



2026 Budget

Public Package

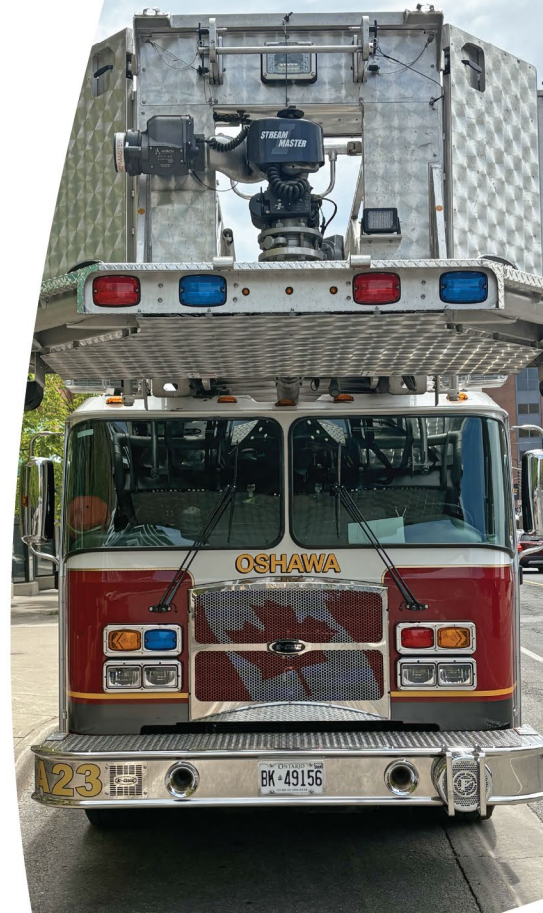


Table of Contents

Introduction.....	2
Budget Process	3
Table 1: Department Budget Comparison	5
Corporate Revenues.....	6
Operating Budget Expenditures.....	7
Corporate Expenditures	8
Tribute Communities Centre (T.C.C.).....	8
External Agencies	8
Advisory Committees	8
Capital Budget	9
Factors considered in the Capital Budget included:	9
2026 Proposed Capital Projects	10
2027 to 2035 Capital Forecast	11
Capital Infrastructure Funding	12
Canada Community-Building Fund	13
Development Charges and Community Benefit Charges.....	13
Asset Management Plan	14
Table 2: 2025 Key Statistics	14
Staff Establishment	15
Public Engagement	16
Summary	17
Table 3: Impact of Tax Levy Increase on Residential Taxpayer by Assessment.....	17
2026 Capital Budget	18
City of Oshawa Organization Chart	19
2026 Operating Budget, Department Budget Comparison	20

Introduction

The City of Oshawa is situated on lands within the traditional and treaty territory of the Michi Saagiig and Chippewa Anishinaabeg and the signatories of the Williams Treaties, which include the Mississaugas of Scugog Island, Curve Lake, Hiawatha and Alderville First Nations, and the Chippewas of Georgina Island, Rama and Beausoleil First Nations.

The City delivers a wide range of services, including local roads, stormwater services, recreation facilities and programming, parks and field development and maintenance, municipal law enforcement, fire, waste collection, snow removal, building inspection, local planning and more. The Region of Durham provides services such as water and wastewater, social housing and social services, regional roads, Provincial Offences Act court services, transit, police and ambulance services.

Oshawa remains one of the fastest growing communities in Canada, and as it continues to grow, so does the need for staffing and other resources to provide services and support the organization. Through the budget process, members of the Corporate Leadership Team and Directors identified requirements of 19 additional full-time staff and presented them to the Mayor for consideration. As the 2026 Budget instituted cost containment measures, no new positions are included in the 2026 budget.

The Mayor in collaboration with the City's Leadership Team, completed a thorough review of the budget to identify opportunities for cost containment, revenue maximization, reserve and reserve fund commitments and investments in infrastructure, while respecting fiscal responsibility and affordability.

This thorough process included:

- line-by-line review of the budget documents;
- challenging historical budget methodologies used to calculate estimates;
- detailed comparisons of the 2025 projected actuals to the 2026 budget;
- continued aggressive investment strategies to maximize returns in a declining interest rate environment;
- ensuring alignment with the updated Oshawa Financial Strategy; and,
- planned capital investments totaling \$44.4 million with no additional tax levy impact or requiring the issuance of new debt.

The incorporation of these strategies resulted in negative operating costs of \$352,600 or a 0.19% decrease in the tax levy, excluding compensation.

The 2026 Operating Budget as presented requires a tax levy increase of 4.68% or \$8.73 million.

Budget Process

In 2023, the Minister of Municipal Affairs and Housing announced the expansion of the Strong Mayors powers under Bill 3, Strong Mayors, Building Homes Act, 2022 and Bill 39, Better Municipal Government Act, 2022 to mayors of 26 large and fast-growing municipalities beyond the City of Toronto and City of Ottawa.

The Mayor of the City of Oshawa was legislated these new powers effective July 1, 2023. The Strong Mayor powers and duties include responsibility for the budget. On February 3, 2025, per Mayoral Direction MDIR-2025-01, Mayor Carter directed the Commissioner, Corporate and Finance Services/Treasurer and the C.A.O. to prepare a 2026 Operating and Capital Budget as well as a Nine-year Capital Forecast.

The Mayor worked collaboratively with the City's Leadership Team using a building block methodology to provide information on the development of the budget, identifying priorities and operating costs to deliver services to the community while taking a fiscally responsible approach. Consultation meetings with members of Council were held in February/March and again in June to identify and understand their respective budget priorities.

In 2025, the City enhanced the 2026 budget process by introducing two forward-looking initiatives that will lead the city into the future: the implementation of a new budget system (Questica) and the decentralization of the budget process. Questica enabled the City to incorporate multi-level approval workflow and advanced reporting while enhancing data analytics into the budget review process, and the decentralization allowed departments to collaborate more effectively within the budget process. Moving forward, the City will incorporate "Open Book", a platform that will enhance transparency and make financial information more accessible and easier to understand for taxpayers.

The City, in 2024 prepared a multi-year forecast for 2026 projecting a 5.36% tax levy increase on the Oshawa portion of the tax bill. As part of the 2026 City Budget process, the City implemented an extensive review and incorporated best practices including identification of synergies across departments, revenue maximization, cost containment, budget right-sizing and adaptive procurement strategies to counter increasing costs, supply chain issues and impacts of potential tariffs. These strategies resulted in the tax levy impact decreasing from the forecasted 5.36% to 4.68%.

