reassess as conditions change at the end of the fiscal year.

Item 55: ST-SU-2227 Tree Inventory (Page 525)

Question: 1 – What is the compelling reason to expand the inventory that will ultimately increase maintenance costs and the tax burden? Do we include bushes?

Response: There are a number of existing municipal assets that are not captured within the city's current tree inventory, and consequently they are not effectively included as part of the City's preventative maintenance (PM) program. The PM program helps to increase the lifespan of these assets as well as reducing risk through regular maintenance. In addition, there is a cost avoidance benefit as reactive maintenance is generally 4x more expensive than preventative maintenance. In summary, including these assets as part of our PM program, will help to ensure these assets remain healthy, reduce risk to the public, ensure they are more resilient to extreme weather events and in the long term the City will realize cost savings.

Item 56: VE-EN-2126 Fire Investigation Vehicle (Page 530)

Question: “In 2026, Burlington Fire is seeking to acquire a dedicated fire investigation vehicle”.

1 – What is the impact on the operational budget? Are additional staff required to operate the vehicle? Will the vehicle make existing staff members more efficient?

2 - Many of the recent fires are in some way related to falling housing prices. The furor is out of the housing market. Is the number of arson incidents expected to decline or increase?

Response: 1 - Operational Budget Impact

The only operational budget impact associated with the acquisition of a dedicated Fire Investigation vehicle is the ongoing cost of fuel and routine maintenance. No additional staff are required to operate this vehicle. It will be stationed at Fire Headquarters and utilized by Burlington Fire's Fire Prevention Division for investigative purposes.

This initiative aligns with the department's ongoing effort to cross-train Fire Prevention staff in compliance with O. Reg. 343/22 requirements for fire investigations. The Office of the Fire Marshal (OFM) does not attend all fire incidents; therefore, having a department-assigned investigation

vehicle enhances readiness and supports timely, independent investigations within the municipality.

2 - Trends in Arson Incidents

It would be inappropriate to speculate on any direct correlation between fluctuations in housing prices and the incidence of arson. Burlington Fire relies on verified data, investigative outcomes, and intelligence shared through the OFM and local law enforcement to monitor trends. At this time, there is no evidence to suggest a predictable increase or decrease in arson activity related to current housing market conditions.

Item 57: Freeman Station

Question: Does the city budget for the operation of Freeman Station

Response: The 2025 Budget included \$60,000 in operating costs to support the station, covering security, utilities, and minor part-time staffing. These funds have been carried forward into the 2026 Proposed Budget as the City continues to manage operating needs while next steps for the building's preservation are determined. The City is actively pursuing options to reopen the Freeman Station, however, no decision regarding the future of the station can be made at this time as the property is actively listed for sale.

Item 58: Compensation

Question: What is the reasoning behind the average salary increase being in the range of 5% when CPI is in the range of 2% to 3%.

Response: The Human Resources (HR) costs outlined in the budget reflect costs beyond salary adjustments. In addition to base wage increases, HR expenses include mandatory payroll taxes, pension contributions, employee benefits such as health and dental coverage, and other compensation-related costs. In recent years, benefit premiums have risen far beyond standard CPI. As a result, even modest wage increases can translate into a higher overall percentage increase in total HR costs. A breakdown of drivers behind the human resource increase can be found on page 43 of the budget book.

Item 59: Playgrounds

Question: The city has issued an RFP

“The City of Burlington requires the design, supply, and installation of new playground and swing equipment at four sites in Burlington:

1. Fothergill Woods Park – 480 Fothergill Boulevard
2. Ireland Park – 2315 Headon Forest Drive
3. Lowville Park – 6207 Lowville Park Road
4. Norton Community Park – 3035 Tim Dobbie Drive”

With an intent to award the bid on December 8th, 2025. What happens if there are changes in the budget?

Toronto presents residents with design options and allows for resident input into playground design. This Toronto survey closes on November 30th and may not be accessible after that date.

<https://www.toronto.ca/city-government/planning-development/construction-new-facilities/park-facility-projects/baird-park-playground-improvements/>

Will Burlington be asking for any resident input on the playground designs?

Response: Q.1 Answer: The Letter of Intent to Award letters will be sent to the chosen bids for each playground site, however the Purchase Orders for the design/supply/installation of the playgrounds will only be issued once the 2026 Capital Budget is approved by Council.

Q.2 Answer: Under the recent Council adopted Live and Play Plan, the city is shifting how residents are engaged with playground renewal to prioritize input where it can have the greatest impact. For playgrounds being replaced through our regular asset management lifecycle, the focus is on like-for-like upgrades, enhancing design and accessibility as needed, without city-wide public consultation.

The best opportunity for residents to influence playground design is when it's part of a larger park renewal or a new park project. This allows for meaningful community input into playground design and how the play space fits into the larger public park.

Item 60: Corporate Affairs

Question:

Department	Programs	Budget	Budget 2025	2026 \$	\$. Increase	% increase
Corporate Affairs	Communications	Salaires and Wages	4239	4,442.00	202.00	4.8
	Public Engagement &	Materials Supplies	144	158.00	14.00	10.0
	Volunteer Mngmnt	Facilities and Admin Cost	185	275.00	90.00	48.4
		base budget up 60K over 2025 then another \$30K Key investment				
	Creative Services &	Contracted Services	436	122.00	(314.00)	-72
	Digital Copy Centre	Total Expenses	5004	4,997.00	(8.00)	
	Gov't Relations, Connections Synergy	Internal recovery	162	162.00	0.00	
	Internal Audit	Transfer from Reserve Funds	325	0.00	-325.00	
		Net Operating Budget	4517	4,835.00	318.00	7.0

1 - Facilities/Admin cost increase of 60K or 33% plus an additional 30K for telephone town hall 20K and flood prevention and awareness 10K what constitutes the 60K? And why? Cost-benefit of telephone town hall? What additional costs are required for an ad campaign for flooding?

