

SUBJECT: 2026 Proposed Budget and Tax Levy for the Burlington Downtown Business Improvement Area

TO: Committee of the Whole

FROM: Finance

Report Number: FIN-12-26

Wards Affected: 2

Date to Committee: March 3, 2026

Date to Council: March 10, 2026

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## Recommendation

Approve the 2026 proposed budget for the Burlington Downtown Business Improvement Area (BIA) as presented in Appendix A of finance department report FIN-12-26 incorporating a Burlington Downtown BIA members' levy of \$1,097,062; and

Authorize the Chief Financial Officer to incorporate the resulting Burlington Downtown BIA tax rates into the 2026 Tax Levy By-Law.

## Executive Summary

This report presents an overview of the 2026 Burlington Downtown Business Improvement Area (BIA) proposed budget and resulting Members' Levy for Council in keeping with the requirements of the *Municipal Act, 2001*. The BIA is a Board separate from the City of Burlington. Through the *Municipal Act*, the municipality shall annually raise the levy amount required for the purposes of the BIA.

Purpose of report:

- The *Municipal Act, 2001* requires the BIA to prepare a proposed budget for each fiscal year for submittance to Council for approval.
- Authorize the collection of the BIA levy through the 2026 Tax Levy By-Law.

Key findings:

- Burlington Downtown Board of Management approved their proposed budget at their meeting on December 3, 2025.
- The BIA is legislated under the *Municipal Act* to hold a meeting to present their budget to its membership.

Implications:

- The BIA levy will be included as part of the final 2026 tax billing.

# Recommendation Report

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## Background

The BIA is a Board separate from the City of Burlington. Through the Municipal Act, the municipality shall annually raise the levy amount required for the purposes of the BIA.

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## Analysis

The proposed members' levy totals \$1,097,062, an increase of \$31,746 or 3% over 2025. Overall, expenses have increased by \$15,876 or 1.4%. Please refer to Appendix A and B for details.

The Board has made the following modification to the 2026 budget:

- Stakeholder relations - to centralize the budget to capture all third-party professional fees including bookkeeping services, audit fees, grant writing services and member engagement liaison.
- Infrastructure Improvements – replace seasonal budgeting with a more sustainable year-round investment approach - Evergreen program (yearlong).
- Member Engagement – includes initiative from the 3-year strategic plan to equip board directors to effectively communicate the BIA's programs.

The Board continues to maintain a standard of service delivery to the downtown membership with:

- Customer attraction marketing through digital on-line and social media presence across communication outlets
  - Customer events such as Movies by the Lake and Falling for Downtown.
  - Sponsorship of third-party events in the downtown area.
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## Recommendation Details

This report presents the 2026 proposed Burlington Downtown BIA budget and tax levy for approval by Council. The approved Burlington Downtown BIA levy will be incorporated into the 2026 Tax Levy By-Law.

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## Key Dates & Milestones

The Burlington Downtown Board of Management approved their proposed budget at their meeting on December 3, 2025.

In accordance with the Municipal Act, the 2026 budget will be presented to its membership at the Annual General Meeting to be held on March 4, 2026.

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### **Implications**

The proposed members' levy results in a tax rate change of 6.11%, which equates to \$17.06 increase for each \$100,000 of Current Value Assessment (CVA). The BIA's assessment base has decreased by 2.95% due to the changing landscape of commercial properties to residential.

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### **Strategic Alignment**

(Select all that apply)

- 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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### **Appendices:**

- A. Appendix A Proposed 2026 Budget and Tax Levy.
- B. Appendix B 2026 Levy and Tax Rate Calculations

### **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.