



Finance
Advisory Committee
Meeting Agenda

Wednesday, February 28, 2018

5:30 p.m.

Holland Room
Aurora Town Hall

Public Release
February 21, 2018



**Town of Aurora
Finance Advisory Committee
Meeting Agenda**

Date: Wednesday, February 28, 2018

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

1. Approval of the Agenda

Recommended:

That the agenda as circulated by Legislative Services be approved.

2. Declarations of Pecuniary Interest and General Nature Thereof

3. Receipt of the Minutes

Finance Advisory Committee Meeting Minutes of January 24, 2018

Recommended:

That the Finance Advisory Committee meeting minutes of January 24, 2018, be received for information.

4. Delegations

5. Consideration of Items

**1. Memorandum from Acting Director, Community Services
Re: Pricing Policy for Recreation Services**

Recommended:

1. That the memorandum regarding Pricing Policy for Recreation Services be received; and
2. That the comments of the Finance Advisory Committee be referred to staff for consideration.

**2. Review of Detailed Financial Budget Information
Re: Financial Services (FS)**

Recommended:

1. That the comments and suggestions of the Review of Detailed Financial Budget Information for Financial Services be received and referred to staff for consideration and action as appropriate.

3. Review of Draft General Committee Report No. FS18-004 – 2019 Budget Development Direction

Recommended:

1. That Draft General Committee Report No. FS18-004 be received; and
2. That the comments of the Finance Advisory Committee be referred to staff for consideration.

**4. Distribution and Introduction of Detailed Financial Budget Information
Re: Corporate Services (CS)**

Recommended:

1. That the detailed financial budget information for Corporate Services be received and deferred for discussion and detailed review at the March 28, 2018 meeting of the Finance Advisory Committee.

6. New Business

7. Adjournment



**Town of Aurora
Finance Advisory Committee
Meeting Minutes**

Date: Thursday, January 24, 2018

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

Committee Members: Councillor Michael Thompson (Chair), Councillor Harold Kim, and Mayor Geoffrey Dawe

Member(s) Absent: None

Other Attendees: Doug Nadorozny, Chief Administrative Officer, Dan Elliott, Director of Financial Services/Treasurer, Jason Gaertner, Manager, Financial Planning, Karen Oreto, Financial Analyst, and Ishita Soneji, Council/Committee Secretary

The Chair called the meeting to order at 5:30 p.m.

1. Approval of the Agenda

**Moved by Mayor Dawe
Seconded by Councillor Kim**

That the agenda as circulated by Legislative Services be approved.

Carried

2. Declarations of Pecuniary Interest and General Nature Thereof

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

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3. Receipt of the Minutes

Finance Advisory Committee Meeting Minutes of October 12, 2017

Moved by Councillor Kim

Seconded by Mayor Dawe

That the Finance Advisory Committee meeting minutes of October 12, 2017, be received for information.

Carried

4. Delegations

None

5. Consideration of Items

1. 2018 Work Plan for Finance Advisory Committee

Staff provided an overview of the proposed 2018 Work Plan for the Committee. The Committee reviewed elements of the Work Plan, and noted that a summary incorporating the discussions of the detailed departmental budget reviews should be included.

Moved by Mayor Dawe

Seconded by Councillor Kim

1. That the 2018 Work Plan for Finance Advisory Committee be received;
and
2. That the 2018 Work Plan be approved; **and**
3. **That a summary outlining the detailed departmental budget reviews be added to the Financial Advisory Committee meeting agenda of June 27, 2018.**

Carried as amended

2. 2018 Work Plan for Financial Planning Division

Staff provided detailed overview of the 2018/2019 Work Plan and highlighted various milestones and associated timelines throughout the year.

**Moved by Councillor Kim
Seconded by Mayor Dawe**

1. That the 2018 Work Plan for Financial Planning Division be received for information.

Carried

3. Budget Committee Schedule – 2019 Budget Process

Staff provided an overview of the proposed schedule. The Committee and staff discussed the possibility of alternate schedules with an earlier start to the 2019 budget deliberations.

**Moved by Mayor Dawe
Seconded by Councillor Kim**

1. That the Budget Committee Schedule – 2019 Budget Process be received;
and
2. **That the comments regarding the proposed Budget Committee schedule be referred to staff for consideration of an alternate schedule.**

Carried as amended

**4. Distribution and Introduction of Detailed Financial Budget Information
Re: Financial Services (FS) Department**

Staff provided a brief overview of the line-by-line analysis of the final approved 2018 budget for Financial Services department, and noted that further information and explanations will be provided for the highlighted items at the next meeting.

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**Moved by Councillor Kim
Seconded by Mayor Dawe**

1. That the detailed financial budget information for Financial Services department be received and deferred for discussion and detailed review at the February 28, 2018 meeting of the Finance Advisory Committee

Carried

5. **Extract from Council Meeting of November 14, 2017
Re: Finance Advisory Committee Meeting Minutes of September 27, 2017, and October 12, 2017**

**Moved by Mayor Dawe
Seconded by Councillor Kim**

1. That the Extract from Council Meeting of November 14, 2017, regarding Finance Advisory Committee meeting minutes of September 27, 2017, and October 12, 2017, be received for information.

Carried

6. New Business

Staff provided an update on a forthcoming Financial Services report regarding the LED Streetlight Conversion Project.

The Committee inquired about the Community Energy Plan and associated grant from the Federation of Canadian Municipalities (FCM), and staff provided an update.

7. Adjournment

**Moved by Councillor Kim
Seconded by Mayor Dawe**

That the meeting be adjourned at 6:20 p.m.

Carried

Committee recommendations are not binding on the Town unless adopted by Council.



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**Town of Aurora
Community Services**

Memorandum

Date: February 28, 2018
To: Finance Advisory Committee
From: Lisa Warth, Acting Director, Community Services
Re: **Pricing Policy for Recreation Services**

Recommendation

- 1. That the memorandum regarding Pricing Policy for Recreation Services be received; and**
- 2. That the comments of Finance Advisory Committee be referred to staff for consideration.**

Background

The Town of Aurora is undertaking a review of the pricing policy for Recreation programs and services. The current policy was adopted in 2009 and requires an update and review. Comments of the Parks, Recreation and Cultural Services Advisory Committee was solicited at their meeting of February 15, 2018. Finance Advisory Committee is herein provided the opportunity to provide comment on this important policy document under review.

The pricing policy provides guidance to staff to ensure an effective allocation of public tax dollars. The pricing policy considers many factors such as balancing the recreation interests of individuals and those of the wider community, the role of the Town as a service provider, access and affordability, value, community participation and fiscal responsibility and accountability. With changes and growth in the community and the Region, it is prudent to review the pricing policy at this time.

Attachments

- Attachment 1 – 2009 Pricing Policy for Recreation Services
Attachment 2 – LSAC Advisory Committee Report No. LS09-025 – Pricing Policy, dated May 21, 2009 (updated data to be presented at meeting Feb. 28/18)

**THE CORPORATION OF THE TOWN OF AURORA
DEPARTMENT OF LEISURE SERVICES
PRICING POLICY FOR RECREATION SERVICES**

Attachment 1

SECTION I: DEFINITIONS

In this Policy:

Capital Cost means the cost to replace the Town's recreation/leisure service facilities over the next 50 years.

Cost Recovery means the amount/proportion of total operating costs (direct and indirect) paid for by the user of a program, facility or service rather than by the municipality through its tax base.

Direct Facility Operating Cost means the costs of facility union and part-time wage costs/benefits, light, heat, water, and maintenance, operating supplies and any costs to provide the space for the activity to take place.

Direct Program Operating Cost means the costs of part-time wages/benefits or contract fees, materials, supplies and rental costs associated with the provision of a program.

Indirect Facility Operating Cost means the costs of full-time staff salary/benefits and overhead costs for directors, managers, operations supervisors, booking clerks, and carpenters associated with the provision of space for recreational activities to take place.

Indirect Program Operating Cost means full-time staff salary/benefits and overhead costs for director, manager, complex administration and department administration associated with the provision of a program.

Low Income Household means the threshold, as determined by Statistics Canada, at which a household devotes a larger share of income to the necessities of food, shelter and clothing than the average family.¹

Public Good Characteristics means a good or service that is available for everyone to consume and provides community-wide benefits (e.g. education, transit, recreation). While there is a cost associated with the provision of public goods, the cost is shared by all members of the community. One person's participation/consumption does not preclude another person from participating or consuming that same good.

Target Group means a subset of the Town of Aurora's population intended to be the main beneficiaries of a recreational service or a subset of the population with specific physical, social and/or financial needs (e.g. children, youth, seniors, low income households, special needs groups, new or emerging groups).

Total Operating Costs means the total direct and indirect program and facility costs.

User Fee means a fee paid directly by a user to gain access to a program, facility or service (e.g. admission or membership fees, program registration fees, facility or equipment rental/permit fees, special service charges, etc.).

SECTION II: PURPOSE

The Town of Aurora is committed to promoting a healthy environment and fostering the social and physical well-being of its residents. The municipality provides a range of recreational facilities and programs through its Leisure Services Department. All recreational services provided by the Town of Aurora have a cost associated with them. Some recreational services and amenities are paid for solely by the municipality through tax dollars, and are available at no additional cost to users (e.g. parks, trails, splash pads, programs for special target groups). For other services and amenities, users must pay an admission, program, permit or service fee (e.g. swimming lessons, ice rental, camps, and fitness centres). This user fee revenue is used to offset a portion of the facility and program operating costs.

The Town requires an up-to-date recreation pricing policy and a consistent and transparent approach to setting affordable user fees in order to:

1. Accommodate the needs of Aurora's expanding and diversifying population and balance the interests of individuals and those of the wider community; and
2. Effectively allocate public funds for recreational services and facilities and achieve appropriate cost recovery targets.

¹ For a municipality the size of Aurora, Statistics Canada identifies the low income cut-off at \$11,784 (before tax, 2005 dollars) for a one-person household and up to \$47,063 (before tax, 2005 dollars) for a household with seven or more persons. Source: *Low Income Cut-offs for 2005 and Low Income Measures for 2004*, Catalogue No. 75F0002MIE - No. 004

Balancing the Recreational Interests of Individuals and Those of the Wider Community

Studies undertaken by federal and provincial government agencies and reputable research institutes clearly illustrate that investment in recreation can result in long-term health care and social service cost savings and that an active population can contribute to the economic vitality of a municipality. As such, the use of public funds to promote and facilitate general access to recreation not only benefits the lives of individual users, but the community at-large.

Some recreational activities, however, have greater 'public good' characteristics than others, such as teaching essential life and safety skills, allowing for broad participation and/or providing services to special target groups. In addition, there are certain recreational facilities that the private market generally cannot provide at an affordable rate due to large capital and on-going operating costs (e.g. swimming pools, outdoor sports fields). The Town of Aurora plays an important role in providing public access to such facilities at a reasonable cost and should prioritize the allocation of public funding for such activities. Other recreational activities and facilities have fewer 'public good' characteristics as they primarily benefit a smaller number of users and can be reasonably accessed through the private or non-profit sector.

Effective Allocation of Public Tax Dollars

Historically, the Department of Leisure Services wisely used public funds to successfully provide affordable access to recreation services. This formal pricing policy is intended as a general mechanism for effectively and consistently allocating municipal tax dollars. It will provide a higher level of certainty for achieving minimum cost recovery targets through the generation of user fee revenue.

This recreation pricing policy provides a transparent and consistent approach to setting user fees and cost recovery targets as it is based on:

1. A series of guiding principles that will ensure a fair, objective and equitable approach is used to consistently set user fees;
2. The recognized need for affordable access to basic recreation services for all Aurora residents, and particularly target groups such as children, seniors, special needs populations, low income households; and
3. The categorization of all Town of Aurora recreation facilities, programs and services, with lower cost recovery targets for those activities which have greater 'public good' characteristics and progressively higher cost recovery targets for those activities with more limited 'public good' characteristics.

SECTION III: GUIDING PRINCIPLES

In consultation with recreation and leisure user groups, the following series of principles were established to help guide the pricing of all Town of Aurora recreational facilities, programs and services. These guiding principles reflect the strategic goals and objectives of the Town of Aurora and will allow for a consistent and transparent approach to setting user fees.

