

**Subject: Proposed 2024 Budget Directions, Timeline and Consultation
Process**

File Number: ACS2023-FCS-FSP-0011

**Report to Finance and Corporate Services Committee on 5 September 2023
and Council 13 September 2023**

**Submitted on August 24, 2023 by Cyril Rogers, General Manager and Chief
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Ward: Citywide

**Objet : Orientation, calendrier et processus de consultation proposés pour
le budget de 2024**

Numéro de dossier : ACS2023-FCS-FSP-0011

Rapport présenté au Comité des finances et des services organisationnels

Rapport soumis le 5 septembre 2023

et au Conseil le 13 septembre 2023

**Soumis le 24 août 2023 par Cyril Rogers, Directeur général et chef des finances
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Quartier : À l'échelle de la ville

REPORT RECOMMENDATIONS

**That the Finance and Corporate Services Committee recommend that Council
approve the following:**

- 1. The approach and timetable for consultation and consideration of the 2024 budget as outlined in the report.**
- 2. The following directions for developing the draft 2024 budget:**
 - a. That the municipal tax increase be set at no more than 2.5 per cent overall inclusive of the following:**
 - i. The Citywide tax levy, which includes funding for Library and Public Health be increased by no more than 2.5 per cent for 2024, and that Council request that the Public Library Board and Board of Health develop their draft budgets based on the pro rata share of this tax increase;**
 - ii. The Police Services levy be increased by no more than 2.5 per cent and that Council request that the Police Services Board develop their draft budget based on this tax increase;**
 - iii. That the Transit levy be increased by no more than 2.5 per cent and that Council request that the Transit Commission develop their draft budget based on this tax increase.**
 - b. That the assessment growth taxation revenues generated from new properties be estimated at 1.5 per cent of the current taxation for 2024 and that Council request that the Public Library Board, Board of Health, Police Services Board, and Transit Commission develop their budgets within this allocation.**
 - c. That City user fees and charges increase in accordance with the direction outlined in the Fiscal Framework or the Long Range Financial Plans.**
 - d. That the Garbage Fee be increased in accordance with the approved Solid Waste Residential Collections Contracts report and to address the capital investments required for this service per the four-year capital spending plan.**
 - e. That the draft 2024 Capital Budget be developed in accordance with the direction outlined in the 2019 Development Charge (DC) Background Study, Long Range Financial Plans and Fiscal Framework.**

- f. That the draft 2024 Rate-Supported Budget be developed in accordance with the approved 2017 Long Range Financial Plan V - Water, Wastewater and Stormwater.
3. That the 2024 Recreation, Culture and Facility Services User Fees be approved in order to allow registrations and rentals booked in 2023 for 2024 to use 2024 rates, as described in this report.

RECOMMANDATIONS DU RAPPORT

Que le Comité des finances et des services organisationnels recommande au Conseil municipal d'approuver ce qui suit :

1. l'approche et le calendrier établis pour la consultation et l'examen du budget de 2024 selon les modalités indiquées dans le rapport;
2. les orientations suivantes pour l'élaboration du budget préliminaire de 2024 :
 - a. Que l'augmentation globale de l'impôt municipal soit fixée à un maximum de 2,5 %, ce qui suppose:
 - i. que l'augmentation de la taxe prélevée à l'échelle de la ville, qui sert entre autres à financer la Bibliothèque publique d'Ottawa (BPO) et Santé publique Ottawa (SPO), ne dépasse pas 2,5 % en 2024, et que le Conseil demande au conseil d'administration de la BPO et au Conseil de santé de préparer leur budget préliminaire en fonction de la part de cette augmentation qui leur revient, selon un calcul au prorata;
 - ii. que l'augmentation de la taxe prélevée pour le Service de police d'Ottawa ne dépasse pas 2.5 % et que le Conseil demande à la Commission de services policiers d'Ottawa d'élaborer son budget préliminaire en fonction de cette augmentation;
 - iii. que l'augmentation de la taxe prélevée pour le transport en commun ne dépasse pas 2,5 % et que le Conseil municipal demande à la Commission du transport en commun d'élaborer son budget préliminaire en fonction de cette augmentation.

- b. Que les recettes fiscales générées par la croissance de l'assiette fiscale au titre des nouvelles propriétés soient estimées à 1,5 % de l'assiette fiscale actuelle pour 2024 et que le Conseil municipal demande au conseil d'administration de la Bibliothèque publique d'Ottawa, au Conseil de santé, à la Commission de services policiers et à la Commission du transport en commun d'élaborer leur budget dans les limites de cette estimation.**
 - c. Que les frais d'utilisation et les redevances de la Ville soient augmentés conformément à l'orientation présentée dans le cadre financier ou dans les plans financiers à long terme.**
 - d. Que les frais de collecte des ordures soient augmentés conformément au rapport approuvé sur les contrats de collecte des déchets solides en bordure de rue et pour tenir compte des investissements en immobilisations requis pour ce service en vertu du plan de dépenses en immobilisations sur quatre ans.**
 - e. Que le budget des immobilisations préliminaire de 2024 soit élaboré conformément à l'orientation présentée dans l'étude préliminaire sur les redevances d'aménagement (RA) de 2019, dans les plans financiers à long terme et dans le cadre financier.**
 - f. Que le budget préliminaire financé par les redevances de 2024 soit élaboré conformément au Plan financier à long terme V pour l'eau, les eaux usées et les eaux pluviales approuvé en 2017.**
- 3. que soient approuvés les frais d'utilisation de la Direction générale des loisirs, de la culture et des installations pour l'année 2024, afin que les inscriptions et les locations effectuées en 2023 pour 2024 puissent être payées aux taux de 2024, comme décrit dans le présent rapport.**

EXECUTIVE SUMMARY

In the 2022-2026 Council Governance Review report ([ACS2022-OCC-GEN-0030](#)), the Term of Council budget process was approved. One of the requirements of the budget process is that the Chief Financial Officer/Treasurer annually presents a report to Council that details the budget timetable and provides budget directions in advance of each budget.

The purpose of this report is to seek council approval for the targeted 2.5 per cent property tax increase and seek Council endorsement of the budget strategies required to achieve the proposed taxation levies. This report will also outline the draft projected service review efficiencies and opportunities, continuous improvement initiatives and pressures that the City will be facing in 2024. In addition, this report proposes a timetable for the tabling, consultation process, review, and adoption of the 2024 budget.

