

FINANCE ADVISORY COMMITTEE MEETING AGENDA

TUESDAY, MARCH 22, 2016 5:30 P.M.

> LEKSAND ROOM AURORA TOWN HALL



TOWN OF AURORA FINANCE ADVISORY COMMITTEE MEETING AGENDA

DATE: Tuesday, March 22, 2016

TIME AND LOCATION: 5:30 p.m., Leksand Room, Aurora Town Hall

1. DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

2. APPROVAL OF THE AGENDA

RECOMMENDED:

THAT the agenda as circulated by Legal and Legislative Services be approved.

3. RECEIPT OF THE MINUTES

Finance Advisory Committee Meeting Minutes of February 16, 2016

pg. 1

RECOMMENDED:

THAT the Finance Advisory Committee meeting minutes of February 16, 2016, be received for information.

4. **DELEGATIONS**

5. CONSIDERATION OF ITEMS

1. Memorandum from Treasurer

pg. 5

Re: Departmental Budget Review – Parks and Recreation Services (PRS)

Presentation by Al Downey, Director of Parks and Recreation Services

- Departmental Overview Al Downey (5 min.)
- Line by Line Review Al Downey (20 min.)
 - 2014/15 Actuals 2016 Budget
 - Variances 2014/15
 - "Other" Accounts Review
- Items for Further Discussion/Review (20 min.)
 - Director-Suggested Priorities
 - Committee Priorities
- Next Steps for Departmental Review

RECOMMENDED:

THAT the memorandum regarding Departmental Budget Review – Parks and Recreation Services be received; and

THAT the presentation, comments, and explanations provided by the Director of Parks and Recreation be received; and

THAT the comments and discussions of the Committee be referred to staff.

2. Review of the BMA Management Consulting Inc. *Municipal Study – 2015*Link to full report: http://www.aurora.ca/bma
Presentation by Dan Elliott, Director of Corporate and Financial Services/Treasurer

RECOMMENDED:

THAT the presentation and comments from the Director of Corporate and Financial Services/Treasurer be received: and

THAT the comments and discussions of the Committee regarding the BMA Study and its relevance and use by the Town of Aurora be referred to staff for consideration.

3. Memorandum from Treasurer Re: History of Residential/Non-residential Assessment Split

pg. 22

RECOMMENDED:

THAT the memorandum regarding History of Residential/Non-residential Assessment Split be received for information.

- 6. **NEW BUSINESS**
- 7. ADJOURNMENT



TOWN OF AURORA FINANCE ADVISORY COMMITTEE MEETING MINUTES

Date: Tuesday, February 16, 2016

Time and Location: 5:30 p.m., Leksand Room, Aurora Town Hall

Committee Members: Councillor Michael Thompson (Chair), Councillor Harold

Kim, and Mayor Geoffrey Dawe

Member(s) Absent: None

Other Attendees: Councillor Sandra Humfryes, Councillor Tom Mrakas, Doug

Nadorozny, Chief Administrative Officer, Dan Elliott, Director of Corporate and Financial Services/Treasurer, Jason Gaertner, Manager of Financial Planning/Deputy Treasurer,

and Linda Bottos, Council/Committee Secretary

The Chair called the meeting to order at 5:32 p.m.

1. DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

There were no declarations of pecuniary interest under the Municipal Conflict of Interest Act.

2. APPROVAL OF THE AGENDA

Moved by Mayor Dawe Seconded by Councillor Kim

THAT the agenda as circulated by Legal and Legislative Services be approved.

CARRIED

3. RECEIPT OF THE MINUTES

Finance Advisory Committee Meeting Minutes Tuesday, February 16, 2016

Page 2 of 4

Finance Advisory Committee Meeting Minutes of January 19, 2016

Moved by Councillor Kim Seconded by Mayor Dawe

THAT the Finance Advisory Committee meeting minutes of January 19, 2016, be received for information.

CARRIED

4. DELEGATIONS

None

5. CONSIDERATION OF ITEMS

Memorandum from Director, Corporate & Financial Services/Treasurer
 Re: Update on Council Budget Principles and Council Budget Process
 Documents

Staff provided a brief overview of the changes to the documents. The Committee suggested a further revision respecting unsustainable revenue sources referred to in the Council Budget Principles document.

Moved by Mayor Dawe Seconded by Councillor Kim

THAT the "Council Budget Principles" and "Council Budget Review and Approval Process" guidance documents be approved by Council.

CARRIED

2. Memorandum from Treasurer

Re: Departmental Budget Review – Infrastructure and Environmental Services (IES)

Staff gave a brief overview of the Departmental Budget Review package for IES and indicated that the Director would be presenting his perspectives and challenges in greater detail at a future meeting. The Committee discussed the areas in which they would like to focus including: areas for improvement; increased pressures; comparison of actual expenses and revenues in variance analysis; appropriateness of key performance indicators; benchmarking; more context; and additional detail on "Other" accounts where applicable.

Finance Advisory Committee Meeting Minutes Tuesday, February 16, 2016

Page 3 of 4

Moved by Councillor Kim Seconded by Mayor Dawe

THAT the memorandum regarding Departmental Budget Review – Infrastructure and Environmental Services (IES) be received for information.

CARRIED

3. Memorandum from Treasurer

Re: Departmental Budget Review – Parks and Recreation Services (PRS)

Moved by Mayor Dawe Seconded by Councillor Kim

THAT the memorandum regarding Departmental Budget Review – Parks and Recreation Services (PRS) be received for information.

4. General Discussion and Review by Committee

Moved by Councillor Kim Seconded by Mayor Dawe

THAT the comments and discussions of the Committee be referred to staff for consideration.

CARRIED

5. Memorandum from Acting Manager of Corporate Communications Re: 2016 Your Citizen Budget Survey

The Committee discussed the value and relevance of the Survey, and suggested ways in which this tool could be better communicated and utilized. It was agreed to discuss this item further at a future meeting and that staff would provide goals, objectives, and a reformatted, more modular survey.

Moved by Mayor Dawe Seconded by Councillor Kim

THAT the memorandum regarding 2016 Your Citizen Budget Survey be received; and

THAT staff report back to the Committee with the requested information and a revised "Your Citizen Budget Survey".

CARRIED AS AMENDED

Finance Advisory Committee Meeting Minutes Tuesday, February 16, 2016

Page 4 of 4

6. Memorandum from Director, Corporate & Financial Services/Treasurer Re: Redesigned 2016 Interim Property Tax Brochure with Budget Information

Staff provided a brief overview of the Interim Property Tax Brochure, which was delivered to households in Aurora, and the Committee expressed its appreciation of the document. The Committee made suggestions for improvement and inquired about whether similar information could be included for the Region's share of the property tax bill.

Moved by Councillor Kim Seconded by Mayor Dawe

THAT the memorandum regarding Redesigned 2016 Interim Property Tax Brochure with Budget Information be received for information.

CARRIED

6. NEW BUSINESS

None

7. ADJOURNMENT

Moved by Councillor Kim Seconded by Mayor Dawe

THAT the meeting be adjourned at 6:50 p.m.

CARRIED

COMMITTEE RECOMMENDATIONS ARE NOT BINDING ON THE TOWN UNLESS ADOPTED BY COUNCIL AT A LATER MEETING.



100 John West Way Box 1000 Aurora, Ontario L4G 6J1

Phone: 905-727-3123 ext. 4772 Email: delliott@aurora.ca

www.aurora.ca

Town of Aurora
Corporate and Financial
Services

MEMORANDUM

DATE: March 22, 2016

TO: Finance Advisory Committee

CC: Doug Nadorozny, Jason Gaertner, Tracy Evans, Karen Oreto, Laura Sheardown

FROM: Dan Elliott, Treasurer

RE: Departmental Budget Review – Parks and Recreation Services (PRS)

RECOMMENDATIONS

THAT the memorandum regarding Departmental Budget Review – Parks and Recreation Services be received for information.

BACKGROUND

At the February 16, 2016 meeting of the Finance Advisory Committee, the Committee received a departmental budget review package for Parks and Recreation Services (PRS). Based upon feedback received at this meeting, replacement detailed financial analysis for Parks and Recreation Services is included. Please find attached the following replacement detailed financial analysis for all functions undertaken by Parks and Recreation Services.

