

2023
City of Oshawa
Operating Budget by Department

Department: CORPEXP Corporate Expenditures

	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 %
Corporate Expenditures										
Corporate Expenditures	31,410,917	29,979,400	30,090,174	401,400	(1,583,179)		(2,623,500)	26,284,895	(3,694,505)	(12.3)
Total Corporate Expenditures	31,410,917	29,979,400	30,090,174	401,400	(1,583,179)		(2,623,500)	26,284,895	(3,694,505)	(12.3)

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Operating Budget**

Budget by Program: 100 Corporate Expenditures

	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 %
Corporate Expenditures										
100 Corporate Expenditures										
Program and Office Supplies	76,025	83,200	83,200		23,800			107,000	23,800	28.6
Professional Services	877,845	213,200	213,200		(122,700)			90,500	(122,700)	(57.6)
Contributions from Reserve Fnd	(716,400)									
Recoveries	(1,400)									
Total 100 Corporate Expenditures	236,070	296,400	296,400		(98,900)			197,500	(98,900)	(33.4)

This program is used for general corporate expenses, such as, Intergovernmental Relations and the annual 100th Anniversary celebration contributions.

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Budget by Program: 102 Consulting and Audit Fees

	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 %
Corporate Expenditures										
102 Consulting and Audit Fees										
Professional Services	325,250	412,400	495,400		(169,600)		(228,500)	97,300	(315,100)	(76.4)
Total 102 Consulting and Audit Fees	325,250	412,400	495,400		(169,600)		(228,500)	97,300	(315,100)	(76.4)

This program is used for Professional Services related to actuarial and audit fees.

The 2023 budget has decreased as a result of a one time removal for internal audit, which is under review, partially offset by an increase for external audit fees related to the implication of new Public Sector Accounting Board standards related to Asset Retirement Obligations and Financial Instruments.

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Budget by Program: 104 City Memberships

	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 %
Corporate Expenditures										
104 City Memberships										
Professional Services	38,700	36,900	36,900		14,900			51,800	14,900	40.4
Contributions from Reserve Fnd	(2,100)	(2,100)	(2,100)		2,100				2,100	(100.0)
Total 104 City Memberships	36,600	34,800	34,800		17,000			51,800	17,000	48.9

This program is used for corporate memberships for the City, such as Association of Municipalities of Ontario (AMO), Municipal Finance Officers' Association (MFOA) and Canadian Association of Municipal Administrators (CAMA).

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Budget by Program: 105 Financial Charges

	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 %
Corporate Expenditures										
105 Financial Charges										
Professional Services	3,582									
Contributions and Financial Chg	11,106,027	11,018,600	11,018,600		(1,553,200)			9,465,400	(1,553,200)	(14.1)
Operating Revenue	(2,280)	(2,000)	(2,000)		(3,000)			(5,000)	(3,000)	150.0
Contributions from Reserves	(860,800)	(860,800)	(860,800)					(860,800)		
Recoveries	(131,800)	(131,800)	(131,800)		54,100			(77,700)	54,100	(41.0)
Total 105 Financial Charges	10,114,729	10,024,000	10,024,000		(1,502,100)			8,521,900	(1,502,100)	(15.0)

This program is used for all debt payments and banking fees.

The 2023 budget has decreased due to the retirement of a debenture payment partially offset by interfund note payments coming on line and a short term financing payment related to utilizing the Building Permit reserve to fund capital.

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Budget by Program: 107 Taxes Written Off

	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 %
Corporate Expenditures										
107 Taxes Written Off										
Professional Services	150,000	120,100	120,100		29,900			150,000	29,900	24.9
Contributions and Financial Chg	3,885,600	3,372,100	3,372,100		(385,000)			2,987,100	(385,000)	(11.4)
Contributions from Reserves	(400,000)	(400,000)	(400,000)				(200,000)	(600,000)	(200,000)	50.0
Total 107 Taxes Written Off	3,635,600	3,092,200	3,092,200		(355,100)		(200,000)	2,537,100	(555,100)	(18.0)

This program is used to account for all property tax write offs, such as, Assessment Review Board (ARB) decisions and Community Improvement Plan (CIP) agreements.

