

To: City Council

From: Tracy Adams, Chief Administrative Officer,
Office of the C.A.O.

Stephanie Sinnott, Commissioner,
Corporate and Finance Services Department

Report Number: CNCL-25-16

Date of Report: March 26, 2025

Date of Meeting: March 31, 2025

Subject: 2026 Budget Timetable and Public Engagement Opportunities

Ward: All Wards

File: 03-05

1.0 Purpose

The introduction of Strong Mayor Powers legislation in 2023 assigned the powers and duties of the municipality with respect to proposing and adopting a budget to the Mayor as set out in Section 284.16 of the Municipal Act, 2001, S.O. 2001 c. 25 (“the Act”).

On February 3, 2025, through Mayoral Director MDIR-2025-01, Mayor Carter directed the following:

“Pursuant to the powers extended to the Head of Council under Sections 284.3 and 284.16 of the Municipal Act, 2001, I, Dan Carter, Mayor of the City of Oshawa, hereby direct the Commissioner, Corporate and Finance Services/Treasurer and the Chief Administrative Officer as follows:

1. To review the 2026 Operating Budget Forecast to prepare a balanced 2026 Operating Budget and 2026 Capital Budget, and Nine-year Capital Forecast following budget and business planning best practices; and,
2. That staff meet with the Mayor and Councillors from each Ward to receive input on Ward priorities; and,
3. That the 2026 Operating Budget, 2026 Capital Budget and Nine-year Capital Forecast be presented to Council on October 31, 2025; and,
4. That a special meeting of Council be held at 9:30 a.m. on November 14, 2025 to hear from the public concerning the Budget.”

The purpose of this Report is to obtain Council approval of the timetable for Council to consider amendments to the 2026 Proposed Budget and the engagement opportunities.

This Report outlines public engagement opportunities for residents and property owners to provide feedback on their municipal budget priorities, which assists the City in making informed decisions.

Attachment 1 is a flow chart detailing the budget timeline options set out in Section 4.1

Attachment 2 is an example of the Property Tax Calculator online tool.

Attachment 3 is an example of the Budget Simulator online tool.

2.0 Recommendation

It is recommended to City Council:

That Council select an appropriate option as set out in Section 4.1 of Report CNCL-25-16, dated March 26, 2025, concerning the 2026 budget timetable and public engagement opportunities.

3.0 Input From Other Sources

- Corporate Communications
- Legislative Services

4.0 Analysis

As set out in Section 284.16 of the Municipal Act, as amended, the powers and duties of the municipality with respect to proposing and adopting a budget are assigned to the Mayor.

In accordance with O. Reg. 530/22, on or before February 1 of each year, the Mayor shall prepare a proposed budget for the municipality and provide it to Council for consideration as well as make it available to the public.

Within 30 days of receipt, Council, at a meeting, may pass a resolution to amend the proposed budget. Council may also pass a resolution to shorten this 30-day period for the year. If Council does not pass a resolution making an amendment within the 30 days (or shorter, if set by Council), the budget is deemed to be adopted by the municipality.

If Council passes resolutions making amendments to the budget, within 10 days after the end of the time period Council has to pass such resolutions, the Mayor may veto the amendment(s) by providing a written veto document to all members of Council and the Clerk. This must include the reasons for the veto and may be provided at any time within the legislated time period. This does not have to be provided at a meeting of Council. The Mayor may shorten this period in any given year by giving a written document to each member of Council and the Clerk specifying the shorter period. This decision only affects the year the decision is issued.

If the Mayor does not veto a resolution to amend, the budget is considered adopted in accordance with the relevant regulations under the Act. If the Mayor vetoes the amendment, Council has 15 days to override the veto on a two-thirds (i.e. 8 Members of Council) vote, including the Mayor.

In keeping with the legislation since the implementation of Strong Mayor Powers, a final vote on the budget is not required. The budget is deemed adopted once the process is complete following any proposed amendments, vetoes, or override of such vetoes.

Should the Mayor not present the budget by February 1, then Council shall prepare and adopt the budget for the municipality.

4.1 2026 Budget Timing

As noted, the Mayor has already provided direction to staff for the budget to be presented to Council on Friday, October 31, 2025 and to have a Special Meeting of Council on Friday, November 14 at 9:30 a.m. to hear from the public. Using these dates as a starting point for the budget process, two timeline options are outlined below for Council's consideration.

4.1.1 Option 1 – Reduce the Timelines as Generally set out in Legislation

Aligning the 2026 Budget Timetable with the reduced timeframes for the 2026 Budget would set out the following dates:

Date	Action
October 31, 2025	Mayor's Budget Delivery to Council
November 14, 2025	Council Meeting to hear Delegations on the Budget
November 28, 2025	Final date for a Council Meeting for Council to propose budget amendments. Council reduces from 30 to 27 days.
December 4, 2025	Mayor reduces his timelines to veto any amendments from 10 days to 6 days
December 19, 2025	Final date for a Council meeting to attempt to overturn any of the Mayor's vetoes, if necessary

The Mayor has confirmed that should Council select Option 1, he will reduce his timelines to veto any amendments as identified above.

