

Corporation of the City of Oshawa
2025 Budget
Supplemental Material

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Items referred to the Mayor's 2025 Budget & 2026 Forecast

Capital

<u>Directive Date</u>	<u>Directive (exact wording)</u>	<u>Budget Action</u>
2024-01-29	<p>CF-24-02 - Contract Award - C2023-095 Rotary Park and Pool Redevelopment (Ward 4) Therefore, be it resolved that pursuant to Item CF-24-02:</p> <ol style="list-style-type: none"> 1. That the Manager, Procurement be authorized to award a contract to Maystar General Contractors Inc. in the amount of \$9,633,526 excluding H.S.T. for C2023-095 Rotary Park and Pool Redevelopment; and, 2. That the Manager, Procurement be authorized to award the balance of the contract to Maystar General Contractors subject to the 2025 Rotary Park Redevelopment Project Capital Budget approval. 	Project 51-0116 included in 2025 Capital Budget for \$13.8 million
2024-05-27	<p>ED-24-57 - Update regarding Conlin Road East Front Ending Agreement Pilot (Ward 1) Whereas staff are recommending to return the funds to source and re-submit the works as a capital project for consideration as part of the 2025 Mayor's Budget;</p> <p>Therefore be it resolved that the City reimburse Oshawa (Conlin) Developments (BT) Inc., a subsidiary of Treasure Hill Homes, for the completion of the detailed design (and associated engineering studies) for Conlin Road East from Grandview Street North to Kurelo Drive and return the remaining funds estimated to be \$4,088,963.76 from approved Project 73-0455 to source and, authorize staff to enter into an amending Subdivision Agreement with Oshawa (Conlin) Developments (BT) Inc. to remove Section 2.1 a), the requirement to construct all the works as related to the reconstruction of Conlin Road East on behalf of the City.</p>	Project 73-0455 included in 2025 Capital Budget for \$12.8 million
2024-06-05	<p>SF-24-25 - Automated Speed Enforcement Investigation and Proposed Program (All Wards) That based on Report SF-24-25, dated June 5, 2024 concerning Automated Speed Enforcement Investigation and Proposed Program:</p> <ol style="list-style-type: none"> 1. That the proposed Automated Speed Enforcement program model be approved in principle as detailed in Section 5.5 of this Report; and, 2. That Council pass an Automated Speed Enforcement Administrative Monetary Penalty By-law, and in a final form and content satisfactory to the City Solicitor, the Commissioner, Community and Operations Services Department and the Commissioner, Safety and Facilities Services Department that is in compliance with the legislated requirements of the Highway Traffic Act, R.S.O. 1990, c. H.8 O. Reg. 355/22 – Administrative Penalties for Contraventions Detected Using Camera Systems; and, 3. That Council pass a By-law to amend Screening and Hearing Officer By-law 17-2024 that is in compliance with the appeal requirements as legislated by the Highway Traffic Act, R.S.O. 1990, c. H.8 O. Reg. 355/22 – Administrative Penalties for Contraventions Detected Using Camera Systems and in a final form and content satisfactory to the City Solicitor and the Commissioner, Safety and Facilities Services Department; and, 4. That Council pass a By-law to further amend Delegation of Authority By-law 29-2009, as amended to authorize the Commissioner, Safety and Facilities Services Department and/or the Director, Municipal Law Enforcement and Licensing Services to execute agreements with the Ministry of Transportation and the Ministry of the Attorney General to implement an Automated Speed Enforcement program under the Administrative Penalty enforcement model, in accordance with the Municipal Act, 2001, S.O. 2001, c. 25 and in a final form and content satisfactory to the City Solicitor and the Commissioner, Safety and Facilities Services Department. <p>5.5.3 Should Council approve the proposed A.S.E. program model, the following components of the proposed A.S.E. program model would be referred to the Mayor's budget for consideration:</p> <ul style="list-style-type: none"> • Capital and operating costs associated with the implementation of an A.S.E. program. 	Project 13-0140 included in 2025 Capital Budget for \$1.0 million

Items referred to the Mayor's 2025 Budget & 2026 Forecast

Capital (Continued)

<u>Directive Date</u>	<u>Directive (exact wording)</u>	<u>Budget Action</u>
2024-06-24	<p>CO-24-35 - Children's Arena Capital Investment Requirements (Ward 4) That Report CO-24-35 dated June 5, 2024 concerning the capital investment requirements for Children's Arena be referred to the Mayor's budget for future consideration.</p>	<p>Items 1-6 Deemed Unaffordable in the Capital Budget review</p> <ol style="list-style-type: none"> 1. \$2.3 million Children's Roof (11-0070 in 2025) 2. \$1.75 million Children's HVAC (11-0070 in 2025) 3. \$2.0 million Children's Building Envelope (11-0070 in 2025) 4. \$750K Children's Interior Finishes (11-0422 in 2026) 5. \$1.0 million Children's Parking Lot (72-0038 in 2026) 6. \$250K Children's Accessible Washroom (11-0353 \$600K)
2024-06-24	<p>CO-24-36 - Harman Park Arena Capital Investment Requirements (Ward 5) That Report CO-24-36 dated June 5, 2024 concerning the capital investment requirements for Harman Park Arena, be referred to the Mayor's budget for future consideration.</p>	<p>Project 10-0084 included in 2025 Capital Budget for \$800K (includes additional electrical upgrade)</p> <ol style="list-style-type: none"> 1. \$600K Harman Dehumidification Units <p>Items 2, 4, 5, and 6 Deemed Unaffordable in the Capital Budget Review</p> <ol style="list-style-type: none"> 2. \$125K Harman South Pad Heating (11-0465 at \$375K in 2025) 4. \$100K Harman Structural Foundation (11-0467 in 2027) 5. \$250K Harman Interior finishes/fixtures (11-0466 in 2027) 6. \$1.0 million Harman Parking Lot (72-0037 in 2027)
2024-06-24	<p>ED-24-74 - Baker Park Pedestrian Bridge Over Oshawa Creek Pedestrian Structure MS-6-2017 (Ward 3)</p> <ol style="list-style-type: none"> 1. That, pursuant to Report ED-24-74, dated May 29, 2024, staff be authorized to initiate the detailed design and associated pre-engineering work related to the Pedestrian Bridge MS 6 2017 located in Baker Park; and, 2. That, pursuant to Report ED-24-74, dated May 29, 2024, Council approve \$85,000 to be allocated from the Canadian Community Benefit Fund for the detailed design and the associated pre-engineering of Pedestrian Bridge MS-6-2017; and, 3. That, pursuant to Report ED-24-74 dated May 29, 2024, the replacement of Pedestrian Bridge MS-6-2017 located in Baker Park be referred to the 2025 Mayor's Budget. 	<p>Project 71-0111 included in 2025 Capital Budget for \$185K for construction of Baker Pedestrian Bridge</p>

Items referred to the Mayor's 2025 Budget & 2026 Forecast

Capital (Continued)

<u>Directive Date</u>	<u>Directive (exact wording)</u>	<u>Budget Action</u>
2024-09-23	<p>SF-24-40 Development of a Playground Component at Arborwood Park (Ward 1) That the following be referred to the Mayor for consideration in preparation of the 2025 Budget: "That under the Parks Enhancement Program, Arborwood Park be considered to receive a children's playground component that will enhance the needs of the expanded area users given there will be a bridge over the creek connecting the park to more residents to the large populated areas to the west"</p>	Considered under Parks Enhancement projects and deemed unaffordable.
2024-09-23	<p>CNCL-24-90 - Streetscape Improvements to King Street through the Downtown Area (Ward 4) Whereas in the 2023 budget, Council approved the final phase of the King Street sidewalk widening project between MacMillan Drive and King Street West; and, Whereas the project scope was increased to include further streetscape improvements to add massing and visual appeal to the public realm, including additional planters, seating, greenery, and visual elements; and, Whereas the improvements were intended to also function as a pilot for the rest of the widened sidewalk along King Street through the downtown and feedback on the improvements has been positive; Therefore be it resolved that Oshawa City Council direct staff to implement similar streetscape improvements along King Street through the downtown and that the improvements be funded from the Downtown Reserve.</p>	Project 21-0021 included in 2025 Capital Budget for \$100K

Items referred to the Mayor's 2025 Budget & 2026 Forecast

Operating

<u>Directive Date</u>	<u>Directive (exact wording)</u>	<u>Budget Action</u>
2024-03-25	<p>CF-24-10 - The Region of Durham Submitting a Funding Request for the Creation of a Durham Region-Wide Family Physician Recruitment Program (All Wards) That in accordance with Correspondence CF-24-10 from the Region of Durham, the request for the City of Oshawa to participate in the cost-sharing of a Durham Region-wide Family Physician Recruitment Program be endorsed.</p> <p>Durham Region Resolution: That the Commissioner of Finance be directed to identify a source for one-time funding of up to \$55,000 in the 2024 budget subject to an extension agreement between the Durham Economic Development Partnership, the Region and Area Municipalities, through the Clarington Board of Trade; That a total contribution from the Region and local municipalities of up to \$225,000 annually, beginning in 2025 (with annual escalation by CPI plus 2 per cent), be approved for the Physician Retention and Recruitment Strategy in three-year increments and conditional upon the program meeting established performance metrics, annual financial participation by the local area municipalities, and further subject to an annual update to Council and Council approval annually of the annual Business Plans and Budget, to the DOHT for the delivery of this program;</p> <p>Unofficial Potential Impact: \$28,118 with an annual increase of 2% for 2026 and 2027</p>	<p>100 001 42020 (Corporate Expenditures) 2025: \$30K 2026: \$36.5K</p> <p>110 001 86795 (Contribution to Reserves) 2025: Contrib to Physician Recruitment Reserve \$250K 2026: Contrib to Physician Recruitment Reserve \$35K</p>
2024-04-29	<p>CF-24-25 - Spark Centre, Regional Innovation Centre Submitting Correspondence Requesting a Continuation of Funding Over the Next Three Years (Ward 4)</p> <p>Potential Financial Impact: restore to previous funding of \$60K (increase of \$50K)</p>	<p>116 001 80444 (Grants) 2025: \$10K 2026: \$10K 2027: \$10K</p>
2024-04-29	<p>CF-24-26 - Charles H. Best Diabetes Centre Submitting Correspondence Requesting a Two-year Financial Commitment for the Expansion of The Best Centre (All Wards) That Correspondence CF-24-26 submitted by Charles H. Best Diabetes Centre concerning a request for a two-year financial commitment for the expansion of The Best Centre be referred to the Mayor's budget for consideration.</p> <p>Potential Financial impact: \$50,000</p>	<p>Referred to the City of Oshawa Community Grants Program 2025 Request: \$25K 2026 Request: \$25K</p>
2024-04-29	<p>SF-24-20 - Service Oshawa and Municipal Law Enforcement Coverage when Fireworks are Permitted (All Wards) That the following motion be referred to the Mayor's budget for consideration: 'That the City increase Service Oshawa and Municipal By-law coverage intake and response times during the 48 hour period before and after the holiday times when fireworks are permitted in the City of Oshawa.'</p>	<p>To be absorbed in 2025 Budget without additional costs</p>
2024-04-29	<p>CO-24-21 - Letter from the Region of Durham requesting lease of parking spaces at 77 Centre Street North (Ward 4) That Correspondence CO-24-21 from the Region of Durham concerning a request to lease 50 parking spaces at the Centre Street Parking Garage for a two-year term be approved.</p>	<p>Included in 232 160 94930 Municipal Parking base</p>

Items referred to the Mayor's 2025 Budget & 2026 Forecast

Operating (Continued)

<u>Directive Date</u>	<u>Directive (exact wording)</u>	<u>Budget Action</u>
2024-04-29	<p>CO-24-22 - Keenan Lane submitting correspondence requesting lease extension for 110 King Street (All wards) That based on Correspondence CO-24-22 from Ontario Power Generation dated February 29, 2024, being a request to exercise the second option to extend the current Licence Agreement for the McMillan Street Parkade located at 110 King Street West:</p> <p>1. The Agreement be extended for a period of two years commencing September 1, 2024 and ending on August 31, 2026; and, 2. That the Agreement be in a form and content satisfactory to the Commissioner, Community and Operations Services and the City Solicitor.</p>	Included in 232 160 94930 Municipal Parking base
2024-05-27	<p>CF-24-34 - Correspondence Submitted by Linda Power, Board President, Spay Neuter Initiatives Association Requesting On-going Financial Support for its Accessible, Low-Cost Spay/Neuter Veterinary Program (All Wards) That Correspondence CF-24-34 submitted by Linda Power, Board President, Spay Neuter Initiatives Association requesting on-going financial support for its Accessible, Low-cost Spay/Neuter Veterinary Program be referred to staff to follow up with the correspondent with respect to a cost estimation for the program and report back by the third quarter, 2024. Potential Financial Impact: \$9.2K</p>	<p>Referred to the City of Oshawa Community Grants Program 2025 request: \$9.2K</p>
2024-06-05	<p>SF-24-25 - Automated Speed Enforcement Investigation and Proposed Program (All Wards) That based on Report SF-24-25, dated June 5, 2024 concerning Automated Speed Enforcement Investigation and Proposed Program:</p> <p>1. That the proposed Automated Speed Enforcement program model be approved in principle as detailed in Section 5.5 of this Report; 5.5.3 Should Council approve the proposed A.S.E. program model, the following components of the proposed A.S.E program model would be referred to the Mayor's budget for consideration: . Capital and operating costs associated with the implementation of an A.S.E. program.</p>	<p>Refer to PA-24-16 565 001 various accounts offset by ASE revenues</p> <p>2025 Staffing: 1 Senior Business and Program Analyst to start January 1, 2025</p> <p>2026 Staffing: 6 Enforcement Officer to start January 1, 2026 1 Supervisor to start January 1, 2026 3 Administrative Assistants to start January 1, 2026</p>
2024-06-24	<p>CO-24-36 - Harman Park Arena Capital Investment Requirements (Ward 5) That Report CO-24-36 dated June 5, 2024 concerning the capital investment requirements for Harman Park Arena, be referred to the Mayor's budget for future consideration.</p>	<p>310 000 55000 (Maintenance - Rec Facilities) 2025: \$50K Harman Hot Water Tank (Item 3) 2026: \$0</p>

Items referred to the Mayor's 2025 Budget & 2026 Forecast

Operating (Continued)

<u>Directive Date</u>	<u>Directive (exact wording)</u>	<u>Budget Action</u>
2023-12-11	<p>CNCL-23-130 - Partnership opportunities with Central Lake Ontario Conservation Authority (C.L.O.C.A.), and Extension of Friends of Second Marsh Service Agreement (Ward 5) Therefore, be it resolved that pursuant to Report CNCL-23-130, dated December 6, 2023:</p> <p>2. That the City's annual operating budget, for the Term of this Agreement, be established at \$0.25 per capita (Option 1 of CF-23-80) plus any in-kind services as may be appropriate for the Friends of the Second Marsh; and,</p> <p>3. That consideration of future budget submissions by the Friends of Second Marsh be subject to staff approval of proposed annual workplans, submission of quarterly progress reports, and completion of prior year commitments;</p>	<p>116 001 80006 (Grants) 2025: \$51.7K 2026: \$51.7K</p>
2024-10-02	<p>Durham Philharmonic correspondence</p>	<p>116 001 80012 (Grants) 2025: \$25K 2026: \$25K</p>

2025 and 2026 Deferred Capital Projects Moved to 2027

Project Name	Project Location	Project Score	2025 Deferred	2026 Deferred
Deferred Capital Project Listing				
10-0078 Lighting Replacement Program	Various	28	150,000	150,000
11-0010 Replace Drainage System and Concrete Floor	City Hall	41	2,500,000	2,000,000
11-0070 Building Envelope and HVAC Upgrades - Children's Arena	Children's Arena	28	7,450,000	-
11-0353 Exterior Accessible Washroom - Children's Arena	Children's Arena	12	-	600,000
11-0360 Sprinkler Access - SOCC	South Oshawa Community Centre	33	-	3,350,000
11-0365 Roof Replacement Program	Various	35	200,000	-
11-0370 Window Replacement Program	Various	25	150,000	150,000
11-0422 Interior Capital Upgrades - Children's Arena	Children's Arena	13	-	750,000
11-0438 Leasehold Improvements	Mary St - Lease Space	35	230,000	315,000
11-0458 Replace Roof - COD	Consolidated Operations Depot	35	-	1,100,000
11-0459 Elevator Modernization - Civic	Civic Recreation Complex	18	-	350,000
11-0460 Replace Air Handling Unit - John Aker Northview	John Aker Northview Library	20	-	1,300,000
11-0463 Security Office	City Hall	23	100,000	600,000
11-0465 Harman Arena Underfloor Heating	Harman Arena	17	375,000	-
30-0104 Public Wi-Fi Upgrade	City Hall	18	-	526,000
30-0112 Project and Portfolio System	City Hall	34	53,000	-
30-0126 Storage Area Network (SAN) Replacement	City Hall	43	-	525,000
50-0014 ATMP Trail Link 13 - Britannia to TC Pipeline	Oshawa Creek Trail	26	1,450,000	-
50-0017 ATMP Trail Link 18-Kedron (Conlin East-North Boundary)	Harmony Creek Trail (Kedron II Area)	26	-	600,000
50-0033 Parkette 1 - Kedron Part II Plan	Kedron Part II Area (Conlin and Britannia)	26	75,000	650,000
50-0036 Neighbourhood Park 2 - Kedron Part II Plan (Treasure Hill)	Kedron Community - Part II	24	100,000	2,600,000
50-0039 Parkette 5 - Kedron Part II Plan (Jeffery)	Kedron Community - Part II	26	75,000	650,000
51-0020 Raglan Park Redevelopment	Raglan Park	33	-	1,040,000
51-0097 Crimson Court Park Redevelopment	Crimson Court Park	41	700,000	-
51-0139 Nipigon Park Redevelopment	Nipigon Park	38	-	800,000
51-0142 Elena Park Redevelopment	Elena Park	29	-	800,000
51-0148 Everglades Park Redevelopment	Pompano Court	38	-	750,000
51-0170 Civic Complex Field 5 Turf Replacement	Civic Complex	20	-	3,750,000
52-0051 Harmony Creek Trail Reconstruction - King to Adelaide	King St to Adelaide Ave	23	-	1,400,000
71-0003 Bond St W Bridge Over Oshawa Creek Rehabilitation	0.3km West of Simcoe St N	34	-	662,000
71-0018 Rotary Park Pedestrian Footbridge Rehabilitation	0.3km N of Gibb St W (W of Centre)	34	-	763,000
71-0020 Hillsdale School Pedestrian Culvert Rehabilitation	Wychwood Ave Over Harmony	34	-	260,000
71-0026 Pedestrian Structure Rehabilitation	0.6km South of Beatrice St E	34	-	820,000
71-0031 Midtown Mall Bridge Rehabilitation	10m East of Midtown Mall Parking Lot	26	-	85,000
71-0085 Pedestrian Culvert Replacement	0.35km West of Townline Rd	34	-	710,000
71-0087 Pedestrian Culvert Rehabilitation	0.40km North of Wentworth St W	26	-	45,000
72-0017 Donevan Complex Parking Lot Reconstruction	Donevan Park	17	-	1,210,000

2025 and 2026 Deferred Capital Projects Moved to 2027

Project Name	Project Location	Project Score	2025 Deferred	2026 Deferred
Deferred Capital Project Listing				
72-0038 Children's Arena Parking Lot Reconstruction	Children's Arena	17	-	1,000,000
72-0045 Parking Lot Pavement Repair Program	Various	43	200,000	200,000
72-0052 Parking Lot Reconstruction - Southmead	Southmead Community Centre	53	720,000	-
73-0470 Windfields Collector Road	Windfields Farm Dr W to Winchester Rd W	31	-	1,765,000
73-0490 Subdivision Related Projects	Kedron Development Area	51	104,000	3,197,000
74-0077 Road Reconstruction Program	Various	35	609,000	3,731,000
74-0115 Road Restoration - Surface Treatment	Various	23	1,192,000	-
74-0148 Arterial Roads Resurfacing	Various	32	292,000	498,000
74-0159 Sun Valley Subdivision Urbanization	Roselawn Ave, Bickle Dr, Winnifred Ave	30	4,701,000	-
74-0161 Ritson Rd S Reconstruction	Ritson Rd S	35	1,021,000	-
75-0122 Ritson Rd N	Conlin Rd E to Kedron Northerly Arterial	24	-	591,000
75-0130 Rossland Rd W Multi-Use Path	West City Limits to Sommerville St	24	-	276,000
75-0134 Active Transportation Connectivity Projects	Various	24	950,000	1,000,000
75-0147 Wentworth St Active Transportation	Wentworth from Cedar to Farewell	24	-	1,010,000
75-0148 Multi-Use Path Replacement Program	Various	27	-	410,000
Total Deferred			23,397,000	42,989,000

**City of Oshawa
2025 Capital Reserve Summary**

Capital Reserve	2025 Estimated Uncommitted Opening Balance (Note 1)	2025 Anticipated Transfers into Reserves (Note 2)	2025 Anticipated Transfers out of Reserves (Note 3)	2025 Estimated Closing Balance
15453 Planning Act Land Purchase	11,016,236	472,865	6,800,000	4,689,102
15462 Subd Fixed Chgs-Future Services	3,521,409	259,232	325,000	3,455,641
15611 Growth Related Studies DC	(298,570)	37,642	315,000	(575,928)
15612 Fire Protection DC	(2,576,495)	411,353	-	(2,165,142)
15613 Transportation Roads DC	52,681,091	13,180,018	19,496,000	46,365,109
15615 Watercourse Improvements DC	4,852,287	935,051	902,000	4,885,339
15616 Parks, Recreation and Trails DC	(1,950,545)	6,507,189	11,525,000	(6,968,356)
15617 Parking DC	190	4	-	195
15619 Waste Diversion DC	(145,838)	9,822	32,000	(168,017)
15620 POA incl By-law Enforcement DC	1,307	29	80,000	(78,664)
15700 Community Benefit Charge	82	2	-	84
Total Reserves Funded by Development	67,101,156	21,813,207	39,475,000	49,439,362
15445 Parkland/Open Space Reserve	1,649,457	61,855	-	1,711,311
15451 Airport Development	51,781	4,601,942	4,515,000	138,723
15457 Civic Property Development	1,431,607	328,685	360,000	1,400,293
15465 Park and Recreation Infrastructure	1,081,412	640,553	600,000	1,121,965
15531 Growth Related - Non-DC Portion	4,425,557	1,165,958	5,054,000	537,516
17106 Debt Management & Capital	2,096,498	78,619	636,800	1,538,316
17113 City Equipment Reserve	123,200	12,944,420	11,817,400	1,250,220
17114 Canada Community-Building Fund	1,630,089	5,780,492	6,984,000	426,581
17117 Infrastructure	12,053,472	4,326,805	2,436,000	13,944,277
17118 Conditions Audit Reserve	536,226	2,936,565	2,921,456	551,334
17120 Recreation Facility Surcharge	530,843	209,907	510,000	230,750
17125 Transportation	854,130	332,030	684,000	502,159
17128 Tribute Communities Centre	2,102,051	650,255	1,598,219	1,154,088
17135 Downtown Revitalization	2,046,978	376,762	300,000	2,123,740
17145 Harbour Rehab & Improvements	1,739,932	315,247	1,600,000	455,180
17146 Library Facilities	177,848	221,669	200,000	199,517
17165 Information Technology	2,032,558	1,176,221	2,647,000	561,779
Total Reserves Funded from Other Sources	34,563,639	36,147,985	42,863,875	27,847,749

Note 1: Includes prior year commitments

Note 2: Includes projected interest, anticipated development charges, Canada Community-Building Fund grant and proposed contributions from tax levy