The 2026 Operating and Capital Budget and the Nine-year Capital Forecast reflect the City's commitment to focus on strategic decision-making and maintaining service levels. It includes a broad overview of the current capital and operational financial position while projecting future requirements. The Budget continues to focus on long-term financial sustainability, such as continuing to build reserve balances, repayment of debt obligations and investments in infrastructure.

The 2026 Budget addresses the realities of a changing economic landscape such as inflation, supply chain disruptions and rising costs, all while remaining sensitive to affordability challenges facing residents.

The 2026 Budget submission requires a \$8.73 million increase in the tax levy over the 2025 approved budget. This represents a 4.68% tax levy increase on the Oshawa portion of the tax bill.

In 2026, an Oshawa property assessed at \$356,000 (Oshawa's average assessed property value as determined by Municipal Property Assessment Corporation (M.P.A.C.)) would see an annual property tax increase of about \$107.15 or about \$8.93 per month. Oshawa's portion of your tax bill is 40 per cent; 46 per cent of the property taxes you pay go to the Region of Durham, and the remainder funds education.

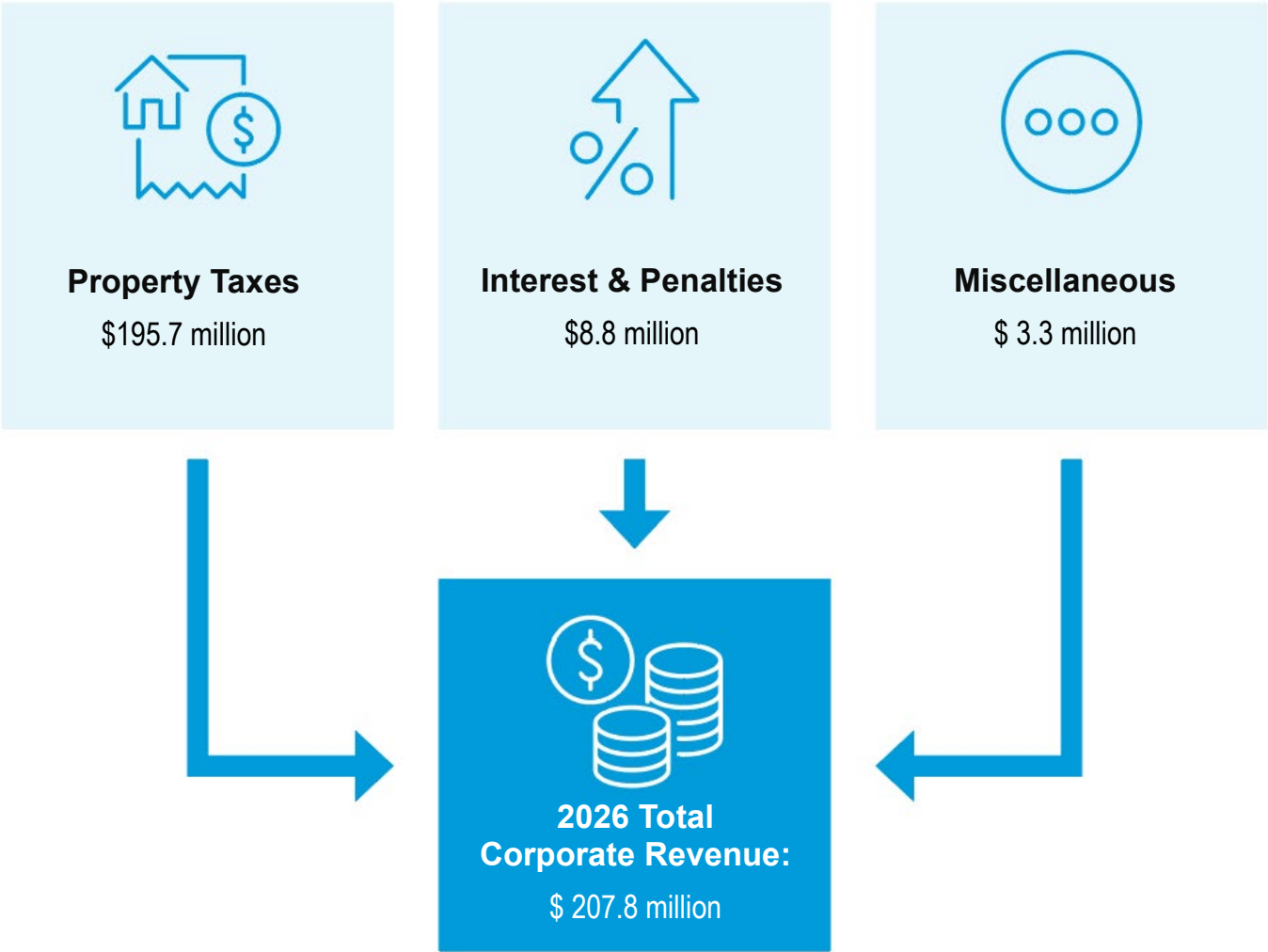
Table 1: Department Budget Comparison

The Department Budget Comparison shown below (Table 1), provides a financial summary of the Operating Budget submission.

Department	2025 Budget (\$)	2026 Budget (\$)	2026 – 2025 Variance (\$)	2026 – 2025 Variance (%)
Taxation Revenue	(186,744,100)	(186,980,500)	–	–
Change in Taxation Revenue	–	(8,732,700)	–	–
Subtotal	(186,744,100)	(195,713,200)	–	4.68%
Corporate Revenue	(10,760,700)	(12,064,900)	–	–
Total Corporate Revenues	(197,504,800)	(207,778,100)	(10,273,300)	5.20%
Executive and Legislative	1,097,900	1,130,500	32,600	3.0%
Office of the Chief Administrative Officer	7,016,900	7,871,100	854,200	12.2%
Corporate and Finance Services	23,249,400	24,012,500	763,100	3.3%
Community and Operations Services	64,320,100	66,617,700	2,297,600	3.6%
Economic and Development Services	9,240,800	8,878,700	(362,100)	(3.9%)
Safety and Facilities Services	45,467,800	50,290,100	4,822,300	10.6%
Oshawa Executive Airport	115,200	634,700	519,500	451.0%
Municipal Parking	580,800	165,600	(415,200)	(71.5%)
Corporate Expenditures	31,888,500	33,503,400	1,614,900	5.1%
Tribute Communities Centre	798,900	847,100	48,200	6.0%
External Agencies	13,687,400	13,785,600	98,200	0.7%
Advisory Committees	41,100	41,100	–	0.0%
Total Expenditures	197,504,800	207,778,100	10,273,300	5.20%
(Surplus)/Deficit	–	–	–	–