2 - Will there be an in-person component to the Town Hall allowing participants to line up at a microphone and ask questions?

3 - Will declared candidates for the October election be allowed to participate in the Town Hall?

4 - What represents 162K of internal recovery?

5 - Why was \$325K from reserve funds used and what reserve fund was drawn from?

Response: **Section 1** - The increase in Facilities and Admin costs represent higher costs for a variety of memberships held centrally for the corporation, increased meeting related expenses as well as the additional costs included in the key investment for engagement enhancements.

The proposed Spring Telephone Town Hall is estimated at \$20,000, which works out to about \$0.10 per resident (based on an estimated population of 199,484). For that investment, we are able to directly reach tens of thousands of households in one evening. From our most recent Spring Telephone Town Hall (April 8, 2025), we know this format delivers strong uptake and value:

- Calls went out to tens of thousands of residents,
- 3,800 residents joined the call,

Beyond the numbers, the qualitative value is significant:

- Residents have told us, through the Community Survey, that they still want more ways to engage with the City.
- A mid-year town hall gives us a real-time reading of emerging issues and resident priorities, instead of waiting for a formal process or the next budget cycle.
- The format is proactive and convenient: we call residents at home, rather than asking them to travel to a meeting, arrange childcare, or log into a digital platform.

For the flood awareness campaign, the additional request is \$10,000 per year. It works out to about \$0.05 per resident for the annual flood awareness campaign (based on an estimated population of 199,484). This is a targeted campaign that would run before, during, and after flood season (May–September). The goal is to keep flood preparedness top-of-mind, encourage household-level prevention, and support the Burlington Fire Department’s requirement for an annual emergency education campaign. The \$10,000 is the incremental amount needed to reliably run this campaign at a meaningful scale each year.

Section 2: This town hall is intentionally being designed as a telephone event. The strength of the Telephone Town Hall model is that it removes barriers for residents:

- People can participate from home, on their phones, without transportation, child care, or mobility considerations.
- It is easier for residents who don’t typically attend in-person meetings to listen in, ask a question, or respond to a live poll.
- We can reach far more people in one evening, which supports equity, inclusion, and representation of perspectives, more so than in-person format allows.

The City already offers a variety of in-person engagement opportunities (open houses, public meetings, drop-ins, pop-ups). The Telephone Town Hall is meant to complement, not duplicate, those options by providing a convenient, city-wide engagement opportunity that many residents can fit into their lives.

Section 3: The Telephone Town Hall is intended as a City of Burlington event featuring City Council (once elected) and senior staff, focused on City services, priorities, and information—not on the municipal election or individual campaigns.

We will postpone the Telephone Town Hall until after the election as it allows us to:

- Use the Town Hall as a city-wide opportunity to introduce the newly elected Council to residents and allow community members to ask questions directly to the newly elected Council;
- Ensure the conversation is focused on City business and community issues, not campaign platforms; and
- Avoid any perception that the event or City resources are being used to provide profile or advantage to candidates during the election period.

Section 4 - The \$162K of internal recoveries include reimbursement for indirect costs incurred across internal support functions in the support of Building Department in accordance with the Bill 124 legislation.

Section 5 – In 2025 temporary funding was provided from reserve funds to offset temporary (one-time) expenses. These expenses related to a Partnership Management project to develop an Accountability Framework for our ABCs and JVs. The one-time expenses related to this project were removed in the 2026 budget (see line above under contracted services). The removal of the offsetting one-time funding from the reserve funds (\$100K from the Strategic Plan Reserve Fund and \$225K from Tax Rate Stabilization Reserve Fund) is shown under the line Transfers from Reserve Funds.

Item 61: Burlington Digital Services

Question:

Burlington Digital						
Services						
Technology Support	Salaires and Wages	7,357	7,825	469	6.4	
Technology Enablement	Materials Supplies	80	80	0	0	
Technology Enablement Solution	Facilities and Admin Cost	7,232	7,790	558	7.7	
Delivery	Contracted Services	612	545	-67	-10.9	
Cybersecurity and Enterprise	Total Expenses	15,281	16,240	960	6.3	
Architecture	Other Miscellaneous Revenue	18	18	0	0	
Data Management & Analytics	External Recovery	12	13	1	7.2	
	Internal Recovery	1,142	1176	34	3	
	Transfer from Reserve Funds	150	0	-150	-100	
	Net Operating Budget	13,959	15,033	1,075	7.7	

1 - Salary increase by 6.4% which includes key investment of \$151K. What is this? Without the key investment, the percentage increase is 4.3%,

2 - Zero explanation for the 7.7% increase in facilities and admin costs.

3 - Why are contracted services still at \$545K.

4 - What is 'internal recovery'?

5 - Budget commentary states:

"BDS has achieved measurable savings and efficiencies"

"Through diligent resource management, we have also realized a reduction in staffing requirements".

Staffing has a 'key investment' of \$151K.

Contracted services remain over \$500K.

Given the budget is up by 7.7% where are the savings?

Response: **Section 1** - Salary increases are made up of both salaries and benefits. Increases are made corporately based on market adjustments and merit. The increase of 4.3% reflects the blended costs of all these factors.

The key investment of \$151K is for the addition of one net new Cyber Security Analyst as outlined in the key investment (2026-011) details found in Section 3, page 58 of the 2026 proposed budget book.

Section 2 - Facilities and administrative cost increase of 7.7% are primarily driven by two key components – contractual cost increase obligations with hardware and software vendors and the net impact of changes in the mix of technology infrastructure. Net impacts of the mix of technology reflects new infrastructure coming online, changes in licensing needs with reductions in cost as older technologies are decommissioned.

Contractual obligations traditionally were typically in the range of 3-5% and negotiated with terms of 5 years with set increase in additional renewal terms. However, the global technology industry is facing unprecedented cost escalation across software, licensing, and infrastructure. See part 5 for further details.