Note 3: Includes proposed expenditures

**City of Oshawa
2026 Capital Reserve Summary**

Capital Reserve	2026 Estimated Uncommitted Opening Balance (Note 1)	2026 Anticipated Transfers into Reserves (Note 2)	2026 Anticipated Transfers out of Reserves (Note 3)	2026 Estimated Closing Balance
15453 Planning Act Land Purchase	4,689,102	330,505	150,000	4,869,607
15462 Subd Fixed Chgs-Future Services	3,455,641	257,752	325,000	3,388,393
15611 Growth Related Studies DC	(575,928)	31,402	90,000	(634,526)
15612 Fire Protection DC	(2,165,142)	420,608	1,333,000	(3,077,534)
15613 Transportation Roads DC	46,365,109	13,037,908	9,150,000	50,253,017
15615 Watercourse Improvements DC	4,885,339	935,795	110,000	5,711,134
15616 Parks, Recreation and Trails DC	(6,968,356)	6,394,288	1,260,000	(1,834,068)
15617 Parking DC	195	4	-	199
15619 Waste Diversion DC	(168,017)	9,323	-	(158,694)
15620 POA incl By-law Enforcement DC	(78,664)	(1,770)	-	(80,434)
15700 Community Benefit Charge	84	2	-	86
Total Reserves Funded by Development	49,439,362	21,415,817	12,418,000	58,437,179
15445 Parkland/Open Space Reserve	1,711,311	64,174	-	1,775,486
15451 Airport Development	138,723	2,605,202	2,300,000	443,925
15457 Civic Property Development	1,400,293	327,511	365,000	1,362,803
15465 Park and Recreation Infrastructure	1,121,965	2,042,074	3,090,000	74,038
15531 Growth Related - Non-DC Portion	537,516	1,020,157	968,000	589,672
17106 Debt Management & Capital	1,538,316	57,687	636,800	959,203
17113 City Equipment Reserve	1,250,220	5,807,183	2,855,000	4,202,404
17114 Canada Community-Building Fund	426,581	5,753,413	6,067,000	112,995
17117 Infrastructure	13,944,277	7,397,710	3,270,000	18,071,987
17118 Conditions Audit Reserve	551,334	1,537,131	2,006,456	82,009
17120 Recreation Facility Surcharge	230,750	198,653	-	429,403
17125 Transportation	502,159	318,831	594,000	226,990
17128 Tribute Communities Centre	1,154,088	647,885	1,341,600	460,373
17135 Downtown Revitalization	2,123,740	379,640	230,000	2,273,380
17145 Harbour Rehab & Improvements	455,180	267,069	-	722,249
17146 Library Facilities	199,517	222,482	-	421,999
17165 Information Technology	561,779	1,121,067	1,589,000	93,845
Total Reserves Funded from Other Sources	27,847,749	29,767,870	25,312,856	32,302,762

Note 1: Includes prior year commitments

Note 2: Includes projected interest, anticipated development charges, Canada Community-Building Fund grant and proposed contributions from tax levy

Note 3: Includes proposed expenditures

**City of Oshawa
2025 Operating Reserve Summary**

Operating Reserve	2025 Estimated Uncommitted Opening Balance (Note 1)	2025 Anticipated Transfers into Reserves (Note 2)	2025 Anticipated Transfers out of Reserves (Note 3)	2025 Estimated Closing Balance
17105 Building Permit	10,305,375	567,171	1,651,200	9,221,346
17108 Municipal Election Reserve	645,720	584,215	372,000	857,935
17122 Trees in New Subdivisions	757,721	28,415	-	786,135
17124 Urban Growth Centre CIP	83,251	133,122	30,000	186,373
17127 Arts & Culture	415,129	82,567	60,000	437,696
17130 Remuneration Reserve	8,532,436	3,124,480	3,746,582	7,910,334
17131 Energy Management Fund	1,554,006	34,965	350,000	1,238,971
17167 Insurance Claims	(312,111)	500,000	525,000	(337,111)
17197 Tax Rate Stabilization	5,920,760	222,029	1,980,000	4,162,789
17198 Tax Appeal Reserve	11,110,443	249,985	2,835,000	8,525,428
17199 Operations Reserve	2,921,540	65,735	77,500	2,909,774
Total Operating Reserves	41,934,270	5,592,682	11,627,282	35,899,671
Note 1: Includes prior year commitments				
Note 2: Includes projected interest, proposed contributions from tax levy and other revenue sources				
Note 3: Includes proposed expenditures				

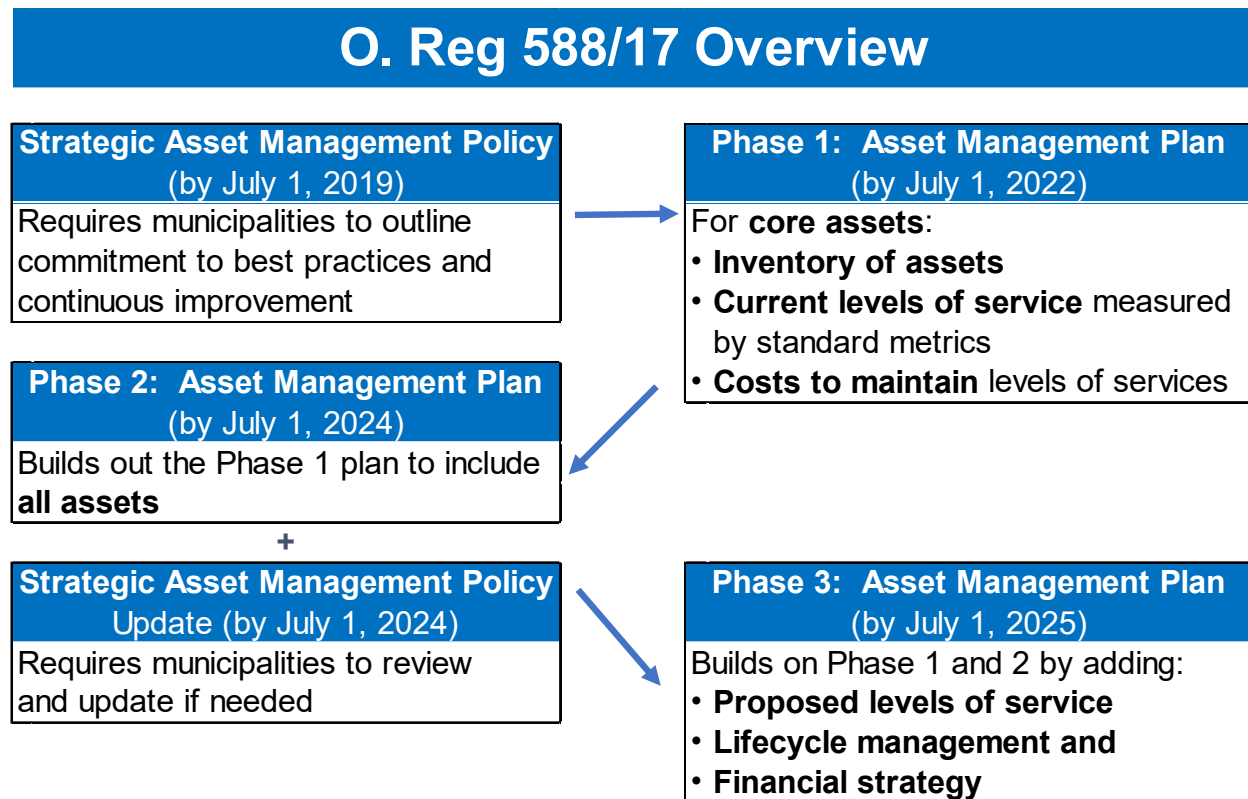
**City of Oshawa
2026 Operating Reserve Summary**

Operating Reserve	2026 Estimated Uncommitted Opening Balance (Note 1)	2026 Anticipated Transfers into Reserves (Note 2)	2026 Anticipated Transfers out of Reserves (Note 3)	2026 Estimated Closing Balance
17105 Building Permit	9,221,346	542,780	1,556,500	8,207,626
17108 Municipal Election Reserve	857,935	592,173	1,504,500	(54,393)
17122 Trees in New Subdivisions	786,135	29,480	-	815,616
17124 Urban Growth Centre CIP	186,373	136,989	30,000	293,362
17127 Arts & Culture	437,696	83,414	-	521,110
17130 Remuneration Reserve	7,910,334	7,773,083	7,266,811	8,416,605
17131 Energy Management Fund	1,238,971	227,877	200,000	1,266,848
17167 Insurance Claims	(337,111)	500,000	525,000	(362,111)
17197 Tax Rate Stabilization	4,162,789	156,105	495,000	3,823,893
17198 Tax Appeal Reserve	8,525,428	191,822	2,835,000	5,882,250
17199 Operations Reserve	2,909,774	65,470	77,500	2,897,744
Total Operating Reserves	35,899,671	10,299,192	14,490,311	31,708,551
Note 1: Includes prior year commitments				
Note 2: Includes projected interest, proposed contributions from tax levy and other revenue sources				
Note 3: Includes proposed expenditures				

Asset Management Plan Update

On January 1, 2018, Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure came into effect. The regulation sets out requirements for municipal asset management planning to help municipalities better understand their infrastructure needs and inform infrastructure planning and investment decisions.

On March 15, 2021, Ontario Regulation 193/21 extended the deadlines by one year. The prescribed key milestone dates for the completion of various plan development phases are shown below.



The Strategic Asset Management Policy

- adopted by City Council on May 21, 2019 through report FIN-19-35
- 5-year revision adopted by City Council on June 24, 2024 through report CF-24-45

Phase 1 Asset Management Plan

- endorsed by City Council on October 13, 2021 through report FIN-21-92

Phase 2 Asset Management Plan

- endorsed by City Council on June 24, 2024 through report CF-24-44

Phase 3 Asset Management Plan

- to be presented to City Council in June of 2025 or earlier

Outstanding Debt Summary

Project Name	Borrowed or Committed Amount	End Date	Principal Balance at Dec 31/24	Principal Balance at Dec 31/25	Principal Balance at Dec 31/26	Principal Balance at Dec 31/27	Principal Balance at Dec 31/28	Principal Balance at Dec 31/29	Principal Balance at Dec 31/30	Principal Balance at Dec 31/31	Principal Balance at Dec 31/32	Principal Balance at Dec 31/33	Principal Balance at Dec 31/34
<u>Debentures</u>													
Delpark Homes Centre		2024	-	-	-	-	-	-	-	-	-	-	-
Delpark Homes Centre	2,160,000	2027	484,669	331,539	170,132	-	-	-	-	-	-	-	-
	2,160,000		484,669	331,539	170,132								
Tribute Communities Centre	33,000,000	2028	9,182,247	7,040,441	4,799,242	2,454,037	-	-	-	-	-	-	-
Tribute Communities Centre	12,060,000	2027	2,706,069	1,851,091	949,901	-	-	-	-	-	-	-	-
	45,060,000		11,888,316	8,891,532	5,749,143	2,454,037	-	-	-	-	-	-	-
Ameresco	7,460,000	2027	1,673,903	1,145,037	587,584	-	-	-	-	-	-	-	-
Harman Park Arena	2,500,000	2033	1,340,769	1,214,231	1,082,789	946,154	804,135	656,250	502,212	341,731	174,423	-	-
Consolidated Operations Depot	9,500,000	2033	5,094,924	4,614,078	4,114,597	3,595,385	3,055,712	2,493,750	1,908,404	1,298,577	662,808	-	-
Consolidated Operations Depot	7,000,000	2029	4,086,000	3,737,000	3,375,000	3,002,000	2,615,000	-	-	-	-	-	-
Consolidated Operations Depot	2,300,000	2031	1,153,000	999,000	842,000	682,000	518,000	349,000	177,000	-	-	-	-
	18,800,000		10,333,924	9,350,078	8,331,597	7,279,385	6,188,712	2,842,750	2,085,404	1,298,577	662,808		
LED Streetlights (estimate)	8,410,000	2026	1,794,000	906,000	-	-	-	-	-	-	-	-	-
Total Debentures	84,390,000		27,515,581	21,838,416	15,921,244	10,679,576	6,992,847	3,499,000	2,587,616	1,640,308	837,231	-	-
Green Municipal Fund Loan (Ameresco)	1,721,603	2029	458,106	359,785	259,512	157,241	52,933	-	-	-	-	-	-
Total Debentured Debt	86,111,603		27,973,688	22,198,201	16,180,756	10,836,817	7,045,780	3,499,000	2,587,616	1,640,308	837,231	-	-
<u>Interfund Notes</u>													
Remove and Replace Fuel Tanks at Osh Exec Airport	700,000	2032	570,601	504,003	436,106	366,885	296,315	224,368	151,019	76,239	-	-	-
2024 IFN requirements - 11 projects	7,469,000	2034	7,469,000	6,829,000	6,171,000	5,490,000	4,786,000	4,058,000	3,305,000	2,525,000	1,716,000	875,000	-
Total Interfund Notes	8,169,000		8,039,601	7,333,003	6,607,106	5,856,885	5,082,315	4,282,368	3,456,019	2,601,239	1,716,000	875,000	-
Callable Revolving Fixed Rate Loan fr Bldg Permit Reserve	3,000,000	2032	2,452,702	2,169,687	1,880,237	1,584,207	1,281,448	971,806	655,125	331,244	-	-	-
Total Outstanding & Committed Debt	97,280,603		38,465,991	31,700,890	24,668,099	18,277,909	13,409,543	8,753,174	6,698,759	4,572,790	2,553,231	875,000	-

2025 City Budget Engagement Report

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Executive Summary

City Council approved four public engagement opportunities for the 2025 Budget Engagement: Taxpayer Receipt, Budget Simulator, Connect Oshawa and the Shape Oshawa Open House.

No questions were received through the Question & Answer tool on Connect Oshawa.

Taxpayer Receipt

This knowledge-sharing tool allowed residents and property owners to better understand how the City invested their 2024 residential property tax dollars by reviewing a line-by-line account of how much City programs and services cost them.

The 2024 Taxpayer Receipt received 530 visits between April 30 and June 10, 2024.

Learn more about the [Taxpayer Receipt on pg. 3](#).

Budget Simulator

The Budget Simulator allowed residents and property owners to share their budget priorities with the City by adjusting eight spending and two revenue streams by 2.5 per cent or 5 per cent or leaving them at 2024 levels, and sharing ideas.

Between April 17 and June 10, 2024, the tool was visited 3,611 times and 287 submissions were received. On average, categories were changed as follows:

Type	Category	Average Result
Spending	External Agencies, Advisory Committees & Grants	- 1.62%
Spending	Fire Services	- 0.34%
Spending	Governance & Administration	- 1.25%
Spending	Municipal Law Enforcement	- 0.37%
Spending	Parks, Waste & Maintenance	+ 0.36%
Spending	Infrastructure Services	- 0.17%
Spending	Recreation Services	+ 0.25%
Spending	Reserve & Capital Contributions	- 0.97%
Revenue	Building Permits	0
Revenue	Taxation & Corporate Revenues	- 0.04%

Learn more and review additional feedback from the [Budget Simulator on pg. 3](#).

Help Shape Oshawa

City staff returned to the Oshawa Centre on May 1, 2024 to promote City programs, services and engagement opportunities. In total, staff engaged with over 2,300 community members and over 50 feedback forms were completed, 38 of which were Budget Simulators.

Taxpayer Receipt

The approved 2024 Taxpayer Receipt launched April 30, 2024.

The Taxpayer Receipt allowed residents and property owners to better understand how the City invested their 2024 residential property tax dollars by reviewing a line-by-line account of how much City programs and services cost them individually.

Figure 1: Taxpayer Receipt

Want a receipt for your 2024 City of Oshawa residential property taxes?

This estimate tells you where the City invested the City portion of your 2024 taxes.

What is the assessed value of your Oshawa property? Please do not include a comma. ⓘ

Own More Than One?

The Taxpayer Receipt generates only the City’s portion of an Oshawa resident’s or property owner’s tax bill.

This knowledge-sharing tool educates residents and property owners as to:

- how much City services cost them in 2024 (value for dollar);
- how their property taxes are divided (City vs. Region vs. Province for education); and,
- the roles and responsibilities of different levels of government.

Uptake

The Taxpayer Receipt received 530 visits between April 30 and June 10, 2024.

Budget Simulator

The Budget Simulator was available on paper and online to residents and property owners between April 17 and June 7, 2024.

Process

Figure 2: Portion of a Taxpayer Receipt based on a property valued at \$356,000

Your 2024 City of Oshawa residential property Tax Receipt	
External Agencies, Advisory Committees & Grants	\$182.47
External Agencies ⓘ	\$168.60
Advisory Committees ⓘ	\$0.55
Grants ⓘ	\$11.21
Tribute Communities Centre ⓘ	\$9.20
Oshawa Executive Airport ⓘ	\$0.92
Fire Services	\$416.59
Fire Support Services & Administration ⓘ	\$76.07
Fire Suppression ⓘ	\$340.52
Governance & Administration	\$607.67
Animal Services, Crossing Guards, Parking & Traffic ⓘ	\$91.22
Clerks, Communications & Service Oshawa ⓘ	\$70.34
Corporate Expenditures ⓘ	\$158.96
Council ⓘ	\$12.73
Culture, Events, Business & Economic Development ⓘ	\$28.67
Finance, Human Resources, Information Technology & Legal ⓘ	\$245.75

The Simulator allowed residents and property owners to share their budget priorities with the City by adjusting spending and revenue streams and sharing ideas.

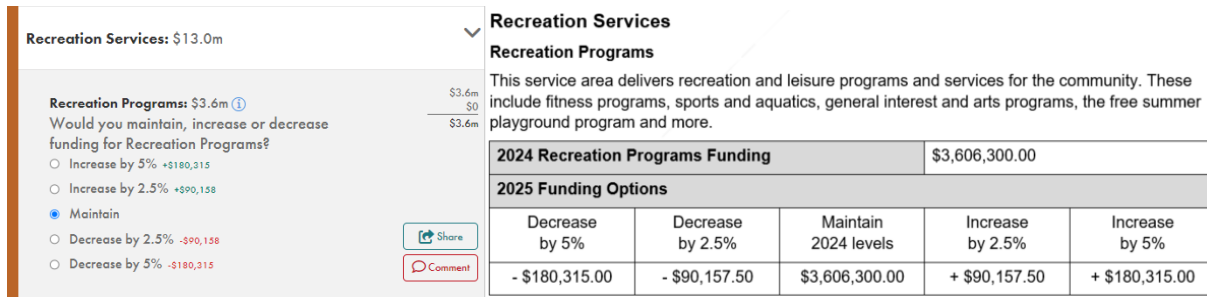
Figure 3: Online Budget Simulator



Both the online respondents and paper respondents could increase or decrease category values by 2.5 per cent or 5 per cent, or leave them as is to maintain the 2024 service levels. A brief description for each subcategory was included in both the online and paper versions of the tool: in the online version, users could click the blue *i* to learn

more, and paper respondents could review the summary above each funding option’s breakdown.

Figure 4: Online vs. Paper Subcategory Example



Respondents were required to complete the exercise within the same confines as the City, which meant that only balanced budgets or budgets showing a surplus would be accepted.

This tool helped participants better understand:

- the municipal budgeting process;
- key program and services areas and revenue streams, and their 2024 funding levels; and,
- how much an increase or decrease to service levels and funding may cost for 2025.

Results & Feedback

The Budget Simulator was visited 3,611 times and 287 submissions were received (286 online and 1 on paper) (7.9% engagement rate). The City received 287 Budget Simulator submissions in 2023 and 289 in 2022.

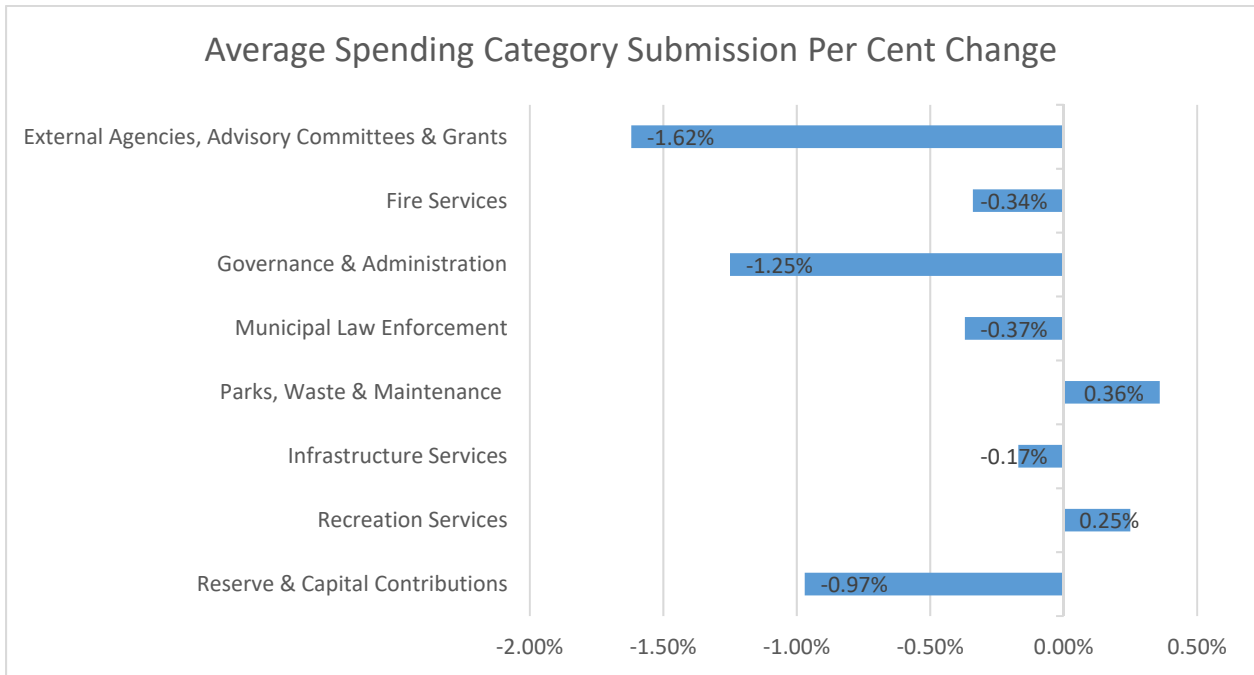
There was a high amount of engagement from users, reflected in:

- an average time of 3 minutes and 44 seconds to submit a balanced budget;
- 224 hours and 41 minutes total time on the site, indicating that while not all visitors submitted a budget, many spent a good amount of time reviewing the information on the site; and,
- 90+ subcategory comments and 130+ participants submitted their “Great Ideas”.

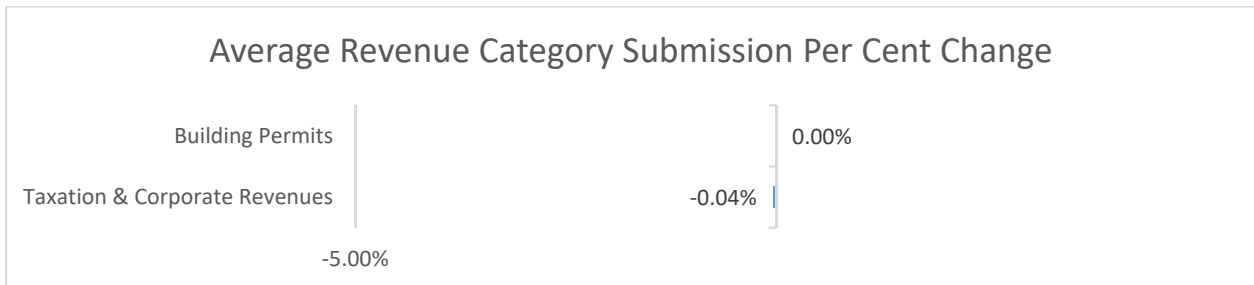
Category Results

The following charts depict the average submitted value for each category. Respondents could increase or decrease each subcategory by 2.5 or 5 per cent, or leave at 0 to maintain 2024 spending and funding levels.

A full breakdown of each subcategory and all comments received is available in [Appendix 1](#).

