



Decision Number: 2024-16

## Mayoral decision

*References: Motion Memorandum regarding Budget 2025 Mayoral Decision (COW-19-24)*

In accordance with subsection 284.3 and 284.16 of the Municipal Act, 2001 (the “Act”), I, Marianne Meed Ward, Mayor of Burlington, hereby direct the Acting Chief Financial Officer (CFO) to:

- 1) With direction from the Mayor and in consultation with the CAO, and Deputy Mayor of Strategy and Budgets, prepare a summary of the draft 2025 budget for public consultation and input by September 13.
- 2) Prepare one Community Budget for release Nov. 4, considering feedback from the community, members of Council in both their council and Deputy Mayor roles (as outlined below), input from the Deputy Mayor of Strategy and Budgets, the needs identified in the [2025 financial needs and multi-year forecast \(Financial Forecast\)](#) (F-25-24) and direction from the Mayor.
- 3) Ensure any proposed changes to budget (increases or decreases) are done in accordance with the following four principles that balance providing for today while preparing for our future: Affordability, Livability, Sustainability and Transparency.

### **a. Affordability:**

- i. Residents are struggling with rising costs of living, which are also affecting costs of city services. The city’s financial plan must continue to include year over year decreases in the property tax increase to ultimately align with inflation plus state of good repair, as we catch up on priority needs while ensuring long term financial sustainability.
- ii. Ensured any proposed increases are focused on community-identified essentials while ensuring the city stays on track to catch up with infrastructure investments and community amenities for our growing population.
- iii. Maintain or enhance the low income property tax relief program, free transit, fee subsidy, and other programs to ensure income is not a barrier to

participation in community life and to make life more affordable for residents. Consult with the Deputy Mayor for Environment on additional free transit.

- iv. Ensure a competitive cost of doing business in the City of Burlington, and look for additional opportunities to provide grants, rebates or other incentive programs to business.
- v. Explore investments that will increase the city's assessment base through new housing development and business attraction, which keeps property taxes down for residents and businesses. Consult with the Deputy Mayor of Housing and the Deputy Mayor of Business and Red Tape Reduction on budget initiatives aimed at increasing housing and business assessment growth, as well as reducing costs for housing delivery and businesses.

**b. Livability:**

Burlington is the number one community in Ontario and top five across the country because of the great quality of life and services we provide. That's why people choose to live, work, invest and visit. Our budget must ensure we maintain our great quality of life by:

- i. Maintaining community service levels and standards while accounting for inflationary pressures
- ii. Enhancing services where identified as priorities by the community; Consult with the Deputy Mayor of Recreation & Community Services on enhancements to service offerings and non-tax revenue opportunities through sponsorships or other sources
- iii. Invest in infrastructure growth in the community through capital and land enhancements that support Council Approved Master Plans in accordance with the [Multi-Year Community Investment Plan](#) (F-24-24)
- iv. Prioritize investment of additional staff or resources in front line service delivery;
- v. Before any increases in staff or resources are contemplated seek to fund these through efficiencies, re-allocation of existing funds, use of technology, new revenue sources, or other revenues that don't rely solely on tax or fee increases.

**c. Sustainability:**

Our budget must provide for present needs while preparing for our future. We can't postpone investments today and send future generations the bill. All our decisions must have an eye both to affordability for the present and sustainability for the future, as follows:

- i. Invest in State of Good repair for community assets, with a minimum 1% infrastructure levy on the total tax bill (2% increase to budget) to ensure the right repair at the right time. This saves taxpayer money from delayed maintenance that costs up to 10x more. This proposed levy is in accordance with the council-approved [Asset Management Financing Plan](#) (F-20-23).
- ii. Stay on track with continued incremental investments in facility maintenance to improve customer satisfaction and reduce the risk of unplanned facility closures or service disruptions.
- iii. Maintain Burlington's overall financial health considering a range of factors including debt, revenue, reserves, debt to revenue ratio and other indicators.
- iv. Before considering any increase to rates, fees or property taxes, increase revenue and/or reduce costs through improved service, reprioritization of activities, efficiencies, technology advancements, sponsorships, or other means.
- v. Ensure rate and fee adjustments are aligned with inflation, market comparators and/or service enhancements requested by the community and justified only after exhausting other means to increase revenue or reduce costs.
- vi. Collaborate with the city's Government Relations team to secure Burlington's share of funding programs from federal and provincial governments and related agencies; and to advocate to upper level governments to pay their fair share of community services and infrastructure which have been downloaded to the municipal property tax base. Report the impact of these costs to the community in a clear and transparent way.
- vii. Prepare a multi-year simulation in respect of multi-year costs, increased assessment revenue and other assumptions to ensure future generations aren't saddled with today's known costs. In providing the simulation, provide a clear and transparent list of the assumptions driving the simulation (line items, as well as specific amounts).

#### **d. Transparency**

Residents have asked for a simpler, easier to track and understand, presentation of the budget, to foster better community engagement. As such, staff are directed to:

- i. Present the budget book by department to include:
  - a. all specific costs of delivering the service
  - b. sources of revenue by type
  - c. reserve balances, draws or contributions

- d. summary of cost pressures (if any)
- e. new budget requests and rationale for how this will improve community services
- f. select key performance measures and progress towards meeting them
- ii. Ensure performance measures focus on service outcomes and benefit to the community of the service provided, and how any change in proposed budget or staffing will benefit residents.
- iii. Align the community engagement and budget presentation and approval schedule with the [2025 financial needs and multi-year forecast \(Financial Forecast\)](#) (F-25-24), while allowing for additional opportunities for community and council engagement.
- iv. Consult with the Mayor and Deputy Mayor of Community Engagement and Partnerships on enhanced opportunities for community input and communications on the budget.

This direction takes effect on July 16, 2024 and remains in effect until modified or revoked.

Dated at Burlington, this 16th day of July 2024.

Original Signed by

*Mayor Meed Ward*

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Signature of Mayor

Marianne Meed Ward