

2017
City of Oshawa
Operating Budget by Department

Department: CORPEXP Corporate Expenditures

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures										
Corporate Expenditures	28,081,665	28,251,362	26,424,365	3,949,332	1,012,271		75,000	31,460,968	3,209,606	11.4
Total Corporate Expenditures	28,081,665	28,251,362	26,424,365	3,949,332	1,012,271		75,000	31,460,968	3,209,606	11.4

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Budget by Program: 100 Corporate Relations

Corporate Expenditures	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
100 Corporate Relations														
Professional Services	45,930	51,200	51,200			(3,000)						48,200	(3,000)	(5.9)
Operating Revenue	(1,611)	(5,100)	(5,100)			1,200						(3,900)	1,200	(23.5)
Total 100 Corporate Relations	44,319	46,100	46,100			(1,800)						44,300	(1,800)	(3.9)

Decreased recoveries (based on 3 year actuals average) offset by reduced Public/Intergovernmental Relations requirements.

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Budget by Program: 102 Consulting and Audit Fees

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
102 Consulting and Audit Fees														
Professional Services	942,250	1,317,200	1,317,200			(80,000)		(30,000)			75,000	1,282,200	(35,000)	(2.7)
Contributions from Reserves	(75,000)					(20,000)						(20,000)	(20,000)	
Total 102 Consulting and Audit Fees	867,250	1,317,200	1,317,200			(100,000)		(30,000)			75,000	1,262,200	(55,000)	(4.2)

Variance Explanation:

Decrease monitoring costs for the Durham Consolidated Courthouse

Decreased Professional and Technical Litigation requirements

Addition of reserve recovery for Real Estate Suneys

The professional and technical budget for litigation is based on conditional estimates as external legal fees can be influenced by a number of factors including unforeseen new claims, the duration of trials/hearings, requirements to use experts and other disbursements.

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Budget by Program: 104 City Memberships

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
104 City Memberships														
Professional Services	41,000	40,300	40,300			1,600		17,250				59,150	18,850	46.8
Total 104 City Memberships	41,000	40,300	40,300			1,600		17,250				59,150	18,850	46.8

Variance Explanation:

Reallocation of Megawatt Challenge membership from Program 344

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Budget by Program: 105 Financial Charges

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
105 Financial Charges														
Contributions and Financial Chg	13,346,600	13,324,200	12,943,100		1,123,700	124,400			11,500			14,202,700	878,500	6.6
Contributions from Reserves	(860,800)	(860,800)	(860,800)									(860,800)		
Recoveries	(1,869,800)	(1,737,800)	(1,872,800)			391,300						(1,481,500)	256,300	(14.7)
Total 105 Financial Charges	10,616,000	10,725,600	10,209,500		1,123,700	515,700			11,500			11,860,400	1,134,800	10.6

Variance Explanation:

Increase due to new debenture payment for the LED street lighting conversion. This additional cost is offset by Energy savings in the Street Lighting program.

Also increased the budget for Bank related service charges to come in line with 2016 projected actual expenses.

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Budget by Program: 107 Taxes Written Off

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
107 Taxes Written Off														
Professional Services	73,000	140,000	140,000			(90,000)						50,000	(90,000)	(64.3)
Contributions and Financial Chg	2,764,342	1,876,600	1,876,600						(62,800)			1,813,800	(62,800)	(3.3)
Total 107 Taxes Written Off	2,837,342	2,016,600	2,016,600			(90,000)			(62,800)			1,863,800	(152,800)	(7.6)

Variance Explanation:

Adjustments to reflect prior year actuals

Reduced requirement for legal consulting services related to a major tax appeal

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Budget by Program: 108 Contingency

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
108 Contingency														
Personnel Costs	1,965,000	2,227,462	896,594		87,682		685,466					1,669,742	(557,720)	(25.0)
Contributions and Financial Chg	31,603	100,000	100,000									100,000		
Total 108 Contingency	1,996,603	2,327,462	996,594		87,682		685,466					1,769,742	(557,720)	(24.0)

Variance Explanation:

Change in provision for anticipated personnel contract adjustments (not yet negotiated)

Wage adjustments resulting from Council mandated compensation review

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Budget by Program: 109 Allowances

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
109 Allowances														
Contributions and Financial Chg	45,000	45,000	45,000			(10,000)						35,000	(10,000)	(22.2)
Total 109 Allowances	45,000	45,000	45,000			(10,000)						35,000	(10,000)	(22.2)

Variance Explanation:

Allowance for doubtful accounts has a sufficient balance to cover bad debt expense and this balance continues to grow therefore reduced annual contribution.

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Budget by Program: 110 Contributions to Reserves

Corporate Expenditures	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
110 Contributions to Reserves														
Contributions and Financial Chg	8,263,400	8,263,400	8,263,400	1,312,500	1,425,000			100,000				11,100,900	2,837,500	34.3
Total 110 Contributions to Reserves	8,263,400	8,263,400	8,263,400	1,312,500	1,425,000			100,000				11,100,900	2,837,500	34.3

Variance Explanation:

Reallocation of various program reserve contributions

Additional contributions as suggested in the Financial Strategy

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Budget by Program: 111 Retiree Benefits

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
111 Retiree Benefits														
Personnel Costs	654,139	727,000	727,000						(2,000)			725,000	(2,000)	(0.3)
Contributions and Financial Chg	50													
Recoveries	(38,583)	(38,500)	(38,500)				(2,695)					(41,195)	(2,695)	7.0
Total 111 Retiree Benefits	615,606	688,500	688,500				(2,695)		(2,000)			683,805	(4,695)	(0.7)

Decrease is a result of the retirement of the Standard Life RPP contribution and increased recoveries from retirees.

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Budget by Program: 113 Workers' Compensation

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
113 Workers' Compensation														
Personnel Costs	800,000	800,000	800,000									800,000		
Total 113 Workers' Compensation	800,000	800,000	800,000									800,000		

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Budget by Program: 114 Insurance

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
114 Insurance														
Professional Services	1,220,549	1,225,000	1,261,750			504,550						1,766,300	541,300	44.2
Operating Revenue	(58,200)	(56,800)	(56,800)									(56,800)		
Contributions from Reserves						(550,900)						(550,900)	(550,900)	
Recoveries	(118,700)	(119,200)	(119,200)									(119,200)		
Total 114 Insurance	1,043,649	1,049,000	1,085,750			(46,350)						1,039,400	(9,600)	(0.9)

Variance Explanation:

6 month bridging period to cover changes outlined in Report FIN-16-103 Durham Municipal Insurance Pool

**2017
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Budget by Program: 116 Grants

	2016 Projected Actuals	2016 Approved Budget	2017 Base Budget	Service Level Changes	Additional Pressures	Volume	Price	Reallocation	Prior Year Actuals	Efficiencies	One-Time Adjustment	2017 Proposed Budget	2017 - 2016 Variance \$s	2017 - 2016 Variance %
Corporate Expenditures														
116 Grants														
Utilities	128,672	128,700	138,821									138,821	10,121	7.9
Contributions and Financial Chg	782,824	803,500	776,600		450	14,200	12,200				100,000	903,450	99,950	12.4
Contributions from Reserves											(100,000)	(100,000)	(100,000)	
Total 116 Grants	911,496	932,200	915,421		450	14,200	12,200					942,271	10,071	1.1

Utility/inflationary increases for the Oshawa Central Council of Neighbourhood Associations (O.C.N.A.).