

2023
City of Oshawa
Operating Budget by Department

Department: CORPFINSERV Corporate and Finance Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Vaiance %
Corporate and Finance Services										
Finance Services	3,809,052	4,304,395	4,570,551	(10,700)	61,249		(165,500)	4,455,600	151,205	3.5
Human Resource Services	2,867,308	3,363,300	3,035,711		164,989		(52,000)	3,148,700	(214,600)	(6.4)
Information Technology Services	6,560,952	7,142,300	7,287,684		1,027,216		(260,000)	8,054,900	912,600	12.8
Innovation and Transformation	656,809	699,400	801,855		70,945		(19,000)	853,800	154,400	22.1
Legal Services	1,651,319	1,519,000	1,525,168	9,600	207,232		150,000	1,892,000	373,000	24.6
Total Corporate and Finance Services	15,545,440	17,028,395	17,220,969	(1,100)	1,531,631		(346,500)	18,405,000	1,376,605	8.1

**2023
City of Oshawa
Operating Budget by Branch**

Branch: Finance Services

Branch Purpose:

Financial Reporting and Planning is responsible for the preparation of strategic financial plans, development of the annual operating budget and multi-year forecast, financial reporting, and the coordination of asset management.

Financial Services and Procurement is responsible for all treasury functions, including the management of the City's investment portfolio, insurance and risk, financial systems and internal audit support.

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

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

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

Branch Staff Establishment: 40 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Finance Services										
037 Printing and Mail Services	210,991	228,180	154,953	(10,700)	(144,253)				(228,180)	(100.0)
050 Finance Services	3,578,325	3,923,120	4,147,090		235,811		(60,000)	4,322,900	399,780	10.2
063 Tax Billing and Collection	19,735	153,096	268,509		(30,309)		(105,500)	132,700	(20,396)	(13.3)
Total Finance Services	3,809,051	4,304,396	4,570,552	(10,700)	61,249		(165,500)	4,455,600	151,204	3.5

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 037 Printing and Mail Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Finance Services										
037 Printing and Mail Services										
Personnel Costs	74,553	75,630	2,000		(2,000)				(75,630)	(100.0)
Program and Office Supplies	127,261	139,550	139,953	(10,700)	(129,253)				(139,550)	(100.0)
Maintenance and Repairs	9,989	14,000	14,000		(14,000)				(14,000)	(100.0)
Operating Revenue	(176)									
Recoveries	(636)	(1,000)	(1,000)		1,000				1,000	(100.0)
Total 037 Printing and Mail Services	210,991	228,180	154,953	(10,700)	(144,253)				(228,180)	(100.0)

Variance Explanations:

2023 Proposed Budget to 2022 Projected Actuals Variance
Transferred total budget to Program 050 (Finance Services)

2023 Proposed Budget to 2022 Approved Budget Variance
Transferred total budget to Program 050 (Finance Services)

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 050 Finance Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Finance Services										
050 Finance Services										
Personnel Costs	3,490,825	3,822,020	4,045,500		93,700			4,139,200	317,180	8.3
Program and Office Supplies	8,518	9,500	9,990		129,611			139,600	130,100	1,369.5
Professional Services	76,846	89,800	89,800		(1,800)			88,000	(1,800)	(2.0)
Maintenance and Repairs					15,000			15,000	15,000	
Contribution to Capital	2,136	1,800	1,800		300			2,100	300	16.7
Recoveries					(1,000)		(60,000)	(61,000)	(61,000)	
Total 050 Finance Services	3,578,325	3,923,120	4,147,090		235,811		(60,000)	4,322,900	399,780	10.2

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Savings primarily due to vacancies

2023 Proposed Budget to 2022 Projected Actuals Variance

Full year impact of new position added during 2022 budget deliberations and reallocation of staff and operating expenditures from Program 037 (Printing and Mail Services)

2023 Proposed Budget to 2022 Approved Budget Variance

Full year impact of new position added during 2022 budget deliberations and reallocation of staff and operating expenditures from Program 037 (Printing and Mail Services)

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 063 Tax Billing and Collection

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Finance Services										
063 Tax Billing and Collection										
Personnel Costs	552,628	571,296	683,600				(105,500)	578,100	6,804	1.2
Program and Office Supplies	143,819	177,300	180,058		4,842			184,900	7,600	4.3
Professional Services	19,628	18,800	19,151		(9,151)			10,000	(8,800)	(46.8)
Contributions and Financial Chg	13									
Operating Revenue	(691,353)	(612,500)	(612,500)		(26,000)			(638,500)	(26,000)	4.2
Recoveries	(5,000)	(1,800)	(1,800)					(1,800)		
Total 063 Tax Billing and Collection	19,735	153,096	268,509		(30,309)		(105,500)	132,700	(20,396)	(13.3)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Savings primarily from salary step progressions, postage expenses and increased volumes of tax certificates, ownership changes and new tax accounts

2023 Proposed Budget to 2022 Projected Actuals Variance

Savings primarily from salary step progressions, postage expenses and increased volumes of tax certificates, ownership changes and new tax accounts

