

2021
City of Oshawa
Operating Budget by Department

Department: CORPEXP Corporate Expenditures

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Vaiance %
Corporate Expenditures										
Corporate Expenditures	34,045,961	35,118,762	34,629,306	(275,811)	424,898		(3,109,600)	31,668,794	(3,449,968)	(9.8)
Total Corporate Expenditures	34,045,961	35,118,762	34,629,306	(275,811)	424,898		(3,109,600)	31,668,794	(3,449,968)	(9.8)

**2021
City Of Oshawa
Operating Budget**

Budget by Program: 100 Corporate Expenditures

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
100 Corporate Expenditures										
Program and Office Supplies	59,535	58,900	58,900					58,900		
Professional Services	223,900	351,200	351,200	(100,000)				251,200	(100,000)	(28.5)
Total 100 Corporate Expenditures	283,435	410,100	410,100	(100,000)				310,100	(100,000)	(24.4)

Variance Explanations:

2020 Approved Budget to 2020 Projected Actuals Variance

COVID-19 cost containment

2021 Proposed Budget to 2020 Projected Actuals Variance

COVID-19 cost containment

**2021
City Of Oshawa
Operating Budget**

Budget by Program: 102 Consulting and Audit Fees

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
102 Consulting and Audit Fees										
Professional Services	847,330	1,191,500	1,191,500	23,000	1,000		(350,600)	864,900	(326,600)	(27.4)
Recoveries	(75,000)									
Total 102 Consulting and Audit Fees	772,330	1,191,500	1,191,500	23,000	1,000		(350,600)	864,900	(326,600)	(27.4)

Variance Explanations:

2020 Approved Budget to 2020 Projected Actuals Variance

COVID-19 cost containment

Deferral of Internal Audit

Recoveries for Local Planning Appeal Tribunal (L.P.A.T.)

2021 Proposed Budget to 2020 Projected Actuals Variance

Deferral of Internal Audit

2021 Proposed Budget to 2020 Approved Budget Variance

Deferral of Internal Audit renewal

Increase in Profession Fees related to Courthouse Monitoring

**2021
City Of Oshawa
Operating Budget**

Budget by Program: 104 City Memberships

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
104 City Memberships										
Professional Services	36,312	35,300	35,300		1,400			36,700	1,400	4.0
Contributions from Reserve Fnd	(2,100)				(2,100)			(2,100)	(2,100)	
Total 104 City Memberships	34,212	35,300	35,300		(700)			34,600	(700)	(2.0)

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Budget by Program: 105 Financial Charges

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
105 Financial Charges										
Contributions and Financial Chg	11,485,800	11,576,600	11,576,600	(483,851)	(26,900)			11,065,849	(510,751)	(4.4)
Operating Revenue	(1,000)	(5,400)	(5,400)					(5,400)		
Contributions from Reserves	(860,800)	(860,800)	(860,800)					(860,800)		
Recoveries	(542,200)	(189,400)	(189,400)	406,400	(427,500)			(210,500)	(21,100)	11.1
Total 105 Financial Charges	10,081,800	10,521,000	10,521,000	(77,451)	(454,400)			9,989,149	(531,851)	(5.1)

Variance Explanations:

2020 Approved Budget to 2020 Projected Actuals Variance
Recovery for IFN #59 Airport Runway

2021 Proposed Budget to 2020 Approved Budget Variance
Recovery for IFN #59 Airport Runway

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Budget by Program: 107 Taxes Written Off

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
107 Taxes Written Off										
Professional Services	6,000	30,600	30,600		(18,600)			12,000	(18,600)	(60.8)
Contributions and Financial Chg	3,737,959	3,594,800	3,594,800		216,200			3,811,000	216,200	6.0
Contributions from Reserves	(400,000)	(400,000)	(400,000)					(400,000)		
Total 107 Taxes Written Off	3,343,959	3,225,400	3,225,400		197,600			3,423,000	197,600	6.1

Variance Explanations:

2020 Approved Budget to 2020 Projected Actuals Variance

Impact of Assessment Review Board (A.R.B.) decisions
Vacancy Rebate program cancelled by Region of Durham

2021 Proposed Budget to 2020 Approved Budget Variance

Increase to Community Improvement Program (C.I.P.)
Vacancy Rebate program cancelled by Region of Durham

**2021
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Budget by Program: 108 Contingency

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
108 Contingency										
Contributions and Financial Chg	100,000	100,000	100,000	(100,000)					(100,000)	(100.0)
Total 108 Contingency	100,000	100,000	100,000	(100,000)					(100,000)	(100.0)

Variance Explanations:

