

To: Finance Committee

From: Stephanie Sinnott, Commissioner,
Finance Services

Report Number: FIN-22-43

Date of Report: April 13, 2022

Date of Meeting: April 19, 2022

Subject: 2023 Budget Timeline

Ward: All Wards

File: 03-05

1.0 Purpose

In June 2018, Report FIN-18-50 related to the 2019 budget timetable was approved. The report highlighted a proposal for future budgets, commencing with the 2020 budget, to accelerate the timelines and have budgets approved by Council in mid-December. These timelines were made applicable to all future budgets except those for the year following a municipal election.

The purpose of this report is to provide Council with an outline of the proposed timing of various matters impacting the budget process for consideration and approval.

2.0 Recommendation

That the Finance Committee recommend to City Council:

That report FIN-22-43, concerning the 2023 Budget Timeline, dated April 13, 2022, be approved.

3.0 Executive Summary

Not Applicable.

4.0 Input From Other Sources

Corporate Leadership Team (C.L.T.)
City Clerk
Corporate Communications

5.0 Analysis

The early adoption of a budget timeline, as a management best practice and planning tool, will facilitate a systematic, disciplined approach to the compilation and delivery of the annual budget.

5.1 Proposed 2023 Budget Timeline

As approved through Report FIN-18-50, the budget timetables were accelerated for the 2020, 2021 and 2022 budgets. The 2023 budget is in the year following a municipal election which will delay the budget approval in accordance with provisions of the Municipal Act.

In Section 290 (1.1) of the Municipal Act it states “Despite subsection (1), a budget for a year immediately following a year in which a regular election is held, may only be adopted in the year to which the budget applies.”

The delivery of the 2023 operating and capital budgets is proposed to be presented to Council on December 9, 2022. Deliberation meetings and approval of the budget has been deferred to January due to the timing implications associated with the 2022 municipal election and to remain in compliance with the Municipal Act. The deliberation dates will be determined once the Council meeting schedule is approved.

5.2 Pre-Budget Approval of Capital Projects

Experience has indicated that issuing major facility, road and park construction tenders and requests for proposals in early January can result in lower prices, greater competition and availability of experienced contractors. Approval of the annual budget in January does not provide the City the ability to issue bid documents before the end of the calendar year (the optimal time) and realize the benefits of early tendering.

To facilitate the early tendering of certain capital projects pre-budget approval will be necessary. A report outlining these projects will be presented to Committee and Council in the fall of 2022 for consideration.

5.3 Public Engagement

Online public engagement is a government best practice, as indicated by increased use by municipalities and provinces/states worldwide. For the 2023 budget process, it is recommended that a comprehensive engagement plan will feature four tools that will educate respondents and gather resident and property owner budget priorities:

- Tax Receipt;

- Balancing Act;
- Budget Telephone Open House; and,
- Connect Oshawa.

Tax Receipt and Balancing Act are new tools which are further described in Report FIN-22-42. The Tax Receipt tool will be available year round and the Balancing Act tool will be available to the public for a four week period in the fall of 2022.

The Budget Telephone Open House will be scheduled in early January 2023 to provide the public with the opportunity to comment on the proposed 2023 budget.

Connect Oshawa will continue to be available for public comments/feedback throughout the year.

6.0 Financial Implications

There are no financial implications resulting from the recommendation of this report.

7.0 Relationship to the Oshawa Strategic Plan

The preparation and adoption of the annual budget supports the Oshawa Strategic Plan goal of Economic Prosperity and Financial Stewardship by ensuring a transparent annual budget process that promotes public engagement and literacy of municipal taxation and budgeting.



Stephanie Sinnott, Commissioner,
Finance Services