



# Committee of the Whole

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**Meeting Date:** July 8, 2025

**Submitted by:** Cindy Howard, General Manager Finance & Community Services / Deputy CAO / County Treasurer

**Subject:** 2026 Budget Schedule & Process Enhancements

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## **BACKGROUND:**

[Section 289\(1\) of the Municipal Act, 2001](#) requires that each upper-tier municipality prepare and adopt a budget annually, including estimates of all required sums for municipal purposes. This includes all anticipated revenues and expenditures, reserve transfers, and obligations related to local municipalities and local boards.

Following the continuous improvement efforts initiated in previous years, the 2026 Budget Schedule builds upon the principles of transparency, efficiency, and strategic alignment. It proposes to incorporate further process enhancements and introduces new practices for Council direction and public engagement.

## **COUNCIL BUDGET PRIORITIES:**

To enhance the clarity and focus of the 2026 budget, staff seek County Council's direction to proceed with the following budget planning principles:

- Maintain Existing Levels of Service - Budgets are to be prepared with the assumption of maintaining current service levels, while identifying operational efficiencies and cost-saving opportunities.
- Budget Options for New/Increased Services - Any proposals for new services or increases to existing service levels must be submitted as distinct budget options for Council consideration, with appropriate rationale and operating and capital impact statements.
- Exclusion Reporting - All service areas will provide a list of excluded or cut items, including a description and associated dollar impact, to ensure full transparency and awareness of decisions affecting service delivery.

This approach supports fiscal discipline, facilitates informed decision-making, and strengthens alignment with strategic priorities.

## ADVISORY BUDGET SURVEY

To enhance public input and financial transparency, staff propose the County to undertake an Advisory Budget Survey in advance of the 2026 budget process. The survey will:

- Solicit public input on spending priorities, service delivery, and capital investment preferences.
- Be open for a period of approximately 25 days
- Be promoted through the County's website, social media channels, and municipal partners.
- Results will be summarized and presented to Council and incorporated into the 2026 Budget Document.

In addition to supporting the current budget cycle, the 2026 Advisory Budget Survey will serve as a baseline for future survey efforts and engagement initiatives. Over time, this will enable the County to:

- Monitor public opinion trends related to service delivery and fiscal priorities;
- Track changes in community expectations;
- Build a longitudinal dataset to inform strategic decision-making and budget planning;

This initiative aligns with the County's commitment to evidence-based planning, continuous improvement, and meaningful engagement with residents.

## ANALYSIS:

Middlesex County continues to refine its budget process to:

- Incorporate a long-term financial perspective;
- Ensure alignment with the County's Strategic Plan;
- Support transparent, outcomes-based decision-making;
- Encourage proactive financial planning through early budget finalization.

The proposed 2026 Budget Schedule is as follows:

Date	Details
October 31, 2025	Draft budgets submitted to Treasury
November 2025	Budgets to be reviewed by Senior Management Team
December 10, 11, 12, 2025	Review of draft budget documents by Budget Committee
January 2026	Presentation of 2026 operating and capital budgets
February 2026	By-laws presented to Council for approval of 2026 operating and capital budgets
March 2026	Council approval of 2026 tax rates

This schedule facilitates early adoption of the budget and smooth implementation of service plans at the start of the fiscal year. However, staff acknowledge that, subject to the direction and strategic perspective of the incoming CAO, adjustments to the budget process may be considered as the transition progresses.

### **FINANCIAL IMPLICATIONS:**

There are no direct or immediate financial impacts resulting from the approval of the 2026 Budget Schedule.

The direction to maintain existing levels of service, while identifying efficiencies and presenting any new or enhanced service levels as discrete budget options, is designed to support fiscal discipline and evidence-based resource allocation.

The implementation of an Advisory Budget Survey will require modest staff time and minimal financial resources, which will be managed within existing budgets. Over time, this engagement tool will provide a valuable foundation for tracking public priorities and aligning budget decisions with resident expectations.



Importantly, the advancement of the budget schedule facilitates the early adoption of the budget, which in turn allows for:

- Earlier procurement activities, improving purchasing lead times and increasing competitiveness in bidding processes;
- Improved costing accuracy, as pricing can be secured prior to seasonal fluctuations or market shifts;
- More proactive project scheduling and service planning, enhancing overall operational efficiency and project delivery.

Collectively, these financial and operational benefits contribute to stronger financial stewardship, cost control, and greater value-for-money outcomes for Middlesex County and its citizens.

## ALIGNMENT WITH STRATEGIC FOCUS:

This report aligns with the following Strategic Focus, Goals, or Objectives:

Strategic Priority	Goal	Objectives
Collaboration & Partnerships 	Strengthen collaboration with local municipalities and regional partners to improve economic efficiency, enhance service delivery, and support regional development in alignment with community priorities	<ul style="list-style-type: none"><li>• Optimize service delivery through inter-municipal collaboration and shared services to improve efficiency and seamless operations.</li><li>• Improve communication and transparency through open engagement, accessible information, and informed decision-making.</li></ul>
Adaptability and Agility 	Modernize the County's administrative capabilities to strengthen decision-making, improve service delivery, and achieve better community outcomes	<ul style="list-style-type: none"><li>• Transform, modernize and continuously improve administrative systems and processes to increase efficiency and enhance the experience of residents and partners.</li><li>• Strengthen internal administrative capabilities to ensure key support services have the necessary resources to meet community needs and support organizational growth.</li></ul>

## RECOMMENDATION:

**THAT** the 2026 Budget Schedule & Process Enhancements Report be received for information;

**THAT** the 2026 Budget Schedule be approved as presented;

**THAT** Council provide direction to staff to prepare the 2026 Budget in accordance with the outlined budget planning principles;

**AND THAT** staff be directed to implement the Advisory Budget Survey and incorporate its results into the 2026 Budget Document.