Spending

Revenue

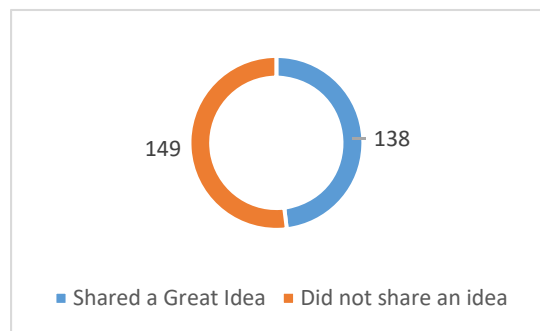
Please note: the Building Permits category was locked and could not be adjusted because surplus revenue from this category must be used to directly fund Building-related activities with the remainder going into a dedicated reserve, and as a result an increase or decrease to the category would not impact property taxes.


Your Great Idea

Both online and paper respondents could share ideas on how key program and services could be improved in a section titled “Your Great Idea.”

48.1 per cent (130+) of respondents shared a Great Idea.

Review the Great Ideas in [Appendix 2](#).



Demographics

96.9 per cent of respondents (278 of the 287 submissions) self-identified as Oshawa residents or property owners.

88.2 per cent of respondents (253 of the 287 submissions) shared their age range as part of their response. Responses were received from those aged 17 and under to 75+, with the most responses (32.4 per cent) coming from those aged 35 – 44.

63.4 per cent of respondents (182 of the 287 submissions) shared the Ward their residence or property was located in. Responses were received from all five wards, with the most responses coming from Ward 4 (30.2 per cent). Of note, more respondents were able to identify their Ward this year when compared to last year (an increase of 20 responses), and fewer respondents selected “I don’t know my Ward” (a decrease of 23 responses) than last year.

Appendices

Appendix 1: Simulator Category Responses & Comments

A breakdown of information and responses is presented for each Budget Simulator subcategory, including:

- the description of the subcategory that was included in the engagement opportunity;
- the approved 2024 funding;
- funding options for 2025 (dollar amount for a 2.5 or 5 increase or decrease, or maintain);
- a breakdown of responses received for each funding option; and,
- all comments received for that subcategory (90+ comments received total over all subcategories).

Please note that commentary not related to the City Budget or personal information has been redacted or removed.

Spending

External Agencies, Advisory Committees & Grants

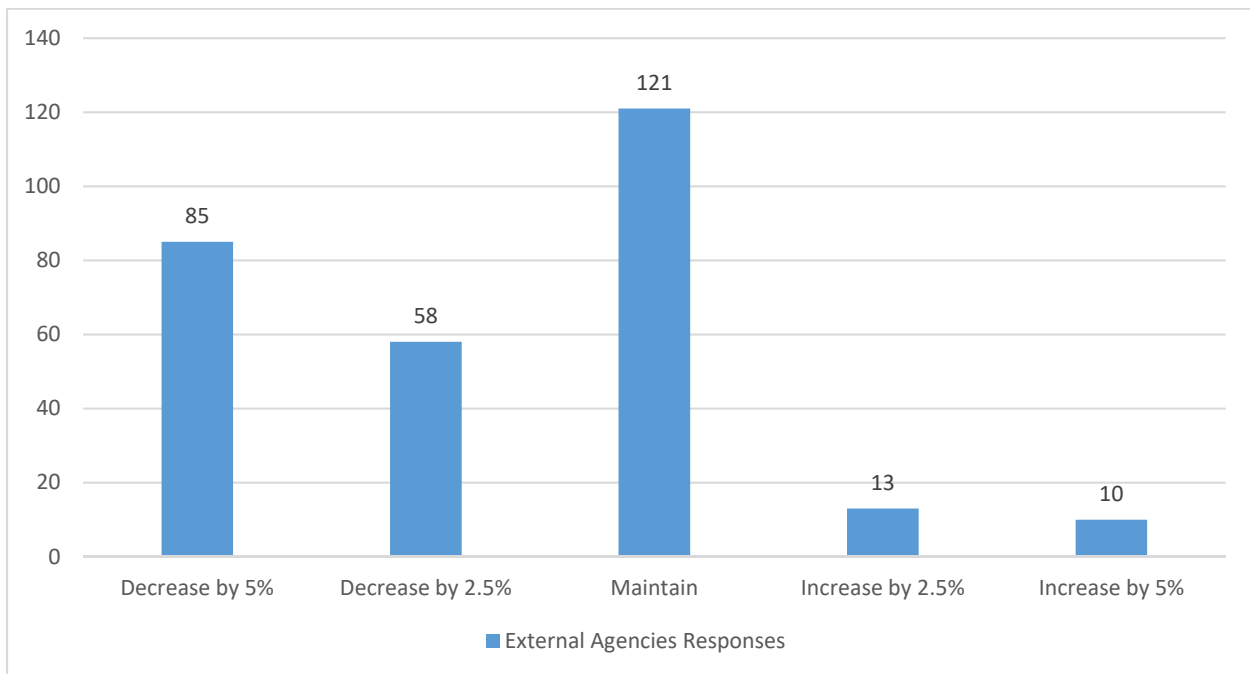
External Agencies

The City provides funding for five external agencies: Oshawa Historical Society, Oshawa Public Libraries, OSCC55+ (Oshawa Senior Community Centres), Parkwood Foundation and The Robert McLaughlin Gallery.

2024 External Agency Funding			\$13,631,600.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$681,580.00	-\$340,790.00	\$13,631,600.00	+\$340,790.00	+\$681,580.00

External Agencies Results:

- 287 responses
- Average: decrease by 1.7%



External Agencies Comments:

- Decrease specifically from the library. They have too many managers
- I feel like Oshawa Public Library shouldn't be hidden in this field, as it is a major service my family uses regularly.
- Oshawa Seniors Centre has too much money. When they can afford massive marketing initiatives, they do not need money!!!

- Bring services back into Oshawa instead of off-loading. People employed by the City will care for the City.
- Specifically increase for Library and 55+
- The senior centers are great -- but...5? Really? Whitby has 1. Maybe a little more financial prudence into how many facilities are truly needed to serve a population not too dissimilar to Oshawa's.
- keep seniors funding cuts to the rest
- Apart from Oshawa Senior Community the rest lost their significance and are not relevant in todays time.
- I say this every year. This is way too high when your road/infrastructure budgets are so low. You have to build a livable city first. Parkwood Foundation and The Robert McLaughlin Gallery should be profitable - not costly. This should be decreased far more than -5%. At the very least, the infrastructure budget should be 2x whatever this budget is. The library is almost the only agency that should be kept as is (though some of the smaller facilities should be improved or shut down).

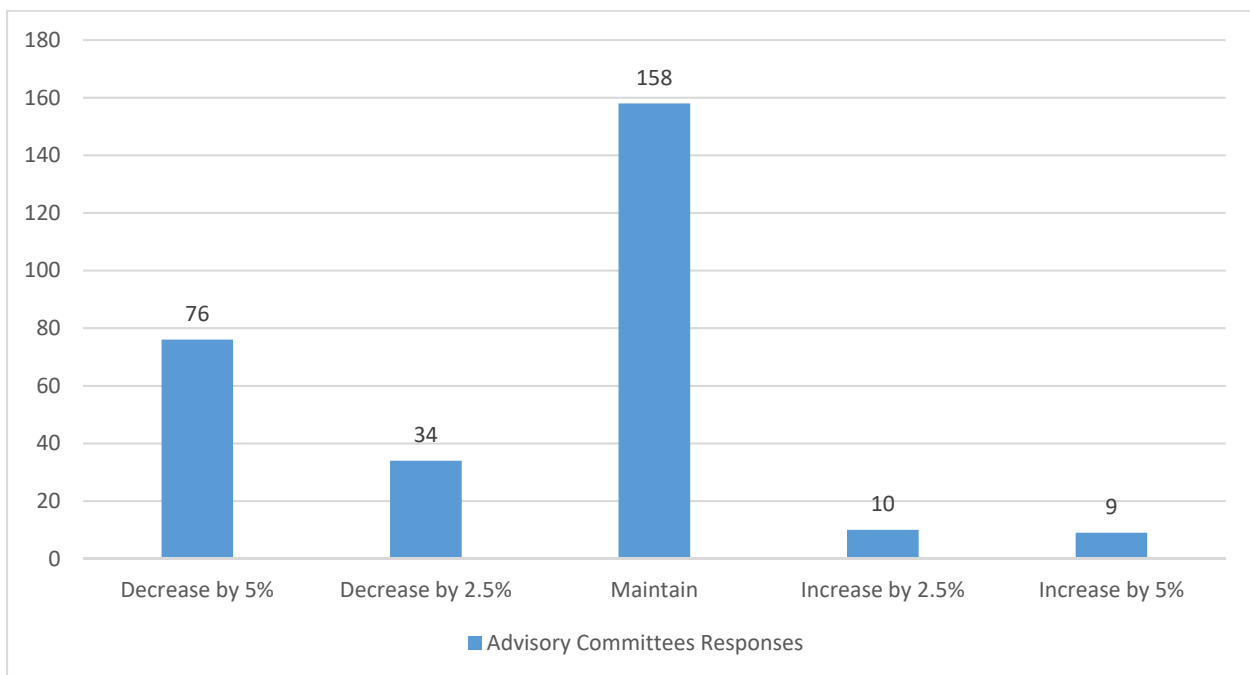
Advisory Committees

The City supports Advisory Committees that advise City staff and Council. The Advisory Committees are: Heritage Oshawa, Oshawa Accessibility Advisory Committee, Oshawa Animal Care Advisory Committee and Oshawa Environmental Advisory Committee.

2024 Advisory Committees Funding			\$46,600.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$2,330.00	-\$1,165.00	\$46,600.00	+\$1,165.00	+\$2,330.00

Advisory Committees Results:

- 287 responses
- Average: decrease by 1.38%


Advisory Committees Comments:

- Make committees more efficient. Complete a task in shorter amounts of time.
- I would seriously cut here. You are asking my opinion and I'm giving it for free-- why pay so much for people to opionate when citizens can advise for free. I'd rather pay a garbage collector or firefighter than someone to sit at some corporate table.
- cuts to all
- Why not ask residents for advise instead
- They are overpaid.

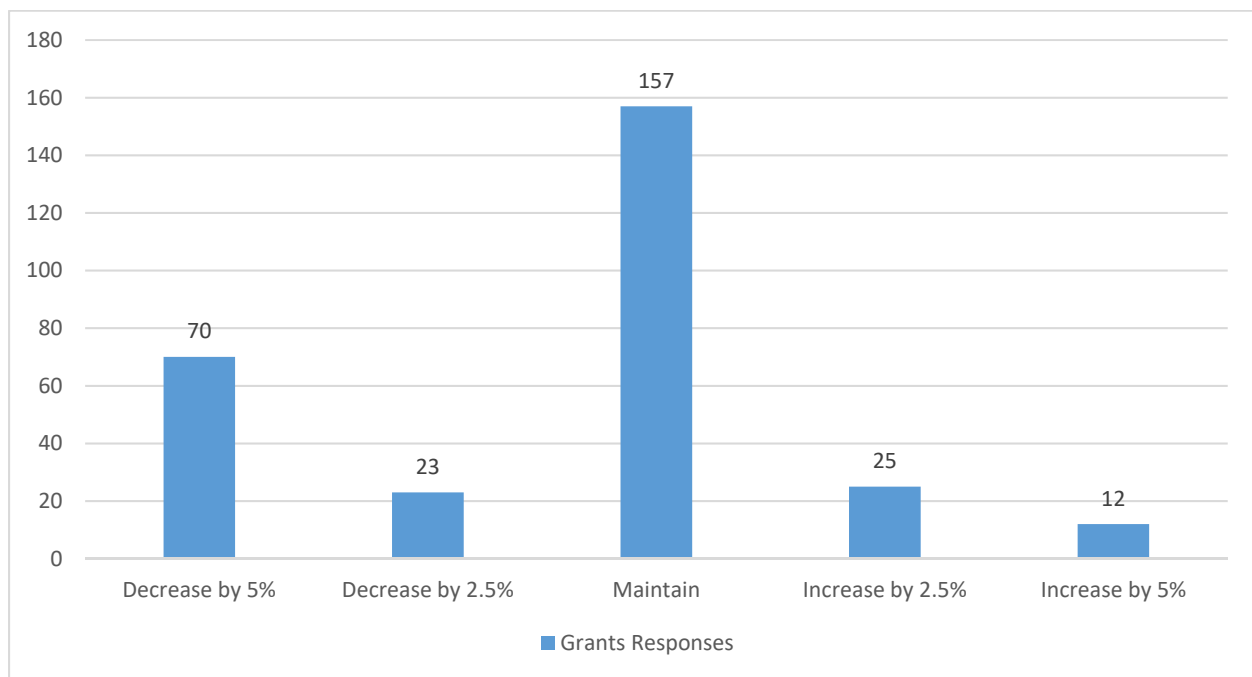
Grants

The City is committed to assisting Oshawa-based not-for-profit community groups and organizations delivering programs and services to the residents of Oshawa through its Community Grant program.

2024 Grants Funding			\$951,400.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$47,570.00	- \$23,785.00	\$951,400.00	+ \$23,785.00	+ \$47,570.00

Grants Results:

- 287 responses
- Average: decrease by 0.99%



Grants Comments:

- In this day of GoFundMe platforms Not for Profit groups dont always have to be supported by the city. The focus of the city should be to maintain and serve ALL residents equally instead of propping up groups and interests the public actually doesn't want to be involved with. If there is grassroots support for an organization then they will survive and have clearly appealed to the logic and ideology of a mass of residents.
- Grants are fine for a city that is doing well bringing in revenue. Oshawa is not doing well. The tax rate is one of the highest in Ontario comparable to Northern

places like Sudbury even and citizens are shouldering this burden. We can't afford to be spending like this elsewhere. Again, the roads are crumbling. There isn't even a minimum grid to bike around the city.

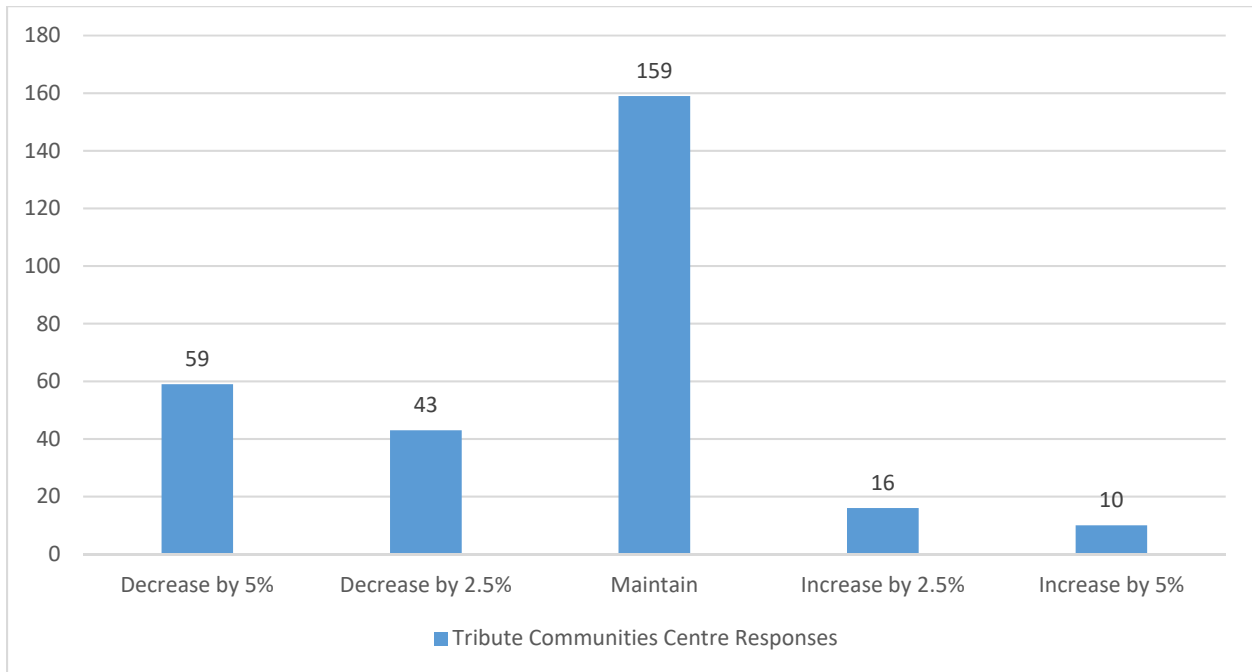
Tribute Communities Centre

The City owns the Tribute Communities Centre, Durham Region's premier sports and entertainment facility. This award-winning facility hosts major sporting events, world-class performers and is home to the Oshawa Generals and the Oshawa Sports Hall of Fame.

2024 Tribute Communities Centre Funding				\$780,600.00	
2025 Funding Options					
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%	
- \$39,030.00	- \$19,515.00	\$780,600.00	+ \$19,515.00	+ \$39,030.00	

Tribute Communities Centre Results:

- 287 responses
- Average: decrease by 1.09%



Tribute Communities Centre Comments:

- It should be able to support itself
- Funding can be had through an increase in ticket or concession stand prices, not through taxpayers.
- If the venue is branded by Tribute Communities, then they are responsible for the venue. If the venue is owned by the City of Oshawa, then its acceptable for the City to maintain it. Be decisive - the sponsor or the city - one entity is responsible.

- Rec centers are important but not if that particular one is overbleeding the city. Try changing the hours of the expensive pool and ice rinks towards more profitable timeslots. If a Rec program for either the rink or pool has less than 50% capacity filled -- cancel the class. It's got to somewhat cover the bottom line. The irony here is that my taxes have increased over \$1200 in only 4 years -- so whatever swim, paint or salsa class I might have joined -- just got sucked away in city taxes so I can't afford city offered programs. I believe this trend will continue for the foreseeable future so I am in favour of cutting any expenditures that are even slightly surplus.
- This place makes a killing every game, why on earth does it need funding
- 5500 seats in Tribute Communities Centre and a population of 170,071 in 2017. Is the city seeing profit from any of this? It seems to me like we are just paying for someone else to have a business they can threaten to leave the city with.
- I am always shocked to see this isn't profitable. It is time to do a reorganization for staff here to cut costs and develop a plan to get to profitability. It's a nice enough facility that should be revenue generating, not nearly a million subsidized annually. This should be reduced annually based on the plan until it reaches \$0 and is generating profits.

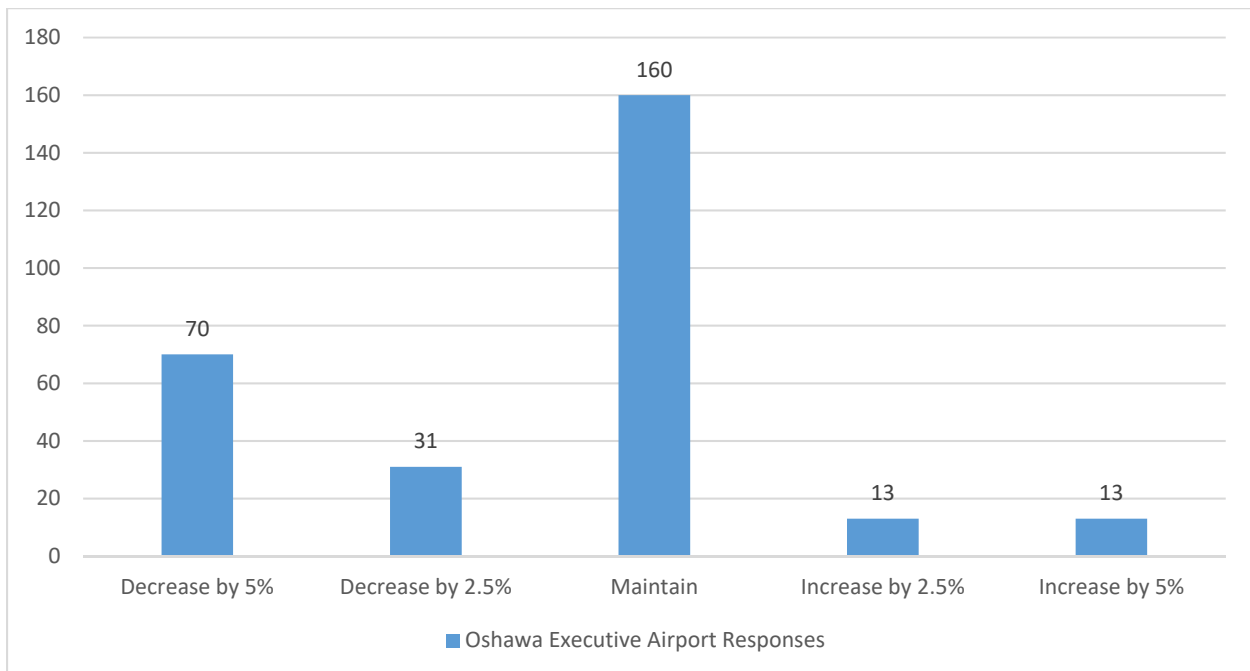
Oshawa Executive Airport

The City owns the Oshawa Executive Airport. The Airport plays a key role in our local economy and supports medical, police, military, corporate and recreational needs for the region. The airport offers dual runways, 300,000 square feet of hangar space and Canada Border Services.

2024 Oshawa Executive Airport Funding			\$78,400.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$3,920.00	- \$1,960.00	\$78,400.00	+ \$1,960.00	+ \$3,920.00

Oshawa Executive Airport Results:

- 287 responses
- Average: decrease by 1.15%


Oshawa Executive Airport Comments:

- The airport is too loud. Plane noise needs to be reduced.
- We should not be funding the Oshawa Airport, it should fund itself
- Why isn't this showing on the revenue side?
- I don't have much opinion on the airport other than I don't want it to increase in size or capacity.
- Not in use by common person.

- Fighting an airport is like fighting roads and harbours it doesn't help the community at all. I look forward to electing people that don't make fighting the future growth part of their personality and platform.
- We should turn this into a place like the Kitchener/Waterloo airport (YKF) or London or many others to bring in revenue and offer commercial flights. This should be a highlight of living here to be so close to commercial flights.

Fire Services

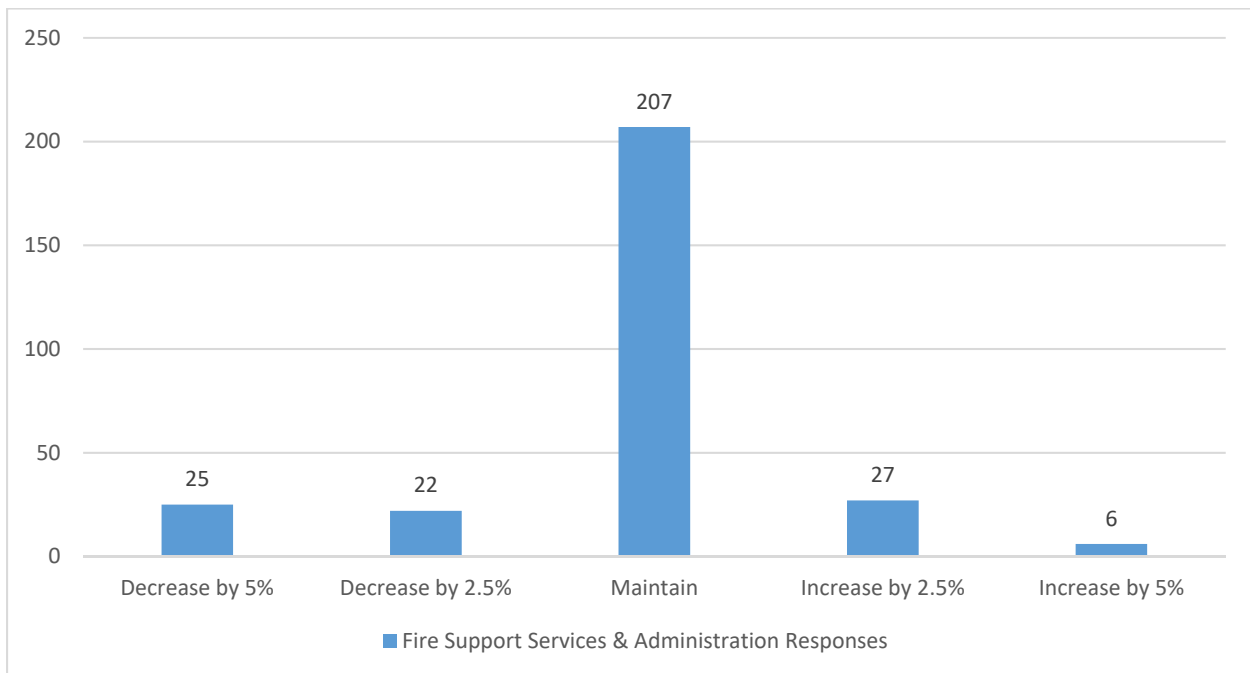
Fire Support Services & Administration

The City delivers education, prevention and inspection programs, trains new recruits and delivers specialized training, maintains and tests fire vehicles and apparatus, provides dispatch services and/or alerting coverage for Oshawa and five other Durham Regional municipalities, and more.