Role of the Town as a Service Provider

- The Town of Aurora will strive to continue to provide the opportunity for Aurora residents to participate in a wide variety of physical and non-physical recreational programs and activities;
- As the provider in the first resort, The Town of Aurora will aim to provide recreational facilities and services that are not generally offered by the private sector (e.g. parks and trails, outdoor sportsfield and ball diamonds, swimming pools);
- The Town of Aurora shall prioritize the funding of recreational facilities and programs that are most widely used by Aurora residents and target groups; and
- The Town of Aurora shall strive to respond to changing population needs, recreational trends and emerging target groups;
- The Town of Aurora recognizes the physical, social and economic benefits of providing recreation and leisure services and promoting healthy, active lifestyles; and
- The Town of Aurora recognizes the importance of being accountable to its users.

Access and Affordability

- The Department of Leisure Services will aim to provide access to quality, affordable recreational services to all residents and local user groups;
- The Department of Leisure Services will strive to equitably set user fees and cost recovery targets for different recreational activities;
- The Department of Leisure Services understands the importance of pricing recreational facilities, programs and services so as not to preclude or diminish participation;
- The Department of Leisure Services shall consider the full range of costs incurred by groups and individuals to participate in recreation, beyond the user fees charged by the Town (e.g. equipment, coaches, insurance, travel);
- The Department of Leisure Services supports providing children and youth groups with first access to lower cost rental facilities/times (e.g. unlit sports fields and ball diamonds and non-prime time hours);
- The Department of Leisure Services will aim to ensure that all low-income households and support service providers are aware of the available financial assistance to access the Town's recreation services and programs.
- The Department of Leisure Services will aim to promote and enhance opportunities for recreational activities that are part of the Town's public open space system and that have no associated user fees (i.e. walking, cycling, hiking, use of splash pads, bird watching).

Value

- The Department of Leisure Services is committed to providing clean, attractive and safe environments for persons recreating in Aurora parks and facilities;
- The Department of Leisure Services shall differentiate between types of recreational activities and service levels through appropriate pricing; and
- The Department of Leisure Services will strive to work with user groups to address the need to increase user fees in order to accommodate user group requests for new or improved facilities, maintenance or materials.

Community Participation

- The Department of Leisure Services shall encourage citizens to be actively involved in the organization and delivery of recreation services;
- The Department of Leisure Services shall strive to improve synergies between recreation groups, other service providers, public agencies and Town staff;
- The Department of Leisure Services recognizes the importance of developing partnerships with educational boards/authorities, social service agencies, service clubs, volunteer groups, user groups and the private sector; and
- The Department of Leisure Services shall aim to provide leadership, assistance and recognition to individuals and groups who help promote recreation and active living.

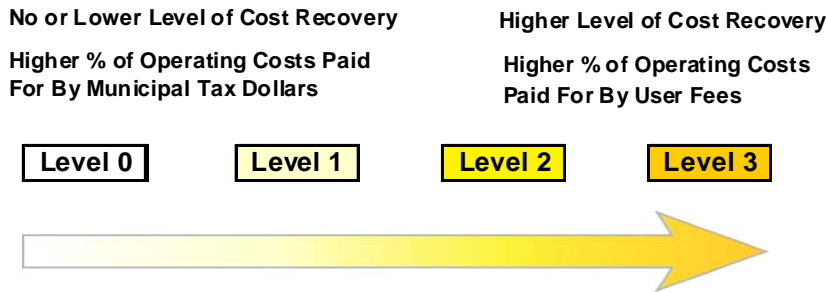
Fiscal Responsibility and Accountability

- The Department of Leisure Services acknowledges that the Town of Aurora does not have the financial resources to be the provider of recreation in the first resort for all activities;
- The Department of Leisure Services recognizes the important role played by volunteers in the delivery of recreation programs and services, including cost savings to the Town and its residents;
- When setting user fees and cost recovery targets, the Town of Aurora shall consider the wider and longer-term economic benefits when setting fees, such as health care and social service cost savings, sports tourism, etc.;
- The Town of Aurora shall promote sports tourism and tournaments as a source of revenue for the municipality;
- The Department of Leisure Services will strive to ensure broad public awareness of the wide range of recreation facilities, programs and services provided by the Town;
- The Department of Leisure Services will strive to promote increased participation and use of existing services and facilities to increase the level of cost recovery through user fee revenue; and
- The Department of Leisure Services shall continue to consider best management practices and potential for cost savings in the delivery of recreation.

SECTION IV. CATEGORIZATION OF RECREATION SERVICES AND COST RECOVERY TARGETS

The Town of Aurora must prioritize the funding of its recreation services in order to provide the greatest number of its residents, through broad-based participation, and target groups with affordable recreation opportunities.

The classification of all recreation services as either Level 0, Level 1, Level 2 or Level 3 activities will help distinguish between those activities that have the greatest 'public good' characteristics and for which no cost recovery or lower cost recovery should be tolerated (e.g. Level 1) and those more advanced or specialized programs and facilities for which user fees should cover a large portion of the total operating costs.



The following criteria are to be consistently used by the Department of Leisure Services to classify all existing and future recreational facilities and programs.

Level 0 – No cost recovery through user fees.

The Town of Aurora will prioritize the funding of Level 0 recreational facilities and programs and require no level of cost recovery given they have one or more of the following characteristics:

- Facilities intended to provide open and unlimited access (e.g. parks, trails, playgrounds, outdoor splash pads, skateboard and BMX facilities, outdoor skating rinks and tennis courts);
- Sponsored facility access (e.g. Tim Horton's Public Skate Hours);
- Public community event (e.g. parade, festival); and
- Special services for target groups (e.g. Seniors' Hour, certain drop-in programs).

Level 1 - A minimum of 30% of the total operating costs should be covered by user fees.

The Town of Aurora will prioritize the funding of Level 1 recreational facilities and programs and tolerate a lower level of cost recovery given they have one or more of the following characteristics:

- Offered at an introductory/general level and use basic materials (e.g. *Child Sing Along*, *Tai Chi Intro*);
- Aimed at target groups (e.g. children, youth, seniors, low income households, special needs groups, new or emerging groups);
- Largely supported by volunteers (e.g. youth team sports, senior's centre);
- Encourage family participation (e.g. recreational swimming and skating, parent and child pre-school programs);
- Teaches essential life and safety skills (e.g. *Babysitting Training*, *55 Alive Drivers*, Red Cross swim programs);
- Promotes physical activity;
- Encourages broad-based participation (i.e. fitness centres, lane swimming, basketball);
- Provided by the Town in the first resort; and
- Facilities that are part of the Town's larger public parks and open space system (e.g. baseball diamonds and sports fields).

Level 2: A minimum of 55% of the total operating costs should be covered by user fees.

The Town of Aurora will fund a portion of Level 2 recreational facilities and programs through the municipality’s tax base, but aim for a higher level of cost recovery through user fees given that Level 2 services have one or more of the following characteristics:

- Offered to target groups at an intermediate level or are specialized holiday events (e.g. *Holiday Art Adventure, Show Biz Kids, Intermediate French*);
- Geared towards adults (e.g. *Adult Tennis League, Belly Dancing, Aqua Adults*); and
- Involve the use of premium or purpose-built facilities (e.g. rental of swimming pools and ice arenas).

Level 3: A minimum of 75% of the total operating costs should be covered by user fees.

The Town of Aurora will aim for higher levels of cost recovery for Level 3 recreational facilities, programs and services given they are:

- Advanced or specialty programs (e.g. *Robot Builders, Theatre Camp, Latin Way Level 2, Golf Fit*);
- Utilized by a small subset of the population;
- Offered on a private basis (e.g. private 1 on 1 swimming lessons, personal fitness training); and
- Generally provided by the private sector.

Figure 1. Town of Aurora Recreational Service Categorization and Minimum Cost Recovery Targets

0% Cost Recovery of total operating costs	Minimum of 30% Cost Recovery of total operating costs – with exceptions*	Minimum of 55% Cost Recovery of total operating costs – with exceptions*	Minimum of 75% Cost Recovery of total operating costs – with exceptions*
Level 0	Level 1	Level 2	Level 3
Public Parks	Introductory/General Preschool Programs	Intermediate Preschool Programs or Holiday Events	Advanced/Speciality Preschool Programs
Public Trails	Introductory/General Children’s Programs	Intermediate Children’s Programs or Holiday Events	Advanced/Speciality Children’s Programs
Playgrounds	Introductory/General Youth Programs	Intermediate Youth Programs or Holiday Events	Advanced/Speciality Youth Programs
Water Play Spashpads	Introductory/General Senior’s Programs	Intermediate Senior’s Programs or Holiday Events	Advanced/Speciality Senior’s Programs
Skateboard and BMX Facilities	Introductory/General Activity Camps	Intermediate Camps and Daycare/Babysitting Services	Advanced/Speciality Camps
Outdoor skating rinks	Red Cross Swimming Programs	General Adult Programs	Advanced/Specialty Adult Programs
Outdoor tennis courts	Recreational Swimming and Aqua Fitness (all ages)	Semi-Private Swimming Lessons	Private Swimming Lessons
Certain community events	Public Skating (all ages)	Intermediate Adult Swimming Programs	Private Fitness Training/Lessons
Certain programs for special target groups	Parks, Trails and other Public Open Space	Ice Rental (all ages)	Birthday Party Packages
Sponsored Facility Access (e.g. Tim Horton’s Public Skate)	Ball Diamond and Soccer Field Rental (all ages)	Swimming Pool Rental (all ages)	Non-resident Fitness Memberships
	Community Space Rental (all ages)	Resident Fitness Memberships	Non-resident Artificial Turf Rental

*Notes:

The minimum cost recovery targets do not include an allocation for Capital Conservation/ Facility Replacement costs.

The Policy recognizes there are circumstances where the minimum cost recovery targets cannot be met in the short to medium-term. Examples include situations where existing fees would have to be increased by more than 50% in order to reach the minimum target, fee increases are shown to result in loss of participants and consistent pricing is required within a program series (e.g. swimming lessons).

SECTION V: POLICY RECOMMENDATIONS

1. It is intended that a range of recreational services be available to all citizens and that no Aurora residents shall be excluded from participating in recreational activities because of an inability to pay.
2. User fees are to be calculated to achieve minimum operating cost recovery targets - currently set at 30% for Level 1 activities, 55% for Level 2 activities and 75% for Level 3 activities.
3. The necessary fee increases and additional service fees (e.g. hydro fees for lit soccer fields and ball diamonds) required to achieve the minimum cost recovery targets are shown in Schedule A. Fee increases will be phased in over time (2009 onward) or until the minimum cost recovery targets are met. The fee increases related to achieving cost recovery targets do not include annual inflation rates.
4. The Department of Leisure Services will take into consideration historic pricing when implementing fee increases to meet cost recovery targets. The Department may tolerate a longer period of transition (i.e. phased increases) for certain services that have historically had low cost recovery rates (e.g. the rental of ball diamonds and sports fields, private swimming or fitness lessons).
5. Annually, the Leisure Services Department will prepare cost recovery reports which identify total direct and indirect costs associated with all recreational activities. These cost recovery reports will be made available to the Town's Leisure Services Advisory Committee (LSAC).
6. The categorization of activities and the associated cost recovery targets will be reviewed annually with due consideration to the operating budget impact and may be adjusted to accommodate changes in municipal requirements for cost recovery or changes in the market place.
7. The Department of Leisure will make every effort to announce changes in facility rental rates and permits in advance to allow organizations to make pricing changes to their membership and avoid a deficit or loss of club resources.
8. Individual Aurora residents and user groups may appeal to the Department of Leisure Services for a reduction in fees if they can sufficiently demonstrate that the fees charged by the Town are adverse, restricting/impacting participation.
9. The Department of Leisure Services will continue to monitor the benefits of maintaining an informal approach to providing subsidies and financial assistance to low-income Aurora households.
10. Facility and equipment rental rates may be offered at a reduced rate in low priority times (e.g. non-prime time) to encourage greater participation rates and make use of existing City facilities.
11. Department of Leisure Services may waive, reduce fees and alter fees for promotional purposes and to establish fees for experimental services on an as-required basis.
12. The Town of Aurora may impose a surcharge or charge higher rates for use of its municipal facilities and services by non-Aurora residents.
13. The Department of Leisure Services may choose not to permit a recreational facility if it is determined that the amenity is deteriorating because of over use.
14. It is the intent of the Department of Leisure Services to ensure that fees remain competitive with other recreation and culture service providers in the Town of Aurora and adjacent municipalities.
15. The Department of Leisure Services will continue to investigate potential new sources of revenue (e.g. grants, partnerships and new programs) and support appropriate funding efforts of groups and organizations to help offset the costs to the municipality in providing services and operating facilities.

