

2023
City of Oshawa
Operating Budget by Department

Department: COMMOPSSRV Community and Operations Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Vaiance %
Community and Operations Services										
Community Support Services	7,815,056	7,872,400	8,598,516	3,100	(429,515)		4,700	8,176,800	304,400	3.9
Operations Services	30,922,019	30,115,269	29,843,724	32,875	1,656,503		571,800	32,104,901	1,989,632	6.6
Recreation Services	11,766,042	13,470,853	12,204,208	109,635	474,354	(215,790)	28,000	12,600,407	(870,446)	(6.5)
Total Community and Operations Services	50,503,117	51,458,522	50,646,448	145,610	1,701,342	(215,790)	604,500	52,882,108	1,423,586	2.8

**2023
City of Oshawa
Operating Budget by Branch**

Branch: Community Support Services

Branch Purpose:

The Community Support Services Branch is responsible for the provision of strategic services and business planning, budget, administrative and specialized services. The branch is also responsible for the operation and maintenance of the City's infrastructure of street lights, parking facilities, crossing guards, and animal services.

Parking responsibilities include the administration and maintenance of the Municipal Parking System.

The branch is comprised of the following divisions:

- Animal Services
- Administration
- Crossing Guards
- Traffic and Street Lighting
- Parking Services

Branch Staff Establishment: 72 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Community Support Services										
200 Community Support Services	2,461,218	2,509,600	2,524,347		(111,346)			2,413,000	(96,600)	(3.8)
230 Traffic and Parking - Admin	876,508	883,100	949,560		38,840			988,400	105,300	11.9
232 Municipal Parking	558,902	(65,850)	434,461		(207,461)		2,500	229,500	295,350	(448.5)
233 Street Lighting	1,393,590	1,883,100	2,015,900		(135,800)			1,880,100	(3,000)	(0.2)
234 Crossing Guards	1,401,729	1,468,350	1,504,050		(5,050)			1,499,000	30,650	2.1
319 Animal Care	1,123,107	1,194,100	1,170,198	3,100	(8,698)		2,200	1,166,800	(27,300)	(2.3)
Total Community Support Services	7,815,054	7,872,400	8,598,516	3,100	(429,515)		4,700	8,176,800	304,400	3.9

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 200 Community Support Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Community Support Services										
200 Community Support Services										
Personnel Costs	2,125,688	2,129,900	2,139,000		(1,400)			2,137,600	7,700	0.4
Program and Office Supplies	96,571	116,600	117,447		(17,546)			99,900	(16,700)	(14.3)
Professional Services	239,082	263,100	267,900		(92,400)			175,500	(87,600)	(33.3)
Recoveries	(123)									
Total 200 Community Support Services	2,461,218	2,509,600	2,524,347		(111,346)			2,413,000	(96,600)	(3.8)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Favourable variance related to seminars and training and less PPE requirements

2023 Proposed Budget to 2022 Projected Actuals Variance

Due to corporate reorganization (per CNCL-22-69), Seminars & Training budgets related to Fire, Parks Development, Special Events and Culture were reallocated to other programs in 2023

2023 Proposed Budget to 2022 Approved Budget Variance

Due to corporate reorganization (per CNCL-22-69), Seminars & Training budgets related to Fire, Parks Development, Special Events and Culture were reallocated to other programs in 2023

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 230 Traffic and Parking - Admin

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Community Support Services										
230 Traffic and Parking - Admin										
Personnel Costs	642,179	665,400	730,100		(500)			729,600	64,200	9.6
Professional Services	200,581	198,100	198,100		24,900			223,000	24,900	12.6
Utilities	23,748	22,000	23,760		2,040			25,800	3,800	17.3
Contribution to Capital	10,000	10,000	10,000					10,000		
Recoveries		(12,400)	(12,400)		12,400				12,400	(100.0)
Total 230 Traffic and Parking - Admin	876,508	883,100	949,560		38,840			988,400	105,300	11.9

Variance Explanations:

2023 Proposed Budget to 2022 Projected Actuals Variance

Full year impact of new position added during 2022 budget deliberations

2023 Proposed Budget to 2022 Approved Budget Variance

Full year impact of new position added during 2022 budget deliberations and increased prices from suppliers

