

2020
City of Oshawa
Operating Budget by Department

Department: FINANCESER Finance Services

	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 %
Finance Services										
Financial Services	2,194,775	2,420,550	2,445,100		8,899		(9,800)	2,444,200	23,650	1.0
Purchasing Services	969,583	999,300	981,720	601	(2,850)	(10,000)		969,470	(29,830)	(3.0)
Taxation Services	57,984	187,800	238,138		(150,838)			87,300	(100,500)	(53.5)
Total Finance Services	3,222,342	3,607,650	3,664,958	601	(144,789)	(10,000)	(9,800)	3,500,970	(106,680)	(3.0)

**2020
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

	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 \$\$	2020 - 2019 Variance %
Financial Services										
050 Financial Services	2,194,775	2,420,550	2,445,100		8,899		(9,800)	2,444,200	23,650	1.0
Total Financial Services	2,194,775	2,420,550	2,445,100		8,899		(9,800)	2,444,200	23,650	1.0

**2020
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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

	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 %
Purchasing Services										
037 Printing and Mail Services	319,200	337,500	337,120		(1,950)	(10,000)		325,170	(12,330)	(3.7)
075 Purchasing	650,385	661,799	644,599	601	(900)			644,300	(17,499)	(2.6)
Total Purchasing Services	969,585	999,299	981,719	601	(2,850)	(10,000)		969,470	(29,829)	(3.0)

**2020
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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

	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 %
Taxation Services										
063 Tax Billing and Collection	57,984	187,800	238,138		(150,838)			87,300	(100,500)	(53.5)
Total Taxation Services	57,984	187,800	238,138		(150,838)			87,300	(100,500)	(53.5)

**2020
City Of Oshawa
Operating Budget**

Budget by Program: 050 Financial Services

	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 %
Financial Services										
050 Financial Services										
Personnel Costs	2,141,712	2,355,881	2,377,500		(5,200)		(9,800)	2,362,500	6,619	0.3
Program and Office Supplies	11,665	14,600	14,850		(1,851)			13,000	(1,600)	(11.0)
Professional Services	42,206	50,950	50,950		15,950			66,900	15,950	31.3
Contribution to Capital	1,873	1,800	1,800					1,800		
Contributions from Reserve Fnd	(2,681)	(2,681)								
Total 050 Financial Services	2,194,775	2,420,550	2,445,100		8,899		(9,800)	2,444,200	2,681	(100.0)
									23,650	1.0

Variance explanations:

2019 Approved Budget to 2019 Projected Actuals Variance

Salaries lower than budgeted as a result of staff vacancies and unpaid leave of absence.

2020 Proposed Budget to 2019 Approved Budget Variance

Salary savings from 2019 returned to the base.

Increased training requirements required to ensure staff accreditations are kept current.

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Budget by Program: 037 Printing and Mail Services

	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 %
Purchasing Services										
037 Printing and Mail Services										
Personnel Costs	137,906	141,600	140,700		(100)			140,600	(1,000)	(0.7)
Program and Office Supplies	170,510	186,100	186,620		(5,050)	(10,000)		171,570	(14,530)	(7.8)
Maintenance and Repairs	16,305	16,000	16,000					16,000		
Operating Revenue	(162)	(200)	(200)		200				200	(100.0)
Recoveries	(5,359)	(6,000)	(6,000)		3,000			(3,000)	3,000	(50.0)
Total 037 Printing and Mail Services	319,200	337,500	337,120		(1,950)	(10,000)		325,170	(12,330)	(3.7)

Variance Explanations:

2020 Proposed Budget to 2019 Approved Budget Variance

Reduced service to external locations resulting in reduced courier costs.

Reduced postage budget due to a reduction in number of items mailed.

Recoveries for tax sales reallocated to Program 063.

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Budget by Program: 075 Purchasing

	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 %
Purchasing Services										
075 Purchasing										
Personnel Costs	638,713	649,282	631,000					631,000	(18,282)	(2.8)
Program and Office Supplies		(1)	(1)	1					1	(100.0)
Professional Services	12,754	13,600	13,600	600	(900)			13,300	(300)	(2.2)
Contributions from Reserve Fnd	(1,082)	(1,082)							1,082	(100.0)
Total 075 Purchasing	650,385	661,799	644,599	601	(900)			644,300	(17,499)	(2.6)

Variance Explanations:

2020 Proposed Budget to 2019 Approved Budget Variance
Change in benefit obligation.

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Budget by Program: 063 Tax Billing and Collection

	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 %
Taxation Services										
063 Tax Billing and Collection										
Personnel Costs	439,310	562,761	611,200					611,200	48,439	8.6
Program and Office Supplies	76,988	85,300	86,238		(2,538)			83,700	(1,600)	(1.9)
Professional Services	100,521	30,500	30,500		400			30,900	400	1.3
Contribution to Capital	597	600	600					600		
Contributions and Financial Chg	196	600	600		(500)			100	(500)	(83.3)
Operating Revenue	(541,677)	(463,000)	(463,000)		(172,600)			(635,600)	(172,600)	37.3
Contributions from Reserve Fnd	(961)	(961)							961	(100.0)
Recoveries	(16,990)	(28,000)	(28,000)		24,400			(3,600)	24,400	(87.1)
Total 063 Tax Billing and Collection	57,984	187,800	238,138		(150,838)			87,300	(100,500)	(53.5)

Variance Explanations:

2019 Approved Budget to 2019 Projected Actuals variance

Salary savings due to staff vacancy offset by increase in contracted services.
Increased revenues from new tax accounts, reminder/arrear notices, and sale of printed materials.

2020 Proposed Budget to 2019 Approved Budget variance

Salary savings returned to base.
Increased revenues resulting from changes approved in the General Fees and Charges by-law.