

**2019**  
**City of Oshawa**  
**Operating Budget by Department**

**Department: CORPEXP Corporate Expenditures**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
Corporate Expenditures	32,188,629	31,653,738	30,499,097	2,069,764	551,473			33,120,334	1,466,596	4.6
<b>Total Corporate Expenditures</b>	<b>32,188,629</b>	<b>31,653,738</b>	<b>30,499,097</b>	<b>2,069,764</b>	<b>551,473</b>			<b>33,120,334</b>	<b>1,466,596</b>	<b>4.6</b>

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**Budget by Program: 100 Corporate Expenditures**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
100 Corporate Expenditures										
Program and Office Supplies					58,900			58,900	58,900	
Professional Services	45,700	48,750	48,750	300,000	2,450			351,200	302,450	620.4
Recoveries		(3,200)	(3,200)	3,200					3,200	(100.0)
<b>Total 100 Corporate Expenditures</b>	<b>45,700</b>	<b>45,550</b>	<b>45,550</b>	<b>303,200</b>	<b>61,350</b>			<b>410,100</b>	<b>364,550</b>	<b>800.3</b>

**Variance explanation:**

Increase due to corporate software licence plus an increase to Public Relations expenses.

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**Budget by Program: 102 Consulting and Audit Fees**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
102 Consulting and Audit Fees										
Professional Services	1,087,950	1,355,650	1,245,650	(183,750)	(17,600)			1,044,300	(311,350)	(23.0)
Contributions from Reserves	(2,300)	(20,000)	(20,000)		20,000				20,000	(100.0)
<b>Total 102 Consulting and Audit Fees</b>	<b>1,085,650</b>	<b>1,335,650</b>	<b>1,225,650</b>	<b>(183,750)</b>	<b>2,400</b>			<b>1,044,300</b>	<b>(291,350)</b>	<b>(21.8)</b>

**Variance explanation:**

Decrease in litigation expenses and completion of Courthouse Risk Assessment partially offset by an increase for a consultant to evaluate the liability for contaminated sites and actuarial fees for a full valuation.

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**Budget by Program: 104 City Memberships**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
104 City Memberships										
Professional Services	59,000	59,000	59,000					59,000		
<b>Total 104 City Memberships</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>					<b>59,000</b>		

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**Budget by Program: 105 Financial Charges**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
105 Financial Charges										
Contributions and Financial Chg	13,348,848	13,074,039	13,074,039	(1,012,141)	5,636			12,067,534	(1,006,505)	(7.7)
Operating Revenue					(5,400)			(5,400)	(5,400)	
Contributions from Reserves	(860,800)	(860,800)	(860,800)					(860,800)		
Recoveries	(1,445,800)	(1,445,800)	(1,445,800)					(1,445,800)		
<b>Total 105 Financial Charges</b>	11,042,248	10,767,439	10,767,439	(1,012,141)	236			9,755,534	(1,011,905)	(9.4)

**Variance explanation:**

Per Council direction in the 2018 Budget deliberation of January 19, 2018, land sale proceeds were transferred to City's interfund notes resulting in a reduction to the annual debt servicing payments related to internal debt, partially offset by 1st of 10 payments for Durham Region Transit Arbitration.

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**Budget by Program: 107 Taxes Written Off**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
107 Taxes Written Off										
Professional Services	10,000	40,000	40,000					40,000		
Contributions and Financial Chg	2,894,578	2,648,025	2,648,025	696,700 (400,000)	13,375			3,358,100 (400,000)	710,075 (400,000)	26.8
Contributions from Reserves										
<b>Total 107 Taxes Written Off</b>	<b>2,904,578</b>	<b>2,688,025</b>	<b>2,688,025</b>	<b>296,700</b>	<b>13,375</b>			<b>2,998,100</b>	<b>310,075</b>	<b>11.5</b>

**Variance explanations:**

Decreased tax write offs related to Vacancy rebate tax policy changes.

Tax incremental financing assessment grants commencing for approved agreements on properties within Community Improvement Plan (CIP) areas.