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 232 Municipal Parking

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Community Support Services										
232 Municipal Parking										
Personnel Costs	454,982	453,300	453,400		(400)			453,000	(300)	(0.1)
Program and Office Supplies	4,627	4,800	5,024		76			5,100	300	6.3
Building/Equipment Supplies	24,669	13,800	13,800					13,800		
Professional Services	253,773	281,400	285,194		(59,094)			226,100	(55,300)	(19.7)
Maintenance and Repairs	614,504	496,100	504,920		75,680		2,500	583,100	87,000	17.5
Utilities	213,266	275,600	297,407		(17,007)			280,400	4,800	1.7
Contribution to Capital	31,720									
Contributions and Financial Chg	687,708	657,500	657,500		(68,000)			589,500	(68,000)	(10.3)
Operating Revenue	(1,721,347)	(2,243,350)	(1,777,784)		(138,716)			(1,916,500)	326,850	(14.6)
Recoveries	(5,000)	(5,000)	(5,000)					(5,000)		
Total 232 Municipal Parking	558,902	(65,850)	434,461		(207,461)		2,500	229,500	295,350	(448.5)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Parking volumes have not returned to pre-pandemic levels

2023 Proposed Budget to 2022 Projected Actuals Variance

Variance primarily due to retirement of debenture payment. 2023 parking revenues were based on 2022 forecasted volumes

2023 Proposed Budget to 2022 Approved Budget Variance

Parking volumes have not returned to pre-pandemic levels, partially offset by retirement of debenture payment

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 233 Street Lighting

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Community Support Services										
233 Street Lighting										
Professional Services	226,655	232,800	232,800					232,800		
Utilities	1,180,000	1,660,000	1,792,800		(132,800)			1,660,000		
Recoveries	(13,065)	(9,700)	(9,700)		(3,000)			(12,700)	(3,000)	30.9
Total 233 Street Lighting	1,393,590	1,883,100	2,015,900		(135,800)			1,880,100	(3,000)	(0.2)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Electricity charges related to global adjustment have substantially decreased

2023 Proposed Budget to 2022 Projected Actuals Variance

Electricity cost are remaining at the 2022 Budget, although electricity charges are decreasing due to the global adjustment, the number of street lights is expected to increase

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 234 Crossing Guards

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Community Support Services										
234 Crossing Guards										
Personnel Costs	1,391,419	1,454,100	1,489,800					1,489,800	35,700	2.5
Program and Office Supplies	8,158	12,450	12,450		(4,250)			8,200	(4,250)	(34.1)
Professional Services	2,152	1,800	1,800		(800)			1,000	(800)	(44.4)
Total 234 Crossing Guards	1,401,729	1,468,350	1,504,050		(5,050)			1,499,000	30,650	2.1

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies

2023 Proposed Budget to 2022 Projected Actuals Variance

Increase in personnel costs related to two additional crossing guards, contractual increases and salary savings due to vacancies

2023 Proposed Budget to 2022 Approved Budget Variance

Increase in personnel costs related to two additional crossing guards and contractual increases

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 319 Animal Care

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Community Support Services										
319 Animal Care										
Personnel Costs	906,947	995,300	971,300		(38,200)			933,100	(62,200)	(6.2)
Program and Office Supplies	76,998	76,500	76,598		1,202			77,800	1,300	1.7
Professional Services	359,979	279,000	279,000	3,100	100,000		2,200	384,300	105,300	37.7
Maintenance and Repairs	16,187	15,800	15,800		2,000			17,800	2,000	12.7
Operating Revenue	(233,352)	(171,500)	(171,500)		(72,000)			(243,500)	(72,000)	42.0
Recoveries	(3,652)	(1,000)	(1,000)		(1,700)			(2,700)	(1,700)	170.0
Total 319 Animal Care	1,123,107	1,194,100	1,170,198	3,100	(8,698)		2,200	1,166,800	(27,300)	(2.3)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Savings due to vacancies and increased revenues/donations, partially offset by increased veterinarian costs

2023 Proposed Budget to 2022 Projected Actuals Variance

Savings related to Animal Attendant conversion to full-time (approved at 2022 budget deliberations) and increased adoption volumes, partially offset by increased veterinarian costs

