
Subject: 2025 Budget Planning Update

Report To: Regional Council

Report date: Thursday, March 21, 2024

Recommendations

1. That By-law No. 2019-79 being A By-Law to Define Budget Planning Requirements for the Regional Municipality of Niagara **BE AMENDED** to allow the Budget Review Committee of the Whole (BRCOTW) Budget Planning meeting to occur in July and the budget timetable to be approved by Council and to undertake some minor housekeeping amendments; and
2. That this report **BE CIRCULATED** to agencies, boards, and commissions (ABCs) in accordance with By-law 2017-63 “Budget Control”.

Key Facts

- The purpose of this report is to seek Council’s approval of requested amendments to By-law No. 2019-79 being A By-Law (“By-Law”) to Define Budget Planning Requirements for the Regional Municipality of Niagara in support of recommended changes to the budget planning process.
- Staff are requesting that the By-law be amended to support the budget planning report being presented to Council in the third quarter (July). The current By-law requires that the budget strategy be approved in the second quarter.
- Staff are requesting that the By-law be amended to support the budget timetable being presented to Council ahead of the budget planning report. The current By-law requires that the budget timetable be presented to BRCTOW in tandem with the budget planning meeting.
- Staff have also made some “housekeeping” changes including language updates and additions to provide more clarity.

Financial Considerations

There are no direct financial impacts as a result of this report.

Analysis

The purpose of the By-law is to communicate the role of Council in relation to planning for the budget. Section 224(d) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, states that it is the role of council to ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place to implement the decisions of council.

Under the current By-law, a meeting of BRCOTW for a new budget year will involve the planning for the new budget year and that it be scheduled within the second quarter of the year proceeding the new budget year. This requirement would result in the budget planning report being presented to BRCOTW by the end of June. Staff are recommending that the By-law be amended to support the planning report being presented to BRCOTW in the third quarter of the year (July) (see section 4.3). Delaying the planning report will allow for additional time for staff to better understand and incorporate the financial impacts of the current year in tandem with the preparation of the second quarter financial results.

Under the current By-law No. 2019-79, a schedule of BRCOTW meetings is presented in tandem with the budget planning meeting. Staff are recommending that the annual budget schedule be brought forward directly to Council for approval in the second quarter (April) (see section 4.1). Bringing a timetable to Council earlier in the year allows for better coordination of budget dates with other corporate priorities. Having Council approve the timetable will eliminate the need for a BRCOTW in April.

Other changes –

- Section 2.1 – additional definitions for Business Case, Incremental Costs of Growth, General Tax Levy, Rate Budget, Transit Special Tax Levy and Waste Management Special Tax Levy to provide more clarity and to align with current language practices.
- Section 4.2 - recommended ordering of budgetary reports has been amended to add Transit Special Tax Levy and to recommend that Special Tax Levies be presented to BRCTOW ahead of Rate.

Alternatives Reviewed

Council could choose to not approve recommended changes which would result in the budget timetable being approved in June in tandem with the budget planning report.

Relationship to Council Strategic Priorities

This report supports Effective Region through transforming service delivery in a way that is innovative, collaborative and fiscally responsible.

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This report was prepared in consultation and reviewed by Helen Furtado, Director, Financial Management & Planning/Deputy Treasurer.

Appendix

Appendix 1 Draft Amended By-Law No. 2019-79 A By-Law to Define Budget Planning Requirements for the Regional Municipality of Niagara