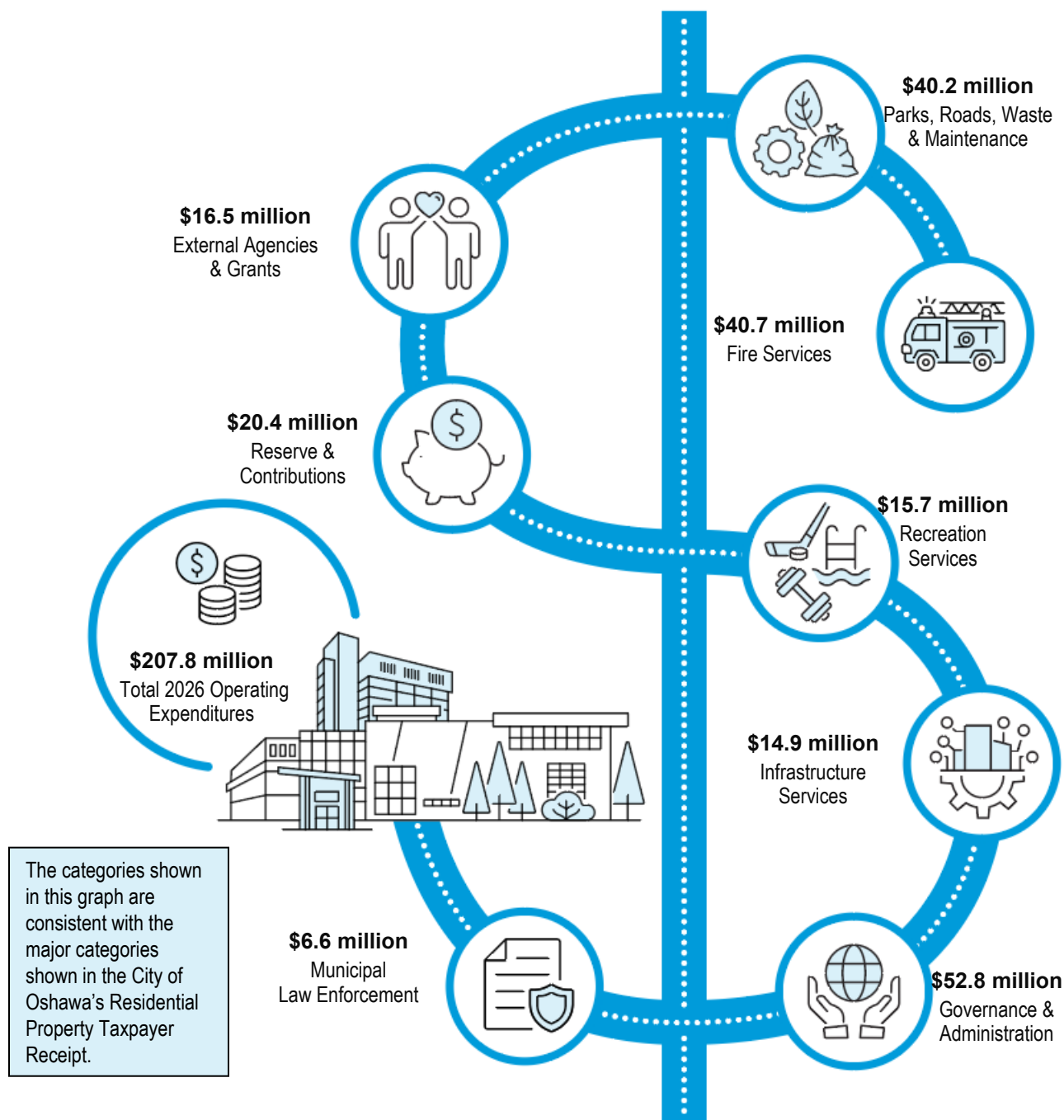
Corporate Revenues

Corporate revenues include property taxation, rental revenue, interest and penalties on taxes, interest on investments, dividends received from Oshawa Power and Utilities Corporation, Municipal Accommodation Tax and sundry revenue. Building Permit revenue, license and other permit revenue and user fees are included in Branch programs.



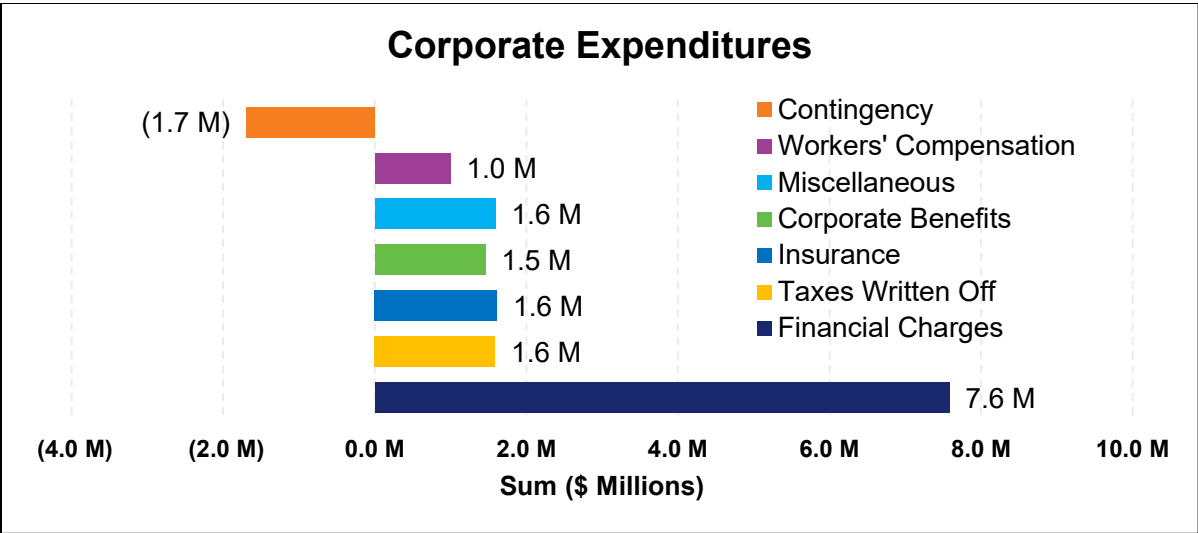
Operating Budget Expenditures

The majority of the City's expenses are relatively fixed with labour, contributions and financial charges, which include debt servicing costs, comprising 67.5% of total expenses. The 2026 Operating Budget provides for program operating expenditures totaling \$207.8 million, which is net of the revenues included in Branch budgets. Programs shown below are credited with the revenue they generate. The balanced budget includes all the corporate revenues. Of all revenue sources, property taxation including the 2026 proposed increase makes up 77.3%.