Following the timetable above would have the 2026 Budget deemed adopted no later than December 19, 2025.

Should Council wish to select Option 1, the following motion should be passed:

“That pursuant to CNCL-25-16 dated March 26, 2025, concerning the 2026 budget timetable and engagement opportunities:

1. That Council reduce the time period as set out in subsection 7(3) of O. Reg. 530/22 to pass a resolution making an amendment to the proposed budget from 30 days to 27 days; and,
2. That Council reduce the time period as set out in subsection 7(10) of O. Reg. 530/22 to override the head of Council’s veto of an amendment to the proposed budget from 15 days to 14 days.
3. That Council approve the public engagement opportunities as set out in Section 4.2 of this report.”

4.1.2 Option 2 – Maintain the Timelines as Generally set out in Legislation

Council could choose to maintain the timelines set out in the legislation as noted in the chart below.

Date	Action
October 31, 2025	Mayor’s Budget Delivery to Council
November 14, 2025	Council Meeting to hear Delegations on the Budget
December 1, 2025	Final date for a Council Meeting for Council to propose budget amendments
December 11, 2025	Final date for Mayor to veto any amendments
December 29, 2025	Final date for a Council meeting to attempt to overturn any of the Mayor’s vetoes, if necessary

Should Council wish to select Option 2, the following motion should be passed:

“That pursuant to CNCL-25-16 dated March 26, 2025, concerning the 2026 Budget timetable and engagement opportunities:

1. That Council approve the timing as set out in section 4.1.2 of this Report;
2. That Council approve the public engagement opportunities as set out in Section 4.2 of this Report.”

4.2 Budget Engagement Opportunities

In the preparation of the 2026 proposed budget, the following public engagement opportunities are proposed. In addition to the Special Meeting of Council scheduled for November 14, 2025 to hear delegations related to the proposed budget, it is recommended

that the same online tools used in the past two Budget Public Engagements be used as they help gather feedback as well as provide an educational component. Alternate formats to complete the tools would be available through Service Oshawa.

In addition to the November 14, 2025 Council meeting to hear delegations on the budget, the following public engagement opportunities are recommended:

1. Property Tax Calculator (Attachment 2) informs and educates residents and property owners as to what their tax dollars buy. This tool would continue to be available year-round as an educational tool.
2. Budget Simulator (Attachment 3) allows residents and property owners to share their budget priorities by increasing and/or decreasing City program and service spending and revenue. Starting values would be based on the 2025 City Budget. This tool would be available for public engagement for a nearly eight-week period in spring 2025.
3. Connect Oshawa would host links to the two above online tools as well as a Question and Answer forum where residents and property owners can ask questions about the City budget and budget process. The launch of the Connect Oshawa project page would coincide with the launch of the Budget Simulator.
4. This year's "Shape Oshawa" Open House takes place on September 24, 2025. Building on past successes of the event, staff are returning to the Oshawa Centre to promote City programs and services and engagement opportunities. The Property Tax Calculator will be available as an educational tool at the event.

To continue public education and encourage feedback on the City Budget, City staff will promote the 2026 Budget public engagement opportunities using a variety of communication methods.

5.0 Financial Implications

There are no financial implications associated with the recommendation of this Report.

6.0 Relationship to the Oshawa Strategic Plan

This report responds to the Oshawa Strategic Plan Priority Area “Lead” with the goal to provide transparent, efficient, and responsible fiscal stewardship and use of resources.



Stephanie Sinnott, Commissioner,
Corporate and Finance Services Department



Tracy Adams, Chief Administrative Officer,
Office of the C.A.O.

Budget Flow Chart

Mayor presents the budget to City Council on October 31, 2025

Council time to pass a resolution to amend:
Option 1 (shortened)
27 days*
Option 2 (Legislation)
30 days*

No Amendments?

Budget is considered adopted as presented

* Note - all references to "days" are measured in calendar days, not business days

If Council amends

Mayor time to veto any resolution to amend in writing:
Option 1 (shortened)
6 days*
Option 2 (Legislation)
10 days*

No Vetoes?

Budget is considered adopted as amended

If Mayor vetoes

Council time to override any veto. Override vote requires 2/3 to pass; the Mayor counts in the vote.
Option 1 (shortened)
15 days*
Option 2 (Legislation)
15 days*

No Override?

