

**Corporation of the City of Oshawa**  
**2025 Budget**  
**Corporate Expenditures**

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**2025  
City of Oshawa  
Operating Budget by Department**

**Department: CORPEXP Corporate Expenditures**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
Corporate Expenditures	27,776,408	26,530,500	30,715,985	3,033,715	(1,881,200)	31,868,500	5,338,000	20.1	39,084,600
<b>Total Corporate Expenditures</b>	<b>27,776,408</b>	<b>26,530,500</b>	<b>30,715,985</b>	<b>3,033,715</b>	<b>(1,881,200)</b>	<b>31,868,500</b>	<b>5,338,000</b>	<b>20.1</b>	<b>39,084,600</b>

**2025  
City Of Oshawa  
Operating Budget**

**Budget by Program: 100 Corporate Expenditures**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
100 Corporate Expenditures									
Program and Office Supplies	63,200	67,200	67,200	(4,800)		62,400	(4,800)	(7.1)	63,600
Professional Services	94,286	112,400	112,900	(6,500)		106,400	(6,000)	(5.3)	113,400
<b>Total 100 Corporate Expenditures</b>	<b>157,486</b>	<b>179,600</b>	<b>180,100</b>	<b>(11,300)</b>		<b>168,800</b>	<b>(10,800)</b>	<b>(6.0)</b>	<b>177,000</b>

This program is used for general corporate expenses, such as Public and Intergovernmental Relations.

**2025  
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Operating Budget**

**Budget by Program: 102 Consulting and Audit Fees**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
102 Consulting and Audit Fees									
Professional Services	159,872	156,500			133,800	133,800	(22,700)	(14.5)	97,500
<b>Total 102 Consulting and Audit Fees</b>	<b>159,872</b>	<b>156,500</b>			<b>133,800</b>	<b>133,800</b>	<b>(22,700)</b>	<b>(14.5)</b>	<b>97,500</b>

This program is used for Professional Services related to actuarial and audit fees.

**2025  
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Operating Budget**

**Budget by Program: 104 City Memberships**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
104 City Memberships									
Professional Services	50,525	43,200	56,200	(4,700)		51,500	8,300	19.2	51,500
<b>Total 104 City Memberships</b>	<b>50,525</b>	<b>43,200</b>	<b>56,200</b>	<b>(4,700)</b>		<b>51,500</b>	<b>8,300</b>	<b>19.2</b>	<b>51,500</b>

This program is used for corporate memberships for the City, such as, Association of Municipalities of Ontario (AMO), Municipal Finance Officers Association (MFOA) and Canadian Association of Municipal Administrators (CAMA).

**2025  
City Of Oshawa  
Operating Budget**

**Budget by Program: 105 Financial Charges**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
105 Financial Charges									
Contributions and Financial Chg	9,360,944	9,242,300	9,242,300	(133,800)		9,108,500	(133,800)	(1.4)	9,071,000
Operating Revenue	(10,760)	(6,000)	(6,000)	(2,000)		(8,000)	(2,000)	33.3	(8,000)
Contributions from Reserves	(636,800)	(636,800)	(636,800)			(636,800)			(636,800)
Recoveries	(77,700)	(77,700)	(77,700)			(77,700)			(77,700)
<b>Total 105 Financial Charges</b>	<b>8,635,684</b>	<b>8,521,800</b>	<b>8,521,800</b>	<b>(135,800)</b>		<b>8,386,000</b>	<b>(135,800)</b>	<b>(1.6)</b>	<b>8,348,500</b>

This program is used for all debt payments and banking fees. Includes payments for Region of Durham (Last payment 2028), Debenture Payments (Principial and Interest) and Internal Debt Payments (Principal and Interest).

**2025  
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Operating Budget**

**Budget by Program: 107 Taxes Written Off**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
107 Taxes Written Off									
Professional Services	159,300	160,000	160,000			160,000			160,000
Contributions and Financial Chg	2,003,716	2,655,100	2,680,100	(245,100)		2,435,000	(220,100)	(8.3)	2,352,000
Contributions from Reserves	(400,000)	(400,000)	(400,000)			(400,000)			(400,000)
<b>Total 107 Taxes Written Off</b>	<b>1,763,016</b>	<b>2,415,100</b>	<b>2,440,100</b>	<b>(245,100)</b>		<b>2,195,000</b>	<b>(220,100)</b>	<b>(9.1)</b>	<b>2,112,000</b>

This program is used to account for all property tax write offs, such as, Assessment Review Board (ARB) decisions and Community Improvement Plan agreements (CIP), and Rebates for Charity and Heritage Properties.