Section 3 - Contracted services are made up of costs associated with specialized support to assist BDS staff as we maintain the various technical environments. Additionally, funds are budgeted to augment staff where specialized skills are needed on an interim basis.

Section 4 - Internal recoveries are used to recover both direct and indirect costs where BDS staff provide support to business services that are either stand-alone legal entities such as Halton Court Services or where another

city business provides services beyond the city to other municipal groups such as fire dispatch. Recoveries also include reimbursement for indirect costs incurred by BDS in the support of building services as outlined in Bill 124 legislation.

Section 5 - The global technology industry is facing unprecedented cost escalation across software, licensing, and infrastructure, well beyond the rate of general inflation. Major vendors have introduced substantial price increases tied to evolving product models and the inclusion of generative AI features, even when those features are not utilized. For example, Adobe (30–60%), IBM (7–10%), Microsoft (20–40%), Oracle (8–10%), Salesforce (6–15%), SAP (3–4% annually), ServiceNow (10–15%), VMware (up to 150%), and Workday (CPI +5%) have all announced or implemented significant increases affecting organizations worldwide. Industry experts forecast that by 2027, most organizations will see enterprise software costs rise by at least 40% as a result.

Despite these pressures, Burlington Digital Services (BDS) continues to mitigate financial impacts through proactive vendor and contract management. Actions include early renewal planning (12 months in advance), right-sizing licenses, bundling services for better rates, locking in multi-year agreements, and exploring alternative or open-market solutions where feasible. BDS also applies creative licensing strategies and eliminates redundancy through continual optimization. Some specific examples of savings are used in response to other questions or in the budget book.

Cybersecurity investment is another key driver of resilience and fiscal responsibility. As cyber threats grow in frequency and sophistication, maintaining current security tools, monitoring, and expertise is essential to protecting City data and critical systems. These preventative investments help avoid significant financial and reputational impacts that would far exceed the cost of proactive protection.

In addition, for 2026, not using reserves contributes to the year-over-year increase.

Item 62: Finance**Question:**

Finance	Procurement Process	Salaries Wages and Benefits	6,188	6803	615	9.9
	Financial Services	Internal Charges	4	4	0	0
	Business Planning, Budgets and Treasury	Materials and Supplies	95	95	0	0
	Property Tax Billing, Collection and Payment	Facilities and Administration Costs	32	33	2	4.9
	Processing	Contracted and Professional Services	140	140	0	0
		Total Expenses	6,459	7075	616	9.5
		User Fees and Service Charges	449	434	-15	-3.4
		Other Miscellaneous Revenue	50	45	-5	-10
		Internal Recovery	530	740	210	39.6
		Net Operating Budget	5,430	5,856	426	7.9

1 - Salaries and wages are increasing by 9.9% which includes a 'key investment' of \$192K with no explanation as to what this represents. Key Investment explanation is a portfolio Manager is to improve the City's investment returns. Is this the \$192K key investment. Is the increase in internal recovery attributed to increased returns? If so, a return of 39.6% is questionable and why is this not being outsourced?

Response: The Key Investment 2026-012 related to the Portfolio management position is detailed on pages 76 to pages 78 in the Proposed Budget Book. The city has a portfolio of investments of approximately \$450 million. The portfolio management position will allow the City to more proactively manage the City's cash, and at a minimum improve investment returns between 0.25% to 0.75% or an additional \$1.1million to \$3.2 million. Having this position will give Council the option to move to the Prudent Investment standard allowed under the municipal act, which permits municipalities to invest in a broad assortment of investment options resulting in higher investment returns while lowering overall risk. The cost of this position will be recovered from improved investment returns. This position will be managing daily cash investments and is not an option to outsource.

Additionally, page 183 does describe the main pressures on the finance department, being mainly associated with wage and benefit costs.

Item 63: Human Resources

Question:

Total Rewards and Data Analytics	Salaries Wages and Benefits	4,298	4,538	239	5.6
Organizational Development	Materials and Supplies	43	43	0	0
Talent Acquisition	Facilities and Administration Costs	201	202	1	0.4
Health, Safety and Wellness	Contracted and Professional Services	242	284	42	17.4
Employee and Labour Relations	Total Expenses	4,784	5,067	282	5.9
	Internal Recovery	202	202		0
	Net Operating Budget	4,582	4,865	282	6.2

1 - What is the justification for increase in contracted services of 17.4%?

Narrative states professional & consulting services directly related to external legal opinions/representation, job evaluation, engagement surveys, and HR project consultation.

Is job evaluation not a key component of HR and why is it being outsourced?

Where is the cost reductions associated with the efficiencies gained through the implementation of Workday and other process automations?

Response: The increase is primarily due to rising professional and consulting services costs associated with higher utilization. The City operates within a rapidly evolving environment (economically, legislatively, demographically, politically, globally, etc.) that requires HR to quickly navigate the complexities inherent in employment in order to provide an agile workforce. To mitigate much of these rising costs, Human Resources reallocated funds that were made available through efficiencies gained through Workday optimization. This \$42K increase only reflects the remaining unfunded portion.

There is a growing need for legal opinions across various specialized areas, including WSIB, Labour, ESA, and Human Rights. Maintaining access to a broad spectrum of legal experts enables the City to obtain high-quality, timely advice without necessitating the employment of a full-time in-house legal resource, which would not be practical given the breadth of specialties required.

Job evaluation remains a fundamental HR function. As with many service areas, workload volumes fluctuate, the City has only one in-house compensation specialist. To maintain agility and respond effectively to the City's evolving needs, outsourcing job evaluations, only as required, is essential to minimize hiring and job redesign delays, as it can directly impact service delivery. Selectively leveraging external resources as

required is both cost-effective and efficient for meeting business needs without hiring a full-time in-house resource.

In 2026, we will be developing both a comprehensive people and leadership development strategy, necessitating a robust methodology and system for collecting feedback from senior leaders, people leaders, and individual contributors, as well as access to external comparator data and market research, to ensure we have a future ready workforce. Engaging professional services to support this work is critical.

