

**2020**  
**City of Oshawa**  
**Operating Budget by Department**

**Department: CORPEXP Corporate Expenditures**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
Corporate Expenditures	33,443,704	33,120,334	32,400,899	1,846,700	1,943,802		(200,000)	35,991,400	2,871,066	8.7
<b>Total Corporate Expenditures</b>	33,443,704	33,120,334	32,400,899	1,846,700	1,943,802		(200,000)	35,991,400	2,871,066	8.7

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**Budget by Program: 100 Corporate Expenditures**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
100 Corporate Expenditures										
Program and Office Supplies	42,930	58,900	58,900					58,900		
Professional Services	351,683	351,200	351,200					351,200		
Recoveries	(895)									
<b>Total 100 Corporate Expenditures</b>	<b>393,718</b>	<b>410,100</b>	<b>410,100</b>					<b>410,100</b>		

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

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
102 Consulting and Audit Fees										
Professional Services	1,045,357	1,044,300	1,044,300	75,000	72,200			1,191,500	147,200	14.1
<b>Total 102 Consulting and Audit Fees</b>	<b>1,045,357</b>	<b>1,044,300</b>	<b>1,044,300</b>	<b>75,000</b>	<b>72,200</b>			<b>1,191,500</b>	<b>147,200</b>	<b>14.1</b>

Variance Explanations:

2020 Proposed Budget to 2019 Approved Budget Variance

Change in scope of Courthouse Monitoring plus additional needs for Courthouse Risk Assessment as required by the Ministry of the Environment, Conservation and Parks.

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**Budget by Program: 104 City Memberships**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
104 City Memberships										
Professional Services	61,700	59,000	59,000		(23,700)			35,300	(23,700)	(40.2)
<b>Total 104 City Memberships</b>	<b>61,700</b>	<b>59,000</b>	<b>59,000</b>		<b>(23,700)</b>			<b>35,300</b>	<b>(23,700)</b>	<b>(40.2)</b>

Variance Explanations:

2020 Proposed Budget to 2019 Approved Budget Variance  
Revised Corporate memberships.

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**Budget by Program: 105 Financial Charges**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
105 Financial Charges										
Contributions and Financial Chg	11,988,233	12,067,534	12,067,534		(490,934)			11,576,600	(490,934)	(4.1)
Operating Revenue	(2,900)	(5,400)	(5,400)					(5,400)		
Contributions from Reserves	(860,800)	(860,800)	(860,800)					(860,800)		
Recoveries	(542,200)	(1,445,800)	(1,445,800)		1,256,400			(189,400)	1,256,400	(86.9)
<b>Total 105 Financial Charges</b>	10,582,333	9,755,534	9,755,534		765,466			10,521,000	765,466	7.8

Variance Explanations:

2019 Approved Budget to 2019 Projected Actuals Variance  
Retirement of Interfund Note reduced expected recovery.

2020 Proposed Budget to 2019 Approved Budget Variance  
Retirement of Interfund Note payments and removal of offsetting recoveries.

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

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
107 Taxes Written Off										
Professional Services	27,627	40,000	40,000		(9,400)		30,600	(9,400)	(23.5)	
Contributions and Financial Chg	2,898,923	3,358,100	3,358,100		236,700		3,594,800	236,700	7.0	
Contributions from Reserves	(400,000)	(400,000)	(400,000)				(400,000)			
<b>Total 107 Taxes Written Off</b>	<b>2,526,550</b>	<b>2,998,100</b>	<b>2,998,100</b>		<b>227,300</b>		<b>3,225,400</b>	<b>227,300</b>	<b>7.6</b>	

Variance Explanations:

2019 Approved Budget to 2019 Projected Actuals Variance  
Delay of assessment grants coming on line.

2020 Proposed Budget to 2019 Approved Budget Variance  
Tax incremental financing for assessment grants coming into effect in 2020.

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**Budget by Program: 108 Contingency**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
108 Contingency										
Contributions and Financial Chg	100,000	100,000	100,000					100,000		
<b>Total 108 Contingency</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>					<b>100,000</b>		

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**Budget by Program: 109 Allowances**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
109 Allowances										
Contributions and Financial Chg	24,900	30,000	30,000		(5,000)			25,000	(5,000)	(16.7)
<b>Total 109 Allowances</b>	<b>24,900</b>	<b>30,000</b>	<b>30,000</b>		<b>(5,000)</b>			<b>25,000</b>	<b>(5,000)</b>	<b>(16.7)</b>



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

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
110 Contributions to Reserves										
Contributions and Financial Chg	14,645,600	14,645,600	14,645,600	1,696,700	363,900		(200,000)	16,506,200	1,860,600	12.7
<b>Total 110 Contributions to Reserves</b>	14,645,600	14,645,600	14,645,600	1,696,700	363,900		(200,000)	16,506,200	1,860,600	12.7

Variance Explanations:

2020 Proposed Budget to 2019 Approved Budget Variance

Increased contribution to Remuneration Reserve for yet to be negotiated contractual increases.

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

Additional contribution to various reserves.

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**Budget by Program: 111 Retiree Benefits**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
111 Retiree Benefits										
Personnel Costs	749,100	804,000	79,000		714,000			793,000	(11,000)	(1.4)
Recoveries	(34,000)	(36,200)	(36,200)					(36,200)		
<b>Total 111 Retiree Benefits</b>	<b>715,100</b>	<b>767,800</b>	<b>42,800</b>		<b>714,000</b>			<b>756,800</b>	<b>(11,000)</b>	<b>(1.4)</b>

Variance Explanations:

2020 Proposed Budget to 2019 Approved Budget Variance  
Adjusted to reflect current benefit costs for retirees.

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

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 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**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
114 Insurance										
Professional Services	1,376,700	1,365,700	1,365,700		40,000			1,405,700	40,000	2.9
Contributions and Financial Chg	184,900	184,900	184,900					184,900		
Recoveries	(160,100)	(160,100)	(160,100)		(4,300)			(164,400)	(4,300)	2.7
<b>Total 114 Insurance</b>	<b>1,401,500</b>	<b>1,390,500</b>	<b>1,390,500</b>		<b>35,700</b>			<b>1,426,200</b>	<b>35,700</b>	<b>2.6</b>

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**Budget by Program: 116 Grants**

	2019 Projected Actuals	2019 Approved Budget	2020 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2020 Approved Budget	2020 - 2019 Variance \$s	2020 - 2019 Variance %
Corporate Expenditures										
116 Grants										
Professional Services	131									
Utilities	96,972	117,000	122,565		(20,164)			102,400	(14,600)	(12.5)
Contributions and Financial Chg	1,049,842	1,002,400	1,002,400	75,000	(185,900)			891,500	(110,900)	(11.1)
<b>Total 116 Grants</b>	<b>1,146,945</b>	<b>1,119,400</b>	<b>1,124,965</b>	<b>75,000</b>	<b>(206,064)</b>			<b>993,900</b>	<b>(125,500)</b>	<b>(11.2)</b>

Variance Explanations:

2020 Proposed Budget to 2019 Approved Budget Variance  
Based on Council approved grants.