2023 Proposed Budget to 2022 Approved Budget Variance

Savings related to Animal Attendant conversion to full-time (approved at 2022 budget deliberations) and increased adoption volumes, partially offset by increased veterinarian costs

**2023
City of Oshawa
Operating Budget by Branch**

Branch: Operations Services

Branch Purpose:

Ensure safe and reliable City infrastructure, assets and property through ongoing inspection and maintenance activities of roads, sidewalks, parks, playgrounds, trails, gardens, trees, stormwater ponds, storm sewer systems, and fleet in accordance with legislative requirements and Quality Standards. Our strategy remains to be responsive and provide excellent customer service to the community.

This work is coordinated through the following divisions:

- Fleet Services
- Operational Policy & Research
- Parks and Waste Operations
- Road Operations

Branch Staff Establishment: 146 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Operations Services										
240 Roads Operations - Admin	14,360,295	14,121,150	14,386,812	875	749,314		39,800	15,176,800	1,055,650	7.5
246 Waste Collection and Env Prgs	5,144,318	4,898,600	4,923,689		(215,088)		457,400	5,166,000	267,400	5.5
260 Fleet Maintenance	521,279	6,800	351,050		(93,750)		(9,800)	247,500	240,700	3,539.7
309 Facility Maint - Parks	10,896,132	11,088,720	10,182,174	32,000	1,216,027		84,400	11,514,600	425,880	3.8
Total Operations Services	30,922,024	30,115,270	29,843,725	32,875	1,656,503		571,800	32,104,900	1,989,630	6.6

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 240 Roads Operations - Admin

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Operations Services										
240 Roads Operations - Admin										
Personnel Costs	6,973,271	6,849,800	6,958,400		343,900		(10,200)	7,292,100	442,300	6.5
Program and Office Supplies	7,777	4,500	4,626		(25)			4,600	100	2.2
Building/Equipment Supplies	1,790,149	1,657,100	1,711,165	875	60,160			1,772,200	115,100	6.9
Professional Services	3,770,732	3,183,850	3,183,850		172,550			3,356,400	172,550	5.4
Maintenance and Repairs	3,212,389	3,202,500	3,169,787		370,913			3,540,700	338,200	10.6
Utilities	26,362	19,300	19,884		4,516			24,400	5,100	26.4
Contribution to Capital	20,634	21,600	21,600		(12,100)		50,000	59,500	37,900	175.5
Contributions from Reserves	(584,400)	(90,000)							90,000	(100.0)
Recoveries	(856,619)	(727,500)	(682,500)		(190,600)			(873,100)	(145,600)	20.0
Total 240 Roads Operations - Admin	14,360,295	14,121,150	14,386,812	875	749,314		39,800	15,176,800	1,055,650	7.5

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies offset by increased expenses due to harsh winter and spring wind storm recovered from operations reserve

2023 Proposed Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies offset with general contractual, benefit and wage increases and full year impact of new positions added during 2022 budget deliberations. Increased expenses due to harsh winter and spring wind storm recovered from operations reserve.

2023 Proposed Budget to 2022 Approved Budget Variance

General contractual, benefit and wage increases and full year impact of new positions added during 2022 budget deliberations, plus increase to fleet rates primarily due to increased fuel prices and volumes

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 246 Waste Collection and Env Prgs

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Operations Services										
246 Waste Collection and Env Prgs										
Personnel Costs	2,130,297	2,181,600	2,204,400		9,300		269,400	2,483,100	301,500	13.8
Program and Office Supplies	46,717	48,200	50,489		(20,488)			30,000	(18,200)	(37.8)
Building/Equipment Supplies	773	800	800				28,000	28,800	28,000	3,500.0
Professional Services	1,333,721	1,014,400	1,014,400		(427,300)			587,100	(427,300)	(42.1)
Maintenance and Repairs	1,726,100	1,726,100	1,726,100		227,400		160,000	2,113,500	387,400	22.4
Operating Revenue	(90,628)	(70,000)	(70,000)		(5,000)			(75,000)	(5,000)	7.1
Recoveries	(2,662)	(2,500)	(2,500)		1,000			(1,500)	1,000	(40.0)
Total 246 Waste Collection and Env Prgs	5,144,318	4,898,600	4,923,689		(215,088)		457,400	5,166,000	267,400	5.5