Item 64: Transformation Office

Question:

Corporate Strategy and Business Performance	Salaries Wages and Benefits	2,670	2613	-57	-2.1
Risk Management	Materials and Supplies	4	4	0	0
Continuous Improvement Change and Innovation	Facilities and Administration Costs	4	4	0	6.5
Strategic Business Support	Contracted and Professional Services	100	100	0	0
Project Delivery	Total Expenses	2,778	2721		-2.1
	Internal Recovery	32	32		0
	Net Operating Budget	2,746	2,689		-2.1

1 - Salaries and wages decrease due to position re ratings but \$100K is still required in contracted services?

Response: The adjustment in salaries and wages reflects minor adjustments resulting from routine staffing changes and realignment within the department.

The \$100,000 in contracted services is a separate budget item and is not directly connected to staff salary or wages. This funding supports the use of external consultants and specialized service providers who assist with corporate initiatives and the delivery of corporate projects. These projects often require specialized expertise or additional capacity that is not available within existing staff resources.

Therefore, though both salaries and contracted services appear within the same overall budget, the minor change in salaries does not directly affect the need for or amount allocated to contracted services, as they serve different purposes.

Item 65: Operating Budget Gross Expenditures and Revenues (Page 42)

Question: Category – “Salaries Wages and Benefits” total budget for 2026 is \$192,474,000, a 6.3% increase over 2025. Category “Contracted and Professional Services” total budget for 2026 is \$18,775,000 a 3.2% increase over 2025.

Why are both salaries, wages and benefits increasing as are contracted and professional services?

Response: City services are delivered through a combination of internal staffing and external contracts. Both delivery models are experiencing financial pressures, which is reflected in the 2026 Budget. Contracted and professional services are seeing cost increases due to rising labour, fuel, and material costs in the private sector, as well as increased demand for specialized expertise. At the same time, in-house services are experiencing higher costs for wages, benefits, and equipment, reflecting collective agreements, inflationary pressures, and investments in staff capacity to maintain service levels.

It is important to note that the increase in salaries, wages, and benefits is not solely due to wage adjustments. The total cost also includes other human resources-related expenses, such as benefits, payroll taxes, and other statutory obligations, which have risen in recent years. As a result, the 6.3% increase in this category reflects the full scope of employee-related costs, not just base pay.

Overall, the City is seeing budget increases across both contracted services and in-house staffing. These increases are not mutually exclusive; rather, they reflect the reality that both internal and external service delivery are under cost pressures.

Item 66: Key Performance Indicators (Page 49)

Question: How is the Financial Sustainability, Operating Budgeting Variance calculated?

The percentage for 2024 is stated as 0.43%, according to the audited financial statements for 2024, the annual accumulated surplus budget was \$1,234,590. The 2024 actual accumulated surplus was \$1,244,973. Our calculations show the percentage difference as 0.84% not 0.43 as stated.

Also, if one looks at the annual surplus for 2024, the budget was \$25,945 and the actual surplus was \$36,328 for a percentage difference of 40%.

I would suggest that the key performance indicator to reflect the accuracy of the budget process is what was achieved for the year, not the accumulated impact.

Response: Municipal finances are presented in two main ways: budgets and financial statements. They serve different purposes and follow different rules.

The financial statements follow Public Sector Accounting Board (PSAB) Accounting rules which use accrual accounting. Under this method, revenues and expenses are recorded when they are earned or owed, not just when cash is transferred. It also counts non-cash items, like the annual depreciation on city assets such as buildings, roads or equipment (amortization).

- The budget is prepared on a cash basis which is focused on when money is received and spent during the year. Non-cash items like amortization are not included, but debt payments and transfers to reserves are.

These different methodologies mean that the surplus reported on the financial statements is different from the budget surplus.

The following table summarized the year-end budget variance from 2019 to 2024. The operating budget variance is calculated as the annual year-end surplus (or deficit) divided by the annual gross operating budget. This calculation uses annual values and not an accumulated impact.

Year	Gross Budget	Year-end Surplus / (Deficit)	% of Gross Budget	Safe Restart Funding (See note below)
2019	\$259,134,863	\$1,570,844	0.61%	
2020	\$267,042,274	\$0	N/A	\$6.92M
2021	\$273,825,273	\$0	N/A	\$10.12M
2022	\$284,704,447	\$0	N/A	\$5.02M
2023	\$313,868,977	\$1,136,504	0.36%	
2024	\$346,154,433	\$1,493,135	0.43%	

Note – During the COVID-19 Pandemic municipalities were provided Senior Level Government funding under the Safe Restart program to assist with offsetting increased costs and revenue losses. In each of the years indicated, the identified amounts were used to offset the budget deficits.

Item 67: IT-CA-2131 Customer Centric Digital Architecture Blueprint (Page 290)

Question: This is budgeted at 150K in 2026 and 500K in 2027. What is the expected payback from this expense?

Response: This investment supports the continued implementation of the City's Customer-Centric Architecture, which focuses on modernizing and simplifying the City's customer facing digital environment. The allocations support the advancement of foundational work that reduces system duplication, promotes shared and reusable technology components, and strengthens the integration between platforms. This approach creates a more secure, agile, connected, and cost-efficient foundation for delivering consistent, customer-focused digital services.

The payback from this investment is strategic and ongoing. It enables the City to scale new solutions faster, avoid redundant purchases, and improve overall service coordination. Benefits are already evident through two examples, the Cloud Optimization Initiative, which achieved approximately \$45,000 in annual savings, and the Power Platform Implementation, which avoided over \$100,000 in costs by developing digital tools in-house.

By continuing to mature this architecture, the City is building a sustainable, reusable technology framework that enhances collaboration, reduces complexity, and positions Burlington to adapt quickly to new technologies and community expectations.

Item 68: IT-CA-2215 Data Roadmap (Page 294)

Question: "Funding to engage additional consultant or staff augmentation support to advance the foundational data roadmap—enabling progress on data governance, improved data quality, and enhanced analytics capabilities across the organization".