Corporate Expenditures

This category of expenditure includes items that are corporate in nature. The \$33.5 million in the 2026 Budget represents an increase of \$1.6 million or 5.1% over the 2025 budget. Excluding contributions to reserves, corporate expenditures are comprised of the following items:



Tribute Communities Centre (T.C.C.)

The operating deficit of the Tribute Communities Centre is funded within the City’s annual budget. It is estimated that the operating deficit will be \$847,100 in 2026, a marginal increase over 2025. The City is also responsible for the outstanding debentures on the facility, which are \$8.9 million as of December 31, 2025 and will make principal and interest payments of \$3.5 million in 2026. The debenture payments are not reflected in the operating subsidy but are included in the Financial Charges within the Corporate Expenditures section of the Operating Budget.

External Agencies

The City provides operating grants to five local organizations: Oshawa Senior Community Centres, Oshawa Public Libraries, The Parkwood Foundation, Oshawa Historical Society, and The Robert McLaughlin Gallery. The total funding, excluding in-kind services to these organizations is \$13.8 million; Oshawa Tourism is not classified as an External Agency. Each organization’s business plan and budget summary, excluding Oshawa Tourism are included in the specific “External Agencies” tab in the Budget binder.

Advisory Committees

Advisory Committees are established by Council for the purpose of encouraging community participation on a variety of issues relevant to the City. The City provides funding to the following Advisory Committees: Accessibility, Environmental, Heritage Oshawa and the Animal Care Advisory Committee. Funding of \$41,100 has been included in the 2026 Budget.

Capital Budget

Capital budgeting is a process used for strategic decision-making when evaluating potential expenditures or investments that are significant in amount. It involves the decision to invest funds for addition, disposition, modification or replacement of fixed assets.

A Capital Budget is prepared annually which outlines all capital projects for the upcoming budget year plus a forecast of capital projects for the following nine years. Not only is a ten-year budget a best practice, the information is also required to satisfy the requirements of Asset Management legislation.

Capital projects are also considered in the context of the City's capacity to deliver approved projects. If it is not feasible to deliver a project in conjunction with other proposed capital projects during the year, then projects may be deferred into a future year and captured in the Forecast.

All Departments worked collaboratively with the Mayor and the Corporate Leadership Team to prepare the 2026 Capital Budget and the 2027 to 2035 Capital Forecast. Departments prepared their project submission based on identified need. Needs were based on minimum standards as they relate to provincial legislation and reflect any Council-directed service standards.

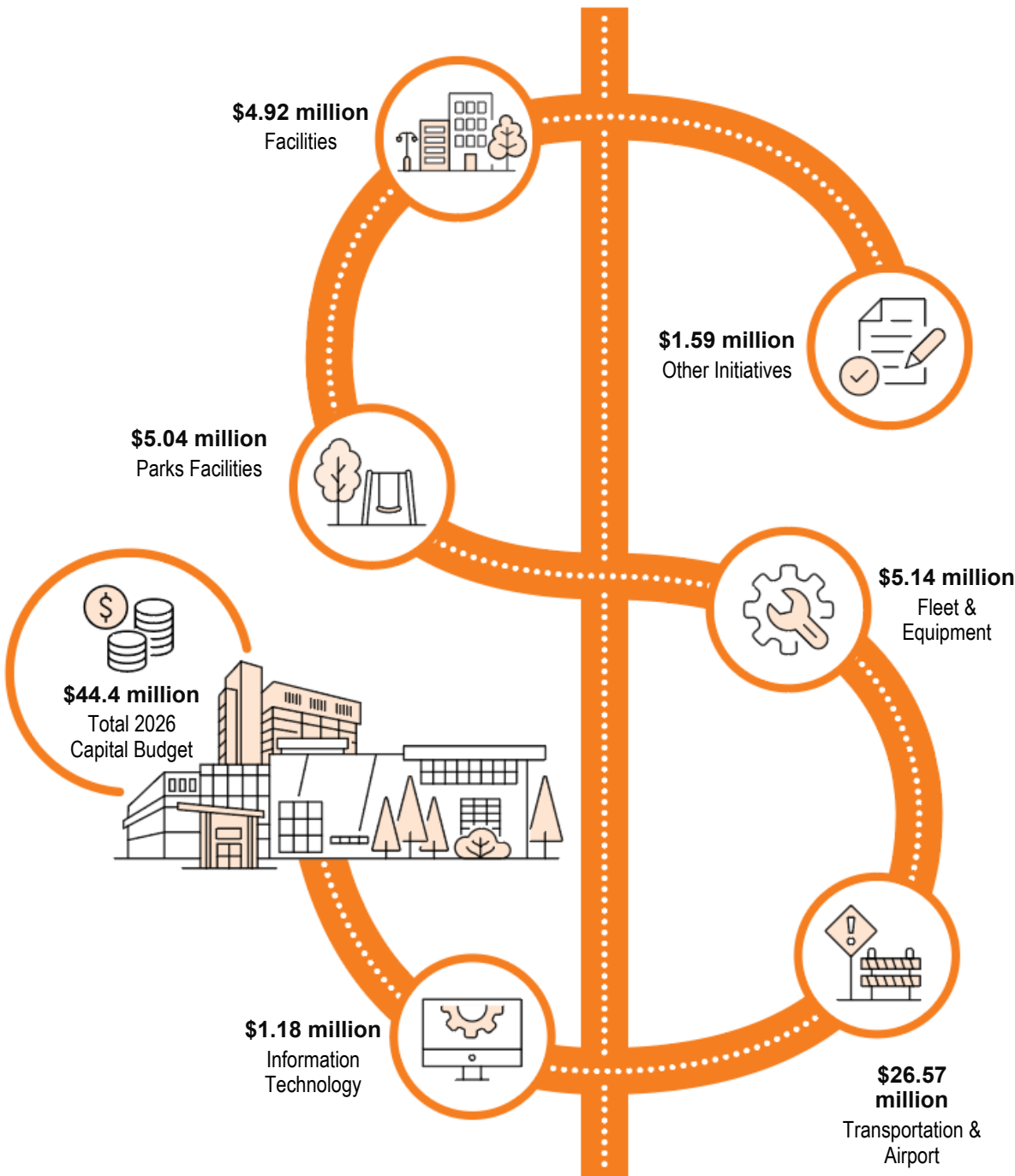
Factors considered in the Capital Budget included:

