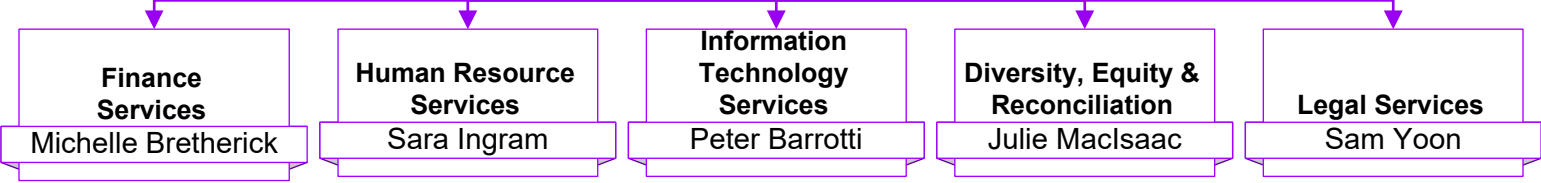


Corporation of the City of Oshawa
2025 Budget
Department of Corporate and Finance Services

INDEX

	Page No.
Departmental Organization Chart.....	I
Departmental Budget Comparison	1
Program/Budget Summary:	
Finance Services.....	2
Program 050 Finance Services	
Program 063 Taxation Billing and Collection	
Human Resource Services.....	5
Program 040 Human Resource Services	
Diversity, Equity & Reconciliation	7
Program 015 Diversity, Equity & Reconciliation	
Information Technology Services	9
Program 080 ITS Admin	
Program 081 ITS Application Support	
Program 083 ITS Infrastructure Support	
Program 084 ITS Corporate Technology	
Legal Services.....	14
Program 025 Legal Services	

Corporate and Finance Services
Stephanie Sinnott



44 FTE

24 FTE

35 FTE

6 FTE

8 FTE

Staff Establishment: 117 FTE

2025
City of Oshawa
Operating Budget by Department

Department: CORPFINSERV Corporate and Finance Services

	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 and Finance Services									
Finance Services	4,644,979	4,925,100	5,318,557	(79,357)	(19,100)	5,220,100	295,000	6.0	5,248,000
Human Resource Services	3,767,742	4,036,700	4,095,714	153,886	369,900	4,619,500	582,800	14.4	4,909,200
Diversity Equity & Reconciliation	819,437	948,700	946,676	91,324	71,700	1,109,700	161,000	17.0	1,084,800
Information Technology Services	9,149,839	9,492,800	9,651,828	686,972	207,300	10,546,100	1,053,300	11.1	11,122,400
Legal Services	1,903,296	2,018,300	2,059,052	(144,352)	46,700	1,961,400	(56,900)	(2.8)	1,968,900
Total Corporate and Finance Services	20,285,293	21,421,600	22,071,827	708,473	676,500	23,456,800	2,035,200	9.5	24,333,300

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

Branch: Finance Services

Branch Purpose:

Finance Services provides collaborative and progressive support services that drives sustainable business strategy ensuring compliance and fiscal responsibility. Finance Services is comprised of three service areas: Financial Reporting & Planning; Financial Services & Procurement; Taxation Services.

Financial Reporting and Planning is responsible for the preparation of strategic financial plans, development of the annual operating budgets and multi-year forecasts, comprehensive financial reporting, and the coordination of asset management and capital planning.

Financial Services and Procurement is responsible for all treasury functions, including the management of the City's investment portfolio, insurance and risk, financial systems, payroll, accounts payable and accounts receivable. Procurement works collaboratively with all City departments for the acquisition of goods and services in accordance with the Purchasing By-law.

The responsibilities of both divisions extend to ensuring all financial transactions are appropriate for record keeping and financial reporting through working collaboratively with all departments regarding financial support, guidance and expertise on a day-to-day basis.

Taxation Services is responsible for administering and managing property taxes in accordance with provincial legislation for the Region of Durham, City of Oshawa, and the school boards. This includes annual billing, billing adjustments, collection of property taxes, assessment base management, and maintenance of the tax roll. Taxation Services works in collaboration with other City departments for effective collection of delinquent accounts.

