

# Town of Whitby Staff Report

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**Report Title: 2026 Budget Schedule and Engagement**

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**Report to: Committee of the Whole**

**Date of meeting:** May 12, 2025

**Report Number:** FS 27-25

**Department(s) Responsible:**

Financial Services Department

**Submitted by:**

Fuwing Wong, Commissioner Financial Services and Treasurer

**Acknowledged by M. Gaskell, Chief Administrative Officer**

**For additional information, contact:**

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## 1. Recommendation:

1. That the 2026 to 2028 Multi-year Budget Process, Communication and Public Engagement Plan and Budget Calendar outlined in Staff Report FS 27-25 be approved;
2. That the following reduced timelines for budget amendments, vetoes, and other budget procedural matters for the 2026 to 2028 Multi-year budget be approved:
  - a. The Council Budget Amendment Period be reduced to 10 days (from 30 days) following Council's receipt of the proposed budget from the Mayor;
  - b. The Council Override of the Mayor's Veto Period expire 11 days (from 15 days) after the Mayor's Veto Period;
  - c. The deadline to provide the Clerk with Council motions to amend the budget be set for 4:30 p.m. on November 24, 2025;

- d. The Town Clerk is authorized to cancel the November 27, 2025 and December 15, 2025 Special Council Meetings on the budget if no Council Budget Amendments are received by the Town Clerk by 4:30 p.m. on November 24, 2025;
  - e. The deadline to provide the Clerk with Council motions to override the Mayor's Veto of any Council-approved budget amendments be set for 4:30 p.m. on December 10, 2025; and,
  - f. The Town Clerk is authorized to cancel the December 15, 2025 Special Council Meeting on the budget if the Town Clerk does not receive any motions to override the Mayor's vetoes, if any, to Council Budget Amendments by 4:30 p.m. December 10, 2025;
3. That Council receives for information the proposed seven 7-day (from 10-day) expiration for the Mayor's Veto Period following the Council Budget Amendment Period.

## 2. Highlights:

- The purpose of this report is to provide information on:
  - The budget planning process;
  - The town's initial multi-year budget;
  - Strong Mayor powers relating to the budget;
  - The budget proposed timeline, and;
  - The communication and public engagement plan.

## 3. Background:

### ***Strong Mayor Powers***

On June 16, 2023, the Minister of Municipal Affairs and Housing announced that the Town of Whitby would be one of 26 other municipalities granted "Strong Mayor Powers" ("SMP") under the Municipal Act. These municipalities are in addition to the City of Toronto and The City of Ottawa, which have had SMP since the beginning of the 2022 to 2026 term of Council. The effective date for SMP for Whitby and the other 25 other municipalities was July 1, 2023. Since 2022, the Province has expanded SMP to a total of 216 out of 444 municipalities in Ontario.

For the 216 municipalities with SMP, the Municipal Act requires that the Head of Council (e.g. Mayor) prepare a proposed budget for Council consideration no later than February 1<sup>st</sup> of each year. The Municipal Act (and Ontario Regulation 530/22) outlines process after the Mayor's proposed budget is introduced, under SMP, which is as follows:

- Council may pass resolutions to amend the budget proposed by the Mayor within 30 days of receipt

- Note, the budget is deemed adopted if no budget amendments are passed by Council within this period;
- The Mayor may veto amendments within 10 days after the Council amendment period of 30 days
  - Note, the budget is deemed adopted if the Mayor does not veto any Council-approved budget amendments;
- Council may override the Mayor's vetoes on resolutions to amend the Mayor's proposed budget no later than 15 days following the period in which the Mayor may make a veto. An override requires a two-thirds vote of Council (e.g. six (6) of the nine (9) members of Whitby Council).
- Following the process outlined above, the budget is considered adopted.