SECTION VI: IMPLEMENTATION

It is the intent that the Department of Leisure Services Recreation Pricing Policy be adopted as a permanent policy and will be monitored on an annual basis. To allow for better resource planning for both the Town of Aurora and the users of its recreation services, the Department of Leisure Services shall strive to maintain a multi-year fee schedule for all its facilities and programs and to gradually phase-in any increases in fees.

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TOWN OF AURORA

Attachment 2

LEISURE SERVICES ADVISORY COMMITTEE REPORT No. LS09-025

SUBJECT: *Pricing Policy*

FROM: *Allan D. Downey, Director of Leisure Services*

DATE: *May 21, 2009*

RECOMMENDATIONS

THAT fees be increased over the next five years for soccer and ball to incorporate lighting fees in accordance with Staff Report No. LS09-025.

PURPOSE OF THE REPORT

To introduce the Leisure Services Advisory Committee (LSAC) to proposed field user changes.

BACKGROUND

LSAC has been considering a draft Pricing Policy for several meetings. At the February 19, 2009 LSAC meeting, the following recommendations were presented for Council approval:

Moved by Michael Levesque

Seconded by Ken Whitehurst

THAT the Leisure Services Advisory Committee recommend to Council that the Final Leisure Services Pricing Policy be referred back to the Director of Leisure Services; and

THAT the Price Comparison Chart, referenced on page 40 of the agenda, be reworked with the following changes:

- Remove the percentages
- Remove Aurora from the averages, but, leave in the chart
- Include column for children's soccer and ball
- Include footnotes as required
- Include the Towns of Ajax and Oakville in the Matrix; and

THAT the Director of Leisure Services be requested to provide options for implementation of phasing in any decreases and increases; and

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Report No. LS09-025

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THAT the wording from the "IBI Group" recommendations be included in the policy.

CARRIED

Staff then presented a further Staff Report to the March 23rd, 2009 LSAC meeting in which the following recommendation to Council was presented:

Moved by Kenneth Whitehurst

Seconded by Councillor McRoberts

THAT the Price Comparison Chart be received for information; and

THAT it be recommended to Council that no user fess is to be charged at a level that goes beyond 100% of the direct and indirect costs to provide the service; and

THAT it be recommended to Council that all ball and soccer price increases are not to go beyond either the municipal average of comparative municipalities (as reflected on Page 141 of the Agenda) or the Pricing Policy cost recovery recommendation of 30%; and

THAT the Ice and Pool fees be set based on a market comparison method analysis of area municipalities as utilized on page 141 of the Agenda; and

THAT the Director of Leisure Services be requested to provide recommendations to Leisure Serviced Advisory Committee as to how the increases will be phased in.

CARRIED

Council approved these recommendations on March 10, 2009 and April 14, 2009 respectively.

COMMENTS

Staff have continued to compile information regarding other municipal rates and have now extracted "lighting fees" from all charges which are present on the following charts:

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Report No. LS09-025

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***Rates are per hour*

Municipality	Ice Rate	Soccer (Adult)	Soccer (Youth)	Ball (Adult)	Ball (Youth)	Pool (cost excludes Lifeguard fee)
East Gwillimbury	\$170.21	\$7.02	\$5.37	\$10.26	\$6.53	N/A
Georgina	\$169.79	\$7.50	\$7.50	\$16.52	\$6.04	\$11.00 / lane
King	\$179.00	\$4.02	\$2.25	\$4.02	\$2.87	N/A
Markham	\$182.00	\$3.60	\$2.05	\$3.60	\$2.05	\$18.08 / lane
Newmarket	\$175.28	\$14.49	\$8.33	\$14.49	\$8.33	\$15.50 / lane
Richmond Hill	\$179.67	\$14.00	\$7.00	\$11.00	\$5.50	\$18.00 / lane
Vaughan	\$167.17	\$4.10	\$4.10	\$1.75	\$1.75	\$9.74 / lane
Whitchurch-Stouffville	\$175.00	\$4.00	\$4.00	\$4.00	\$4.00	\$14.33 / lane
Ajax	\$181.65	\$18.00	\$12.58	\$22.00	\$14.00	\$15.69 / lane
Oakville	\$176.04	\$7.04	\$4.30	\$7.04	\$4.30	\$7.70 / lane (prime) & \$8.94 (non-prime)
Average	\$175.58	\$8.38	\$5.75	\$9.47	\$5.54	\$13.91 / lane
Pricing Policy	\$97.20	\$12.25	\$12.25	\$22.69	\$22.69	\$5.22 / lane

Aurora	\$179.03	\$6.83	\$6.83	\$14.23	\$9.03	\$10.00 / lane
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WITH THE INCLUSION OF LIGHTING FEES:

Municipality	Soccer (Adult)	Soccer (Youth)	Ball (Adult)	Ball (Youth)
East Gwillimbury	\$16.98	\$15.32	\$17.30	\$13.56
Georgina	N/A	N/A	\$19.02	\$8.54
King	\$4.02	\$2.25	\$4.02	\$2.87
Markham	\$24.60	\$13.05	\$24.60	\$13.05
Newmarket	\$33.39	\$22.12	\$33.39	\$22.12
Richmond Hill	\$16.00	\$8.00	\$15.00	\$7.50
Vaughan	\$14.02	\$14.02	\$2.78	\$2.78
Whitchurch-Stouffville	\$5.00	\$5.00	\$5.00	\$5.00
Ajax	\$24.00	\$15.00	\$27.25	\$17.50
Oakville	N/A	N/A	N/A	N/A
Average	\$17.25	\$11.85	\$16.48	\$10.32
Pricing Policy	\$22.25	\$22.25	\$32.69	\$32.69

In accordance with the Council approved direction, there are two options available to LSAC for their consideration: Option 1 - exclude lighting fees and Option 2 - include lighting fees.

Option 1:

Fees for all user groups would remain the same with the exception of Adult soccer, which we recommend would increase by 10% each year for the next two years. This would generate additional revenue of \$480.00/year for the next two years.

Option 2:

Fees for all field user groups would increase in accordance with Council direction. Staff

May 21, 2009

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recommends that all fees should be at the Council approved level within the next five years and prior to the next pricing policy review.

.../4

In order to accomplish this, the following increases are recommended each year for the next 5 years:

Adult Soccer	\$2/yr x 706 hours =	= \$1,412.00
Youth Soccer	\$1/yr x 9554 hours	= \$9,554.00
Adult Ball	\$0.5/yr x 1653 hours	= \$826.50
Youth Ball	\$0.25/yr x 3420 hours	= 855.00

ALTERNATIVE(S) TO THE RECOMENDATIONS

1. LSAC may recommend that no fee increases be considered.
2. LSAC may recommend that Option 1 be recommended.
3. LSAC may recommend alternative fee increases..

FINANCIAL IMPLICATIONS

Option 1: \$480 / year for two years = \$960.00

Option 2: \$12,647.50 / year for five years = \$63,237.50

CONCLUSIONS

The price comparison chart clearly indicates that based on average costs, the Town of Aurora is comparable to the surrounding market. However, when lighting fees are included and added to the calculations, the Town of Aurora is below the average and as recommended by the Pricing Policy consultant, should be introduced in the pricing structure. Staff concur with this recommendation and have presented a five-year phase-in period in order to address this issue.

ATTACHMENTS

None.

PRE-SUBMISSION REVIEW

Leisure Services Advisory Committee, Thursday, May 21, 2009

Prepared by: Allan D. Downey, Director of Leisure Services- Ext.4752

May 21, 2009

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Report No. LS09-025

Allan D. Downey
Director of Leisure Services

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
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2018

	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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06 Financial Services

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1010 PROPERTY TAX OWNERSHIP CHANGE FEE	(59,903)	(66,464)	(55,187)	(37,600)	(50,000)	12,400	33.0%	(11,277)	(17.0%)
3-1011 WATER/WASTEWATER OWNERSHIP CHANGE FEE	(71,759)	(110,589)	(128,761)	(68,500)	(75,000)	6,500	9.5%	18,172	16.4%
3-1102 ADMINISTRATIVE FEES	(14,022)	(13,803)	(13,395)	(13,300)	(13,600)	300	2.3%	(408)	(3.0%)
3-1112 TAX CERTIFICATES	(61,655)	(62,991)	(57,483)	(52,000)	(54,100)	2,100	4.0%	(5,508)	(8.7%)
3-1200 OVER/UNDER	12	61	1	-	-	-	-	60	98.4%
3-1201 OTHER	(10,248)	(9,868)	(16,764)	(10,000)	(10,000)	-	-	6,896	69.9%
Total Revenue	(217,575)	(263,654)	(271,589)	(181,400)	(202,700)	21,300	11.7%	7,935	3.0%
EXPENSE:									
4-2000 SALARIES - F/T	1,343,363	1,286,835	1,367,454	1,418,507	1,483,088	64,581	4.6%	80,619	6.3%
4-2001 SALARIES - O/T	817	2,907	2,450	-	-	-	-	(457)	(15.7%)
4-2002 SALARIES - P/T	8,989	67,112	80,459	60,143	73,870	13,727	22.8%	13,347	19.9%
4-2003 VACATION PAY	-	1,441	-	-	-	-	-	(1,441)	(100.0%)
4-2004 SICK PAY	-	159	-	-	-	-	-	(159)	(100.0%)
4-2090 YEAR END ACCRUALS	(44,165)	30,106	19,043	-	-	-	-	(11,063)	(36.7%)
4-2100 BENEFITS - OMERS	133,243	129,074	139,011	151,522	165,996	14,474	9.6%	9,937	7.7%
4-2101 BENEFITS - EHT	26,216	26,387	27,822	26,648	30,305	3,657	13.7%	1,435	5.4%
4-2102 BENEFITS - WSIB	9,937	8,712	9,348	10,249	11,656	1,407	13.7%	636	7.3%
4-2103 BENEFITS - CPP	38,046	36,226	38,842	39,113	44,980	5,867	15.0%	2,616	7.2%
4-2104 BENEFITS - EI	21,476	20,404	19,055	20,541	20,733	192	0.9%	(1,349)	(6.6%)
4-2105 BENEFITS - DENTAL	23,341	20,870	22,480	27,612	27,776	164	0.6%	1,610	7.7%
4-2106 BENEFITS - HEALTH	41,653	41,523	44,100	42,889	47,503	4,614	10.8%	2,577	6.2%
4-2107 BENEFITS - LTD/ADD	21,249	20,905	21,531	25,511	30,596	5,085	19.9%	626	3.0%
4-2108 BENEFITS - OTHER	6,275	6,115	6,231	6,374	7,650	1,276	20.0%	116	1.9%
4-2200 WAGE RECOVERY	(302,230)	(306,800)	(363,765)	(363,765)	0	363,765	0.0%	(56,965)	(18.6%)
4-2201 SALARY SAVINGS	-	-	-	(12,279)	(12,279)	-	-	-	-
TOTAL SALARIES & BENEFITS	1,328,210	1,391,976	1,434,061	1,453,065	1,931,874	478,809	33.0%	42,085	3.0%
4-3000 PURCHASE CARD CLEARING	-	-	284	-	-	-	-	284	-
4-4000 OFFICE SUPPLIES	4,072	3,080	3,917	3,000	3,000	-	-	837	27.2%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	1,414	2,803	1,634	1,690	1,340	(350)	(20.7%)	(1,169)	(41.7%)
4-4006 OFFICE EQUIPMENT	-	51	-	-	-	-	-	(51)	(100.0%)
4-4028 COST REALLOCATIONS	(25,000)	(25,400)	(6,500)	-	-	-	-	18,900	74.4%
4-4045 MUNICIPAL BUSINESS	1,922	2,671	1,439	2,350	2,350	-	-	(1,232)	(46.1%)
4-4060 CENTRAL SUPPLIES	431	2,021	591	-	-	-	-	(1,430)	(70.8%)

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
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06 Financial Services

