

Report to Council

Report Title:	2026 Budget Process and Timelines		
Prepared By:	Trish Serratore, Chief Financial Officer		
Department:	Finance		
Date:	July 15, 2025		
Report Number:	FIN2025-21	File Number:	C11FIN, F05
Attachments:	Budget Flow Chart Proposed Amendment Form Mayoral Decision Budget Veto Template Mayoral Decision Budget Shorten 10 Day Period Template		

Recommendation:

That the Council of the Municipality of Brockton hereby receives Report Number FIN2025-21 - 2026 Budget Process and Timelines, prepared by Trish Serratore, Chief Financial Officer for information purposes.

Report:

Background:

Historically, the Municipality's budget process has followed the guidelines set out in Budget Process Policy F05-0500-17. Under this policy, staff would begin developing departmental budgets and business plans in August, with the draft consolidated budget presented to Council in December or January. Council was ultimately responsible for reviewing and approving the final municipal budget.

New Legislation – Strong Mayor Powers

Effective May 1, 2025, the Province granted Strong Mayor Powers to the Municipality of Brockton's Head of Council under Part VI.1 of the *Municipal Act, 2001*. These powers significantly alter the roles and responsibilities involved in the development and approval of the municipal budget.

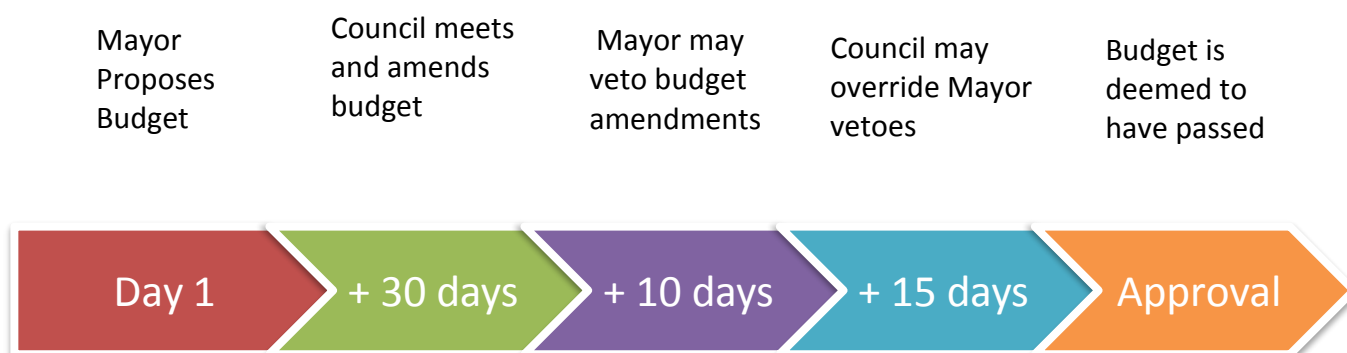
Under **Section 284.16** of the Act, the authority to propose and adopt the budget now rests primarily with the Mayor. The following outlines the new budget process:

- **By February 1 each year, the Mayor must prepare a proposed budget** and provide it to all members of Council and the Clerk. The proposed budget must also be made available to the public.

- If the Mayor does not present a proposed budget by this date, the responsibility reverts to Council, which will then prepare and adopt the budget.
- **Council has 30 days** from receiving the proposed budget to **pass a resolution to amend it**, if desired.
 - Council may also pass a resolution to **shorten this 30-day amendment period**.
 - If no amendments are made during this period (or the shortened timeframe), the Mayor's proposed budget is **deemed adopted**.
- If Council passes amendments, the **Mayor has 10 days** following the amendment period to **veto any Council-approved changes** by issuing a written veto document, including reasons for the veto, to all Council members and the Clerk.
 - The Mayor may choose to **shorten this 10-day veto period**.
 - If the Mayor issues a veto, the amendment is **considered not passed**.
 - If the Mayor does not exercise a veto, the amended budget is **deemed adopted**.
- Council may respond to a veto. Within **15 days after the veto period ends**, Council can **override the Mayor's veto** with a **two-thirds majority vote**.
 - Council may also pass a resolution to **shorten this 15-day override period**.
 - If Council overrides the veto successfully, the amendment is **considered passed**.

