

Appendix A - Summary of 2026 Operating Budget by Business Improvement Area

Table 1: Baby Point Gates BIA 2026 Operating Budget

| Baby Point Gates BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 65,614 | 65,614 | 68,174 | 3.9% | 2,560 |
| Grants | 7,500 | 7,500 | 7,500 | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 5,587 | 5,587 | 5,795 | 3.7% | 208 |
| Total Revenue | 78,701 | 78,701 | 81,469 | 3.5% | 2,768 |
| Expenditures | | | | | |
| Administration | 20,736 | 20,736 | 22,771 | 9.8% | 2,035 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 35,000 | 35,000 | 35,000 | - | - |
| Promotion and Advertising | 2,000 | 2,000 | 2,500 | 25.0% | 500 |
| Festivals and Events | 15,000 | 15,000 | 15,000 | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 5,965 | 708 | 8,198 | 37.4% | 2,233 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 3,757 | - | - | - |
| Total Expenditures | 78,701 | 78,701 | 81,469 | 3.5% | 2,788 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 75,493 | 79,250 | 73,455 | - | - |

Table 2: Bayview Leaside BIA 2026 Operating Budget

| Bayview Leaside BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 206,054 | 206,054 | 213,816 | 3.8% | 7,762 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 6,000 | - | 3,000 | (50.0%) | (3,000) |
| Appeal Provision Surplus | 16,246 | 16,246 | 19,288 | 18.7% | 3,042 |
| Total Revenue | 228,300 | 222,300 | 236,104 | 3.4% | 7,804 |
| Expenditures | | | | | |
| Administration | 47,793 | 47,877 | 51,616 | 7.9% | 3,823 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 92,500 | 95,140 | 98,300 | 6.3% | 5,800 |
| Promotion and Advertising | 38,975 | 39,334 | 36,400 | (6.6%) | (2,575) |
| Festivals and Events | 30,300 | 27,841 | 30,350 | 0.2% | 50 |
| Provision for Tax Appeal Expenditures & Write Off | 18,732 | 409 | 19,438 | 3.8% | 706 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 11,699 | - | - | - |
| Total Expenditures | 228,300 | 222,300 | 236,104 | 3.4% | 7,804 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 146,758 | 164,457 | 142,169 | - | - |

Table 3: Bloor Annex BIA 2026 Operating Budget

| Bloor Annex BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 301,704 | 301,704 | 313,770 | 4.0% | 12,066 |
| Grants | 12,000 | 7,500 | 7,500 | (37.5%) | (4,500) |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 3,000 | 4,000 | 4,000 | 33.3% | 1,000 |
| Contribution from Accumulated Surplus Reserves | - | - | 24,148 | 100.0% | 24,148 |
| Appeal Provision Surplus | 24,291 | 24,291 | 27,999 | 15.3% | 3,708 |
| Total Revenue | 340,995 | 337,493 | 377,417 | 10.7% | 36,422 |
| Expenditures | | | | | |
| Administration | 106,932 | 108,460 | 113,281 | 5.9% | 6,349 |
| Capital | 12,500 | 11,304 | 37,500 | 66.7% | 25,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 107,205 | 113,844 | 117,259 | 9.7% | 10,054 |
| Promotion and Advertising | 45,793 | 48,319 | 46,679 | 1.9% | 886 |
| Festivals and Events | 31,656 | 30,150 | 34,174 | 8.0% | 2,518 |
| Provision for Tax Appeal Expenditures & Write Off | 27,428 | 1,151 | 28,525 | 4.0% | 1,097 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 9,480 | 24,265 | - | (100%) | (9,480) |
| Total Expenditures | 340,995 | 337,493 | 377,417 | 10.7% | 36,422 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | (44,156) | (44,182) | (96,329) | - | - |

Table 4: Bloor by the Park BIA 2026 Operating Budget

| Bloor by the Park BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 82,695 | 82,695 | 82,695 | - | - |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | 8,900 | 8,900 | 100.0% | 8,900 |
| Contribution from Accumulated Surplus Reserves | 75,450 | 16,233 | 19,111 | (74.7%) | (56,339) |
| Appeal Provision Surplus | 3,823 | 3,823 | - | (100.0%) | (3,823) |
| Total Revenue | 161,968 | 111,652 | 110,706 | (31.6%) | (51,262) |
| Expenditures | | | | | |
| Administration | 9,300 | 12,136 | 13,000 | 39.8% | 3,700 |
| Capital | 75,450 | - | - | (100%) | (75,450) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 50,000 | 57,950 | 52,200 | 4.4% | 2,200 |
| Promotion and Advertising | 9,700 | 6,690 | 5,800 | (40.2%) | (3,900) |
| Festivals and Events | 10,000 | 13,100 | 8,000 | (20%) | (2,000) |
| Provision for Tax Appeal Expenditures & Write Off | 7,518 | 21,775 | 7,518 | - | - |
| Appeal Provision Deficit | - | - | 24,188 | 100% | 24,188 |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 161,968 | 111,652 | 110,706 | (31.6%) | (51,262) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 225,004 | 284,221 | 289,298 | - | - |

Table 5: Bloor West Village BIA 2026 Operating Budget

| Bloor West Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 449,836 | 449,836 | 465,847 | 3.6% | 16,011 |
| Grants | - | 7,500 | - | - | - |
| Signature Events Revenue | 7,500 | 3,000 | 1,500 | (80.0%) | (6,000) |
| Other Festival Revenues | - | 3,000 | 10,000 | 100.0% | 10,000 |
| Other Revenue | - | 400 | 10,000 | 100.0% | 10,000 |
| Contribution from Accumulated Surplus Reserves | 80,000 | - | 74,000 | (7.5%) | (6,000) |
| Appeal Provision Surplus | 40,111 | 40,111 | 39,661 | (1.1%) | (450) |
| Total Revenue | 577,447 | 503,847 | 601,007 | 4.1% | 23,560 |
| Expenditures | | | | | |
| Administration | 124,153 | 169,542 | 211,765 | 70.6% | 87,612 |
| Capital | 10,000 | 27,122 | 45,000 | 350.0% | 35,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 133,700 | 124,600 | 129,762 | (2.9%) | (3,938) |
| Promotion and Advertising | 75,200 | 51,300 | 54,130 | (28.0%) | (21,070) |
| Festivals and Events | 118,500 | 113,855 | 118,000 | (0.4%) | (500) |
| Provision for Tax Appeal Expenditures & Write Off | 40,894 | 1,626 | 42,350 | 3.6% | 1,456 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 75,000 | 15,802 | - | (100.0%) | (75,000) |
| Total Expenditures | 577,447 | 503,802 | 601,007 | 4.1% | 23,560 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 269,318 | 290,120 | 176,459 | - | - |

Table 6: Bloor-Yorkville BIA 2026 Operating Budget

| Bloor-Yorkville BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 4,507,910 | 4,507,910 | 4,689,159 | 4.0% | 181,249 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | 10,000 | 10,000 | 10,000 | - | - |
| Other Revenue | 200,000 | 420,000 | 200,000 | - | - |
| Contribution from Accumulated Surplus Reserves | 800,000 | - | 500,000 | (37.5%) | (300,000) |
| Appeal Provision Surplus | 381,329 | 381,329 | 470,525 | 23.4% | 89,196 |
| Total Revenue | 5,899,239 | 5,319,239 | 5,869,684 | (0.5%) | (29,555) |
| Expenditures | | | | | |
| Administration | 774,000 | 819,500 | 854,125 | 10.4% | 80,125 |
| Capital | 450,000 | 450,000 | 600,000 | 33.3% | 150,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 2,516,600 | 2,516,600 | 2,562,822 | 1.8% | 46,222 |
| Promotion and Advertising | 658,800 | 652,300 | 672,800 | 2.1% | 14,000 |
| Festivals and Events | 708,700 | 692,751 | 753,650 | 6.3% | 44,950 |
| Provision for Tax Appeal Expenditures & Write Off | 409,810 | 33,160 | 426,287 | 4.0% | 16,477 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 381,329 | 154,929 | - | (100.0%) | (381,329) |
| Total Expenditures | 5,899,239 | 5,319,239 | 5,869,684 | (0.5%) | (29,555) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 2,404,148 | 2,977,748 | 2,007,223 | - | - |

Table 7: Broadview Danforth BIA 2026 Operating Budget

| Broadview Danforth BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 328,248 | 328,248 | 344,061 | 4.8% | 15,813 |
| Grants | 21,340 | 16,340 | 13,115 | (38.5%) | (8,225) |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | 6,000 | 16,250 | 8,000 | 33.3% | 2,000 |
| Other Revenue | 8,000 | 8,000 | 8,000 | - | - |
| Contribution from Accumulated Surplus Reserves | 6,450 | - | 152,500 | 2,664.3% | 146,050 |
| Appeal Provision Surplus | 29,531 | 29,531 | 29,287 | (0.8%) | (244) |
| Total Revenue | 399,569 | 398,369 | 544,962 | 36.4% | 145,393 |
| Expenditures | | | | | |
| Administration | 109,812 | 109,999 | 113,353 | 3.2% | 3,541 |
| Capital | 32,680 | 34,208 | 150,000 | 78.2% | 117,320 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 116,536 | 113,604 | 109,060 | (6.4%) | (7,476) |
| Promotion and Advertising | 42,250 | 35,815 | 49,500 | 17.2% | 7,250 |
| Festivals and Events | 68,450 | 69,253 | 92,680 | 35.4% | 24,230 |
| Provision for Tax Appeal Expenditures & Write Off | 29,841 | 604 | 30,369 | 1.8% | 528 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 34,886 | - | - | - |
| Total Expenditures | 399,569 | 398,369 | 544,962 | 36.4% | 145,393 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 378,247 | 419,583 | 237,796 | - | - |

Table 8: Cabbagetown BIA 2026 Operating Budget

| Cabbagetown BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 447,785 | 447,785 | 447,785 | - | - |
| Grants | 7,500 | 359,742 | - | (100.0%) | (7,500) |
| Signature Events Revenue | 134,500 | 281,811 | 141,000 | 4.8% | 6,500 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 17,000 | 23,000 | 20,000 | 17.6% | 3,000 |
| Contribution from Accumulated Surplus Reserves | 113,867 | - | 358,390 | 214.7% | 244,523 |
| Appeal Provision Surplus | 18,883 | 18,883 | 24,359 | 29.0% | 5,476 |
| Total Revenue | 739,535 | 1,131,221 | 991,534 | 34.1% | 251,999 |
| Expenditures | | | | | |
| Administration | 248,577 | 255,035 | 262,118 | 5.4% | 13,541 |
| Capital | 121,400 | 63,747 | 347,000 | 185.8% | 225,600 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 85,700 | 80,465 | 84,208 | (1.7%) | (1,492) |
| Promotion and Advertising | 8,700 | 21,274 | 21,000 | 141.4% | 12,300 |
| Festivals and Events | 234,450 | 366,439 | 236,500 | 0.9% | 2,050 |
| Provision for Tax Appeal Expenditures & Write Off | 40,708 | 15,362 | 40,708 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 328,899 | - | - | - |
| Total Expenditures | 739,535 | 1,131,221 | 991,534 | 34.1% | 251,999 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 416,190 | 858,956 | 476,207 | - | - |