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
4-5026 COURSES & SEMINARS	6,151	8,153	8,619	5,020	5,102	82	1.6%	466	5.7%
4-5027 MANDATORY COURSES & SEMINARS	2,658	2,610	2,327	-	-	-	-	(283)	(10.8%)
4-5028 MEMBERSHIPS	8,505	9,144	8,157	10,475	10,475	-	-	(987)	(10.8%)
4-5029 MILEAGE	557	691	694	725	725	-	-	3	0.4%
4-5031 GENERAL OFFICE EQUIPMENT	51	3,493	129	500	500	-	-	(3,364)	(96.3%)
4-5033 EQUIPMENT REPAIRS	-	465	-	-	-	-	-	(465)	(100.0%)
4-5035 EQUIPMENT SERVICE CONTRACTS	2,798	656	-	3,400	3,500	100	2.9%	(656)	(100.0%)
4-5043 CONSULTING	388	39,999	23,553	40,200	33,100	(7,100)	(17.7%)	(16,446)	(41.1%)
4-5045 PHOTOCOPIER CHARGES	12,334	11,913	12,072	13,656	13,310	(346)	(2.5%)	159	1.3%
4-5046 PRINTING	8,028	4,157	10,878	9,550	9,900	350	3.7%	6,721	161.7%
4-5059 CONTRACTS	14,537	20,760	17,205	18,600	19,200	600	3.2%	(3,555)	(17.1%)
4-5060 COST RECOVERY	(5,500)	(5,700)	(1,450)	-	-	-	-	4,250	74.6%
4-6001 BANK CHARGES	19,859	20,285	19,741	22,650	23,330	680	3.0%	(544)	(2.7%)
TOTAL OTHER EXPENSES	53,205	101,852	103,290	131,816	125,832	(5,984)	(4.5%)	1,438	1.4%
TOTAL EXPENSES	1,381,415	1,493,828	1,537,351	1,584,881	2,057,706	472,825	29.8%	43,523	2.9%
NET BUDGET	1,163,840	1,230,174	1,265,762	1,403,481	1,855,006	451,525	32.2%	35,588	2.9%

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
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01401 POLICY & PLANNING:ADMINISTRATION

	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1200 OVER/UNDER	12	61	-	-	-	-	-	61	100.0%
3-1201 OTHER	-	-	(247)	-	-	-	-	247	-
Total Revenue	12	61	(247)	-	-	-	-	308	504.9%
EXPENSE:									
4-2000 SALARIES - F/T	235,531	238,485	247,885	241,281	245,354	4,073	1.7%	9,400	3.9%
4-2002 SALARIES - P/T	-	-	-	9,000	8,766	(234)	(2.6%)	-	-
4-2090 YEAR END ACCRUALS	3,280	3,359	40,403	-	-	-	-	37,044	1,102.8%
4-2100 BENEFITS - OMERS	28,552	28,841	29,195	28,981	29,505	524	1.8%	354	1.2%
4-2101 BENEFITS - EHT	4,615	4,673	4,857	4,705	4,949	244	5.2%	184	3.9%
4-2102 BENEFITS - WSIB	1,330	1,156	1,212	1,810	1,904	94	5.2%	56	4.8%
4-2103 BENEFITS - CPP	4,960	5,089	5,128	5,174	5,481	307	5.9%	39	0.8%
4-2104 BENEFITS - EI	2,606	2,674	2,341	2,711	2,610	(101)	(3.7%)	(333)	(12.5%)
4-2105 BENEFITS - DENTAL	2,463	2,308	2,527	3,682	3,472	(210)	(5.7%)	219	9.5%
4-2106 BENEFITS - HEALTH	4,063	4,201	4,259	5,718	5,938	220	3.8%	58	1.4%
4-2107 BENEFITS - LTD/ADD	3,185	3,187	3,099	4,531	5,062	531	11.7%	(88)	(2.8%)
4-2108 BENEFITS - OTHER	1,083	1,113	1,101	1,132	1,266	134	11.8%	(12)	(1.1%)
4-2200 WAGE RECOVERY	(31,300)	(31,800)	(32,300)	(32,300)	0	32,300	0.0%	(500)	(1.6%)
4-2201 SALARY SAVINGS	-	-	-	(12,279)	(12,279)	-	-	-	-
TOTAL SALARIES & BENEFITS	260,368	263,286	309,707	264,146	302,028	37,882	14.3%	46,421	17.6%
4-3000 PURCHASE CARD CLEARING	-	-	284	-	-	-	-	284	-
4-4000 OFFICE SUPPLIES	3,950	2,808	3,664	2,500	3,000	500	20.0%	856	30.5%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	45	1,443	202	310	300	(10)	(3.2%)	(1,241)	(86.0%)
4-4045 MUNICIPAL BUSINESS	916	1,490	717	1,000	1,000	-	-	(773)	(51.9%)
4-5026 COURSES & SEMINARS	678	1,986	1,264	1,451	1,451	-	-	(722)	(36.4%)
4-5027 MANDATORY COURSES & SEMINARS	1,106	941	-	-	-	-	-	(941)	(100.0%)
4-5028 MEMBERSHIPS	3,561	3,512	2,385	3,650	3,650	-	-	(1,127)	(32.1%)
4-5029 MILEAGE	-	32	-	-	-	-	-	(32)	(100.0%)
4-5031 GENERAL OFFICE EQUIPMENT	51	3,493	129	500	500	-	-	(3,364)	(96.3%)
4-5033 EQUIPMENT REPAIRS	-	465	-	-	-	-	-	(465)	(100.0%)
4-5043 CONSULTING	-	25,794	16,939	24,000	17,000	(7,000)	(29.2%)	(8,855)	(34.3%)
4-5045 PHOTOCOPIER CHARGES	11,541	10,713	11,243	12,776	12,200	(576)	(4.5%)	530	4.9%
4-5046 PRINTING	1,198	-	-	-	-	-	-	-	-
4-5059 CONTRACTS	-	1,427	2,422	-	-	-	-	995	69.7%

TOWN OF AURORA
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01401 POLICY & PLANNING:ADMINISTRATION

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
4-5060 COST RECOVERY	(5,500)	(5,700)	(1,450)	-	-	-	-	4,250	74.6%
TOTAL OTHER EXPENSES	17,546	48,404	37,799	46,187	39,101	(7,086)	(15.3%)	(10,605)	(21.9%)
TOTAL EXPENSES	277,914	311,690	347,506	310,333	341,129	30,796	9.9%	35,816	11.5%
NET BUDGET	277,926	311,751	347,259	310,333	341,129	30,796	9.9%	35,508	11.4%

TOWN OF AURORA
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01404 ACCOUNTING & REVENUE

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1010 PROPERTY TAX OWNERSHIP CHANGE FEE	(59,903)	(66,464)	(55,187)	(37,600)	(50,000)	12,400	33.0%	(11,277)	(17.0%)
3-1011 WATER/WASTEWATER OWNERSHIP CHANGE FEE	(71,759)	(110,589)	(128,761)	(68,500)	(75,000)	6,500	9.5%	18,172	16.4%
3-1102 ADMINISTRATIVE FEES	(13,956)	(13,471)	(13,395)	(13,300)	(13,600)	300	2.3%	(76)	(0.6%)
3-1112 TAX CERTIFICATES	(61,655)	(62,991)	(57,483)	(52,000)	(54,100)	2,100	4.0%	(5,508)	(8.7%)
3-1200 OVER/UNDER	-	-	1	-	-	-	-	(1)	-
3-1201 OTHER	(10,248)	(9,868)	(16,517)	(10,000)	(10,000)	-	-	6,649	67.4%
Total Revenue	(217,521)	(263,383)	(271,342)	(181,400)	(202,700)	21,300	11.7%	7,959	3.0%
EXPENSE:									
4-2000 SALARIES - F/T	457,984	442,867	449,956	479,158	481,183	2,025	0.4%	7,089	1.6%
4-2001 SALARIES - O/T	817	-	2,406	-	-	-	-	2,406	-
4-2002 SALARIES - P/T	-	39,113	88,150	42,900	56,721	13,821	32.2%	49,037	125.4%
4-2003 VACATION PAY	-	1,199	-	-	-	-	-	(1,199)	(100.0%)
4-2004 SICK PAY	-	73	-	-	-	-	-	(73)	(100.0%)
4-2090 YEAR END ACCRUALS	6,521	9,649	(10,127)	-	-	-	-	(19,776)	(205.0%)
4-2100 BENEFITS - OMERS	36,040	34,049	35,979	51,221	51,302	81	0.2%	1,930	5.7%
4-2101 BENEFITS - EHT	8,993	9,454	9,841	9,343	10,447	1,104	11.8%	387	4.1%
4-2102 BENEFITS - WSIB	3,589	3,300	3,542	3,594	4,018	424	11.8%	242	7.3%
4-2103 BENEFITS - CPP	12,400	13,318	14,450	15,523	18,238	2,715	17.5%	1,132	8.5%
4-2104 BENEFITS - EI	7,817	8,250	7,884	8,133	8,359	226	2.8%	(366)	(4.4%)
4-2105 BENEFITS - DENTAL	9,587	8,850	9,291	11,045	10,416	(629)	(5.7%)	441	5.0%
4-2106 BENEFITS - HEALTH	15,986	16,269	17,707	17,156	17,814	658	3.8%	1,438	8.8%
4-2107 BENEFITS - LTD/ADD	6,613	6,628	6,604	8,997	9,926	929	10.3%	(24)	(0.4%)
4-2108 BENEFITS - OTHER	2,172	2,174	2,097	2,248	2,482	234	10.4%	(77)	(3.5%)
4-2200 WAGE RECOVERY	(212,330)	(215,500)	(226,700)	(226,700)	0	(226,700)	-	11,200	5.2%
TOTAL SALARIES & BENEFITS	356,189	379,693	411,080	422,618	670,906	248,288	58.7%	31,387	8.3%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	1,369	1,360	1,343	1,380	1,040	(340)	(24.6%)	(17)	(1.3%)
4-4028 COST REALLOCATIONS	(25,000)	(25,400)	(6,500)	-	-	-	-	18,900	74.4%
4-4045 MUNICIPAL BUSINESS	86	419	292	450	450	-	-	(127)	(30.3%)
4-5026 COURSES & SEMINARS	3,238	1,550	3,697	1,257	1,257	-	-	2,147	138.5%
4-5028 MEMBERSHIPS	2,333	2,405	2,531	2,825	2,825	-	-	126	5.2%
4-5029 MILEAGE	326	478	432	425	425	-	-	(46)	(9.6%)
4-5035 EQUIPMENT SERVICE CONTRACTS	2,798	656	-	3,400	3,500	100	2.9%	(656)	(100.0%)
4-5043 CONSULTING	163	946	-	10,000	10,000	-	-	(946)	(100.0%)

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01404 ACCOUNTING & REVENUE

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
4-5046 PRINTING	6,830	4,157	10,878	9,550	9,900	350	3.7%	6,721	161.7%
4-5059 CONTRACTS	14,537	19,333	14,783	18,600	19,200	600	3.2%	(4,550)	(23.5%)
4-6001 BANK CHARGES	19,859	20,285	19,741	22,650	23,330	680	3.0%	(544)	(2.7%)
TOTAL OTHER EXPENSES	26,539	26,189	47,197	70,537	71,927	1,390	2.0%	21,008	80.2%
TOTAL EXPENSES	382,728	405,882	458,277	493,155	742,833	249,678	50.6%	52,395	12.9%
NET BUDGET	165,207	142,499	186,935	311,755	540,133	228,378	73.3%	44,436	31.2%

01405 FINANCIAL PLANNING

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS - YTD Comparison
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 AND
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	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENSE:									
4-2000 SALARIES - F/T	365,364	372,863	381,306	382,943	392,847	9,904	2.6%	8,443	2.3%
4-2090 YEAR END ACCRUALS	(1,920)	7,614	(7,247)	-	-	-	-	(14,861)	(195.2%)
4-2100 BENEFITS - OMERS	41,622	42,428	43,575	43,418	44,722	1,304	3.0%	1,147	2.7%
4-2101 BENEFITS - EHT	7,162	7,308	7,474	7,467	7,660	193	2.6%	166	2.3%
4-2102 BENEFITS - WSIB	2,801	2,584	2,629	2,872	2,946	74	2.6%	45	1.7%
4-2103 BENEFITS - CPP	9,920	10,177	10,256	10,348	10,474	126	1.2%	79	0.8%
4-2104 BENEFITS - EI	5,211	5,348	4,683	5,422	4,776	(646)	(11.9%)	(665)	(12.4%)
4-2105 BENEFITS - DENTAL	7,124	6,678	7,311	7,363	6,944	(419)	(5.7%)	633	9.5%
4-2106 BENEFITS - HEALTH	11,923	12,328	12,499	11,437	11,876	439	3.8%	171	1.4%
4-2107 BENEFITS - LTD/ADD	6,690	6,805	6,934	7,190	8,104	914	12.7%	129	1.9%
4-2108 BENEFITS - OTHER	1,815	1,752	1,791	1,797	2,026	229	12.7%	39	2.2%
4-2200 WAGE RECOVERY	(58,600)	(59,500)	(60,400)	(60,400)	0	60,400	0.0%	(900)	(1.5%)
TOTAL SALARIES & BENEFITS	399,112	416,385	410,811	419,857	492,375	72,518	17.3%	(5,574)	(1.3%)
4-4006 OFFICE EQUIPMENT	-	51	-	-	-	-	-	(51)	(100.0%)
4-4045 MUNICIPAL BUSINESS	-	128	15	450	450	-	-	(113)	(88.3%)
4-5026 COURSES & SEMINARS	461	1,572	335	968	1,050	82	8.5%	(1,237)	(78.7%)
4-5027 MANDATORY COURSES & SEMINARS	1,551	1,669	2,327	-	-	-	-	658	39.4%
4-5028 MEMBERSHIPS	1,882	1,951	1,968	2,500	2,500	-	-	17	0.9%
4-5029 MILEAGE	-	181	-	-	-	-	-	(181)	(100.0%)
4-5043 CONSULTING	225	13,260	6,614	6,200	6,100	(100)	(1.6%)	(6,646)	(50.1%)
TOTAL OTHER EXPENSES	4,119	18,812	11,259	10,118	10,100	(18)	(0.2%)	(7,553)	(40.1%)
TOTAL EXPENSES	403,231	435,197	422,070	429,975	502,475	72,500	16.9%	(13,127)	(3.0%)
NET BUDGET	403,231	435,197	422,070	429,975	502,475	72,500	16.9%	(13,127)	(3.0%)