This is budgeted at 100K in 2026. What is the expected payback from this expense?

Response: This investment advances the City’s foundational data roadmap, which is critical to improving how information is governed, managed, secured and used across the organization.

In an increasingly data-driven world, and especially in the age of artificial intelligence, high-quality, well-governed data is essential to decision-making and operational excellence. This work lays the foundation for future benefits such as automation, predictive analytics, and AI-assisted service delivery, capabilities that depend on structured and reliable data.

The return on this investment is not immediate cost savings, but long-term organizational readiness. It positions the City to use its data more effectively to improve performance measurement, enhance transparency, and deliver better, more informed services to the community.

Item 69: IT-CA-2216 IT Operational Framework (Page 295)

Question: “This project will review and enhance the City’s Information Technology operations to ensure services are delivered efficiently and effectively. Work will include developing a long-term IT strategy, updating key operational documents, and establishing performance measures to guide future improvements. The project will also engage professional consulting support and temporary resources to help complete the work.”

This is budgeted at 400K in 2026. What is the expected payback from this expense?

Response: The IT Operational Framework project is a strategic investment to strengthen how the City manages, delivers, and plans its technology services. It will establish a clear long term IT Strategy, performance measures, and governance structure to ensure that technology investments deliver maximum value to residents.

Roughly half of the \$400K budget will fund the development of an IT Strategy that sets direction for modernization, cybersecurity, and digital service improvements. The remaining funds will support professional consulting and technical expertise to implement operational enhancements such as improving software licensing management, asset tracking, and performance reporting.

This work is expected to produce ongoing operational savings and efficiency gains through better software utilization, reduced duplication, and improved process efficiency. A recent example includes identifying potential savings of more than \$100,000 per year in mobile device costs through data analysis and contract optimization, demonstrating the kind of efficiencies this project will help achieve across other technology areas.

Item 70: IT-CA-2217 Permit & Application Software Review (Page 296)

Question: “This project will assess the City’s current permit and application management system to ensure it continues to meet operational, regulatory, and customer service needs. The review will explore opportunities to improve efficiency, functionality, and user experience, and will inform recommendations for future technology”

This is budgeted at 188K in 2026. What is the expected payback from this expense?

Response: The city's current application system, AMANDA, has been in use since 1999 and now requires review due to evolving city needs, enhanced transparency (dashboards), process changes, user experience and regulatory changes, including those from the Province about which have been increasing in frequency and impact, and the usual lifecycle concerns. As noted, the review will explore opportunities to improve efficiency, functionality, and user experience, and will inform recommendations for future technology. For reference, Hamilton recently awarded a contract for over \$15 million on similar software. This assessment ensures informed decisions about continuing with AMANDA or finding a cost-effective replacement.

Item 71: \$5,273,000 in IT capital spending in 2026. (Page 301)

Question: What are the impacts on the operational budget? Will we see headcount increases in IT for 2027 to support new systems? Will we see headcount reductions in other areas as new systems drive efficiencies?

Response: Increases to headcount are reviewed and advanced through the Key Investments process, not through capital requests. When new systems or technology solutions are approved, any related operational impacts are reflected in the base budget adjustments that accompany the capital request. This ensures the long-term sustainability of both the system and

the supporting resources. It is also important to note that much of the City's technology funding is directed toward the renewal of existing assets, not the creation of new ones, ensuring systems remain secure, supported, and up to date.

While new digital systems often generate efficiencies across departments, they do not always translate to direct reductions in the Burlington Digital Services (BDS) budget. In many cases, efficiencies realized in business areas are slightly offset by the need for increased capacity or expenditures within BDS to maintain, secure, and optimize the new technology. Investments in digital systems rarely result in a one-to-one return; rather, they create enterprise-wide productivity, accuracy, and service delivery improvements that benefit the entire organization.

Headcount is also only one way to achieve efficiencies. Many of the City's digital initiatives have resulted in measurable time savings, automation, and improved decision-making without increasing staffing.

Departments identify and reflect any savings or operational benefits within their respective base budgets as part of the annual budgeting process.

Item 72: PO-PR-101 Park - Repair and Renewal (Page 311)

Question: \$25 million for parks over the next 10 years, \$433,000 in 2026, with no details.

How is this money being spent in 2026?

Response: The funds in PO-PR-101 Park Repair and Renewal are used to cover costs associated with unforeseen, emergency and unplanned repairs to park infrastructure.

Item 73: PO-PR-1564 Ireland Park Renewal (Page 315)

Question: The details provided for almost \$2 million in spending are:

"2026 includes replacement of the main playground, swings and safety surface and design and replacement of one pedestrian bridge. Also includes design for the following year.

2027 work includes renewal of ball diamond D4"

The 2026 budget is \$1,425,000, and the 2027 budget is \$500,000.

What is the breakdown of the costs?

Response: For the purposes of the capital budget, this is considered one project and budgeted accordingly. It is anticipated that the scope will be delivered in phases. The breakdown of costs associated with each phase will be available upon award of each competitively procured contract.

Item 74: PO-PR-1566 Millcroft Park (Page 317)

Question: \$600,000 in 2026 with \$3.8 million planned over the next 10 years.

“2026 includes design and construction for the renewal of ball diamond D2 and design for future renewal phases “

\$600,000 for one ball diamond is unsustainable. Why do design work in 2026 for other projects not starting until 2029?

Response: Design work in 2026 is a strategic and cost-effective step toward Millcroft Park’s longer-term renewal. By designing the entire area up front and phasing implementation over time, the city avoids the inefficiencies and higher costs of piecemeal planning. The 2026 budget includes funding to hire a multidisciplinary design team to begin immediate diamond renewal and develop a comprehensive park plan for future improvements. It also covers the construction budget for rebuilding diamond D2 and supports early technical studies that will inform and streamline the park’s 2029 upgrades.