Table 9: Cedarbrae Markham Lawrence BIA 2026 Operating Budget

| Cedarbrae Markham Lawrence BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | - | - | 150,613 | 100.0% | 150,613 |
| Grants | - | - | 40,000 | 100.0% | 40,000 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | 10,000 | 100.0% | 10,000 |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | - | - | - | - | - |
| Total Revenue | - | - | 200,613 | 100.0% | 200,613 |
| Expenditures | | | | | |
| Administration | - | - | 59,171 | 100.0% | 59,171 |
| Capital | - | - | 40,000 | 100.0% | 40,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | - | - | 2,750 | 100.0% | 2,750 |
| Promotion and Advertising | - | - | 45,000 | 100.0% | 45,000 |
| Festivals and Events | - | - | 40,000 | 100.0% | 40,000 |
| Provision for Tax Appeal Expenditures & Write Off | - | - | 13,692 | 100.0% | 13,692 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | - | - | 200,613 | 100.0% | 200,613 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | - | - | - | - | - |

Table 10: Chinatown BIA 2026 Operating Budget

| Chinatown BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 599,073 | 599,073 | 599,073 | - | - |
| Grants | 17,500 | 21,676 | 22,000 | 25.7% | 4,500 |
| Signature Events Revenue | 80,000 | 79,979 | 65,000 | (18.8%) | (15,000) |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 242,000 | 10,058 | 218,537 | (9.7%) | (23,463) |
| Appeal Provision Surplus | 36,481 | 36,481 | 50,063 | 37.2% | 13,582 |
| Total Revenue | 975,054 | 747,266 | 954,673 | (2.1%) | (20,381) |
| Expenditures | | | | | |
| Administration | 313,773 | 240,319 | 293,041 | (6.6%) | (20,732) |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 221,000 | 213,481 | 236,800 | 7.1% | 15,800 |
| Promotion and Advertising | 23,400 | 18,762 | 22,700 | (3.0%) | (700) |
| Festivals and Events | 362,420 | 271,521 | 347,671 | (4.1%) | (14,749) |
| Provision for Tax Appeal Expenditures & Write Off | 54,461 | 3,184 | 54,461 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 975,054 | 747,266 | 954,673 | (2.1%) | (20,381) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 676,878 | 908,820 | 640,221 | - | - |

Table 11: CityPlace and Fort York BIA 2026 Operating Budget

| CityPlace and Fort York BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 447,298 | 447,298 | 447,299 | - | 1 |
| Grants | 82,500 | 156,797 | 157,500 | 90.9% | 75,000 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | 57,230 | 13,480 | 100.0% | 13,480 |
| Contribution from Accumulated Surplus Reserves | 89,000 | - | 90,230 | 1.4% | 1,230 |
| Appeal Provision Surplus | 29,663 | 29,663 | 41,171 | 38.8% | 11,508 |
| Total Revenue | 648,461 | 690,988 | 749,680 | 15.6% | 101,219 |
| Expenditures | | | | | |
| Administration | 123,910 | 97,766 | 108,496 | (12.4%) | (15,414) |
| Capital | 157,500 | 7,460 | 127,500 | (9.0%) | (30,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 95,148 | 121,370 | 130,520 | 37.2% | 35,372 |
| Promotion and Advertising | 103,800 | 122,532 | 130,500 | 25.7% | 26,700 |
| Festivals and Events | 127,440 | 206,945 | 212,000 | 66.4% | 84,560 |
| Provision for Tax Appeal Expenditures & Write Off | 40,663 | (458) | 40,664 | - | 1 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 135,373 | - | - | - |
| Total Expenditures | 648,461 | 690,988 | 749,680 | 15.6% | 101,219 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 813,694 | 1,038,067 | 906,666 | - | - |

Table 12: Corso Italia BIA 2026 Operating Budget

| Corsa Italia BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 260,254 | 260,254 | 268,060 | 3.0% | 7,806 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 55,636 | 67,775 | 95,596 | 71.8% | 39,960 |
| Appeal Provision Surplus | 20,014 | 20,014 | 23,024 | 15.0% | 3,010 |
| Total Revenue | 335,904 | 348,043 | 386,680 | 15.1% | 50,776 |
| Expenditures | | | | | |
| Administration | 96,823 | 95,705 | 97,291 | 0.5% | 468 |
| Capital | 22,902 | 58,357 | 62,500 | 172.9% | 39,598 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 98,020 | 103,930 | 108,020 | 10.2% | 10,000 |
| Promotion and Advertising | 24,500 | 22,500 | 24,500 | - | - |
| Festivals and Events | 70,000 | 68,000 | 70,000 | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 23,659 | (449) | 24,369 | 3.0% | 710 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 335,904 | 348,043 | 386,680 | 15.1% | 50,776 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 141,863 | 129,724 | 11,104 | - | - |

Table 13: Crossroads of the Danforth BIA 2026 Operating Budget

| Crossroads of the Danforth BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 200,304 | 200,304 | 268,900 | 34.2% | 68,596 |
| Grants | 69,437 | - | 67,000 | (3.5%) | (2,437) |
| Signature Events Revenue | 25,000 | 23,072 | 30,000 | 20.0% | 5,000 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 54,691 | 54,691 | 17,682 | (67.7%) | (37,009) |
| Total Revenue | 349,432 | 278,067 | 383,581 | 9.8% | 34,149 |
| Expenditures | | | | | |
| Administration | 86,898 | 58,456 | 87,486 | 0.7% | 588 |
| Capital | 50,000 | - | 50,000 | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 53,000 | 54,500 | 53,200 | 0.4% | 200 |
| Promotion and Advertising | 3,000 | 3,560 | 4,500 | 50.0% | 1,500 |
| Festivals and Events | 138,325 | 113,478 | 138,950 | 0.5% | 625 |
| Provision for Tax Appeal Expenditures & Write Off | 18,209 | 5,982 | 24,445 | 34.2% | 6,236 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 42,091 | 25,000 | 100.0% | 25,000 |
| Total Expenditures | 349,432 | 278,067 | 383,581 | 9.8% | 34,149 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 110,884 | 152,975 | 160,293 | - | - |

Table 14: Danforth Mosaic BIA 2026 Operating Budget

| Danforth Mosaic BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 365,883 | 365,883 | 384,176 | 5.0% | 18,293 |
| Grants | 13,500 | 37,768 | 12,800 | (5.2%) | (700) |
| Signature Events Revenue | 12,000 | 11,005 | 49,000 | 308.3% | 37,000 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | 1,500 | 1,500 | 100.0% | 1,500 |
| Contribution from Accumulated Surplus Reserves | 74,128 | 98,420 | 126,268 | 70.3% | 52,140 |
| Appeal Provision Surplus | 26,150 | 26,150 | 18,504 | (29.2%) | (7,646) |
| Total Revenue | 491,661 | 540,726 | 592,248 | 20.5% | 100,587 |
| Expenditures | | | | | |
| Administration | 214,947 | 226,521 | 215,756 | 0.4% | 809 |
| Capital | 7,500 | 67,367 | 37,910 | 405.5% | 30,410 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 107,952 | 84,236 | 190,450 | 76.4% | 82,498 |
| Promotion and Advertising | 23,000 | 47,608 | 15,930 | (30.7%) | (7,070) |
| Festivals and Events | 100,000 | 100,666 | 92,277 | (7.7%) | (7,723) |
| Provision for Tax Appeal Expenditures & Write Off | 33,262 | 14,328 | 34,925 | 5.0% | 1,663 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 5,000 | - | 5,000 | - | - |
| Total Expenditures | 491,661 | 540,726 | 592,248 | 20.5% | 100,587 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 428,791 | 399,499 | 259,726 | - | - |

Table 15: Danforth Village BIA 2026 Operating Budget

| Danforth Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 298,078 | 298,078 | 149,337 | (49.9%) | (148,741) |
| Grants | 15,000 | - | 30,000 | 100.0% | 15,000 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 220,000 | - | 295,000 | 34.1% | 75,000 |
| Appeal Provision Surplus | 23,143 | 23,143 | 26,605 | 15.0% | 3,462 |
| Total Revenue | 556,221 | 321,221 | 500,942 | (9.9%) | (55,279) |
| Expenditures | | | | - | - |
| Administration | 85,123 | 76,834 | 88,566 | 4.0% | 3,443 |
| Capital | 90,000 | - | 210,000 | 133.3% | 120,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 201,000 | 122,665 | 98,300 | (51.1%) | (102,700) |
| Promotion and Advertising | 33,000 | 679 | 20,500 | (37.9%) | (12,500) |
| Festivals and Events | 20,000 | - | 20,000 | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 27,098 | 368 | 13,576 | (49.9%) | (13,522) |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 100,000 | 120,675 | 50,000 | - | (50,000) |
| Total Expenditures | 556,221 | 321,221 | 500,942 | (9.9%) | (55,279) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 273,424 | 514,099 | 242,494 | - | - |

Table 16: Downtown Yonge BIA 2026 Operating Budget

| Downtown Yonge BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 3,101,060 | 3,101,060 | 3,132,070 | 1.0% | 31,010 |
| Grants | 70,000 | 202,054 | 70,000 | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | 105,000 | 100,000 | 85,000 | (19.0%) | (20,000) |
| Other Revenue | 155,000 | 250,000 | 165,000 | 6.5% | 10,000 |
| Contribution from Accumulated Surplus Reserves | 212,462 | - | 319,310 | 50.3% | 106,848 |
| Appeal Provision Surplus | 244,693 | 244,693 | 237,129 | (3.1%) | (7,564) |
| Total Revenue | 3,888,215 | 3,897,807 | 4,008,510 | 3.1% | 120,295 |
| Expenditures | | | | | |
| Administration | 1,275,000 | 1,270,650 | 1,508,776 | 18.3% | 233,776 |
| Capital | 495,000 | 250,000 | 375,000 | (24.2%) | (120,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 911,300 | 752,500 | 700,000 | (23.2%) | (211,300) |
| Promotion and Advertising | 399,000 | 403,000 | 479,250 | 20.1% | 80,250 |
| Festivals and Events | 526,000 | 675,000 | 660,750 | 25.6% | 134,750 |
| Provision for Tax Appeal Expenditures & Write Off | 281,915 | 28,169 | 284,734 | 1.0% | 2,819 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 518,487 | - | - | - |
| Total Expenditures | 3,888,215 | 3,897,807 | 4,008,510 | 3.1% | 120,295 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 4,939,584 | 5,670,533 | 5,114,094 | - | - |