20 Procurement Services

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 LINE-BY-LINE ANALYSIS - YTD Comparison
 Fin Approved Budget
 2018

Dollar Change > +/- \$20,000
 AND
 Percentage Change > +/- 10%

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1102 ADMINISTRATIVE FEES	(66)	(332)	-	-	-	-	-	(332)	(100.0%)
Total Revenue	(66)	(332)	-	-	-	-	-	(332)	(100.0%)
EXPENSE:									
4-2000 SALARIES - F/T	284,484	232,619	288,307	315,125	363,704	48,579	15.4%	55,688	23.9%
4-2001 SALARIES - O/T	-	2,907	44	-	-	-	-	(2,863)	(98.5%)
4-2002 SALARIES - P/T	8,989	27,999	19,984	8,243	8,383	140	1.7%	(8,015)	(28.6%)
4-2003 VACATION PAY	-	242	-	-	-	-	-	(242)	(100.0%)
4-2004 SICK PAY	-	86	-	-	-	-	-	(86)	(100.0%)
4-2090 YEAR END ACCRUALS	(52,046)	9,484	(3,986)	-	-	-	-	(13,470)	(142.0%)
4-2100 BENEFITS - OMERS	27,028	23,757	30,262	27,902	40,467	12,565	45.0%	6,505	27.4%
4-2101 BENEFITS - EHT	5,447	4,952	5,650	5,132	7,249	2,117	41.3%	698	14.1%
4-2102 BENEFITS - WSIB	2,216	1,673	1,965	1,974	2,788	814	41.2%	292	17.5%
4-2103 BENEFITS - CPP	10,767	7,642	9,008	8,067	10,787	2,720	33.7%	1,366	17.9%
4-2104 BENEFITS - EI	5,842	4,131	4,147	4,275	4,988	713	16.7%	16	0.4%
4-2105 BENEFITS - DENTAL	4,167	3,034	3,351	5,522	6,944	1,422	25.8%	317	10.4%
4-2106 BENEFITS - HEALTH	9,681	8,725	9,635	8,578	11,876	3,298	38.4%	910	10.4%
4-2107 BENEFITS - LTD/ADD	4,761	4,284	4,894	4,793	7,503	2,710	56.5%	610	14.2%
4-2108 BENEFITS - OTHER	1,206	1,075	1,242	1,198	1,876	678	56.6%	167	15.5%
4-2200 WAGE RECOVERY	-	-	(44,365)	(44,365)	-	44,365	-	(44,365)	(100.0%)
TOTAL SALARIES & BENEFITS	312,542	332,610	330,138	346,444	466,565	120,121	34.7%	(2,472)	(0.7%)
4-4000 OFFICE SUPPLIES	122	272	254	500	-	(500)	(100.0%)	(18)	(6.6%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	-	-	90	-	-	-	-	90	-
4-4045 MUNICIPAL BUSINESS	920	634	414	450	450	-	-	(220)	(34.7%)
4-4060 CENTRAL SUPPLIES	431	2,021	591	-	-	-	-	(1,430)	(70.8%)
4-5026 COURSES & SEMINARS	1,774	3,046	3,323	1,344	1,344	-	-	277	9.1%
4-5028 MEMBERSHIPS	729	1,276	1,273	1,500	1,500	-	-	(3)	(0.2%)
4-5029 MILEAGE	232	-	262	300	300	-	-	262	-
4-5045 PHOTOCOPIER CHARGES	793	1,200	829	880	1,110	230	26.1%	(371)	(30.9%)
TOTAL OTHER EXPENSES	5,001	8,449	7,036	4,974	4,704	(270)	(5.4%)	(1,413)	(16.7%)
TOTAL EXPENSES	317,543	341,059	337,174	351,418	471,269	119,851	34.1%	(3,885)	(1.1%)
NET BUDGET	317,477	340,727	337,174	351,418	471,269	119,851	34.1%	(3,553)	(1.0%)

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**Town of Aurora
General Committee Report**

No. FS18-004

Subject: 2019 Budget Development Direction
Prepared by: Dan Elliott, Director of Financial Services - Treasurer
Department: Financial Services
Date: March 20, 2018

Recommendation

- 1. That Report No. FS18-004 be received; and**
- 2. That the key principals for the 2019 operating budget development be endorsed.**

Executive Summary

This report provides budget development directions and guidance to staff as they prepare the draft 2019 Operating Budget for presentation to the Budget Committee during the first quarter of 2019.

- Council's Budget Principles and Budget Process are set out in the foundational documents approved by Council in 2016, which are publicly available on the Town's website, and will serve as guidance to staff in budget preparations.
- Finance Advisory Committee continues its detailed reviews of department operations which allows for more strategic reviews of the 2019 draft budget by the Budget Committee.
- Key directives include:
 - The budget consultation meeting that was introduced as a component of the 2018 budget process will continue in 2019.
 - Fire Services budget continues to grow beyond inflation due to the phased plan to hire four new firefighters per year, leading to the opening of the new fire hall, and as set out in the updated Fire Master Plan. The Town of Aurora previously adopted a budget strategy to phase the whole increase equally over a five-year period. This budget strategy will continue into 2019.
 - The Town's fiscal strategy to add special levy increases in addition to CPI to meet needed increases for contributions to the infrastructure sustainability reserve funds and other purposes continues for 2019. These

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strategies are confirmed each year as part of the regular updates to the Town's 10 Year Capital Investment Plan.

Background

In preparation for staff's creation of the town's draft 2019 operating budget, it is important for Council to set out its expectations with respect to tax impacts to the residents and businesses of the planned budget. Such direction has allowed the town to recognize considerable efficiency gains in its past three budget processes. When the provided targets were achieved by staff and presented, only minor changes to the presented draft operating were required by Council through the addition of new priority special projects or initiatives. These additions have consistently been accommodated within the draft operating budget target provided by Council. As 2019's budget must be approved by the newly elected Council, this report is simply seeking endorsement rather than formal approval of the budget preparation directions. The direction proposed is consistent with that of the last three years.

Analysis

Key principles for the 2019 budget development.

(numbering corresponds to the numbered principles in the Council Budget Principles document)

- 2) The budget process will include the use of budget consultation approaches to allow residents the opportunity to provide input into budget priorities.
- 8) Council will not rely on budget surplus from one year to support or mitigate budget pressures in the following budget year.
- 10) Council and staff will continually look to implement changes in technique, tools, or approaches in delivering all services and functions which would reduce cost, or improve efficiency or effectiveness of our work.
- 12) Council is committed to adequately fund infrastructure renewal through annual increases to infrastructure reserve contributions. These additional increases will be part of the fiscal strategy budget, and may require overall budget increases beyond inflation for the residents of the Town.
- 13) The operating budget shall include outlooks for the next three years, for a total of four years, to allow the current budget to be considered within the context of the Town's short term future funding requirements.

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14) A special phasing budget will be used to continue to phase in the expected sharp increase in Fire Services costs with the anticipated addition of a new crew currently being added to Central York Fire Services. This special phasing budget will be funded from a portion of the growth revenue.

16) Inflation is recognized as having a direct impact on the Town's costs of delivering its existing services. Residents and Council should expect their base taxes to increase by inflation each year, with the fiscal strategy budget pushing this tax increase beyond inflation in efforts to reposition the Town's long-range financial situation.

18) While the Town is intent on advancing strategic priorities, it is likely not possible to advance all issues in every year, and Council will need to make these key priority decisions in a scarce resource environment.

19) Innovation, efficiencies, maintaining service excellence and service improvements come through the continuous learning and development of our staff. Training and development funding will be provided in the budget.

21) The Province is providing the opportunity for additional revenue to municipalities through deliberately holding the line on school tax rate increases. To accept this additional funding, the municipalities must increase their local portions by a rate higher than inflation, failing which, the opportunity to accept this additional funding is lost.

The Finance Advisory Committee has reviewed some budget areas in detail

Since its inception in 2015, the Finance Advisory Committee (FAC) has reviewed the Parks, Recreation & Culture department (now Community & Cultural Services, plus Parks Division of Operations), Corporate Accounts, and Planning and Building Services (now Planning and Development Services) department budgets in detail. During the course of these reviews, certain budget concern areas were explored and addressed as part of future town budgets; such as the necessary budget right-sizing of certain budget lines that was undertaken as part of the 2017 and 2018 budget processes. No further right sizing is expected for 2019 as no further concern areas have been identified.

The Advisory Committee has scheduled their detailed review of the Financial Services, Corporate Services, Operational Services and Waste/Wastewater/Storm utility departmental operating budgets over the course of 2018. At the conclusion of these noted reviews, the Finance Advisory Committee will have completed a detailed review of all of the town's departments within its desired four year review cycle.

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Recommended budget preparation directions for 2019

Based on the highlighted budget principles, it is recommended that the following budget directions be endorsed for the preparation of the 2019 Operating Budget:

Public Consultation

- 1) A public consultation meeting will be held to provide opportunity for individuals and groups to provide suggestions, advise or requests and proposals to Budget Committee with regards to the 2019 Operating or Capital budget.

Base Operating Budget

- 1) The overall Aurora net residential tax bill increase for the Base Operating be limited to the reported July 2017 to June 2018 Consumer Price Index (CPI) for the Toronto Area.
- 2) All fees, rates and charges are to be indexed by the same CPI reported value, and new revenue sources identified.
- 3) New taxes from new community growth be incorporated into the base budget and be used to extend existing services to these new communities, residents and businesses.
- 4) For strategic priorities separately identified by Council, a further levy increase should be considered for such new funding. Council may consider a multi-year phased approach to increasing service levels.
- 5) After the CPI factor is known, the Treasurer is to provide the Library Board, the Cultural Centre Board, and the Historical Society a clear budget funding allocation early in the budget development stage for their consideration when preparing their business plans.
- 6) A current plus three year forecast will be prepared, and will include a staffing needs analysis and forecast for the same period.

Phase-In Budget

- 7) The phase-in budget strategy currently approved for Fire Services expansion will be funded from within the inflationary and growth components of the base operating budget, as applicable, with any excess planned increase being a separate component of the overall tax increase.

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Fiscal Strategy Budget

- 8) In addition to the base budget increase for inflation, a dedicated Fiscal Strategy tax levy increase will be imposed to fund additional contributions to Infrastructure Reserves in accordance with the long range fiscal strategies adopted in the recent Ten Year Capital and Asset Management Plan, and reduce budgetary reliance on unsustainable levels of supplementary tax revenues.

Capital Budget

The 2019 capital budget will be developed based upon the foundational principles as set out in the town's approved asset management plan (AMP), as well as, its Ten Year Capital Investment Plan in an effort to maintain existing capital asset service standards and to accommodate our growing community needs. Both of these noted plans are scheduled for review and approval by Council as part of the 2019 budget process. Staff are currently preparing an in-year capital budget amendment for 2018 which will include a limited number of R&R type projects which are routine in nature, and will be ready for early tendering before the 2019 construction season.

Expected Budget Timing for Council

Staff are currently planning for the Budget Committee to commence its review of the 2019 capital budget during February following the election, with the operating budget to follow immediately thereafter. In the event that there is a minimal change to Council after the election, staff will be prepared to commence the capital and operating budgets during December, subject to approval of such schedule by that new Council. Similarly, the planned public consultation process currently anticipated for January could be advanced into December.