ATTACHMENTS

Tax Levy Funded Departmental Operations	Page
PRS (Consolidated)	2
PRS Administration	6
Cultural Services	8
Business Support	10
Parks Operations	12
Community Programs	15

TOWN OF AURORA LINE-BY-LINE ANALYSIS - YTD Comparison Final Approved Budget 2016

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	-8,366 -12,231	-13,000 -10,000	-3,000	(23.1%)	3,865	46.2%
	-	•	•	•	1	1
3-1328 LOCKER FEES -9,645	-10,038	-8,500 -8,500	•	•	-393	(3.9%)
3-1329 SALES COMMISSIONS4,669 -4,360 -707	-4,360	-4,500 -5,000	200	11.1%	-3,653	(83.8%)

08 Parks & Recreation

TOWN OF AURORA
LINE-BY-LINE ANALY SIS - YTD Comparison

BY-LINE ANALYSIS - YTD Compari Final Approved Budget 2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	•	-865,410	-353,208	-1,000	•	-1,000	(100.0%)	-512,202	(59.2%)
3-1336 VENDOR FEES	-475	-685	-1,800	-750	-1,100	350	46.7%	1,115	162.8%
3-1337 FLOAT REGISTRATION FEES	-2,550	-1,350	-1,725	-1,600	-1,600	•	•	375	27.8%
3-1338 ENTRY FEES	-14,391	-16,560	-20,765	-18,575	-20,220	1,645	8.9%	4,205	25.4%
3-1800 FEDERAL GRANTS	-38,700	-25,000	-52,995	-23,600	-2,000	-21,600	(91.5%)	27,995	112.0%
3-1801 PROVINCIAL GRANTS	-43,070	-42,311	-59,467	-55,000	-54,246	-754	(1.4%)	17,156	40.5%
3-1901 CONTRIBUTION FROM DISCRETIONARY RESER	•	•	-1,000	•	•	1	,	1,000	1
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVES	•	000'96-	•	٠	•	•	•	000'96-	(100.0%)
3-1912 Council Discretionary Contributions			•		-20,000	20,000	,	,	1
3-1933 LANDSCAPE FEE RESERVE CONT'N	-23,135	-19,911	-21,300	-18,355	-17,872	-483	(2.6%)	1,389	7.0%
3-1939 RECREATION SPONSORSHIP CONT'N	•	•	•	•	-5,000	2,000	,	•	•
3-1963 PARKS DEV & FAC DC CONT'N	-208,212	-176,985	-154,425	-160,608	-156,380	-4,228	(2.6%)	-22,560	(12.7%)
3-1971 ARTS & CULTURAL CONTRIBUTION	٠	1	-5,000	-5,000	-5,000	٠	,	2,000	1
Total Revenue	-5,373,421	-6,077,877	-6,080,960	-5,520,941	-5,410,500	-110,441	(2.0%)	3,083	0.1%
EX DE N. S. F.									
4-2000 SALARIES - F/T	2,800,962	2,896,740	3,067,375	3,349,388	3,483,930	134,542	4.0%	170,635	2.9%
4-2001 SALARIES - O/T	117,980	96,772	94,462	81,570	81,570	1	,	(2,310)	(2.4%)
4-2002 SALARIES - P/T	1,859,921	1,663,344	2,003,468	1,807,378	1,875,098	67,720	3.7%	340,124	20.4%
4-2090 YEAR END ACCRUALS	-59,582	-1,481	859'6	•	•		•	11,139	752.1%
4-2100 BENEFITS - OMERS	319,108	309,631	338,684	347,749	360,798	13,049	3.8%	29,053	9.4%
4-2101 BENEFITS - EHT	95,405	91,388	100,614	100,616	104,290	3,674	3.7%	9,226	10.1%
4-2102 BENEFITS - WSIB	70,870	809'29	40,976	38,699	40,111	1,412	3.6%	(26,632)	(39.4%)
4-2103 BENEFITS - CPP	167,315	158,651	177,578	191,553	200,448	8,895	4.6%	18,927	11.9%
4-2104 BENEFITS - EI	105,216	826'96	110,085	107,014	111,525	4,511	4.2%	13,107	13.5%
4-2105 BENEFITS - DENTAL	57,870	62,724	59,712	77,746	80,262	2,516	3.2%	(3,012)	(4.8%)
4-2106 BENEFITS - HEALTH	91,872	107,953	104,831	130,120	153,122	23,002	17.7%	(3,122)	(2.9%)
4-2107 BENEFITS - LTD/ADD	680'09	58,123	52,801	962'09	63,401	2,605	4.3%	(5,322)	(9.2%)
4-2108 BENEFITS - OTHER	21,494	35,824	14,679	15,688	16,345	259	4.2%	(21,145)	(%0.65)
TOTAL SALARIES & BENEFITS	5,708,520	5,644,255	6,174,923	6,308,317	6,570,900	262,583	4.2%	230,668	9.4%
4-3000 PURCHASE CARD CLEARING	06-	80	237	•	•	•	•	229	2,862.5%
4-4000 OFFICE SUPPLIES	9,150	9,753	10,894	10,665	12,850	2,185	20.5%	1,141	11.7%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	1	'	45	•	•	•	•	45	•
4-4006 OFFICE EQUIPMENT	2,086	1	423	1,500	1,500	1	1	423	•
4-4007 COMPUTER SUPPLIES	405	'	289	750	200	(220)	(33.3%)	289	•
4-4009 SAFETY SUPPLIES	5,836	6,444	2,208	6,400	6,400	•	•	(1,236)	(19.2%)
4-4010 CLOTHING ALLOWANCE	10,227	13,785	11,307	12,500	12,500	1	•	(2,478)	(18.0%)