Table 17: DUKE Heights BIA 2026 Operating Budget

| DUKE Heights BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|--------------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 3,135,318 | 3,135,318 | 3,135,318 | - | - |
| Grants | 10,000 | - | 10,000 | - | - |
| Signature Events Revenue | 20,000 | 20,000 | - | (100.0%) | (20,000) |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 300,000 | 117,442 | 200,000 | (33.3%) | (100,000) |
| Contribution from Accumulated Surplus Reserves | 3,472,379 | 2,980,198 | 1,013,881 | (70.8%) | (2,458,498) |
| Appeal Provision Surplus | 271,584 | 271,584 | 267,851 | (1.4%) | (3,733) |
| Total Revenue | 7,209,281 | 6,524,542 | 4,627,050 | (35.8%) | (2,582,231) |
| Expenditures | | | | | |
| Administration | 563,412 | 450,170 | 535,360 | (5.0%) | (28,052) |
| Capital | 5,347,820 | 5,174,052 | 2,855,000 | (46.6%) | (2,492,820) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 410,570 | 396,500 | 537,093 | 30.8% | 126,523 |
| Promotion and Advertising | 483,600 | 379,752 | 321,568 | (33.5%) | (162,032) |
| Festivals and Events | 118,850 | 104,035 | 93,000 | (21.8%) | (25,850) |
| Provision for Tax Appeal Expenditures & Write Off | 285,029 | 20,032 | 285,029 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 7,209,281 | 6,524,542 | 4,627,050 | (35.8%) | (2,582,231) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 5,508,939 | 6,001,120 | 4,719,388 | - | - |

Table 18: Dupont by the Castle BIA 2026 Operating Budget

| Dupont by the Castle BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 150,044 | 150,044 | 150,056 | - | 12 |
| Grants | 12,800 | - | 12,800 | - | - |
| Signature Events Revenue | 93,000 | 93,320 | - | (100.0%) | (93,000) |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 46,687 | 68,649 | 42,000 | (10.0%) | (4,687) |
| Appeal Provision Surplus | 4,842 | 4,842 | 12,587 | 159.9% | 7,745 |
| Total Revenue | 307,373 | 316,854 | 217,442 | (29.3%) | (89,931) |
| Expenditures | | | | | |
| Administration | 59,733 | 50,433 | 59,801 | 0.1% | 68 |
| Capital | 27,500 | - | 27,500 | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 85,000 | 85,000 | 85,000 | - | - |
| Promotion and Advertising | 6,500 | 6,000 | 6,500 | - | - |
| Festivals and Events | 115,000 | 173,645 | 25,000 | (78.3%) | (90,000) |
| Provision for Tax Appeal Expenditures & Write Off | 13,640 | 1,777 | 13,641 | - | 1 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 307,373 | 316,854 | 217,442 | (29.3%) | (89,931) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 190,470 | 168,509 | 113,922 | - | - |

Table 19: Eglinton Hill BIA 2026 Operating Budget

| Eglinton Hill BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 54,904 | 54,904 | 92,788 | 69.0% | 37,884 |
| Grants | 38,750 | 56,656 | 41,250 | 6.5% | 2,500 |
| Signature Events Revenue | - | - | 7,000 | 100.0% | 7,000 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 367 | 367 | 3,585 | 876.8% | 3,218 |
| Total Revenue | 94,021 | 111,927 | 144,623 | 53.8% | 50,602 |
| Expenditures | | | | | |
| Administration | 40,836 | 44,785 | 58,531 | 43.3% | 17,695 |
| Capital | 7,500 | 25,406 | - | (100.0%) | (7,500) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 26,700 | 27,282 | 56,800 | 112.7% | 30,100 |
| Promotion and Advertising | 5,500 | 2,260 | 3,500 | (36.4%) | (2,000) |
| Festivals and Events | 8,000 | 5,705 | 17,000 | 112.5% | 9,000 |
| Provision for Tax Appeal Expenditures & Write Off | 4,991 | 1,318 | 8,435 | 69.0% | 3,444 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 494 | 5,171 | 357 | (27.7%) | (137) |
| Total Expenditures | 94,021 | 111,927 | 144,623 | 53.8% | 50,602 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 56,359 | 61,036 | 57,808 | - | - |

Table 20: Fairbank Village BIA 2026 Operating Budget

| Fairbank Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|------------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 453,051 | 453,051 | 453,050 | - | (1) |
| Grants | 55,163 | 55,166 | 55,400 | 0.4% | 237 |
| Signature Events Revenue | 112,635 | 71,218 | 84,000 | (25.4%) | (28,635) |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 30,000 | - | - | (100.0%) | (30,000) |
| Contribution from Accumulated Surplus Reserves | 100,000 | 42,081 | 7,097 | (92.9%) | (92,903) |
| Appeal Provision Surplus | 5,949 | 5,949 | 26,400 | 343.8% | 20,451 |
| Total Revenue | 756,798 | 627,465 | 625,947 | (17.3%) | (130,851) |
| Expenditures | | | | | |
| Administration | 188,627 | 184,978 | 185,961 | (1.4%) | (2,666) |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 76,000 | 67,947 | 29,700 | (60.9%) | (46,300) |
| Promotion and Advertising | 60,150 | 15,700 | 15,200 | (74.7%) | (44,950) |
| Festivals and Events | 390,835 | 347,495 | 353,900 | (9.5%) | (36,935) |
| Provision for Tax Appeal Expenditures & Write Off | 41,186 | 11,345 | 48,188 | 17.0% | 7,002 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 756,798 | 627,465 | 625,947 | (17.3%) | (130,851) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 62,725 | 120,644 | 87,147 | - | - |

Table 21: Financial District BIA 2026 Operating Budget

| Financial District BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 1,627,111 | 1,627,111 | 1,902,871 | 16.9% | 275,760 |
| Grants | - | 10,000 | 10,000 | 100.0% | 10,000 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 35,125 | 32,457 | 13,125 | (62.6%) | (22,000) |
| Contribution from Accumulated Surplus Reserves | 353,618 | 187,262 | 98,092 | (72.3%) | (255,526) |
| Appeal Provision Surplus | 149,531 | 149,531 | 150,735 | 0.8% | 1,204 |
| Total Revenue | 2,165,385 | 2,006,361 | 2,174,823 | 0.4% | 9,438 |
| Expenditures | | | | | |
| Administration | 623,161 | 592,074 | 583,612 | (6.3%) | (39,549) |
| Capital | 393,413 | 413,900 | 336,631 | (14.4%) | (56,782) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 326,568 | 358,682 | 420,434 | 28.7% | 93,866 |
| Promotion and Advertising | 674,324 | 639,299 | 661,158 | (2.0%) | (13,166) |
| Festivals and Events | - | - | - | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 147,919 | 2,406 | 172,988 | 16.9% | 25,069 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 2,165,385 | 2,006,361 | 2,174,823 | 0.4% | 9,438 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 851,208 | 1,017,564 | 768,737 | - | - |

Table 22: Forest Hill Village BIA 2026 Operating Budget

| Forest Hill Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 196,858 | 196,858 | 196,857 | - | (1) |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 67,490 | - | 52,716 | (21.9%) | (14,774) |
| Appeal Provision Surplus | 17,941 | 17,941 | 17,604 | (1.9%) | (337) |
| Total Revenue | 282,289 | 214,799 | 267,177 | (5.4%) | (15,112) |
| Expenditures | | | | | |
| Administration | 71,243 | 55,896 | 71,481 | - | 238 |
| Capital | 30,000 | 25,509 | - | (100%) | (30,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 65,200 | 54,390 | 83,700 | 28.4% | 18,500 |
| Promotion and Advertising | 74,350 | 52,124 | 70,500 | (5.2%) | (3,850) |
| Festivals and Events | 23,600 | 18,197 | 23,600 | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 17,896 | 73 | 17,896 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 8,610 | - | - | - |
| Total Expenditures | 282,289 | 282,289 | 267,177 | (5.4%) | (15,112) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 227,713 | 218,382 | 138,731 | - | - |

Table 23: Gerrard India Bazaar BIA 2026 Operating Budget

| Gerrard India Bazaar BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 154,555 | 154,555 | 165,620 | 7.2% | 11,065 |
| Grants | 37,500 | 10,436 | 43,000 | 14.7% | 5,500 |
| Signature Events Revenue | 100,000 | 183,031 | 182,599 | 82.6% | 82,599 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 24,950 | 27,670 | 40,000 | 60.3% | 15,050 |
| Appeal Provision Surplus | 10,868 | 10,868 | 1,241 | (88.6%) | (9,627) |
| Total Revenue | 327,873 | 386,559 | 432,460 | 31.9% | 104,587 |
| Expenditures | | | | | |
| Administration | 61,323 | 68,794 | 68,941 | 12.4% | 7,618 |
| Capital | 27,500 | - | 7,500 | (72.7%) | (20,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 28,500 | 57,462 | 90,800 | 218.6% | 62,300 |
| Promotion and Advertising | 16,500 | 18,148 | 22,500 | 36.4% | 6,000 |
| Festivals and Events | 180,000 | 233,447 | 227,662 | 26.5% | 47,662 |
| Provision for Tax Appeal Expenditures & Write Off | 14,050 | 8,708 | 15,056 | 7.2% | 1,006 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 327,873 | 386,559 | 432,460 | 31.9% | 104,587 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 300,538 | 297,818 | 256,578 | - | - |

Table 24: Greektown on the Danforth BIA 2026 Operating Budget

| Greektown on the Danforth BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 566,808 | 566,808 | 606,484 | 7.0% | 39,676 |
| Grants | 123,000 | 118,000 | 118,000 | (4.1%) | (5,000) |
| Signature Events Revenue | 22,000 | 10,000 | 1,010,000 | 4490.9% | 988,000 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | 20,042 | 5,000 | 100% | 5,000 |
| Contribution from Accumulated Surplus Reserves | 76,000 | 144,737 | 18,000 | (76.3%) | (58,000) |
| Appeal Provision Surplus | 30,348 | 30,348 | 33,612 | 10.8% | 3,264 |
| Total Revenue | 818,156 | 889,934 | 1,791,141 | 118.9% | 972,985 |
| Expenditures | | | | | |
| Administration | 201,470 | 232,747 | 197,006 | (2.2%) | (4,464) |
| Capital | 82,958 | 171,686 | 7,500 | (91.0%) | (75,458) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 171,200 | 191,528 | 209,500 | 22.4% | 38,300 |
| Promotion and Advertising | 55,500 | 30,694 | 26,500 | (52.3%) | (29,000) |
| Festivals and Events | 255,500 | 239,710 | 1,295,500 | 407.0% | 1,040,000 |
| Provision for Tax Appeal Expenditures & Write Off | 51,528 | 23,570 | 55,135 | 7.0% | 3,607 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 818,156 | 889,934 | 1,791,141 | 118.9% | 972,985 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 286,827 | 218,090 | 166,478 | - | - |

Table 25: Harbord Street BIA 2026 Operating Budget

| Harbord Street BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 22,120 | 22,120 | 22,121 | - | 1 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 12,000 | - | 12,631 | 5.3% | 631 |
| Appeal Provision Surplus | 1,842 | 1,842 | 1,415 | (23.2%) | (427) |
| Total Revenue | 35,962 | 23,962 | 36,167 | 0.6% | 205 |
| Expenditures | | | | | |
| Administration | 3,251 | 3,421 | 3,456 | 6.3% | 205 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 21,500 | 3,392 | 21,500 | - | - |
| Promotion and Advertising | 4,200 | 4,662 | 4,200 | - | - |
| Festivals and Events | 5,000 | 424 | 5,000 | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 2,011 | 132 | 2,011 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 11,931 | - | - | - |
| Total Expenditures | 35,962 | 23,962 | 36,167 | 0.6% | 205 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 16,526 | 40,457 | 26,411 | - | - |