The dates listed above (i.e. 30 and 15 days) may be shortened based on Council resolution for that year. The Mayor's veto period (i.e. 10 days) may be shortened by the Mayor under SMP. The Mayor has agreed to shorten the Mayor's veto period from the statutory 10 days to 7 days as outlined in the Discussion section of this report. The Discussion section of this report also provides staff's recommendation to shorten other 2026 budget timelines in order for the budget to be approved before the end of the year (see more information under the "Proposed Shortened Timelines for Budget Amendments and Vetoes" section, below).

Under SMP, if a mayor does not provide a proposed budget before February 1<sup>st</sup> of each year, the process outlined above would not apply and the budget would be developed and approved by Council similar to past years (before SMP). This report and accompanying proposed budget schedule provides for a SMP multi-year (2026 to 2028) budget to be adopted by Council before the end of the 2025 year. This allows for staff to focus on the delivery of services and get an early start on capital projects/going out to the market in early 2026.

### *Planning Framework*

Preparing the budget is a collaborative effort involving members of the community, external boards, internal committees, elected officials and Town of Whitby staff from across the corporation. The budget is the outcome of many planning processes that ultimately drive resource allocations.

The Town's budget is guided by external economic factors and studies / master plans already approved by Council, such as the recreation master plan, fire master plan, development charges background study, and Zero Carbon Whitby (sustainability) plan, and the Town of Whitby's [2023 to 2026 Community Strategic Plan](#) ("CSP").

The CSP provides a roadmap for how Town Council and staff will work together to deliver on community priorities over 2023 to 2026. The CSP contains 62 Action grouped under four (4) CSP Pillars:

Pillar 1: Whitby's Neighbourhoods – Safe, Healthy, & Inclusive

Pillar 2: Whitby's Natural & Built Environment – Connected & Resilient

Pillar 3: Whitby's Economy – Innovative & Competitive

Pillar 4: Whitby's Government – Accountable & Responsive

When the CSP was approved in 2023, it was identified that 39 of the 62 Actions would require additional funding (e.g. for capital investments, staff resources, and/or other operating expenditures) in future budgets to implement. Through the budget exercise, many of the new programs/staffing required to implement CSP will appear as Decision Items or items requiring an increase in tax-based funding.

If the funding is not secured, implementation of certain components of the CSP may be deferred. Deferral of actions, if any, will be communicated in the annual reporting for the Community Strategic Plan.

#### **4. Discussion:**

The purpose of this report is to provide an update on the 2026 budget schedule and process.

##### *Budget Process*

There are six phases to the Town's multi-year budget process:

##### **Phase 1: Prepare**

This phase includes the preparation of background information, creation of communication and public engagement plans and tools, research of fiscal issues and the development of forecasts, guidelines, and budget tools.

##### **Phase 2: Engage**

Community engagement on the Town's 2026 Budget will launch in early June of this year to provide residents and businesses multiple opportunities to help build and inform the 2026 Budget.

The community will be invited to learn more about the Town's budget planning process and share their budget priorities at [connectwhitby.ca/budget](https://connectwhitby.ca/budget). Through the site, the community will be able to access the Town's Participatory Budget tool – a highly visual and interactive tool that supports participatory budgeting by allowing participants to select and rank/prioritize possible capital projects for inclusion in the budget.

##### **Phase 3: Develop**

The feedback from this engagement will be shared with staff to inform development of the preliminary 2026 Budget.

##### **Phase 4: Consolidate**

This is where staff work together from across the Corporation to consolidate all the budget input, develop education and communication material as well as summarize further public feedback received.

### Phase 5: Inform

This phase begins with the release of the Budget Book that outlines budget pressures, workforce plan decisions, and priority projects identified by staff.

### Phase 6: Strong Mayor's Budget

The mayor will prepare a proposed budget to Council via a memo which will also be shared with the public.

The calendar also incorporates a Council Education and Training meeting to review the budget material/pressures, the Mayor's proposed budget, and any further public feedback.