Run Dete: 29-Feb-2016 08 Parks & Recreation

08 Parks & Recreation

Run Date: 29-Feb-2016

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison

Final Approved Budget 2016

4-4013 UTILITIES ACUGUSIS 4-4013 OPERATING MATERIALS 114, 4-4013 LICENSES 1,14, 4-4012 UCENSES 1,14, 4-4021 EQUIPMENT - OTHER 82, 4-4022 TOOLS 3, 4-4022 TOOLS 3, 4-4024 FENCE MATERIALS 8, 4-4025 PROGRAM MATERIALS 8, 4-4026 PROMOTIONAL/RECOGNITION 4, 4-4045 MUNICIPAL BUSINESS 4, 4-4045 SIGNAGE 5, 4-4050 FIELD PAINT 9, 4-4051 HORTICULTURE PROGRAM 11,	tuais 180,555	V	*	Approved	Approved	2015 Budget	ZOIS Budget		
CE MATERIALS 4 NITION 1	3550	Actuals	Actuals*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
CE MATERIALS AM		190,635	212,585	182,000	197,600	15,600	8.6%	21,950	11.5%
CE MATERIALS AM	114,914	100,765	150,018	134,701	165,480	30,779	22.8%	49,253	48.9%
CE MATERIALS 4 NITION AM	1,721	2,569	2,905	3,700	4,200	200	13.5%	336	13.1%
ICE MATERIALS AM	82,967	•	•	•	•	1	•	•	•
ICE MATERIALS LITION AM 1	14,267	12,374	33,112	51,850	29,850	(22,000)	(42.4%)	20,738	167.6%
ICE MATERIALS 2 NITION NATION 3	3,351	2,556	2,257	3,000	3,000	1		(662)	(11.7%)
NOITION WA	40,589	40,867	40,942	42,300	42,300	ī	1	75	0.2%
NOITION MA	968'8	20,568	4,389	11,000	11,000	1	•	(16,179)	(78.7%)
AAL/RECOGNITION BUSINESS BUSINESS ALE PROGRAM 1	46,553	37,697	41,860	44,200	44,700	200	1.1%	4,163	11.0%
BUSINESS LIKE PROGRAM 1	427	784	964	2,100	2,550	450	21.4%	180	23.0%
JRE PROGRAM	2,532	2,797	4,515	2,350	2,800	450	19.1%	1,718	61.4%
JRE PROGRAM 1	•	•	•	•	2,000	2,000	1	•	1
JRE PROGRAM	5,414	4,812	4,322	2,000	2,000	1	•	(490)	(10.2%)
	606'6	14,679	16,061	17,000	17,000	ī	1	1,382	9.4%
	11,055	23,034	10,371	14,000	14,000	ī	1	(12,663)	(22.0%)
4-4052 FERT/GRASS SEED 17,	17,783	15,761	15,939	18,000	18,000	1	•	178	1.1%
4-4053 PARK ELEC/UGHTING 7,	060'2	8,041	18,898	14,000	14,000	1	1	10,857	135.0%
4-4054 IRRIGATION 4,	4,232	4,118	4,277	5,100	5,100	ı	•	159	3.9%
4-4058 OPERATING MATERIALS - ADVERTISING	13,126	4,364	13,027	12,460	12,260	(200)	(1.6%)	8,663	198.5%
4-5026 COURSES & SEMINARS 9,	9,677	11,004	16,237	19,541	20,790	1,249	6.4%	5,233	47.6%
4-5027 MANDATORY COURSES & SEMINARS	1	410	210	409	400	(6)	(2.2%)	100	24.4%
4-5028 MEMBERSHIPS 4,	4,271	4,305	5,691	6,539	7,250	711	10.9%	1,386	32.2%
4-5029 MILEAGE 4,	4,567	5,183	5,821	8,900	9,100	200	2.2%	638	12.3%
4-5032 VEHICLE REPAIRS 153,	153,207	•	'	•	•	ľ	,	•	•
4-5033 EQUIPMENT REPAIRS 5,	5,647	5,462	5,047	6,200	6,200	1	•	(415)	(7.6%)
4-5034 EQUIPMENT RENTALS 25,	25,305	18,385	37,674	31,605	43,750	12,145	38.4%	19,289	104.9%
4-5037 PROPERTY IMPROVEMENT 33,	33,857	28,172	16,928	30,000	30,000	1	•	(11,244)	(36.68)
4-5038 BUILDING REPAIR & MAINTENANCE	12,688	21,634	16,086	20,000	20,000	1	•	(5,548)	(25.6%)
4-5042 ADVERTISING 38,	38,525	•	1	•	•	•	•	•	1
	10,522	4,900	45,443	17,500	17,500	•	•	40,543	827.4%
4-5045 PHOTOCOPIER CHARGES 19,	19,395	20,819	24,216	29,279	24,259	(2,020)	(17.1%)	3,397	16.3%
4-5046 PRINTING 9,	9,678	2,220	3,916	4,000	4,000	1	1	1,696	76.4%
4-5047 PURCHASE OF TREES 51,	51,695	94,448	50,499	20,000	20,000	•	•	(43,949)	(46.5%)
4-5049 POLICE SEARCHES	895	1,820	2,115	1,000	1,500	200	20.0%	295	16.2%
4-5059 CONTRACTS 410,	410,785	878,050	920,973	706,225	795,415	89,190	12.6%	42,923	4.9%
	-16,211	-17,184	-17,303	-10,000	-2,400	2,600	76.0%	(119)	(0.7%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	2	•	•	•	•	I	•	1	•
4-5063 WASTE DISPOSAL FEE 16,	16,040	21,893	14,940	18,000	18,000	1	'	(6,953)	(31.8%)

Run Date: 29-Feb-2016 08 Parks & Recreation

TOWNN OF AURORA LINE-BY-LINE ANALYSIS - YTD Comparison Final Approved Budget 2016

	2013	2014	2015	2015	2016	2016 vs	2016 vs	2015 vs	2015 vs
	Full Year	Full Year	YTD	Approved	Approved	2015 Budget	2015 Budget	2014 Actual	2014 Actual
	Actuals	Actuals	Actuals*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
4-5064 CONTRACTS - GRASS CUTTING	26,218	26,874	27,546	35,000	35,000	1		672	2.5%
4-5065 RENTALS	17,614	18,037	10,524	29,500	29,000	(200)	(1.7%)	(7,513)	(41.7%)
4-5066 CONTRACTS - OUTINGS	31,919	41,301	44,132	41,000	41,000	1	•	2,831	%6.9
4-5076 PRINTING - ADVERTISING	56,409	37,820	42,443	44,000	42,436	(1,564)	(3.6%)	4,623	12.2%
4-5077 REALTY TAXES	49,075	49,426	50,613	56,251	57,375	1,124	2.0%	1,187	2.4%
4-5081 SENIORS GAMES	999	1,000	1,213	1,000	1,000	1	1	213	21.3%
4-5086 SECURITY	36,279	33,872	30,213	35,000	35,000	1	•	(3,659)	(10.8%)
4-5087 ARBORICULTURAL CONTRACT	58,528	54,437	24,252	000'09	000'09	٠	•	(30,185)	(55.4%)
4-5088 SHRUB BED MAINTENANCE	58,526	988'56	96,764	100,000	100,000	1	,	878	%6:0
4-5089 LANDSCAPE TECHNICIAN	716	•	ı	•	•	•	•	•	•
4-6001 BANK CHARGES	39,935	37,043	31,290	40,000	13,600	(26,400)	(%0.99)	(5,753)	(15.5%)
4-7000 COMMUNITY GRANTS	1	'	13,447	16,000	16,000	•	•	13,447	•
4-7001 HISTORICAL SOCIETY GRANT	1	'	67,500	67,500	70,500	3,000	4.4%	005'29	•
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	33,500	1,079,453	701,112	31,500	71,035	39,535	125.5%	(378,341)	(32.0%)
TOTAL OTHER EXPENSES	1,792,924	3,093,081	2,895,085	2,090,525	2,245,300	154,775	7.4%	(197,996)	(6.4%)
TOTAL EXPENSES	7,501,444	8,737,336	9,070,008	8,398,842	8,816,200	417,358	2.0%	332,672	3.8%
NET BUDGET	2,128,023	2,659,459	2,989,048	2,877,901	3,405,700	527,799	18.3%	329,589	12.4%

Final Approved Budget

LINE-BY-LINE ANALYSIS 2016

07101 PARKS & RECREATION ADMINISTRATION

Run Date: 29-Feb-2016

	2013	2014	2015	2015	2016	2016 vs	2016 vs	2015 vs	2015 vs
	Full Year Actuals	Full Year Actuals	YTD Actua l s*	Approved Budget	Approved Budget	2015 Budget Increase / (Decrease)	2015 Budget Increase / (Decrease)	2014 Actual Increase / (Decrease)	2014 Actual Increase / (Decrease)
REVENUE:									
Total Revenue	•		-	-	•	-	% -	-	% -
EXPENSE:									
4-2000 SALARIES - F/T	186,089	192,272	201,868	201,102	203,608	2,506	1.2%	962'6	2.0%
4-2090 YEAR END ACCRUALS	4,055	1,722	278	•	•	1	% -	(1,144)	(66.4%)
4-2100 BENEFITS - OMERS	22,771	23,254	24,214	23,958	24,215	257	1.1%	096	4.1%
4-2101 BENEFITS - EHT	3,777	3,786	3,955	3,921	3,970	49	1.2%	169	4.5%
4-2102 BENEFITS - WSIB	2,000	1,856	1,180	1,508	1,527	19	1.3%	(929)	(36.4%)
4-2103 BENEFITS - CPP	4,590	4,018	4,464	4,464	4,560	96	2.2%	446	11.1%
4-2104 BENEFITS - EI	2,435	2,113	2,345	2,345	2,394	49	2.1%	232	11.0%
4-2105 BENEFITS - DENTAL	3,963	3,425	3,206	2,941	2,948	7	%7'0	(219)	(6.4%)
4-2106 BENEFITS - HEALTH	5,651	5,735	5,365	4,923	5,625	702	14.3%	(370)	(6.5%)
4-2107 BENEFITS - LTD/ADD	3,411	3,136	2,789	3,776	3,823	47	1.2%	(347)	(11.1%)
4-2108 BENEFITS - OTHER	1,492	3,269	928	943	955	12	1.3%	(2,341)	(71.6%)
TOTAL SALARIES & BENEFITS	240,234	244,586	250,892	249,881	253,625	3,744	%5'1	906'9	2.6%
4-3000 PURCHASE CARD CLEARING	(06)	∞	237			•	% -	229	2,862.5%
4-4000 OFFICE SUPPLIES	1,291	1,173	996	1,500	1,500	•	% -	(207)	(17.6%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	•	•	45	•	•	•	% -	45	% -
4-4006 OFFICE EQUIPMENT	2,086	•	423	1,500	1,500	1	% -	423	% -
4-4045 MUNICIPAL BUSINESS	1,474	2,209	3,103	1,000	1,000	1	% -	894	40.5%
4-5026 COURSES & SEMINARS	244	269	6,845	7,451	7,451	•	% -	6,276	1,103.0%
4-5028 MEMBERSHIPS	1,635	1,635	1,875	3,150	3,150	•	% -	240	14.7%
4-5029 MILEAGE		•	4	200	200	•	% -	14	% -
4-5043 CONSULTING	2,381	•	•	2,500	2,500	•	% -	•	% -
4-5045 PHOTOCOPIER CHARGES	17,814	19,004	21,730	26,901	21,712	(5,189)	(19.3%)	2,726	14.3%
4-5059 CONTRACTS	1	449	•	1,500	1,500	-	% -	(448)	(100.0%)
TOTAL OTHER EXPENSES	26,835	25,047	35,238	46,002	40,813	(5,189)	(11.3%)	161,01	40.7%