**2025  
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**Budget by Program: 108 Contingency**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
108 Contingency									
Personnel Costs	(1,581,000)	(1,581,000)			(1,500,000)	(1,500,000)	81,000	(5.1)	(540,000)
Professional Services					(200,000)	(200,000)	(200,000)		(200,000)
Contributions from Reserves									(1,000,000)
Contributions from Reserve Fnd		(1,556,800)					1,556,800	(100.0)	
<b>Total 108 Contingency</b>	<b>(1,581,000)</b>	<b>(3,137,800)</b>			<b>(1,700,000)</b>	<b>(1,700,000)</b>	<b>1,437,800</b>	<b>(45.8)</b>	<b>(1,740,000)</b>

This program is used to account for overall salary savings expected to be realized through unanticipated vacancies throughout the City.



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**Budget by Program: 109 Allowances**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
109 Allowances									
Contributions and Financial Chg	29,335	35,500	35,500	(8,200)		27,300	(8,200)	(23.1)	27,300
<b>Total 109 Allowances</b>	<b>29,335</b>	<b>35,500</b>	<b>35,500</b>	<b>(8,200)</b>		<b>27,300</b>	<b>(8,200)</b>	<b>(23.1)</b>	<b>27,300</b>

This program is used to account for allowances, such as bad debt expense.

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**Budget by Program: 110 Contributions to Reserves**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
110 Contributions to Reserves									
Contributions and Financial Chg	13,567,600	13,567,600	15,708,800	2,532,500	(315,000)	17,926,300	4,358,700	32.1	25,138,900
<b>Total 110 Contributions to Reserves</b>	<b>13,567,600</b>	<b>13,567,600</b>	<b>15,708,800</b>	<b>2,532,500</b>	<b>(315,000)</b>	<b>17,926,300</b>	<b>4,358,700</b>	<b>32.1</b>	<b>25,138,900</b>

This program is used to account for the tax levy contributions to reserves.

**2025  
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**Budget by Program: 111 Corporate Benefits**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
111 Corporate Benefits									
Personnel Costs	1,246,500	1,325,100	378,100	915,600		1,293,700	(31,400)	(2.4)	1,375,400
Recoveries	(45,000)	(35,300)	(35,300)	(13,300)		(48,600)	(13,300)	37.7	(51,000)
<b>Total 111 Corporate Benefits</b>	1,201,500	1,289,800	342,800	902,300		1,245,100	(44,700)	(3.5)	1,324,400

This program is used to account for corporate benefit expenses, such as retirement benefits/recoveries and long term disability (LTD).

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**Budget by Program: 113 Workers' Compensation**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
113 Workers' Compensation									
Personnel Costs	1,266,924	1,000,000	1,000,000			1,000,000			1,000,000
<b>Total 113 Workers' Compensation</b>	<b>1,266,924</b>	<b>1,000,000</b>	<b>1,000,000</b>			<b>1,000,000</b>			<b>1,000,000</b>

This program is used for expenses related to Workplace Safety Insurance Board (WSIB) payments. Any annual overages or surpluses go to and from the Remuneration Reserve.

**2025  
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**Budget by Program: 114 Insurance**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
114 Insurance									
Professional Services	1,820,542	1,820,500	1,820,500	125,200		1,945,700	125,200	6.9	2,126,700
Recoveries	(312,700)	(312,700)	(312,700)	(276,600)		(589,300)	(276,600)	88.5	(668,400)
<b>Total 114 Insurance</b>	<b>1,507,842</b>	<b>1,507,800</b>	<b>1,507,800</b>	<b>(151,400)</b>		<b>1,356,400</b>	<b>(151,400)</b>	<b>(10.0)</b>	<b>1,458,300</b>

This program is used to account for the City's insurance premiums.

**2025  
City Of Oshawa  
Operating Budget**

**Budget by Program: 116 Grants**

	2024 Projected Actuals	2024 Approved Budget	2025 Base Budget	2025 Budget Adjustments	2025 One-Time Adjustments	2025 Operating Budget	2025 - 2024 Variance \$s	2025 - 2024 Variance %	2026 Forecast
Corporate Expenditures									
116 Grants									
Utilities	123,647	131,100	142,585	(17,985)		124,600	(6,500)	(5.0)	131,400
Contributions and Financial Chg	893,977	820,300	780,300	173,400		953,700	133,400	16.3	957,800
<b>Total 116 Grants</b>	<b>1,017,624</b>	<b>951,400</b>	<b>922,885</b>	<b>155,415</b>		<b>1,078,300</b>	<b>126,900</b>	<b>13.3</b>	<b>1,089,200</b>

This program is used to account for grants provided by the City of Oshawa. It includes the Corporate Community Grant Program, and Council approved grants to Friends of the Second Marsh, The Canadian Automotive Museum, DC Centre for Collaborative Educations (last payment is 2026), and other outstanding in-kind agreements.