A public meeting will be held after the release of the Mayor's proposed budget to provide an overview and an opportunity to engage and receive public input prior to any Council budget amendments.

This phase concludes with the Mayor's/Council's vetoes (if any) on the amendments/ vetoes to the amendments to the budget and the final budget will be deemed approved.

### 2026 Multi-Year Budget Calendar

The following budget timeline is proposed for the 2026 multi-year budget:

Phase	Milestone	Date
<b>Phase 1 Prepare</b>	2026-2028 Budget Process and Calendar	Staff to begin work on the budget in June 2025.
<b>Phase 2 Engage</b>	Community Engagement re Budget Priorities – launch of <a href="https://connectwhitby.ca/budget">connectwhitby.ca/budget</a>	Budget Survey Week of June 6 <sup>th</sup> to June 27 <sup>th</sup> , 2025  Participatory Budget Tool Week of July 14 <sup>th</sup> to August 1 <sup>st</sup> 2025
	"What We Heard" summarizing results on public engagement related to the budget.	October 2025
<b>Phase 3 Develop</b>	Senior Leadership Team prioritize and develop pressures, workforce plan decisions, and capital project priorities for consideration in the 2026 to 2028 budget	August 2025

Phase	Milestone	Date
<b>Phase 4 Consolidate</b>	Consolidate budget information and develop communication material	August 2025 - October 2025
<b>Phase 5 Inform</b>	Budget Books published including Budget pressures and priorities identified by staff	November 3rd, 2025
<b>Phase 6 Strong Mayor Budget</b>	Mayor prepares proposed 2026-2028 budget (MEMO to Council)	November 17 <sup>th</sup> , 2025
	Council budget education session	November 17 <sup>th</sup> , 2025 Special Council Meeting
	Public budget overview and input session	November 18 <sup>th</sup> , 2025 Public Meeting
	Council budget amendments  * Budget Amendments must be submitted to the Town Clerk by 4:30pm November 24 <sup>th</sup> . If there are no amendments by November 24 <sup>th</sup> , the Special Council Meetings on November 27 <sup>th</sup> and December 15 <sup>th</sup> will be cancelled, and the budget is deemed adopted.	November 27 <sup>th</sup> , 2025 Special Council Meeting
	The Mayor can veto Council budget amendments (7 days proposed)	November 28 <sup>th</sup> to December 4 <sup>th</sup> , 2025
	Council can Override Mayor's veto of Council budget amendments if two-thirds of all Council members vote to override the Mayor's veto (11 days proposed)  *Override Motions must be submitted to the Town Clerk by 4:30pm December 10 <sup>th</sup> . If there are no override motions received before the deadline, then the December 15 <sup>th</sup> Special Council Meeting will be cancelled.	December 15 <sup>th</sup> , 2025 Special Council Meeting
	The 2026-2028 budget is deemed approved.	December 15 <sup>th</sup> , 2025

### Proposed Shortened Timelines for Budget Amendments and Vetoes

In order to meet a year-end budget approval timeline, it is recommended that the timelines outlined in the Municipal Act be shortened as follows:

	<b>Municipal Act timeline</b>	<b>Proposed timeline</b>
Council may pass amendments to proposed Strong Mayor's Budget ( <b>"Council Budget Amendment Period"</b> )	Within <b>30</b> days following receipt of proposed budget from the Mayor	Within <b>10</b> days following receipt of proposed budget from the Mayor
Mayor's Veto of Budget Amendments passed by Council* ( <b>"Mayor's Veto Period"</b> )	Within <b>10</b> days following expiry of the Council Budget Amendment Period	Within <b>7</b> days following the expiry of the Council Budget Amendment Period
Council's Override of the Mayor's Veto (required 2/3 of Council for a Council Veto to pass)	Within <b>15</b> days following the expiry Mayor's Veto Period	Within <b>11</b> days following the expiry of the Mayor's Veto Period

### Multi-Year Budgeting

#### *Legislative Authority for Multi-year Budgets*

Section 291 of the Municipal Act, 2001, states that "a municipality may prepare and adopt a budget covering a period of two to five years in the first year to which the budget applies or in the year immediately preceding the first year to which the budget applies." In the situation where the first year of a multi-year budget follows an election, the budget may only be adopted in the year to which it applies.