Final Approved Budget 2016

07101 PARKS & RECREATION ADMINISTRATION

Run Date: 29-Feb-2016

LINE-BY-LINE ANALYSIS

	0040	7,000	11.00	1100	20.00	2000	0,0400	2045.20	2046 1.00
	2013	4102	2013	202	2	SNONS	SA OLOZ	SV CIU2	SV CI UZ
	Full Year	Full Year	ATD T	Approved	Approved	2015 Budget	2015 Budget	2014 Actual	2014 Actual
	Actuals	Actuals	Actua l s*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease) Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
TOTAL EXPENSES	267,069	269,633	286,130	295,883	294,438	(1,445)	(%5'0)	16,497	6.1%
NET BUDGET	267,069	269,633	286,130	295,883	294,438	(1,445)	(0.5%)	16,497	6.1%

Final Approved Budget

07120 CULTURAL SERVICES

Run Date: 29-Feb-2016

LINE-BY-LINE ANALYSIS 2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
REVENUE:									
3-1204 SPONSORSHIP		ı	(1,500)	Ξ	•	(1)	(100.0%)	1,500	% -
3-1901 CONTRIBUTION FROM DISCRETIONAF	ī	ı	(1,000)		•	•	% -	1,000	% -
3-1971 ARTS & CULTURAL CONTRIBUTION	ı	i	(2,000)	(2,000)	(2,000)	1	% -	5,000	% -
Total Revenue	•	•	(2,500)	(5,001)	(2,000)	(1)	% -	7,500	% =
QQ QQ QQ									
4-2000 SALARIES - F/T	•	6,454	85,145	85,492	90,442	4,950	5.8%	78,691	1,219.3%
4-2090 YEAR END ACCRUALS	ı	896	237	•	•	•	% -	(731)	(75.5%)
4-2100 BENEFITS - OMERS	1	727	9,497	9,480	10,142	662	7.0%	8,770	1,206.3%
4-2101 BENEFITS - EHT	ī	126	1,669	1,667	1,764	26	2.8%	1,543	1,224.6%
4-2102 BENEFITS - WSIB	1	26	712	149	829	37	2'8%	615	634.0%
4-2103 BENEFITS - CPP		308	2,480	2,480	2,533	53	2.1%	2,172	705.2%
4-2104 BENEFITS - EI	•	170	1,303	1,303	1,330	27	2.1%	1,133	%5'999
4-2105 BENEFITS - DENTAL	•		441	1,634	1,638	4	0.5%	441	% -
4-2106 BENEFITS - HEALTH	•	ı	3,254	2,735	3,125	390	14.3%	3,254	% -
4-2107 BENEFITS - LTD/ADD	•	ı	1,606	1,605	1,698	93	2.8%	1,606	% -
4-2108 BENEFITS - OTHER		1	290	401	424	23	2.7%	290	% -
TOTAL SALARIES & BENEFITS	Î	8,850	106,934	107,438	113,774	965.336	2.9%	98,084	1,108.3%
4-4000 OFFICE SUPPLIES	•	ı	ı		1,000	1,000	% -	1	% -
4-4015 OPERATING MATERIALS	•	ı	344	-	20,500	20,499	2,049,900.0%	344	% -
4-4018 LICENSES	•	ı	ı		200	200	% -	1	% -
4-4045 MUNICIPAL BUSINESS	•		238		450	450	% -	238	% -
4-5026 COURSES & SEMINARS	1	1	1		1,500	1,500	% -	1	% -
4-5028 MEMBERSHIPS	ı	1	247	•	200	700	% -	247	% -
4-5059 CONTRACTS	•	377,000	377,000	377,000	393,900	16,900	4.5%	1	% -
4-7000 COMMUNITY GRANTS	•	ı	13,447	16,000	16,000	1	% -	13,447	% -
4-7001 HISTORICAL SOCIETY GRANT	1	1	67,500	67,500	70,500	3,000	4.4%	67,500	% -

Final Approved Budget

LINE-BY-LINE ANALYSIS 2016

07120 CULTURAL SERVICES

Run Date: 29-Feb-2016

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	2013	2014	2015	2015	2016	2016 vs	2016 vs	2015 vs	2015 vs
	Full Year	Full Year	ATD	Approved	Approved	2015 Budget	2015 Budget	2014 Actual	2014 Actual
	Actuals	Actuals	Actuals*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
TOTAL OTHER EXPENSES	-	377,000	458,776	460,501	205,050	44,549	%2'6	91,776	21.7%
TOTAL EXPENSES		385,850	565,710	567,939	618,824	50,885	%0'6	179,860	46.6%
NET BUDGET		385,850	558,210	562,938	613,824	20,886	%0'6	172,360	44.7%

LINE-BY-LINE ANALYSIS Final Approved Budget 2016

46 Business Support

Run Date: 29-Feb-2016

	2013 Full Year	2014 Full Year	2015 VTD	2015 Approved	2016 Approved	2016 vs 2015 Budget	2016 vs 2015 Birdnet	2015 vs 2014 Actual	2015 vs 2014 Actual
	Actuals	Actuals	Actuals*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Incre	Increase / (Decrease)
REVENUE:									
3-1102 ADMINISTRATIVE FEES	(632)	(400)	(42)	(200)	(400)	(100)	(50.0%)	(328)	(89.5%)
3-1204 SPONSORSHIP	1	ı	(15,000)		(48,735)	48,735	% -	15,000	% -
3-1210 ADVERTISING SALES - FACILITIES	(70,170)	(60,924)	(72,506)	(65,042)	(78,578)	13,536	20.8%	11,582	19.0%
3-1300 RENTAL	(152,501)	(149,080)	(159,397)	(149,000)	(150,639)	1,639	1.1%	10,317	%6'9
3-1301 VENDING MACHINE SALES	(65,248)	(61,419)	(64,757)	(64,760)	(64,760)	1	% -	3,338	5.4%
3-1323 ICE RENTAL	(1,830,379)	(1,813,703)	(1,718,003)	(1,818,000)	(1,828,000)	10,000	%9'0	(92,700)	(2.3%)
Total Revenue	(2,118,930)	(2,085,526)	(2,029,705)	(2,097,302)	(2,171,112)	73,810	3.5%	(55,821)	(2.7%)
EXPENSE:									
4-2000 SALARIES - F/T	569,913	534,529	582,366	634,154	711,248	77,094	12.2%	47,837	%6'8
4-2001 SALARIES - O/T	3,755	2,858	3,558			1	% -	200	24.5%
4-2002 SALARIES - P/T	149,308	126,958	198,641	143,674	119,448	(24,226)	(16.9%)	71,683	26.5%
4-2090 YEAR END ACCRUALS	(23,905)	(2,886)	3,976	•	•	1	% -	6,862	237.8%
4-2100 BENEFITS - OMERS	57,572	52,513	58,841	61,204	68,933	7,729	12.6%	6,328	12.1%
4-2101 BENEFITS - EHT	14,548	13,086	15,300	14,650	15,997	1,347	%7'6	2,214	16.9%
4-2102 BENEFITS - WSIB	11,050	9,811	6,365	5,635	6,152	517	%7'6	(3,446)	(35.1%)
4-2103 BENEFITS - CPP	27,396	24,963	29,538	30,807	33,744	2,937	%5'6	4,575	18.3%
4-2104 BENEFITS - EI	16,791	14,405	17,360	16,813	18,164	1,351	%0'8	2,955	20.5%
4-2105 BENEFITS - DENTAL	11,716	11,940	13,293	17,158	18,837	1,679	%8'6	1,353	11.3%
4-2106 BENEFITS - HEALTH	18,207	20,481	22,143	28,717	35,937	7,220	25.1%	1,662	8.1%
4-2107 BENEFITS - LTD/ADD	10,987	10,276	862'6	11,855	13,354	1,499	12.6%	(478)	(4.7%)
4-2108 BENEFITS - OTHER	3,947	8,258	2,762	2,963	3,337	374	12.6%	(5,496)	(%9.99)
TOTAL SALARIES & BENEFITS	871,285	827,192	963,941	967,630	1,045,151	77,521	%0'8	136,749	16.5%
4-4000 OFFICE SUPPLIES	3,757	3,056	5,291	4,658	2,650	885	21.3%	2,235	73.1%
4-4007 COMPUTER SUPPLIES	402	ı	289	750	200	(220)	(33.3%)	289	% -
4-4015 OPERATING MATERIALS	1,935	2,057	19,432	000'9	15,200	9,200	153.3%	17,375	844.7%
4-4018 LICENSES	803	1,303	2,089	2,800	2,800	•	%	786	%5.09