The Commissioner of Corporate and Finance Services is also included in this branch.

Branch Staff Establishment: 44 FTE

	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
Finance Services									
050 Finance Services	4,831,288	4,840,300	5,214,231	59,169	(25,300)	5,248,100	407,800	8.4	5,262,000
063 Tax Billing and Collection	(186,309)	84,800	104,326	(138,526)	6,200	(28,000)	(112,800)	(133.0)	(14,000)
Total Finance Services	4,644,979	4,925,100	5,318,557	(79,357)	(19,100)	5,220,100	295,000	6.0	5,248,000

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 050 Finance Services

	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
Finance Services									
050 Finance Services									
Personnel Costs	4,589,894	4,630,600	5,055,600	10,400		5,066,000	435,400	9.4	4,987,900
Program and Office Supplies	177,139	143,600	145,931	47,969		193,900	50,300	35.0	205,700
Professional Services	48,816	53,700	2,700	(200)	50,600	53,100	(600)	(1.1)	50,800
Maintenance and Repairs	11,297	11,000	11,000	1,000		12,000	1,000	9.1	16,200
Contribution to Capital	5,310	2,400			2,400	2,400			2,400
Operating Revenue	(18)								
Recoveries	(1,150)	(1,000)	(1,000)		(78,300)	(79,300)	(78,300)	7,830.0	(1,000)
Total 050 Finance Services	4,831,288	4,840,300	5,214,231	59,169	(25,300)	5,248,100	407,800	8.4	5,262,000

Page 3

Variance Explanations:

2025 Operating Budget to 2024 Projected Actuals Variance

Annualization of 1 new position added during 2024 budget, general wage and benefit increases plus an increase to the cost of postage, partially offset by a recovery from a capital project.

2025 Operating Budget to 2024 Approved Budget Variance

Annualization of 1 new position added during 2024 budget, general wage and benefit increases plus an increase to the cost of postage, partially offset by a recovery from a capital project.

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 063 Tax Billing and Collection

	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
Finance Services									
063 Tax Billing and Collection									
Personnel Costs	679,431	715,700	736,900			736,900	21,200	3.0	736,900
Program and Office Supplies	228,631	220,700	222,834	74,166		297,000	76,300	34.6	314,600
Professional Services	9,742	10,400	6,592	(192)	6,200	12,600	2,200	21.2	12,800
Operating Revenue	(1,101,113)	(859,900)	(859,900)	(211,600)		(1,071,500)	(211,600)	24.6	(1,075,300)
Recoveries	(3,000)	(2,100)	(2,100)	(900)		(3,000)	(900)	42.9	(3,000)
Total 063 Tax Billing and Collection	(186,309)	84,800	104,326	(138,526)	6,200	(28,000)	(112,800)	(133.0)	(14,000)

Variance Explanations:

2024 Approved Budget to 2024 Projected Actuals Variance

Salary savings due to vacancies plus increased revenues related volume and process improvements.

2025 Operating Budget to 2024 Projected Actuals Variance

Increased revenues related volume and process improvements partially offset by higher postage related to volume and increased costs , plus general wage and benefit increases.

2025 Operating Budget to 2024 Approved Budget Variance

Increased revenues related volume and process improvements partially offset by higher postage related to volume and increased costs, plus general wage and benefit increases.

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

Branch: Human Resource Services

Branch Purpose:

Human Resource Services is dedicated to serving our community as a collaborative business partner to the Corporation by, being fiscally responsible, people-focused, innovative, resilient and accountable. The mission of Human Resource Services is to support the community by supporting our people. Human Resource Services provides services to over 1,700 people and positions, including both active and retired employees. Our goal is to foster a culture of continuous improvement that empowers staff to provide superior customer-focused, cost-effective and quality services to the City’s employees and residents of the City of Oshawa.