Section 291(4) requires Council to review, make changes as needed, and readopt the budget each year. This may occur in the year before the year in which the budget is effective; this would allow the annual updates to occur in the fall prior to the start of the fiscal year. If a year for which the budget is being reviewed or changed is a year immediately following a year in which there is a regular election, Section 29(5) requires that the budget can only be readopted in the year for which it applies.

#### *Scope of 2026-2028 Multi-Year Budget*

The scope of the Town of Whitby's 2026-2028 multi-year budget includes both operating and capital, extends to all departments and boards and applies to both tax supported as well as user fee supported budgets. The annual update for the second

year will be brought forth through the SMP's during the remaining Council term. The first year of a new Council term will reconfirm the third year of this multi-year budget.

## 5. Financial Considerations:

There are no budget decisions on programs, investments or service levels being sought through this report.

## 6. Communication and Public Engagement:

The Town's multi-channel budget engagement and education campaign kicks off in June. Goals for the campaign are to create a more open and transparent budget process through information sharing and education, grow resident/taxpayer awareness of the value for money they receive for their tax dollars, and continue to build trust amongst residents that fiscal responsibility is in the forefront for the Town.

The communication and community engagement plan outlined below builds on the multi-channel budget engagement and education campaign including the launch of the:

- Budget Survey (Week of June 6<sup>th</sup> to June 27<sup>th</sup>)— a survey hosted on Connect Whitby with questions to gauge community budget investment priorities; and
- Participatory Budget Tool (June 14<sup>th</sup> to August 1<sup>st</sup>) – a highly visual and interactive tool that supports participatory budgeting by allowing participants to select and rank/prioritize possible capital projects for inclusion in the budget; and
- Connect Whitby budget page – educating the public on how the budget works, key budget dates and opportunities for engagement.

### Community Engagement Timeline:

**Phase One (June to August):** How Budget Works and Why it Matters; What to Expect; How to Get Involved; Value for Service

- June 6<sup>th</sup> – update Connect Whitby budget page and **open** the Town's Budget Survey.
- July 14<sup>th</sup> – update Connect Whitby budget page and **open** the Town's Participatory budget tool.
- August 1<sup>st</sup> – **close** Budget engagement tools and gather Interim report on What We Heard from Community Engagement Tool.

**Phase Two (October):** What We Heard; How to Get Involved in Next Phase of Engagement on Proposed Budget

- October - Public notice of key budget dates and What We Heard highlights on Connect Whitby and leave a comment.



Phase Three (November to December 2024): Budget 2026-2028

- Connect Whitby updates (ongoing)
- Budget Book
- Mayor's Proposed Budget (memo)
- Budget Public Meeting
- Council meetings on any amendments to the budget proposed by the Mayor

**7. Input from Departments/Sources:**

It is recognized that the preparation of the budget requires significant resources from each department. Establishing the process, information requirements and due dates early on allows all departments to incorporate them into their work plans and resource schedules.

**8. Strategic Priorities:**

The establishment of the 2026-2028 Budget Process, Calendar, Community Budget engagement to-date, and preliminary budget work aligns with Pillar 4: "Whitby's Government – Accountable and Responsive" of the Community Strategic Plan, in particular:

- Action Item 4.3.4 Implement opportunities for Council to engage the community.
- Action Item 4.4.1 Deliver services that respond to community needs while balancing the impact on taxpayers; and
- Action Item 4.4.4 Update long-range financial plans to ensure essential Town services are provided in a sustainable and affordable way.

**9. Attachments:**

n/a