Final Approved Budget

LINE-BY-LINE ANALYSIS 2016

46 Business Support

Run Date: 29-Feb-2016

	2013 Full Year	2014 Full Year	2015 YTD	2015 Approved	2016 Approved	2016 vs 2015 Budget	2016 vs 2015 Budget	2015 vs 2014 Actual	2015 vs 2014 Actual
	Actuals	Actuals	Actuals*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
4-4045 MUNICIPAL BUSINESS	231	315	161	450	450	ı	% -	(154)	(48.9%)
4-4058 OPERATING MATERIALS - ADVERTISIN	13,166	4,364	13,027	12,460	12,260	(200)	(1.6%)	8,663	198.5%
4-5026 COURSES & SEMINARS	1,398	1,685	586	3,627	3,627	ı	% -	(1,099)	(65.2%)
4-5029 MILEAGE	409	273	817	1,400	1,400	ı	% -	544	199.3%
4-5059 CONTRACTS	26,805	64,639	28,569	51,000	61,308	10,308	20.2%	(36,070)	(25.8%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	2	•	•	•	•	•	% -	•	% -
4-6001 BANK CHARGES	39,935	37,043	31,290	40,000	13,600	(26,400)	(%0.99)	(5,753)	(15.5%)
4-8003 CONTRIBUTIONS TO DISCRETIONARY	,	•	•	•	39,535	39,535	% -	•	% -
TOTAL OTHER EXPENSES	88,946	114,735	101,949	123,145	156,330	33,185	50.9%	(12,786)	(11.1%)
TOTAL EXPENSES	960,231	941,927	1,065,890	1,090,775	1,201,481	110,706	10.1%	123,963	13.2%
NET BUDGET	(1,158,699)	(1,158,699) (1,143,599)	(963,815)	(1,006,527)	(969,631)	36,896	3.7%	179,784	15.7%

LINE-BY-LINE ANALYSIS Final Approved Budget 2016

Parks Department

Run Date: 29-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
REVENUE:									
3-1106 LANDSCAPE FEES	(46,358)	(257,922)	(369,492)	(000'09)	(75,000)	15,000	25.0%	111,570	43.3%
3-1201 OTHER	(56,059)	(36,631)	(48,682)	(30,500)	(35,000)	4,500	14.8%	12,051	32.9%
3-1206 DONATIONS	1	(20)	1	•	•	ı	% -	(20)	(100.0%)
3-1303 BALL DIAMOND/SOCCER FIELDS	(168,872)	(159,431)	(169,368)	(160,000)	(161,000)	1,000	%9'0	9,937	6.2%
3-1304 GRASS CUTTING	(137,005)	(137,432)	(137,010)	(137,000)	•	(137,000)	(100.0%)	(422)	(0.3%)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	1	(865,410)	(353,208)	(1,000)		(1,000)	(100.0%)	(512,202)	(59.2%)
3-1902 CONTRIBUTION FROM OBLIGATORY F	1	(96,000)	1			ı	% -	(000'96)	(100.0%)
3-1933 LANDSCAPE FEE RESERVE CONTIN	(23,135)	(19,911)	(21,300)	(18,355)	(17,872)	(483)	(2.6%)	1,389	2.0%
3-1963 PARKS DEV & FAC DC CONTIN	(208,212)	(176,985)	(154,425)	(160,608)	(156,380)	(4,228)	(2.6%)	(22,560)	(12.7%)
Total Revenue	(639,641)	(1,749,772)	(1,253,485)	(567,463)	(445,252)	(122,211)	(21.5%)	(496,287)	(28.4%)
EXPENSE:									
4-2000 SALARIES - F/T	1,125,019	1,152,153	1,172,949	1,168,175	1,185,346	17,171	1.5%	20,796	1.8%
4-2001 SALARIES - O/T	98,993	80,009	76,748	81,570	81,570	1	% -	(3,261)	(4.1%)
4-2002 SALARIES - P/T	386,950	399,127	414,338	421,280	426,529	5,249	1.2%	15,211	3.8%
4-2090 YEAR END ACCRUALS	(13,080)	2,212	3,699			1	% -	1,487	%Z'.29
4-2100 BENEFITS - OMERS	119,697	112,717	120,256	120,374	121,880	1,506	1.3%	7,539	%2'9
4-2101 BENEFITS - EHT	32,114	32,043	32,476	32,269	32,701	432	1.3%	433	1.4%
4-2102 BENEFITS - WSIB	23,845	23,495	13,073	12,412	12,578	166	1.3%	(10,422)	(44.4%)
4-2103 BENEFITS - CPP	60,675	57,404	61,456	096'09	62,092	1,132	1.9%	4,052	7.1%
4-2104 BENEFITS - EI	33,252	31,202	33,532	34,608	35,215	209	1.8%	2,330	7.5%
4-2105 BENEFITS - DENTAL	27,371	27,844	25,485	28,107	28,174	29	0.5%	(2,359)	(8.5%)
4-2106 BENEFITS - HEALTH	44,135	46,391	42,417	47,041	53,749	6,708	14.3%	(3,974)	(8.6%)
4-2107 BENEFITS - LTD/ADD	24,820	22,325	19,617	19,943	20,242	299	1.5%	(2,708)	(12.1%)
4-2108 BENEFITS - OTHER	9,726	12,381	5,584	5,481	5,562	81	1.5%	(6,797)	(54.9%)
TOTAL SALARIES & BENEFITS	1,973,517	1,999,303	2,021,630	2,032,220	2,065,638	33,418	1.6%	725,327	1.1%
4-4000 OFFICE SUPPLIES	1,602	2,782	1,706	1,857	1,850	(2)	(0.4%)	(1,076)	(38.7%)

*2015 YTD's are Preliminary amounts.