Budget is considered adopted without the vetoed amendment(s)

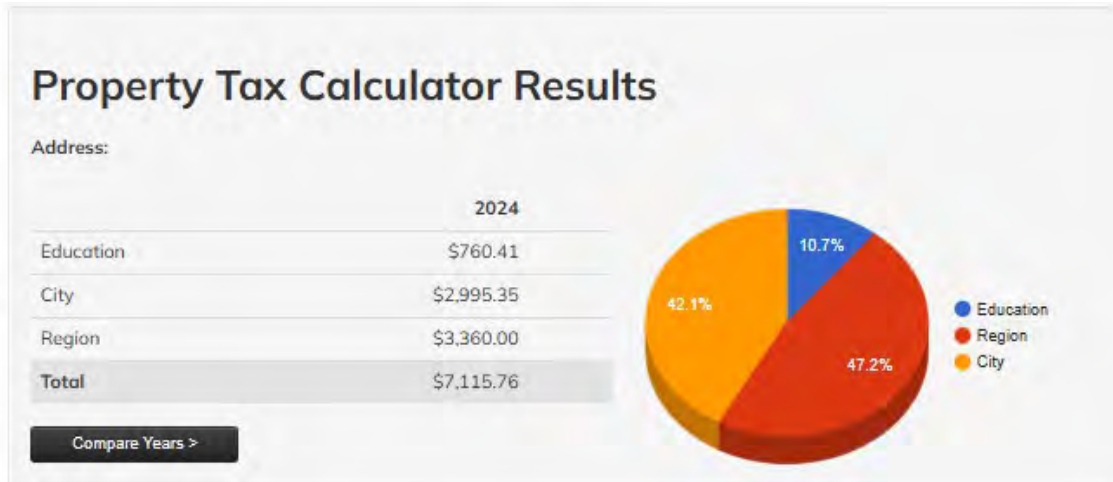
If Override carries

Budget is considered adopted with the amendment(s)

Budget Completion Dates:
Option 1 – December 19, 2025
Option 2 – December 29, 2025

Property Tax Calculator

Image is a screenshot of 2024 Property Tax Calculator results generated for a residential property in the city.



2024 City (Breakdown)

Expense	Distribution
External Agencies (7.3%)	\$218.66
Advisory Committees (0.02%)	\$0.60
Grants (0.51%)	\$15.28
Tribute Communities Centre (0.42%)	\$12.58
Oshawa Executive Airport (0.04%)	\$1.20
Fire Support Services and Administration (3.46%)	\$103.64
Fire Suppression (15.48%)	\$463.68
Animal Services, Crossing Guards, Parking and Traffic (4.15%)	\$124.31
Clerks, Communications and Service Oshawa (3.2%)	\$95.85
Corporate Expenditures (7.23%)	\$216.56
Council (0.58%)	\$17.37
Culture, Events, Business and Economic Development (1.3%)	\$38.94

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Finance, Human Resources, Information Technology and Legal (11.17%)	\$334.58
By-law Enforcement and Licensing (1.95%)	\$58.41
Security (1.47%)	\$44.03
Parks, Forestry, Playgrounds and Trails (6.56%)	\$196.49
Waste Collection (3.17%)	\$94.95
Winter Control and Snow Operations (4.84%)	\$144.97
Roads and Sidewalk Maintenance (3.8%)	\$113.82
Planning and Building Services (2.66%)	\$79.68
Engineering and Construction (2.62%)	\$78.48
Facilities Management Services (3.85%)	\$115.32
Recreation Programs (1.93%)	\$57.81
Recreation Facility Maintenance (5.03%)	\$150.67
Reserve and Capital Contributions (7.27%)	\$217.76

Budget Simulator

2025 Budget Engagement

You are balanced.



Where the Money Goes



Spending

- External Agencies, Advisory Committees & Grants: \$15.5m >
- Fire Services: \$35.4m >
- Governance & Administration: \$51.6m >
- Municipal Law Enforcement: \$6.4m >
- Parks, Waste & Maintenance: \$34.3m >
- Infrastructure Services: \$17.0m >
- Recreation Services: \$13.0m >
- Reserve & Capital Contributions: \$13.6m v

Reserve & Capital Contributions: \$13.6m ⓘ
Would you maintain, increase or decrease funding for Reserve & Capital Contributions?

- Increase by 5% -\$678,340
- Increase by 2.5% -\$328,190
- Maintain
- Decrease by 2.5% -\$329,190
- Decrease by 5% -\$678,340

\$13.6m
80
\$13.6m

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Revenue

- Building Permits: \$3.9m >
- Taxation and Corporate Revenues: \$182.8m >

Your Great Idea >

Submit

[Reset all to start over](#)

The City is part of a two-tier government, and as a result collects property taxes on behalf of not only the City, but also the Regional Municipality of Durham and the Province (for local school boards). For every dollar collected in 2024, approximately 45 cents are sent to the Region and 15 cents to the Province – the City will keep only 40 cents.

For more information and to stay up-to-date on the 2025 City Budget process, visit the [Budget webpage](#) and follow [@OshBudget](#) on Twitter.