- Council approved plans and studies such as the Parks, Recreation, Library and Culture (P.R.L.C.) Study
- Council priorities
- Timing of Regional work (in order to align City projects with future Regional projects)
- Timing of known future development
- Current projects still underway and not complete
- Available funding
- Affordability
- Staff capacity to deliver

Using the Council Approved Interim Capital Scoring Matrix, projects are prioritized by category and proposed based on available funding and staffing capacity.

2026 Proposed Capital Projects

The total gross cost of the 2026 Capital Budget is \$44.4 million and allocated to the following categories:



The 2026 capital project list is approximately \$38.1 million lower than the capital projects approved in 2025.

2027 to 2035 Capital Forecast

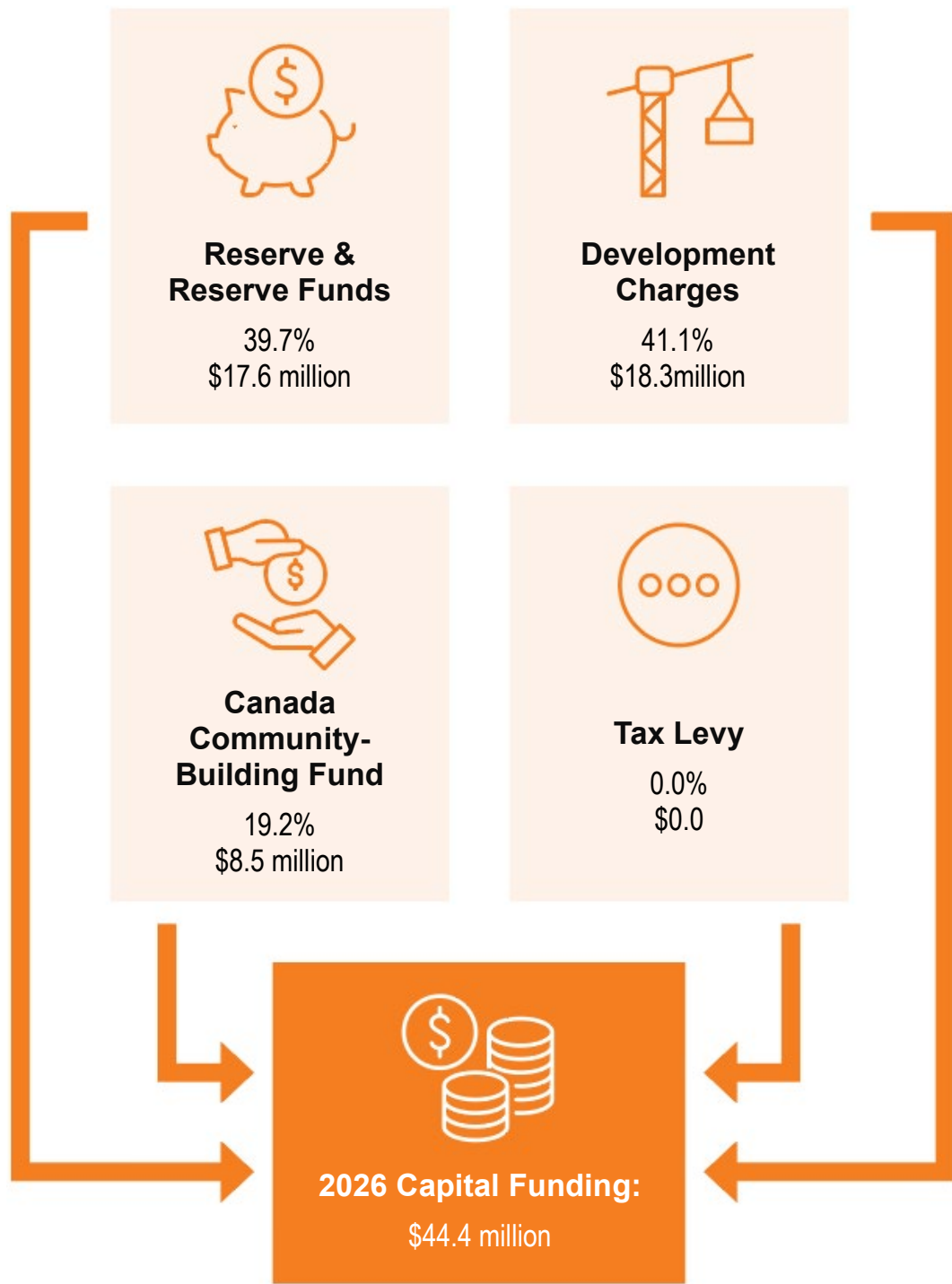
In many Ontario municipalities including Oshawa, existing infrastructure is degrading faster than it is being restored or replaced, resulting in an infrastructure deficit and putting service delivery at risk. The nine-year Capital Forecast helps to identify future financial requirements based on today's priorities, however the specific projects listed and their order are likely to change over time as priorities change.

The development of the 2027-2035 Capital Budget Forecast identified infrastructure projects of approximately \$1.6 billion that are required throughout the forecast period.

Excluded from this forecast estimate are the capital infrastructure requirements at the T.C.C. Over the forecast period of 2027 to 2035, the total capital projects at the T.C.C. are approximately \$7.4 million. These projects are predominantly for seating replacements, HVAC equipment, fire panel upgrades, fire safety lines and contributions to the fleet reserve for the future replacement of the ice resurfacers.