Table 26: Hillcrest Village BIA 2026 Operating Budget

| Hillcrest Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 271,709 | 271,709 | 285,868 | 5.2% | 14,159 |
| Grants | 15,000 | - | - | (100.0%) | (15,000) |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | 80,000 | - | 80,000 |
| Appeal Provision Surplus | 20,315 | 20,315 | 20,861 | 2.7% | 546 |
| Total Revenue | 307,024 | 292,024 | 386,729 | 26.0% | 79,705 |
| Expenditures | | | | | |
| Administration | 69,723 | 77,773 | 76,441 | 9.6% | 6,718 |
| Capital | 20,000 | - | 106,000 | 430.0% | 86,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 76,600 | 60,900 | 60,800 | (20.6%) | (15,800) |
| Promotion and Advertising | 44,000 | 52,800 | 49,000 | 11.4% | 5,000 |
| Festivals and Events | 67,000 | 69,500 | 68,500 | 2.2% | 1,500 |
| Provision for Tax Appeal Expenditures & Write Off | 24,701 | 5,797 | 25,988 | 5.2% | 1,287 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 5,000 | 25,254 | - | (100.0%) | (5,000) |
| Total Expenditures | 307,024 | 292,024 | 386,729 | 26.0% | 79,705 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 98,631 | 118,885 | 18,024 | - | - |

Table 27: Kennedy Road BIA 2026 Operating Budget

| Kennedy Road BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 256,214 | 256,214 | 263,288 | 2.8% | 7,074 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 28,140 | 28,140 | 21,070 | (25.1%) | (7,070) |
| Total Revenue | 284,355 | 284,355 | 284,358 | | 3 |
| Expenditures | | | | | |
| Administration | 26,463 | 24,995 | 26,423 | (0.1%) | (40) |
| Capital | 57,000 | - | 57,000 | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 143,600 | 88,870 | 143,000 | (0.4%) | (600) |
| Promotion and Advertising | 34,000 | 24,840 | 34,000 | - | - |
| Festivals and Events | - | - | - | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 23,292 | 1,348 | 23,935 | 2.8% | 643 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 144,302 | - | - | - |
| Total Expenditures | 284,355 | 284,355 | 284,358 | | 3 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 733,247 | 877,549 | 856,479 | | - |

Table 28: Kensington Market BIA 2026 Operating Budget

| Kensington Market BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 240,173 | 240,173 | 280,664 | 16.9% | 40,491 |
| Grants | 7,500 | 7,500 | 7,500 | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 9,000 | 9,690 | 10,500 | 16.7% | 1,500 |
| Contribution from Accumulated Surplus Reserves | 120,000 | - | - | (100.0%) | (120,000) |
| Appeal Provision Surplus | 17,309 | 17,309 | 19,042 | 10.0% | 1,733 |
| Total Revenue | 393,982 | 274,672 | 317,706 | (19.4%) | (76,276) |
| Expenditures | | | | | - |
| Administration | 132,023 | 104,793 | 126,241 | (4.4%) | (5,782) |
| Capital | 121,275 | 7,500 | 7,500 | (93.8%) | (113,775) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 7,850 | 8,490 | 8,600 | 9.6% | 750 |
| Promotion and Advertising | 18,000 | 17,400 | 28,500 | 58.3% | 10,500 |
| Festivals and Events | 93,000 | 100,370 | 121,350 | 30.5% | 28,350 |
| Provision for Tax Appeal Expenditures & Write Off | 21,834 | 2,543 | 25,515 | 16.9% | 3,681 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 33,576 | - | - | - |
| Total Expenditures | 393,982 | 274,672 | 317,706 | (19.4%) | (76,276) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 319,662 | 473,238 | 454,195 | - | - |

Table 29: Lakeshore Village BIA 2026 Operating Budget

| Lakeshore Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 118,821 | 118,821 | 118,820 | - | (1) |
| Grants | - | 9,278 | 8,580 | 100.0% | 8,580 |
| Signature Events Revenue | 60,000 | 59,116 | 60,000 | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 15,044 | - | - | (100.0%) | (15,044) |
| Appeal Provision Surplus | 7,835 | 7,835 | 10,066 | 28.5% | 2,231 |
| Total Revenue | 201,700 | 195,050 | 197,466 | (2.1%) | (4,234) |
| Expenditures | | | | | - |
| Administration | 28,973 | 31,283 | 31,641 | 9.2% | 2,668 |
| Capital | 10,375 | 9,000 | 10,500 | 1.2% | 125 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 29,700 | 29,435 | 34,560 | 16.4% | 4,860 |
| Promotion and Advertising | 4,600 | 4,200 | 4,900 | 6.5% | 300 |
| Festivals and Events | 117,250 | 105,775 | 105,050 | (10.4%) | (12,200) |
| Provision for Tax Appeal Expenditures & Write Off | 10,802 | 418 | 10,802 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 14,939 | 13 | - | 13 |
| Total Expenditures | 201,700 | 195,050 | 197,466 | (2.1%) | (4,234) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 114,840 | 144,823 | 134,770 | - | - |

Table 30: Lawrence Ingram Keele BIA 2026 Operating Budget

| Lawrence Ingram Keele BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 190,040 | 190,040 | 190,037 | - | (3) |
| Grants | 37,490 | 7,500 | 37,500 | - | 10 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 16,930 | 16,930 | 17,672 | 4.4% | 742 |
| Total Revenue | 244,460 | 214,470 | 245,208 | 0.3% | 748 |
| Expenditures | | | | | |
| Administration | 120,978 | 118,703 | 98,006 | (19.0%) | (22,972) |
| Capital | 32,500 | 17,500 | 14,500 | (55.4%) | (18,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 52,226 | 34,226 | 71,226 | 36.4% | 19,000 |
| Promotion and Advertising | 21,480 | 11,080 | 44,200 | 105.8% | 22,720 |
| Festivals and Events | - | - | - | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 17,276 | (268) | 17,276 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 33,229 | - | - | - |
| Total Expenditures | 244,460 | 214,470 | 245,208 | 0.3% | 748 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 443,684 | 476,913 | 459,241 | - | - |

Table 31: Leslieville BIA 2026 Operating Budget

| Leslieville BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 199,476 | 199,476 | 229,833 | 15.2% | 30,357 |
| Grants | 95,700 | 44,750 | 82,000 | (14.3%) | (13,700) |
| Signature Events Revenue | 32,000 | 50,000 | 47,000 | 46.9% | 15,000 |
| Other Festival Revenues | 35,000 | 33,500 | 10,000 | (71.4%) | (25,000) |
| Other Revenue | 39,000 | 6,500 | 6,500 | (83.3%) | (32,500) |
| Contribution from Accumulated Surplus Reserves | - | 21,242 | 2,000 | 100.0% | 2,000 |
| Appeal Provision Surplus | 15,291 | 15,291 | 14,512 | (5.1%) | (779) |
| Total Revenue | 416,467 | 370,759 | 391,845 | (5.9%) | (24,622) |
| Expenditures | | | | | |
| Administration | 173,833 | 152,898 | 187,551 | 7.9% | 13,718 |
| Capital | 79,600 | 84,907 | 16,000 | (79.9%) | (63,600) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 57,400 | 50,700 | 58,900 | 2.6% | 1,500 |
| Promotion and Advertising | 41,500 | 21,900 | 44,500 | 7.2% | 3,000 |
| Festivals and Events | 36,000 | 55,000 | 54,000 | 50.0% | 18,000 |
| Provision for Tax Appeal Expenditures & Write Off | 18,134 | 5,354 | 20,894 | 15.2% | 2,760 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 10,000 | - | 10,000 | - | - |
| Total Expenditures | 416,467 | 370,759 | 391,845 | (5.9%) | (24,622) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 413,811 | 382,569 | 376,057 | - | - |

Table 32: Liberty Village BIA 2026 Operating Budget

| Liberty Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 440,813 | 440,813 | 460,189 | 4.4% | 19,376 |
| Grants | 57,500 | 171,314 | 102,500 | 78.3% | 45,000 |
| Signature Events Revenue | - | - | 40,000 | 100.0% | 40,000 |
| Other Festival Revenues | 55,000 | 55,000 | 55,000 | - | - |
| Other Revenue | 12,000 | 11,500 | 20,000 | 66.7% | 8,000 |
| Contribution from Accumulated Surplus Reserves | 145,000 | - | 77,000 | (46.9%) | (68,000) |
| Appeal Provision Surplus | - | - | 37,956 | 100.0% | 37,956 |
| Total Revenue | 710,313 | 678,627 | 792,644 | 11.6% | 82,331 |
| Expenditures | | | | | |
| Administration | 242,638 | 212,749 | 260,309 | 7.3% | 17,671 |
| Capital | 135,000 | 34,372 | 42,500 | (68.5%) | (92,500) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 86,500 | 34,625 | 110,500 | 27.7% | 24,000 |
| Promotion and Advertising | 70,000 | 26,703 | 80,000 | 14.3% | 10,000 |
| Festivals and Events | 125,000 | 306,170 | 257,500 | 106.0% | 132,500 |
| Provision for Tax Appeal Expenditures & Write Off | 40,074 | 1,750 | 41,835 | 4.4% | 1,761 |
| Appeal Provision Deficit | 11,101 | 11,101 | - | (100.0%) | (11,101) |
| Contribution to Accumulated Surplus Reserves | - | 51,157 | - | - | - |
| Total Expenditures | 710,313 | 678,627 | 792,644 | 11.6% | 82,331 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 418,588 | 407,607 | 273,708 | - | - |

Table 33: Little Italy BIA 2026 Operating Budget

| Little Italy BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 402,269 | 402,269 | 402,239 | - | (30) |
| Grants | 7,500 | 7,500 | 32,500 | 333.3% | 25,000 |
| Signature Events Revenue | 275,000 | 461,578 | 287,000 | 4.4% | 12,000 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 900 | - | - | (100%) | (900) |
| Appeal Provision Surplus | 31,336 | 31,336 | 31,230 | (0.3%) | (160) |
| Total Revenue | 717,005 | 902,683 | 752,969 | 5.0% | 35,964 |
| Expenditures | | | | | |
| Administration | 125,310 | 125,310 | 128,538 | 2.6% | 3,228 |
| Capital | 42,500 | 23,116 | 7,500 | (82.4%) | (35,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 103,700 | 105,479 | 114,000 | 9.9% | 10,300 |
| Promotion and Advertising | 34,500 | 33,351 | 45,214 | 31.1% | 10,714 |
| Festivals and Events | 351,055 | 430,160 | 371,150 | 5.7% | 20,095 |
| Provision for Tax Appeal Expenditures & Write Off | 36,570 | 4,237 | 36,567 | - | (3) |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 23,370 | 181,030 | 50,000 | 113.9% | 26,630 |
| Total Expenditures | 717,005 | 717,005 | 752,969 | 5.0% | 35,964 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 304,215 | 462,775 | 481,545 | - | - |