Branch Staff Establishment: 24 FTE

Page 5

	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
Human Resource Services									
040 Human Resource Services	3,767,742	4,036,700	4,095,714	153,886	369,900	4,619,500	582,800	14.4	4,909,200
Total Human Resource Services	3,767,742	4,036,700	4,095,714	153,886	369,900	4,619,500	582,800	14.4	4,909,200

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 040 Human Resource Services

	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
Human Resource Services									
040 Human Resource Services									
Personnel Costs	2,892,788	3,101,300	3,575,000	115,100		3,690,100	588,800	19.0	3,896,000
Program and Office Supplies	29,220	32,700	35,214	386		35,600	2,900	8.9	36,000
Professional Services	822,468	867,900	462,500	28,600	431,900	923,000	55,100	6.3	926,000
Maintenance and Repairs	12,700	23,000	23,000	9,800		32,800	9,800	42.6	33,500
Contribution to Capital	15,492	11,800			19,700	19,700	7,900	66.9	17,700
Recoveries	(4,926)				(81,700)	(81,700)	(81,700)		
Total 040 Human Resource Services	3,767,742	4,036,700	4,095,714	153,886	369,900	4,619,500	582,800	14.4	4,909,200

Page 6

Variance Explanations:

2024 Approved Budget to 2024 Projected Actuals Variance

Salary savings due to vacancies and Professional & Technical fees coming in lower than expected.

2025 Operating Budget to 2024 Projected Actuals Variance

The addition of 1 new staff position in 2025, annualization of 2 new positions added during 2024 budget, 2 staff positions reallocated from Program 260 (Fleet Maintenance), plus general wage and benefit increases, plus new Health and Safety asbestos audits, partially offset by a recovery from a capital project.

2025 Operating Budget to 2024 Approved Budget Variance

The addition of 1 new staff position in 2025, annualization of 2 new positions added during 2024 budget, 2 staff positions reallocated from Program 260 (Fleet Maintenance), plus general wage and benefit increases, plus new Health and Safety asbestos audits, partially offset by a recovery from a capital project.

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

Branch: Diversity Equity & Reconciliation

Branch Purpose:

The Diversity, Equity & Reconciliation Division is responsible for driving impactful change by recommending, developing and implementing policies and programs focused on advancing equity and reconciliation and removing systemic barriers in both the workplace and the community. This team works collaboratively within the community and across the organization to support the City’s commitment to creating an inclusive workplace and community that fosters a sense of belonging.

This Division leads the areas of Accessibility and Age-Friendly, Diversity, Equity and Inclusion, Indigenous Relations & Reconciliation and TeachingCity.

Branch Staff Establishment: 6 FTE

	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
Diversity Equity & Reconciliation									
015 Diversity Equity & Reconcil	819,437	948,700	946,676	91,324	71,700	1,109,700	161,000	17.0	1,084,800
Total Diversity Equity & Reconciliation	819,437	948,700	946,676	91,324	71,700	1,109,700	161,000	17.0	1,084,800

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 015 Diversity Equity & Reconciliation

	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
Diversity Equity & Reconciliation									
015 Diversity Equity & Reconcil									
Personnel Costs	753,948	814,800	837,300	80,500		917,800	103,000	12.6	944,600
Program and Office Supplies	12,873	17,700	17,876	(976)		16,900	(800)	(4.5)	16,900
Building/Equipment Supplies		20,000					(20,000)	(100.0)	
Professional Services	51,930	96,200	91,500	11,800	62,900	166,200	70,000	72.8	121,700
Contribution to Capital	686				8,800	8,800	8,800		1,600
Total 015 Diversity Equity & Reconciliation	819,437	948,700	946,676	91,324	71,700	1,109,700	161,000	17.0	1,084,800

Variance Explanations:

2024 Approved Budget to 2024 Projected Actuals Variance

Salary savings due to vacancies plus TeachingCity project delays.

2025 Operating Budget to 2024 Projected Actuals Variance

General wage and benefit increases, the addition of 1 new staff position in 2025, the addition of a one-time expense related to developing a Diversity, Equity, Inclusion, Accessibility, Anti-Racism Strategy, plus a number of TeachingCity projects expected to begin in 2025, partially offset by a reallocation of 1 staff position to Program 341 (Maintenance - City Facilities).

