

CITY OF HAMILTON

MOTION

General Issues Committee (Budget): February 13, 2026

MOVED BY COUNCILLOR C. CASSAR.....

SECONDED BY COUNCILLOR.....

Budget Process and Efficiency Reduction

WHEREAS, continuous improvement activities generate process improvement, cost reductions, and cost avoidance, and are essential to bolstering the effectiveness and efficiency of City operations;

WHEREAS, such investments must be focused on and demonstrate measurable, outcome-based improvements that protect service quality and long-term financial sustainability for residents;

WHEREAS, the development of a robust business case including projected annual financial impact are essential prior to approving and initiating a project;

WHEREAS, to encourage entrepreneurial thinking and quick action a process must enable quick decision making and remove as many approval hurdles as possible while still ensuring full accountability by the appropriate leaders; and,

WHEREAS, the City has previously established examples of programs such as tax-increment investment grants that generate their own funding source resulting in no impact on the tax levy.

THEREFORE, BE IT RESOLVED:

- (a) That the Proposed 2026 Tax Budget **BE AMENDED** as follows:
 - (i) That the 2026 Capital Levy **BE REDUCED** by \$700,000, equating to a change in the financing strategy for capital project ID 2059999999, by utilizing the tax stabilization reserve (110046), and that the 2026-2027 Reserve Financing Strategy, Appendix E to Report FCS26001, **BE AMENDED** to reflect this Change;
 - (ii) That the General Manager of Finance & Corporate Services (or designate) **BE DELEGATED** the authority to approve funding for Program/Process

efficiency projects up to \$100K, subject a business case, which must include a plan to repay the reserve over a specified time period based on cost reductions or cost avoidances achieved, and once fully repaid subsequent annual savings will be applied to lowering the tax levy; and,

- (iii) That staff **BE DIRECTED** to report back annually on any approved business cases.