

**2018**  
**City of Oshawa**  
**Operating Budget by Department**

**Department: CORPEXP Corporate Expenditures**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
Corporate Expenditures	32,225,126	30,023,653	30,489,853	1,888,133	529,261		167,635	33,074,882	3,051,229	10.2
<b>Total Corporate Expenditures</b>	32,225,126	30,023,653	30,489,853	1,888,133	529,261		167,635	33,074,882	3,051,229	10.2

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**Budget by Program: 100 Corporate Relations**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
100 Corporate Relations										
Professional Services	33,700	48,200	48,200		550			48,750	550	1.1
Operating Revenue	(2,530)	(3,900)	(3,900)		700			(3,200)	700	(17.9)
<b>Total 100 Corporate Relations</b>	<b>31,170</b>	<b>44,300</b>	<b>44,300</b>		<b>1,250</b>			<b>45,550</b>	<b>1,250</b>	<b>2.8</b>

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

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
102 Consulting and Audit Fees										
Professional Services	955,610	1,282,200	1,207,200	50,000	(11,550)		110,000	1,355,650	73,450	5.7
Contributions from Reserves	(15,000)	(20,000)	(20,000)					(20,000)		
<b>Total 102 Consulting and Audit Fees</b>	940,610	1,262,200	1,187,200	50,000	(11,550)		110,000	1,335,650	73,450	5.8

Increased budget for litigation costs and completion of Courthouse Risk Assessment partially offset by a decrease in actuarial fees .

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**Budget by Program: 104 City Memberships**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
104 City Memberships										
Professional Services	57,600	59,150	59,150		(150)			59,000	(150)	(0.3)
<b>Total 104 City Memberships</b>	<b>57,600</b>	<b>59,150</b>	<b>59,150</b>		<b>(150)</b>			<b>59,000</b>	<b>(150)</b>	<b>(0.3)</b>

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**Budget by Program: 105 Financial Charges**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
105 Financial Charges										
Contributions and Financial Chg	15,055,001	14,202,700	14,202,700	(325,236)	(803,425)			13,074,039	(1,128,661)	(7.9)
Contributions from Reserves	(860,800)	(860,800)	(860,800)					(860,800)		
Recoveries	(2,065,900)	(1,481,500)	(1,481,500)		35,700			(1,445,800)	35,700	(2.4)
<b>Total 105 Financial Charges</b>	<b>12,128,301</b>	<b>11,860,400</b>	<b>11,860,400</b>	<b>(325,236)</b>	<b>(767,725)</b>			<b>10,767,439</b>	<b>(1,092,961)</b>	<b>(9.2)</b>

Interfund note repayments reduced by note maturity, partially offset by IFN payments for Airport Runway rehabilitation and offsetting recoveries from other departments

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

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
107 Taxes Written Off										
Professional Services	17,003	50,000	50,000		(10,000)			40,000	(10,000)	(20.0)
Contributions and Financial Chg	4,107,221	1,813,800	1,813,800		834,225			2,648,025	834,225	46.0
<b>Total 107 Taxes Written Off</b>	<b>4,124,224</b>	<b>1,863,800</b>	<b>1,863,800</b>		<b>824,225</b>			<b>2,688,025</b>	<b>824,225</b>	<b>44.2</b>

**Variance Explanation:**

Increased tax write offs related to anticipated demolitions and Assessment Review Board decisions.

CIP Incremental Assessment Grants coming on line.

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**Budget by Program: 108 Contingency**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
108 Contingency										
Personnel Costs	236,345	232,427	1,490,894	158,033				1,648,927	1,416,500	609.4
Professional Services				5,400				5,400	5,400	
Contributions and Financial Chg	60,000	100,000	100,000				7,635	107,635	7,635	7.6
<b>Total 108 Contingency</b>	<b>296,345</b>	<b>332,427</b>	<b>1,590,894</b>	<b>163,433</b>			<b>7,635</b>	<b>1,761,962</b>	<b>1,429,535</b>	<b>430.0</b>

**Variance Explanation:**

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

Wage adjustments resulting from Council mandated compensation review

Allowance for medical note reimbursements

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**Budget by Program: 109 Allowances**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
109 Allowances										
Contributions and Financial Chg	28,132	35,000	35,000		(5,000)			30,000	(5,000)	(14.3)
<b>Total 109 Allowances</b>	<b>28,132</b>	<b>35,000</b>	<b>35,000</b>		<b>(5,000)</b>			<b>30,000</b>	<b>(5,000)</b>	<b>(14.3)</b>

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

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
110 Contributions to Reserves										
Contributions and Financial Chg	11,100,900	11,100,900	11,100,900	1,895,336				12,996,236	1,895,336	17.1
<b>Total 110 Contributions to Reserves</b>	11,100,900	11,100,900	11,100,900	1,895,336				12,996,236	1,895,336	17.1

Additional contributions as recommended in various reports to Council.

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**Budget by Program: 111 Retiree Benefits**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
111 Retiree Benefits										
Personnel Costs	810,680	725,000			853,500			853,500	128,500	17.7
Recoveries	(37,000)	(41,195)	(41,195)		4,995			(36,200)	4,995	(12.1)
<b>Total 111 Retiree Benefits</b>	<b>773,680</b>	<b>683,805</b>	<b>(41,195)</b>		<b>858,495</b>			<b>817,300</b>	<b>133,495</b>	<b>19.5</b>

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

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

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 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**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
114 Insurance										
Professional Services	1,793,573	1,766,300	1,766,300		(495,370)			1,270,930	(495,370)	(28.0)
Operating Revenue	(52,028)	(56,800)	(56,800)		15,394			(41,406)	15,394	(27.1)
Contributions from Reserves	(550,900)	(550,900)	(550,900)		366,000			(184,900)	366,000	(66.4)
Recoveries	(114,707)	(119,200)	(119,200)		(5,096)			(124,296)	(5,096)	4.3
<b>Total 114 Insurance</b>	<b>1,075,938</b>	<b>1,039,400</b>	<b>1,039,400</b>		<b>(119,072)</b>			<b>920,328</b>	<b>(119,072)</b>	<b>(11.5)</b>

Decrease a result of the removal of one-time bridging amount from 2017 to cover change over to the Durham Municipal Insurance Pool

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**Budget by Program: 116 Grants**

	2017 Projected Actuals	2017 Approved Budget	2018 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2018 Approved Budget	2018 - 2017 Variance \$s	2018 - 2017 Variance %
Corporate Expenditures										
116 Grants										
Utilities	111,796	138,821	146,554		(16,399)			130,155	(8,666)	(6.2)
Contributions and Financial Chg	856,431	903,450	803,450	104,600	(234,813)		50,000	723,237	(180,213)	(19.9)
Contributions from Reserves	(100,000)	(100,000)							100,000	(100.0)
<b>Total 116 Grants</b>	<b>868,227</b>	<b>942,271</b>	<b>950,004</b>	<b>104,600</b>	<b>(251,212)</b>		<b>50,000</b>	<b>853,392</b>	<b>(88,879)</b>	<b>(9.4)</b>

**Variance Explanation:**

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

Addition of Year 2 payment to Durham College Centre for Collaborative Education

Increase in Grants for Seniors or Disabled to more accurately reflect demand