2023 Proposed Budget to 2022 Approved Budget Variance

Primarily related to increased volume of tax certificates and ownership change revenues

**2023
City of Oshawa
Operating Budget by Branch**

Branch: Human Resource Services

Human Resource Services

Branch Purpose:

Human Resource Services is dedicated to serving our community by partnering with the Corporation and its elected officials, to be fiscally responsible, people-focused, innovative, resilient and accountable. Our mission is to support our community by supporting our people. Human Resource Services provides services to over 1,700 clients, including active and retired employees. Our long-term goal is to foster a culture of continuous improvement that empowers staff to provide superior customer-focused, cost-effective and quality services to the citizens of the City of Oshawa.

Branch Staff Establishment: 15 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Human Resource Services										
040 Human Resource Services	2,867,308	3,363,300	3,035,711		164,989		(52,000)	3,148,700	(214,600)	(6.4)
Total Human Resource Services	2,867,308	3,363,300	3,035,711		164,989		(52,000)	3,148,700	(214,600)	(6.4)

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 040 Human Resource Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Human Resource Services										
040 Human Resource Services										
Personnel Costs	2,316,460	2,500,700	2,172,600		141,900		(52,000)	2,262,500	(238,200)	(9.5)
Program and Office Supplies	25,338	39,100	39,611		(6,511)			33,100	(6,000)	(15.3)
Professional Services	492,069	772,700	772,700		42,500			815,200	42,500	5.5
Maintenance and Repairs	21,258	33,700	33,700		(10,700)			23,000	(10,700)	(31.8)
Contribution to Capital	12,183	17,100	17,100		(2,200)			14,900	(2,200)	(12.9)
Total 040 Human Resource Services	2,867,308	3,363,300	3,035,711		164,989		(52,000)	3,148,700	(214,600)	(6.4)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies plus a decrease corporate training provided to staff

2023 Proposed Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies and step progressions and safety & training staff reallocated to Program 260 (Fleet Services), partially offset by management development training transferred in from other programs

2023 Proposed Budget to 2022 Approved Budget Variance

Salary savings due to vacancies, step progressions and safety & training staff reallocated to Program 260 (Fleet Services), partially offset by management development training transferred in from other programs

**2023
City of Oshawa
Operating Budget by Branch**

Branch: Information Technology Services

Branch Purpose:

Information Technology Services is responsible for technology solutions that are vital to the efficient delivery of services to the public. This includes:

- Information Technology and Communications Infrastructure
- Information Security Controls and Cybersecurity Systems
- Business Applications and Database Management
- Geographic Information Systems (G.I.S.)

Technology Services are also extended to the Oshawa Public Library, Robert McLaughlin Gallery, Oshawa Senior Citizens Centers, and Oshawa Executive Airport.

The Branch is comprised of two divisions:

- Cybersecurity & Infrastructure Operations
- Business Applications

Branch Staff Establishment: 27 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Information Technology Services										
080 ITS - Admin	473,951	557,500	559,184		(6,084)		(8,600)	544,500	(13,000)	(2.3)
081 ITS Application Support	1,512,537	1,788,400	1,883,500		2,000		(83,600)	1,801,900	13,500	0.8
083 ITS Infrastructure Support	1,047,097	1,163,700	1,212,300		174,800		(51,800)	1,335,300	171,600	14.7
084 ITS Corporate Technology	3,527,365	3,632,700	3,632,700		856,500		(116,000)	4,373,200	740,500	20.4
Total Information Technology Services	6,560,950	7,142,300	7,287,684		1,027,216		(260,000)	8,054,900	912,600	12.8

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 080 ITS - Admin

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Information Technology Services										
080 ITS - Admin										
Personnel Costs	347,522	477,300	478,900				(27,700)	451,200	(26,100)	(5.5)
Program and Office Supplies	2,807	2,700	2,784		16			2,800	100	3.7
Professional Services	123,622	77,500	77,500		(7,900)		19,100	88,700	11,200	14.5
Contribution to Capital					1,800			1,800	1,800	
Total 080 ITS - Admin	473,951	557,500	559,184		(6,084)		(8,600)	544,500	(13,000)	(2.3)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings from vacancies offset with recruitment costs of Chief Information Officer position

2023 Proposed Budget to 2022 Projected Actuals Variance

Salary savings from vacancies offset with recruitment costs of Chief Information Officer position

2023 Proposed Budget to 2022 Approved Budget Variance

Salary savings from vacancies offset with recruitment costs of Chief Information Officer position

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 081 ITS Application Support

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Information Technology Services										
081 ITS Application Support										
Personnel Costs	1,512,467	1,788,400	1,883,500		2,000		(83,600)	1,801,900	13,500	0.8
Professional Services	70									
Total 081 ITS Application Support	1,512,537	1,788,400	1,883,500		2,000		(83,600)	1,801,900	13,500	0.8