Capital Infrastructure Funding

Financing for the City's capital program is derived from a variety of sources including Reserve & Reserve Funds, Development Charges, Canada Community-Building Fund allocations and other sources such as cost sharing agreements for the delivery of specific projects. The infographic below outlines the funding sources for the 2026 Capital budget.



Canada Community-Building Fund

The Canada Community-Building Fund (formerly Federal Gas Tax) provides permanent and stable federal funding for local infrastructure projects. Funds can be invested in the construction, enhancement or renewal of local infrastructure used to improve long-term plans and asset management systems or banked, up to 5 years, to support future projects. Local governments decide how funds can be best directed to address specific priorities within 19 various categories such as local roads and bridges, fire halls, and recreation. Municipalities can spread investments of the fund over several project categories to boost productivity and economic growth, create a cleaner environment and build stronger communities.

Development Charges and Community Benefit Charges

Development Charges (D.C.s) assist the City to recover the increase in the need for services arising from growth. The recoveries only apply to the capital costs associated with growth.

The Community Benefits Charges are charges that can be used to fund a range of capital infrastructure projects related to growth but are not covered by D.C.s.

When preparing the D.C. calculations, consideration must be provided for an allowance related to the benefit to existing development. The portion for benefit to existing development deduction must be funded from a non-D.C. source, which would be primarily comprised of tax levy or funds set aside in the Growth Related Non-D.C. Reserve.

Municipalities can set and collect D.C.s to cover the costs of providing the infrastructure necessary to support new growth in communities and to ensure that taxpayers are not subsidizing that growth.

Asset Management Plan

Asset Management is a process used in decision-making related to capital infrastructure. It helps municipalities plan for the infrastructure that is needed to deliver services to the community in a way that considers the services needed by the community, manages risks and opportunities, and helps use resources wisely. The adoption of an asset management plan is not only a recognized best practice but also fulfills the Provincial requirement for all Ontario municipalities to have an asset management plan to remain eligible for Canada Community-Building Fund funding, other Provincial and Federal grant programs, and to meet the requirements of the Development Charges Act.

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. The Regulation prescribed key milestone dates for the completion of various plan development phases as shown below. A summary of the milestone dates can be found behind the “Supplemental” tab in the Budget binder.

Table 2: 2025 Key Statistics

Below is a summary of the Key Statistics from the 2025 Asset Management Plan:

Key Statistic	Non-Core Assets (2024)	Core Assets (2024)
Estimated Replacement Cost of Assets	\$1.5 billion	\$2.5 billion
Estimated Replacement Cost of Assets per Household	\$21,055 per household	\$35,363 per household
Percentage of Assets in Good or Better Condition	50.4%	42.8%
Annual Capital Funding Gap Estimate	\$32.7 million	\$14.5 million

Staff Establishment

The 2026 Budget incorporates a staff establishment of 949.5 full-time equivalent (F.T.E.) positions.

Total personnel costs, for the 949.5 positions are \$145.7 million in the 2026 Budget, an increase of \$9.16 million. The change is a result of newly negotiated contract settlement, contractual salary adjustments related to collective agreements currently in effect and the full year's impact of positions approved in 2025. This does not include contractual increases for yet to be negotiated collective agreements.

Of the total budget, overtime wages for City departments are approximately \$2.33 million, an increase of \$121,000. Also included in the budget are temporary wages of \$12.30 million, an increase of \$1.81 million.

Public Engagement



Budget Simulator:

April 16 to June 9

5,093 visits
465 submissions



Property Tax Calculator:

May 13 to September 26

3,236 visits



Total Budget Engagements:

April 16 to September 26

8,329 visits



Social Media

April 16 to September 26

LinkedIn, Facebook,
X (Twitter), Instagram

92,255 impressions
5,541 engagements

A report summarizing the community engagement related to the budget can be found behind the “Supplemental” tab in the Budget binder.

Summary

Adoption of a 4.68% tax levy increase will result in an increase of approximately \$107.15 on the City portion of property taxes for a residential property assessed at \$356,000 (Oshawa's average assessed property value as determined by M.P.A.C., which are based on the 2016 assessed property values). The Impact of Tax Levy Increase on Residential Taxpayer by Assessment (Table 3) provides the tax levy increase impact on varying assessment values for the City's portion of the tax bill.

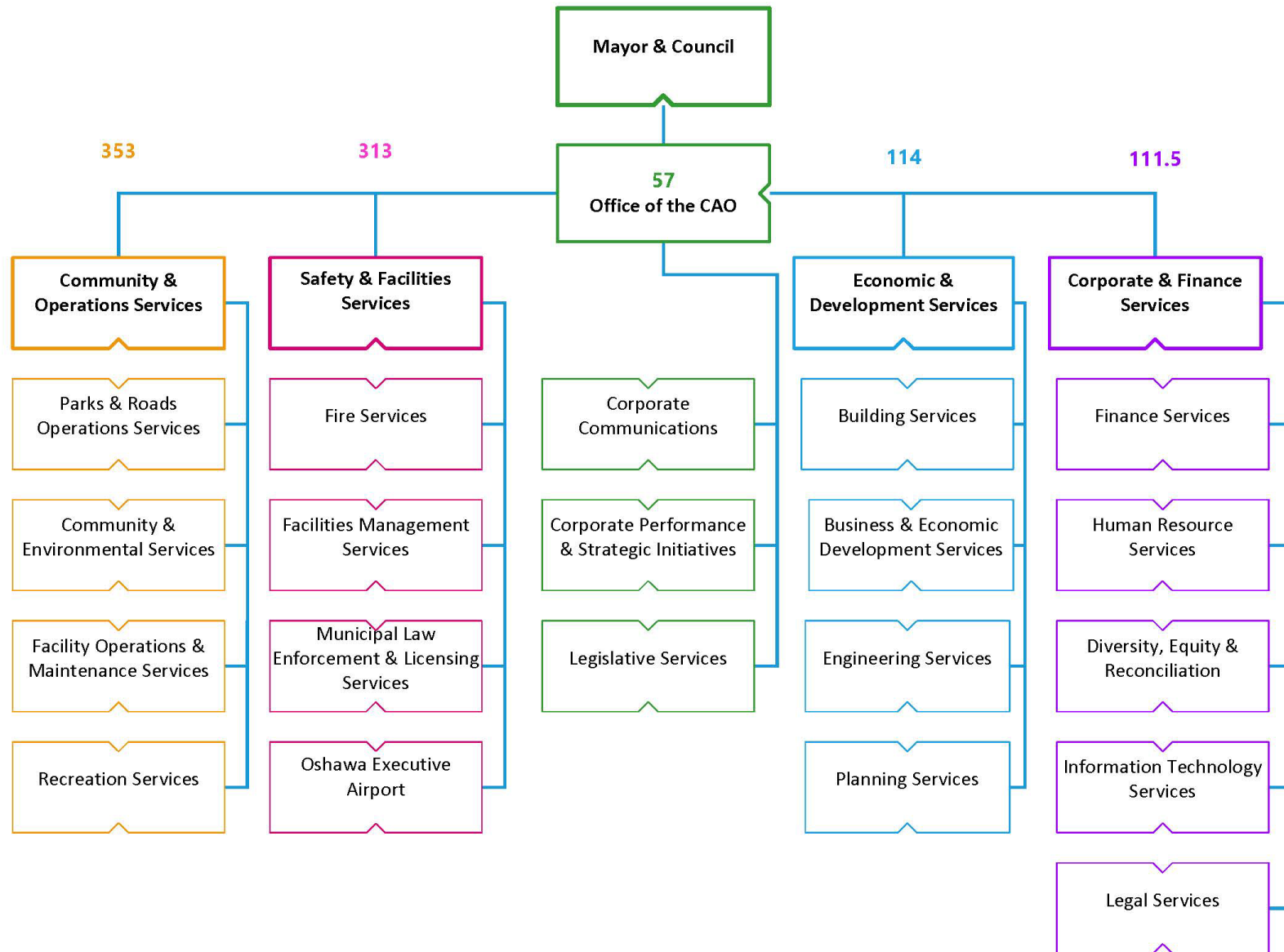
Table 3: Impact of Tax Levy Increase on Residential Taxpayer by Assessment