TOWN OF AURORA LINE-BY-LINE ANALYSIS

Final Approved Budget 2016

	2013 Full Year	2014 Full Year	2015 YTD	2015 Approved	2016 Approved	2016 vs 2015 Budget	2016 vs 2015 Budget	2015 vs 2014 Actual	2015 vs 2014 Actual
	Actuals	Actuals	Actua l s*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
4-4009 SAFETY SUPPLIES	5,836	6,444	5,208	6,400	6,400	1	% -	(1,236)	(19.2%)
4-4010 CLOTHING ALLOWANCE	7,782	8,307	7,639	8,500	8,500	1	% -	(899)	(8.0%)
4-4013 UTILITIES	180,555	190,635	212,585	182,000	197,600	15,600	8.6%	21,950	11.5%
4-4015 OPERATING MATERIALS	46,821	40,197	69,724	28,000	28,000	1	% -	29,527	73.5%
4-4019 VEHICLE SUPPLIES	82,967	1			•	1	% -	1	% -
4-4021 EQUIPMENT - OTHER	9,259	902'6	11,270	11,500	11,500	•	% -	1,964	21.1%
4-4022 TOOLS	3,351	2,556	2,257	3,000	3,000	1	% -	(536)	(11.7%)
4-4023 PATHWAY MAINTENANCE MATERIALS	40,589	40,867	40,942	42,300	42,300	•	% -	75	0.2%
4-4024 FENCE MATERIALS	968'8	20,568	4,389	11,000	11,000	1	% -	(16,179)	(78.7%)
4-4045 MUNICIPAL BUSINESS	247	238	460	450	450	1	% -	222	93.3%
4-4049 SIGNAGE	5,414	4,812	4,322	2,000	2,000	1	% -	(490)	(10.2%)
4-4050 FIELD PAINT	606'6	14,679	16,061	12,000	17,000	1	% -	1,382	9.4%
4-4051 HORTICULTURE PROGRAM	11,055	23,034	10,371	14,000	14,000	•	% -	(12,663)	(22.0%)
4-4052 FERT/GRASS SEED	17,783	15,761	15,939	18,000	18,000	ı	% -	178	1.1%
4-4053 PARK ELEC/LIGHTING	2,090	8,041	18,898	14,000	14,000		% -	10,857	135.0%
4-4054 IRRIGATION	4,232	4,118	4,277	5,100	5,100	1	% -	159	3.9%
4-5026 COURSES & SEMINARS	4,085	3,945	2,967	6,851	009'9	(251)	(3.7%)	2,022	51.3%
4-5028 MEMBERSHIPS	1,173	1,278	1,674	1,504	1,500	(4)	(0.3%)	396	31.0%
4-5029 MILEAGE	1,045	817	572	1,500	1,000	(200)	(33.3%)	(242)	(30.0%)
4-5032 VEHICLE REPAIRS	153,207	•		•	•		% -	•	% -
4-5037 PROPERTY IMPROVEMENT	33,857	28,172	16,928	30,000	30,000	1	% -	(11,244)	(39.9%)
4-5038 BUILDING REPAIR & MAINTENANCE	12,688	21,634	16,086	20,000	20,000	1	% -	(5,548)	(25.6%)
4-5043 CONSULTING	8,141	4,900	45,443	15,000	15,000	1	% -	40,543	827.4%
4-5045 PHOTOCOPIER CHARGES	1,580	1,816	2,486	2,378	2,547	169	7.1%	029	36.9%
4-5047 PURCHASE OF TREES	51,695	94,448	50,499	20,000	20,000	•	% -	(43,949)	(46.5%)
4-5059 CONTRACTS	10,082	11,548	11,699	19,100	20,100	1,000	5.2%	151	1.3%
4-5060 COST RECOVERY	(2,950)	(2,950)				•	% -	2,950	100.0%
4-5063 WASTE DISPOSAL FEE	16,040	21,893	14,940	18,000	18,000	•	% -	(6,953)	(31.8%)

*2015 YTD's are Preliminary amounts.

Parks Department

LINE-BY-LINE ANALYSIS Final Approved Budget 2016

Parks Department

Run Date: 29-Feb-2016

	2013	2014	2015	2015	2016	2016 vs	2016 vs	2015 vs	2015 vs
	Full Year	Full Year	YTD	Approved	Approved	2015 Budget	2015 Budget	2014 Actual	2014 Actual
	Actuals	Actuals	Actuals*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
4-5064 CONTRACTS - GRASS CUTTING	26,218	26,874	27,546	35,000	35,000	•	% -	672	2.5%
4-5077 REALTY TAXES	49,075	49,426	50,613	56,251	57,375	1,124	2.0%	1,187	2.4%
4-5086 SECURITY	36,279	33,872	30,213	35,000	35,000	ı	% -	(3,659)	(10.8%)
4-5087 ARBORICULTURAL CONTRACT	58,528	54,437	24,252	000'09	000'09	ı	% -	(30,185)	(55.4%)
4-5088 SHRUB BED MAINTENANCE	58,526	92,886	96,764	100,000	100,000	1	% -	878	%6.0
4-5089 LANDSCAPE TECHNICIAN	716	•	•	•	•	•	% -	•	% -
4-8003 CONTRIBUTIONS TO DISCRETIONARY	33,500	1,079,453	693,200	31,500	31,500	•	% -	(386,253)	(35.8%)
TOTAL OTHER EXPENSES	993,873	1,916,794	1,514,930	161,088	897,322	17,131	1.9%	(401,864)	(21.0%)
TOTAL EXPENSES	2,967,390	3,916,097	3,536,560	2,912,411	2,962,960	50,549	1.7%	(379,537)	(%2'6)
NET BUDGET	2,327,749	2,166,325	2,283,075	2,344,948	2,517,708	172,760	7.4%	116,750	5.4%

TOWN OF AURORA LINE-BY-LINE ANALYSIS

LINE-BY-LINE ANALYSIS Final Approved Budget 2016

Community Programs

Run Date: 29-Feb-2016

	2013	2014	2015	2015	2016	2016 vs	2016 vs	2015 vs	2015 vs
	Full Year	Full Year	YTD Actuals*	Approved	Approved	2015 Budget	2015 Budget	2014 Actual	2014 Actual
BEVENIE.	Spring	Spood	Signal	S	2655	ii ki caac (bool caac)		III dage / (Declease)	morago, (podease)
3-1201 OTHER	(197,016)	(146,123)	(190,704)	(222,000)	(212,030)	(9,970)	(4.5%)	44,581	30.5%
3-1203 ADVERTISING	(37,432)	(38,275)	(39,883)	(40,000)	(40,000)	•	% -	1,608	4.2%
3-1204 SPONSORSHIP	(30,530)	(32,089)	(40,604)	(34,050)	(36,100)	2,050	%0'9	3,515	% 5 *6
3-1206 DONATIONS	(12,616)	(1,984)	(13,709)	(3,500)	(3,500)	ı	% -	11,725	591.0%
3-1305 MEMBERSHIP FEES	(36,500)	(36,500)	(40,250)	(40,000)	(42,900)	2,900	7.2%	3,750	10.3%
3-1306 MEMBERSHIPS - FITNESS	(311,882)	(143,083)	(252,258)	(409,900)	(282,000)	(127,900)	(31.2%)	109,175	76.3%
3-1307 MEMBERSHIPS RACQUETS	(14,518)	(6,443)	(13,399)	(15,000)	(12,000)	(3,000)	(20.0%)	6,956	108.0%
3-1308 MEMBERSHIPS - AQUATICS	(30,913)	(24,952)	(27,583)	(30,000)	(25,000)	(2,000)	(16.7%)	2,631	10.5%
3-1309 PROGRAM	(151,995)	(118,410)	(147,837)	(152,000)	(153,000)	1,000	%2'0	29,427	24.9%
3-1310 PROGRAM - FITNESS	(34,769)	(23,878)	(26,491)	(32,000)	(28,000)	(2,000)	(20.0%)	2,613	10.9%
3-1311 PROGRAM - RACQUETS	(4,671)	(10,003)	(14,011)	(11,000)	(11,000)	1	% -	4,008	40.1%
3-1312 PROGRAM - AQUATICS	(571,178)	(546,877)	(613,446)	(643,000)	(293,000)	(20,000)	(7.8%)	692'99	12.2%
3-1313 PROGRAM - ADULT	(22,963)	(19,232)	(16,003)	(25,000)	(20,000)	(2,000)	(20.0%)	(3,229)	(16.8%)
3-1314 PROGRAM - CHILDREN	(90,643)	(93,680)	(102,273)	(82,000)	(000'06)	5,000	2.9%	8,593	9.5%
3-1315 PROGRAM - PRESCHOOL	(156,240)	(145,288)	(157,869)	(155,000)	(160,000)	5,000	3.2%	12,581	8.7%
3-1316 PROGRAM - FAMILY	(495)		ı		•	•	% -	1	% -
3-1317 PROGRAM - CAMPS	(507,448)	(519,646)	(672,430)	(513,000)	(000'059)	137,000	26.7%	152,784	29.4%
3-1319 ADMISSIONS	(17,018)	(12,719)	(31,909)	(47,200)	(57,940)	10,740	22.8%	19,190	150.9%
3-1320 ADMISSIONS - FITNESS	(71,963)	(60,560)	(73,594)	(72,000)	(99)	(6,000)	(8.3%)	13,034	21.5%
3-1321 ADMISSIONS - RACQUETS	(14,262)	23	(12,039)	(14,000)	(11,000)	(3,000)	(21.4%)	12,062	52,443.5%
3-1322 ADMISSIONS - AQUATICS	(129,533)	(107,965)	(111,931)	(134,000)	(125,000)	(0)00(6)	(6.7%)	3,966	3.7%
3-1324 PUBLIC SKATING	(30,449)	(28,285)	(24,549)	(30,000)	(30,000)	•	% -	(3,736)	(13.2%)
3-1325 SHINNEY HOCKEY	(14,820)	(12,940)	(8,163)	(15,000)	(13,000)	(2,000)	(13.3%)	(4,777)	(36.9%)
3-1326 PERSONAL TRAINING	(6,649)	(8,366)	(12,231)	(13,000)	(10,000)	(3,000)	(23.1%)	3,865	46.2%
3-1327 BABYSITTING	(3,295)	•	•	•	•	•	% -	1	% -
3-1328 LOCKER FEES	(8,197)	(10,038)	(9,645)	(8,500)	(8,500)		% -	(393)	(3.9%)