2024 Fire Support Services & Administration Funding		\$6,456,800.00		
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$322,840.00	- \$161,420.00	\$6,456,800.00	+ \$161,420.00	+ \$322,840.00

Fire Support Services & Administration Results:

- 287 responses
- Average: decrease by 0.29%



Fire Support Services & Administration Comments:

- fire fighters are underworked, they should be operating support phone lines for seniors or something other than waiting for calls.
- I am assuming this is just Oshawa's portion and if so, this seems quite high if we assume that other cities in Durham are paying the same.

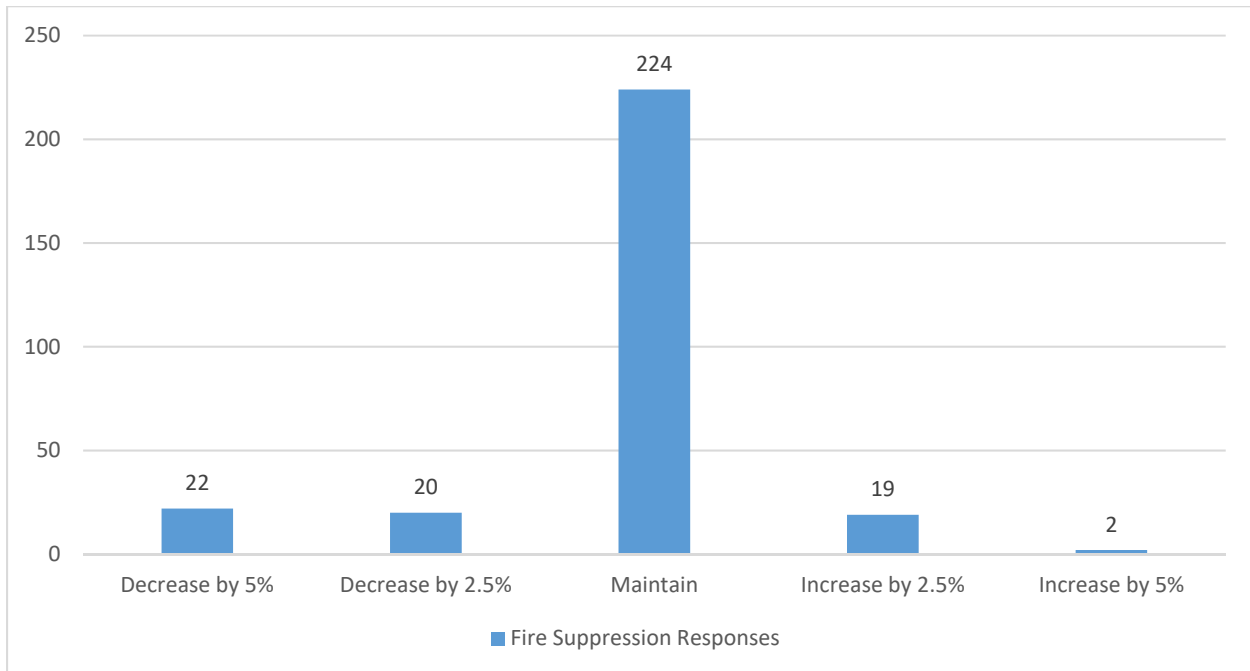
Fire Suppression

The Fire Suppression Division provides front line support and response and effective and efficient fire suppression activities.

2024 Fire Suppression Funding				\$28,904,100.00
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$1,445,205.00	-\$722,602.50	\$28,904,100.00	+\$722,602.50	+\$1,445,205.00

Fire Suppression Results:

- 287 responses
- Average: decrease by 0.36%


Fire Suppression Comments:

- fire fighters are underworked, they should be operating support phone lines for seniors or something other than waiting for calls.
- I find that fire services (specifically wages for fire fighters) are too high. A proposed idea would be to lessen the wage of first-responders when they are not being called to emergencies. However, when they are called to an emergency - they should receive a performance pay which doubles or triples their hourly wage as this is when they are at most risk of injury/ trauma. I find that implementation of this will allow the City to expand the number of first responders that are needed to match the growth of the City, however do it in a more cost efficient

way. In the circumstance where fire fighters are mainly being called for overdose reasons, the City should have a discussion with the Region to ensure that Oshawa tax dollars are not supplementing poor public health planning and service provision at the Regional level.

- An essential service available to all residents, protective of all residents, and without favour to all residents. I support.
- This is quite high considering the facilities is in another section of the budget. Additionally, a partnership with Whitby could be useful and aligning fire halls a bit better could be helpful when we factor in the bordering areas with Whitby's fire halls.

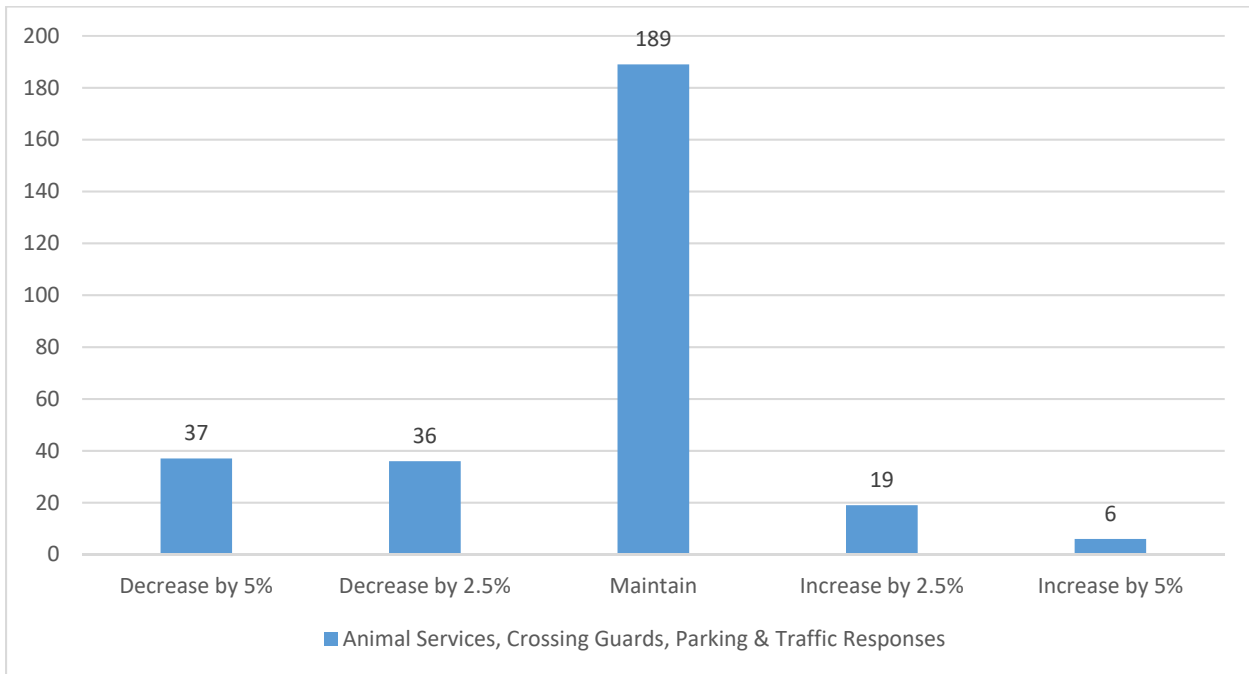
Governance & Administration
Animal Services, Crossing Guards, Parking & Traffic

This service area provides animal services and traffic services including street lighting, parking systems and facilities and crossing guards.

2024 Animal Services, Crossing Guards, Parking & Traffic Funding			\$7,743,000.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$387,150.00	- \$193,575.00	\$7,743,000.00	+ \$193,575.00	+ \$387,150.00

Animal Services, Crossing Guards, Parking & Traffic Results:

- 287 responses
- Average: decrease by 0.69%


Animal Services, Crossing Guards, Parking & Traffic Comments :

- Automation must find savings here. This is also an extremely high expense. A higher upfront cost for robotic automations for crossing guards and/or train like arms... if we feel they are needed at all.

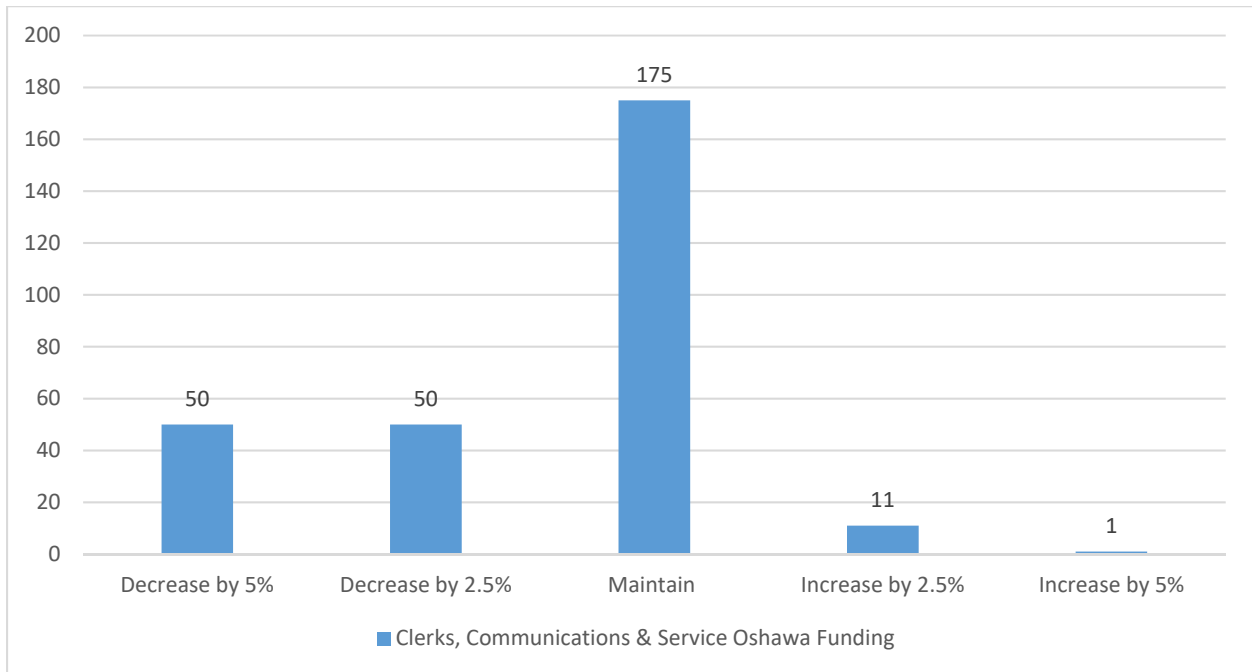
Clerks, Communications & Service Oshawa

This service area provides meeting management and administrative support to City Council and its Committees, ensures effective communication of City business, programs and services, and provides quality customer service.

2024 Clerks, Communications & Service Oshawa Funding			\$5,970,200.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$298,510.00	-\$149,255.00	\$5,970,200.00	+\$149,255.00	+\$298,510.00

Clerks, Communications & Service Oshawa Results:

- 287 responses
- Average: decrease by 1.19%


Clerks, Communications & Service Oshawa Comments :

- There's a lot of city employees who facilitate front line but are not front line. Would prefer if this area was scrutinized for duplication, and non-essential servicing.
- Automations should fine cost savings in the customer service department.

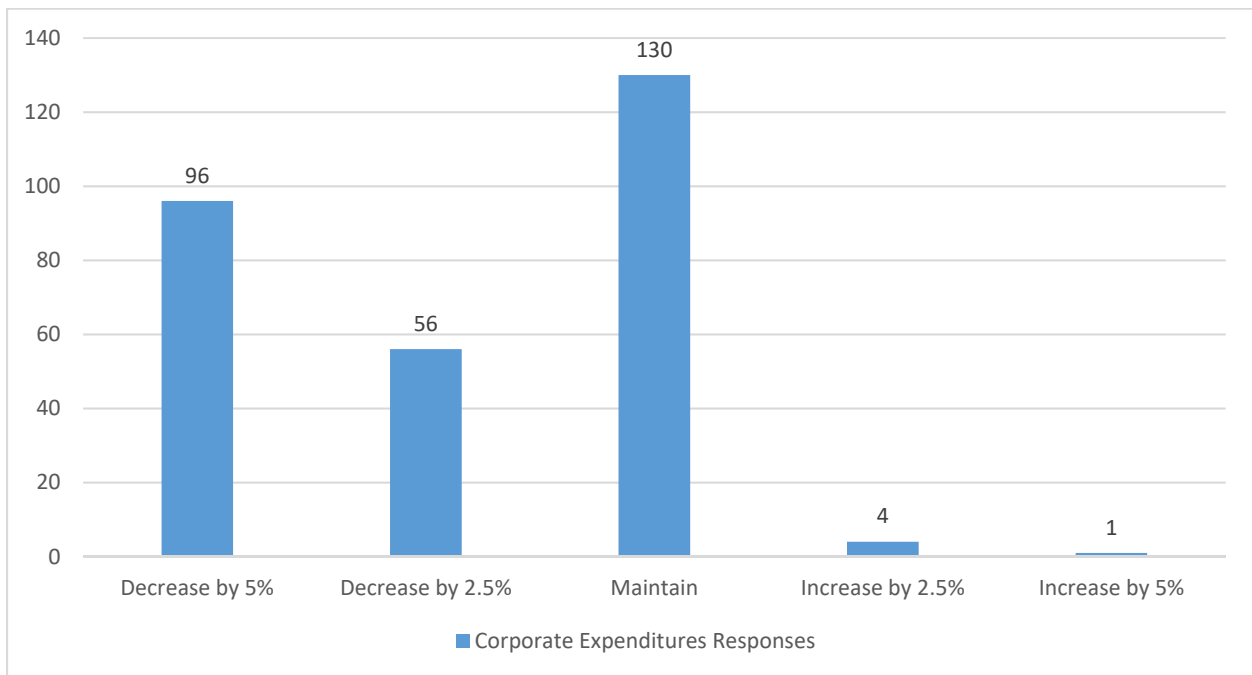
Corporate Expenditures

Expenditures included in this area include professional and technical fees, financial charges, insurance, workers compensation, corporate memberships, intergovernmental relations and more.

2024 Corporate Expenditures Funding		\$13,492,600.00		
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$674,630.00	- \$337,315.00	\$13,492,600.00	+ \$337,315.00	+ \$674,630.00

Corporate Expenditures Results:

- 287 responses
- Average: decrease by 2.11%


Corporate Expenditures Comments :

- There are enough people on salary at the city that professional and technical fees shouldn't exist to this degree. Regardless, some kind of savings should be found here.

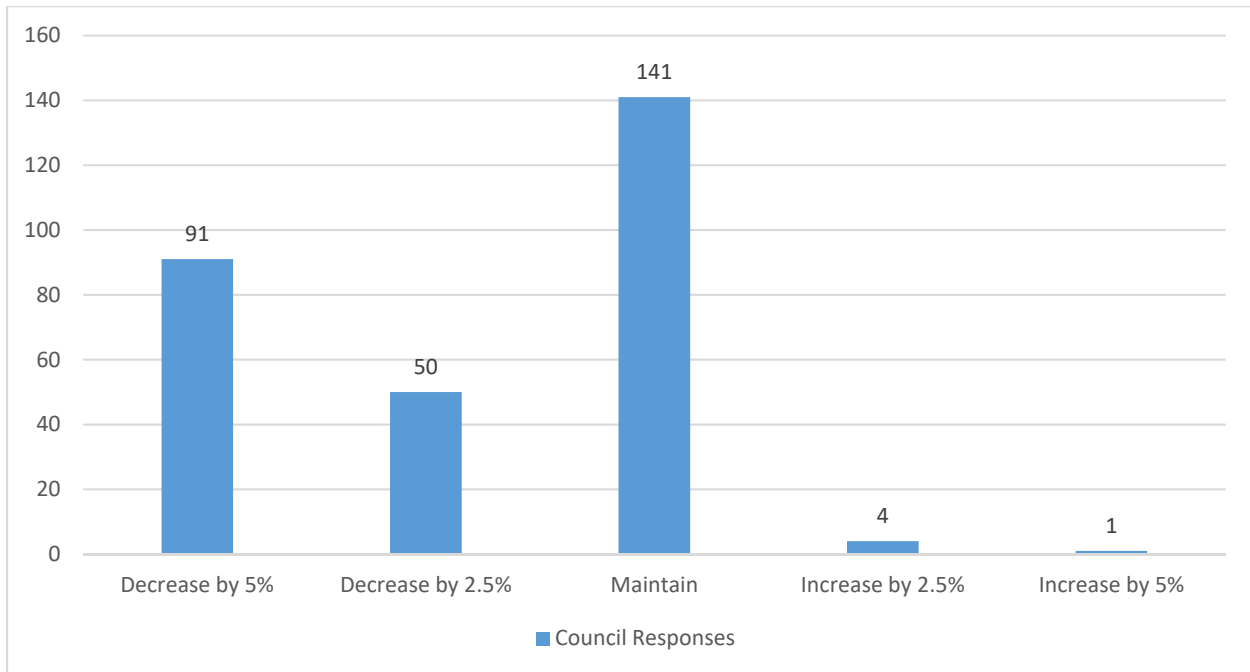
Council

Oshawa’s City Council is comprised of 11 members: one Mayor, five Regional and City Councillors and five City Councillors. All Council members sit on Oshawa City Council, and the Mayor and five Regional and City Councillors also sit on the Council of the Regional Municipality of Durham.

2024 Council Funding			\$1,080,700.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$54,035.00	-\$27,017.50	\$1,080,700.00	+\$27,017.50	+\$54,035.00

Council Results:

- 287 responses
- Average: decrease by 1.97%


Council Comments:

- Transparency. Provide list of all employees from Mayor down and their salaries
- Perhaps, 11 is too high a number for a city the size of Oshawa at least temporarily until the city is repaired. 9 may be a better number until Oshawa is in a better state.

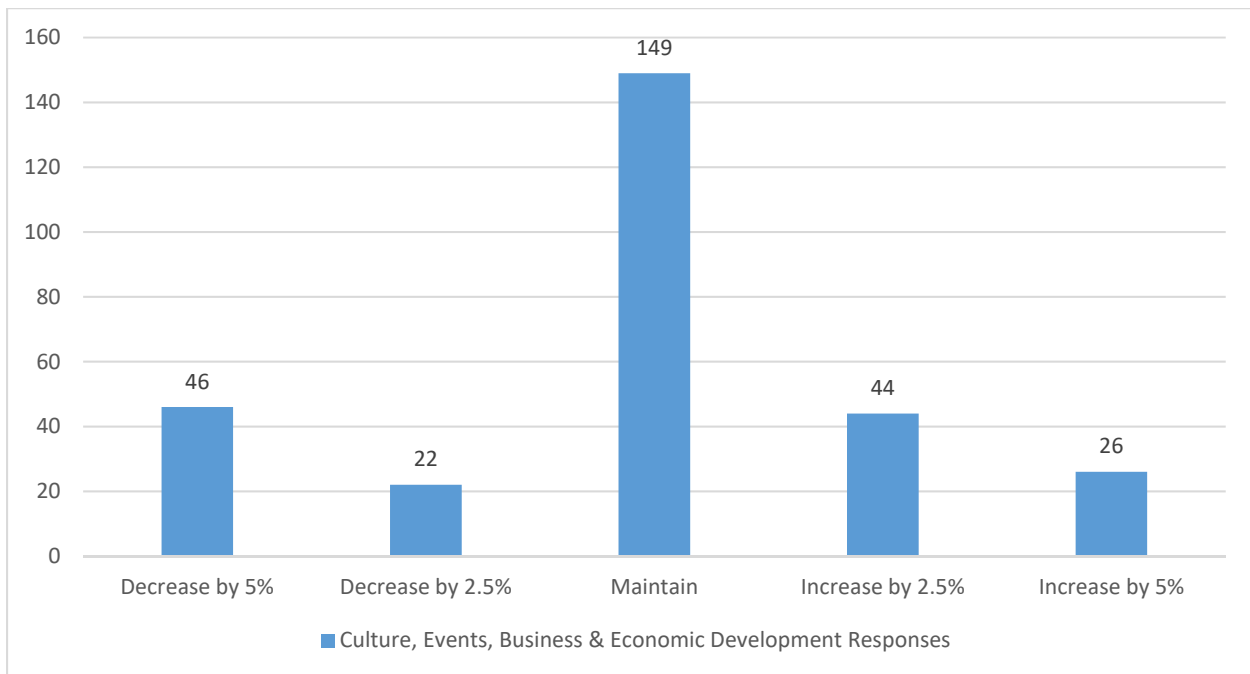
Culture, Events, Business & Economic Development

This service area is responsible for promotion of key economic assets, events and culture initiatives, and advancing new commercial and industrial investment opportunities that position the City as a top destination for business growth.

2024 Culture & Events, Business & Economic Development Funding			\$2,433,300.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$121,665.00	-\$60,832.50	\$2,433,300.00	+\$60,832.50	+\$121,665.00

Culture, Events, Business & Economic Development Results:

- 287 responses
- Average: decrease by 0.16%


Culture, Events, Business & Economic Development Comments :

- Please stop with the murals. We are inundated already. The downtown core needs to be cleaned up. I don't go downtown to shop because it is too scary.
- Defund all DEI initiatives. They are not productive, and divisive.
- Clearly the area that should be slashed the most! Why should I pay for cultural events and their promotion when in the last few years I have watched the city largely abandon the downtown bandshell in favour of building and promoting the Ed Broadbent park? What was wrong with the old facilities? Nothing --of the

facilities per se -- but rather it fell out of favour because of the homeless problems of Memorial Park. Instead of dealing with the original concern-- the city just moved its facilities at *great expense* to the south where one basically must have a car to travel there...& it is in the complete opposite direction of the city's main expansion of the north...thereby making the Broadbent park even more remote and a waste of money to the majority. Why should I pay for business promotion of the city when it's the residents who don't want to go downtown... again due to the homeless problem. Business liase and promotion efforts cannot and will not convince reluctant residents to invest in downtown. It has long negatively affected the businesses there. Deal with the original concern and once that is solved business will flow organically into the city and people will want to attend downtown and other cultural events of their free will.

- Cut out the extras and focus on providing good roads, parks, and basic services.
- When I see this number as low as this for something like this and the external agencies are almost 5x this... it's quite something.