Assessment Value (\$)	2.00% (\$)	3.00% (\$)	3.50% (\$)	4.00% (\$)	4.50% (\$)	4.68% (\$)	5.00% (\$)
250,000	32.16	48.23	56.27	64.31	72.35	75.25	80.39
300,000	38.59	57.88	67.53	77.17	86.82	90.29	96.47
350,000	45.02	67.53	78.78	90.04	101.29	105.34	112.55
356,000	45.79	68.69	80.13	91.58	103.03	107.15	114.48
400,000	51.45	77.17	90.04	102.90	115.76	120.39	128.62
450,000	57.88	86.82	101.29	115.76	130.23	135.44	144.70
500,000	64.31	96.47	112.55	128.62	144.70	150.49	160.78
550,000	70.74	106.11	123.80	141.49	159.17	165.54	176.86
600,000	77.17	115.76	135.06	154.35	173.64	180.59	192.94
650,000	83.61	125.41	146.31	167.21	188.11	195.64	209.01
700,000	90.04	135.06	157.56	180.07	202.58	210.69	225.09
750,000	96.47	144.70	168.82	192.94	217.05	225.74	241.17
800,000	102.90	154.35	180.07	205.80	231.52	240.78	257.25
850,000	109.33	164.00	191.33	218.66	245.99	255.83	273.33
900,000	115.76	173.64	202.58	231.52	260.46	270.88	289.40
950,000	122.19	183.29	213.84	244.39	274.93	285.93	305.48
1,000,000	128.62	192.94	225.09	257.25	289.40	300.98	321.56

2026 Capital Budget

Project Category	2026 Budget (\$)	Total Operating (\$)	Total Reserves (\$)	Total Other (\$)
Facilities				
Facilities	3,145,000	–	(3,145,000)	–
Parking Services	1,771,000	–	(1,771,000)	–
Facilities Total	4,916,000	–	(4,916,000)	–
Fleet & Equipment				
Fire Fleet & Equipment	65,000	–	(65,000)	–
Operations Fleet & Equipment	5,070,000	–	(5,070,000)	–
Fleet & Equipment Total	5,135,000	–	(5,135,000)	–
Information Technology				
Information Technology	1,175,000	–	(1,175,000)	–
Information Technology Total	1,175,000	–	(1,175,000)	–
Other Initiatives				
Other	1,585,000	–	(1,585,000)	–
Other Initiatives Total	1,585,000	–	(1,585,000)	–
Parks Facilities				
Parks Facilities	4,915,000	–	(3,485,000)	(1,430,000)
Stormwater	125,000	–	(125,000)	–
Parks Facilities Total	5,040,000	–	(3,610,000)	(1,430,000)
Transportation & Airport				
Active Transportation	902,000	–	(902,000)	–
Non-Core Transportation	274,000	–	(274,000)	–
Roads	23,102,000	–	(23,102,000)	–
Structures	2,295,000	–	(2,295,000)	–
Transportation & Airport Total	26,573,000	–	(26,573,000)	–
Total	44,424,000	–	(42,994,000)	(1,430,000)

City of Oshawa Organization Chart



2026 Operating Budget, Department Budget Comparison

Department	2025 Budget	2026 Budget	2026 – 2025 Variance \$	2026 – 2025 Variance %
Executive and Legislative				
001 – Office of the Mayor	307,000	316,100	9,100	2.96%
002 – City Councillor Expenditures	10,600	10,600	—	0.00%
003 – Councillors' Expenditures	780,300	803,800	23,500	3.01%
Executive and Legislative Total	1,097,900	1,130,500	32,600	2.97%
Office of the CAO				
010 – Corporate Performance & Strategic Initiatives	1,516,900	2,122,900	606,000	39.95%
012 – Corporate Communications	1,469,300	1,504,200	34,900	2.38%
013 – Comm Sponsorship & Advertising	(175,600)	(180,100)	(4,500)	2.56%
030 – Legislative Services	2,066,800	2,407,500	340,700	16.48%
041 – Service Oshawa	2,139,500	2,016,600	(122,900)	(5.74%)
Office of the CAO Total	7,016,900	7,871,100	854,200	12.17%
Corporate and Finance Services				
015 – Diversity, Equity and Reconciliation	1,021,400	959,100	(62,300)	(6.10%)
025 – Legal Services	1,961,400	2,042,000	80,600	4.11%
040 – Human Resource Services	4,619,500	4,343,400	(276,100)	(5.98%)
050 – Finance Services	5,129,000	5,239,200	110,200	2.15%
063 – Tax Billing and Collection	(28,000)	(125,900)	(97,900)	349.64%
080 – ITS – Admin	872,600	987,200	114,600	13.13%
081 – ITS Application Support	2,341,900	2,119,000	(222,900)	(9.52%)
083 – ITS Infrastructure Support	1,712,600	1,727,600	15,000	0.88%
084 – ITS Corporate Technology	5,619,000	6,720,900	1,101,900	19.61%
Corporate and Finance Services Total	23,249,400	24,012,500	763,100	3.28%
Community and Operations Services				
230 – Traffic Operations	1,159,800	1,206,400	46,600	4.02%
233 – Street Lighting	1,698,700	1,699,100	400	0.02%
234 – Crossing Guards	1,643,200	1,725,300	82,100	5.00%
240 – Roads Operations	17,893,900	17,968,900	75,000	0.42%

