

## Staff Report

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**Report To:** City Council  
**Report From:** Bradey Carbert, Manager of Corporate Services  
**Meeting Date:** April 28, 2025  
**Report Code:** CR-25-047  
**Subject:** Approval of Non-Standard Procurement – Budgeting Software

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### Recommendations:

THAT in consideration of Staff Report CR-25-047 respecting Approval of Non-Standard Procurement – Budgeting Software, City Council:

1. Approves the purchase of Budgeting Software from Euna Solutions Inc. for \$325,292.46, including the City's non-refundable allocation of HST; and
2. Directs staff to bring forward a by-law to authorize the Mayor and Clerk to execute the agreement.

### Highlights:

- The modernization of the City's existing software applications is a key component in implementing the City's IT Strategy.
- The implementation of the budgeting software will improve and automate internal processes to drive efficiencies and allow for a better understanding of internal allocations and program costs.
- The implementation of the budgeting software will improve and automate the development of the City's "budget book" and will allow for the preparation of a document that meets best practices.
- Funding for the implementation and annual software maintenance of the budgeting software is available through the IT Reserve and future operating budget forecasts.

## **Strategic Plan Alignment:**

[Strategic Plan](#) Priority: Service Excellence.

KR2 – Enhance our information, technology and digital capabilities to allow residents, businesses, and visitors to interact with the City where, when and how they choose.

## **Climate and Environmental Implications:**

There are no anticipated climate or environmental impacts.

## **Previous Report/Authority:**

[CR-25-032](#) – Project 5a2 – Develop and Allocation Policy

## **Background:**

Section 33 of the By-law 2020-022 (Purchasing By-law) permits non-standard procurement processed under a series of options, including goods, services, construction, or consulting services through a Vendor of Record (VoR) program, where analysis supports best value.

The City joined the Local Authority Services (LAS) Canoe Procurement program in the fall of 2022 to leverage pricing received under the competitive procurement programs initiated by the Canoe Procurement program or Sourcewell.

Section 34 of the Purchasing By-law requires that non-competitive purchases greater than \$100,000 be approved by Council.

The recommendation to proceed with the procurement of budgeting software is directly aligned with the City's ongoing implementation of Service Review Action 5a2 – Develop a Cost Allocation Policy. As detailed in the related report received by the Service Review Ad Hoc Committee, the City has committed to improving financial transparency and service-level costing through the application of structured allocation methodologies. A critical enabler of this initiative is the transition to a robust budgeting platform that supports integrated cost tracking, auditability, and overhead allocation based on best practices recommended by the Government Finance Officers Association (GFOA). The proposed software from Euna Solutions Inc. will fulfill this requirement by supporting automated cost allocations, developing

service-level reports, and creating tools that enhance Council's ability to make informed, data-driven decisions.

## **Analysis:**

The current budget development process, based on an excel file database and manually inputted by the Director of Corporate Services, is extremely time-consuming, has the potential to create multiple user errors throughout the process, and does not include a formalized method for internal approvals.

Implementation of specially designed software will reduce the staff time needed for data input and file creation allowing more time for analysis during the budget development process. The software also includes the ability to include workflow or approval processes between the user department and the Director of Corporate Services. The software will also allow for in-year financial updates to be automatically populated.

Staff have reviewed available solutions, including discussions with neighbouring and similar sized municipalities, to determine that the product offered by Euna Solutions Inc.'s will meet the City's needs for both a budget development, analysis, and information sharing standpoint. Euna Solutions Inc. is one of the successful vendors in the LAS Canoe Procurement Public Sector Software procurement program.

Questica Budget software, developed and sold by Euna Solutions Inc., will allow staff to enter budget information into individual sheets that will automatically update the total budget line for each department. This software includes not only Operating, Capital and Salary budget but also allows Corporate Services staff to create seamless financial statements, predict future budgets with "what-if" scenarios and create a full multi-year budget breakdown.

The system provides the ability to develop sub-ledgers or "program costs" that can illustrate and track the cost of providing services. This software will also help Human Resources staff to manage salaries, positions and benefit planning.

The system will also be able to generate a "budget book" that will share the City's operating budgets and capital plans in an open and transparent fashion, in accordance with the Government Finance Officer's Association

(GFOA) recommended best practices for budgeting. This function is built into the software and will allow for more timely updates of budget documents during deliberations.

It is in the intention of staff to complete the implementation and integration of the software throughout the spring and summer of 2025 so that the software can be used for budget inputting for the 2026 operating budget and creating documents that are consistent with current practices. Staff will then work toward implementing the “budget book” for the 2027 operating budget and using the various analysis and reporting tools and resources throughout 2026.

Euna Solutions Inc. has provided the City with a proposal for a five-year agreement for a software as a service (SaaS) solution for the software, maintenance, support and hosting of its Questica Budget Solution, the initial implementation and integration, for \$319,666, including the City’s non-refundable allocation of HST. The breakout of the initial and annual operating costs will be identified in the financial implication section below.

## **Financial Implications:**

The implementation and the first-year SaaS cost of the budgeting software is \$99,738 and is recommended to be funded from the IT Reserve, which has had annual contributions toward software transformation since the adoption of the IT Strategy in 2022.

The year two through five costs are \$225,554 and will be included in the 2026-2029 operating budgets, representing approximately \$55,500 per year. The annual operating costs will be allocated across the tax, water, wastewater, and other user funded budgets (i.e. building) as part of the implementation of the budget allocation policy, which will ultimately reduce the tax-supported cost of the software.

The recurring annual subscription fee includes unlimited user licenses for all core modules, including Operating, Capital, and Personnel Planning & Budgeting, as well as read-only access. This structure ensures that all departments across the organization can be granted access without additional per-user fees, supporting broad adoption and collaborative use. Additional features such as Allocations, OpenBook Transparency, Budget Book Studio, and Strategic Planning are also included under the same annual

fee, providing a comprehensive budgeting and reporting toolset for a single, consolidated cost.

### **Communication Strategy:**

The “budget book” is not anticipated to be used for the 2026 operating budget deliberations. The release of the 2027 “budget book” will be scheduled for the fall of 2026 and will include a communications strategy at that time.

### **Consultation:**

Senior Manager of Strategic Initiatives and Operational Effectiveness  
IT Manager

### **Attachments:**

None.

### **Recommended by:**

Bradey Carbert, Manager of Corporate Services  
Kate Allan, Director of Corporate Services

### **Submission approved by:**

Tim Simmonds, City Manager

For more information on this report, please contact Bradey Carbert, Manager of Corporate Services at [bcarbert@owensound.ca](mailto:bcarbert@owensound.ca) or 519-376-4440 ext. 1240.