Item 75: PO-PR-1567 Sherwood Forest Park – West Side Renewal (Page 318)

Question: Please provide more information on the \$4.9 million in expenditures over the next three years.

The budget states:

“2026-2028 work includes construction for the renewal of the playground, construction of a cricket pitch, sports lighting, new irrigation, repair of the main parking lot, new splash pad, and renewal of the rugby field “

Response: The funds for PO-PR-1567 support phased construction to renew the west side of Sherwood Forest Park with the replacement or addition of park amenities listed above. A multi-disciplinary team is developing designs, phasing plans and cost estimates to prioritize work and ensure cost-efficiency. Phasing is intentionally planned to keep most of the west side of the park open and minimize disruption to sports programming during the 2026–2028

construction seasons. Budget estimates are based on recent costs from similar projects.

Item 76: PO-PR-1579 Norton Community Park (Page 328)

Question: Description “2026 includes renewal of playground, swings, safety surfacing, skatepark and multi-use court. 2027 work includes replacement of the artificial turf carpet on F2. “

\$800,000 in 2026

\$1,000,000 in 2027

Please provide more information on the \$1.8 million in expenditures over the next two years.

Response: For the purposes of the capital budget, this is considered one project and budgeted accordingly. It is anticipated that the scope will be delivered in phases. The breakdown of costs associated with each phase will be available upon award of each competitively procured contract.

Item 77: PO-PR-1819 Pedestrian Bridge Inspections and Rehabilitation (Page 348)

Question: \$275,000 in 2026 – We see pedestrian bridges being replaced as part of the park renewals. The city must know what bridges are being replaced under this budget item, please state the locations.

Response: This project is not for bridge replacements. It is anticipated that repairs works will take place at the following sites:

- Crosstown Trail (2 bridges)
- Centennial Recreational Trail
- Duncaster Park (2 bridges)
- Sherwood Forest Park
- Sharpe Road/Ferguson Drive
- Pineland Park
- City View Park (3 bridges)
- Cavendish Park
- Optimist Park
- Taywood Park

- Alton Creek Block
- Emerald Cres
- Emerald Cres

Item 78: PO-PR-2207 Sports Fields Condition Assessment (Page 376)

Question: “This project is for a condition assessment and standards review of city owned artificial turf fields and ball diamonds “

\$210,000 in 2026

How many city owned artificial turf fields and ball diamonds are there?

Response: The city owns 54 ball diamonds and 7 artificial turf fields, with an additional artificial turf field at Nelson Stadium that is managed as a joint partnership with the Halton District School Board.

Item 79: RD-PK-2220 Occupancy Sensor Replacement (Page 395)

Question: Occupancy sensor replacement – \$92,000

“The occupancy sensors installed in 2018 as a pilot project are nearing the end of their lifecycle. These units provide occupancy, turnover and availability times which are essential for downtown decision making as it relates to road configuration, development, maintenance and improvement of the parking supply in the Downtown “

Google agrees that occupancy sensors don’t last much longer than 8 years. There are visual systems

<https://urbiotica.com/en/technology/u-spot-visio-a-i-single-space-detection/>

<https://parkinto.com/>

A Canadian Option

<https://noctoptics.com/pages/noctopark-en>

Has the city explored camera-based detection systems as an alternative that might save money over the long term? The cameras should be less expensive than sensors to start with and should not need replacing every 7 or 8 years, making the cost over \$13,000 a year. Sensors in accessible

spots only, or a separate camera for accessible spots, should allow the signage to display the number of available spots and available accessible spots.

Response: Parking sensors are valuable tools used to strategically manage and optimize the Downtown parking assets and offer more than just occupancy monitoring. Recognizing that the existing sensors are nearing the end of their lifecycle, staff continue to monitor the industry for new and emerging smart parking solutions. Newer model sensors have a longer lifespan and communications integration, reducing the need for transmitters and repeaters. The city utilizes a camera-based system in the Waterfront garage and note that this technology is best suited for single-entry facilities with narrow/controlled entrances. This technology has been used in surface lots in the past and found to be inefficient and inaccurate in terms of data collection. The sensor replacement project will follow the city's procurement process to ensure best value of goods purchased while ensuring the solution meets the evolving needs of Municipal Parking Operations. The current sensor system is supplied and maintained by a reputable Canadian vendor.

Item 80: RD-RC-1968 Spruce Avenue and Goodram Drive Area – Renewal (Page 420)

Question: 1 – Will Spruce St. be getting bike lanes? Lakeshore has just been renewed without bike lanes, and the New St. area is serviced by the Centennial Bikeway.

Response: Spruce Avenue is identified as a cycling connector route in the Cycling Plan and will include painted on-road sharrows and signage to delineate the shared use function of the street.

Item 81: ST-SU-2224 Long Term Financial Plan – Update (Page 522)

Question: \$200,000 – long-term study financial

1 - Can't this be done in-house?

2 - Shouldn't this be an early 2027 cost after the election, and considering the last study was done in May of 2023, as stated on page 36 of the 2026 budget?

“BMA Management Consulting Inc. (BMA) financial condition assessment (Report F-19-23, May 2023). “

Response: As described on page 522, it is considered best practice to bring forward a long-range financial plan and updated financial policy framework at the beginning of a new term of Council to align financial goals with the new council's strategy. This will be a comprehensive review and will include pulling in growth plans, master plans, asset management plans as well as assessing the impact of recent legislated changes, such as Bill 60. The work will begin in the second half of 2026 and will be brought forward to the new term of council in early Q2 of 2027. At this time, this work cannot be done in-house and will require some external resources.

Item 82: VE-ER-2011 Sign Production – Equipment & Vehicle Replacement (Page 531)

Question: 2027 Expense of \$46k. Is it time to outsource sign production? How does the cost of labour and equipment for in-house sign production compare with buying signs from a supplier like RAMUDDEN?