Department	2025 Budget	2026 Budget	2026 – 2025 Variance \$	2026 – 2025 Variance %
246 – Waste Collection and Env Prgs	7,146,900	7,737,100	590,200	8.26%
309 – Facility Maint – Parks	14,160,700	14,448,500	287,800	2.03%
310 – Maintenance – Rec Facilities	8,671,700	9,620,300	948,600	10.94%
319 – Animal Care	1,242,600	1,277,500	34,900	2.81%
320 – Union Cemetery Admin	298,300	333,400	35,100	11.77%
321 – Recreational Programs	3,884,800	4,318,300	433,500	11.16%
341 – Maintenance – City Facilities	4,421,700	4,235,600	(186,100)	(4.21%)
349 – Business and Customer Services	1,324,500	1,272,700	(51,800)	(3.91%)
395 – Maintenance – Fire Facilities	773,300	774,600	1,300	0.17%
Community and Operations Services Total	64,320,100	66,617,700	2,297,600	3.57%
Economic and Development Services				
210 – Engineering Services	4,824,100	4,467,000	(357,100)	(7.40%)
332 – Special Events	1,236,600	1,252,200	15,600	1.26%
350 – Culture	514,700	503,900	(10,800)	(2.10%)
500 – Business and Economic Develop	1,462,500	1,500,500	38,000	2.60%
560 – Building Services	(1,248,100)	(1,327,700)	(79,600)	6.38%
574 – Planning Services	2,451,000	2,482,800	31,800	1.30%
Economic and Development Services Total	9,240,800	8,878,700	(362,100)	(3.92%)
Safety and Facilities Services				
034 – Licensing Services	(291,500)	(327,500)	(36,000)	12.35%
086 – Corporate Security	3,098,600	3,310,900	212,300	6.85%
340 – Facility Management Admin	3,837,700	3,725,900	(111,800)	(2.91%)
390 – Fire – Admin	2,073,300	2,218,800	145,500	7.02%
391 – Fire Prevention	1,742,300	1,965,300	223,000	12.80%
392 – Fire – Training	713,500	791,700	78,200	10.96%
393 – Fire – Suppression	29,523,300	32,750,200	3,226,900	10.93%
394 – Fire – Mechanical	749,300	831,900	82,600	11.02%
396 – Fire – Dispatch Services	234,800	1,376,300	1,141,500	486.16%
564 – Municipal Law Enforcement	3,012,900	2,845,300	(167,600)	(5.56%)
569 – Municipal Law Enforce Admin	773,600	801,300	27,700	3.58%
Safety and Facilities Services Total	45,467,800	50,290,100	4,822,300	10.61%

Department	2025 Budget	2026 Budget	2026 – 2025 Variance \$	2026 – 2025 Variance %
Municipal Parking				
232 – Municipal Parking	(774,100)	(1,163,300)	(389,200)	50.28%
346 – Maintenance Parking Facilities	1,354,900	1,328,900	(26,000)	(1.92%)
Municipal Parking Total	580,800	165,600	(415,200)	(71.49%)
Airport				
381 – Airport Operations	115,200	634,700	519,500	450.95%
Airport Total	115,200	634,700	519,500	450.95%
Tribute Communities Centre				
118 – Tribute Communities Centre	798,900	847,100	48,200	6.03%
Tribute Communities Centre Total	798,900	847,100	48,200	6.03%
External Agencies				
117 – External Agencies	13,687,400	13,785,600	98,200	0.72%
120 – Advisory Committee	41,100	41,100	–	0.00%
External Agencies Total	13,728,500	13,826,700	98,200	0.72%
Corporate Expenditures				
100 – Corporate Expenditures	168,800	200,700	31,900	18.90%
102 – Consulting and Audit Fees	133,800	117,500	(16,300)	(12.18%)
104 – City Memberships	51,500	57,900	6,400	12.43%
105 – Financial Charges	8,386,000	7,581,500	(804,500)	(9.59%)
107 – Taxes Written off	2,195,000	1,587,000	(608,000)	(27.70%)
108 – Contingency	(1,700,000)	(1,700,000)	–	0.00%
109 – Allowances	27,300	36,500	9,200	33.70%
110 – Contributions to Reserves	17,946,300	20,367,900	2,421,600	13.49%
111 – Corporate Benefits	1,245,100	1,458,600	213,500	17.15%
113 – Workers Comp	1,000,000	1,000,000	–	0.00%
114 – Insurance	1,356,400	1,614,400	258,000	19.02%
116 – Grants	1,078,300	1,181,400	103,100	9.56%
Corporate Expenditures Total	31,888,500	33,503,400	1,614,900	5.06%
Other Revenue				
805 – Rental Revenue	(629,400)	(702,900)	(73,500)	11.68%
806 – Prov Offences Revenue Act	–	(50,000)	(50,000)	–
807 – Penalties and Interest on tax	(4,050,000)	(5,050,000)	(1,000,000)	24.69%

Department	2025 Budget	2026 Budget	2026 – 2025 Variance \$	2026 – 2025 Variance %
808 – Interest on Investments	(4,095,000)	(3,700,000)	395,000	(9.65%)
809 – Other Revenues	(1,986,300)	(2,562,000)	(575,700)	28.98%
Other Revenue Total	(10,760,700)	(12,064,900)	(1,304,200)	12.12%
Taxation Revenue				
800 – Tax Revenues	(183,044,100)	(182,935,500)	108,600	(0.06%)
802 – Payments in Lieu of Taxes	(3,700,000)	(4,045,000)	(345,000)	9.32%
Taxation Revenue Total	(186,744,100)	186,980,500)	(236,400)	0.13%