2021 Proposed Budget to 2020 Approved Budget Variance

Removal of Contingency budget

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Budget by Program: 109 Allowances

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
109 Allowances										
Contributions and Financial Chg	19,653	25,000	25,000	(5,000)				20,000	(5,000)	(20.0)
Total 109 Allowances	19,653	25,000	25,000	(5,000)				20,000	(5,000)	(20.0)

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Budget by Program: 110 Contributions to Reserves

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
110 Contributions to Reserves										
Contributions and Financial Chg	15,633,560	15,633,562	15,833,562	168,540	(2)		(3,009,000)	12,993,100	(2,640,462)	(16.9)
Total 110 Contributions to Reserves	15,633,560	15,633,562	15,833,562	168,540	(2)		(3,009,000)	12,993,100	(2,640,462)	(16.9)

Variance Explanations:

2021 Proposed Budget to 2020 Approved Budget Variance

Adjustments to offset impact of COVID-19

**2021
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Budget by Program: 111 Retiree Benefits

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
111 Retiree Benefits										
Personnel Costs	776,258	793,000	93,000		702,000			795,000	2,000	0.3
Recoveries	(25,300)	(36,200)	(36,200)		6,200			(30,000)	6,200	(17.1)
Total 111 Retiree Benefits	750,958	756,800	56,800		708,200			765,000	8,200	1.1

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Budget by Program: 113 Workers' Compensation

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 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		

**2021
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Budget by Program: 114 Insurance

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
114 Insurance										
Professional Services	1,453,653	1,405,700	1,405,700		104,400			1,510,100	104,400	7.4
Contributions and Financial Chg	184,900	184,900	184,900	(184,900)					(184,900)	(100.0)
Recoveries	(169,243)	(164,400)	(164,400)		(12,200)			(176,600)	(12,200)	7.4
Total 114 Insurance	1,469,310	1,426,200	1,426,200	(184,900)	92,200			1,333,500	(92,700)	(6.5)

Variance Explanations:

2021 Proposed Budget to 2020 Approved Budget Variance

Increase of Insurance Premiums

Removal of contribution to Insurance Reserve

**2021
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Budget by Program: 116 Grants

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
116 Grants										
Utilities	105,193	102,400	112,944		5			112,950	10,550	10.3
Contributions and Financial Chg	651,550	891,500	891,500		(119,005)		250,000	1,022,495	130,995	14.7
Total 116 Grants	756,743	993,900	1,004,444		(119,000)		250,000	1,135,445	141,545	14.2

Variance Explanations:

2020 Approved Budget to 2020 Projected Actuals Variance

COVID-19 cost containment; many events did not take place

2021 Proposed Budget to 2020 Approved Budget Variance

Provision for Memorial Cup (CNCL-20-146)

Decrease in Partnership and Anchor Grants

Removal of Chamber of Commerce budget

**2021
City of Oshawa
Operating Budget by Branch**

Branch: Corporate Expenditures

	2020 Projected Actuals	2020 Approved Budget	2021 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2021 Approved Budget	2021 - 2020 Variance \$s	2021 - 2020 Variance %
Corporate Expenditures										
100 Corporate Expenditures	283,435	410,100	410,100	(100,000)				310,100	(100,000)	(24.4)
102 Consulting and Audit Fees	772,330	1,191,500	1,191,500	23,000	1,000		(350,600)	864,900	(326,600)	(27.4)
104 City Memberships	34,212	35,300	35,300		(700)			34,600	(700)	(2.0)
105 Financial Charges	10,081,800	10,521,000	10,521,000	(77,451)	(454,400)			9,989,149	(531,851)	(5.1)
107 Taxes Written Off	3,343,959	3,225,400	3,225,400		197,600			3,423,000	197,600	6.1
108 Contingency	100,000	100,000	100,000	(100,000)					(100,000)	(100.0)
109 Allowances	19,653	25,000	25,000	(5,000)				20,000	(5,000)	(20.0)
110 Contributions to Reserves	15,633,560	15,633,562	15,833,562	168,540	(2)		(3,009,000)	12,993,100	(2,640,462)	(16.9)
111 Retiree Benefits	750,958	756,800	56,800		708,200			765,000	8,200	1.1
113 Workers' Compensation	800,000	800,000	800,000					800,000		
114 Insurance	1,469,310	1,426,200	1,426,200	(184,900)	92,200			1,333,500	(92,700)	(6.5)
116 Grants	756,743	993,900	1,004,444		(119,000)		250,000	1,135,445	141,545	14.2
Total Corporate Expenditures	34,045,960	35,118,762	34,629,306	(275,811)	424,898		(3,109,600)	31,668,794	(3,449,968)	(9.8)