

**Subject:** 2026 Budget Timetable

**Report to:** Committee of the Whole

**Report date:** Thursday, April 3, 2025

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## Recommendations

1. That the 2026 budget timetable, attached as Appendix 1 to Report CSD 23-2025, **BE APPROVED**;
2. That this report **BE CIRCULATED** to agencies, boards, and commissions (ABCs) in accordance with By-Law No. 2017-63 “Budget Control”.

## Key Facts

- The purpose of this report is to initiate the 2026 budget process with approval of the Budget Review Committee of the Whole (BRCOTW) timetable and to advise ABC’s of the proposed timetable and process changes.
- In alignment with the Budget Planning By-Law, the proposed BRCOTW meeting in May will support discussions on projected services costs and the proposed process for the preparation and presentation of the 2026 budget.
- The proposed 2026 timetable reflects a change in the way the budget is received and approved, with additional time planned for service-based budget discussions and a planned release of budget information for all four budgets (General Tax Levy (Including Agencies Boards and Commissions), Special Tax Levies (Waste Management and Niagara Regional Transit) and Water and Wastewater Rates) ahead of 2026 budget presentations and deliberation.
- The proposed 2026 budget timetable in Appendix 1 recommends approving the 2026 budget before year-end in alignment with the Budget Planning By-Law.

## Financial Considerations

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

## Analysis

The proposed 2026 budget timetable reflects two phases. The first phase, May to October, leverages BRCOTW dates to provide operational overviews including service responsibilities and jurisdiction and to identify service and/or budget pressures

anticipated for 2026 and beyond. This phase of the budget is intended to drive conversations with Council around service levels in alignment with 2025 approved budget and known pressures and opportunities for 2026. The second phase, November to December (January if required), will provide details and presentations related to the proposed 2026 budget. The first meeting in this phase will provide a consolidated overview of all four budgets (General Tax Levy (Including Agencies Boards and Commissions), Special Tax Levies (Waste Management and Niagara Regional Transit) and Water and Wastewater Rates. Meetings in November and December, ahead of the final report and recommendations for approval, will be leveraged to present more detailed budget for information and to support decision making by Council on the 2026 budget. The meeting on December 11<sup>th</sup> will be utilized for debate and approval.

### **Alternatives Reviewed**

The purpose of this report is to initiate the 2026 budget process and approve the 2026 budget timetable. Information will continue to be developed, analyzed, and summarized for the Budget Review committee to facilitate decision making throughout the budget process.

### **Relationship to Council Strategic Priorities**

The 2026 Budget will provide the financial framework to achieve Council's strategic priorities.

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**Recommended by:**

Dan Carnegie  
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**Submitted by:**

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This report was prepared in consultation with Melissa Raquion, Director Financial Management and Planning/Deputy Treasurer.

## **Appendices**

Appendix 1          2026 Budget Timetable