During the 2023 budget process, Council emphasized the importance of ensuring continuous improvement throughout the organization during this Term of Council. Service efficiency and competitiveness are part of the City's objectives in all service delivery areas, which is an ongoing exercise alongside the proposed service review framework approved during the 2023 budget.

Immediately following the adoption of the 2023 budget, staff began the detailed process of laying out the foundation of the 2024 budget process and review. Regular reporting and engagement with all levels of the organization is ongoing and will continue into the tabling of the 2024 draft budget on November 8, 2023. All departments and services have been reviewing monthly expenditures, line by line, to ensure there are no service delivery impacts and that there is alignment to the 2023-2026 Term of Council Priorities as part of the 2024 draft budget development. Strong financial management and financial sustainability continue to be a commitment and a priority for the City. These commitments are guided by Council-approved Long Range Financial Plans, the Fiscal Framework, Strategic Asset Management Plans, Reserve Management Plans, ongoing continuous improvement initiatives, and the approved Service Review framework and principles.

The extensive and continuous comprehensive 2024 budget planning process will continue once this report is approved to allow staff to proceed through the final stages of the development of the draft 2024 Budget. The 2024 Draft Budget will demonstrate a commitment to core investments in physical and social infrastructure, keeping residents safe and secure, supporting affordability and housing, protecting the environment, and promoting quality of life in communities across Ottawa. The 2024 Draft Budget is an affordable approach for responsible growth, mobility, housing, and ensures a balance of affordability and fiscal responsibility while maintaining a prudent approach to long-term financial stability.

Financial Implications

The 2024 Draft Budget will be developed to mitigate and address the financial pressures outlined in this report. These proposed strategies and key financial considerations and mitigations will allow Council to achieve the target of no more than 2.5 per cent property tax increase.

The recommended tax increase of no more than 2.5 per cent for 2024 is aligned with the 2023 tax levy increase. The projected assessment growth for 2024 at 1.5 per cent is below the 2023 assessment growth of 2.2 per cent. This reduction in assessment growth revenue of approximately \$10.6 million is offset with \$13.4 million of solutions from three significant financial mitigations that increases base tax revenue by \$5.7 million and removes \$7.7 million of pressures in 2024 compared to the 2023 Budget:

1. Allocation of \$5.7 million in additional tax revenue from the application of the notional tax rate adjustment be contributed from the tax stabilization reserve per the 2023 Tax Policy and Other Revenue Matters report ([ACS2023-FCS-REV-0001](#)) to 2024 base budget.
2. Current diesel pricing projections via hedging contracts are \$1.358 per litre vs \$1.477 per litre in 2023 yielding a projected eight per cent savings.
3. The latest CPI reported by Stats Canada is 3.3 per cent compared to 6.3 per cent for 2023, economic projections of a targeted two per cent inflation for 2024. The City's main services are not directly impacted by the various commodities driven by the CPI indicators, such as food, beverages, clothing, and other consumer products. Inflationary pressures on contracts and goods and services are reviewed and aligned to annual negotiated contract increases where known and other components are based on historical trends or current market pricing increases. Staff will be bringing forward a report regarding the feasibility and use of a Municipal Price Index (MPI).

Table 1a and 1b: Tax Target, Tax Policy Allocation, and Inflationary Comparison 2023 versus 2024

	2024	2023
Property Taxes		
Assessment Growth	1.50%	2.20%
Tax Increases	2.50%	2.50%
Total	4.00%	4.70%
Assessment Growth	\$30,225	\$42,180
Tax Increases	\$51,130	\$49,765
Total	\$81,355	\$91,945
Tax Policy Allocation	\$5,700	
Capital CPI	\$4,200	
Fuel 8% price reduction	\$3,500	
Sub-total	\$13,400	
Total	\$94,755	

Expense Type	2024	2023	Approximate Percentage of Budget
Compensation / Benefits	2% / 6%	2% / 6%	48%
Contracts & Property Leases	2%	2%	2%
Electricity	3%	6%	1%
Heating	16%	17%	1%
Water	2%	2%	1%
Fuel	8% decrease	46%	2%
PAYG	3%	6.33%	15%

The tabled Draft 2024 Budget documents will include a comprehensive detail of all pressures, revenue sources, Service Review efficiencies and continuous improvement efficiencies for consideration by Council.

Service Review

In March 2023, Council approved the Service Review Framework, as outlined in the 2023 Draft Operating and Capital Budgets Report ([ACS2023-FCS-FSP-0001](#)). This Framework outlines the policies and principles to assess services for review, identify potential improvements and determine the best way to deliver those services.

Recognizing that there are two budgets tabled in 2023 (February 2023 Budget and November 2024 Budget), and to ensure efficiencies were identified and included in the 2024 Draft Budget estimates, several service reviews commenced shortly after Council's adoption of the 2023 Budget in March. These include the Facility Use Optimization Review, the Bus Route Review, the Fleet Optimization Review, and a Revenue Opportunities Analysis. As directed by Council, any efficiencies identified through these reviews will be included in the tabled annual draft operating and capital budgets. The savings realized through the 2023 service reviews will contribute to achieving the budget direction of no more than 2.5 per cent as recommend in this report without negatively impacting services.

In addition to the service reviews underway for 2023, a comprehensive consultation process has been launched to solicit input on opportunities for service optimization, savings, cost avoidance, and new revenues. Staff are currently in the process of assessing the 570 potential opportunities that have been submitted to date by City employees and Members of Council.

City of Ottawa Board Members and Commissioners have also been asked to consider participating in their own service review process to enhance the client experience and provide the best overall value for taxpayers. A public engagement campaign will be launched this month to seek input from residents on potential service delivery improvements. The solicitation of input from the public, staff, and Councillors on service review opportunities will be an ongoing process throughout the remainder of the Term of Council.

Continuous Improvement

During the 2023 budget process, Council emphasized the importance of ensuring continuous improvement throughout the organization during this term of Council. Service efficiency and competitiveness are part of the City's objectives in all service delivery areas, which is an ongoing exercise alongside the proposed service review framework approved during the 2023 budget.

The City's continuous improvement efforts seek to enable more financially efficient and responsive operations by driving unnecessary cost and complexity out of the organization's business processes through a focus on automation, standardization, and simplification. These efforts seek to maximize value to the organization in three core areas: pure financial opportunities (cost savings and cost avoidances); streamlined business processes (creating organizational capacity to help advance Council's priorities); and leveraging data to improve Departmental decision making (enabling departments to make more strategic decisions that will ultimately deliver greater value).