Advisory Committee Review

The Finance Advisory Committee reviewed a draft of this report at its February 28th meeting.

Legal Considerations

While this Council may influence the preparation of the 2019 operating budget development, it is not permitted to formally approve it. Accordingly, in support of this,

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Report No. FS18-004

this report is setting out the planned budget development approach to be used by staff, and is seeking endorsement of that approach only.

Financial Implications

It is anticipated that strong assessment base growth from new structures (not reassessment increases) will occur for another year, following which growth is anticipated to begin to decline. New revenue from growth is necessary funding to extend existing services at their same levels to these new residents and businesses which results in additional costs, and in some cases, additional staffing requirements.

Inflation is a reality that if not accommodated on the full revenue side (taxes and all other revenue sources), dilutes funding available for the maintenance of base services at their existing service levels, resulting in dilution of service. Accordingly, inflationary increases to taxes and service fees are necessary and should be expected by Council and taxpayers.

In its Budget Principles document, Council has made very transparent that its reference inflationary indicator is the July to June annual CPI published by Statistics Canada for the Toronto area. This public declaration eliminates use of difference CPI values by staff or others during the budget review process. The CPI value for the end of June is expected to be published by Statistics Canada in late July or August.

In addition to inflation, residents and Council need to recognize that infrastructure sustainability funding is currently insufficient for maintaining the service levels from our aging infrastructure. This is a reality facing most municipalities across Canada. Accordingly, increased funding for infrastructure should be expected to be funded as an incremental beyond a base operating budget inflationary adjustment.

As of the end of January, the CPI was projected to be 2.0%. If this remains unchanged, the Base Budget would increase by a 2.0% tax increase, plus a 1% increase for Fiscal strategy. New services introduced by Council will add further increase pressure. Based on these agreed to principles, the potential tax rate impact could fall in the range of 3.0% to 3.4% depending on any new services to be funded and the final CPI when published in July.

Communications Considerations

The budget directions of Council are primarily aimed at staff as they prepare the draft 2019 budget. However, in forthcoming pieces, the Communications Division will include

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some information which will advise residents of Council's budget expectations and the resultant increase to taxes and fees.

A strong communications plan in regards to the development of the Town's 2019 operating and capital budget is absolutely critical. Consequently, staff will develop a clear communication strategy for the entire 2019 budget cycle. This communication strategy will utilize all communication tools available to the Town including its social media channels.

The public consultation process will be delayed due to the election, and will take place in mid-January, with advertising to begin mid-December.

Link to Strategic Plan

Developing the annual budget supports all aspects of the Strategic Plan. Specifically, this report supports the Plan principles of Leadership in Corporate Management, Leveraging Partnerships, and Progressive Corporate Excellence and Continuous Improvement. By setting out the approach to be taken in developing the 2019 Operating Budget.

Approval of the 2019 operating and capital budgets provides funding support and approval for all initiatives, services and operations of the Town, all of which support and advance the Strategic Plan's objectives. Overall, these budgets lead to an improvement in the quality of life for the community that we serve.

Alternative(s) to the Recommendation

1. Council may choose to endorse alternate budget preparation direction to staff.

Conclusions

Clear budget preparation directions have assisted immensely in ensuring a smooth and highly successful budget process for 2016, 2017 and 2018. The entire budget development cycle is now supported by Council approved foundational documents, being the Council Budget Principles and Council Budget Process. Members of the public and Council are reminded that in-depth budget discussions with each individual department continues off-line throughout the year on a rotating basis by the Finance Advisory Committee as set out in the Council Budget Processes document. The Budget Directives recommended in this report are anticipated to result in a fair, progressive and

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affordable budget for the Town for 2019. The draft budget presented by staff will also include a forecast outlook for the following three years.

Attachments

Nil

Previous Reports

Nil

Pre-submission Review

Agenda Management Team review on March 1, 2018

Departmental Approval

Approved for Agenda

Dan Elliott, CPA, CA
Director
Financial Services - Treasurer

Doug Nadorozny
Chief Administrative Officer

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS - YTD Comparison
 Final Approved Budget
 2018

05 Corporate Services

Dollar Change > +/- \$20,000
 AND
 Percentage Change > +/- 10%

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1000 MARRIAGE LICENSES	-19,829	-18,450	-24,708	-20,000	-22,000	2,000	10.0%	6,258	33.9%
3-1001 LOTTERY LICENSES	-1,881	-2,456	-3,006	-2,500	-2,500	-	-	550	22.4%
3-1002 BURIAL/BIRTH LICENSES	-7,713	-7,686	-8,855	-5,500	-5,500	-	-	1,169	15.2%
3-1003 BYLAW LICENSES	-34,888	-49,510	-56,904	-45,000	-47,000	2,000	4.4%	7,394	14.9%
3-1004 PARKING PERMITS	-2,230	-6,890	-6,985	-6,500	-6,600	100	1.5%	95	1.4%
3-1012 FARMERS MARKET PERMITS	-3,675	-3,750	-3,150	-3,750	-3,800	50	1.3%	-600	(16.0%)
3-1050 COURT FINES	-71,124	-56,935	-65,266	-80,000	-80,000	-	-	8,331	14.6%
3-1051 POA FINES	126	-	-	-	-	-	-	-	-
3-1052 PARKING VIOLATIONS	-104,379	-85,271	-64,595	-75,000	-75,000	-	-	-20,676	(24.2%)
3-1102 ADMINISTRATIVE FEES	-109,469	-67,211	-78,722	-65,000	-65,000	-	-	11,511	17.1%
3-1108 DOG TAGS	-32,369	-21,766	-25,702	-35,000	-35,000	-	-	3,936	18.1%
3-1109 CAT TAGS	-1,998	-1,821	-726	-2,000	-2,000	-	-	-1,095	(60.1%)
3-1113 AFFIDAVITS/COMMISSIONING	-4,240	-4,381	-5,522	-4,000	-10,000	6,000	150.0%	1,141	26.0%
3-1114 FREEDOM OF INFORMATION FEES	-1,037	-4,149	-821	-1,000	-1,000	-	-	-3,328	(80.2%)
3-1117 CIVIL MARRIAGES	-3,893	-7,552	-11,121	-8,000	-8,000	-	-	3,569	47.3%
3-1201 OTHER	-4,675	-2,296	-5,502	-3,000	-3,030	30	1.0%	3,206	139.6%
3-1202 GENERAL	-	-246	-3,967	-2,000	-2,000	-	-	3,721	1,512.6%
3-1900 CONTRIBUTION FROM CAPITAL	-75,555	-79,361	-4,000	-4,000	-	-4,000	(100.0%)	-75,361	(95.0%)
3-1901 CONTRIBUTION FROM DISCRETIONARY RESERV	-10,000	-	-	-	-368,879	368,879	#DIV/0!	-	#DIV/0!
3-1975 CIL PARKLAND CONTRIBUTION	-50,000	-50,000	-10,000	-10,000	-10,000	-	-	-40,000	(80.0%)
Total Revenue	-538,829	-469,731	-379,552	-372,250	-747,309	375,059	100.8%	-90,179	(19.2%)
EXPENSE:									
4-2000 SALARIES - F/T	2,995,619	3,105,734	3,529,839	3,803,071	4,047,978	244,907	6.4%	424,105	13.7%
4-2001 SALARIES - O/T	2,885	2,888	5,707	10,589	10,589	-	-	2,819	97.6%
4-2002 SALARIES - P/T	337,562	332,136	334,249	248,208	279,714	31,506	12.7%	2,113	0.6%
4-2003 VACATION PAY	-	9,612	-	-	-	-	-	(9,612)	(100.0%)
4-2004 SICK PAY	-	1,039	-	-	-	-	-	(1,039)	(100.0%)
4-2005 LIEU TIME	-	2,210	-	-	-	-	-	(2,210)	(100.0%)
4-2090 YEAR END ACCRUALS	20,190	-20,045	3,608	-	-	-	-	23,653	118.0%
4-2100 BENEFITS - OMERS	311,201	330,174	375,574	404,648	428,083	23,435	5.8%	45,400	13.8%
4-2101 BENEFITS - EHT	65,064	64,953	75,211	76,756	82,009	5,253	6.8%	10,258	15.8%
4-2102 BENEFITS - WSIB	25,865	23,986	26,349	29,522	31,543	2,021	6.8%	2,363	9.9%
4-2103 BENEFITS - CPP	109,750	115,081	120,340	120,894	127,331	6,437	5.3%	5,259	4.6%
4-2104 BENEFITS - EI	58,037	61,493	55,451	64,569	60,080	(4,489)	(7.0%)	(6,042)	(9.8%)
4-2105 BENEFITS - DENTAL	57,430	51,212	60,383	78,786	76,038	(2,748)	(3.5%)	9,171	17.9%
4-2106 BENEFITS - HEALTH	100,051	99,187	111,745	122,374	130,040	7,666	6.3%	12,558	12.7%
4-2107 BENEFITS - LTD/ADD	53,813	54,061	64,202	69,230	80,002	10,772	15.6%	10,141	18.8%
4-2108 BENEFITS - OTHER	14,364	14,023	17,034	17,297	20,003	2,706	15.6%	3,011	21.5%
4-2200 WAGE RECOVERY	-93,433	-79,200	-74,900	-	-	-	-	4,300	5.4%

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS - YTD Comparison
 Final Approved Budget
 2018

05 Corporate Services

	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
4-2201 SALARY SAVINGS	-	-	-	-33,874	-33,874	-	-	-	-
TOTAL SALARIES & BENEFITS	4,058,398	4,168,544	4,704,792	5,012,070	5,339,536	327,466	6.5%	536,248	12.9%
4-3000 PURCHASE CARD CLEARING	-	1,775	-126	-	-	-	-	(1,901)	(107.1%)
4-4000 OFFICE SUPPLIES	11,546	10,564	8,974	12,073	11,411	(662)	(5.5%)	(1,590)	(15.1%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	28,459	28,222	33,185	25,000	25,000	-	-	4,963	17.6%
4-4005 MARRIAGE LICENSES	5,330	6,720	8,354	7,500	7,500	-	-	1,634	24.3%
4-4006 OFFICE EQUIPMENT	5,745	3,067	4,823	6,600	4,600	(2,000)	(30.3%)	1,756	57.3%
4-4007 COMPUTER SUPPLIES	4,639	7,172	8,030	7,000	7,140	140	2.0%	858	12.0%
4-4008 SOFTWARE	2,246	2,188	2,188	-	-	-	-	-	-
4-4009 SAFETY SUPPLIES	1,346	7,256	2,773	2,000	3,000	1,000	50.0%	(4,483)	(61.8%)
4-4010 CLOTHING ALLOWANCE	7,338	13,683	5,507	7,500	8,810	1,310	17.5%	(8,176)	(59.8%)
4-4015 OPERATING MATERIALS	5,812	15,308	12,557	14,525	14,550	25	0.2%	(2,751)	(18.0%)
4-4016 DOG TAGS	1,087	2,242	-	3,060	3,120	60	2.0%	(2,242)	(100.0%)
4-4017 CAT TAGS	-	-	-	-	-	-	-	-	-
4-4018 LICENSES	174,338	81,703	180,632	164,367	188,097	23,730	14.4%	98,929	121.1%
4-4019 VEHICLE SUPPLIES	1,343	1,202	727	1,600	1,545	(55)	(3.4%)	(475)	(39.5%)
4-4021 EQUIPMENT - OTHER	-	9,380	2,852	-	-	-	-	(6,528)	(69.6%)
4-4028 COST REALLOCATIONS	-79,561	-87,844	-101,035	-110,000	-90,000	20,000	18.2%	(13,191)	(15.0%)
4-4044 STAFF INITIATIVES	30	-	-	-	-	-	-	-	-
4-4045 MUNICIPAL BUSINESS	4,438	3,950	5,216	4,150	4,150	-	-	1,266	32.1%
4-4047 SUPPLIES	1,988	1,206	-	-	-	-	-	(1,206)	(100.0%)
4-4057 COPIERS, PRINTERS AND FAXES	90,886	94,970	87,883	110,000	90,000	(20,000)	(18.2%)	(7,087)	(7.5%)
4-4065 WORKPLACE ACCOMMODATIONS	-	509	2,374	2,500	2,500	-	-	1,865	366.4%
4-5018 TELEPHONE LINES	59,324	68,647	73,363	83,000	74,250	(8,750)	(10.5%)	4,716	6.9%
4-5020 LONG DISTANCE LINES	1,329	1,115	1,068	1,500	1,500	-	-	(47)	(4.2%)
4-5021 MOBILE PLAN CHARGES	80,608	79,920	81,231	96,284	99,173	2,889	3.0%	1,311	1.6%
4-5022 CORPORATE FAX LINES	5,289	6,194	5,426	6,000	6,000	-	-	(768)	(12.4%)
4-5023 INTERNET LINE	17,181	18,215	20,881	25,000	25,000	-	-	2,666	14.6%
4-5024 TELEPHONE SERVICE AGREEMENT	15,910	6,331	16,310	20,000	20,000	-	-	9,979	157.6%
4-5026 COURSES & SEMINARS	16,398	16,572	13,312	18,700	29,060	10,360	55.4%	(3,260)	(19.7%)
4-5027 MANDATORY COURSES & SEMINARS	3,397	3,560	3,586	3,007	5,507	2,500	83.1%	26	0.7%
4-5028 MEMBERSHIPS	21,465	30,995	38,083	43,010	43,478	468	1.1%	7,088	22.9%
4-5029 MILEAGE	1,954	2,716	2,077	4,178	3,613	(565)	(13.5%)	(639)	(23.5%)
4-5031 GENERAL OFFICE EQUIPMENT	1,444	4,289	6,056	8,015	2,000	(6,015)	(75.0%)	1,767	41.2%
4-5032 VEHICLE REPAIRS	59	34	961	1,015	1,030	15	1.5%	927	2,726.5%
4-5033 EQUIPMENT REPAIRS	6,731	10,590	10,717	9,100	9,600	500	5.5%	127	1.2%
4-5034 EQUIPMENT RENTALS	193	-	-	-	-	-	-	-	-
4-5037 PROPERTY IMPROVEMENT	2,304	27,232	1,036	2,000	1,015	(985)	(49.3%)	(26,196)	(96.2%)
4-5039 INSURANCE FEES	531,399	520,941	541,229	534,400	551,000	16,600	3.1%	20,288	3.9%
4-5040 INSURANCE ADJUSTER	16,666	12,613	13,794	20,000	60,000	40,000	200.0%	1,181	9.4%
4-5041 INSURANCE CLAIM DEDUCTIBLE	29,415	47,870	16,418	40,000	-	(40,000)	(100.0%)	(31,452)	(65.7%)
4-5042 ADVERTISING	-	-	36,187	20,000	18,000	(2,000)	(10.0%)	36,187	-