These legislative changes mark a fundamental shift in how the Municipality's budget is developed and approved. While the Mayor now holds primary responsibility for proposing the annual budget, the process still includes mechanisms for Council to provide input, suggest amendments, and—if necessary—override a mayoral veto. This new framework aims to balance strong executive leadership with continued Council oversight and accountability.

The Budget Process is illustrated below:



Unlike the previous process, a formal Council vote on the final budget is no longer required. Instead, the budget is passively adopted once all steps in the process—such as amendments, any potential vetoes, and possible veto overrides—are complete. Any amendments approved by Council and not vetoed by the Mayor are incorporated into the final municipal budget.

Although the Mayor now holds authority to prepare and propose the budget, Council approval is still required to pass a tax levy by-law under Section 290 of the Municipal Act. This by-law is necessary to authorize the collection of property taxes and user fees to fund the adopted budget. However, a separate budget by-law is no longer required under the new process.

Analysis:

In consultation with the Mayor, the following budget timetable is proposed:

2026 Budget Timetable (Recommended Timelines):

Date	Event
November 10, 2025	Staff to present the Draft 2026 Budget to the Mayor.
December 15, 2025	Distribution of 2026 Budget from Mayor to Council.
December 18, 2025	Budget Presentation Meeting – Opportunity to present the budget to all of Council before Council considers amendments at the January 12, 2026, meeting.
January 12, 2026	Budget Amendment Meeting – Council to vote on any proposed amendments. If no amendments, budget is deemed adopted.
January 16, 2026	Mayoral veto period (4 days).
January 27, 2026	Council Veto Override Period – Council meeting (if required) (10 days).
February 10, 2026	Budget Deemed Adopted – either as presented or amended by vote (15 days).

Proposed Mayor and Council 2026 Budget Timelines:

Period	Legislated Timeline	Shortened Timeline	Date(s)
Council Amendment Period	30 days	28 days	December 15, 2025 – January 12, 2026
Mayoral Veto Period	10 days	4 days	January 12 – 16 th 2026
Council Veto Override Period	15 days	10 days	January 26, 2026
Total days	55 days	42 days	

Council and Public Engagement Process:

Unlike the previous process, a formal Council vote on the final budget is no longer required. Instead, the budget is passively adopted once all steps in the process—such as amendments, any potential vetoes, and possible veto overrides—are complete. Any amendments approved by Council and not vetoed by the Mayor are incorporated into the final municipal budget.

To support this new framework, staff have created standardized templates for submitting budget amendments, issuing mayoral vetoes, and adjusting timelines. These templates are attached to this report,

along with a visual flowchart illustrating the various decision paths and timelines. Staff have also launched a [Mayor’s Budget webpage](#) to provide information to the public on this change in the budget process.

It is important to note that all timelines are measured in calendar days, not business days. These deadlines must be read in conjunction with Section 89 of the Legislation Act, which provides direction on holidays, weekends, and office closures.

In addition, Community User Groups requesting financial support or in-kind contributions as part of the 2026 budget must complete and submit a [Community User Group Budget Request Form](#) by August 29, 2025. This ensures that all community requests can be properly reviewed and considered as part of the Mayor’s proposed budget.

While the Mayor now holds the authority to prepare and propose the budget, Council approval remains required to pass a tax levy by-law under Section 290 of the *Municipal Act*. This by-law is essential to authorize the collection of property taxes and user fees to fund the adopted budget. A separate budget by-law is no longer required under the new process.

Strategic Action Plan Checklist:

What aspect of the Brockton Strategic Action Plan does the content/recommendations in this report help advance?	
• Recommendations help move the Municipality closer to its Vision	N/A
• Recommendations contribute to achieving Heritage, Culture, and Community	N/A
• Recommendations contribute to achieving Quality of Life	N/A
• Recommendations contribute to achieving Land Use Planning and the Natural Environment	N/A
• Recommendations contribute to achieving Economic Development	N/A
• Recommendations contribute to achieving Municipal Governance	N/A


Financial Impacts/Source of Funding:

- Do the recommendations represent a sound financial investment from a sustainability perspective?
N/A

Respectfully Submitted by:


Trish Serratore, Chief Financial Officer

Reviewed By:


Sonya Watson, Chief Administrative Officer