These continuous improvement efforts are a key strategy for mitigating rising budget pressures and have assisted departments in absorbing growth and improving service delivery to residents.

Public Consultation and Input

Resident input and feedback are integral to the development of the City's budget. Residents are not limited to the budget season to provide feedback; feedback on the budget can be submitted through a ward councillor's office at any time through out the year.

Members of Council will have the opportunity to seek public input on the 2024 budget through Councillor-led public consultation sessions, or other means as determined by the individual Councillor. Public consultations will be conducted as virtual or public meetings. Public Information and Media Relations and Information Technology Services will provide support to Councillors in hosting virtual consultations, including templates and guidelines. Opportunities for the public to provide input prior to budget tabling will be available through Engage Ottawa, the City's online engagement platform.

The City will promote the Councillor-led public consultation sessions and online engagement opportunities on Ottawa.ca, using communications tools such as the City's social media channels.

Following tabling, residents have the opportunity to attend Standing Committee meetings, and to register as a delegation to make a brief presentation.

RÉSUMÉ

Dans le Rapport d'examen de la structure de gestion publique du Conseil municipal

pour 2022-2026 ([ACS2022-OCC-GEN-0030](#)), le processus budgétaire pour le mandat du Conseil a été approuvé. L'une des exigences du processus budgétaire est que la cheffe des finances et trésorière présente chaque année au Conseil un rapport détaillant le calendrier budgétaire et fournisse des orientations budgétaires avant le dépôt de chaque budget.

L'objectif du présent rapport consiste à demander l'approbation du Conseil pour l'augmentation ciblée de l'impôt foncier de 2,5 % et à obtenir l'approbation du Conseil pour les stratégies budgétaires nécessaires pour atteindre les niveaux d'imposition proposés. Le présent rapport décrira également les gains d'efficacité et les opportunités prévus découlant de l'examen des services, les initiatives d'amélioration continue et les pressions auxquelles la Ville sera confrontée en 2024. De plus, le présent rapport propose un calendrier pour le dépôt, le processus de consultation, l'examen et l'adoption du budget de 2024.

Dans le cadre du processus budgétaire de 2023, le Conseil avait souligné l'importance de favoriser l'amélioration continue dans l'ensemble de l'administration municipale pendant le présent mandat du Conseil. L'efficacité et la compétitivité des services font partie des objectifs de la Ville dans tous les secteurs de prestation de services, ce qui est un exercice continu effectué en parallèle avec le cadre d'examen des services proposé approuvé au cours du budget de 2023.

Immédiatement après l'adoption du budget de 2023, le personnel a entrepris le processus détaillé de mise en place des fondements du processus et de l'examen budgétaires pour 2024. La production régulière de rapports et l'engagement avec tous les niveaux de l'administration municipale sont en cours et se poursuivront jusqu'au 8 novembre 2023, date de dépôt du budget préliminaire de 2024. Toutes les directions générales et tous les services ont effectué un examen détaillé de leurs dépenses mensuelles afin de s'assurer qu'il n'y a pas de répercussions sur la prestation des services et que tout s'harmonise avec les priorités du mandat du Conseil de 2023-2026 dans le cadre de l'élaboration du budget préliminaire de 2024. Une solide gestion financière et la durabilité financière constituent toujours un engagement et une priorité pour la Ville. Ces engagements sont guidés par les plans financiers à long terme approuvés par le Conseil, le cadre financier, les plans de gestion stratégique des actifs, les plans de gestion des fonds de réserve, les initiatives d'amélioration continue ainsi que le cadre et les principes d'examen des services approuvés.

Le processus complet et continu de planification du budget de 2024 se poursuivra une fois le présent rapport approuvé afin de permettre au personnel de passer aux

dernières étapes de l'élaboration du budget préliminaire de 2024. Le budget préliminaire de 2024 démontrera un engagement soutenu à investir substantiellement dans l'infrastructure sociale et physique de la ville. Il vise à assurer la protection et la sécurité des résidents, à soutenir l'abordabilité et le logement, à protéger l'environnement et à promouvoir la qualité de vie dans les communautés d'Ottawa. Le budget préliminaire de 2024 constitue une approche viable financièrement pour assurer une croissance responsable, soutenir la mobilité et le logement, concilier l'abordabilité des services et la responsabilité financière tout en maintenant une approche prudente au chapitre de la stabilité financière à long terme.

Répercussions financières

Le budget préliminaire de 2024 sera élaboré pour atténuer et traiter les pressions financières décrites dans le présent rapport. Ces stratégies ainsi que ces importantes considérations financières et mesures d'atténuation proposées permettront au Conseil d'atteindre l'augmentation ciblée de l'impôt foncier jusqu'à un maximum de 2,5 % :

L'augmentation maximale de 2,5 % recommandée pour 2024 est conforme à l'augmentation de la taxe de 2023. La hausse prévue de l'évaluation foncière pour 2024 à 1,5 % est inférieure à la hausse de l'évaluation foncière de 2,2 % en 2023. Cette réduction du revenu découlant de la hausse de l'évaluation foncière d'environ 10,6 M\$ est compensée par des solutions d'une valeur de 13,4 M\$ provenant de trois mesures d'atténuation financières importantes qui font augmenter les recettes de l'assiette fiscale de 5,7 M\$ et éliminent des pressions à la hauteur de 7,7 M\$ en 2024 par rapport au budget de 2023 :

1. L'allocation de 5,7 M\$ en recettes fiscales supplémentaires issues du redressement du taux d'imposition théorique à partir du fonds de réserve pour la stabilisation des taxes dans le budget de base de 2024, conformément au [Rapport sur les coefficients fiscaux et autres politiques d'imposition de 2023 \(ACS2023-FCS-REV-0001\)](#).
2. Les prévisions actuelles du prix du diesel par le biais des contrats de contrepartie sont de 1,3588 \$ le litre comparativement à 1,477 \$ le litre en 2023, ce qui génère des économies prévues de 8 %.

3. Le plus récent IPC signalé par Statistique Canada est de 3,3 % comparativement à 6,3 % en 2023; les prévisions économiques mentionnent une inflation ciblée de 2 % pour 2024. Les principaux services de la Ville ne sont pas directement touchés par les diverses marchandises influencées par les indicateurs de l'IPC, comme la nourriture, les boissons, les vêtements et autres produits de consommation. Les pressions inflationnistes sur les contrats, les biens et les services sont examinées et harmonisées avec les augmentations contractuelles annuelles négociées, lorsqu'elles sont connues, et d'autres composantes sont fondées sur les tendances historiques ou les augmentations actuelles des prix du marché. Le personnel présentera un rapport sur la faisabilité et l'utilisation d'un indice des prix de la municipalité.