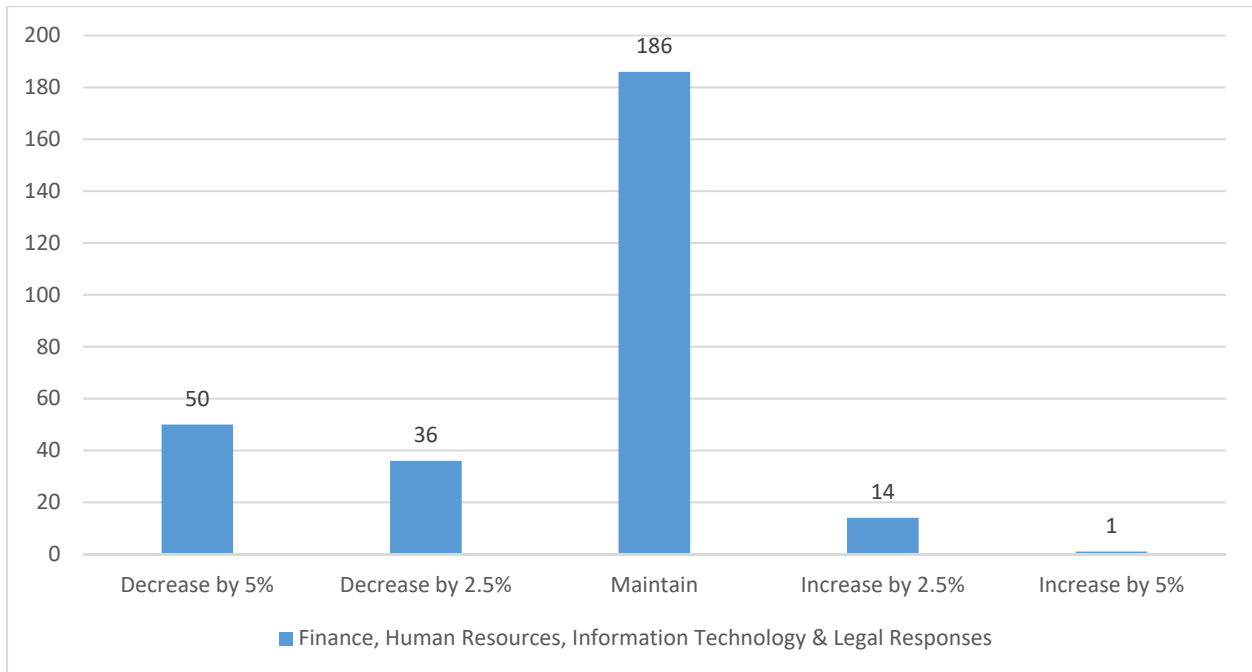
Finance, Human Resources, Information Technology & Legal

This service area provides corporate financial oversight, legal representation on City business and operations matters, digital solutions to ensure efficient delivery of services and human resource services.

2024 Finance, Human Resources, Information Technology & Legal Funding			\$20,859,900.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$1,042,995.00	-\$521,497.50	\$20,859,900.00	+\$521,497.50	+\$1,042,995.00

Finance, Human Resources, Information Technology & Legal Results:

- 287 responses
- Average: decrease by 1.05%


Finance, Human Resources, Information Technology & Legal Comments:

- For four very different and traditionally expensive departments, this number seems reasonable. It's only 5mil or so more than say external agencies are costing...

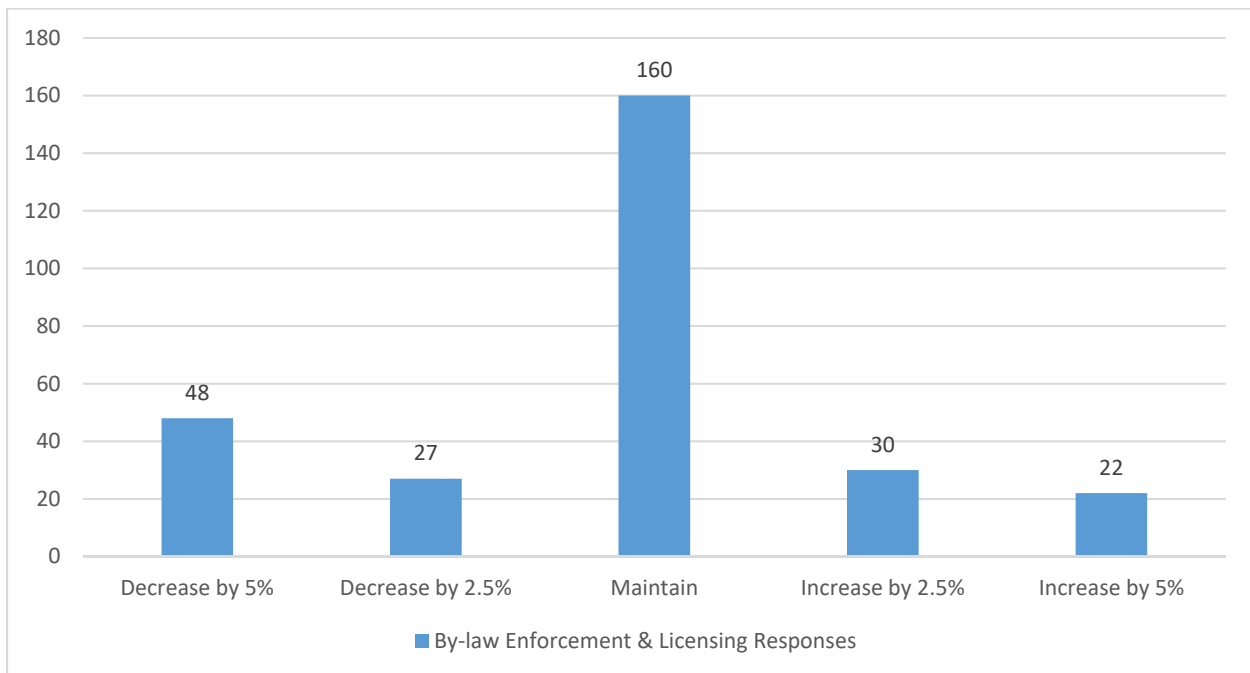
Municipal Law Enforcement
By-law Enforcement & Licensing

This service area includes the enforcement of City by-laws to address health and safety and consumer protection, administration of various regulatory licences and permits, as well as ensuring the City’s standards remain effective and efficient.

2024 By-law Enforcement & Licensing Funding			\$3,639,200.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$181,960.00	-\$90,980.00	\$3,639,200.00	+\$90,980.00	+\$181,960.00

By-law Enforcement & Licensing Results:

- 287 responses
- Average: decrease by 0.43%


By-law Enforcement & Licensing Comments :

- Honestly decrease even more than 5% would be great. They don't need to be endlessly flying the helicopter wasting gas looking in people's back yards
- I would only support an increase in funding if it means issuing more by-law infractions and fining guilty parties to make up for the funding increase.
- Increase when it's revenue generating activities

- There really needs to be a discussion on how much money the Regional police service receives as well.
- As bylaws are applied unequally and certain residents seem to be exempt from any enforcement. I'm tired of having a neighbour that can break the same rules they report others for successfully. I'm tired of having city workers afraid to do their job because of who someone's friends are at the city.
- Most complaints get sent to voicemail after hours for noise today. I've never lived somewhere like that. Most should be able to be filled online. Ajax even has an app for all of this for any complaint at any time. Perhaps, we can share with the Town of Ajax. As such, temporarily increase this to improve this service.

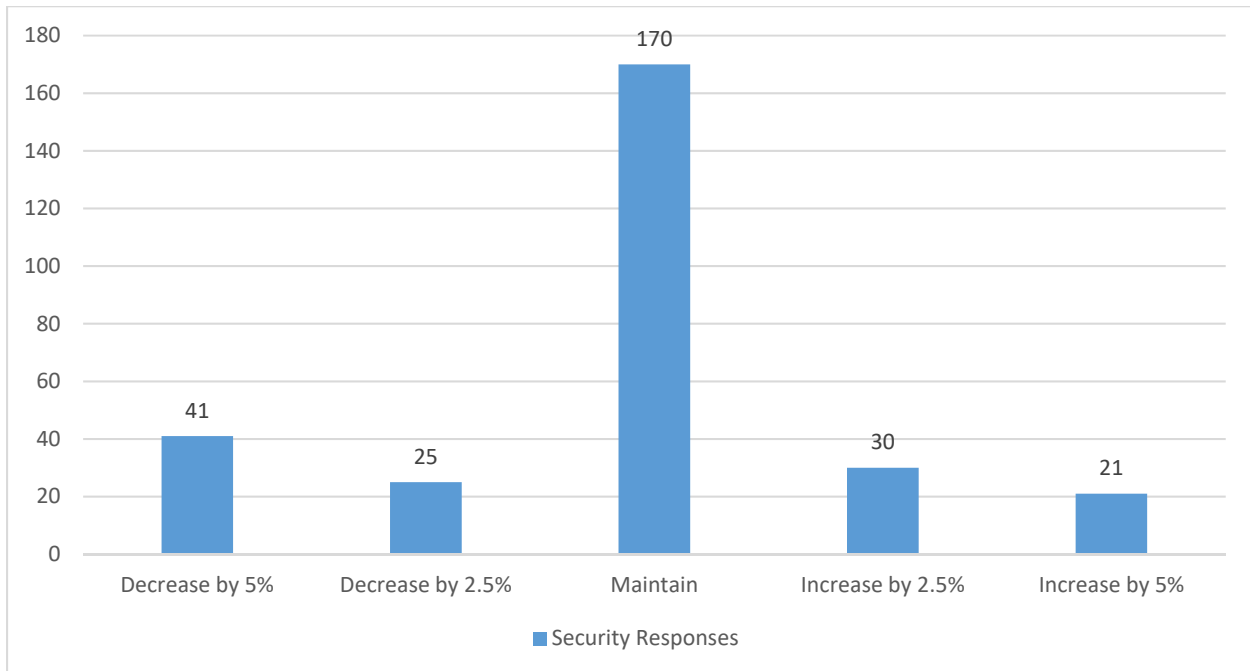
Security

Security helps provide a safe, healthy and respectful environment for members of Council, City staff and members of the public on City property.

2024 Security Funding			\$2,735,900.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$136,795.00	-\$68,397.50	\$2,735,900.00	+\$68,397.50	+\$136,795.00

Security Results:

- 287 responses
- Average: decrease by 0.30%


Security Comments:

- Decrease even further than 5%. And invest in commu its resources for the under housed individuals that this "security" company was hired to do.
- Using "interaction data" from a private security company to qualify that same company for a contract extension seems a bit foolish to me.
- I think we can liaison with DRPS to patrol areas where we would traditionally have security. This budget is a little high for just security. Additionally, spending to create a safer and economically sound city leads to a safer city requiring less spending on security.

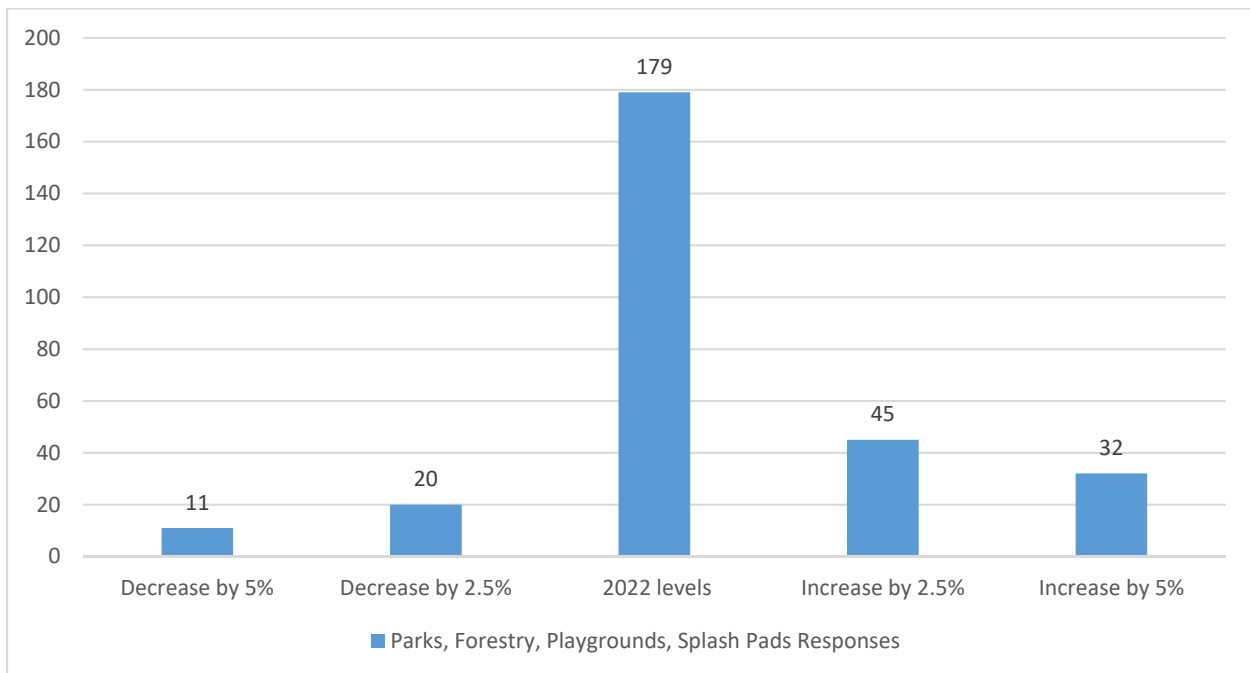
Parks, Waste & Maintenance
Parks, Forestry, Playgrounds & Trails

This service area includes the maintenance and operation of the City's street trees, parks, playgrounds, trail network, natural areas and wetlands.

2024 Parks, Forestry, Playgrounds, Splash Pads Funding			\$12,250,800.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$612,540.00	- \$306,270.00	\$12,250,800.00	+ \$306,270.00	+ \$612,540.00

Parks, Forestry, Playgrounds & Trails Results:

- 287 responses
- Average: increase by 0.82%


Parks, Forestry, Playgrounds & Trails Comments:

- I believe that Oshawa should invest in additional walkways, paths, and trails. The new walkway by Delpark is well used. Connecting different walkways would be really helpful. For example, the walkway that goes up towards Donovan ends abruptly, and it would be great if it could be continued somewhere because it dumps out and there is kind of nowhere to go.
- Given a point of comparison; the cost of park maintenance is almost double that of waste collection. The latter is absolutely necessary for public health and

resident well-being. The former very pretty and offering a nice break from a concrete vista -- but at double the cost for "nice view"? I think some of these park spaces should be rethought, removed from care altogether or streamlined toward easy-care with less sq footage.

- I noticed that the daffodils were removed and replaced with other flowers like a month after being there in front of city hall or at the side - why is money being spent to change gardens more than once a season - this is probably all the gardens in oshawa maintained by the city also there are new flower pots all over downtown landscaping is expensive ...I don't spend money on flowers in the summer it would be nice but it's not a big priority for the city to change the flowers
- Michael Starr Trail is still not paved beyond Rossland to this day... we need a minimum grid for walking and cycling. A road cyclist needs to switch to the road at Rossland due to the trail suddenly no longer being paved. An unpaved trail like this for this many years is not acceptable. I'm happy to increase the budget to start improving trails but we should be seeing improvements at the number we're already at - and we're not. If we get cyclists off the road where we can (as we are not spending to build cycling lanes), then paved trails are a good option. Traffic will improve too as they aren't impeding traffic and have a safer ride overall.

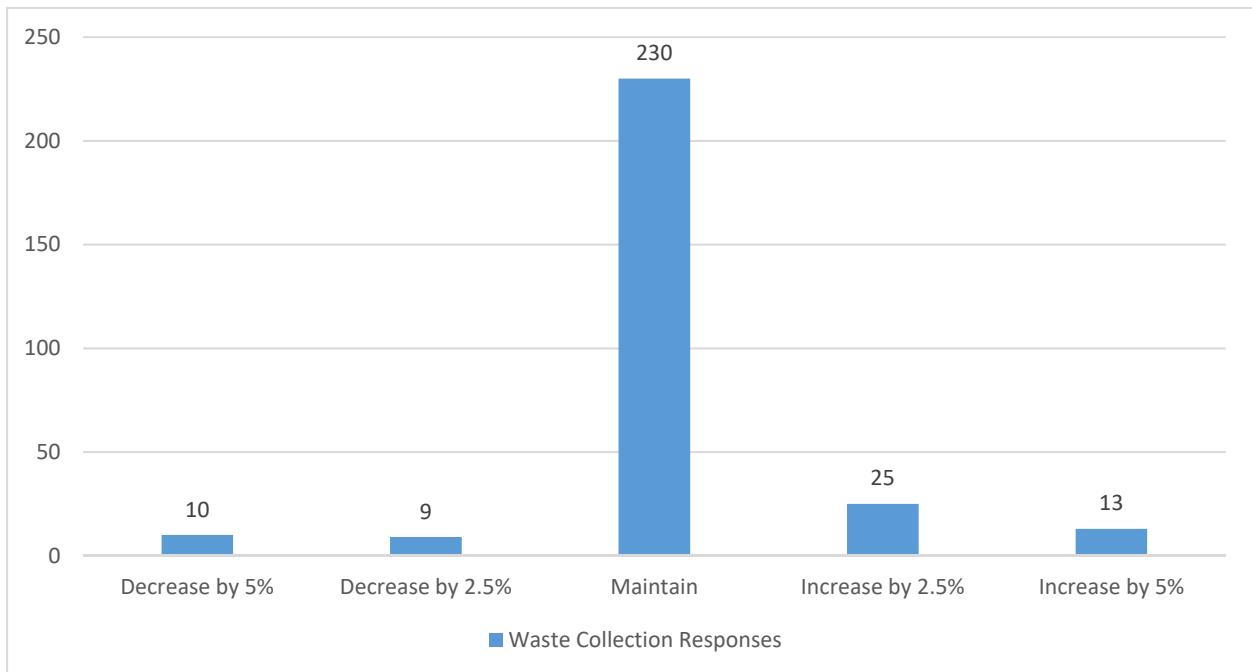
Waste Collection

Waste Collection is responsible for curbside collection of garbage, green bin, and seasonal yard waste for Oshawa households and garbage collection at multi-residential sites.

2024 Waste Collection Funding				\$5,920,500.00
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$296,025.00	-\$148,012.50	\$5,920,500.00	+\$148,012.50	+\$296,025.00

Waste Results:

- 287 responses
- Average: increase by 0.25%



Waste Collection Comments:

- Garbage collection times could be reduced with the following suggestion. In a typical detached home neighborhood, there is a typical short distance between driveways and a longer in the other direction(main front lawn). If closer adjacent driveways share refuse collection location, twice the garbage is collected with half the stops. Reducing travel time and emissions with the reduction of starts and stops.
- I notice that this is a job posting frequently on Indeed. No doubt because of the incredible physical toll of lifting several tons of waste *individually* every day! I've

had a few interactions with the operators and have been happy with the services given and even written a letter of commendation for above and beyond helpfulness. I truly think in light of the Whitby garbage strike of the recent past that garbage services are something I would put my tax dollars towards. I feel I as a homeowner and the employee personally would be immediately benefitted. My extended family live in Toronto and their bin program is the best!! You roll your bin out. A machine picks it up and takes the brunt of lifting and the homeowner rolls it back. No major lifting for either party and efficiency and cleanliness all the way as far as stopping blowing debris, etc wear and tear on

- I have no real insight or knowledge on costing for this on whether this is high or low but it seems reasonable to be at a glance.

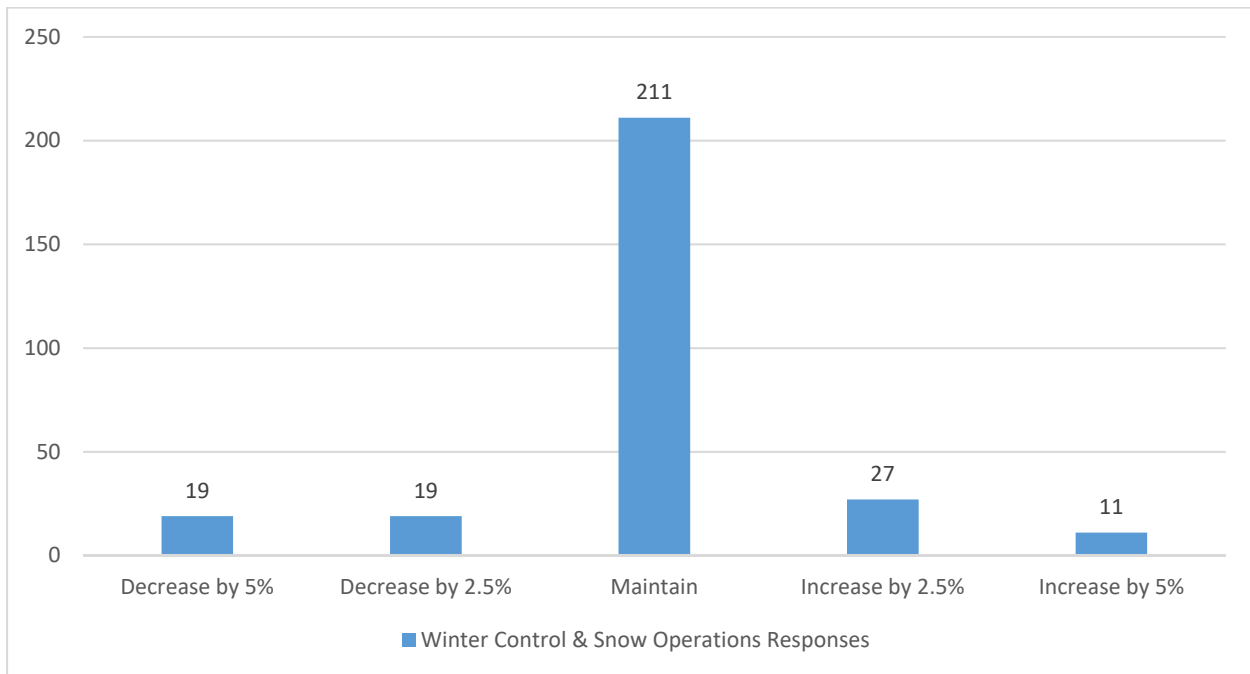
Winter Control & Snow Operations

Winter Control & Snow Operations monitors winter weather and salts and plows the City's roads and sidewalks and provides snow clearing assistance (sidewalk and driveway) for registered households occupied by seniors or people with disabilities.

2024 Winter Control & Snow Operations Funding				\$9,034,592.00	
2025 Funding Options					
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%	
- \$451,729.60	- \$225,864.80	\$9,034,592.00	+ \$225,864.80	+ \$451,729.60	

Winter Control & Snow Operations Results:

- 287 responses
- Average: decrease by 0.07%



Winter Control & Snow Operations Comments:

- ALL city corners should be plowed by the city and it would be nice if all windrows were done as well but definitely the corners! I live on a corner with 2 sidewalks. The last few years the amount of snow and size of the ice pieces has been incredible. Too much for anyone to shovel !
- This area needs to automatically reflect the season and its ferocity, and move funds not used for plowing roads to other areas in bed, when there's no snow

- I think we can probably over plough the main roads so we can probably cut some costs here by ploughing them less often. I often get blocked in by the ploughs as I live on a main road as they come quite often despite the road being more than OK. These could be sent to sideroads earlier on.