TOWN OF AURORA
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05 Corporate Services

	Dollar Change > +/- \$20,000
AND	
	Percentage Change > +/- 10%

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
4-5043 CONSULTING	53,377	47,222	74,133	42,500	38,000	(4,500)	(10.6%)	26,911	57.0%
4-5044 POSTAGE	70,635	101,738	72,477	100,000	105,000	5,000	5.0%	(29,261)	(28.8%)
4-5045 PHOTOCOPIER CHARGES	19,931	21,350	18,061	20,567	19,710	(857)	(4.2%)	(3,289)	(15.4%)
4-5046 PRINTING	2,376	2,509	4,668	4,345	4,390	45	1.0%	2,159	86.1%
4-5050 APPRAISALS	39,967	19,779	27,890	25,000	22,900	(2,100)	(8.4%)	8,111	41.0%
4-5052 SEARCHES & REGISTRATIONS	22,723	27,753	26,012	25,000	20,000	(5,000)	(20.0%)	(1,741)	(6.3%)
4-5054 PLANNING & DEVELOPMENT	11,853	263,151	85,614	110,000	50,000	(60,000)	(54.5%)	(177,537)	(67.5%)
4-5055 ADVOCACY	12,582	52,679	60,984	50,000	50,000	-	-	8,305	15.8%
4-5056 PERSONNEL ADMINISTRATION	23,301	18,214	24,928	20,000	20,000	-	-	6,714	36.9%
4-5059 CONTRACTS	295,474	294,427	360,254	374,087	663,501	289,414	77.4%	65,827	22.4%
4-5060 COST RECOVERY	-10,735	-9,210	-21,185	-15,000	-15,000	-	-	(11,975)	(130.0%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	344,141	420,857	353,297	454,812	490,924	36,112	7.9%	(67,560)	(16.1%)
4-5084 OFFICE RELOCATES	3,261	1,109	173	2,040	1,000	(1,040)	(51.0%)	(936)	(84.4%)
4-5086 SECURITY	-	-	18,656	35,000	-	(35,000)	(100.0%)	18,656	-
4-5090 COURIER	2,807	3,863	2,419	3,800	3,800	-	-	(1,444)	(37.4%)
4-5098 ACCESSIBILITY COSTS	24,961	21,217	26,370	25,000	25,000	-	-	5,153	24.3%
4-5099 APPLICATION VENDOR SUPPORT	-	-	1,160	3,000	3,000	-	-	1,160	0.0%
4-5100 POST ELECTION COMPLIANCE COSTS	721	-	-	-	-	-	-	-	0.0%
4-6001 BANK CHARGES	1,846	2,862	2,489	1,500	1,525	25	1.7%	(373)	(13.0%)
4-6025 EMPLOYEE RECOGNITION	-	-	5,446	-	4,500	4,500	-	5,446	0.0%
4-6026 CORPORATE COURSES & SEMINARS	2,787	19,426	25,291	47,313	55,000	7,687	16.2%	5,865	30.2%
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	82,500	82,500	82,500	82,500	-	(82,500)	(100.0%)	-	-
TOTAL OTHER EXPENSES	2,082,584	2,452,553	2,398,286	2,604,548	2,794,899	190,351	7.3%	(54,267)	(2.2%)
TOTAL EXPENSES	6,140,982	6,621,097	7,103,078	7,616,618	8,134,435	517,817	6.8%	481,981	7.3%
NET BUDGET	5,602,153	6,151,366	6,723,526	7,244,368	7,387,126	142,758	2.0%	572,160	9.3%

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AND	
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01301 LEGISLATIVE SERVICES

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1114 FREEDOM OF INFORMATION FEES	-1,037	-4,149	-821	-1,000	-1,000	-	-	-3,328	80.2%
3-1117 CIVIL MARRIAGES	-3,893	-7,552	-11,121	-8,000	-8,000	-	-	3,569	(47.3%)
3-1201 OTHER	-27	-931	-	-	-	-	-	-931	100.0%
3-1202 GENERAL	-	-246	-3,967	-2,000	-2,000	-	-	3,721	(1,512.6%)
3-1900 CONTRIBUTION FROM CAPITAL	-75,555	-79,361	-4,000	-4,000	-	-4,000	(100.0%)	-75,361	(95.0%)
Total Revenue	-80,512	-92,239	-19,909	-15,000	-11,000	-4,000	(26.7%)	-72,330	(78.4%)
EXPENSE:									
4-2000 SALARIES - F/T	357,817	376,000	432,894	514,003	498,049	(15,954)	(3.1%)	56,894	15.1%
4-2001 SALARIES - O/T	-	172	2,510	-	-	-	-	2,338	1,359.3%
4-2002 SALARIES - P/T	73,581	91,844	14,953	23,802	19,672	(4,130)	(17.4%)	(76,891)	(83.7%)
4-2003 VACATION PAY	-	5,760	-	-	-	-	-	(5,760)	(100.0%)
4-2004 SICK PAY	-	347	-	-	-	-	-	(347)	(100.0%)
4-2005 LIEU TIME	-	2,176	-	-	-	-	-	(2,176)	(100.0%)
4-2090 YEAR END ACCRUALS	4,221	339	173	-	-	-	-	(166)	(49.0%)
4-2100 BENEFITS - OMERS	40,851	35,030	45,137	42,487	53,765	11,278	26.5%	10,107	28.9%
4-2101 BENEFITS - EHT	9,365	8,587	8,758	8,206	10,081	1,875	22.8%	171	2.0%
4-2102 BENEFITS - WSIB	3,810	3,288	3,321	3,156	3,877	721	22.8%	33	1.0%
4-2103 BENEFITS - CPP	18,015	18,844	15,432	13,802	16,388	2,586	18.7%	(3,412)	(18.1%)
4-2104 BENEFITS - EI	9,881	10,138	7,212	7,379	7,662	283	3.8%	(2,926)	(28.9%)
4-2105 BENEFITS - DENTAL	6,019	6,354	5,421	9,204	10,416	1,212	13.2%	(933)	(14.7%)
4-2106 BENEFITS - HEALTH	11,831	11,958	12,193	14,296	17,814	3,518	24.6%	235	2.0%
4-2107 BENEFITS - LTD/ADD	7,256	6,388	7,766	7,471	10,275	2,804	37.5%	1,378	21.6%
4-2108 BENEFITS - OTHER	1,872	1,671	1,996	1,867	2,569	702	37.6%	325	19.4%
TOTAL SALARIES & BENEFITS	544,519	578,896	557,766	645,673	650,568	4,895	0.8%	(21,130)	(3.7%)
4-4000 OFFICE SUPPLIES	5,312	3,882	2,541	5,000	4,000	(1,000)	(20.0%)	(1,341)	(34.5%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	744	499	232	800	800	-	-	(267)	(53.5%)
4-4006 OFFICE EQUIPMENT	1,429	536	1,519	2,000	1,000	(1,000)	(50.0%)	983	183.4%
4-4044 STAFF INITIATIVES	30	-	-	-	-	-	-	-	#DIV/0!
4-4045 MUNICIPAL BUSINESS	1,324	1,367	802	450	450	-	-	(565)	(41.3%)
4-4047 SUPPLIES	1,988	1,206	-	-	-	-	-	(1,206)	(100.0%)
4-5026 COURSES & SEMINARS	3,133	2,754	366	3,232	3,500	268	8.3%	(2,388)	(86.7%)
4-5028 MEMBERSHIPS	1,634	1,362	707	2,400	2,000	(400)	(16.7%)	(655)	(48.1%)
4-5029 MILEAGE	539	469	317	600	500	(100)	(16.7%)	(152)	(32.4%)
4-5039 INSURANCE FEES	531,399	520,941	541,229	534,400	551,000	16,600	3.1%	20,288	3.9%
4-5040 INSURANCE ADJUSTER	16,666	12,613	13,794	20,000	60,000	40,000	200.0%	1,181	9.4%
4-5041 INSURANCE CLAIM DEDUCTIBLE	29,415	47,870	16,418	40,000	-	(40,000)	(100.0%)	(31,452)	(65.7%)
4-5042 ADVERTISING	-	-	2,454	5,000	3,000	(2,000)	(40.0%)	2,454	-

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01301 LEGISLATIVE SERVICES

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
4-5045 PHOTOCOPIER CHARGES	9,319	9,498	4,826	8,063	7,070	(993)	(12.3%)	(4,672)	(49.2%)
4-5046 PRINTING	-	-	154	500	500	-	-	154	-
4-5059 CONTRACTS	10,354	6,297	5,889	17,000	17,000	-	-	(408)	(6.5%)
4-5060 COST RECOVERY	-	-	-3,670	-10,100	-10,100	-	-	(3,670)	-
TOTAL OTHER EXPENSES	613,286	609,294	587,578	629,345	640,720	11,375	1.8%	(21,716)	(3.6%)
TOTAL EXPENSES	1,157,805	1,188,190	1,145,344	1,275,018	1,291,288	16,270	1.3%	(42,846)	(3.6%)
NET BUDGET	1,077,293	1,095,951	1,125,435	1,260,018	1,280,288	20,270	1.6%	29,484	2.7%

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01350 ELECTIONS

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1901 CONTRIBUTION FROM DISCRETIONARY RESERV	-10,000	-	-	-	-368,879	368,879	-	-	-
Total Revenue	-10,000	-	-	-	-368,879	368,879	-	-	-
EXPENSE:									
4-2002 SALARIES - P/T	-	-	-	-	80,311	80,311	-	-	-
4-2101 BENEFITS - EHT	-	-	-	-	1,506	1,506	-	-	-
4-2102 BENEFITS - WSIB	-	-	-	-	579	579	-	-	-
4-2103 BENEFITS - CPP	-	-	-	-	2,619	2,619	-	-	-
4-2104 BENEFITS - EI	-	-	-	-	1,194	1,194	-	-	-
TOTAL SALARIES & BENEFITS	-	-	-	-	86,209	86,209	-	-	-
4-4008 SOFTWARE	2,188	2,188	2,188	-	-	-	-	-	-
4-5034 EQUIPMENT RENTALS	193	-	-	-	-	-	-	-	-
4-5059 CONTRACTS	9,141	-100	-	-	390,170	390,170	-	100	100.0%
4-5100 POST ELECTION COMPLIANCE COSTS	721	-	-	-	-	-	-	-	-
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	82,500	82,500	82,500	82,500	-	(82,500)	(100.0%)	-	-
TOTAL OTHER EXPENSES	94,743	84,588	84,688	82,500	390,170	307,670	372.9%	100	0.1%
TOTAL EXPENSES	94,743	84,588	84,688	82,500	476,379	393,879	477.4%	100	0.1%
NET BUDGET	84,743	84,588	84,688	82,500	107,500	25,000	30.3%	100	0.1%