Tableaux 1a et 1b : Objectif fiscal, répartition de la politique fiscale et comparaison de l'inflation en 2023 par rapport à 2024

	2024	2023
Impôts fonciers		
Hausse de l'évaluation foncière	1,50 %	2,20 %
Augmentation des impôts	2,50 %	2,50 %
Total	4,00 %	4,70 %
Hausse de l'évaluation foncière	30 225 \$	42 180 \$
Augmentation des impôts	51 130 \$	49 765 \$
Total	81 355 \$	91 945 \$
Répartition de la politique fiscale	5 700 \$	
IPC de la capital	5 285 \$	
Réduction du prix du carburant de 8 %	3 500 \$	
Sous-total	13 400 \$	
Total	94 755 \$	

Type de dépense	2024	2023	Pourcentage approximatif du budget
Rémunération et avantages sociaux	2 % / 6 %	2 % / 6 %	48 %
Contrats et baux immobiliers	2 %	2 %	2 %
Électricité	3 %	6 %	1%
Chauffage	16 %	17 %	1%
Eau	2 %	2 %	1%
Carburant	Baisse de 8 %	46 %	2 %
Financement par répartition	3 %	6,33 %	15%

Le budget préliminaire de 2024 déposé comprendra le détail complet des pressions, des sources de revenus et des gains d'efficacité de l'examen des services et de l'amélioration continue aux fins d'examen par le Conseil.

Examens des services

En mars 2023, le Conseil a approuvé le cadre d'examen des services, comme il est décrit dans le Rapport sur les budgets préliminaires de fonctionnement et des immobilisations de 2023 ([ACS2023-FCS-FSP-0001](#)). Ce cadre décrit les politiques et les principes permettant d'évaluer les services aux fins d'examen, de déterminer les améliorations potentielles et d'établir la meilleure façon de fournir ces services.

Reconnaissant qu'il y a deux budgets déposés en 2023 (budget de février 2023 et budget de novembre 2023) et pour s'assurer que les gains d'efficacité étaient identifiés et inclus dans les estimations du budget préliminaire de 2024, plusieurs examens des services ont commencé peu de temps après l'adoption par le Conseil du budget de 2023 en mars. Il s'agit notamment de l'examen d'optimisation de l'utilisation des installations, de l'examen des circuits d'autobus, de l'examen de l'optimisation du parc de véhicules et de l'analyse des occasions de recettes. Conformément aux directives du Conseil, tout gain d'efficacité identifié par le biais de ces examens sera inclus dans les budgets préliminaires annuels de fonctionnement et des immobilisations déposés. Les économies réalisées grâce aux examens des services de 2023 contribueront à l'atteinte de l'orientation budgétaire jusqu'à un maximum de 2,5 %, comme le recommande le présent rapport, sans qu'il y ait de répercussions négatives sur les services.

En plus des examens des services en cours pour 2023, un processus de consultation exhaustif a été lancé pour solliciter des commentaires sur les occasions d'optimisation des services, les économies, l'évitement des coûts et les nouvelles recettes. Le

personnel est actuellement en train d'évaluer les 570 occasions potentielles qui ont été soumises à ce jour par les employés municipaux et les membres du Conseil.

On a également encouragé les membres des conseils, comités et commissions de la Ville d'Ottawa à participer à leur propre processus d'examen des services afin d'améliorer l'expérience client et d'offrir la meilleure valeur globale aux contribuables. Une campagne d'engagement public sera lancée ce mois-ci afin de recueillir les commentaires de la population sur les améliorations possibles à apporter à la prestation des services. Les demandes de commentaires auprès du public, du personnel et des conseillers sur les occasions d'examen des services feront partie d'un processus continu pendant le reste du mandat du Conseil.

L'amélioration continue

Dans le cadre du processus budgétaire de 2023, le Conseil a souligné l'importance de favoriser l'amélioration continue dans l'ensemble de l'administration municipale pendant le présent mandat du Conseil. L'efficacité et la compétitivité des services font partie des objectifs de la Ville dans tous les secteurs de prestation de services, ce qui est un exercice continu effectué en parallèle avec le cadre d'examen des services proposé approuvé au cours du budget de 2023.

Les efforts d'amélioration continuent menés par la Ville visent à optimiser l'efficacité et la réactivité des activités du point de vue financier en réduisant les frais inutiles et la complexité pour les processus opérationnels de l'organisation à l'aide de l'automatisation, de la normalisation et de la simplification. L'objectif est de maximiser la valeur apportée à l'organisation dans trois domaines principaux : possibilités purement financières (réduction et évitement des coûts), processus opérationnels simplifiés (renforcer les capacités organisationnelles pour favoriser la progression des priorités du Conseil) et exploitation des données afin d'améliorer la prise de décisions des directions générales (pour permettre aux directions de prendre des décisions plus stratégiques qui apporteront une plus grande valeur).

Ces efforts d'amélioration continue constituent une stratégie fondamentale pour atténuer les pressions croissantes sur le budget et permettent aux directions générales d'absorber la croissance tout en améliorant les services offerts à la population.

Consultation et commentaires du public

Les commentaires et suggestions des résidents font partie intégrante du processus d'élaboration du budget de la Ville. La rétroaction des résidents n'est pas limitée à la saison budgétaire; les commentaires sur le budget peuvent être soumis par l'intermédiaire d'un conseiller de quartier n'importe quand pendant l'année.

Les membres du Conseil auront l'occasion de recueillir les commentaires du public sur le budget de 2024 par le biais de séances de consultation publiques menées par les conseillers ou d'autres moyens déterminés par chaque conseiller. Les consultations publiques seront tenues sous forme de réunions virtuelles ou en personne. Le Service de l'information du public et des relations avec les médias et les Services de technologie de l'information offriront du soutien aux conseillers pour l'organisation des consultations virtuelles, sous forme notamment de modèles et de lignes directrices. Le public aura l'occasion de fournir des commentaires avant le dépôt du budget par le biais de Participons Ottawa, la plateforme d'engagement en ligne de la Ville.

La Ville fera la promotion des séances de consultation publique menées par les conseillers et des occasions d'engagement en ligne sur Ottawa.ca, à l'aide d'outils de communication comme les médias sociaux de la Ville.