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancies offset with increased volume of pickups due to growth and contractor price increases

2023 Proposed Budget to 2022 Projected Actuals Variance

Contractual, general wage, and benefit increases, plus increase to the fleet rates primarily due to increased fuel prices, offset by salary savings due to vacancies

2023 Proposed Budget to 2022 Approved Budget Variance

Contractual, general wage and benefit increases, plus increases for volume of pickups due to growth, increases to contractor pricing, and increase to the fleet rates primarily due to increased fuel prices

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 260 Fleet Maintenance

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Operations Services										
260 Fleet Maintenance										
Personnel Costs	1,672,697	1,679,800	1,965,300		10,500		(9,800)	1,966,000	286,200	17.0
Program and Office Supplies	51,463	34,700	34,700		32,800			67,500	32,800	94.5
Building/Equipment Supplies	2,486,171	1,993,000	2,051,750		532,950			2,584,700	591,700	29.7
Professional Services	302,499	292,800	292,800		23,100			315,900	23,100	7.9
Maintenance and Repairs	396,399	424,900	424,900		(400)			424,500	(400)	(0.1)
Contribution to Capital	33,201	7,200	7,200		(200)			7,000	(200)	(2.8)
Operating Revenue	(952)	(700)	(700)					(700)		
Recoveries	(4,420,199)	(4,424,900)	(4,424,900)		(692,500)			(5,117,400)	(692,500)	15.7
Total 260 Fleet Maintenance	521,279	6,800	351,050		(93,750)		(9,800)	247,500	240,700	3,539.7

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Increased costs related to fuel

2023 Proposed Budget to 2022 Projected Actuals Variance

General contractual, benefit and wage increases and reallocation of safety & training staff from Program 040 (Human Resources) and increased costs related to fuel

2023 Proposed Budget to 2022 Approved Budget Variance

General contractual, benefit and wage increases and reallocation of safety & training staff from Program 040 (Human Resources) and increased costs related to fuel

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 309 Facility Maint - Parks

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Operations Services										
309 Facility Maint - Parks										
Personnel Costs	6,215,567	6,469,771	5,901,071		466,129		84,400	6,451,600	(18,171)	(0.3)
Program and Office Supplies	291,127	290,600	305,405		34,296			339,700	49,100	16.9
Building/Equipment Supplies	166,769	139,100	139,415		66,685			206,100	67,000	48.2
Professional Services	3,284,718	3,270,100	2,601,300	30,000	286,200		180,000	3,097,500	(172,600)	(5.3)
Maintenance and Repairs	1,375,528	1,386,693	1,387,553		389,947			1,777,500	390,807	28.2
Utilities	215,681	235,056	250,030	2,000	(3,430)			248,600	13,544	5.8
Contribution to Capital	67,066	68,000	68,000		(19,000)			49,000	(19,000)	(27.9)
Contributions and Financial Chg	3,300	3,300	3,300					3,300		
Subsidies	(6,807)									
Operating Revenue	(396,174)	(336,300)	(336,300)		(66,200)			(402,500)	(66,200)	19.7
Contributions from Reserves	(168,000)	(300,000)					(180,000)	(180,000)	120,000	(40.0)
Recoveries	(152,643)	(137,600)	(137,600)		61,400			(76,200)	61,400	(44.6)
Total 309 Facility Maint - Parks	10,896,132	11,088,720	10,182,174	32,000	1,216,027		84,400	11,514,600	425,880	3.8

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Savings primarily due to vacancies and increased revenues

2023 Proposed Budget to 2022 Projected Actuals Variance

Increase to fleet rates primarily due to increased fuel prices and volumes, general contractual, benefit and wage increases, and full year impact of new positions added during 2022 budget deliberations, partially offset by corporate reorganization (per CNCL-22-69) where six staff from Program 309 were reallocated to Program 342 (Parks Planning and Redevelopment) and salary savings due to vacancies

2023 Proposed Budget to 2022 Approved Budget Variance

Increase to fleet rates primarily due to increased fuel prices and volumes, general contractual, benefit and wage increases, and full year impact of new positions added during 2022 budget deliberations, partially offset by corporate reorganization (per CNCL-22-69) where six staff from Program 309 were reallocated to Program 342 (Parks Planning and Redevelopment), and savings from reduced 2023 EAB requirements