2025 Operating Budget to 2024 Approved Budget Variance

General wage and benefit increases, the addition of 1 new staff position in 2025 plus the addition of a one-time expense related to developing a Diversity, Equity, Inclusion, Accessibility, Anti-Racism Strategy, partially offset by a reallocation of 1 staff position to Program 341 (Maintenance - City Facilities).

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

Branch: Information Technology Services

Branch Purpose:

Information Technology Services (I.T.S.) is responsible for technology solutions that are vital to the efficient delivery of services to the public. I.T.S. support its various City business partners through the implementation and operations of large portfolio of information systems which allow the city to perform its business functions, create, manage and share information in a timely and secure manner while respecting all MFIPPA, bylaw and regulatory requirements.

Services provided include Information Technology and Communications Infrastructure, Information Security Controls and Cybersecurity Systems, Business Applications and Database Management, Geographic Information Systems (G.I.S.) and Change Management and Adoption Services.

I.T.S. drives innovative results for digital transformation, digital enablement and future technology advancements to provide leading edge solutions.

Technology services are also extended to the Oshawa Public Library, Robert McLaughlin Gallery, Oshawa Seniors Community Centers, and Oshawa Executive Airport.

The Branch is comprised of two divisions:

- Cybersecurity & Infrastructure Operations
- Business Applications

Branch Staff Establishment: 35 FTE

	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
Information Technology Services									
080 ITS - Admin	741,570	734,400	713,328	1,472	157,800	872,600	138,200	18.8	877,000
081 ITS Application Support	2,001,526	2,122,400	2,227,000	114,900		2,341,900	219,500	10.3	2,361,700
083 ITS Infrastructure Support	1,523,443	1,563,600	1,609,100	91,000	12,500	1,712,600	149,000	9.5	1,817,900
084 ITS Corporate Technology	4,883,300	5,072,400	5,102,400	479,600	37,000	5,619,000	546,600	10.8	6,065,800
Total Information Technology Services	9,149,839	9,492,800	9,651,828	686,972	207,300	10,546,100	1,053,300	11.1	11,122,400

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 080 ITS - Admin

	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
Information Technology Services									
080 ITS - Admin									
Personnel Costs	669,670	663,400	710,000			710,000	46,600	7.0	710,000
Program and Office Supplies	1,200	1,400	1,428	(28)		1,400			1,400
Professional Services	65,900	64,800	1,900	1,500	153,400	156,800	92,000	142.0	159,800
Contribution to Capital	4,800	4,800			4,400	4,400	(400)	(8.3)	5,800
Total 080 ITS - Admin	741,570	734,400	713,328	1,472	157,800	872,600	138,200	18.8	877,000

Variance Explanations:

2025 Operating Budget to 2024 Projected Actuals Variance

General wage and benefit increases, a one-time expense for IT Research and Advisory services plus additional training costs for new software systems.

2025 Operating Budget to 2024 Approved Budget Variance

General wage and benefit increases, a one-time expense for IT Research and Advisory services plus additional training costs for new software systems.

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 081 ITS Application Support

	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
Information Technology Services									
081 ITS Application Support									
Personnel Costs	2,001,526	2,122,400	2,227,000	114,900		2,341,900	219,500	10.3	2,361,700
Total 081 ITS Application Support	2,001,526	2,122,400	2,227,000	114,900		2,341,900	219,500	10.3	2,361,700

Variance Explanations:

2024 Approved Budget to 2024 Projected Actuals Variance

Salary savings due to vacancies.

2025 Operating Budget to 2024 Projected Actuals Variance

The addition of 1 new staff position in 2025, annualization of 2 new positions added during 2024 budget, and general wage and benefit increases.

2025 Operating Budget to 2024 Approved Budget Variance

The addition of 1 new staff position in 2025, annualization of 2 new positions added during 2024 budget, and general wage and benefit increases.