Après le dépôt du budget, les résidents ont la possibilité d'assister aux réunions du comité permanent et de s'inscrire à titre de délégation pour faire une brève présentation.

BACKGROUND

On December 7, 2022, Council approved the term of Council budget process as part of the 2022-2026 Council Governance Review report ([ACS2022-OCC-GEN-0030](#)). The report included the following:

- The Chief Financial Officer/Treasurer to bring forward a report that details the budget timetable and provides budget directions, in advance of each yearly budget;
- The various Boards and Commissions to be allocated their *pro rata* share of the tax target and any assessment growth;

- Council to direct the various Boards and Commissions to develop their draft budgets within this annual allocation;
- The City Manager will work with the Mayor in the development of the draft budget that is in alignment with the approved direction. Councillors will be consulted as the draft budget is being prepared;
- Individual Members of Council to organize and lead public consultations on the draft budget;
- The Committees to hear public delegations before deliberating on the budget and approving any revisions that can be funded from within the budgets under committee review; and
- Council, sitting as Committee of the Whole to consider, to review and amend the budget.

Experience has shown that providing direction that imposes the fiscal discipline by way of a predefined tax increase helps Council mitigate tax increases to an acceptable level.

The draft budget will also identify efficiencies and opportunities and any one-time issues and recommend any additional strategies that may be required to achieve Council's direction. A consolidated draft budget that is balanced, as required by legislation, and reflects the directions being proposed within this report will be tabled at Council and referred to Standing Committees and the Transit Commission for further consultation and consideration.

Members may move a motion at a Standing Committee to increase that Committee's budget envelope by identifying an offsetting reduction from a different Standing Committee's budget. Such motions would be referred to City Council, sitting as Committee of the Whole, for consideration as that other Standing Committee's budget may have already been approved. Members would also continue to have the ability to increase budget envelopes/identify offsetting reductions by moving motions at Committee of the Whole. Identified offsetting reductions must be deemed appropriate by the Finance and Corporate Services Department, as not all funds can be used for all purposes. For example, members would not be able to increase a tax supported

program budget by reducing a rate supported program, or one that is funded with provincial dollars.

The public consultation and committee consideration of the budget will also include budgets from the Ottawa Police Services Board, the Ottawa Public Library Board, the Public Health Board and the Committee of Adjustment.

DISCUSSION

Federal/Provincial Safe Restart Program

For the purpose of this budget, the City is assuming that grants from senior levels of government will not fully continue into 2024. In 2023, it was planned that any unused funding from the Safe Restart Agreement (SRA) – Transit Stream and the Social Services Relief Fund allocated to the City would be eligible to use over the year. The 2024 budget will include estimated post COVID-19 pressures. At the time of this report there is no confirmed funding for 2024 to offset pressures. Staff will prepare mitigation measures that could include the deferral of capital projects and a discretionary spending pause, further efficiencies and wherever possible one-time reduction in expenditures and various additional mitigation measures for consideration by Council as required.

2024 Budget Directions and Development

As part of the budget development process approved by Council on December 7, 2022, specific Council direction is required with respect to a tax target that would guide staff in the development of the 2024 draft budget, that will be tabled at Council.

- 1. The tax increase being proposed is no more than 2.5 per cent of municipal taxation and consists of various levies.**
 - a) That the municipal tax increase be set at no more than 2.5 per cent overall including:**
 - i. The Citywide tax levy, which includes funding for Library and Public Health, be increased by no more than 2.5 per cent for 2024 and that Council request that the Public Library Board and Board of Health develop their draft budgets based on their *pro rata* share of this tax increase;**

- ii. The Ottawa Police Services levy be increased by no more than 2.5 per cent and that Council request that the Police Services Board develop their draft budget based on this tax increase;**
- iii. That the Transit Levy be increased by no more than 2.5 per cent and that Council requests the Transit Commission develop its draft budget within this allocation.**

Staff have completed preliminary reviews to identify 2024 budget pressures. The projected 2024 expenditures include compensation and benefit increases from contract settlements, along with estimated inflationary increases on fuel, utilities, contracts, and capital construction impacts. The current external economic conditions and supply chain pressures have resulted in inflationary pressures impacting all City Services. Increases on construction indices, parts and supplies will have an impact to the 2024 budget pressures. Staff will also include a list of efficiencies and opportunities as part of the tabled 2024 budget.

Additional operational requirements associated with the cost of operating and maintaining new infrastructure such as roads and winter maintenance costs, continued investment in Long Term Care, Affordable Housing and increasing the investment in City tax supported capital assets as per the Long Range Financial Plan-Tax Supported Capital ([ACS2017-CSD-FIN-0017](#)) have also been considered.

As the municipal tax bill consists of many different levies, it is recommended that in order to achieve a 2.5 per cent increase, the Citywide levy, which is the largest portion of the tax bill, be increased by no more than 2.5 per cent. The Citywide levy funds most City services including the Library and Public Health Boards. Each Board would be allocated their individual pro-rated share of no more than 2.5 per cent.

The Police Levy is a separate levy and is recommended to increase by no more than 2.5 per cent overall.

For Transit Services, staff recommends a Transit Levy increase by no more than 2.5 per cent for the 2024 budget.

A 2024 transit fare increase of no more than 2.5 per cent will be included in the budget for consideration as it is consistent with Council direction provided through the 2017 Transit LRFP ([ACS2017-CSD-FIN-0002](#)).

Of all City services, the greatest financial challenge in 2024 is for the OC Transpo transit network. OC Transpo continues to face financial pressures as the service continues to realign to the changing ridership needs and new services such as O-Train Lines 2 and 4.

Ridership and fare revenue continue to be lower post-pandemic because many downtown office workers are working from home or are working a hybrid schedule. In 2024, this is expected to result in lost fare revenue of approximately \$35 million. From 2020 until 2022, the federal and provincial governments provided funding to the City to replace lost fare revenue and additional operating costs resulting from the COVID-19 pandemic. The 2023 transit budget assumed \$39 million from the senior levels of government, but no such funding has yet been received or announced. If funding for cities to sustain transit services is no longer available, then there would be no offset available in 2024 for the lost fare revenue.

In 2024, OC Transpo will have new costs from the operation of the new O-Train Lines 2 and four, anticipated to open later this year, in addition to annual inflation, contract settlements, increases in contractual commitments, and contributions to capital.

