

**2016
City Of Oshawa
Operating Budget**

Budget by Program: 100 Corporate Relations

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
	1,216									
	62,200	59,200	38,200		13,000			51,200	(8,000)	(13.5)
	(5,040)	(1,200)	(1,200)		(3,900)			(5,100)	(3,900)	325.0
	58,376	58,000	37,000		9,100			46,100	(11,900)	(20.5)

Variance explanation:

Increased Intergovernmental Relations to provide funding for Go Train extension study

Removal of contribution for Pan Am games

Adjustments to reflect prior year actuals

**2016
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Budget by Program: 102 Consulting and Audit Fees

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
102 Consulting and Audit Fees										
Professional Services	802,800	1,096,300	1,096,300		220,900			1,317,200	220,900	20.1
Contributions from Reserves	(10,000)	(10,000)	(10,000)		10,000				10,000	(100.0)
Total 102 Consulting and Audit Fees	792,800	1,086,300	1,086,300		230,900			1,317,200	230,900	21.3

Variance explanation:

Increase in monitoring costs for the Durham Consolidated Courthouse

Actuarial review of City's 10 year claim history to evaluate possibility of joining the Durham Municipal Insurance Pool

Increase in internal audit fees, offset by a staff reduction in Finance Services

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

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
104 City Memberships										
Professional Services	39,900	37,900	37,900		2,400			40,300	2,400	6.3
Total 104 City Memberships	39,900	37,900	37,900		2,400			40,300	2,400	6.3

Variance explanation:

Addition of Municipal Finance Officers Association (MFOA) membership not previously budgeted

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Budget by Program: 105 Financial Charges

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
105 Financial Charges										
Contributions and Financial Chg	13,974,800	15,795,600	15,795,600		(2,852,500)		381,100	13,324,200	(2,471,400)	(15.6)
Contributions from Reserves	(960,800)	(2,807,800)	(2,807,800)		1,947,000			(860,800)	1,947,000	(69.3)
Recoveries	(2,519,000)	(2,411,500)	(2,411,500)		538,700		135,000	(1,737,800)	673,700	(27.9)
Total 105 Financial Charges	10,495,000	10,576,300	10,576,300		(366,800)		516,100	10,725,600	149,300	1.4

Variance explanation:

A reduction in interfund notes offset by reduced expenses in various operating programs.

Overall, as a result of the application of a legal settlement to the interfund notes, 2 notes related to the Durham Consolidated Courthouse have been retired. This created \$516,100 of debt financing room. This expense has been included in the 2016 budget and will require Council direction on how to repurpose the funding allocation.

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Budget by Program: 107 Taxes Written Off

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
107 Taxes Written Off										
Professional Services	51,100	203,500	203,500		(63,500)			140,000	(63,500)	(31.2)
Contributions and Financial Chg	1,495,900	1,870,100	1,870,100		6,500			1,876,600	6,500	0.3
Total 107 Taxes Written Off	1,547,000	2,073,600	2,073,600		(57,000)			2,016,600	(57,000)	(2.7)

Variance explanation:

Estimate for use of external legal services required for current major assessment appeal

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Budget by Program: 108 Contingency

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
108 Contingency										
Personnel Costs	2,418,700	2,590,200	2,590,200		(362,738)			2,227,462	(362,738)	(14.0)
Contributions and Financial Chg	44,900	100,000	100,000					100,000		
Total 108 Contingency	2,463,600	2,690,200	2,690,200		(362,738)			2,327,462	(362,738)	(13.5)

Variance explanation:

Change in provision for anticipated salary and wage adjustments not yet negotiated

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Budget by Program: 109 Allowances

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
	45,000	45,800	45,800		(800)			45,000	(800)	(1.7)
	45,000	45,800	45,800		(800)			45,000	(800)	(1.7)

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Budget by Program: 110 Contributions to Reserves

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
110 Contributions to Reserves										
Professional Services										
Contributions and Financial Chg	8,038,400	8,038,400	8,038,400	225,000				8,263,400	225,000	2.8
Total 110 Contributions to Reserves	8,038,400	8,038,400	8,038,400	225,000				8,263,400	225,000	2.8

Variance explanation:

Contribution to reserve for Ward Boundary Review (year 1 of 3)

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Budget by Program: 111 Retiree Benefits

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
	720,400	732,600	732,600		(5,600)			727,000	(5,600)	(0.8)
	(35,600)	(35,800)	(35,800)		(2,700)			(38,500)	(2,700)	7.5
	684,800	696,800	696,800		(8,300)			688,500	(8,300)	(1.2)

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Budget by Program: 113 Workers' Compensation

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
113 Workers' Compensation										
Personnel Costs	802,200	800,000	800,000					800,000		
Total 113 Workers' Compensation	802,200	800,000	800,000					800,000		

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Budget by Program: 114 Insurance

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
114 Insurance										
Professional Services	1,226,703	1,250,900	1,250,900		(25,900)			1,225,000	(25,900)	(2.1)
Operating Revenue	(56,800)	(82,200)	(82,200)		25,400			(56,800)	25,400	(30.9)
Recoveries	(119,200)	(113,800)	(113,800)		(5,400)			(119,200)	(5,400)	4.7
Total 114 Insurance	1,050,703	1,054,900	1,054,900		(5,900)			1,049,000	(5,900)	(0.6)

Variance explanation:

Premium pricing as quoted by the City's insurer

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Budget by Program: 116 Grants

	2015 Projected Actuals	2015 Approved Budget	2016 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2016 Proposed Budget	2016 - 2015 Variance \$s	2016 - 2015 Variance %
Corporate Expenditures										
116 Grants										
Utilities	105,279	120,900	128,700					128,700	7,800	6.5
Contributions and Financial Chg	761,526	793,900	775,100		1,500		26,900	803,500	9,600	1.2
Operating Revenue										
Total 116 Grants	866,805	914,800	903,800		1,500		26,900	932,200	17,400	1.9