Table 34: Little Jamaica BIA 2026 Operating Budget

| Little Jamaica BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 255,738 | 255,738 | 255,737 | - | (1) |
| Grants | 122,500 | 7,500 | 62,500 | (49.0%) | (60,000) |
| Signature Events Revenue | 231,000 | 55,000 | 380,500 | 64.7% | 149,500 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 9,587 | 9,587 | 21,954 | 129.0% | 12,367 |
| Total Revenue | 618,825 | 327,825 | 720,691 | 16.5% | 101,866 |
| Expenditures | | | | | |
| Administration | 206,073 | 173,142 | 219,571 | 6.6% | 13,498 |
| Capital | - | - | 5,750 | 100.0% | 5,750 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 73,200 | 639 | 106,950 | 46.1% | 33,750 |
| Promotion and Advertising | 29,050 | 37,345 | 28,000 | (3.6%) | (1,050) |
| Festivals and Events | 254,500 | 51,461 | 315,350 | 23.9% | 60,850 |
| Provision for Tax Appeal Expenditures & Write Off | 23,249 | 1,345 | 23,249 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 32,753 | 63,893 | 21,821 | (33.4%) | (10,932) |
| Total Expenditures | 618,825 | 327,825 | 720,691 | 16.5% | 101,866 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 54,253 | 85,393 | 85,260 | - | - |

Table 35: Little Portugal Toronto BIA 2026 Operating Budget

| Little Portugal Toronto BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 414,690 | 414,690 | 429,205 | 3.5% | 14,515 |
| Grants | 12,500 | 7,500 | 9,908 | (20.7%) | (2,592) |
| Signature Events Revenue | 307,310 | 504,939 | 444,400 | 44.6% | 137,090 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 6,271 | - | - | (100.0%) | (6,271) |
| Contribution from Accumulated Surplus Reserves | - | - | 6,868 | 100.0% | 6,868 |
| Appeal Provision Surplus | 34,140 | 34,140 | 41,788 | 22.4% | 7,648 |
| Total Revenue | 774,911 | 961,268 | 932,168 | 20.3% | 157,257 |
| Expenditures | | | | | |
| Administration | 201,673 | 190,080 | 258,049 | 28.0% | 56,376 |
| Capital | 20,000 | 20,000 | 20,000 | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 39,000 | 30,000 | 42,000 | 7.7% | 3,000 |
| Promotion and Advertising | 8,200 | 5,488 | 9,200 | 12.2% | 1,000 |
| Festivals and Events | 465,429 | 537,085 | 563,900 | 21.2% | 98,471 |
| Provision for Tax Appeal Expenditures & Write Off | 37,699 | 1,483 | 39,019 | 3.5% | 1,320 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 2,910 | 177,133 | - | (100.0%) | (2,910) |
| Total Expenditures | 774,911 | 961,268 | 932,168 | 20.3% | 157,257 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 316,086 | 490,309 | 441,654 | - | - |

Table 36: Long Branch BIA 2026 Operating Budget

| Long Branch BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 177,916 | 177,916 | 177,916 | - | - |
| Grants | 7,500 | 7,500 | - | (100%) | (7,500) |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 44,123 | - | 96,042 | 117.7% | 51,919 |
| Appeal Provision Surplus | 14,388 | 14,388 | 15,692 | 9.1% | 1,304 |
| Total Revenue | 243,927 | 211,344 | 289,650 | 18.7% | 45,723 |
| Expenditures | | | | | |
| Administration | 33,803 | 37,853 | 39,526 | 16.9% | 5,723 |
| Capital | 7,500 | 15,000 | 125,000 | 1,566.7% | 117,500 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 154,500 | 82,225 | 86,000 | (44.3%) | (68,500) |
| Promotion and Advertising | 13,350 | 3,350 | 12,350 | (7.5%) | (1,000) |
| Festivals and Events | 18,600 | 24,140 | 10,600 | (43.0%) | (8,000) |
| Provision for Tax Appeal Expenditures & Write Off | 16,174 | 531 | 16,174 | - | - |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 48,245 | - | - | - |
| Total Expenditures | 243,927 | 211,344 | 289,650 | 18.7% | 45,723 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 451,877 | 544,245 | 432,511 | - | - |

Table 37: Midtown Yonge BIA 2026 Operating Budget

| Midtown Yonge BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 197,540 | 197,540 | 204,471 | 3.5% | 6,931 |
| Grants | 5,000 | 50,000 | - | (100.0%) | (5,000) |
| Signature Events Revenue | 7,100 | 58,875 | 25,000 | 252.1% | 17,900 |
| Other Festival Revenues | - | - | 10,000 | 100.0% | 10,000 |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 15,000 | - | 42,700 | 184.7% | 27,700 |
| Appeal Provision Surplus | 13,558 | 13,558 | 15,582 | 14.9% | 2,024 |
| Total Revenue | 238,198 | 328,848 | 297,753 | 25.0% | 59,555 |
| Expenditures | | | | | |
| Administration | 88,340 | 89,525 | 101,915 | 15.4% | 13,575 |
| Capital | - | - | 31,000 | 100.0% | 31,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 39,500 | 36,620 | 40,000 | 1.3% | 500 |
| Promotion and Advertising | 44,750 | 38,499 | 45,250 | 1.1% | 500 |
| Festivals and Events | 47,650 | 105,960 | 61,000 | 28.0% | 13,350 |
| Provision for Tax Appeal Expenditures & Write Off | 17,958 | 2,414 | 18,588 | 3.5% | 630 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 55,830 | - | - | - |
| Total Expenditures | 238,198 | 328,848 | 297,753 | 25.0% | 59,555 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 169,222 | 240,052 | 181,770 | - | - |

Table 38: Mirvish Village BIA 2026 Operating Budget

| Mirvish Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 89,015 | 89,015 | 245,724 | 176.0% | 156,709 |
| Grants | 10,000 | - | 7,500 | (25.0%) | (2,500) |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 11,962 | 11,962 | 7,436 | (37.8%) | (4,526) |
| Contribution from Accumulated Surplus Reserves | 83,000 | - | - | (100.0%) | (83,000) |
| Appeal Provision Surplus | 3,872 | 3,872 | 396,546 | 10141.4% | 392,674 |
| Total Revenue | 197,849 | 104,849 | 657,206 | 232.2% | 459,357 |
| Expenditures | | | | | |
| Administration | 31,812 | 28,338 | 114,121 | 258.7% | 82,309 |
| Capital | 111,500 | 39,000 | 19,500 | (82.5%) | (92,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 28,745 | 29,245 | 45,700 | 59.0% | 16,955 |
| Promotion and Advertising | 17,700 | 4,250 | 34,000 | 92.1% | 16,300 |
| Festivals and Events | - | - | 25,000 | 100.0% | 25,000 |
| Provision for Tax Appeal Expenditures & Write Off | 8,092 | 1,581 | 22,339 | 176.1% | 14,247 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 2,435 | 396,546 | 100.0% | 396,546 |
| Total Expenditures | 197,849 | 104,849 | 657,206 | 232.2% | 459,357 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 177,998 | 263,433 | 263,433 | - | - |

Table 39: Mount Pleasant Village BIA 2026 Operating Budget

| Mount Pleasant Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 256,302 | 256,302 | 265,273 | 3.5% | 8,971 |
| Grants | 20,350 | 7,500 | - | (100.0%) | (20,350) |
| Signature Events Revenue | 7,900 | 53,870 | 13,985 | 77.0% | 6,085 |
| Other Festival Revenues | - | 8,845 | 3,000 | - | 3,000 |
| Other Revenue | - | - | 8,365 | 100% | 8,365 |
| Contribution from Accumulated Surplus Reserves | 6,000 | - | 43,447 | 624.1% | 37,447 |
| Appeal Provision Surplus | 15,746 | 15,746 | 13,758 | (12.6%) | (1,988) |
| Total Revenue | 306,298 | 342,263 | 347,828 | 13.6% | 41,530 |
| Expenditures | | | | | |
| Administration | 128,598 | 121,414 | 129,272 | 0.5% | 674 |
| Capital | 22,600 | 7,500 | 25,096 | 11.0% | 2,496 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 58,425 | 59,431 | 64,000 | 9.5% | 5,575 |
| Promotion and Advertising | 18,600 | 18,900 | 19,400 | 4.3% | 800 |
| Festivals and Events | 54,775 | 61,458 | 85,944 | 56.9% | 31,169 |
| Provision for Tax Appeal Expenditures & Write Off | 23,300 | 9,253 | 24,116 | 3.5% | 816 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 64,307 | - | - | - |
| Total Expenditures | 306,298 | 342,263 | 347,828 | 13.6% | 41,530 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 405,678 | 466,748 | 445,002 | - | - |

Table 40: Old Town Toronto BIA 2026 Operating Budget

| Old Town Toronto BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 1,583,226 | 1,583,226 | 1,628,911 | 2.9% | 45,685 |
| Grants | 175,000 | 61,300 | 151,300 | (13.5%) | (23,700) |
| Signature Events Revenue | 17,000 | 7,000 | 7,000 | (58.8%) | (10,000) |
| Other Festival Revenues | 5,000 | 5,000 | 5,000 | - | - |
| Other Revenue | 25,000 | 590,000 | 75,000 | 200.0% | 50,000 |
| Contribution from Accumulated Surplus Reserves | 170,000 | - | 126,000 | (25.9%) | (44,000) |
| Appeal Provision Surplus | 66,913 | 66,913 | 198,484 | 196.6% | 131,571 |
| Total Revenue | 2,042,139 | 2,313,439 | 2,191,695 | 7.3% | 149,556 |
| Expenditures | | | | | |
| Administration | 693,209 | 689,209 | 715,612 | 3.2% | 22,403 |
| Capital | 454,000 | 404,000 | 560,000 | 23.3% | 106,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 393,000 | 393,000 | 410,000 | 4.3% | 17,000 |
| Promotion and Advertising | 85,000 | 85,000 | 90,000 | 5.9% | 5,000 |
| Festivals and Events | 273,000 | 252,500 | 268,000 | (1.8%) | (5,000) |
| Provision for Tax Appeal Expenditures & Write Off | 143,930 | 23,491 | 148,083 | 2.9% | 4,153 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 466,239 | - | - | - |
| Total Expenditures | 2,042,139 | 2,313,439 | 2,191,695 | 7.3% | 149,556 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 670,358 | 1,306,597 | 982,113 | - | - |