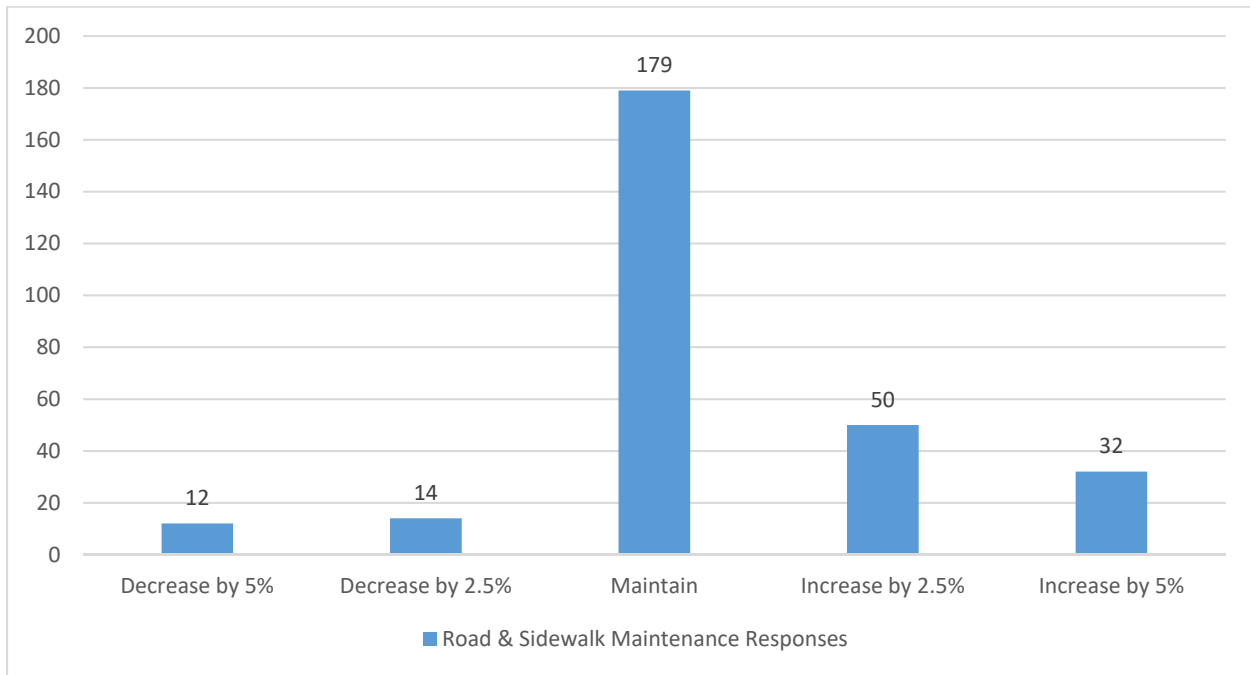
Roads & Sidewalk Maintenance

Roads & Sidewalk Maintenance inspects and maintains the City’s roads, sidewalks, storm water sewer systems and municipal infrastructure which includes street sweeping, pothole repair, litter, signage, road closures and residential street and more.

2024 Roads & Sidewalk Funding			\$7,099,508.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$354,975.40	- \$177,487.70	\$7,099,508.00	+ \$177,487.70	+ \$354,975.40

Roads & Sidewalk Maintenance Results:

- 287 responses
- Average: increase by 0.66%


Roads & Sidewalk Maintenance Comments :

- I would hold road repair accountable. I have witnessed same repairs done 3 -4 times a year to same potholes each time eating up resources. Management needs to be held accountable as crews can't do the job let them go - many roads are way over due for replacement
- More work should be done for the trail routes around town which are popular and used frequently

- There are many bushes on corners creating blind spots for vehicles that should be trimmed back also wheelchairs have a difficult time managing on the sidewalks and vehicles become damaged from all the potholes wheelchairs are limited in the snowy months on the sidewalk as many of them are not maintained in a timely manner
- This is the most shocking number of the entire budget. This needs to be increased +25% or more... the roads in Oshawa are some of the worst roads. They are incredibly unsafe for cars, motorcycles, cyclists... everyone. The only comparison that I can make for where I've been or lived is Detroit. Any surplus that is not used to cut the high tax rates must go to roads. Durham also needs to assist with their regional roads that run through Oshawa. Bloor / RR22 is completely and utterly unacceptable. If we have to pay to fix this, we should ourselves. Either way, this road is a guaranteed way to damage your vehicle. It might as well be a dirt road at this point. When work is done, look at how the road was "repaved / filled" on Ritson Road and Toronto Avenue when fibre was installed - there are massive bumps in the road now and there are not meant to be speed bumps here.

Infrastructure Services
Planning & Building Services

Planning Services oversees land use planning to ensure good urban design, landscaping, accessibility and walkability, while also managing heritage planning, the City’s land holdings and more.

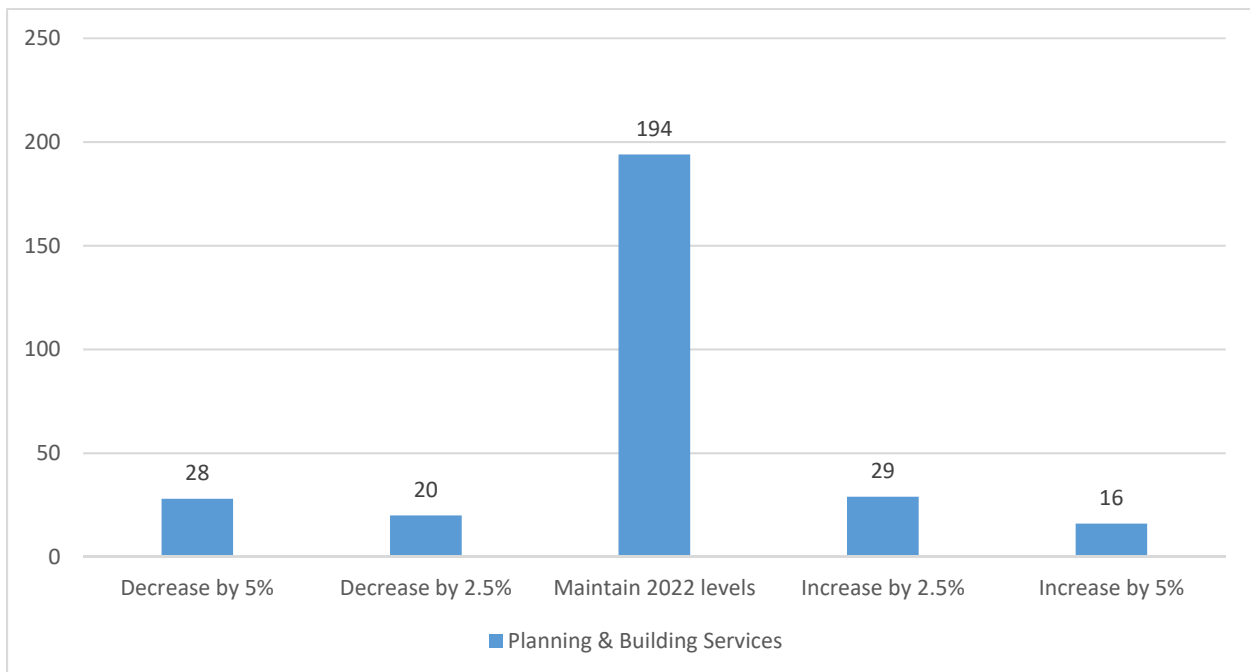
Building Services ensures Oshawa buildings are safe, healthy and accessible by enforcing the Ontario Building Code Act and issuing permits.

Building Services is entirely funded by Building Permit revenue and as a result the decision to maintain, increase or decrease funding and service levels for this section are specific to Planning Services.

2024 Planning & Building Services Funding				\$4,959,600.00
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$247,980.00	-\$123,990.00	\$4,959,600.00	+\$123,990.00	+\$247,980.00

Planning & Building Services Results:

- 287 responses
- Average: decrease by 0.13%


Planning & Building Services Comments:

- The design of Oshawa is quite bad. Roads that should connect don't and we sit in traffic due to poor light timing and poor urban planning. There is next to zero active transportation (walkability or cyclability) in Oshawa. Additionally, less heritage planning and the like will save costs too.

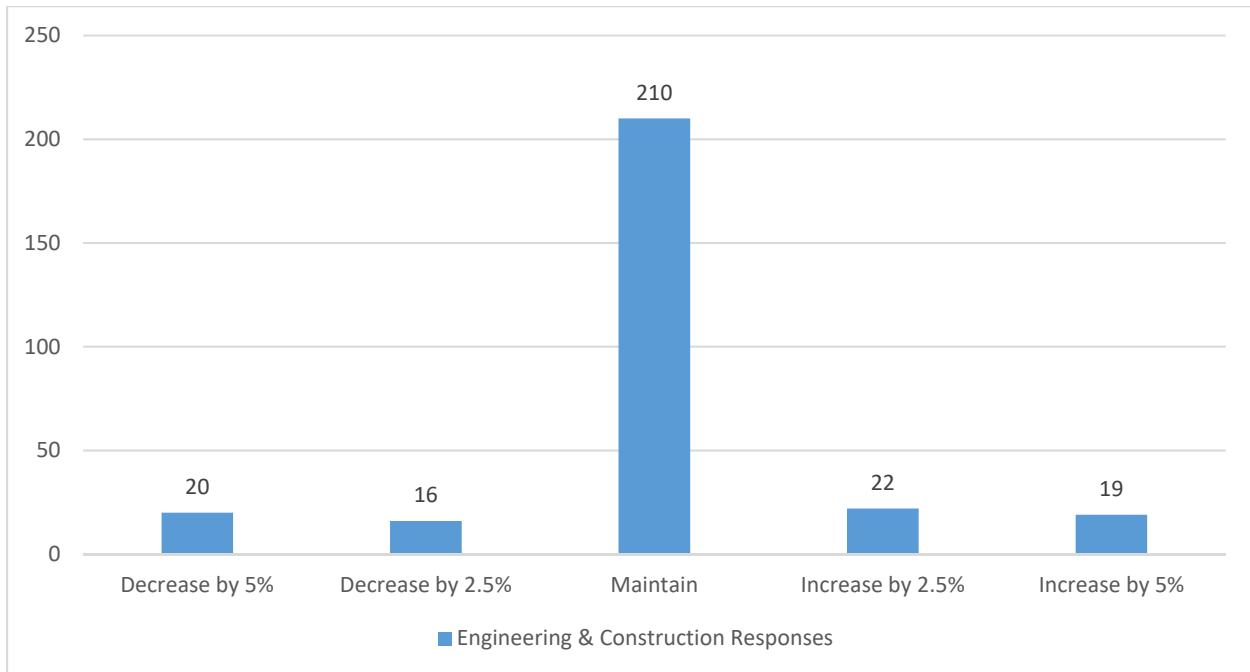
Engineering & Construction

Engineering & Construction manage the City’s transportation and storm water management infrastructure. This includes designing and delivering roads and sidewalks, underground services and more, including active transportation and storm water management.

2024 Engineering & Construction Funding				\$4,899,600.00
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$244,980.00	-\$122,490.00	\$4,899,600.00	+\$122,490.00	+\$244,980.00

Engineering & Construction Results:

- 287 responses
- Average: increase by 0.03%


Engineering & Construction Comments:

- I would want the bulk of this increased funding to go towards building out our active transportation network, which is needed now more than ever.
- Not spending near enough money on our roads. We take on more roads from developers each year than we do overlays on each year. Every road should be overlaid at approx 20 to 25years of age, This is not happening. We should be spending upwards of 5 million dollars a year and we are lucky if we spend 2 million. Our Bridges are also in dire need of repair and replacement.

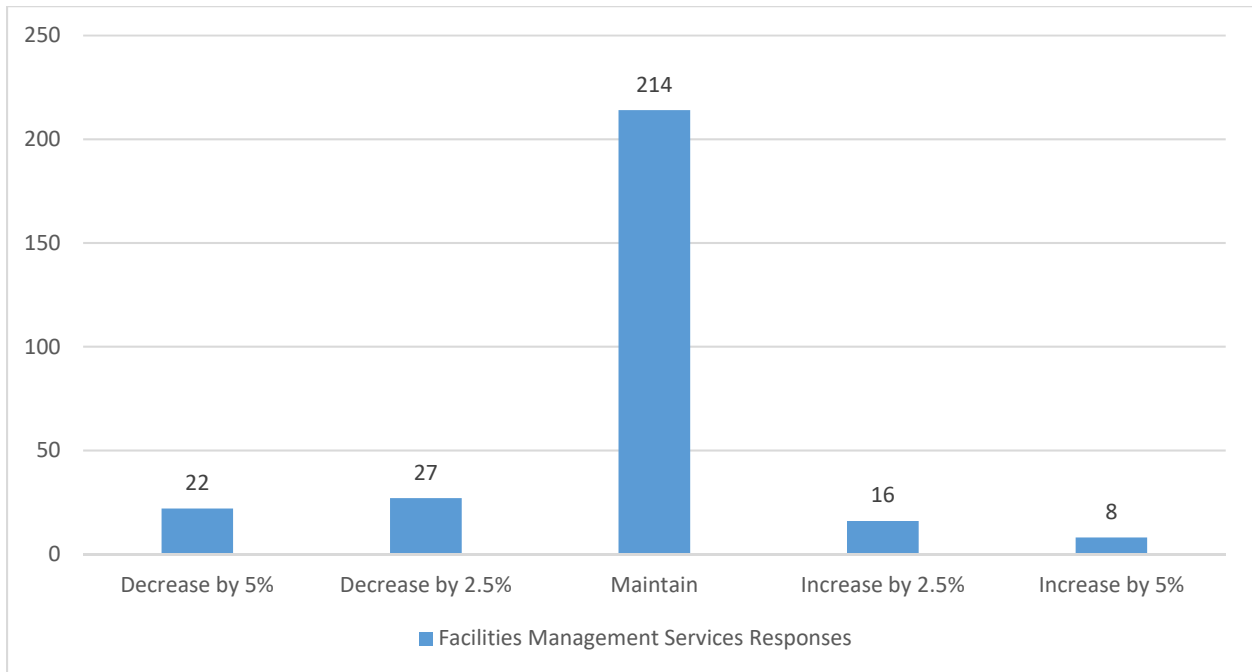
Facilities Management Services

Facilities Management Services maintains City Hall, Consolidated Operations Depot and Animal Services. They are also responsible for capital construction projects for City facilities such as recreation centres, arenas, parks, parking garages, fire stations and more.

2024 Facilities Management Services Funding		\$7,189,400.00		
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$359,470.00	-\$179,735.00	\$7,189,400.00	+\$179,735.00	+\$359,470.00

Facilities Management Services Results:

- 287 responses
- Average: decrease by 0.34%



No Facilities Management Services Comments.

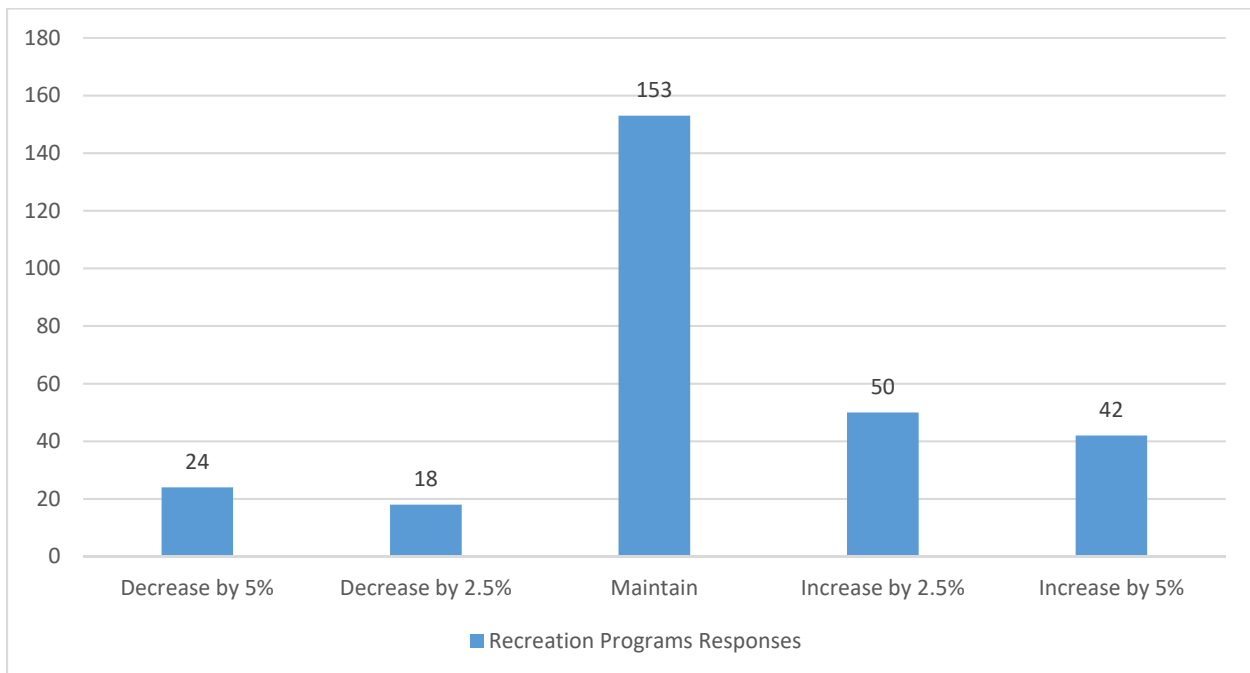
Recreation Services
Recreation Programs

This service area delivers recreation and leisure programs and services for the community. These include fitness programs, sports and aquatics, general interest and arts programs, the free summer playground program and more.

2024 Recreation Programs Funding			\$3,606,300.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$180,315.00	-\$90,157.50	\$3,606,300.00	+\$90,157.50	+\$180,315.00

Recreation Programs Results:

- 287 responses
- Average: increase by 0.59%


Recreation Programs Comments:

- Oshawa has grown quite substantially in population. Increase In programs and for all citizens to have fair access
- I would only increase the budget for recreation programs on contingency if the department can hire new staff at a rate which meets the demand of programs by residents. This may include restricting funds, and having a surplus available if the supply of workers can be found (for example to increase the amount of swimming lessons being offered). I wouldn't give the department excess money if it is not

going towards human capital - but in the case that the department can expand services through human capital without losing "margins" it makes sense.

- I am writing to you on behalf of a passionate group of table tennis enthusiasts in Oshawa who are eager to see the development of a public table tennis facility within our city. As you may be aware, there is a growing interest in table tennis among residents of Oshawa. However, despite this enthusiasm, we currently lack a dedicated public facility where individuals of all ages and skill levels can come together to play and enjoy the sport. This absence has resulted in many of us having to travel significant distances, often all the way to downtown Toronto, to access suitable facilities. We believe that investing in a table tennis facility in Oshawa would not only cater to the existing demand but also foster a sense of community and promote an active and healthy lifestyle among our residents. Table tennis is a sport that can be enjoyed by people of all ages and backgrounds, and having a local facility would provide a convenient and accessible outlet for individuals and families looking to engage in recreational activities. Furthermore, a dedicated table tennis facility could serve as a venue for tournaments, leagues, and other organized events, thereby attracting visitors from neighboring communities and contributing to the local economy. We understand that investment decisions must be carefully considered, particularly in the allocation of public funds. However, we firmly believe that the establishment of a table tennis facility aligns with the city's goals of promoting recreation, fostering community engagement, and enhancing the quality of life for its residents. We would be grateful for the opportunity to discuss this proposal further and provide any additional information or support that may be needed. Please let us know if there is a convenient time for us to meet or if you would like us to provide a formal presentation outlining the benefits of this initiative. Thank you for considering our request. We are optimistic that with your support, we can make table tennis more accessible to the residents of Oshawa and create a vibrant hub for the sport within our city.
- Rec centers are important but not if that particular one is overbleeding the city. Try changing the hours of the expensive pool and ice rinks towards more profitable timeslots. If a Rec program for either the rink or pool has less than 50% capacity filled -- cancel the class. It's got to somewhat cover the bottom line. The irony here is that my taxes have increased over \$1200 in only 4 years -- so whatever swim, paint or salsa class I might have joined -- just got sucked away in city taxes so I can't afford city offered programs. I believe this trend will continue for the foreseeable future so I am in favour of cutting any expenditures that are even slightly surplus.

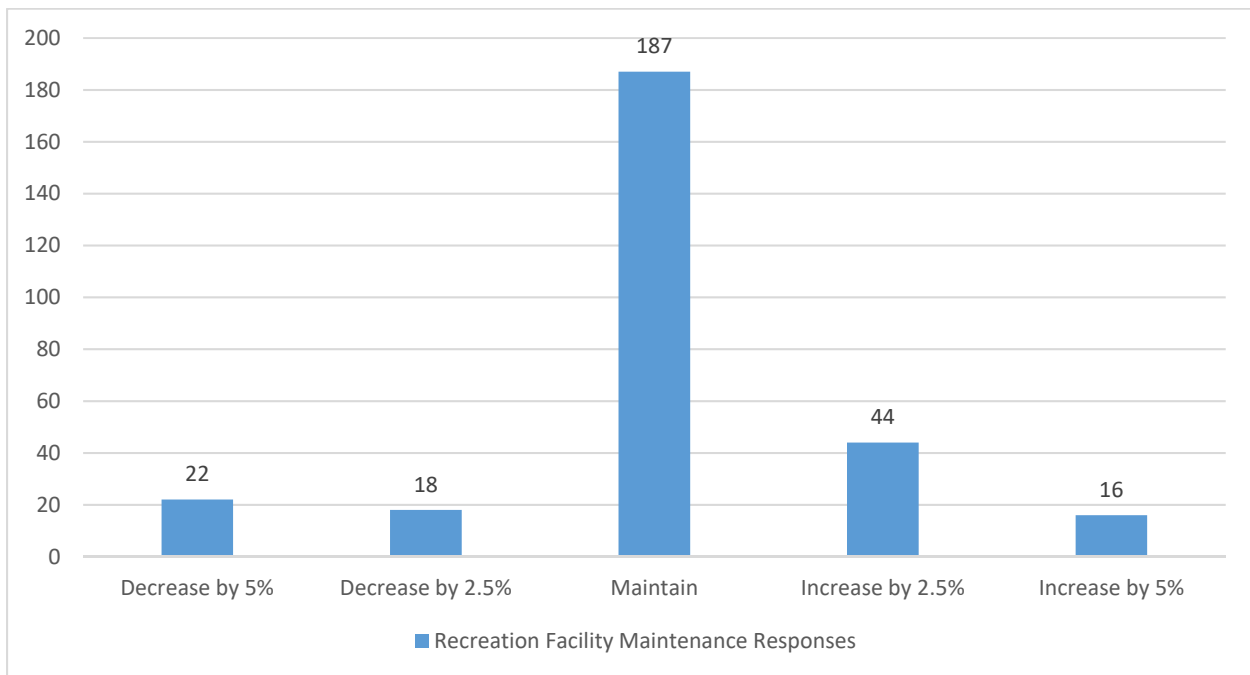
Recreation Facility Maintenance

This service area includes the upkeep of the City’s nine recreation and culture facilities, which include pools, ice pads, fitness centres, gymnasiums, meeting spaces and outdoor recreation options, like splash pads, sports fields and outdoor pools.

2024 Recreation Facility Maintenance Funding		\$9,390,900.00		
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
- \$469,545.00	- \$234,772.50	\$9,390,900.00	+ \$234,772.50	+ \$469,545.00

Recreation Facility Maintenance Results:

- 287 responses
- Average: increase by 0.12%


Recreation Facility Maintenance Comments:

- The Parks, Trails, and Greenspaces we aren't properly maintaining can be used for recreation as well less maintenance, better for people to be outdoors, no building to maintain less staff to pay I would guess as well. Bring back park garbage cans and cleanup and let's start using them again.
- For this number, you could be building a facility every few years. Additionally, current facilities somehow cost more than private memberships at gym facilities -

yet we are 8.9mil here. It's time to majorly cut costs and focus on a couple facilities if we are unable to get closer to breaking even at least.

