
Submitted by: Diane Larder, Director of Finance

Report No: 2022-143

Council Meeting Date: Regular Council - 07 Sep 2022

Subject: 2023 Budget Public Meetings Schedule / Review
Process

File: F05-2022

RECOMMENDATION:

That Council pass a resolution to:

1. **Receive Report 2022-143 as information;**
2. **Endorse the Township moving forward with a departmental summary approach for the preliminary review of the Township 2023 draft budget;**
3. **And as per Procedural By-law 05-04, as amended, section 4.4, approve a special budget meeting on November 23, 2022 at 9:00 am.**

BACKGROUND & COMMENTS:

The 2023 budget process formally commences with Department Heads in August/September. This is representative of the annual budget process with the Director of Finance holding individual meetings with senior management regarding budgetary needs followed by an overall review of the joint budget document with all senior managers. Throughout the process, Township priorities are examined and as necessary changes are made/alternatives examined and projects are in line with the strategic priorities of Council.

Prior Council budget meetings involved a line by line examination for each department in an effort to detect further savings or add items that are in keeping with Council priorities. The overall Township budget is approved by the end of the first quarter of the following year.

As 2023 budget process commences, staff are recommending utilizing a streamlined approach to determine if it is a good model moving forward. Council will continue to receive a digital copy of the Township's comprehensive budget document by November 16, 2022 Council meeting. The package will contain an overall summary of the budget highlights, summary of departmental activity, projects, goals and strategies for both capital and operating budgets, 10-year capital plans, and detailed line-by-line accounts. A more streamlined approach will see staff reviewing summaries for each department which will improve the quality of time that Council spends on the document with emphasis highlighted on projects and goals that align to that of Council's strategic priorities; while also providing the detail Council needs for sound decision making.

The 2022 budget was approved with a tax levy requirement of \$9,571,319 or 7.21% on April 6, 2022 with the adoption of By-Law 23-22 Adopt the Estimates of Revenues and Expenditures for the year 2022. A market wage survey was conducted in 2022 by Ben Cornell of Ward Uptigrove and the wage

grid adjusted accordingly. Staff continue to have ongoing discussions with the handling of wages in the upcoming budget document with future reports to come to Council for consideration.

Historical tax levy increases for the last several years have averaged approximately 5.4% over the past 4 years (2019-2022).

Year 2019 - tax levy requirement of \$8,257,786 - 6.51% increase

Year 2020 - tax levy requirement of \$8,721,929 - 5.62% increase

Year 2021 - tax levy requirement of \$8,927,329 - 2.35% increase

Year 2022 - tax levy requirement of \$9,571,319 - 7.21% increase

Attached is a recommended timetable of the 2023 budget meetings for Council's consideration.

FINANCIAL IMPLICATIONS:

Report 2022-143 does not contain financial implications to the Township.

LINK TO STRATEGIC PLAN:

Goal:

We are an engaged community that values all members and actively encourages involvement, engagement, openness and transparency.

Action:

Provide accountability and Transparency

ATTACHMENTS:

[2023 Budget Shedule](#)

Approved By:

Diane Larder, Director of Finance

Don MacLeod, Chief Administrative Officer

Karen Martin, Director of Corporate Services

Status:

Approved - 31 Aug 2022

Approved - 01 Sep 2022

Approved - 01 Sep 2022

TOWNSHIP OF ZORRA

2023 BUDGET

22-11-16

November 16, 2022 Council meeting- 6:00 p.m. 2023 Preliminary Budget Highlights: 2023 levy requirement/ 10 year capital plans / departmental summaries / capital budget/ operating budget

22-11-23

November 23, 2022 Special Council meeting- 9:00 a.m. Departmental presentations of Capital projects / strategies / 10-year capital plans. Capital discussion & levy requirement

22-12-07

December 7, 2022 Council Meeting - 9:00 a.m. Continued Departmental Operating Budget summaries - highlighting changes, increases, etc.

22-12-21

December 21, 2022 Council Meeting - 6:00p.m. Consideration of overall 2023 Budget and Levy requirements.

23-01-18

January 18, 2023 Council Meeting - 9:00 a.m. Adoption of Operating and Capital Budget and Budget Adoption By-law.

23-04-05

April 5, 2023 Council Meeting - 9:00 a.m. Tax Rating By-law Approval (Pending School Board and Oxford County final figures).