Table 41: Pape Village BIA 2026 Operating Budget

| Pape Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 101,843 | 101,843 | 103,572 | 1.7% | 1,729 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | 8,000 | 21,000 | 25,000 | 212.5% | 17,000 |
| Other Revenue | 10,000 | 10,000 | 10,000 | - | - |
| Contribution from Accumulated Surplus Reserves | 47,000 | - | 16,000 | (66.0%) | (31,000) |
| Appeal Provision Surplus | 5,392 | 5,392 | 8,515 | 57.9% | 3,123 |
| Total Revenue | 172,235 | 138,235 | 163,087 | (5.3%) | (9,148) |
| Expenditures | | | | | |
| Administration | 23,936 | 15,936 | 17,171 | (28.3%) | (6,765) |
| Capital | - | 6,000 | 5,000 | - | 5,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 36,500 | 29,447 | 38,500 | 5.5% | 2,000 |
| Promotion and Advertising | 27,300 | 16,993 | 23,000 | (15.8%) | (4,300) |
| Festivals and Events | 75,241 | 66,670 | 70,000 | (7.0%) | (5,241) |
| Provision for Tax Appeal Expenditures & Write Off | 9,258 | 279 | 9,416 | 1.7% | 158 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 2,910 | - | - | - |
| Total Expenditures | 172,235 | 138,235 | 163,087 | (5.3%) | (9,148) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 39,254 | 89,164 | 64,649 | - | - |

Table 42: Parkdale Village BIA 2026 Operating Budget

| Parkdale Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 234,150 | 234,150 | 250,072 | 6.8% | 15,922 |
| Grants | 21,281 | 18,447 | 18,300 | (14.0%) | (2,981) |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | 375 | - | - | - |
| Other Revenue | - | 2,052 | - | - | - |
| Contribution from Accumulated Surplus Reserves | 86,746 | 36,728 | 56,856 | (34.5%) | (29,890) |
| Appeal Provision Surplus | 19,463 | 19,463 | 18,802 | (3.4%) | (661) |
| Total Revenue | 361,640 | 311,215 | 344,030 | (4.9%) | (17,610) |
| Expenditures | | | | | |
| Administration | 135,059 | 134,290 | 160,096 | 18.5% | 25,037 |
| Capital | 39,100 | 28,735 | 30,500 | (22.0%) | (8,600) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 102,300 | 94,746 | 96,800 | (5.4%) | (5,500) |
| Promotion and Advertising | 33,895 | 21,115 | 3,900 | (88.5%) | (29,995) |
| Festivals and Events | 30,000 | 29,260 | 30,000 | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 21,286 | 3,069 | 22,734 | 6.8% | 1,448 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 361,640 | 311,215 | 344,030 | (4.9%) | (17,610) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 227,244 | 277,262 | 201,604 | - | - |

Table 43: Riverside District BIA 2026 Operating Budget

| Riverside District BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 265,557 | 265,557 | 271,930 | 2.4% | 6,373 |
| Grants | 42,500 | 347,000 | 52,500 | 23.5% | 10,000 |
| Signature Events Revenue | 8,500 | 21,500 | 20,000 | 135.3% | 11,500 |
| Other Festival Revenues | 10,000 | 10,000 | 10,000 | - | - |
| Other Revenue | 10,000 | 15,000 | 15,000 | 50.0% | 5,000 |
| Contribution from Accumulated Surplus Reserves | 47,906 | - | 207,350 | 332.8% | 159,444 |
| Appeal Provision Surplus | 49,452 | 49,452 | 22,582 | (54.3%) | (26,870) |
| Total Revenue | 433,915 | 708,509 | 599,362 | 38.1% | 165,447 |
| Expenditures | | | | | |
| Administration | 172,373 | 175,374 | 208,141 | 20.8% | 35,768 |
| Capital | 80,000 | 25,000 | 115,000 | 43.8% | 35,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 40,000 | 59,500 | 80,500 | 101.3% | 40,500 |
| Promotion and Advertising | 47,000 | 337,000 | 88,500 | 88.3% | 41,500 |
| Festivals and Events | 70,400 | 70,400 | 82,500 | 17.2% | 12,100 |
| Provision for Tax Appeal Expenditures & Write Off | 24,142 | 26,469 | 24,721 | 2.4% | 579 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 14,766 | - | - | - |
| Total Expenditures | 433,915 | 708,509 | 599,362 | 38.1% | 165,447 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 169,585 | 232,257 | 2,325 | - | - |

Table 44: Rogers Road BIA 2026 Operating Budget

| Rogers Road BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 41,196 | 41,196 | 49,435 | 20.0% | 8,239 |
| Grants | 38,750 | 46,250 | 51,250 | 32.3% | 12,500 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | 1,000 | 100.0% | 1,000 |
| Contribution from Accumulated Surplus Reserves | 54,531 | 14,413 | 30,526 | (44.0%) | (24,005) |
| Appeal Provision Surplus | 2,954 | 2,954 | 3,204 | 8.5% | 250 |
| Total Revenue | 137,431 | 104,813 | 135,415 | (1.5%) | (2,016) |
| Expenditures | | | | | |
| Administration | 42,686 | 43,736 | 45,221 | 5.9% | 2,535 |
| Capital | 26,500 | - | 11,500 | (56.6%) | (15,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 19,500 | 14,000 | 26,000 | 33.3% | 6,500 |
| Promotion and Advertising | 18,000 | 15,000 | 20,000 | 11.1% | 2,000 |
| Festivals and Events | 27,000 | 32,000 | 28,200 | 4.4% | 1,200 |
| Provision for Tax Appeal Expenditures & Write Off | 3,745 | 77 | 4,494 | 20.0% | 749 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 137,431 | 104,813 | 135,415 | (1.5%) | (2,016) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 83,910 | 124,028 | 90,298 | - | - |

Table 45: Roncesvalles Village BIA 2026 Operating Budget

| Roncesvalles Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 356,972 | 356,972 | 372,537 | 4.4% | 15,565 |
| Grants | 5,000 | 4,816 | 5,000 | - | - |
| Signature Events Revenue | 380,000 | 399,559 | 440,000 | 15.8% | 60,000 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 10,000 | 4,555 | 8,055 | (19.5%) | (1,945) |
| Contribution from Accumulated Surplus Reserves | 19,400 | - | 42,500 | 119.1% | 23,100 |
| Appeal Provision Surplus | 21,129 | 21,129 | 32,607 | 54.3% | 11,478 |
| Total Revenue | 792,501 | 787,032 | 900,698 | 13.7% | 108,197 |
| Expenditures | | | | | |
| Administration | 137,035 | 133,032 | 167,631 | 22.3% | 30,596 |
| Capital | 86,000 | 23,000 | 25,500 | (70.3%) | (60,500) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 95,015 | 83,323 | 121,700 | 28.1% | 26,685 |
| Promotion and Advertising | 61,000 | 60,400 | 66,500 | 9.0% | 5,500 |
| Festivals and Events | 381,000 | 432,384 | 485,500 | 27.4% | 104,500 |
| Provision for Tax Appeal Expenditures & Write Off | 32,452 | 733 | 33,867 | 4.4% | 1,415 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 54,160 | - | - | - |
| Total Expenditures | 792,501 | 787,032 | 900,698 | 13.7% | 108,197 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 172,696 | 246,256 | 171,149 | - | - |

Table 46: Rosedale Main Street BIA 2026 Operating Budget

| Rosedale Main Street BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 239,726 | 239,726 | 246,918 | 3.0% | 7,192 |
| Grants | - | - | 22,000 | 100.0% | 22,000 |
| Signature Events Revenue | 54,000 | 79,866 | 54,000 | 0.0% | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 5,000 | 5,000 | 5,000 | 0.0% | - |
| Contribution from Accumulated Surplus Reserves | 23,585 | - | 37,902 | 60.7% | 14,317 |
| Appeal Provision Surplus | 12,807 | 12,807 | 24,852 | 94.0% | 12,045 |
| Total Revenue | 335,118 | 337,399 | 390,671 | 16.6% | 55,553 |
| Expenditures | | | | | |
| Administration | 84,276 | 86,351 | 89,675 | 6.4% | 5,399 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 98,049 | 97,933 | 98,049 | - | - |
| Promotion and Advertising | 6,500 | 6,500 | 6,500 | - | - |
| Festivals and Events | 124,500 | 129,328 | 174,000 | 39.8% | 49,500 |
| Provision for Tax Appeal Expenditures & Write Off | 21,793 | (785) | 22,447 | 3.0% | 654 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 18,072 | - | - | - |
| Total Expenditures | 335,118 | 337,399 | 390,671 | 16.6% | 55,553 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 259,884 | 301,541 | 238,787 | - | - |

Table 47: St. Clair Gardens BIA 2026 Operating Budget

| St. Clair Gardens BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 119,546 | 119,546 | 120,713 | 1.0% | 1,167 |
| Grants | 31,250 | 28,825 | 28,825 | (7.8%) | (2,425) |
| Signature Events Revenue | 4,450 | 3,700 | 14,026 | 215.2% | 9,576 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 12,113 | 12,113 | 9,182 | (24.2%) | (2,931) |
| Total Revenue | 167,359 | 164,184 | 172,746 | 3.2% | 5,387 |
| Expenditures | | | | | |
| Administration | 45,654 | 40,202 | 49,995 | 9.5% | 4,341 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 70,800 | 72,109 | 85,064 | 20.1% | 14,264 |
| Promotion and Advertising | 3,250 | 1,774 | 2,775 | (14.6%) | (475) |
| Festivals and Events | 12,400 | 17,045 | 23,938 | 93.0% | 11,538 |
| Provision for Tax Appeal Expenditures & Write Off | 10,868 | 488 | 10,974 | 1.0% | 106 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 24,387 | 32,566 | - | (100.0%) | (24,387) |
| Total Expenditures | 167,359 | 164,184 | 172,746 | 3.2% | 5,387 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 66,941 | 75,120 | 65,938 | - | - |

Table 48: The Beach BIA 2026 Operating Budget

| The Beach BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 457,043 | 457,043 | 470,754 | 3.0% | 13,711 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | 6,930 | - | - | - |
| Other Revenue | - | 20,200 | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | 374 | 100.0% | 374 |
| Appeal Provision Surplus | 29,404 | 29,404 | 39,309 | 33.7% | 9,905 |
| Total Revenue | 486,447 | 513,577 | 510,437 | 4.9% | 23,990 |
| Expenditures | | | | | |
| Administration | 187,648 | 165,249 | 180,141 | (4.0%) | (7,507) |
| Capital | 10,000 | 202 | 22,700 | 127.0% | 12,700 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 125,750 | 101,834 | 165,200 | 31.4% | 39,450 |
| Promotion and Advertising | 60,000 | 23,250 | 39,100 | (34.8%) | (20,900) |
| Festivals and Events | 61,500 | 57,398 | 60,500 | (1.6%) | (1,000) |
| Provision for Tax Appeal Expenditures & Write Off | 41,549 | 1,507 | 42,796 | 3.0% | 1,247 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 164,137 | - | - | - |
| Total Expenditures | 486,447 | 513,577 | 510,437 | 4.9% | 23,990 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 217,296 | 381,433 | 341,750 | - | - |