Additional revenue of approximately \$21 million is anticipated in 2024 from property taxes from assessment growth, property tax and transit fare revenue increases of 2.5 percent (as noted elsewhere in this report), and the expansion of the Urban Transit Area to include the land that was added to the City's urban area by decision of the provincial government.

Staff are continuing the Service Review to reduce spending in 2024, including alignment of bus routes to current ridership levels and patterns through the bus route review, investigation of on-demand service as a way to provide service in low-ridership areas at a lower cost, reductions in payments to rail contractors in 2024 (based on current conditions), realignment of non-front-line staffing principally in administrative, communications, and technical areas, and examination of alternative ways to provide

some operational services. Staff are continuing to review all 2024 financial pressures and are taking economies where available.

Staff will provide details of these calculations, along with a description of the effects that any change could have on service for customers or achievement of Council's policy goals, as part of the recommendations to Council and the Transit Commission in the 2024 budget presentation in November.

The yearly impact of the proposed tax increases on average homes in the urban and rural areas plus an average commercial property is shown below in Table 2.

Table 2: Impact of Proposed Tax Directions

	Urban Home	Rural Home	Commercial Property
	Average Assessment: \$415,000	Average Assessment: \$415,000	Average Assessment: \$460,000
2024 Taxation	\$4,293	\$3,450	\$8,927
Citywide @ 2.5%	67	63	143
Police @ 2.5%	17	17	36
Transit @ 2.5%	21	6	44
Total \$ Change	105	86	223
% Change	2.5%	2.5%	2.5%

The following pressures will be addressed in the budget when tabled:

- b) That the assessment growth in taxation revenues generated from new properties be estimated at 1.5 per cent of current taxation for 2024 and that Council request that the Police Services Board, Board of Health, and Public Library Board, and the Transit Commission develop their draft budgets within this allocation.**

The assessment growth in 2023 was approximately 2.2 per cent and the forecast for 2024 is 1.5 per cent. The 2024 forecast is based on information provided by the Municipal Property Assessment Corporation (MPAC).

As per the process approved by Council on December 7, 2022, the services governed by the Police Services Board, Board of Health, Public Library Board, and the Transit Commission, will be allocated their individual pro-rated share of revenues resulting from growth in assessment. In addition, the annual increase to the budget for the Office of the Auditor General will also be in accordance with the budget strategy applied to the Boards and the Transit Commission. The remaining balance will be available to fund other tax-supported City services.

For purposes of developing the target envelopes for 2024, assessment growth of 1.5 per cent, a tax increase of up to 2.5 per cent City wide, 2.5 per cent for Police, and 2.5 per cent for Transit have been included. The taxation targets are summarized below in Table 3. This allocation does not include any revenue from increasing user fees.

Table 3: Tax Targets - 2024 Budgetary Funding Allocations

Allocation Areas	Amount (\$000) at 2.5 per cent
Assessment Growth	30,225
Tax Increases	51,130
Total	81,355
Target Allocation	
Police	13,375
Transit	15,070
Health	1,095
Library	2,370
Auditor General	110
Total	32,020
Balance for tax supported City Services	49,335

Total taxation revenues are projected to increase in 2024 by \$81.355 million. After allocating a proportional share of the 2024 increase to Police, Transit, Health, Library

and the Office of the Auditor General, the remaining balance of up to \$49.335 million is available to fund all other tax supported City services.

User Fees and Charges

- c) That all City user fees and charges increase in accordance with the direction outlined in the Fiscal Framework or the Long Range Financial Plans.**

The Fiscal Framework sets the principles and recovery targets for municipal user fees. In general, the rate of increase in user fees is to be in relation to the cost increases associated with providing the service within the cost recovery framework.

As noted above, the 2024 transit fare increase of no more than 2.5 per cent will be included in the budget as it is consistent with Council direction provided through the 2019 Transit LRFP [\(ACS2018-CSD-FIN-0003\)](#).

- d) That the Garbage Fee be increased in accordance with the approved Solid Waste Residential Collection Contracts Renewal report and to address the capital investments required for this service per the four-year capital spending plan.**

The 2024 garbage fee increase will be increased in accordance with the Solid Waste Residential Collection Contracts Renewal reports ([ACS2022-PWD-SWS-0002](#) and [ACS2023-PWD-SWS-0002](#)). The use of short-term contracts was approved to best position Council to define and execute on the future of solid waste collections via an update to the City's Solid Waste Master Plan. Short term collection contracts provide flexibility to accommodate future changes to municipal waste management, including the shift to Individual Producer Responsibility (IPR). The IPR's transition period started on July 1, 2023, and IPR for blue box recycling will be fully implemented on January 1, 2026.

The 2024 increases are based on the factors outlined within the Solid Waste Residential Collection Contracts Renewal reports.

Per the four-year spending plan for Solid Waste identified in the 2023 budget, the capital investments for the Solid Waste program are expected to increase in 2024 and

over the next several years. Staff will bring forward the draft Solid Waste Master Plan and Long-Range Financial Plan for Committee and Council approval in 2023.

Capital Budgets

- e) That the 2024 Capital Budget be developed in accordance with the direction outlined in the 2019 DC Background Study, Long Range Financial Plan V and Fiscal Framework.**

The 2024 Capital Budget will be developed in accordance with the Council approved Transportation Master Plan, Infrastructure Master Plan, 2019 Development Charges Background Study, and the LRFPs. The City funds its capital program through a combination of tax funds from reserves, development charges on the growth portion of eligible projects, and debt and grants from senior levels of government. Debt funding used to fund eligible components of the capital program will be in accordance with the Fiscal Framework and are well below the provincial debt limit.

The 2024 budget will include an increase for municipal construction inflation. The rate to be used in 2024 is three per cent.

The 2024 Capital Budget will continue the application of the climate lens to its projects. The purpose of the application of the climate lens is to better understand how the City is investing towards implementing the [Climate Change Master Plan](#), reduce greenhouse gas (GHG) emissions and increase Ottawa's resilience to current and future impacts of climate change.

Rate-supported Budgets

- f) That the rate supported 2024 draft budget be developed in accordance with the approved 2017 Long Range Financial Plan V – Water, Wastewater and Stormwater.**

The budget for the services supported by the water, wastewater and stormwater rate is proposed to be considered at the same time as the tax supported budget. This allows for the Integrated Works Capital Program (combined road/water/sewer/storm capital works funded by tax and rate supported services) to be considered and approved at the same time.

