



## Information Memo

To: Budget Committee Meeting  
Date: October 16, 2025  
Division: Corporate Services  
Department: Finance  
Ward: All Wards  
Subject: 2026 Strong Mayor Budget Process and Estimated Timelines

### Recommendation(s):

That the Information Memo regarding the 2026 Strong Mayor Budget Process and Estimated Timelines be received as information.

### Background:

Recent amendments to the *Municipal Act, 2001* introduced “Strong Mayor Powers” in many Ontario municipalities, including Norfolk County. These legislative changes have impacted the process for budget preparation and approval. Under this framework, the Mayor is responsible for preparation and presentation of the proposed budget to Council, and Council’s role is defined through a series of prescribed options and timelines.

### Discussion:

While the legislation establishes a new process, the Mayor has indicated through [directive](#) an intention to follow a budget approach generally consistent with past practice to the greatest extent possible. To support Council’s understanding, staff have prepared a flow chart (attached) outlining the legislated budget process under strong mayor powers, including the prescribed timelines.

This approach is intended to ensure transparency, provide opportunities for Council review and public input, and maintain continuity with past budget practices, while respecting the legal requirements of the new framework.

### Finance Comments:

Based on the required steps and statutory timelines, staff estimate that the 2026 Budgets can be adopted by the following dates, at the latest. The table below assumes that all amendment, veto and override periods are maximized; any shortening of these periods by either the Mayor or Council, as applicable, will advance the ultimate budget adoption date.

|                              | Rate Capital<br>& Operating | Levy<br>Capital    | Levy<br>Operating |
|------------------------------|-----------------------------|--------------------|-------------------|
| <b>Budget Release</b>        | <b>October 21</b>           | <b>November 13</b> | <b>January 14</b> |
| End of Amendments (30 Days)  | November 20                 | December 13        | February 13       |
| End of Vetoes (10 Days)      | November 30                 | December 23        | February 23       |
| End of Overrides (15 Days)   | December 15                 | January 7          | March 10          |
| <b>Budget Deemed Adopted</b> | <b>December 15</b>          | <b>January 7</b>   | <b>March 10</b>   |

*\*Budget release dates noted above are assumed at one (1) week prior to the applicable Budget Committee review meeting and are subject to change.*

These timelines account for the Mayor’s presentation of the draft budget, Council’s consideration of amendments, and the final adoption stage.

It should be noted that if amendment, veto and override periods are not shortened for the Levy Budget, it is unlikely that interim taxes will be able to be levied at 50% of the approved annual rates for 2026 due to time constraints. Norfolk has traditionally calculated interim property tax bills by utilizing data from the current year’s Levy Operating Budget whenever possible to allow for equal billing installments over the taxation year. This method is utilized in consideration of taxpayers by mitigating impacts of annual levy increases on the final tax bill to account for the difference from the previous tax year.

Additionally, if the amendment, veto and override periods extend the budget timeline beyond the usual approval schedule, there is a risk of impacts to procurement. Entering the market later may result in a reduced number of bid submissions, less favourable tender pricing and a compressed timeline could create added pressure on staff to issue procurement documents in a timely manner.

#### **Attachment(s):**

- Attachment A: Strong Mayor Budget Process Flow Chart

#### **Conclusion:**

Although the strong mayor framework changes the formal roles in the budget process, the Mayor has communicated direct intent to maintain a process that is familiar to both Council and Residents. This will ensure that ample opportunities for input from public, staff, and Councillors can be accommodated. The attached flow chart provides an overview of the legislated steps and anticipated timeline. Staff will continue to support both the Mayor and Council to ensure the process is completed in compliance with the legislative requirements.

## Approval:

Approved By:  
Al Meneses, Chief Administrative Officer

Submitted By:  
Heidy VanDyk, General Manager, Corporate Services

Reviewed By:  
Amy Fanning, CPA, Treasurer / Director, Finance

Prepared By:  
Chris Everets, CPA, Manager, Financial Planning