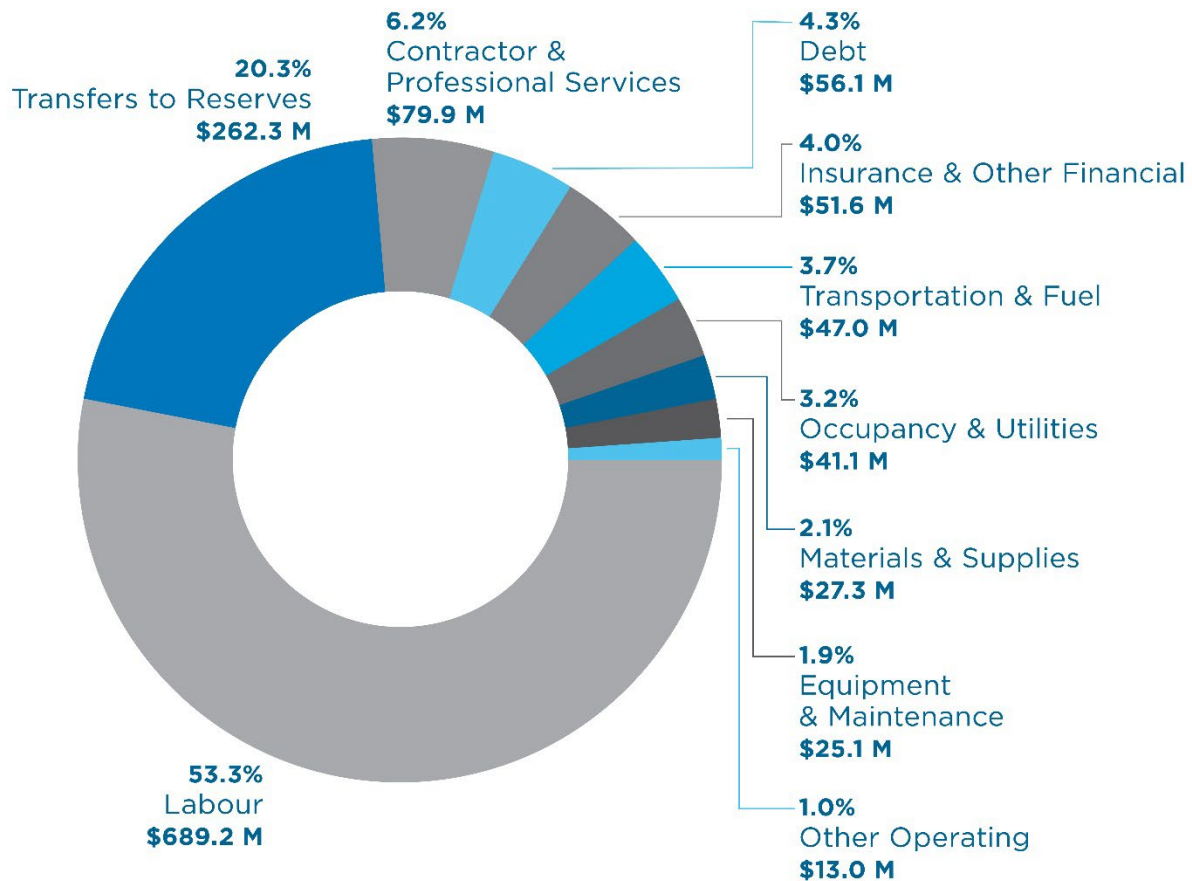


## 2025 Budgeted Expenses by Category (\$1.29 Billion)



**Labour** – As with any municipality, the City of Mississauga’s largest expenditure is labour. Municipalities provide essential services to residents, business owners and visitors, and staff are needed to provide those services. Labour costs include salaries and wages for full-time, part-time, and temporary employees, and the City’s share of employee benefits.

**Transfers to Reserves** – Reserves and reserve funds are generally used to mitigate the impact of fluctuations in operating costs and revenue. Reserves are established at the discretion of Council, often as part of an overall strategy to fund programs or special projects. Examples of reserves currently used to mitigate budgetary fluctuations include the Reserve for Winter Maintenance and the Fiscal Stability Reserve. This category also includes transfers that fund the capital program.

**Contractor & Professional Services** – While the City employs professional, qualified staff, there are some instances where the use of external contractors makes sense. Examples include winter maintenance activities and the audit of the City’s annual financial statements.