

2022
City of Oshawa
Operating Budget by Department

Department: CORPEXP Corporate Expenditures

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Vaiance %
Corporate Expenditures										
Corporate Expenditures	31,459,181	31,668,794	34,084,337	(2,464,200)	(807,737)		(833,000)	29,979,400	(1,689,394)	(5.3)
Total Corporate Expenditures	31,459,181	31,668,794	34,084,337	(2,464,200)	(807,737)		(833,000)	29,979,400	(1,689,394)	(5.3)

2022
City of Oshawa
Operating Budget by Branch

Branch: Corporate Expenditures

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
100 Corporate Expenditures	232,873	310,100	310,100		(13,700)			296,400	(13,700)	(4.4)
102 Consulting and Audit Fees	848,159	864,900	1,215,500		(720,100)		(83,000)	412,400	(452,500)	(52.3)
104 City Memberships	34,491	34,600	34,600		200			34,800	200	0.6
105 Financial Charges	10,008,251	9,989,149	9,989,149		34,851			10,024,000	34,851	0.3
107 Taxes Written Off	3,422,999	3,423,000	3,423,000		(330,800)			3,092,200	(330,800)	(9.7)
108 Contingency	19,140						(750,000)	(750,000)	(750,000)	
109 Allowances	49,386	20,000	20,000		6,000			26,000	6,000	30.0
110 Contributions to Reserves	12,993,100	12,993,100	16,002,100	(2,464,200)	(755,600)			12,782,300	(210,800)	(1.6)
111 Corporate Benefits	822,606	765,000	65,000		749,000			814,000	49,000	6.4
113 Workers' Compensation	800,000	800,000	800,000					800,000		
114 Insurance	1,444,693	1,333,500	1,333,500		155,500			1,489,000	155,500	11.7
116 Grants	783,482	1,135,445	891,388		66,912			958,300	(177,145)	(15.6)
Total Corporate Expenditures	31,459,180	31,668,794	34,084,337	(2,464,200)	(807,737)		(833,000)	29,979,400	(1,689,394)	(5.3)

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City Of Oshawa
Operating Budget**

Budget by Program: 100 Corporate Expenditures

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
100 Corporate Expenditures										
Program and Office Supplies	58,634	58,900	58,900		24,300			83,200	24,300	41.3
Professional Services	175,651	251,200	251,200		(38,000)			213,200	(38,000)	(15.1)
Recoveries	(1,412)									
Total 100 Corporate Expenditures	232,873	310,100	310,100		(13,700)			296,400	(13,700)	(4.4)

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Budget by Program: 102 Consulting and Audit Fees

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
102 Consulting and Audit Fees										
Professional Services	848,159	864,900	1,215,500		(720,100)		(83,000)	412,400	(452,500)	(52.3)
Total 102 Consulting and Audit Fees	848,159	864,900	1,215,500		(720,100)		(83,000)	412,400	(452,500)	(52.3)

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Budget by Program: 104 City Memberships

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
104 City Memberships										
Professional Services	36,591	36,700	36,700		200			36,900	200	0.5
Contributions from Reserve Fnd	(2,100)	(2,100)	(2,100)					(2,100)		
Total 104 City Memberships	34,491	34,600	34,600		200			34,800	200	0.6

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Budget by Program: 105 Financial Charges

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
105 Financial Charges										
Contributions and Financial Chg	11,001,851	11,065,849	11,065,849		(47,249)			11,018,600	(47,249)	(0.4)
Operating Revenue	(1,000)	(5,400)	(5,400)		3,400			(2,000)	3,400	(63.0)
Contributions from Reserves	(860,800)	(860,800)	(860,800)					(860,800)		
Recoveries	(131,800)	(210,500)	(210,500)		78,700			(131,800)	78,700	(37.4)
Total 105 Financial Charges	10,008,251	9,989,149	9,989,149		34,851			10,024,000	34,851	0.3

**2022
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Budget by Program: 107 Taxes Written Off

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
107 Taxes Written Off										
Professional Services	1,259	12,000	12,000		108,100			120,100	108,100	900.8
Contributions and Financial Chg	9,874,968	3,811,000	3,811,000		(438,900)			3,372,100	(438,900)	(11.5)
Contributions from Reserves	(6,453,228)	(400,000)	(400,000)					(400,000)		
Total 107 Taxes Written Off	3,422,999	3,423,000	3,423,000		(330,800)			3,092,200	(330,800)	(9.7)

Variance Explanations:

2022 Proposed Budget to 2021 Approved Budget Variance
Reduction of CIP Increment Assessment Grants

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Budget by Program: 108 Contingency

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
108 Contingency										
Personnel Costs							(750,000)	(750,000)	(750,000)	
Program and Office Supplies	19,140									
Total 108 Contingency	19,140						(750,000)	(750,000)	(750,000)	

Variance Explanations:

2022 Proposed Budget to 2021 Approved Budget Variance

Anticipated salary savings in 2022 from unbudgeted vacancies offset by an increase in minimum wage

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Budget by Program: 109 Allowances

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
109 Allowances										
Contributions and Financial Chg	49,386	20,000	20,000		6,000			26,000	6,000	30.0
Total 109 Allowances	49,386	20,000	20,000		6,000			26,000	6,000	30.0

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Budget by Program: 110 Contributions to Reserves

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
110 Contributions to Reserves										
Contributions and Financial Chg	12,993,100	12,993,100	16,002,100	(2,464,200)	(755,600)			12,782,300	(210,800)	(1.6)
Total 110 Contributions to Reserves	12,993,100	12,993,100	16,002,100	(2,464,200)	(755,600)			12,782,300	(210,800)	(1.6)

**2022
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Budget by Program: 111 Corporate Benefits

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
111 Corporate Benefits										
Personnel Costs	851,110	795,000	95,000		752,000			847,000	52,000	6.5
Recoveries	(28,504)	(30,000)	(30,000)		(3,000)			(33,000)	(3,000)	10.0
Total 111 Corporate Benefits	822,606	765,000	65,000		749,000			814,000	49,000	6.4

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Budget by Program: 113 Workers' Compensation

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 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

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
114 Insurance										
Professional Services	1,629,091	1,510,100	1,510,100		171,300			1,681,400	171,300	11.3
Recoveries	(184,398)	(176,600)	(176,600)		(15,800)			(192,400)	(15,800)	8.9
Total 114 Insurance	1,444,693	1,333,500	1,333,500		155,500			1,489,000	155,500	11.7

Variance Explanations:

2022 Proposed Budget to 2021 Approved Budget Variance

Increased costs of insurance including cyber coverage

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Budget by Program: 116 Grants

	2021 Projected Actuals	2021 Approved Budget	2022 Base Budget	Service Level/ Additional Pressures	Volume/Price Reallocation PY Actuals	Efficiencies	One-Time Adjustment	2022 Approved Budget	2022 - 2021 Variance \$s	2022 - 2021 Variance %
Corporate Expenditures										
116 Grants										
Utilities	94,302	112,950	118,893		(93)			118,800	5,850	5.2
Contributions and Financial Chg	689,180	1,022,495	772,495		67,005			839,500	(182,995)	(17.9)
Total 116 Grants	783,482	1,135,445	891,388		66,912			958,300	(177,145)	(15.6)

Variance Explanations:

2022 Proposed Budget to 2021 Approved Budget Variance

2022 budget has been adjusted to reflect the removal of the 2021 Memorial Cup offset by an increase for Partnership/ Anchor Grants per FIN-21-93