Final Approved Budget

Community Programs

Run Date: 29-Feb-2016

LINE-BY-LINE ANALYSIS 2016

	2013	2014	2015	2015	2016	2016 vs	2016 vs	2015 vs	2015 vs
	Full Year Actuals	Full Year Actuals	Y I D Actua l s*	Approved Budget	Approved Budget	Z015 Budget Increase / (Decrease)	Z015 Budget Increase / (Decrease)	Z014 Actual Increase / (Decrease)	Z014 Actual Increase / (Decrease)
3-1329 SALES COMMISSIONS	(4,669)	(4,360)	(707)	(4,500)	(2,000)	200	11.1%	(3,653)	(83.8%)
3-1336 VENDOR FEES	(475)	(989)	(1,800)	(750)	(1,100)	350	46.7%	1,115	162.8%
3-1337 FLOAT REGISTRATION FEES	(2,550)	(1,350)	(1,725)	(1,600)	(1,600)		% -	375	27.8%
3-1338 ENTRY FEES	(14,391)	(16,560)	(20,765)	(18,575)	(20,220)	1,645	8.9%	4,205	25.4%
3-1800 FEDERAL GRANTS	(38,700)	(25,000)	(52,995)	(23,600)	(2,000)	(21,600)	(91.5%)	27,995	112.0%
3-1801 PROVINCIAL GRANTS	(43,070)	(42,311)	(29,467)	(22,000)	(54,246)	(754)	(1.4%)	17,156	40.5%
3-1912 Council Discretionary Contributions	1	1	1	•	(20,000)	20,000	% -	1	% -
3-1939 RECREATION SPONSORSHIP CONT'N		•		•	(2,000)	5,000	% -	•	% -
Total Revenue	(2,614,850)	(2,242,579)	(2,790,270)	(2,851,175)	(2,789,136)	(62,039)	(2.2%)	547,691	24.4%
ND CONTROL									
4-2000 SALARIES - F/T	919,942	1,011,332	1,025,048	1,260,464	1,293,286	32,822	2:6%	13,716	1.4%
4-2001 SALARIES - O/T	15,231	13,905	14,156			1	% -	251	1.8%
4-2002 SALARIES - P/T	1,323,663	1,137,259	1,390,489	1,242,425	1,329,121	969'98	%0'.2	253,230	22.3%
4-2090 YEAR END ACCRUALS	(26,652)	(3,497)	1,168	•	•	•	% -	4,665	133.4%
4-2100 BENEFITS - OMERS	119,068	120,419	125,876	132,733	135,626	2,893	2.2%	5,457	4.5%
4-2101 BENEFITS - EHT	44,966	42,348	47,214	48,107	49,858	1,751	3.6%	4,866	11.5%
4-2102 BENEFITS - WSIB	33,975	32,348	19,645	18,503	19,175	672	3.6%	(12,703)	(39.3%)
4-2103 BENEFITS - CPP	74,654	71,958	79,640	92,842	97,518	4,676	2.0%	7,682	10.7%
4-2104 BENEFITS - EI	52,736	49,089	55,545	51,945	54,421	2,476	4.8%	6,456	13.2%
4-2105 BENEFITS - DENTAL	14,821	19,515	17,287	27,905	28,665	092	2.7%	(2,228)	(11.4%)
4-2106 BENEFITS - HEALTH	23,879	35,346	31,651	46,704	54,686	7,982	17.1%	(3,695)	(10.5%)
4-2107 BENEFITS - LTD/ADD	20,871	22,385	18,991	23,616	24,284	899	2.8%	(3,394)	(15.2%)
4-2108 BENEFITS - OTHER	6,329	11,916	4,816	2,900	290'9	167	2.8%	(7,100)	(%9.63)
TOTAL SALARIES & BENEFITS	2,623,483	2,564,323	2,831,526	2,951,144	3,092,707	141,563	%8'4	267,203	10,4%
4-4000 OFFICE SUPPLIES	2,501	2,743	2,931	2,650	2,850	200	%5'.2	188	%6.9
4-4010 CLOTHING ALLOWANCE	2,445	5,477	3,668	4,000	4,000	,	% -	(1,809)	(33.0%)
4-4015 OPERATING MATERIALS	66,158	58,510	60,519	70,700	71,780	1,080	1.5%	2,009	3.4%

TOWN OF AURORA LINE-BY-LINE ANALYSIS

Final Approved Budget 2016

	2013	2014	2015	2015	2016	2016 vs	2016 vs	2015 vs	2015 vs
	Full Year	Full Year	Ę.	Approved	Approved	2015 Budget	2015 Budget	2014 Actual	2014 Actual
	Actuals	Actuals	Actuals*	Budget	Budget	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)	Increase / (Decrease)
4-4018 LICENSES	817	1,266	816	006	006	1	% -	(420)	(32.5%)
4-4021 EQUIPMENT - OTHER	5,008	3,067	21,842	40,350	18,350	(22,000)	(54.5%)	18,775	612.2%
4-4025 PROGRAM MATERIALS	46,553	37,697	41,860	44,200	44,700	200	1.1%	4,163	11.0%
4-4026 PROMOTIONAL/RECOGNITION	427	784	964	2,100	2,550	450	21.4%	180	23.0%
4-4045 MUNICIPAL BUSINESS	281	35	554	450	450	ı	% -	519	1,482.9%
4-4047 SUPPLIES	•	•	•	•	2,000	5,000	% -	•	% -
4-4058 OPERATING MATERIALS - ADVERTISIN	(40)		1	•	•	ı	% -	1	% -
4-5026 COURSES & SEMINARS	3,951	4,805	2,839	1,612	1,612	•	% -	(1,966)	(40.9%)
4-5027 MANDATORY COURSES & SEMINARS		410	510	409	400	(6)	(2.2%)	100	24.4%
4-5028 MEMBERSHIPS	1,463	1,393	1,896	1,885	1,900	15	%8'0	203	36.1%
4-5029 MILEAGE	3,113	4,093	4,418	2,500	6,200	200	12.7%	325	7.9%
4-5033 EQUIPMENT REPAIRS	2,647	5,462	5,047	6,200	6,200	ı	% -	(415)	(2.6%)
4-5034 EQUIPMENT RENTALS	25,305	18,385	37,674	31,605	43,750	12,145	38.4%	19,289	104.9%
4-5042 ADVERTISING	38,525	ı	ı	•	•	•	% -	ı	% -
4-5046 PRINTING	8/9'6	2,220	3,916	4,000	4,000	•	% -	1,696	76.4%
4-5049 POLICE SEARCHES	895	1,820	2,115	1,000	1,500	200	20.0%	295	16.2%
4-5059 CONTRACTS	373,898	424,415	503,705	257,625	318,607	60,982	23.7%	79,290	18.7%
4-5060 COST RECOVERY	(10,261)	(11,234)	(17,303)	(10,000)	(2,400)	7,600	%0'92	(690,9)	(54.0%)
4-5065 RENTALS	17,614	18,037	10,524	29,500	29,000	(200)	(1.7%)	(7,513)	(41.7%)
4-5066 CONTRACTS - OUTINGS	31,919	41,301	44,132	41,000	41,000	•	% -	2,831	%6'9
4-5076 PRINTING - ADVERTISING	56,409	37,820	42,443	44,000	42,436	(1,564)	(3.6%)	4,623	12.2%
4-5081 SENIORS GAMES	999	1,000	1,213	1,000	1,000	1	% -	213	21.3%
4-8003 CONTRIBUTIONS TO DISCRETIONARY	-	•	7,912	•		-	% -	7,912	% -
TOTAL OTHER EXPENSES	683,271	905'659	784,195	280,686	645,785	62,099	11.2%	124,689	18.9%
TOTAL EXPENSES	3,306,754	3,223,829	3,615,721	3,531,830	3,738,492	206,662	%6'5	391,892	12.2%
NET BUDGET	691,904	981,250	825,451	680,655	949,356	268,701	39.5%	(155,799)	(15.9%)

*2015 YTD's are Preliminary amounts.

