

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

**Department: FINANCESER Finance Services**

	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 %
Finance Services										
Financial Services	2,108,749	2,223,769	2,442,214		1,418		(23,081)	2,420,550	196,781	8.8
Purchasing Services	946,232	978,564	992,390		7,992		(1,082)	999,300	20,736	2.1
Taxation Services	219,365	247,000	229,855	(28,087)	55,093		(69,061)	187,800	(59,200)	(24.0)
<b>Total Finance Services</b>	<b>3,274,346</b>	<b>3,449,333</b>	<b>3,664,459</b>	<b>(28,087)</b>	<b>64,503</b>		<b>(93,224)</b>	<b>3,607,650</b>	<b>158,317</b>	<b>4.6</b>

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

**Branch: Financial Services**

**Branch Purpose:**

The Financial Reporting and Planning branch 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. FTE = 8

The Financial Services and Financial Systems Development branch is responsible for all treasury functions, including the management of the City's investment portfolio, insurance and risk, financial systems and internal audit support. FTE = 12

The responsibilities of both branches 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 troubleshooting on a day-to-day basis.

The Commissioner of Finance is also included in this branch.

**Combined Branch Staff Establishment: 21 FTE**

	2018 Projected Actuals	2018 Approved Budget	2019 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	One-Time Adjustment	2019 Approved Budget	2019 - 2018 Variance \$s	2019 - 2018 Variance %
Financial Services									
050 Financial Services	2,108,749	2,223,769	2,442,214		1,418	(23,081)	2,420,550	196,781	8.8
<b>Total Financial Services</b>	<b>2,108,749</b>	<b>2,223,769</b>	<b>2,442,214</b>		<b>1,418</b>	<b>(23,081)</b>	<b>2,420,550</b>	<b>196,781</b>	<b>8.8</b>

**2019  
City Of Oshawa  
Operating Budget**

**Budget by Program: 050 Financial Services**

	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 %
Financial Services										
050 Financial Services										
Personnel Costs	2,045,201	2,155,719	2,373,900		2,381		(20,400)	2,355,881	200,162	9.3
Program and Office Supplies	10,752	14,700	14,964		(363)			14,600	(100)	(0.7)
Professional Services	49,196	50,950	50,950					50,950		
Contribution to Capital	3,600	2,400	2,400		(600)			1,800	(600)	(25.0)
Contributions from Reserve Fnd								(2,681)	(2,681)	
<b>Total 050 Financial Services</b>	<b>2,108,749</b>	<b>2,223,769</b>	<b>2,442,214</b>		<b>1,418</b>		<b>(23,081)</b>	<b>2,420,550</b>	<b>196,781</b>	<b>8.8</b>

**Variance Explanation:**

Salary savings from 2018 returned to base

Re-evaluation of several Finance Services positions

Transfer of Accounts Receivable function from Program 063

Transfer interest on overdue Account Receivable accounts from Program 063

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

**Branch: Purchasing Services**

**Branch Purpose:**

Purchasing Services Branch is responsible for managing the centralized purchasing function for all City departments, including managing the print shop, mail distribution (external and internal) and receiving; disposal of corporate assets; work collaboratively with all levels of staff to conduct purchasing transactions to satisfy the City's needs; ensure that goods and services are acquired using the most cost-effective methods; provide guidance and support to all departments on purchasing related matters.

**Branch Staff Establishment: 8 FTE**

	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 \$\$	2019 - 2018 Variance %
Purchasing Services										
037 Printing and Mail Services	292,933	328,719	331,850		5,650			337,500	8,781	2.7
075 Purchasing	653,299	649,845	660,540		2,342		(1,082)	661,799	11,954	1.8
<b>Total Purchasing Services</b>	946,232	978,564	992,390		7,992		(1,082)	999,299	20,735	2.1

**2019  
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Operating Budget**

**Budget by Program: 037 Printing and Mail Services**

	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 %
Purchasing Services										
037 Printing and Mail Services										
Personnel Costs	119,432	138,680	141,300		300			141,600	2,920	2.1
Program and Office Supplies	172,592	177,139	177,650		8,450			186,100	8,961	5.1
Maintenance and Repairs	11,847	18,000	18,000		(2,000)			16,000	(2,000)	(11.1)
Operating Revenue	(540)	(100)	(100)		(100)			(200)	(100)	100.0
Recoveries	(10,398)	(5,000)	(5,000)		(1,000)			(6,000)	(1,000)	20.0
<b>Total 037 Printing and Mail Services</b>	<b>292,933</b>	<b>328,719</b>	<b>331,850</b>		<b>5,650</b>			<b>337,500</b>	<b>8,781</b>	<b>2.7</b>

**Variance explanations:**

Increased postage costs

2018 Projected Actuals include one-time additional recoveries

**2019  
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**Budget by Program: 075 Purchasing**

	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 %
Purchasing Services										
075 Purchasing										
Personnel Costs	641,027	637,505	648,200		1,082			649,282	11,777	1.8
Program and Office Supplies								(1)	(1)	
Professional Services	12,272	12,340	12,340		1,260			13,600	1,260	10.2
Contributions from Reserve Fnd							(1,082)	(1,082)	(1,082)	
<b>Total 075 Purchasing</b>	653,299	649,845	660,540		2,342		(1,082)	661,799	11,954	1.8

**Variance explanation:**

Re-evaluation of positions and contractual increases

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

**Branch: Taxation Services**

**Branch Purpose:**

Taxation Services Branch 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: 6 FTE**

	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 %
Taxation Services										
063 Tax Billing and Collection	219,365	247,000	229,855	(28,087)	55,093		(69,061)	187,800	(59,200)	(24.0)
<b>Total Taxation Services</b>	219,365	247,000	229,855	(28,087)	55,093		(69,061)	187,800	(59,200)	(24.0)

**2019  
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Operating Budget**

**Budget by Program: 063 Tax Billing and Collection**

	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 %
Taxation Services										
063 Tax Billing and Collection										
Personnel Costs	604,146	648,040	629,900		961		(68,100)	562,761	(85,279)	(13.2)
Program and Office Supplies	75,584	77,000	77,858		7,442			85,300	8,300	10.8
Professional Services	52,289	55,850	55,987	(25,487)				30,500	(25,350)	(45.4)
Contribution to Capital	1,200	1,200	1,200	(600)				600	(600)	(50.0)
Contributions and Financial Chg	50	600	600					600		
Operating Revenue	(469,884)	(506,690)	(506,690)	(2,000)	45,690			(463,000)	43,690	(8.6)
Contributions from Reserve Fnd							(961)	(961)	(961)	
Recoveries	(44,020)	(29,000)	(29,000)		1,000			(28,000)	1,000	(3.4)
<b>Total 063 Tax Billing and Collection</b>	<b>219,365</b>	<b>247,000</b>	<b>229,855</b>	<b>(28,087)</b>	<b>55,093</b>		<b>(69,061)</b>	<b>187,800</b>	<b>(59,200)</b>	<b>(24.0)</b>

**Variance Explanation:**

Transfer of Accounts Receivable function to Program 050

Completion of Assessment Based Management review from Municipal Tax Advisory Group (MTAG) agreement, per Report FIN-17-75

Reduced volume for New Tax Account, Ownership Change and Mortgage company fees

Transfer interest on overdue Account Receivable accounts to Program 050