Table 49: The Eglinton Way BIA 2026 Operating Budget

| The Eglinton Way BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 290,039 | 290,039 | 314,982 | 8.6% | 24,943 |
| Grants | 42,500 | 34,228 | 41,800 | (1.6%) | (700) |
| Signature Events Revenue | 71,000 | 48,829 | 46,900 | (33.9%) | (24,100) |
| Other Festival Revenues | 39,334 | - | - | (100.0%) | (39,334) |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 110,000 | 36,068 | 49,957 | (54.6%) | (60,043) |
| Appeal Provision Surplus | 22,766 | 22,766 | 26,252 | 15.3% | 3,486 |
| Total Revenue | 575,639 | 431,930 | 479,891 | (16.6%) | (95,748) |
| Expenditures | | | | | |
| Administration | 178,204 | 186,840 | 157,260 | (11.8%) | (20,944) |
| Capital | 126,200 | 4,191 | 50,000 | (60.4%) | (76,200) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 95,595 | 106,831 | 111,619 | 16.8% | 16,024 |
| Promotion and Advertising | 61,650 | 46,151 | 44,247 | (28.2%) | (17,403) |
| Festivals and Events | 87,623 | 87,584 | 88,130 | 0.6% | 507 |
| Provision for Tax Appeal Expenditures & Write Off | 26,367 | 334 | 28,635 | 8.6% | 2,268 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 575,639 | 431,930 | 479,891 | (16.6%) | (95,748) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 357,744 | 431,676 | 355,467 | - | - |

Table 50: The Junction BIA 2026 Operating Budget

| The Junction BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 392,548 | 392,548 | 404,136 | 3.0% | 11,588 |
| Grants | 12,500 | 20,364 | 12,500 | - | - |
| Signature Events Revenue | 49,400 | 24,310 | 27,160 | (45.0%) | (22,240) |
| Other Festival Revenues | - | 3,000 | 5,000 | 100.0% | 5,000 |
| Other Revenue | 5,000 | 6,117 | 6,000 | 20.0% | 1,000 |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 12,041 | 12,041 | 34,290 | 184.8% | 22,249 |
| Total Revenue | 471,489 | 458,380 | 489,086 | 3.7% | 17,597 |
| Expenditures | | | | | |
| Administration | 234,673 | 229,200 | 236,021 | 0.6% | 1,348 |
| Capital | - | - | 8,350 | 100.0% | 8,350 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 97,380 | 102,514 | 94,200 | (3.3%) | (3,180) |
| Promotion and Advertising | 6,250 | 2,726 | 3,275 | (47.6%) | (2,975) |
| Festivals and Events | 97,500 | 69,517 | 110,500 | 13.3% | 13,000 |
| Provision for Tax Appeal Expenditures & Write Off | 35,686 | 2,246 | 36,740 | 3.0% | 1,054 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 52,177 | - | - | - |
| Total Expenditures | 471,489 | 458,380 | 489,086 | 3.7% | 17,597 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 212,098 | 264,275 | 229,985 | - | - |

Table 51: The Kingsway BIA 2026 Operating Budget

| The Kingsway BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 281,649 | 281,649 | 289,853 | 2.9% | 8,204 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | 225,000 | 223,800 | 235,000 | 4.4% | 10,000 |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 116,000 | 84,284 | 86,000 | (25.9%) | (30,000) |
| Appeal Provision Surplus | 24,843 | 24,843 | 25,653 | 3.3% | 810 |
| Total Revenue | 647,492 | 614,575 | 636,506 | (1.7%) | (10,986) |
| Expenditures | | | | | |
| Administration | 77,908 | 75,793 | 77,676 | (0.3%) | (232) |
| Capital | - | 6,388 | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 125,700 | 123,700 | 123,700 | (1.6%) | (2,000) |
| Promotion and Advertising | 24,000 | 23,264 | 24,000 | - | - |
| Festivals and Events | 394,280 | 385,430 | 384,780 | (2.4%) | (9,500) |
| Provision for Tax Appeal Expenditures & Write Off | 25,604 | - | 26,350 | 2.9% | 746 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 647,492 | 614,575 | 636,506 | (1.7%) | (10,986) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 659,143 | 690,859 | 579,206 | - | - |

Table 52: The Waterfront BIA 2026 Operating Budget

| The Waterfront BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 2,240,958 | 2,240,958 | 2,263,367 | 1.0% | 22,409 |
| Grants | - | 67,000 | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 20,000 | 30,000 | 15,000 | (25.0%) | (5,000) |
| Contribution from Accumulated Surplus Reserves | 257,938 | 180,701 | 109,513 | (57.5%) | (148,425) |
| Appeal Provision Surplus | 28,702 | 28,702 | 122,881 | 328.1% | 94,179 |
| Total Revenue | 2,547,598 | 2,547,361 | 2,510,761 | (1.4%) | (36,837) |
| Expenditures | | | | | |
| Administration | 968,875 | 984,757 | 1,035,000 | 6.8% | 66,125 |
| Capital | 125,000 | 126,946 | - | (100.0%) | (125,000) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 220,000 | 240,000 | 345,000 | 56.8% | 125,000 |
| Promotion and Advertising | 305,000 | 375,000 | 375,000 | 23.0% | 70,000 |
| Festivals and Events | 725,000 | 735,000 | 550,000 | (24.1%) | (175,000) |
| Provision for Tax Appeal Expenditures & Write Off | 203,723 | 85,658 | 205,761 | 1.0% | 2,038 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 2,547,598 | 2,547,361 | 2,510,761 | (1.4%) | (36,837) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 831,592 | 908,829 | 676,436 | - | - |

Table 53: Toronto Downtown West BIA 2026 Operating Budget

| Toronto Downtown West BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 4,703,904 | 4,703,904 | 4,845,021 | 3.0% | 141,117 |
| Grants | - | 16,300 | 11,300 | 100.0% | 11,300 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 375,000 | 375,000 | 375,000 | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | 207,574 | 100.0% | 207,574 |
| Appeal Provision Surplus | 601,107 | 601,107 | 593,930 | (1.2%) | (7,177) |
| Total Revenue | 5,680,011 | 5,696,311 | 6,032,825 | 6.2% | 352,814 |
| Expenditures | | | | | - |
| Administration | 694,837 | 705,689 | 898,820 | 29.4% | 203,983 |
| Capital | 1,300,000 | 1,303,499 | 1,674,298 | 28.8% | 374,298 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 2,055,539 | 2,055,539 | 1,809,415 | (11.9%) | (246,124) |
| Promotion and Advertising | 1,202,007 | 1,303,970 | 1,209,836 | 0.7% | 7,829 |
| Festivals and Events | - | - | - | - | - |
| Provision for Tax Appeal Expenditures & Write Off | 427,628 | 84,162 | 440,456 | 3.0% | 12,828 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 243,452 | - | - | - |
| Total Expenditures | 5,680,011 | 5,696,311 | 6,032,825 | 6.2% | 352,814 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 9,355,725 | 9,599,177 | 8,797,672 | - | - |

Table 54: Upper Avenue BIA 2026 Operating Budget

| Upper Avenue BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | - | - | 187,298 | 100.0% | 187,298 |
| Grants | - | - | 7,500 | 100.0% | 7,500 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | - | - | - | - | - |
| Total Revenue | - | - | 194,798 | 100.0% | 194,798 |
| Expenditures | | | | | |
| Administration | - | - | 49,771 | 100.0% | 49,771 |
| Capital | - | - | 47,500 | 100.0% | 47,500 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | - | - | 45,500 | 100.0% | 45,500 |
| Promotion and Advertising | - | - | 20,000 | 100.0% | 20,000 |
| Festivals and Events | - | - | 15,000 | 100.0% | 15,000 |
| Provision for Tax Appeal Expenditures & Write Off | - | - | 17,027 | 100.0% | 17,027 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | - | - | 194,798 | 100.0% | 194,798 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | - | - | - | - | - |

Table 55: Uptown Yonge BIA 2026 Operating Budget

| Uptown Yonge BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 273,646 | 273,646 | 279,118 | 2.0% | 5,472 |
| Grants | 30,000 | 69,885 | 149,400 | 398.0% | 119,400 |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | 2,000 | 2,000 | 2,000 | - | - |
| Other Revenue | 10,000 | - | - | (100.0%) | (10,000) |
| Contribution from Accumulated Surplus Reserves | 39,500 | 1,907 | 55,894 | 41.5% | 16,394 |
| Appeal Provision Surplus | 10,124 | 10,124 | 25,059 | 147.5% | 14,935 |
| Total Revenue | 365,270 | 357,561 | 511,471 | 40.0% | 146,202 |
| Expenditures | | | | | |
| Administration | 108,693 | 106,675 | 108,197 | (0.5%) | (495) |
| Capital | 50,000 | 30,000 | 106,000 | 112.0% | 56,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 64,200 | 64,915 | 71,200 | 10.9% | 7,000 |
| Promotion and Advertising | 45,000 | 47,952 | 97,700 | 117.1% | 52,700 |
| Festivals and Events | 72,500 | 105,500 | 103,000 | 42.1% | 30,500 |
| Provision for Tax Appeal Expenditures & Write Off | 24,877 | 2,519 | 25,374 | 2.0% | 497 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 365,270 | 357,561 | 511,471 | 40.0% | 146,202 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 309,298 | 346,891 | 265,938 | - | - |

Table 56: Village of Islington BIA 2026 Operating Budget

| Village of Islington BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 179,170 | 179,170 | 181,951 | 1.6% | 2,781 |
| Grants | 20,500 | 15,000 | 20,500 | - | - |
| Signature Events Revenue | 2,500 | - | - | (100.0%) | (2,500) |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 4,178 | - | 23,618 | 465.3% | 19,440 |
| Appeal Provision Surplus | 19,963 | 19,963 | 36,814 | 84.4% | 16,851 |
| Total Revenue | 226,311 | 214,133 | 262,882 | 16.2% | 36,572 |
| Expenditures | | | | | |
| Administration | 39,723 | 41,624 | 44,341 | 11.6% | 4,619 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 62,200 | 59,546 | 101,000 | 62.4% | 38,800 |
| Promotion and Advertising | 88,500 | 77,280 | 84,500 | (4.5%) | (4,000) |
| Festivals and Events | 19,600 | 12,775 | 16,500 | (15.8%) | (3,100) |
| Provision for Tax Appeal Expenditures & Write Off | 16,288 | 19,884 | 16,541 | 1.6% | 253 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 3,024 | - | - | - |
| Total Expenditures | 226,311 | 214,133 | 262,882 | 16.2% | 36,572 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 107,002 | 114,204 | 53,773 | - | - |

Table 57: West Queen West BIA 2026 Operating Budget

| West Queen West BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 367,109 | 367,109 | 385,574 | 5.0% | 18,465 |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 39,886 | 39,886 | 31,597 | (20.8%) | (8,288) |
| Total Revenue | 406,995 | 406,995 | 417,171 | 2.5% | 10,176 |
| Expenditures | | | | | |
| Administration | 111,777 | 106,814 | 111,855 | 0.1% | 78 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 160,154 | 137,009 | 160,252 | 0.1% | 98 |
| Promotion and Advertising | 52,133 | 36,261 | 31,100 | (40.3%) | (21,033) |
| Festivals and Events | 49,557 | 37,305 | 78,912 | 59.2% | 29,355 |
| Provision for Tax Appeal Expenditures & Write Off | 33,374 | 3,814 | 35,052 | 5.0% | 1,678 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 85,793 | - | - | - |
| Total Expenditures | 406,995 | 406,995 | 417,171 | 2.5% | 10,176 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 134,999 | 221,422 | 189,824 | - | - |