Community Programs



Town of Aurora Corporate & Financial Services

MEMORANDUM

DATE: March 22, 2016

TO: Chair Thompson, and Members of Finance Advisory Committee

FROM: Dan Elliott, Director, Corporate & Financial Services - Treasurer

RE: History of Residential/Non-residential Assessment Split

RECOMMENDATIONS

THAT the memorandum regarding History of Residential/Non-residential Assessment Split be received for information.

BACKGROUND

Committee had asked that an opportunity to discuss the residential/non-residential split of assessment and tax be provided for Committee.

Attachment #1 is a graphical history of the non-residential shares of both the assessment and of the tax yield at three points of time in the last 15 years. For purposes of this analysis, residential includes multi-residential, farm and forest properties, and non-residential includes all other properties, except Payments in Lieu property (federal or provincially-owned properties), and exempt properties (owned by municipalities or school boards or other exempt property under the *Assessment Act*.)

Between the time of agenda preparation and the March 22, 2016 meeting, staff will be working to complete an analysis of assessment and tax yields per acre for both residential and non-residential. However, doing such will only be on a sample basis. Assessment of property is very complex, with many properties having multiple assessment codes and values assigned. Attachment #2 includes a list of all currently active assessment classes and codes used in Aurora for the 2016 tax year. These codes for the most part were all introduced into use at the time of introduction of the Current Value Assessment system first used for taxation in 1998.

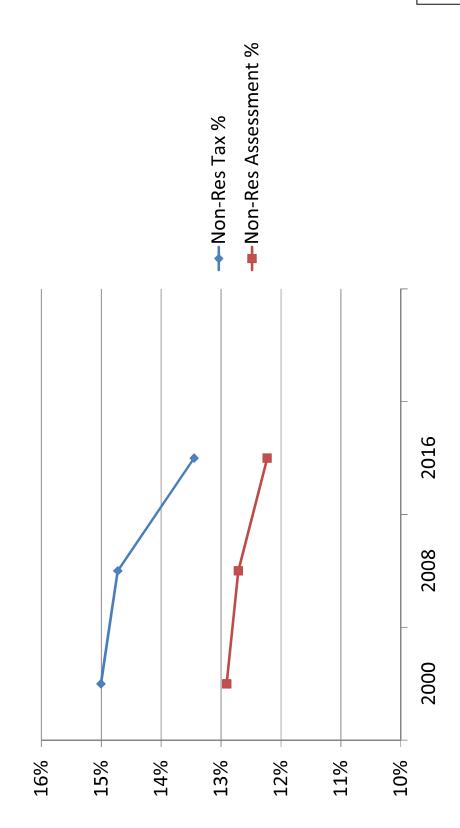
I look forward to assisting in your discussions at the meeting.

ATTACHMENTS

Attachment #1 – History of Non-residential Assessment Split
Attachment #2 – Current Value Assessment (CVA) for 2016 Taxation Year

Attachment #1





Attachment #2

	TO CURRENT W	TOWN OF AURORA CURRENT VALUE ASSESSMENT (CVA)	(CVA)						
	CVA FOR 2016 TAXATION YEAR EVALUATION DATE OF JANUARY 1, 2012-CVA PHASE-IN YEAR FOUR	OR 2016 TAXATION TE OF JANUARY 1, 2012-CVA PHAS AS RETIRNED. DECEMBER 2015	TAXATION YEAR 1, 2012-CVA PHASE-IN YEAR FOL	Ä.					
Assessment Code RTC RTQ	TAX CLASS DESCRIPTION	2016 CURR CVA	VALUE / RCENT TOTAL CVA	ASSESSMENT RESIDENTIAL/ NON RESIDENTIAL PERCENTAGE	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	2016 PROPERTY TAXES Estimated TOWN OF AURORA TAXES PERCENT RES/ \$ OF TOTAL NON RE	ROPERTY TAXES ES TOWN OF AURORA S PERCENT OF TOTAL N	stimated RES/ NON RES	
TAXABLE	뗅						IAXES	s*	
RESIDENTIA	TIAL								
	Residential-Taxable at full rate Multi-residential-Taxable at full rate	\$ 9,956,683,497 \$ 114,230,360	82 47% 0.95%			33,371,505 382,862	85 12% 0 98%		
<u></u>	Farmland-Taxable at full rate Managed Forest-Taxable at fu		0.13%		ഗ ഗ	12,787	0 03%		
	TOTAL RESIDENTIAL	\$ 10,087,054,357	83 55%	87.77%		33,767,892	86 13%	86.55%	
NON RES	NON RESIDENTIAL	_							
	Commercial-Taxable at full rate	\$ 646,901,080	5.36%		U	2.422,311	6 18%		
· D :			0.11%		ഗ	36,044	0.09%		
	Commercial-Taxable at Vacant Land Rate Office Buildings-Taxable at full rate	\$ 50,225,700 \$ 57.217.340	0.42%		ss vo	131,649	0.34%		
			0.04%		· va	11,152	0.03%		
s o	Shopping Centre-Taxable at full rate Shopping Centra-Taxable at Excess I and Rate	\$ 103,990,490 \$ 994,000	0.86%		s) s	389 391	0.99%		
		145,	1 20%) v)	544 542	1 39%		
	Commercial (New Construction) - Taxa		0 03%		s) c	8.845	0 02%		
- L	Office Buildings - (New Construction) - Taxable at full rate Shopping Centre (New Construction) - Taxable at full rate	\$ 159,289,461	0.01% 1.32%		a un	596.457	0.02%		
	Shopping Centre (New Construction) -		0 02%		sh c	5,319	0.01%		
	Industrial-Taxable at full rate industrial-Taxable at full rate. Shared like Pit.	5 94,903,356 5 1,253,000	0.79%		un un	417,454 5,512	1.06%		
	Industrial-Taxable at Excess Land Rate		0 05%		(A)	18.886	0.05%		
	Industrial-Taxable at Vacant Land Rate	N	0.24%		ហៈ	81,364	0.21%		
	Industrial (New Construction) - Taxable at this rate Industrial (New Construction) at Excess Land Rate	s 938,000 S 250,000	0.00%		คเค	43,003	%000		
- 10	Large Industrial-Taxable at full rate	\$ 61,994,407	0.51%		us u	272,697	0.70%		
	-	1,4	11 64%	12.23%	· ·	5,247,401	13.38%	13.45%	
	TOTAL TAXABLE	\$ 11,491,984,891	95 18%	100.00%	8	39,015,293	99.51%	100.00%	
NON-TAXABLE	XABLE								
PAYMENT	DAVMENT IN LIELL OF TAXES (DI TS)	_							
<u>د</u>	Residential PILT-Taxable al General Rate		%00 0		S	1,130	%00'0		L
O O	Commercial PILT-Taxable al Full Rate Commercial PILT-Taxable al General Rate	\$ 9,182,000 \$ 36,840,700	0.08%		os on	34 382	0.35%		
	Commercial PILT-Taxable at Full Rate -		%00 0		s sp	1,810	%000		
O -	 Commercial PILT-Taxable at General Rate for Excess Land industrial PILT-Taxable at Manan Land Rate 	\$ 4,808,000	0.04%		us u	15,684	0 04%		
	TOTAL PAYMEN	51,	0.43%		₩	191,298	0 49%		
PAYMENT	PAYMENT IN LIEU OF TAXES (PILTS)								
ш	Properly Assessed but exempt from Taxation	\$ 529,892,240.00	4 39%		s		%00 0		
	TOTALS	\$ 12,073,648,131	100.00%		\$	39,206,591	100.00%		
									١ .