The 2023 Budget has decreased as a result of CIP agreements expiring and assessment value changes.

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Budget by Program: 108 Contingency

	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 %
Corporate Expenditures										
108 Contingency										
Personnel Costs	6,227	(750,000)					(1,470,000)	(1,470,000)	(720,000)	96.0
Total 108 Contingency	6,227	(750,000)					(1,470,000)	(1,470,000)	(720,000)	96.0

This program is used to account for overall salary savings expected to be realized through currently unknown vacancies throughout out the City that cannot be identified at a program level.

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Budget by Program: 109 Allowances

	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 %
Corporate Expenditures										
109 Allowances										
Contributions and Financial Chg	44,866	26,000	26,000		1,300			27,300	1,300	5.0
Total 109 Allowances	44,866	26,000	26,000		1,300			27,300	1,300	5.0

This program is used to account for allowances, such as, bad debt expense.

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Budget by Program: 110 Contributions to Reserves

	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 %
Corporate Expenditures										
110 Contributions to Reserves										
Contributions and Financial Chg	12,782,300	12,782,300	12,782,300	307,000	(463,305)		(800,000)	11,825,995	(956,305)	(7.5)
Total 110 Contributions to Reserves	12,782,300	12,782,300	12,782,300	307,000	(463,305)		(800,000)	11,825,995	(956,305)	(7.5)

This program is used to account for the tax levy contributions to reserves.

The 2023 Reserve contributions have been decreased, in part, due to Council approving the use of the 2021 surplus to fund the Growth Related Non DC reserve and to help mitigate the tax levy impact.

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Budget by Program: 111 Corporate Benefits

	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 %
Corporate Expenditures										
111 Corporate Benefits										
Personnel Costs	927,768	847,000	109,000		818,400			927,400	80,400	9.5
Recoveries	(30,194)	(33,000)	(33,000)		(600)			(33,600)	(600)	1.8
Total 111 Corporate Benefits	897,574	814,000	76,000		817,800			893,800	79,800	9.8

This program is used for corporate benefit expenses, such as retirement benefits/recoveries and long term disability (LTD).

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Budget by Program: 113 Workers' Compensation

	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 %
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		

This program is used for expenses related to Workplace Safety Insurance Board (WSIB) payments. Any annual overages or surpluses go to and from the Remuneration reserve.

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Budget by Program: 114 Insurance

	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 %
Corporate Expenditures										
114 Insurance										
Professional Services	1,786,692	1,681,400	1,681,400		277,800			1,959,200	277,800	16.5
Recoveries	(208,125)	(192,400)	(192,400)		(35,300)			(227,700)	(35,300)	18.3
Total 114 Insurance	1,578,567	1,489,000	1,489,000		242,500			1,731,500	242,500	16.3

This program is used to account for the City's insurance premiums

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Budget by Program: 116 Grants

	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 %
Corporate Expenditures										
116 Grants										
XXXX				94,400			15,000	109,400	109,400	
Professional Services					1,200			1,200	1,200	
Utilities	100,794	118,800	134,574		(10,274)			124,300	5,500	4.6
Contributions and Financial Chg	852,339	839,500	839,500		(63,700)		60,000	835,800	(3,700)	(0.4)
Total 116 Grants	953,133	958,300	974,074	94,400	(72,774)		75,000	1,070,700	112,400	11.7

This program is used for grants provided by the City, such as, the new Community Grant Program and any outstanding in-kind agreements.

In 2023, the Partnership and Anchor Grants program along with Waiving of Fees and Financial Assistance have been eliminated with the introduction of the new Community Grant Program.