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 083 ITS Infrastructure Support

	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
Information Technology Services									
083 ITS Infrastructure Support									
Personnel Costs	1,513,743	1,553,600	1,609,100	91,000		1,700,100	146,500	9.4	1,792,900
Professional Services	9,700	10,000			12,500	12,500	2,500	25.0	25,000
Total 083 ITS Infrastructure Support	1,523,443	1,563,600	1,609,100	91,000	12,500	1,712,600	149,000	9.5	1,817,900

Variance Explanations:

2024 Approved Budget to 2024 Projected Actuals Variance

Salary savings due to vacancies.

2025 Operating Budget to 2024 Projected Actuals Variance

The addition of 1.5 new staff position in 2025, annualization of 1 new position added during 2024 budget, and general wage and benefit increases.

2025 Operating Budget to 2024 Approved Budget Variance

The addition of 1.5 new staff position in 2025, annualization of 1 new position added during 2024 budget, and general wage and benefit increases.

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 084 ITS Corporate Technology

	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
Information Technology Services									
084 ITS Corporate Technology									
Professional Services	767,100	766,500	786,500	134,600		921,100	154,600	20.2	968,500
Maintenance and Repairs	4,116,200	4,305,900	4,315,900	545,000	37,000	4,897,900	592,000	13.7	5,297,300
Contributions from Reserves				(200,000)		(200,000)	(200,000)		(200,000)
Total 084 ITS Corporate Technology	4,883,300	5,072,400	5,102,400	479,600	37,000	5,619,000	546,600	10.8	6,065,800

Variance Explanations:

2024 Approved Budget to 2024 Projected Actuals Variance

IT equipment maintenance & support and equipment leasing costs coming in lower than expected related to timing and volume.

2025 Operating Budget to 2024 Projected Actuals Variance

Increased communication and annual IT equipment maintenance & support costs.

2025 Operating Budget to 2024 Approved Budget Variance

Increased communication and annual IT equipment maintenance & support costs.

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

Branch: Legal Services

Branch Purpose:

The Legal Services Branch is the City's in-house "law firm" responsible for the provision of legal services exclusively to the City of Oshawa including:

- Provide legal strategy, advice and opinions to Council, its Committees and Staff.
- Appear before all levels of Court and administrative tribunals (e.g. Ontario Land Tribunal), including prosecutorial services under the Provincial Offences Act
- Act on all real estate and land development transactions
- Provide support to all City branches, including agreements and By-laws.

Branch Staff Establishment: 8 FTE

	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
Legal Services									
025 Legal Services	1,903,296	2,018,300	2,059,052	(144,352)	46,700	1,961,400	(56,900)	(2.8)	1,968,900
Total Legal Services	1,903,296	2,018,300	2,059,052	(144,352)	46,700	1,961,400	(56,900)	(2.8)	1,968,900

**2025
City Of Oshawa
Operating Budget**

Budget by Program: 025 Legal Services

	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
Legal Services									
025 Legal Services									
Personnel Costs	1,235,298	1,373,900	1,400,500			1,400,500	26,600	1.9	1,400,500
Program and Office Supplies	39,012	48,800	48,852	(4,352)		44,500	(4,300)	(8.8)	44,600
Professional Services	649,197	626,600	640,700	(140,000)	43,300	544,000	(82,600)	(13.2)	554,600
Contribution to Capital	492				3,400	3,400	3,400		800
Recoveries	(20,703)	(31,000)	(31,000)			(31,000)			(31,600)
Total 025 Legal Services	1,903,296	2,018,300	2,059,052	(144,352)	46,700	1,961,400	(56,900)	(2.8)	1,968,900

Variance Explanations:

2024 Approved Budget to 2024 Projected Actuals Variance

Salary savings due to vacancies partially offset by Professional & Technical Litigation fees and lower than expected recoveries.

2025 Operating Budget to 2024 Projected Actuals Variance

General wage and benefit increases partially offset by a decrease in Professional & Technical Litigation fees and keeping anticipated recoveries consistent with the 2024 Budget levels.

2025 Operating Budget to 2024 Approved Budget Variance

A decrease in Professional & Technical Litigation fees, partially offset by general wage and benefit increases.