<https://ramudden.ca/products/traffic-signs.html>

Response: Outsourcing sign production is not practical for the City, as traffic signs represent only about 25% of total sign output. The in-house sign shop supports all City departments and partners, providing a full range of services that go well beyond traffic signage. The in-house shop rate is \$81 an hour compared to \$120 an hour in the private sector. With the ability to meet specific customer requirements and respond quickly to projects with tight deadlines, the shop plays a vital role in City operations. Maintaining in-house production offers numerous benefits, which is why continued investment in equipment is planned for 2027.

Item 83: VE-VR-399 Transit Conventional Vehicle – Replacement (Page 563)

Question: \$4.2 Million – 3 new 40-foot buses.

1 - Is it time to introduce small buses, electric, or clean diesel on less heavily used routes?

2 – What is Oakville’s experience with small electric buses, and why can’t Burlington use the same technology?

Response: 1 - Burlington Transit currently has a mixed fleet of 26ft and 40ft buses. The funds earmarked in the 2026 budget will replace aging buses. The 40 ft buses purchased in 2026 will be hybrid buses. Electric buses are on the future roadmap for Burlington Transit, which will require upgrades to the transit facility to support electrification.

The following memo was prepared in 2024 by Oakville Transit. This included a financial analysis of the cost of electric buses compared to diesel. https://pub-oakville.escibemeetings.com/filestream.ashx?DocumentId=77314&utm_source=oakville%20news&utm_campaign=oakville%20news%3A%20outbound&utm_medium=referral

2 - Oakville purchased their fleet of small electric buses using senior government grants and are using them for OnDemand service for areas that do not have transit routes. They do not use these buses on lower volume routes.

Burlington Transit is currently working with CUTRIC (Canadian Urban Transit Research and Innovation Consortium) to examine how smaller electric mini buses can be incorporated into the fleet and service. This will also be addressed in the next Transit Strategic Plan which is in development.

City of Burlington

Reserve Funds and Reserves

As at September 30, 2025 with Comparatives from December 31, 2024

1. CAPITAL RELATED RESERVE FUNDS AND RESERVES

A) Development Related Reserve and Reserve Funds	Uncommitted Balance As at Dec 31, 2024	BALANCE	COMMITMENTS	UNCOMMITTED BALANCE
Growth Studies	(253,216)	78,673	253,216	(174,543)
Library	(659,410)	541,179	1,229,173	(687,994)
Transit	1,311,699	1,201,123	-	1,201,123
Transportation*	31,175,235	26,772,591	(913,174)	27,685,765
Storm Drainage*	2,437,039	1,317,806	-	1,317,806
Fire Protection*	(426,971)	919,960	659,958	260,001
Parks & Recreation	3,340,352	2,629,265	-	2,629,265
Park Dedication	(4,288,883)	4,335,171	9,550,675	(5,215,504)
Community Benefits Charges	77,238	3,159,015	3,081,776	77,238
Future Services	1,734,978	29,071,767	23,061,359	6,010,408
Future Services Signs & Barricades	605,891	605,891	-	605,891
Future Services Trees	77,152	80,152	-	80,152
Development Charge Exemption	-	-	-	-
Total Development Related Reserve Funds	\$ 35,131,103	\$ 70,712,593	\$ 36,922,984	\$ 33,789,608

B) Vehicle and Equipment Reserve Funds				
Vehicle Replacements - Fire	1,252,076	768,379	-	768,379
Vehicle Replacements - Corporate	817,013	821,502	500,000	321,502
Vehicle Replacements - Transit	1,555,916	2,422,065	-	2,422,065
Vehicle Replacements - Tyandaga	260,236	(157,574)	-	(157,574)
Total Vehicle and Equipment Reserve Funds	\$ 3,885,241	\$ 3,854,373	\$ 500,000	\$ 3,354,373

*The committed balance represents borrowing between Development Charge Reserve Funds for capital projects. The current outstanding amount borrowed is disclosed in the commitment however repayment is expected to take place over a number of years.

City of Burlington Reserve Funds and Reserves

As at September 30, 2025 with Comparatives from December 31, 2024

C) Transit Related Reserve Funds	Uncommitted Balance As at Dec 31, 2024	BALANCE	COMMITMENTS	UNCOMMITTED BALANCE
Provincial Gas Tax	2,411,442	3,429,498	-	3,429,498
Federal Gas Tax - Transit Dedicated	1,086,086	1,851,407	-	1,851,407
Total Transit Related Reserve Funds	\$ 3,497,528	\$ 5,280,905	\$ -	\$ 5,280,905

D) Other Capital Reserve Funds				
Burlington Hydro Proceeds	(2,417,522)	4,885,330	3,906,608	978,722
Capital Purposes	7,071,068	6,882,356	10,000	6,872,356
Federal Gas Tax	918,486	(1,350,516)	-	(1,350,516)
Information Technology Renewal	624,079	1,597,560	951,745	645,815
Infrastructure Renewal	12,287,237	9,213,648	-	9,213,648
Joseph Brant Memorial Hospital	-	709,167	709,167	-
Public Art Reserve Fund	830,473	795,473	-	795,473
Railway Crossing	-	13,949,691	13,949,691	-
Strategic Land Acquisition	2,424,086	8,174,419	5,157,117	3,017,302
Strategic Plan	251,456	260,890	100,000	160,890
Total Other Capital Reserve Funds	\$ 21,989,364	\$ 45,118,017	\$ 24,784,327	\$ 20,333,690

2. OPERATING RELATED RESERVE FUNDS AND RESERVES

A) Stabilization Reserves and Reserve Funds	Uncommitted Balance As at Dec 31, 2024	BALANCE	COMMITMENTS	UNCOMMITTED BALANCE
Building Permit Stabilization	3,966,430	4,246,430	280,000	3,966,430
Commodity Stabilization Reserve Fund	984,622	-	-	-
Contingency	4,465,295	12,289,327	3,713,636	8,575,691
Engineering Fee Stabilization	467,598	467,598	-	467,598
Planning Fee Stabilization	620,190	620,190	-	620,190
Severe Weather	4,818,473	-	-	-
Tax Rate Stabilization	5,880,443	12,939,187	1,667,798	11,271,388
Total Stabilization Reserve Funds	\$ 21,203,052	\$ 30,562,732	\$ 5,661,434	\$ 24,901,298

