

SUBJECT: 2026 Budget Process

TO: Committee of the Whole

FROM: Finance  
N/A

Report Number: FIN-10-25

Wards Affected: All

Date to Committee: April 7, 2025

Date to Council: April 15, 2025

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### **Recommendation:**

Receive for information finance department report FIN-10-25 providing an outline of the 2026 budget process.

### **Executive Summary**

This report provides an overview of the process that will be undertaken to develop and finalize the 2026 Budget. Similar to previous years, the budget process will include:

- substantial internal review and prioritization by city staff
- numerous opportunities for public engagement throughout the process
- opportunities for Council to bring motions to modify the Proposed Budget

The 2026 Budget will again be aligned to the key principles of **Affordability, Livability, Sustainability, and Transparency**.

Additionally, the budget will provide a clear linkage to the Corporate Strategy demonstrating accountability between what is achieved and the value to taxpayers.

Based on the draft schedule outlined in this report, the 2026 Budget is anticipated to be finalized in late November 2025. Budget approval in advance of the new year allows for the early tendering of capital projects which can result in favourable pricing and construction timelines.

# Information Report

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## Background

This report provides an overview of the process that will be undertaken to develop and finalize the 2026 Budget

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## Alignment to 4 Key Budget Principles

Similar to last year, the 2026 Budget will be aligned to the following 4 key budget 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.

## Alignment to Corporate Strategy

As outlined in report TRN-01-25 Burlington's Strategic Planning Approach on this same agenda, the City is undergoing an internal strategic realignment. This includes a revised 25-year Strategic Plan as well as a shift from the service-based Vision to Focus to a department-based 5-year Corporate Strategy.

This Corporate Strategy includes:

- Strategic Directions for the organization. These are the high-level, overarching priorities to achieve the vision and mission:
  - Deliver Positive Community Impact
  - Build Transparency and Public Trust
  - Unlock Innovation and Partnerships
  - Enable Sustainable Growth
- Objectives that Help Deliver the Goals. The objectives bridge the gap between the high-level priorities and operational execution. These objectives are grouped in four balanced scorecard perspectives:
  1. Customer, Community, and Partners
    - Strengthen community resilience and environmental sustainability
    - Foster collaboration with external partners
    - Ensure services and decisions reflect community priorities
  2. Financial Stewardship

- Drive financial sustainability
- Optimize resource planning and utilization
- 3. Internal Processes (Enablement & Operations)
  - Streamline operational and decision-making processes
  - Improve governance and accountability
  - Leverage technology for efficiency and enhanced customer experience
  - Build a foundation for operational excellence and future growth
- 4. Our People
  - Strengthen leadership and staff relationships
  - Cultivate a high-performing leadership team
  - Develop a future-thinking and stable workplace culture
- Strategic Performance Indicators that provide quantifiable insights into how effective the organization is executing and delivering the 5-year corporate strategy.

Linking the Corporate Strategy to the budget provides accountability between what is achieved and the value to taxpayers. This process provides a clear link between the strategy and the investment required to implement the initiatives.

The budget is one mechanism that implements the Corporate Strategy through specific project initiatives.

### **Internal Budget Development Process**

The internal process to inform the development of the 2026 Proposed Budget will include:

- An extensive line by line review of the draft operating base budget submitted by each department will be conducted by the Finance Department and Members of XLT (Executive Leadership Team)
- An extensive review of the draft capital budget will be conducted by the Corporate Infrastructure Committee (CIC), that includes prioritizing projects based on council priorities, asset management principles, and financial resource availability.
- Staff will prepare a Financial Needs and Multi-Year Forecast report which will be presented to Committee of the Whole in June. This report will outline key budget pressures and significant drivers as well as make recommendations for additional budget investments to address key risks, increase or enhance service levels or address operational challenges.

## **Public Engagement Process**

- The city will continue to use existing online engagement tools such as survey opportunities on GetInvolvedBurlington.ca.
- The budget will be one of the featured booths at the City's annual Food for Feedback event in September and a Telephone Townhall is again planned for November.
- Budget Townhalls are scheduled in each of the City's 6 Wards.
- The Open Book platform will also be used to present the budget and allow the public to view the budget data in an interactive and intuitive format.
- To facilitate public input, a draft budget summary document will be posted to the city's website and hardcopies made available in advance of the Budget Ward meetings which begin on September 18, 2025.

## **Council Budget Review Process**

Similar to 2024, should a Member of Council wish to propose an amendment to the budget they are requested to complete a budget review form which will be provided to all members of council in an electronic format.

Staff request that each Council member use these forms to highlight proposed amendments to the capital and operating budgets.

The consolidated listing of the budget review forms will structure the agenda for the budget review at the Budget Committee meetings beginning November 24th.

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## **Key Dates & Milestones**

In addition to the other public engagement methods mentioned earlier, the following schedule outlines key budget townhalls and other public feedback opportunities:

## Budget Townhalls and Feedback Opportunities (Draft Dates)

Location	Ward	Time	Date
Food for Feedback (Central Park)			September 13, 2025
Haber Community Centre (Community Room 1)	6	7:00-8:30 pm	September 18, 2025
LaSalle Pavilion (Main Ballroom)	1	7:00-8:30 pm	September 22, 2025
Burlington Senior Centre (Community Room 3)	2	7:00-8:30 pm	September 23, 2025
Brant Hills Community Centre (Community Room 1)	3	7:00-8:30 pm	September 24, 2025
Tansley Woods Community Centre (Community Room 1)	4	7:00-8:30 pm	September 29, 2025
Appleby Ice Centre (Community Room 1)	5	7:00-8:30 pm	October 2, 2025
Telephone Townhall (Date TBD)		7:00-8:30 pm	Mid – November, 2025

The following schedule outlines the process Council will follow to review the Proposed Budget:

### Draft Budget Review Dates

Item	Meeting	Date
2026 Financial Forecast	Committee of the Whole	June 9, 2025
Release of Proposed Budget (agenda available October 24)	Committee of the Whole	November 3, 2025
Divisional Budget Presentations by XLT	Budget Committee	November 13, 2025
Committee review of Proposed Budget, amendments proposed via Budget Review Form process	Budget Committee	November 24 & 25, 2025
Council review of Proposed Budget	Special Council Meeting	December 2, 2025

### Notes:

Per legislation, there is a 30-day period for Council to review and amend the Proposed Budget once it has been released. This period can be shortened via a Council vote. Following Council review of the Proposed Budget there is a 10-day period in which the Mayor can veto a budget amendment. This period can be shortened via a Mayoral Decision. If the veto power were exercised, there is a 15-day period in which a 2/3rds majority of Council can override the veto. After process of amendments, vetos and overrides has passed the budget is deemed to have been adopted.

## Implications

### Financial Matters

The approved 2025 Budget invested \$346.2M into delivering city services to the community and \$88.6M into the capital program to renew aging infrastructure and invest in new community assets.

The budget process provides a venue in which decisions are aligned and made to ensure an appropriate balance between affordability, maintaining/enhancing service levels and financial sustainability is achieved over the long term.

The Financial Forecast will be prepared to recognize key budget drivers including ongoing inflationary pressures as well as investments required to stabilize service delivery. It will also make recommendations for increased funding to key areas to address the needs of our growing community. ).

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### 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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### 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.