The 2024 draft budget will be developed and presented in accordance with the 2017 LRFP V – Water, Wastewater and Stormwater programs ([ACS2017-CSD-FIN-0023](#)). The LRFP Water, Wastewater and Stormwater reflects the financial strategies that balance the need to maintain and build the capital assets that support these essential services recognizing that the assets last for multiple generations. Staff recommended the following increases as per the LRFP: Water revenue increase of two per cent, Wastewater revenue increase of three per cent, and Stormwater revenue increase of 12 per cent, with an overall average increase of 4.3 per cent for the rate-supported services. These percentage increases are a target increase for revenue overall for each service. Percentage increases to individual volumetric and fixed rates will be lower due to year over year changes in number of households and projected consumption levels and will be detailed in the budget when tabled.

The Standing Committee on Environment and Climate Change will receive public delegations and deliberate on both the tax and rate supported budgets on November 21, 2023. The Standing Committee Environment and Climate Change report would then rise to Council for final consideration.

Approval of 2024 Fees for Recreation and Culture

- 2. That the 2024 Recreation, Culture and Facility Services User Fees be approved to allow registrations and rentals sold in 2023 for 2024 to use 2024 rates.**

All fees and charges must be approved by Council before they can be implemented. The Recreation and Cultural Facility Services Department (RCFS) begin selling registrations or booking rentals for the fall/winter season in late summer every year. As the winter season carries over into the next calendar year, but the budget process does not conclude until December, registrations for the following year must use current year prices. This results in lost revenue for the City which is needed to support the costs of the program which increase on January 1 each year. This aligns with the fiscal framework which sets the principles and recovery targets for municipal user fees, which in general aligns the rate increases with the cost increases in providing the service. In order to align the decisions around pricing with the timing of sale, RCFS is implementing a two per cent cost of living increase to all 2024 fees in advance of budget adoption. This will allow the department to recover the increased cost of services that are purchased (such as registrations, rental permits, memberships) in the later part of 2023

and delivered in early 2024 and attain revenue expectations for the full year. This increase has been applied using the General Manager of RCFS' delegated authority under "Schedule E" of the Delegation of Authority By-law 2023-67.

Proposed 2024 Budget Timetable and Public Consultation Plan Council Budget Tabling (November 8, 2023)

The City's 2024 draft operating and capital budget is proposed to be tabled at a City Council meeting on November 8, 2023. This report includes the draft budgets for all City services, including services that report to the Transit Commission or a Board / special purpose body, namely Police, Library, Public Health, and the Committee of Adjustment. It should be noted that in addition to the budget tabling at Council, the Police Services Board, Public Library Board and Board of Health, also hold their own meetings to table their respective budgets. The proposed 2024 budget meeting schedule is included in Document 1 of this report.

The City budget will be presented by the Mayor, the City Manager and the Chief Financial Officer. The budgets for each of the Boards will be presented by the Chair and the head of each service. The draft budget will be available online on ottawa.ca shortly after it has been tabled.

Budget Process Consultations

Public Consultations

Resident input and feedback are integral to the development of the City's budget. Residents are not limited to the budget season to provide feedback; feedback on the budget can be submitted through a ward councillor's office at any time.

Members of Council will have the opportunity to seek public input through Councillor-led in person or virtual public consultation sessions, or other means as determined by the individual Councillor. These sessions allow residents to express their views and budget priorities to their Ward Councillor and help residents become more involved in the budget development process. Staff will canvass Members of Council regarding their plans to conduct public consultation sessions and will be available to attend individual ward meetings as required.

Councillor consultations will be conducted as virtual or in person public meetings. Public Information and Media Relations and Information Technology Services will provide support hosting virtual consultations including templates and guidelines.

Further opportunities for the public to provide input prior to budget tabling will be available through Engage Ottawa, the City's online engagement platform.

The City will promote Councillor-led virtual or in person public consultation sessions and online engagement opportunities on ottawa.ca, using traditional communications tools such as through the City's social media channels. A Draft Budget 2024 webpage will be created that will include all relevant budget information, including information about the engagement opportunities. Efforts will be made to strengthen public communications by using plain language to enhance engagement and improve feedback.

Councillor Engagement

Between April and June 2023, City staff completed consultations to gather feedback from members of Council and residents on the budget process.

On March 1, 2023, City Council approved [Motion No. OCC 2023-09-16](#) requesting that staff conduct a budget survey with all members of council about the 2023 budget process. The Chief Financial Officer (CFO) met individually with each ward councillor between April 21, 2023, and June 6, 2023, to gather input on the budget process. The following summarizes key themes that emerged as part of the exercise.

The results from the consultations confirmed that Engage Ottawa and Ottawa.ca were effective tools to provide information and engage with the public.

The consultations also identified areas of improvement, which would include hosting engagement activities earlier in the process, promoting consultations to engage more residents as well as increasing the presence of other City departments at consultation sessions.

Additionally, councillors stated that consultation with the Mayor, City Manager and the CFO should occur earlier than previous years, as well as offer an orientation session for Councillors and media prior to the tabling of the draft 2024 budget.

The consultations with councillors also collected feedback relating to budget documentation. Councillor's suggested that City staff:

- Provide budget information in a more digestible format to increase budget literacy,
- Present information on frequently requested budget topics in a manner that is easily accessible i.e., winter road maintenance, traffic calming,
- Provide context of how the new term of council priorities and the service review impacts the budget, and;
- Provide accurate, meaningful, ward-specific information in Ward Highlight documents.

Resident Engagement

As part of the overall review of the budget process, a survey was conducted to gather resident and stakeholder opinions on the budget process, engagement opportunities, and where the City can focus improvements. The survey was open from April 24, 2023, to May 24, 2023 and in total, 410 submissions were received. The online survey was promoted through social media, Ottawa.ca and public service announcements.

Key themes that emerged from the survey:

Budget Literacy

- There is a moderate to low rating of the current budget information.
- Suggested improvements included:
 - More infographics and images
 - Simple explanations of budget process using plain language
 - More information on City services and how funds are allocated
 - Link to the strategic priorities of Council
 - Breakdown of project lifespan and the budget amounts allocated over the term of the project
 - Explain budget allocations per ward
 - Explain how provincial and federal funding affects the City budget

Budget Engagement

- Surveys are the most used engagement method
- Improvements are needed to the existing consultations.
- Increased transparency on the results of public surveys.
- Earlier consultation for surveys and Councillor-led public consultations so that the public opinion can be used to create and debate the budget.