Table 58: Weston Village BIA 2026 Operating Budget

| Weston Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 152,815 | 152,815 | 146,278 | (4.3%) | (6,537) |
| Grants | 31,250 | 5,000 | 31,250 | - | - |
| Signature Events Revenue | 55,000 | 24,826 | - | (100.0%) | (55,000) |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | 8,358 | 4,170 | 100.0% | 4,170 |
| Contribution from Accumulated Surplus Reserves | 9,458 | - | - | (100.0%) | (9,458) |
| Appeal Provision Surplus | 6,292 | 6,292 | 14,791 | 135.1% | 8,499 |
| Total Revenue | 254,815 | 197,290 | 196,489 | (22.9%) | (58,326) |
| Expenditures | | | | | - |
| Administration | 85,373 | 73,082 | 91,191 | 6.8% | 5,818 |
| Capital | - | - | - | - | - |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 50,000 | 45,885 | 77,000 | 54.0% | 27,000 |
| Promotion and Advertising | 35,350 | 11,826 | 15,00 | (58.6%) | (20,350) |
| Festivals and Events | 70,200 | 24,115 | - | (100.0%) | (70,200) |
| Provision for Tax Appeal Expenditures & Write Off | 13,892 | 875 | 13,298 | (4.3%) | (594) |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 41,507 | - | - | - |
| Total Expenditures | 254,815 | 197,290 | 196,489 | (22.9%) | (58,326) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 290,087 | 341,052 | 326,261 | - | - |

Table 59: Wexford Heights BIA 2026 Operating Budget

| Wexford Heights BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 267,170 | 267,170 | 280,529 | 5.0% | 13,359 |
| Grants | 4,500 | 4,644 | 4,500 | - | - |
| Signature Events Revenue | 424,000 | 436,691 | 420,000 | (0.9%) | (4,000) |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 22,708 | 22,708 | 24,742 | 9.0% | 2,034 |
| Total Revenue | 718,378 | 731,213 | 729,771 | 1.6% | 11,394 |
| Expenditures | | | | | |
| Administration | 50,523 | 64,720 | 59,241 | 17.3% | 8,719 |
| Capital | - | 45,601 | 45,601 | 100.0% | 45,601 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | 45,601 | - | - | (100.0%) | (45,601) |
| Maintenance | 96,000 | 76,000 | 121,000 | 26.0% | 25,000 |
| Promotion and Advertising | 4,000 | 400 | 4,000 | - | - |
| Festivals and Events | 402,500 | 366,122 | 432,000 | 7.3% | 29,500 |
| Provision for Tax Appeal Expenditures & Write Off | 24,288 | 606 | 25,503 | 5.0% | 1,215 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 95,466 | 177,764 | 42,426 | (55.6%) | (53,040) |
| Total Expenditures | 718,378 | 731,213 | 729,771 | 1.6% | 11,394 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | (84,521) | (2,223) | 15,460 | - | - |

Table 60: Wilson Village BIA 2026 Operating Budget

| Wilson Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 356,193 | 356,193 | 381,129 | 7.0% | 24,937 |
| Grants | - | 26,500 | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 10,600 | 110,599 | 113,500 | 970.8% | 102,900 |
| Appeal Provision Surplus | 20,911 | 20,911 | 32,160 | 53.8% | 11,249 |
| Total Revenue | 387,704 | 514,203 | 526,789 | 35.9% | 139,086 |
| Expenditures | | | | | |
| Administration | 106,323 | 109,823 | 112,641 | 5.9% | 6,319 |
| Capital | 54,000 | 270,000 | 145,000 | 168.5% | 91,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 181,000 | 123,780 | 142,500 | (21.3%) | (38,500) |
| Promotion and Advertising | 14,000 | 10,600 | 12,000 | (14.3%) | (2,000) |
| Festivals and Events | - | - | 80,000 | 100.0% | 80,000 |
| Provision for Tax Appeal Expenditures & Write Off | 32,381 | 994.05 | 34,648 | 7.0% | 2,267 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 387,704 | 514,203 | 526,789 | 35.9% | 139,086 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 256,970 | 156,971 | 11,311 | - | - |

Table 61: Wychwood Heights BIA 2026 Operating Budget

| Wychwood Heights BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 21,569 | 21,569 | 20,205 | (6.3%) | (1,364) |
| Grants | - | - | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | - | - | - | - | - |
| Contribution from Accumulated Surplus Reserves | 55,300 | 13,047 | 50,000 | (9.6%) | (5,300) |
| Appeal Provision Surplus | 1,728 | 1,728 | 1,103 | (36.2%) | (625) |
| Total Revenue | 78,597 | 36,344 | 71,308 | (9.3%) | (7,290) |
| Expenditures | | | | | |
| Administration | 33,336 | 7,866 | 21,271 | (36.2%) | (12,066) |
| Capital | - | 3,075 | 10,700 | 100.0% | 10,700 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 15,200 | 12,000 | 12,700 | (16.4%) | (2,500) |
| Promotion and Advertising | 20,600 | 11,255 | 20,300 | (1.5%) | (300) |
| Festivals and Events | 7,500 | 1,755 | 4,500 | (60.0%) | (3,000) |
| Provision for Tax Appeal Expenditures & Write Off | 1,961 | 393 | 1,837 | (6.3%) | (124) |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 78,597 | 36,344 | 71,308 | (9.3%) | (7,290) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 231,341 | 273,594 | 222,491 | - | - |

Table 62: Yonge & St. Clair BIA 2026 Operating Budget

| Yonge & St. Clair BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 715,271 | 715,271 | 750,034 | 4.9% | 34,763 |
| Grants | 132,500 | 26,071 | 55,000 | (58.5%) | (77,500) |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | 50,000 | 20,000 | 20,000 | (60.0%) | (30,000) |
| Other Revenue | - | 82,593 | - | - | - |
| Contribution from Accumulated Surplus Reserves | 481,565 | 22,691 | 540,000 | 12.1% | 58,435 |
| Appeal Provision Surplus | 13,108 | 13,108 | 60,594 | 362.3% | 47,486 |
| Total Revenue | 1,392,444 | 879,734 | 1,425,627 | 2.4% | 33,183 |
| Expenditures | | | | | |
| Administration | 420,919 | 419,868 | 442,422 | 5.1% | 21,503 |
| Capital | 541,500 | 96,500 | 520,000 | (4.0%) | (21,500) |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 98,500 | 90,502 | 130,700 | 32.7% | 32,200 |
| Promotion and Advertising | 71,500 | 70,400 | 97,320 | 36.1% | 25,820 |
| Festivals and Events | 195,000 | 195,600 | 167,000 | (14.4%) | (28,000) |
| Provision for Tax Appeal Expenditures & Write Off | 65,025 | 6,864 | 68,185 | 4.9% | 3,160 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | - | - | - | - |
| Total Expenditures | 1,392,444 | 879,734 | 1,425,627 | 2.4% | 33,183 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 395,650 | 854,524 | 253,931 | - | - |

Table 63: Yonge Lawrence Village BIA 2026 Operating Budget

| Yonge Lawrence Village BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 247,107 | 247,107 | 253,630 | 2.6% | 6,523 |
| Grants | 1,000 | - | - | (100.0%) | (1,000) |
| Signature Events Revenue | 6,000 | 8,000 | 6,000 | - | - |
| Other Festival Revenues | - | - | - | - | - |
| Other Revenue | 1,000 | 730 | 750 | (25.0%) | (250) |
| Contribution from Accumulated Surplus Reserves | - | - | - | - | - |
| Appeal Provision Surplus | 23,684 | 23,684 | 20,777 | (12.3%) | (2,907) |
| Total Revenue | 278,791 | 279,521 | 281,157 | 0.8% | 2,366 |
| Expenditures | | | | | |
| Administration | 91,618 | 91,949 | 95,400 | 4.1% | 3,782 |
| Capital | 3,370 | 3,873 | 3,865 | 14.7% | 495 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 83,994 | 77,013 | 81,520 | (2.9%) | (2,474) |
| Promotion and Advertising | 47,845 | 42,578 | 46,315 | (3.2%) | (1,530) |
| Festivals and Events | 29,500 | 27,971 | 31,000 | 5.1% | 1,500 |
| Provision for Tax Appeal Expenditures & Write Off | 22,464 | 1,853 | 23,057 | 2.6% | 593 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | - | 34,284 | - | - | - |
| Total Expenditures | 278,791 | 279,521 | 281,157 | 0.8% | 2,366 |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 154,741 | 189,025 | 168,248 | - | - |

Table 64: Yonge North York BIA 2026 Operating Budget

| Yonge North York BIA | 2025 Approved Budget (\$) | 2025 Projected Actuals (\$) | 2026 Budget (\$) | Net Change (%) | Net Change (\$) |
|--|---------------------------|-----------------------------|------------------|----------------|-----------------|
| Revenue | | | | | |
| BIA Levy (incl. 10% provision) | 1,003,665 | 1,003,665 | 1,053,851 | 5.0% | 50,186 |
| Grants | - | 204,864 | - | - | - |
| Signature Events Revenue | - | - | - | - | - |
| Other Festival Revenues | - | 17,845 | - | - | - |
| Other Revenue | 72,418 | 79,000 | 12,437 | (82.8%) | (59,981) |
| Contribution from Accumulated Surplus Reserves | 30,000 | - | 10,649 | (64.5%) | (19,351) |
| Appeal Provision Surplus | 69,125 | 69,125 | 89,348 | 29.3% | 20,223 |
| Total Revenue | 1,175,208 | 1,374,499 | 1,166,285 | (0.8%) | (8,923) |
| Expenditures | | | | | |
| Administration | 364,253 | 368,431 | 383,355 | 5.2% | 19,102 |
| Capital | 88,500 | 143,000 | 164,500 | 85.9% | 76,000 |
| Financed Project Loan Payments for Capital Projects (Withheld from levy) | - | - | - | - | - |
| Maintenance | 41,676 | 41,676 | 52,237 | 25.3% | 10,561 |
| Promotion and Advertising | 101,119 | 151,100 | 140,959 | 39.4% | 39,840 |
| Festivals and Events | 166,000 | 301,505 | 110,000 | (33.7%) | (56,000) |
| Provision for Tax Appeal Expenditures & Write Off | 91,242 | 615 | 95,805 | 5.0% | 4,563 |
| Appeal Provision Deficit | - | - | - | - | - |
| Contribution to Accumulated Surplus Reserves | 322,418 | 368,172 | 219,429 | (31.9%) | (102,989) |
| Total Expenditures | 1,175,208 | 1,374,499 | 1,166,285 | (0.8%) | (8,923) |
| Net Surplus/Deficit | - | - | - | - | - |
| Accumulated Surplus Ending Balance | 2,029,581 | 2,105,335 | 2,224,767 | - | - |