B) Corporate Reserve Funds				
Benefits	3,710,321	4,171,295	593,665	3,577,630
Election	-	571,504	571,504	-
Emergency	186,708	-	-	-
Employee Accident	7,442,992	10,504,106	2,182,112	8,321,995
Total Corporate Reserve Funds	\$ 11,340,020	\$ 15,246,906	\$ 3,347,281	\$ 11,899,625

C) Corporate Reserves				
Insurance	-	5,050,083	5,050,083	-
Ontario Cannabis Legalization Implementation	58,556	58,556	-	58,556
Total Corporate Reserves	\$ 58,556	\$ 5,108,639	\$ 5,050,083	\$ 58,556

City of Burlington

Reserve Funds and Reserves

As at September 30, 2025 with Comparatives from December 31, 2024

3. LOCAL BOARDS AND PROGRAM SPECIFIC RESERVE FUNDS AND RESERVES

A) Program Specific Reserve Funds	Uncommitted Balance As at Dec 31, 2024	BALANCE	COMMITMENTS	UNCOMMITTED BALANCE
Parks & Recreation Infrastructure				
Arenas	237,494	279,752	-	279,752
Culture	232,651	180,886	-	180,886
Haber Community Centre	629,692	-	-	-
LaSalle Park Pavilion	220,751	220,342	-	220,342
Paletta Mansion	1,008,262	716,262	-	716,262
Pools	481,473	433,350	-	433,350
Recreation Centre	325,631	1,257,022	-	1,257,022
Senior's Centre	375,156	-	-	-
Sports Fields	209,331	179,804	-	179,804
Tyandaga Facility	323,903	288,886	-	288,886
Waterfront Centre	320,361	370,361	60,000	310,361
Youth Initiatives	90,647	90,647	-	90,647
Active Transportation Reserve Fund	1,026,000	1,526,000	-	1,526,000
Burlington Beach Regional Waterfront Park	-	92,000	-	92,000
Community Heritage	178,985	178,985	-	178,985
Community Investment	301,929	299,781	-	299,781
Council Special Initiatives	74,205	74,205	-	74,205
Culture Initiatives	35,204	125,204	-	125,204
Emergency Relief	250,000	-	-	-
Energy Initiatives	80,860	121,914	43,785	78,129
Federal and Provincial Grants	-	10,454,616	10,454,616	-
Fire Dispatch	639,920	639,920	-	639,920
Fire Suppression	97,060	112,060	-	112,060
Forestry	75,119	131,635	-	131,635
Green Initiatives	649,333	736,333	87,000	649,333
Innovation & Transformation Reserve Fund	25,933	445,393	-	445,393
Itabashi Garden	14,038	14,038	-	14,038
Multi-Year Community Investment Plan RF	2,014,659	3,990,530	3,400,000	590,530
Mundialization Committee	169,390	143,335	-	143,335
Municipal Accomodation Tax-City	659,435	662,571	-	662,571
Municipal Accomodation Tax-Tourism	1,532,992	1,532,992	-	1,532,992
Municipal Consent Reserve Fund	234,851	234,851	-	234,851
Naval Memorial	34,349	34,349	-	34,349
Parking District	238,804	238,804	-	238,804
Parking Growth	7,619,204	7,594,204	-	7,594,204
Parking Renewal	4,794,896	3,376,896	-	3,376,896
Policy Initiatives	168,452	479,900	275,000	204,900
Sims Square	224,290	174,290	-	174,290
Tree Establishment & Enhancement	1,049,971	1,126,204	76,233	1,049,971
Total Program Specific Reserve Funds	\$ 26,645,230	\$ 38,558,324	\$ 14,396,633	\$ 24,161,691

City of Burlington

Reserve Funds and Reserves

As at September 30, 2025 with Comparatives from December 31, 2024

B) Local Boards Reserve Funds	Uncommitted Balance As at Dec 31, 2024	BALANCE	COMMITMENTS	UNCOMMITTED BALANCE
Art Gallery of Burlington	5,847	-	-	-
BEDC Innovation Centre	326,805	326,805	-	326,805
BEDC Operations	801,305	761,882	-	761,882
BEDC Strategic Initiatives	317,820	317,820	-	317,820
Downtown BIA	295,115	295,115	-	295,115
Library Capital	1,456,761	641,161	-	641,161
Library Operating	307,219	317,115	-	317,115
Museums Board - Ireland House Capital	101,755	101,755	-	101,755
Museums Board - Ireland House Operating	524,433	521,819	-	521,819
Museums Board - Joseph Brant Capital	65,450	65,450	-	65,450
Museums Board - Joseph Brant Operating	447,297	444,682	-	444,682
BPAC - Operating	3,783,613	3,705,776	10,279	3,695,497
BPAC - Capital	1,127,163	1,223,089	-	1,223,089
BPAC - Donations	10,364	15,643	5,279	10,364
Tourism Burlington	273,728	293,295	19,567	273,728
Total Local Boards Reserve Funds	\$ 9,844,673	\$ 9,031,407	\$ 35,125	\$ 8,996,282

C) Program Specific Reserves				
Fire Extrication	857	857	-	857
Total Program Specific Reserves	\$ 857	\$ 857	\$ -	\$ 857

Total Reserve Funds	\$ 129,070,915	\$ 206,075,930	\$ 81,934,149	\$ 124,141,781
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Total Reserves	\$ 4,524,708	\$ 17,398,824	\$ 8,763,719	\$ 8,635,104
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Total Reserve Funds and Reserves	\$ 133,595,624	\$ 223,474,754	\$ 90,697,868	\$ 132,776,885
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