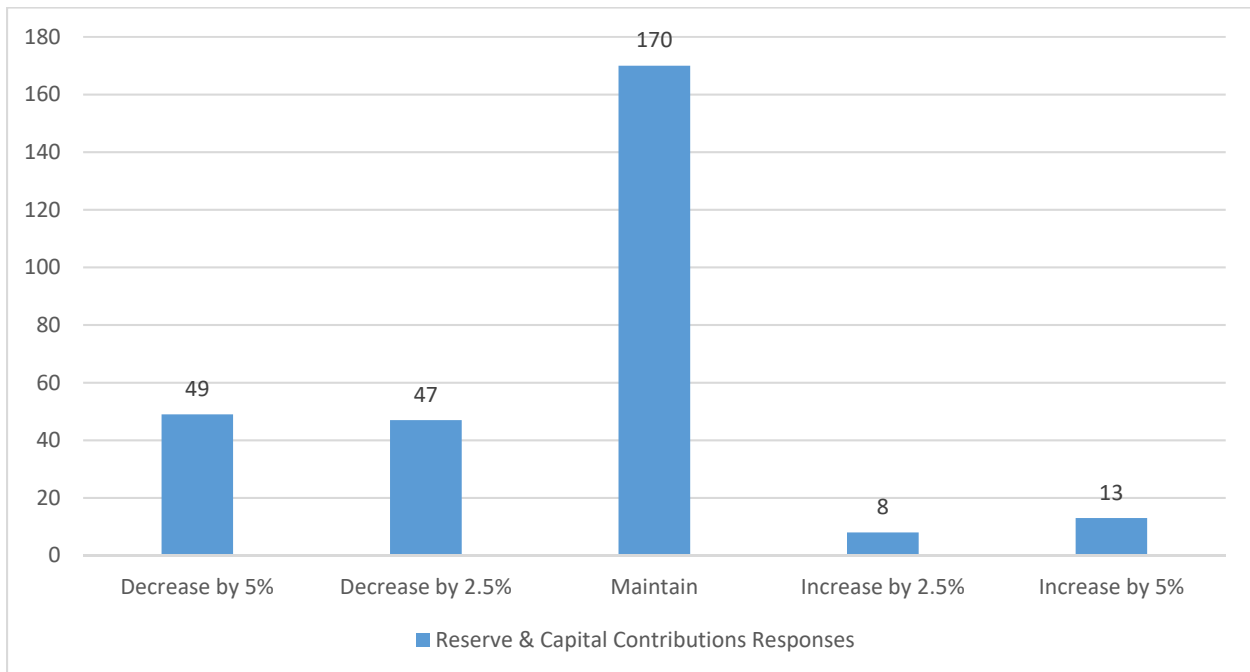
Reserve & Capital Contributions

Reserve funding allows for long-term financial planning and assists with fiscal sustainability. Reserve funds also provide funding to address unexpected shifts in revenues and expenditures, fund one-time expenditure requirements, contribute to the City’s capital infrastructure requirements and minimize fluctuations in taxes.

2024 Reserve & Capital Contributions Funding				\$13,567,600.00
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$678,380.00	-\$339,190.00	\$13,567,600.00	+\$339,190.00	+\$678,380.00

Reserve & Capital Contributions Results:

- 287 responses
- Average: decrease by 0.96%



Reserve & Capital Contributions:

- I am disappointed in lack infrastructure upgrades. i.e road resurfacing. Not since the Simcoe st infrastructure and road re-surfacing has there been any repairs to city roads. The Rossland rd section between Stevenson and Ritson is in need of re-surfacing, to name many other areas.
- With high inflation - (depending where the reserve funds are invested and the ROI of those investments) I would rather see the City build and own commercial

space which can be leased out to businesses in the local area. This allows the city to have residual cash flow - typically net positive cash flow - and the city can always sell the commercial properties if they need a large chunk of cash on hand. Land is highly valuable - and leasing it to corporations will give the city a lot of borrowing power - and can break dependency on taxation revenue.

- I don't know what some of these questions mean and have to look them up before I answer this should be further explained define the terms you are using when asking residents for there feedback a little better
- I feel that this long term funding can be reduced when the inflation is high and mortgage is a formidable financial burden to many property owners.
- You can't control tax increases when there is a province doing little to help on it's end. I understand the city wanting extra money for projects. But don't try to sell it to us as tax relief while also using city funds to build statues, and contemplate LED "Oshawa" signs that would require yearly upkeep and added expenses
- It's a little high and better planning will ensure this is not required to be as high.

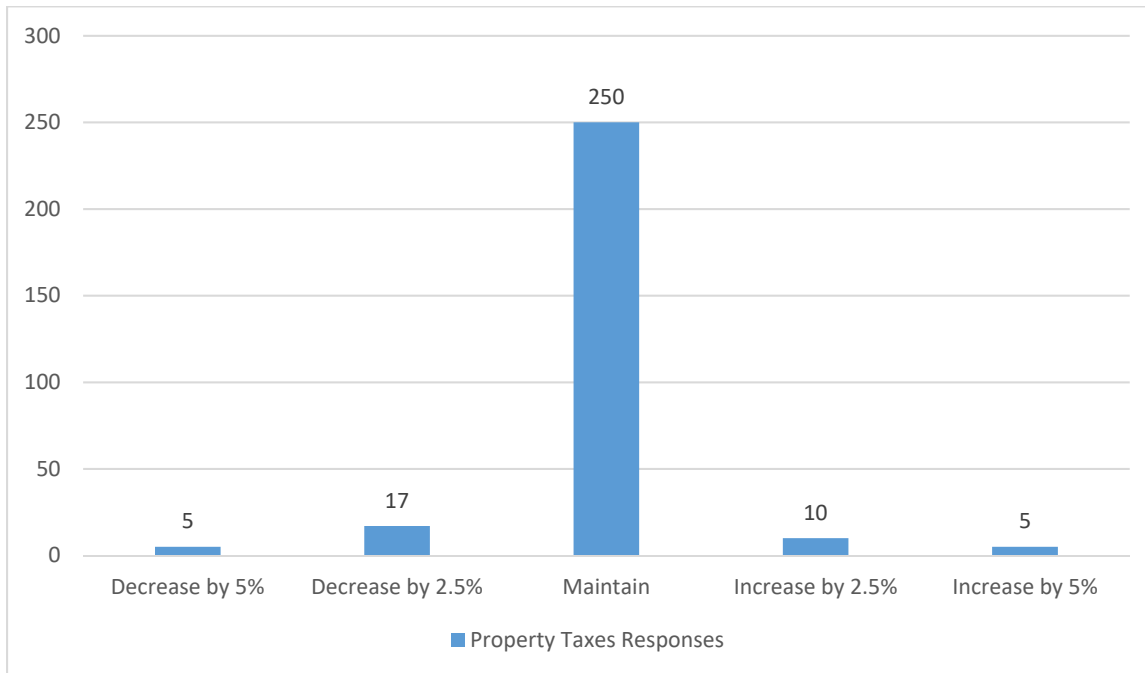
Revenue
Property Taxes

The City is part of a two-tier government system and collects property taxes on behalf of the City, the Regional Municipality of Durham and the Province for local school boards. For every dollar collected in 2024, the City kept only 40 cents, while approximately 45 cents went to the Region and 15 cents to local school boards.

2024 Property Tax Revenue				\$173,528,700.00
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$8,676,435.00	-\$4,338,217.50	\$173,528,700.00	+\$4,338,217.50	+\$8,676,435.00

Property Tax Results:

- 287 responses
- Average: decrease by 0.06%


Property Tax Comments:

- Property tax is so high in Oshawa, it's ridiculous that citizens who are able to buy a property still have to pay taxes on that property even though they supposedly own it and are responsible for the upkeep and maintenance.
- Highest property taxes in Canada. We need to look at decreases as our city grows and income grows.

- So that landlord can reflect that in their rent prices, thereby reliving economic stress on tenants
- Taxes are perpetually increasing and this trend must be reversed. It's time our elected members demand ways to reduce expenses. Cutting back staffing might also be necessary.
- Note: We could be saving quite a lot more than this to help cut taxes back down too while improving actual services for daily life. This is because external agencies, Tribute and many others were a max of -5% when they should be cut a lot more significantly.

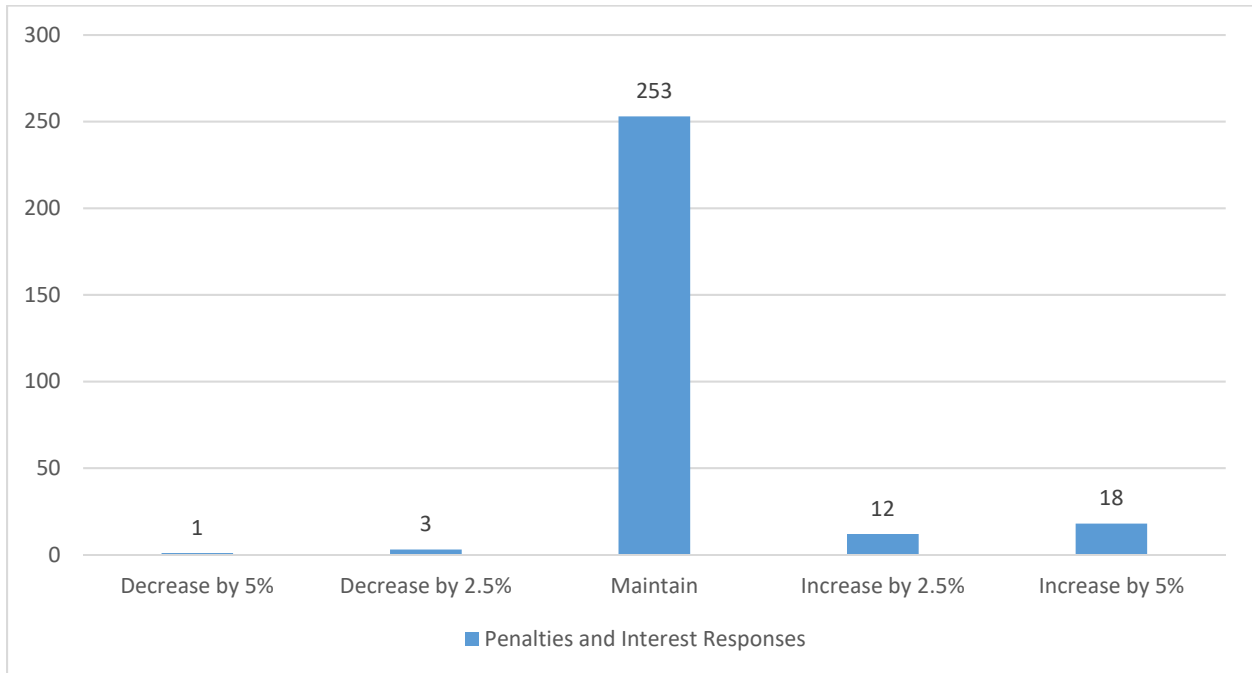
Penalties and Interest

The City collects penalties and interest on late property tax payments and interest on its investments.

2024 Penalties and Interest Revenue				\$6,995,000.00
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$349,750.00	-\$174,875.00	\$6,995,000.00	+\$174,875.00	+\$349,750.00

Penalties and Interest Results:

- 287 responses
- Average: increase by 0.37%


Penalties and Interest Revenue Comments:

- Sometimes people go through hard times, especially now, and are unable to keep up with the ever increasing cost of living, how are people supposed to get ahead when they are taxed and penalized for everything.

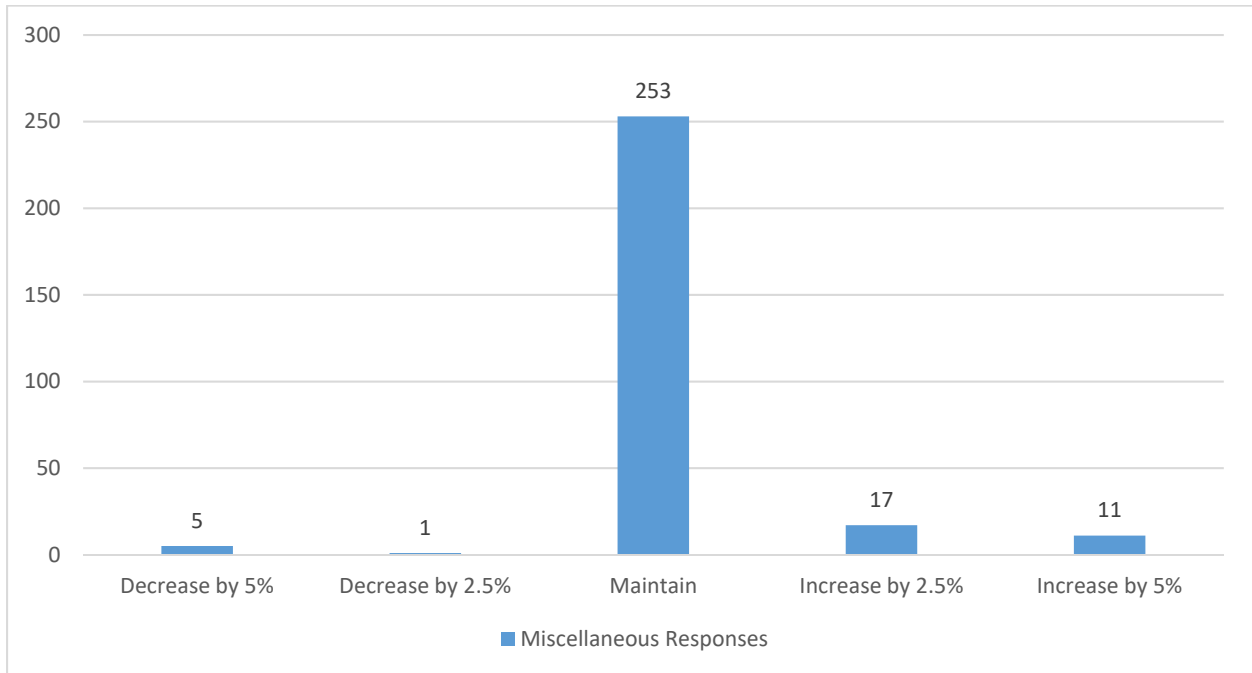
Miscellaneous

Property rental income from city-owned land or properties that have been leased or rented, for instance space within the city for telecommunication infrastructure.

2024 Miscellaneous Revenue			\$2,268,800.00	
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
-\$113,440.00	-\$56,720.00	\$2,268,800.00	+\$56,720.00	+\$113,440.00

Miscellaneous Results:

- 287 responses
- Average: increase by 0.24%



No Miscellaneous Comments.

Building Permits

The City reviews building permit submissions to confirm minimum compliance with the provision of the Building Code and with other applicable laws in accordance with the Building Code Act.

An increase or decrease to this City program does not impact property taxes, because surplus revenue must be used to directly fund Building-related activities with the remainder going into a dedicated reserve.

2024 Building Permits Revenue		\$3,930,600.00		
2025 Funding Options				
Decrease by 5%	Decrease by 2.5%	Maintain 2024 levels	Increase by 2.5%	Increase by 5%
--	--	\$3,930,600.00	--	--

Building Permits Comments:

- Increase permits
- These should be reduced to reduce the cost of properties

Appendix 2: Your Great Idea

48.1% of respondents shared ideas on how key program and services could be improved (130+ comments received):

- keep supporting our local museums!
- city and region better start working on repairing roads no more vehicles to them we gotta pay for our cars to get fixed then guess they need to do same maybe they need to use their own vehicles like we do with the exception of some need services
- Stop wasting money on special interest groups,
- We should have funding put into managing landlords and having them register their properties to see vacancies and poor management.
- Lower taxes
- Subsidize transportation, increase routes where people depend more on public transports and less on cars. Create more opportunities for kids to learn in libraries , at par with Pickering libraries
- Fund more things to help the homeless.
- Put money into traffic flow. All stop lights should have arrows that ALWAYS work.
- Why doesn't Oshawa charge a vacant property tax similar to neighbouring municipalities? There are several vacant properties in Oshawa.
- More public programs, less police.
- Would love to see revitalization of the downtown area. Would love to see more shops and restaurants. Downtown Oshawa has a small town cozy feel. Lets make best effort to clean up downtown and make Downtown Oshawa a place to visit
- stop enabling the drug addicts, i avoid downtown. we have the highest taxes in durham and the ugliest and dirtiest city
- More summer events in North Oshawa
- Clean up the downtown, it's an embarrassment. I don't know how to solve it, but I do know it's a problem that needs to be solved
- Attract a major grocery store in the downtown corridor to service the many condos, apartments and sub-divisions in existence and planned for the next 5 years
- Do we really need to spend millions\$\$\$ on park upgrades? The population in this city is rapidly increasing, lets keep our roads up to scratch.
- More resources for people with mental health issues, particularly the homeless in this city.
- Stop spending money on silly things! These slow down signs on Grandview north of Tauton is very silly. Last year this started and this year a new traffic light was installed and is slowing down traffic as ii is! No need to have a sign in the middle of the road! If you want to slow people down, put more speed cameras

around the place! This city is growing so fast with thousands of new homes built why is our taxes go up and services go down!

- More money spent on improving the lives of people, and less on bureaucratic expenses and corporate handouts. Focus on improving the neighborhoods we have and less on building condos and overpriced urban sprawl
- Lower property taxes and balance the budget
- We need to clean up downtown with the homelessness and drug related. It is not helping local businesses because it's deterring a lot of people from coming to downtown
- Spend as much money as possible on increasing funding to build or add onto hospitals, training nurses & doctors. It currently isn't enough!!!!
- Decrease fire services budgets and promote more funding to health and community care services for the aging population
- We must all tighten our belts during these economic times. I also suggest that the City develop more ways that citizens can get tax credits for donations and supports for programs and operations. (public /private efforts)
- Expropriate Oshawa's downtown properties for more Durham College and UOIT facilities and residences. Remove the airport facilities and build affordable housing on the land.
- Allocate more funding towards law enforcement as well as paramedics. These are two services that we will likely all need at some time in a critical time..
- Buy new chairs for the auditorium at the Arts Resource Centre.
- Spend less money on sports arenas and entertainment, decrease property tax to keep housing more affordable and ensure there is no misappropriation of allocated funds received by government and city staff.
- More security
- I don't see any consideration for climate care in the areas where housing, transportation etc has an impact on the climate. In my inquiries, there are no regulations where fossil gas is discouraged and heat pumps encouraged in new housing developments. I don't see any incentives for older apartments buildings and condominium buildings to install electric charging stations. I am not sure to which department these issues belong, but I suspect probably a number of departments.
- Start building co-operative and affordable housing directly, buy out poorly-maintained rental housing and improve it in collaboration with the region.
- Concentrate on road repairs.
- STOP building more Retail. There's more than enough Retail. STOP land development of homes. Oshawa desperately needs another Hospital. Fix the current roads and decrease property taxes!!!
- Stop spending our money and reduce property taxes. Stop giving money away to people that only provides incentives for asking for more money.

- More funding for cleaning up parks that are littered with trash, needles, and drug addicts. A sharps container doesn't stop the problem, because addicts don't use them. I can't take my son to any park in Oshawa without a safety issue, so we go to Whitby parks are always cleaned and maintained...
- Outdoor skating for downtown
- The city should work with the province to purchase available apartment buildings to support low-income and affordable housing needs, and the overwhelming need for shelter spaces to support unhoused people. Safe, secure housing is one of the biggest determinants of recovery for those experiencing addictions and mental health challenges. So many cities are successfully tackling this problem - why can't Oshawa do the same? And PLEASE figure out how to convert all the unused (former plaza) spaces in Oshawa, especially in downtown areas (i.e. Midtown Mall) to support SAFE, affordable high-density, community-centric housing options for both low AND middle income people (not just families - single people live here too!) Focus new housing efforts on the downtown area, and within "easy" reach of our transportation routes, instead of pushing the city into the north (creating essentially, "Oshawa North"), which only puts further strain on our infrastructure and city resources.
- Things should be more walkable in the city, we should invest in more public transit and bike infrastructure, as well as more affordable housing and less mini-mansion suburbs
- Charge those post secondary schools more
- We need city and region to seriously consider lowering costs and reducing property taxes. We seriously need to consider utilization of services and being honest about the value. \$9.5M to libraries with 65,000 households means each house pay \$146 per year. I'm sorry, the average family uses library services maybe once per year, so \$146 per use? Vs Recreations budget of \$12M, this helps create subsidized programs, etc. Pools, skating rinks, parks, everything is packed! Let's do better, cut services that are not needed or used.
- Council needs to also recognize that in allowing many new sub divisions to our already cramped infrastructure, we need more amenities and parks/recreational services.
- Oshawa downtown is very rough and unwelcoming. Provide grants to building owners to have a more unified look. Move the drug trade out of downtown. Search for businesses and restaurants to bring life into our city.
- I am not sure what my decrease amounted to but I would see a decrease of 4% in spending.
- Mandatory registration for ALL rental properties subject to a \$25,000 fine for refusal. Stop ignoring the illegal rentals in Oshawa. Be like other cities and register them ALL

- build more indoor and outdoor pickleball courts. Ref: Whitby is building a facility with 14 outdoor courts, and I think a shared gym with about 6 indoor courts.
 - Listen to your staff. Our infrastructure is falling apart with no reasonable plans to address the issue.
 - Throughout this survey i have presented a few ideas. One being changing the contract structure for emergency responders (and I am "pro-firefighter") however the growing need for them as a result of a growing population, at ever increasing income rates is a major corporate expense. Changing the fee structure and adding a "performance pay" will allow the first responders be paid for the time they truly spend doing the "hard work". There are exceptions as mentioned with the opioid crises in the area. However the partnership between the City and the Region should be taken more seriously as I find that the Region is not holding up their end of the bargain - while increasing property taxes by 7.5%... Moreover, I find that the City should try and own more commercial space and lease it out to industry. This allows the city to change their revenue structure and limit the dependency on tax revenue. It also allows the city to make a good investment in the land - and allows them to sell it off at a later date for a net-positive investment. I find that making it commercial space is important for the economy because people who are moving east of Oshawa (i.e., Cobourg, Trenton, etc) as a result of more affordability will be commuting to Oshawa for work. Toronto is too far in that regard. Zoning for residential lots seems to be outpacing commercial zoning, therefore adding more commercial space and leasing it will increase the amount of local businesses and will drive in investment.
 - Decrease social/welfare services by 75%, Clean up downtown Oshawa, Why am I paying all these taxes to fund the social services and bring the homeless and drug addiction population to decrease the quality of my city???
 - I would do more to address homelessness in the area, create more jobs for local residents, and focus on working with developers to provide affordable housing. Do more to combat the drug use epidemic the city is facing, by addressing the problems causing residents to turn to drugs, in an effort to prevent the need to use drugs. Start a program where drug users can anonymously give up their suppliers name in exchange for help to kick their addiction and get help finding a job, to be able to provide for themself.
 - Incentivize the management of budgets for reasonable savings instead of spending full values to maintain next years budget. This shows fiscal responsibility and identifies the key managers engaged in their roles who deserve more responsibilities and leadership opportunities.
 - I am concerned with the expansion of our active transportation network. I am also interested in seeing the expansion and promotion of community events, such as the Convergence event.
 - I would have the City diversify immediately slowly to take us away from Colleges and Universities and their massive debt as well as GM who no longer has the
-

money to weather this next storm before us. I would diversify into creating a tourist town start copying Branson Missouri. There is a reason that these towns are inflation proof is that there will always be money somewhere you just have to have a place people like to come to, you don't have that. [Redacted]

- Improve the airport aircraft parking areas by increase the area of paved parking.
- Move the sports hall of fame to Delpark where it can be open longer than just Gens games and allow the gens the space they need to stay in Oshawa and in turn they can continue to turn out a good product and bring people to the downtown area which in turn would hopefully clean up the area as it can be scary sometimes. Don't forget people live below Bloor street - fix the roads that are falling apart and add more commercial [Redacted]
- More needs to be done for social services to help the homeless and mental illness.
- Roads need alot of work and are falling apart
- Improve road access and safe sidewalks in North Oshawa - Conlin at Ritson to Conlin at Grandview and Conlin to Winchester between Ruston and Grandview
- Keeping drugs off the street. Improve education quality in schools. Vape and smoke detectors in schools. Protect our future by protecting our kids today. Provide incentives to the businesses to relocate to the city.
- priority: property tax (its way too high). All spending can be cut across the board by providing less services, AND more effective spending (ie. buy a \$5 pen instead of \$20 pen. It probably possible to achieve the same level of operation with less spending (ie. using a cheaper contractor for the same job)
- My suggestions are to lower property taxes by 10-50% for seniors 60 and over. Pension income is far less than the working income. Also there should be referendums for where taxes are spent. I should have a choice on what school board to send taxes to. I've also heard that school boards aren't allowing parents into board meetings to express their concerns about what is being taught at schools. If a school doesn't allow parents to voice their opinions and ask questions, then they shouldn't be funded.
- Stop growing the city into farmland. Think inward. So much wasted space within the city that should be used for homes. In this time of much needed affordable housing, there's alot of room in town to do this, along with a little more added parkland reclaimed from bush. For example, along south side of Dean Ave east of Ritson just passed the car wash. That should be cleaned up and turned into a park, with all those new townhouses across the street. And head west on Dean to First Ave when both sides are vacant!!
- Decrease by 10% the salary of all city employees that make over \$100,000/year [Redacted]
- Spend less money on consultation. Spend resources on internal hiring. Discharge people on any cases related to corruption

- Make downtown feel safer
 - The health care situation
 - Make sure roads are up to par.
 - Focus new construction projects on affordable homes. Affordable new homes for purchase and for rent. New townhomes and apartments. Oshawa is not living up to its full potential yet. I leave you this budget with a surplus and all increases going where they should.
 - Less stop signs, and generate more revenue by ticketing people who drive their kids to school.
 - Less restrictive zoning laws to allow for more affordable housing. Lessen the building requirements for parking
 - Stop wasteful spending
 - Cut property taxes! We are taxed to death.
 - Kettering Park is in desperate need of new trees. Many (more than half) of the trees planted during its initial construction have died. Some updates to sidewalks going east and west would be great. Like wide asphalt trail types that encourage more pedestrians and cyclists. Most of the trails run north and south but quieter roads like Adelaide and Rossland would be excellent areas. They have wide boulevards and already connect to the other trail networks around the city.
 - Paying lower bills and decrease Mortgage interest. Thanks.
 - Convert the old ritson school into affordadable housing for the homeless population. And make the welcome Oshawa sign look nice
 - Allow modifications for increased residential parking needs
 - Invite more manufacturing business. Use surplus to create business friendly environment.
 - Please can we increase Number of Badminton courts and Slots in community centres because lot of people are try to paly but there very very few slots available that too we have to book in online and the website won't working properly. Thank you
 - Transit and law enforcement
 - Prioritize getting the homeless off the street as they are making our entire town more dangerous without the right resources
 - More funding for tennis court improvement
 - Make the water front and beach a destination, it needs more parking, cafes, restaurants
 - 1. Spend on redevelopment of South Oshawa, it looks so poor & worn-off. 2. Reduce city propoerty taxes as it's the highest in Durham region and GTA. Cut and manage the budget better so that it can be optimised. 3. Spend on real work execution rather than reports/consultations and grants to third party. 4. Stop the licensing gimmick on everything like short term rental (this is a big item that's discouraging new home owners in the city) City spending on execution than
-

enforcing. No other city in Durham has this licensing required, it's killing the business opportunity for the city.