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies

2023 Proposed Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies

2023 Proposed Budget to 2022 Approved Budget Variance

Full year impact of new positions added during 2022 budget deliberations, offset with salary savings from vacant positions

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 083 ITS Infrastructure Support

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Information Technology Services										
083 ITS Infrastructure Support										
Personnel Costs	1,047,062	1,163,700	1,212,300		174,800		(51,800)	1,335,300	171,600	14.7
Professional Services	35									
Total 083 ITS Infrastructure Support	1,047,097	1,163,700	1,212,300		174,800		(51,800)	1,335,300	171,600	14.7

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies

2023 Proposed Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies

2023 Proposed Budget to 2022 Approved Budget Variance

Full year impact of new positions added during 2022 budget deliberations, offset with salary savings from vacant positions

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 084 ITS Corporate Technology

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Information Technology Services										
084 ITS Corporate Technology										
Professional Services	425,290	444,000	444,000		360,000			804,000	360,000	81.1
Maintenance and Repairs	3,052,075	3,188,700	3,188,700		496,500		(116,000)	3,569,200	380,500	11.9
Contribution to Capital	50,000									
Total 084 ITS Corporate Technology	3,527,365	3,632,700	3,632,700		856,500		(116,000)	4,373,200	740,500	20.4

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Savings in delivery of equipment as a result of global supply chain issues

2023 Proposed Budget to 2022 Projected Actuals Variance

Reallocation of communications budgets from all programs to corporate technology and increases in annual Microsoft licencing costs, partially offset by one time savings in delayed delivery of equipment as a result of global supply chain issues

2023 Proposed Budget to 2022 Approved Budget Variance

Reallocation of communications budgets from all programs to corporate technology and increases in annual Microsoft licencing costs, partially offset by one time savings in delayed delivery of equipment as a result of global supply chain issues

2023
City of Oshawa
Operating Budget by Branch

Branch: Innovation and Transformation

Branch Purpose:

The Innovation & Transformation Branch drives change by recommending, developing and implementing transformative and innovative activities and programs through collaboration with internal teams and partnerships with community and external organizations.

This office leads the following corporate initiatives:

- Accessibility and Age-Friendly
- Diversity, Equity and Inclusion
- Indigenous Relations
- TeachingCity

Branch Staff Establishment: 5 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Innovation and Transformation										
015 Innovation and Transformation	656,809	699,400	801,855		70,945		(19,000)	853,800	154,400	22.1
Total Innovation and Transformation	656,809	699,400	801,855		70,945		(19,000)	853,800	154,400	22.1

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 015 Innovation and Transformation

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Innovation and Transformation										
015 Innovation and Transformation										
Personnel Costs	557,817	602,600	704,600		55,800		(19,000)	741,400	138,800	23.0
Program and Office Supplies	10,553	10,300	10,755		345			11,100	800	7.8
Professional Services	104,689	102,800	102,800		(1,500)			101,300	(1,500)	(1.5)
Recoveries	(16,250)	(16,300)	(16,300)		16,300				16,300	(100.0)
Total 015 Innovation and Transformation	656,809	699,400	801,855		70,945		(19,000)	853,800	154,400	22.1

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary Savings due to vacancies

2023 Proposed Budget to 2022 Projected Actuals Variance

Full year impact of new position added during 2022 budget deliberation partially offset with salary savings from vacancies. Decrease in recoveries related to end of funding agreement with Ministry

2023 Proposed Budget to 2022 Approved Budget Variance

Full year impact of new position added during 2022 budget deliberation partially offset with salary savings from vacancies. Decrease in recoveries related to end of funding agreement with Ministry

**2023
City of Oshawa
Operating Budget by Branch**

Branch: Legal Services

Branch Purpose:

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

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

Branch Staff Establishment: 7 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Legal Services										
025 Legal Services	1,651,319	1,519,000	1,525,168	9,600	207,232		150,000	1,892,000	373,000	24.6
Total Legal Services	1,651,319	1,519,000	1,525,168	9,600	207,232		150,000	1,892,000	373,000	24.6

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 025 Legal Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Legal Services										
025 Legal Services										
Personnel Costs	993,376	1,040,000	1,046,000		114,800			1,160,800	120,800	11.6
Program and Office Supplies	37,807	38,700	38,868	9,600	332			48,800	10,100	26.1
Professional Services	644,540	459,700	459,700		103,700		150,000	713,400	253,700	55.2
Contribution to Capital	600	600	600		(600)				(600)	(100.0)
Recoveries	(25,004)	(20,000)	(20,000)		(11,000)			(31,000)	(11,000)	55.0
Total 025 Legal Services	1,651,319	1,519,000	1,525,168	9,600	207,232		150,000	1,892,000	373,000	24.6

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies and increased costs related to ongoing litigation matters

2023 Proposed Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies and increased costs related to ongoing litigation matters

2023 Proposed Budget to 2022 Approved Budget Variance

Additional temporary wages to cover staffing vacancies and increased costs related to ongoing litigation matters