**2023
City of Oshawa
Operating Budget by Branch**

Branch: Recreation Services

Branch Purpose:

The Recreation Services Branch is responsible for the provision of recreation and leisure opportunities that contribute to healthy communities and engaged citizens. This includes the planning and delivery of recreation programs, the promotion and operation of recreation facilities and the operation and maintenance of cemetery services. This branch regularly engages the community through consultation and liaison with sports organizations and other community stakeholder groups. The branch also partners with other agencies such as School Boards, Grandview Children’s Centre, and Eastview Boys & Girls Club to offer programs and services to the community.

The branch is comprised of the following divisions:

- Centralized Recreation Services
- Program Services
- Facilities Operations
- Cemetery Services
- Facility and Event Sponsorship

Branch Staff Establishment: 101 FTE

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Recreation Services										
013 Facility Sponsorsh Advertising	(197,359)	(227,400)	(223,000)		8,300		3,000	(211,700)	15,700	(6.9)
310 Facility Maint - Recreation	7,512,901	8,432,704	8,309,970	103,100	(163,975)	(215,790)	25,000	8,058,303	(374,401)	(4.4)
320 Union Cemetery Admin	37,188	82,700	69,805		(2,605)			67,200	(15,500)	(18.7)
321 Recreational Programs	3,480,888	4,067,799	2,907,158	6,535	634,608			3,548,301	(519,498)	(12.8)
349 Business and Customer Services	932,424	1,115,050	1,140,275		(1,974)			1,138,301	23,251	2.1
Total Recreation Services	11,766,042	13,470,853	12,204,208	109,635	474,354	(215,790)	28,000	12,600,405	(870,448)	(6.5)

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 013 Facility Sponsorsh Advertising

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Recreation Services										
013 Facility Sponsorsh Advertising										
Personnel Costs	124,969	125,800	131,100					131,100	5,300	4.2
Program and Office Supplies	3,300	3,300	3,300					3,300		
Professional Services	11,030	11,800	11,800		(1,100)		6,000	16,700	4,900	41.5
Operating Revenue	(336,658)	(368,300)	(369,200)		9,400			(359,800)	8,500	(2.3)
Recoveries							(3,000)	(3,000)	(3,000)	
Total 013 Facility Sponsorsh Advertising	(197,359)	(227,400)	(223,000)		8,300		3,000	(211,700)	15,700	(6.9)

Variance Explanations:

2023 Proposed Budget to 2022 Approved Budget Variance

Primarily related to step progressions

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 310 Facility Maint - Recreation

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Recreation Services										
310 Facility Maint - Recreation										
Personnel Costs	5,302,191	5,519,000	5,575,600	84,200	47,500			5,707,300	188,300	3.4
Program and Office Supplies	18,659	36,400	36,400		(18,000)			18,400	(18,000)	(49.5)
Building/Equipment Supplies	362,892	425,500	425,530		970			426,500	1,000	0.2
Professional Services	47,212	55,300	55,300		(31,800)			23,500	(31,800)	(57.5)
Maintenance and Repairs	1,697,098	1,672,144	1,683,051	18,400	(53,848)		25,000	1,672,602	458	
Utilities	2,644,144	3,204,002	3,518,481	500	(133,989)	(215,790)		3,169,201	(34,801)	(1.1)
Contribution to Capital	57,656	57,000	57,000		22,000			79,000	22,000	38.6
Contributions and Financial Chg	2,064	2,200	2,200					2,200		
Operating Revenue	(2,555,733)	(2,476,519)	(2,981,269)		(5,631)			(2,986,900)	(510,381)	20.6
Recoveries	(63,282)	(62,323)	(62,323)		8,823			(53,500)	8,823	(14.2)
Total 310 Facility Maint - Recreation	7,512,901	8,432,704	8,309,970	103,100	(163,975)	(215,790)	25,000	8,058,303	(374,401)	(4.4)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Savings primarily due to vacancies, reduced facility expenses from January 2022 lockdown and energy savings from efficiencies