- start treating the city like your own property and clean it up...remove the homeless...stop catering to every small walk of life and provide the people who put money into the pot with the services they have paid for..no free services for
- Pave Southmeade Parking lot. Re-pave farewell ave south of 401. Curbs on Ritson St S. Housing solutions to combat the homelessness in Oshawa
- More low income and subsidized housing to actually help homeless, [Redacted]
- Please build and maintain roads. Roads are in pretty bad state especially in South Oshawa.
- Need Table tennis club
- There is no proper table tennis club here in Oshawa area and I have to travel all the way to Toronto area to play for free. Like Erin mills community center. I wish we had similar clubs here in Oshawa area. The tables that we have is either for serious citizen or not in good shape.
- Provide more facilities for indoor games like TT, badminton, pickle ball etc. This will keep the residents fitter.
- Build houses.
- Reduce headcount at city Hall across the board, sell a portion of opuc corporation or offset cost. , note this application didn't accept my postal code it was updated 2 y ago you have a bad database (the [Redacted] was split into other codes)
- Create Tourism for Oshawa. MAKE OSHAWA More attractive, develop more business friendly and safe place to work and live. Clean up downtown Oshawa. Make it more family friendly and outdoors dining space on street.
- OSCC and libraries: I believe that funding for the Oshawa senior citizen centre and for the library should be increased by 5%. Providing additional funding for senior citizens benefits communities in so many ways. It reduces costs in the long run by providing community and social engagement for seniors. It also provides recreational and fitness programs which, in turn, decrease reliance on various social service and health agencies. Libraries provide many opportunities for all residents, both in person and online. They provide free opportunities and materials and programs which connect people.
- To use money the money that was promised by the city to keep the new community centre the way it was originally planned. The influx of people moving to the region and the city requires the larger pool, gym and library. The pools are over booked for swimming lessons. You cannot get a swim lesson the day after registration opens. This is absolutely necessary for the community to have the opportunity for learning a life skill, for seniors to have water exercise and for the universities, colleges, high schools and clubs to grow the sport of swim and to put Oshawa on the map for higher competitive sports not only swim but soccer, figure skating, speed skating etc. It is a large disappointment that the council

can just make this decision without consulting key stakeholders within the community and it is making my trust in the people that run the city waver greatly. We have the highest taxes in the region! I pay over \$7000.00 so it makes me wonder what exactly is being done with all this revenue the city has. I understand that running this city is a huge undertaking and expensive but to pull out of a major commitment for a community centre is not right and needs to be built the way it was promised initially by council.

- More protected bikelines- it will reduce the car traffic. More tiny parks with trees and benches in the center and less parking lots
- If you can do with less give the taxpayer a break. Find other ways to earn money instead of increasing property taxes.
- hire summer students to assist in invasive species control/education and tree planting
- I see Oshawa as a place where people work hard and want to get away from the busyness. But, I've noticed that the elements that create a cultural identity and city pride aren't here as much. We need more investment in small businesses, more recreational spaces and opportunities for children and youth that are no cost. The kids can't just hang out in the mall. We need more concerts and investments in music. I heard there's a gaming industry here but haven't come across anything that speaks to it. More advertising on what Oshawa has to offer. I saw the restaurant brochure last summer, that was great, more things like that! So perhaps a city oriented grant that provides municipal funding to a business that will contribute to the municipal fabric of Oshawa (i.e. food, entertainment, music, sport). Bonus points for businesses that serve priority population such as youth and young adults. Also our transit needs to be more reliable but that's a Durham issue. Thanks!
- do away with those damn E-scooters and bikes all over the place they are a real pest block bus shelters sidewalks and driveways. people leave them anywhere and some people are a real menace when using them.
- Cut back on Government and administration
- More funding and training for police to clean up the streets. Drugs ,crime, homeless etc.
- Cars park on the street over night all the time in the new north end neighbourhoods. Start charging a fee for over night parking similar to what happens in Toronto. One side of the street only. If residents are going to do it anyway then make money from it. Hire more bylaw enforcement for 24hr enforcement as well.
- Develop our lakefront more
- Infrastructure and safety seems to be the main concern looking at the immigrant and refugee we take every year.

- 100% increase the infrastructure. Schools and hospitals are in need not just the buildings we need enough staff on all sectors.
 - 100% increase funding on people safety in any way. No one is sleeping safely and happily anymore in the Oshawa . Looking at the Robery , car theft , breaking doors at late night country loosing the reputation.
 - Repave the Joseph Kolodzie Oshawa Creek Bike Path from Gibb Street to the lake.
 - Reduce property taxes and invest more in infrastructure and high tech industry.
 - Limit tax increases to 1% or less or even cut taxes. Especially in these times when the cost of living is higher than its ever been.
 - Put the priority on relocating homeless & drug users out of downtown core.
 - Get back to basics and stop trying to do everything for everyone. Property owners cannot afford to support everyone's special interests by increasing property tax revenue. Programs should be self supporting or not offered. Keep home ownership affordable by not increasing taxes to support provincial and federal responsibilities.
 - More community lending programs. Accessible and free education opportunities for low income adults to learn new skills.
 - We need more.recreation opportunities for our youth. More reasonably priced or.free high quality arts and sports programs. increased swim lessons. the competition to get a spot in classes is ridiculous. we need a park at the top of Don White Court in the unused land space south of conlin road. the neighbourhood is full of young children and there is no park in the area without having to cross major streets (harmony, grandview, etc.). please pave the trail connecting grandview to delpark homes. gravel is not conducive to active transportation for citizens, young or old (bikes, roller blading, strollers, those in wheel chairs or using walkers). LOWER Taxes. Please!!! The increases are ridiculous and even 2 income families cannot keep.up. We have the highest taxes compared to other nearby mun icipalities. you are driving out homeowners who live in the homes and catering to Investors who rent out the homes as 2 units who can afford to pay these tax rates. Create a formal.and informal.dining restaurant and events pavilion for weddings at the lakefront and create jobs for high school.students to serve at weddings, banquets, etc. use this as an income.source to fund other city initiatives.
 - I appreciate that the city of Oshawa is taking this endeavor to conduct this survey to hear from its tax payers. My idea is to reduce as much as possible the expenses on the nice-to-have activities for just one year, when the inflation is still high and the mortgage is a formidable financial burden to many families. Reduce the budget will clear show that the city knows what is happening and it cares about its people. Let the personel, public workers, clerks,teachers, police offiofficers fire fighters and so on to have their anual raise. Just to cut the non-essential activities. I hope our city does not have spend a dime on the refugees.
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- Attract more business and expand the lanes to at least 4 on the 401 highway that pass through Oshawa.
- More free community programs throughout the city is needed. Not specific to certain communities, that does not encourage involvement for all. I feel that far too much money is wasted on upper management and redundant staffing within the city.
- The surplus should be used to address the housing crisis, particularly for our most vulnerable populations that are unhoused. More rent geared to income housing needs to be added ASAP
- Automate additional city services to reduce administrative burden. Increase support with the goal of helping people overcome drug addiction.
- Please repair our roads..Rossland, Wilson Ave..thank you
- Start a parking fee program at Lakeview Park like other communities have. If you live in Oshawa you can get a free pass sticker that you affix to the inside of your windshield. If not then you pay by the hour. A lot of residents, who pay taxes to maintain that park, cannot enjoy it on the weekends due to a lot of out-of-towners taking over.
- The Oshawa Trails could be a jewel of the city. Instead we have let it break down and go to waste. Stop looking for new projects like statutes and signs to build and maintain what we already have. We have large unused areas that we could grow food on. A simple hoop house and containers could be used for both soil and hydroponics. This could be used to grow basic greens that can then be used to help feed people. The current production methods we are using are inefficient and seem to be for show more than actually accomplishing the goal of producing food and community wellness. As a avid home gardener I can grow a head of lettuce every 4 to 5 weeks in every 8 square inches hydroponically for little cost. We have agricultural programs locally and no ability to use them. Give us back egg and food production. I've yet to get an email back about a pilot project for backyard eggs. Instead we have council members that want to "see how it works in Toronto" ok for how many more years does that particular project need to be a success?
- Please more pedestrian and bike friendly streets
- Provide more property tax relief for the elderly, and provide property tax relief for elder Oshawans on low incomes or living off of savings. Provide more personalized services for elderly Oshawans. Cut budget items that are not directly related to basic services. Property taxes are far too high in Oshawa for the services we receive. And we need much better public transport.
- Traffic can be majorly improved with the usage of smart lights and/or AI. There is no reason to trigger lights on a timer. We create so much traffic when we don't need to. A major collaboration with Durham Region needs to happen here as I imagine they c

- Grants for struggling small business.
- I wasn't sure which category this falls under - perhaps more than one. Don't do pilot projects if you aren't going to listen to the outcomes. Setting up a pilot project, like the lower speed limit one, and then ignoring the result (or claiming it wasn't well designed) is a waste of tax payer dollars. If you already know what you want to do, then vote on it and do it, but don't waste our money pretending you are going to make your decision based on a pilot project.
- I would reduce spending to ensure a balanced budget without increasing property taxes. Property taxes are outrageous. Municipal salaries and regional staff salaries are greater than the private sector which is not sustainable. Something has to change with how the city expenses are managed.

Glossary

The following glossary was prepared for Council and staff to promote a common understanding of general terms and to ensure consistency in the interpretation of documents.

Accrual – The accrual basis of accounting recognizes revenues when they are earned and records expenses when they are incurred. This results in both revenues and expenses being recognized and recorded in the accounting period when they occur rather than when payments are actually received or made.

Accumulated Surplus / (Deficit) is an indicator in the Financial Statements that represents the financial affordability to provide future services. The accumulated surplus/(deficit) is made up of the amount of financial assets net of liabilities and non-financial assets, including tangible capital assets (T.C.A.). The accumulated surplus does not represent excess cash.

Activity – Departmental efforts that contribute to the achievement of a specific set of program objects; the smallest unit of the program budget.

Amortization is a non-cash expense, which recognizes the decline in value of a tangible capital asset due to usage, passage of time, wear and tear, exposure to elements, technological obsolescence or other such factors over its useful life. Also known as depreciation.

Annualize – Taking changes that occurred mid-year and calculating their cost for a full year for the purpose of preparing an annual budget.

Assessment is the value assigned by M.P.A.C. to each property in the City as a basis for property taxation.

Assessment Base Management is a series of steps taken to ensure the correctness of assessment values and to prevent the erosion of the Assessment Roll for the City. The process involves the municipality working with M.P.A.C., the property owners and all Stakeholders to ensure equity and timeliness in resolving assessment related issues.

Assets are economic resources controlled by local government as a result of past transactions or events and from which future economic benefits may be obtained.

Asset Management is a systematic process of making the best possible decisions regarding the commissioning, operating, maintaining, renewing, replacing and disposing of assets in a cost efficient manner.

Audited Financial Statements are statements containing information about an organization's financial results, financial condition, and cash flows. Included in the City's consolidated statements are the Oshawa Public Library, Central Business District Improvement Area, and the Oshawa Public Utilities Commission.

Balance Budget – A budget in which budgeted revenues are equal to budgeted expenditures, thus neither a budget deficit nor a budget surplus exists.

Benchmarking is an exercise whereby one organization's business processes and performance metrics are compared to those of organizations providing the same or similar services, based on similar methods of accounting for costs and industry best practices.

Bid Deposit is a security held by the City to ensure that the bidder will provide all documentation specified in the tender and enter into a contract with the City. Where applicable, the City requires a bid deposit of 10% of the bid amount.

Bid Solicitation includes requests for proposals, quotations or tenders.

Calendarization is the monthly allocation of the budget based on the projected timing of revenues and expenses.

Capital Assets – Assets of long-term character that are intended to be held or used, such as land, buildings, machinery, furniture and other equipment. These assets have a significant value and a useful life of several years. Capital assets are also called Fixed Assets.

Capital Budget - The appropriation of internal and external contributions for improvements, replacements and additions to facilities, infrastructure, and parks.

Capital Expenditure - Expenditures approved in the Capital Budget related to the acquisition, expansion or rehabilitation of an element of the City's Capital Assets.

Capital Project - Major construction, acquisition, or renovation activities that add value to the City's physical assets or significantly increase their useful life; also called Capital Improvements.

Capital Reserve - An account used to segregate a portion of the City's equity to be used for future capital budgets.

Commitments are reserve or reserve fund contributions/expenditures previously approved by Council for which various conditions have not caused the funds to be released.

Community Benefits Charges (C.B.C.) is a flexible new tool under the Planning Act that helps municipalities tackle the costs of higher density in communities with new developments. Municipalities can use the C.B.C. to fund capital costs of any public service associated with new growth, including parkland, if those costs are not already recovered from development charges or parkland provisions.

Consumer Price Index (C.P.I.) is an indicator of changes in consumer prices experienced by Canadians, obtained by comparing, through time, the costs of a fixed basket of commodities purchased by consumers.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingent Liability is a potential liability that will become an actual liability if, and only if, certain events occur. Legal claims are an example of a contingent liability.

Continuous Improvement is a management process whereby services/programs are constantly evaluated using a variety of approaches and with strategic goals in mind.

Contributed Assets are capital assets that have been acquired by the City without cash outlay that will be valued at fair market value when the asset is placed into productive use. The most common contributed assets are road and road related infrastructure that is built by a developer and assumed by the City once the subdivision is complete.

Co-operative Purchasing refers to the participation of two or more governments or public agencies in a bid solicitation. The City of Oshawa is a member of the Durham Region Purchasing Co-operative and regularly participates in co-operative purchasing opportunities.

Debentures - a long term loan used as financing for major capital projects. Debentures are typically structured for a finite term (usually between 10 and 20 years) without flexibility to retire the debenture early. Debenture debt spreads the project cost and related tax rate increase over a number of years and ensures that future taxpayers pay their share of capital projects being completed today.

Debt Service - The cost of paying principal and interest on borrowed money according to a payment schedule.

Deferred Revenue is income received that will not be recorded as revenue until certain transactions or events take place. A common example of deferred revenue is development charges. This revenue is not recognized until the expense for which the charge was collected has occurred.

Development Charges a charge paid by developers to partially pay for the cost of new capital projects required as a result of growth (e.g., new roads, parks, trails, community centres, fire stations, etc.). Development charges do not cover the entire cost of a capital project, as legislation requires municipalities to fund a portion of most projects. In addition, certain growth-related capital expenditures are exempt from development charges and must be paid entirely by the municipality.

Durham Municipal Insurance Pool (D.M.I.P.) is comprised of seven of the area municipalities (including Oshawa) and the Region of Durham that have collaborated to manage the risks and place insurance coverage for its members collectively.

Employee Future Benefits (E.F.B.) are benefits earned by active employees and expected to be provided to them when they are no longer providing active service to the City. E.F.B. are non-pension retirement benefits for extended health care and life insurance, as well as payouts for accumulated sick days to eligible employees.

Expenditures are the disbursement of funds to purchase goods and/or services.

Expenses are the cost of economic resources consumed in the business operations of an accounting period.

External Auditor is an audit professional who plans and performs an audit. The objective of an audit, among other things, is to:

- determine whether the accounting records are accurate and complete;
- determine whether the financial statements were prepared in accordance with the provisions of Generally Accepted Accounting Principles and the Public Sector Accounting Board Standards;
- assess internal control systems; and,
- determine whether the financial statements present fairly, the organization's financial position, and the results of its financial operations.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Full Accrual Basis of Accounting recognizes the financial effects of transactions in the period(s) in which they occur irrespective of when the monies have been received or paid. For example, it requires that tangible capital assets be reported on the balance sheet (statement of financial position) at historical cost and expensed (amortized) in the annual results of operations over their estimated useful lives.

Full Time Equivalent (F.T.E.) is a measure of staffing, which is equivalent to that produced by one person working full-time for one year.

General Levy (sometimes referred to as the Tax Levy) is the total of all expenditures funded by property taxes.

Generally Accepted Accounting Principles (G.A.A.P.) are broad rules adopted by the accounting profession as guides in measuring, recording, and reporting the financial affairs and activities of a business.

Grants - a contribution by a City or other organization to support a particular function, or endeavour. Grants can be either operational or capital.

Gross is the total amount prior to any deduction or discount.

Growth Related - a capital project is categorized as growth related if it supports growth and development across the City. Development charge revenues could potentially be used to fund part of these projects.

Infrastructure is the fundamental facilities and systems necessary for the continuance and growth of the City, including roads, parks and other systems.

Internal Audit Function is an internal staff member or a contracted resource that conducts operational, compliance and/or value-for-money reviews to:

- evaluate the risk management, governance and internal control processes of the City;
- assist with increasing efficiency and effectiveness of operations; and,
- detect risk areas that could include the potential for fraud or other misappropriations of City assets.

Internal Control Systems are procedures adopted by an organization to encourage adherence to prescribed managerial policies or regulatory compliance, to safeguard its assets from waste, fraud, and theft, and to address the risks of intentional or unintentional misstatements in the financial statements.

Internal debt or Interfund Note (I.F.N.) is a borrowing from surplus cash flow, often for the financing of capital projects. The funds are repaid through the annual operating budget which incorporates both a principal and an interest payment.

Levy - To impose taxes to fund City services.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

M.P.A.C. is the Municipal Property Assessment Corporation, an independent corporation whose role is to accurately assess and classify all properties in Ontario in compliance with the Assessment Act.

Net is the amount remaining after all deductions from, or adjustments to, a gross figure have been made.

Net Book Value (N.B.V.) of a tangible capital asset is its cost, less accumulated amortization and the amount of any write-downs. The N.B.V. represents the economic value of the asset to the organization in the current fiscal period.

Operating Expenditures - The cost of personnel, materials and equipment associated with the City's day-to-day operation.

Operating Revenues - Funds that the City receives as income to pay for its day-to-day operation, including taxes, fees from specific services, interest earnings, and grant revenues.

Prepaid Expenses are amounts that are paid to a vendor in advance, for a good or service that will be consumed or performed in the future. The prepayment is accounted for as an operating expense in the accounting period when the good is consumed or the service has been performed.

Pre-qualification is a formal procedure whereby a bidder satisfies the City that it is capable of performing the work before it is allowed to submit a tender or proposal.

Professional and Consulting Services includes the services provided by professionals including but not limited to architects, engineers, designers, real estate appraisers, financial consultants, lawyers.

Public-Private Partnerships (P.P.P.) are a long-term performance-based approach to procuring public infrastructure where the private sector assumes a major share of the risks in terms of financing and construction and ensuring effective performance of the infrastructure, from design and planning, to long-term maintenance. It is also referred to as P3s.

Public Sector Accounting Board (P.S.A.B.) is the independent body of the Canadian Institute of Chartered Accountants (C.I.C.A.) that serves the public interest by setting standards and providing guidance for the reporting of financial and other performance information by the public sector.

Request for Expression of Interest (R.F.E.O.I.) - Expression of Interest (E.O.I.) is a multi-staged process. An E.O.I. is used to shortlist potential suppliers before seeking detailed bids from the shortlisted bidders. An R.F.E.O.I. is generally used when the information required from bidders is specific but the City is unsure of the capability of suppliers to provide the required goods and services.

Request for Proposal (R.F.P.) is a form of bid solicitation where the City is looking for a solution to a particular situation and multiple solutions may exist. Price is not the overriding consideration for award, but one of several factors, including qualitative and technical factors. R.F.P. is always a sealed bid process.

Request for Quotation (R.F.Q.) is a form of bid solicitation that is based on precisely defined requirements for which a clear or single solution exists and is generally for low dollar value (less than \$100,000). The contract is awarded to the lowest priced bidder that satisfies the specifications and requirements of the quotation.

Request for Tender (R.F.T.) is an objective, open and transparent form of bid solicitation that is utilized for obtaining competitive bids based on precisely defined requirements for which a clear or single solution exists and is generally for high dollar value (greater than \$100,000). The contract is awarded to the lowest priced bidder that satisfies the specifications and requirements of the quotation. R.F.T. is always a sealed bid process.

Reserves/Reserve Funds are monies set aside for specific purposes, including both operating and capital budget items. There are two main types of reserves/reserve funds:

- Non-discretionary/Statutory/Obligatory - municipalities are required by legislation, municipal by-law or agreement to establish certain reserve funds (e.g. Development Charges, Canada Community-Building Fund);
- Discretionary - can be established by Council for a specific purpose (e.g. vehicle/equipment replacement, municipal elections, tax appeal reserve, winter reserve).

Revenue is the income of the City from all sources appropriated for the payment of public expenses. The City's main revenue sources include taxation, user fees for the sale of goods/services, interest, dividends, grants and donations.

Salary Savings represents the savings that will be achieved as a result of known vacancies which will not be filled immediately.

Single Sourcing is the procurement of goods and/or services from a particular supplier rather than through a bid solicitation from multiple suppliers who can provide same/similar goods and/or services.

Sole Sourcing is the procurement of goods and/or services that are unique to a particular supplier and cannot be obtained from another supplier.

Surety is a security held by the City to guarantee completion of a contract and is generally in the form of a performance bond or a letter of credit.

Tangible Capital Assets (T.C.A.) are non-financial assets having physical substance that are acquired, constructed or developed and:

- are held for use in the production or supply of goods and services;
- have useful economic lives extending beyond one accounting period;
- are to be used on a continuing basis; and,
- are not for sale in the ordinary course of operations.

Tax Levy - The total amount to be raised through general property taxes.

Taxes - Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of its citizens.

Unsolicited Proposal is an offer from a supplier for the provision of goods and/or services for the purpose of obtaining a contract with the City, and is not in response to a request for proposal.

Work-in-progress is defined as assets under construction or development that are not yet in-service. Upon completion, these assets will be recorded as an in-service asset in their proper category and will be amortized over their useful life.

Working Capital is the excess of current assets minus current liabilities. Positive working capital indicates an ability to meet short-term obligations.