

**To: David Creery, Chief Administrative Officer**

**From: Diane Campbell, Director of Administrative Services**

**Re: Budget 2025**

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**AIM**

To establish a schedule for the review and adoption of the 2025 Capital Budget, the 2026-2029 Capital Forecast and the 2025 Revenue Budget.

**BACKGROUND**

Section 284.16 of the Municipal Act assigns the powers and duties with respect to proposing and adopting a budget for the municipality to the head of Council. The Mayor must prepare and propose a budget for Council to consider by February 1 each year. This authority cannot be delegated to Council or staff, however the Mayor can issue a direction to staff to prepare the budget. Should a budget not be presented to Council prior to February 1, Section 284.16 requires Council to propose a budget. On September 12, 2024, Mayor Acchione issued a direction to staff to prepare the 2025 Capital Budget, the 2026-2029 Capital Forecast and the 2025 Revenue Budget. Although the 2025 Revenue Budget is included in this direction, should Council approve the proposed meeting schedule (attached to this report), this budget will not be distributed to Council until mid-February and would thus be considered a Council budget.

Based on the Mayoral Direction, staff have begun preparing the 2025 Capital Budget and 2026-2029 Capital Forecast as well as the 2025 Revenue Budget which will include estimates of all sums required during 2025 for the purposes of the municipality.

The 2024 Capital Budget was adopted on December 14, 2023 and the 2024 Revenue Budget was adopted on March 21, 2024.

**COMMENTS**

**Proposed Budget Deliberation Timetable**

Suggested dates for various budget meetings are attached to this report. The dates provided are similar to previous years.

**Budget 2025 Direction**

Consistent with other years, the 2025 Revenue Budget will be presented as a base budget representing the status quo in terms of staffing, materials, equipment and other costs to deliver the same programs and services.

Additional items above the base budget will be summarized by staff for Council's consideration separate from the proposed 2025 Revenue Budget. Additional items could include staff to expand or introduce new services or to respond to additional workload resulting from a growing City, new software to increase efficiency etc. Options to reduce the levy will be provided when possible.

Council may also wish to introduce additional ideas for staff to investigate and include for consideration in the 2025 budget process. Any such items can be discussed during deliberation of this report or brought forward at future meetings of City Council. These items will require an adopted motion of Council directing Staff to include the item in the budget or to present the item as an “addition to budget” for Council’s consideration of including it in the 2025 Budget.

Where possible, additional budget items linked to the action items in the refreshed list of priorities identified at the Strategic Priorities Realignment Workshop in June 2023 will be identified for Council’s consideration in the 2025 budgets.

As the Police and Library budgets are administered by their respective Boards, we suggest that any recommendations respecting these services be directed to the appropriate Board.

**RECOMMENDATION**

That Woodstock City Council approve the budget meeting dates as presented in the report.

*Authored by: Diane Campbell, CPA, CA, Director of Administrative Services*

*Approved by: David Creery, MBA, P. Eng., Chief Administrative Officer*

## 2025 Draft Budget Deliberation Timetable

<b>2025 Capital Budget &amp; 2026-2029 Capital Forecast</b>		
Thursday, November 21, 2024	Distribution of 2025 Capital Budget and Overview Presentation (during regular Council meeting)	City Council CAO & Treasurer
Tuesday, November 26, 2024	2025 Capital Budget Review meeting	City Council, City Staff
Thursday, November 28, 2024 (if required)	2025 Capital Budget Review (additional meeting if required)	City Council, City Staff
Thursday, December 12, 2024	2025 Capital Budget adoption (during regular Council meeting)	City Council, City Staff
<b>2025 Revenue Budget</b>		
Thursday, February 20, 2025	Distribution of 2025 Revenue Budget & Overview Presentation (during regular Council meeting)	City Council CAO & Treasurer
Tuesday, February 25, 2025	Revenue Budget Review	City Council Department Heads/Staff
Thursday, February 27, 2025	Revenue Budget Review	City Council Department Heads/Staff
Tuesday, March 4, 2025 (if required)	Alternate or supplemental date for Revenue Budget Review (if required)	City Council Department Heads/Staff
Thursday, March 6, 2025	Suggested Police Board, Library Board and Art Gallery Advisory Board Budget Overview (during regular Council meeting)	City Council
Thursday, March 20, 2025	Council Budget Motions and Revenue Budget adoption (during Council meeting)	City Council Department Heads
TBD	General Levy By-law	City Council