2023 Proposed Budget to 2022 Projected Actuals Variance

Contractual, general wage and benefit increases offset with increased rental revenues and energy savings from efficiencies

2023 Proposed Budget to 2022 Approved Budget Variance

Contractual, general wage and benefit increases offset with increased rental revenues

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 320 Union Cemetery Admin

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Recreation Services										
320 Union Cemetery Admin										
Personnel Costs	99,491	141,500	127,000					127,000	(14,500)	(10.2)
Program and Office Supplies	8,139	8,300	8,608		(8)			8,600	300	3.6
Building/Equipment Supplies	8,571	6,900	6,900					6,900		
Professional Services	1,433	2,200	2,200		(2,200)				(2,200)	(100.0)
Maintenance and Repairs	177,980	178,000	178,105		15,895			194,000	16,000	9.0
Utilities	7,250	8,700	9,892		(392)			9,500	800	9.2
Operating Revenue	(241,104)	(248,100)	(248,100)		(2,000)			(250,100)	(2,000)	0.8
Interest on Investments	(18,574)	(11,500)	(11,500)		(13,900)			(25,400)	(13,900)	120.9
Recoveries	(5,998)	(3,300)	(3,300)					(3,300)		
Total 320 Union Cemetery Admin	37,188	82,700	69,805		(2,605)			67,200	(15,500)	(18.7)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to vacancy

2023 Proposed Budget to 2022 Projected Actuals Variance

Salary savings due to vacancy

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 321 Recreational Programs

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Recreation Services										
321 Recreational Programs										
Personnel Costs	6,684,296	7,796,600	7,554,300		377,400			7,931,700	135,100	1.7
Program and Office Supplies	167,384	205,800	208,831	(500)	5,469			213,800	8,000	3.9
Professional Services	161,857	264,199	268,538	1,760	(24,297)			246,001	(18,198)	(6.9)
Maintenance and Repairs	48,040	53,300	53,300		(600)			52,700	(600)	(1.1)
Contribution to Capital	114,625	115,000	115,000					115,000		
Contributions and Financial Chg	64,421	150,000	150,000					150,000		
Subsidies	(122,381)	(25,800)	(25,800)					(25,800)		
Operating Revenue	(3,511,400)	(4,359,200)	(5,284,363)	5,275	275,588			(5,003,500)	(644,300)	14.8
Contributions from Reserves	(115,000)	(115,000)	(115,000)					(115,000)		
Recoveries	(10,954)	(17,100)	(17,648)		1,048			(16,600)	500	(2.9)
Total 321 Recreational Programs	3,480,888	4,067,799	2,907,158	6,535	634,608			3,548,301	(519,498)	(12.8)

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to staff vacancies. Decrease in revenues and contracted services due to Covid-19

2023 Proposed Budget to 2022 Projected Actuals Variance

General wage and benefit increases offset with salary savings due to staff vacancies. Decreased revenues in 2022 due to Covid-19 and increased volume of program revenues in 2023

2023 Proposed Budget to 2022 Approved Budget Variance

General wage and benefit increases offset by increased volume of program revenues

**2023
City Of Oshawa
Operating Budget**

Budget by Program: 349 Business and Customer Services

	2022 Projected Actuals	2022 Approved Budget	2023 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2023 Approved Budget	2023 - 2022 Variance \$s	2023 - 2022 Variance %
Recreation Services										
349 Business and Customer Services										
Personnel Costs	862,776	995,100	1,014,900		3,900			1,018,800	23,700	2.4
Program and Office Supplies	47,463	82,300	87,725		(11,424)			76,301	(5,999)	(7.3)
Professional Services	50,711	71,300	71,300		5,600			76,900	5,600	7.9
Operating Revenue	(28,526)	(33,650)	(33,650)		(50)			(33,700)	(50)	0.1
Total 349 Business and Customer Services	932,424	1,115,050	1,140,275		(1,974)			1,138,301	23,251	2.1

Variance Explanations:

2022 Approved Budget to 2022 Projected Actuals Variance

Salary savings due to staff vacancies and savings related to not printing the Recreation guide due to Covid-19

2023 Proposed Budget to 2022 Projected Actuals Variance

General wage and benefit increases, offset with salary savings due to staff vacancies and savings related to not printing the recreation guide due to Covid-19