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**Budget by Program: 108 Contingency**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
108 Contingency										
Personnel Costs	201,530	227,783	7,894	(7,894)					(227,783)	(100.0)
Professional Services		5,400	5,400	(5,400)					(5,400)	(100.0)
Contributions and Financial Chg	30,135	107,635	100,000					100,000	(7,635)	(7.1)
<b>Total 108 Contingency</b>	<b>231,665</b>	<b>340,818</b>	<b>113,294</b>	<b>(13,294)</b>				<b>100,000</b>	<b>(240,818)</b>	<b>(70.7)</b>

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**Budget by Program: 109 Allowances**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
109 Allowances										
Contributions and Financial Chg	27,000	30,000	30,000					30,000		
<b>Total 109 Allowances</b>	<b>27,000</b>	<b>30,000</b>	<b>30,000</b>					<b>30,000</b>		



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**Budget by Program: 110 Contributions to Reserves**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
110 Contributions to Reserves										
Contributions and Financial Chg	12,996,236	12,996,236	12,996,236	1,649,364				14,645,600	1,649,364	12.7
<b>Total 110 Contributions to Reserves</b>	12,996,236	12,996,236	12,996,236	1,649,364				14,645,600	1,649,364	12.7

**Variance explanation:**

Increased contribution to Remuneration Reserve for yet to be negotiated contractual increases and the Council mandated compensation review

Per Council direction in the 2018 Budget deliberation of January 19, 2018, annual increase of 0.1% to the dedicated infrastructure levy

Additional contributions for future technology, equipment replacement, and tax rate stabilization

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**Budget by Program: 111 Retiree Benefits**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
111 Retiree Benefits										
Personnel Costs	810,350	853,500	81,000	723,000			804,000	(49,500)	(5.8)	
Recoveries	(26,000)	(36,200)	(36,200)				(36,200)			
<b>Total 111 Retiree Benefits</b>	<b>784,350</b>	<b>817,300</b>	<b>44,800</b>	<b>723,000</b>			<b>767,800</b>	<b>(49,500)</b>	<b>(6.1)</b>	

**Variance analysis:**

Adjusted to reflect latest benefit costs for retirees as well at benefits for staff on long term disability.

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**Budget by Program: 113 Workers' Compensation**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
113 Workers' Compensation										
Personnel Costs	800,000	800,000	800,000					800,000		
<b>Total 113 Workers' Compensation</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>					<b>800,000</b>		

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**Budget by Program: 114 Insurance**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
114 Insurance										
Professional Services	1,323,000	1,270,930	1,270,930		94,770			1,365,700	94,770	7.5
Contributions and Financial Chg	184,900				184,900			184,900	184,900	
Contributions from Reserves		(184,900)	(184,900)		184,900				184,900	(100.0)
Recoveries	(154,000)	(165,702)	(165,702)	5,602				(160,100)	5,602	(3.4)
<b>Total 114 Insurance</b>	<b>1,353,900</b>	<b>920,328</b>	<b>920,328</b>	<b>5,602</b>	<b>464,570</b>			<b>1,390,500</b>	<b>470,172</b>	<b>51.1</b>

**Variance explanation:**

Partial repayment of an advance from the insurance reserve used during transition to the Durham Municipal Insurance Pool (DMIP). 2019 includes an additional premium for cyber insurance.

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**Budget by Program: 116 Grants**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Corporate Expenditures										
116 Grants										
Utilities	103,003	130,155	135,538	(18,917)	379		117,000	(13,155)	(10.1)	
Contributions and Financial Chg	755,298	723,237	673,237	320,000	9,163		1,002,400	279,163	38.6	
<b>Total 116 Grants</b>	858,301	853,392	808,775	301,083	9,542		1,119,400	266,008	31.2	

**Variance explanation:**

Decreased utility costs related to Oshawa Central Council of Neighbourhood Association (O.C.C.N.A.).

Increase to SPARK Centre grant per Report FIN-18-57 Increase to Annual Funding Request from Spark Commercialization & Innovation Centre.

Partnership Grants - 2019 Budget is based on 5 year average.