Barriers to Participation

- Awareness of engagement opportunities was the most noted barrier to participation;
- More opportunities for specialized consultations based on demographics;
- More information coming from Councillor's offices on how to participate and what the ward priorities are;
- Better advertisement of opportunities and use of social media channels;
- Offer both virtual and in-person opportunities for consultation.

2024 Budget Enhancements

As a result of the councillor and public consultations following the 2023 budget, the following enhancements will be integrated into the 2024 budget process:

- The 2024 Budget Tabling report, which presents the City's 2024 Draft Operating and Capital Budgets, will have a new look and feel and will be revamped to include more visuals and explain the budget process and 2024 investments in a simpler, user-friendly manner. The focus will be on investments in services and programs that residents rely on and care about the most, such as traffic safety, winter operations, affordable housing, climate change, infrastructure and equity, diversity, and inclusion.
- Budget information will be presented in a more engaging and understandable way to increase budget literacy. Examples include enhanced content on Ottawa.ca and Engage Ottawa, presentations to Committee and Council, and a "Budget 101" technical briefing for councillors and the media.

- Host Engage Ottawa survey and consultation with ward councillors, City Manager and Mayor earlier in the process.
- Increase awareness to a broader audience through increased social media and councillor engagement.

Budget Meetings – Standing Committees / Transit Commission / Boards / Advisory Committees (November 14 to December 5, 2023)

The draft operating and capital budget documents for each Standing Committee and the Transit Commission will be reviewed by the Chair and Vice Chair of each Standing Committee, with input from the General Manager(s) that report to those Committees.

All Standing Committees of Council including with the Transit Commission, Police Services Board, Library Board, and Advisory Committees will hold meetings to consider the 2024 draft budget for their respective areas and receive public delegations.

The Proposed 2024 Budget Meeting Schedule is included in Document 1 of this report.

Council Budget Consideration / Adoption (December 6, 2023)

It is proposed that Council consider the final budget recommendations from all the Committees of Council and local Boards at its regularly scheduled meeting of December 6. Once approved, Council would then adopt the 2024 Budget.

FINANCIAL IMPLICATIONS

The financial implications are outlined in this report.

LEGAL IMPLICATIONS

There are no legal impediments to approving the recommendations in this report.

COMMENTS BY THE WARD COUNCILLOR(S)

This is a citywide report.

CONSULTATION

Resident input and feedback are integral to the development of the City's budget. Members of Council will have the opportunity to seek public input through Councillor-led

in person or virtual public consultation sessions or other means as determined by the individual Councillor. Opportunities for the public to provide input will be available through Engage Ottawa, the City's online engagement platform.

The City will promote the Councillor-led virtual or public consultation sessions and online engagement opportunities on ottawa.ca, using communications tools such as the City's social media channels.

Councillor consultations will be conducted as virtual or public meetings. Public Information and Media Relations and Information Technology Services will provide support to Councillors in hosting virtual consultations, including templates and guidelines.

Following tabling, residents will have the opportunity to attend Standing Committee meetings, and to register as a delegation to make a brief presentation

ACCESSIBILITY IMPACTS

Finance and Corporate Services adheres to the requirements of the *Accessibility for Ontarians with Disabilities Act, (2005)* in its operations, programs and initiatives. This report is administrative in nature and has no associated accessibility impacts.

CLIMATE IMPLICATIONS

The 2024 Budget will continue the application of a capital lens to its capital projects. The purpose is to better understand how the City is investing in implementing the [Climate Change Master Plan](#), reduce greenhouse gas (GHG) emissions and increase Ottawa's resilience to current and future impacts of climate change.

INDIGENOUS, GENDER AND EQUITY IMPLICATIONS

The City is committed to gender equity, anti-racism, reconciliation with Indigenous peoples and addressing other equity and inclusion impacts on communities experiencing marginalization when planning and delivering its programs and services. In recent years, Council has approved the City of Ottawa's women and gender equity strategy, the Anti-Racism Strategy, and the City's Corporate Diversity and Inclusion Plan. These strategies and plans will enable the City to be more deliberate and impactful in making sustainable progress to address equity at the individual, organizational, and systemic level. When staff are developing their annual draft operating and capital budgets, City leadership and staff should apply the gender and racial equity lens throughout this process to ensure that groups or individuals at high

risk of exclusion are taken into consideration and to prevent inequitable outcomes of disparity. Staff are directed to apply an equity lens as part of this budget process to ensure sufficient resource requirements are available to execute on the commitments made within the Council approved equity plans and strategies.

TERM OF COUNCIL PRIORITIES

This report supports the City's ongoing commitments the current Term of Council Priorities of: a city that has affordable housing and is more livable for all; a city that is more connected with reliable, safe and accessible mobility options; a city that is green and resilient; and a city with a diversified and prosperous economy. The report also promotes the City's commitment to financial sustainability and transparency.

SUPPORTING DOCUMENTATION

Document 1 – Proposed 2024 Budget Meeting Schedule

DISPOSITION

Staff will develop the 2024 draft budget in accordance with the report recommendations and implement the budget process as outlined in the report.

Document 1 - Proposed 2024 Budget Meeting Schedule

Board of Health - Budget Tabling	Monday, November 6, 2023
Public Library Board - Budget Tabling	Tuesday, November 7, 2023
Police Services Board – Budget Tabling (special meeting)	Wednesday, November 8, 2023
Council – Budget Tabling	Wednesday, November 8, 2023
City Services *Police Services *Library Services *Public Health Office of the Auditor General Committee of Adjustment	
<i>*In addition to this Council meeting, the Boards hold their own meetings to table their respective budgets</i>	
Transit Commission	Tuesday, November 14, 2023
Emergency Preparedness and Protective Services Committee	Thursday, November 16, 2023
Environment and Climate Change Committee	Tuesday, November 21, 2023
Transportation Committee	Thursday, November 23, 2023
Police Services Board	Monday, November 27, 2023
Audit Committee	Monday, November 27, 2023
Community Services Committee	Tuesday, November 28, 2023
Planning and Housing Committee	Wednesday, November 29, 2023
Agriculture and Rural Affairs Committee	Thursday, November 30, 2023
Board of Health	Monday, December 4, 2023
Finance and Corporate Services Committee	Tuesday, December 5, 2023
Public Library Board	Tuesday, December 5, 2023
Council – Budget Consideration / Adoption	Wednesday, December 6, 2023

**Meeting dates are subject to change at the discretion of the respective Chair*