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02402 BY-LAW & LICENSING

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1003 BYLAW LICENSES	-34,888	-49,510	-56,904	-45,000	-47,000	2,000	4.4%	7,394	14.9%
3-1004 PARKING PERMITS	-2,230	-6,890	-6,985	-6,500	-6,600	100	1.5%	95	1.4%
3-1012 FARMERS MARKET PERMITS	-3,675	-3,750	-3,150	-3,750	-3,800	50	1.3%	-600	(16.0%)
3-1050 COURT FINES	-71,124	-56,935	-65,266	-80,000	-80,000	-	-	8,331	14.6%
3-1051 POA FINES	126	-	-	-	-	-	-	-	-
3-1052 PARKING VIOLATIONS	-104,379	-85,271	-64,595	-75,000	-75,000	-	-	-20,676	(24.2%)
3-1201 OTHER	-1,031	-1,365	-5,502	-2,000	-2,030	30	1.5%	4,137	303.1%
Total Revenue	-217,201	-203,721	-202,402	-212,250	-214,430	2,180	1.0%	-1,319	(0.6%)
EXPENSE:									
4-2000 SALARIES - F/T	415,683	408,765	377,058	439,164	624,480	185,316	42.2%	(31,707)	(7.8%)
4-2001 SALARIES - O/T	1,622	937	3,196	-	-	-	-	2,259	241.1%
4-2002 SALARIES - P/T	118,071	130,414	182,966	157,384	111,577	(45,807)	(29.1%)	52,552	40.3%
4-2003 VACATION PAY	-	3,172	-	-	-	-	-	(3,172)	(100.0%)
4-2004 SICK PAY	-	660	-	-	-	-	-	(660)	(100.0%)
4-2090 YEAR END ACCRUALS	1,536	-10,556	-1,302	-	-	-	-	9,254	87.7%
4-2100 BENEFITS - OMERS	47,479	49,578	45,492	46,005	48,036	2,031	4.4%	(4,086)	(8.2%)
4-2101 BENEFITS - EHT	10,488	10,614	11,016	11,515	11,892	377	3.3%	402	3.8%
4-2102 BENEFITS - WSIB	4,499	3,960	4,075	4,429	4,574	145	3.3%	115	2.9%
4-2103 BENEFITS - CPP	21,027	20,508	21,007	21,630	22,012	382	1.8%	499	2.4%
4-2104 BENEFITS - EI	11,537	11,221	9,932	11,842	11,011	(831)	(7.0%)	(1,289)	(11.5%)
4-2105 BENEFITS - DENTAL	6,564	5,985	7,433	10,677	10,069	(608)	(5.7%)	1,448	24.2%
4-2106 BENEFITS - HEALTH	13,036	12,297	13,346	16,583	17,220	637	3.8%	1,049	8.5%
4-2107 BENEFITS - LTD/ADD	7,430	7,970	8,196	8,246	9,376	1,130	13.7%	226	2.8%
4-2108 BENEFITS - OTHER	2,166	2,010	2,083	2,060	2,344	284	13.8%	73	3.6%
TOTAL SALARIES & BENEFITS	661,138	657,535	684,498	729,535	872,591	143,056	19.6%	26,963	4.1%
4-4000 OFFICE SUPPLIES	1,642	1,415	1,990	1,523	1,550	27	1.8%	575	40.6%
4-4010 CLOTHING ALLOWANCE	5,246	12,699	5,141	6,000	7,800	1,800	30.0%	(7,558)	(59.5%)
4-4015 OPERATING MATERIALS	5,097	5,799	8,054	5,525	5,550	25	0.5%	2,255	38.9%
4-4019 VEHICLE SUPPLIES	1,343	1,202	727	1,600	1,545	(55)	(3.4%)	(475)	(39.5%)
4-4045 MUNICIPAL BUSINESS	849	704	917	450	450	-	-	213	30.3%
4-5026 COURSES & SEMINARS	3,896	4,743	1,126	3,060	3,060	-	-	(3,617)	(76.3%)
4-5027 MANDATORY COURSES & SEMINARS	-	530	931	1,940	1,940	-	-	401	75.7%
4-5028 MEMBERSHIPS	762	698	662	1,575	1,595	20	1.3%	(36)	(5.2%)
4-5029 MILEAGE	698	1,353	527	865	400	(465)	(53.8%)	(826)	(61.0%)
4-5031 GENERAL OFFICE EQUIPMENT	315	1,200	511	1,015	1,200	185	18.2%	(689)	(57.4%)
4-5032 VEHICLE REPAIRS	59	34	961	1,015	1,030	15	1.5%	927	2,726.5%
4-5037 PROPERTY IMPROVEMENT	2,304	27,232	1,036	2,000	1,015	(985)	(49.3%)	(26,196)	(96.2%)

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02402 BY-LAW & LICENSING

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
4-5045 PHOTOCOPIER CHARGES	1,517	1,590	2,052	1,640	1,700	60	3.7%	462	29.1%
4-5046 PRINTING	2,376	2,188	4,513	3,045	3,090	45	1.5%	2,325	106.3%
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	-	-	-	1,500	1,525	25	1.7%	-	-
4-5086 SECURITY	-	-	18,656	35,000	-	(35,000)	(100.0%)	18,656	-
4-6001 BANK CHARGES	1,846	2,862	2,489	1,500	1,525	25	1.7%	(373)	(13.0%)
TOTAL OTHER EXPENSES	27,950	64,249	50,293	69,253	34,975	(34,278)	(49.5%)	(13,956)	(21.7%)
TOTAL EXPENSES	689,088	721,784	734,791	798,788	907,566	108,778	13.6%	13,007	1.8%
NET BUDGET	471,887	518,063	532,389	586,538	693,136	106,598	18.2%	14,326	2.8%

TOWN OF AURORA
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	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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02403 ANIMAL CONTROL

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1108 DOG TAGS	-32,369	-21,766	-25,702	-35,000	-35,000	-	-	3,936	(18.1%)
3-1109 CAT TAGS	-1,998	-1,821	-726	-2,000	-2,000	-	-	-1,095	(60.1%)
Total Revenue	-34,367	-23,587	-26,428	-37,000	-37,000	-	-	2,841	12.0%
EXPENSE:									
TOTAL SALARIES & BENEFITS	-	-	-	-	-	-	-	-	-
4-4015 OPERATING MATERIALS	-	4,188	946	-	-	-	-	(3,242)	(77.4%)
4-4016 DOG TAGS	1,087	2,242	-	3,060	3,120	60	2.0%	(2,242)	(100.0%)
4-4017 CAT TAGS	-	-	-	-	-	-	-	-	-
4-5059 CONTRACTS	217,547	214,370	264,034	276,000	135,000	(141,000)	(51.1%)	49,664	23.2%
TOTAL OTHER EXPENSES	218,634	220,800	264,980	279,060	138,120	(140,940)	(50.5%)	44,180	20.0%
TOTAL EXPENSES	218,634	220,800	264,980	279,060	138,120	(140,940)	(50.5%)	44,180	20.0%
NET BUDGET	184,267	197,213	238,552	242,060	101,120	(140,940)	(58.2%)	41,339	21.0%

TOWN OF AURORA
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02404 ACCESS AURORA

	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1000 MARRIAGE LICENSES	-19,829	-18,450	-24,708	-20,000	-22,000	2,000	10.0%	6,258	(33.9%)
3-1001 LOTTERY LICENSES	-1,881	-2,456	-3,006	-2,500	-2,500	-	-	550	(22.4%)
3-1002 BURIAL/BIRTH LICENSES	-7,713	-7,686	-8,855	-5,500	-5,500	-	-	1,169	(15.2%)
3-1113 AFFIDAVITS/COMMISSIONING	-4,240	-4,381	-5,522	-4,000	-10,000	6,000	150.0%	1,141	(26.0%)
3-1201 OTHER	-2,568	-	-	-1,000	-1,000	-	-	-	-
Total Revenue	-36,231	-32,973	-42,091	-33,000	-41,000	8,000	24.2%	9,118	27.7%
EXPENSE:									
4-2000 SALARIES - F/T	430,251	490,133	476,430	520,454	539,322	18,868	3.6%	(13,703)	(2.8%)
4-2002 SALARIES - P/T	31,448	56,328	56,545	57,197	58,163	966	1.7%	217	0.4%
4-2003 VACATION PAY	-	588	-	-	-	-	-	(588)	(100.0%)
4-2004 SICK PAY	-	32	-	-	-	-	-	(32)	(100.0%)
4-2090 YEAR END ACCRUALS	-6,591	-233	2,685	-	-	-	-	2,918	1,252.4%
4-2100 BENEFITS - OMERS	46,011	47,166	48,959	54,126	56,632	2,506	4.6%	1,793	3.8%
4-2101 BENEFITS - EHT	8,989	9,125	10,425	11,221	11,607	386	3.4%	1,300	14.2%
4-2102 BENEFITS - WSIB	3,668	3,347	3,838	4,316	4,465	149	3.5%	491	14.7%
4-2103 BENEFITS - CPP	15,986	16,606	18,668	20,312	20,579	267	1.3%	2,062	12.4%
4-2104 BENEFITS - EI	8,568	8,860	8,791	10,934	9,829	(1,105)	(10.1%)	(69)	(0.8%)
4-2105 BENEFITS - DENTAL	10,686	10,153	12,032	12,886	12,152	(734)	(5.7%)	1,879	18.5%
4-2106 BENEFITS - HEALTH	17,885	18,232	20,572	20,014	20,783	769	3.8%	2,340	12.8%
4-2107 BENEFITS - LTD/ADD	8,048	8,060	8,600	9,773	11,126	1,353	13.8%	540	6.7%
4-2108 BENEFITS - OTHER	2,051	2,047	2,316	2,442	2,782	340	13.9%	269	13.1%
4-2200 WAGE RECOVERY	-78,000	-79,200	-74,900	-	-	-	#DIV/0!	4,300	5.4%
TOTAL SALARIES & BENEFITS	499,000	591,244	594,961	723,675	747,440	23,765	3.3%	3,717	0.6%
4-4000 OFFICE SUPPLIES	1,492	1,092	1,092	1,000	1,500	500	50.0%	-	-
4-4005 MARRIAGE LICENSES	5,330	6,720	8,354	7,500	7,500	-	-	1,634	24.3%
4-4006 OFFICE EQUIPMENT	2,689	1,410	638	2,000	1,000	(1,000)	(50.0%)	(772)	(54.8%)
4-4010 CLOTHING ALLOWANCE	709	353	-	1,000	500	(500)	(50.0%)	(353)	(100.0%)
4-4045 MUNICIPAL BUSINESS	546	531	514	450	450	-	-	(17)	(3.2%)
4-5026 COURSES & SEMINARS	1,206	2,298	2,154	2,620	3,500	880	33.6%	(144)	(6.3%)
4-5028 MEMBERSHIPS	743	779	791	500	550	50	10.0%	12	1.5%
4-5029 MILEAGE	-	-	31	300	300	-	-	31	-
4-5044 POSTAGE	70,635	101,738	72,477	100,000	105,000	5,000	5.0%	(29,261)	(28.8%)
4-5045 PHOTOCOPIER CHARGES	2,230	2,135	2,258	2,286	2,100	(186)	(8.1%)	123	5.8%
4-5059 CONTRACTS	-	-	14,451	12,500	12,500	-	-	14,451	-
4-5090 COURIER	2,807	3,863	2,419	3,800	3,800	-	-	(1,444)	(37.4%)
4-5098 ACCESSIBILITY COSTS	24,961	21,217	26,370	25,000	25,000	-	-	5,153	24.3%
TOTAL OTHER EXPENSES	113,348	142,136	131,549	158,956	163,700	4,744	3.0%	(10,587)	(7.4%)

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02404 ACCESS AURORA

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	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
TOTAL EXPENSES	612,348	733,380	726,510	882,631	911,140	28,509	3.2%	(6,870)	(0.9%)
NET BUDGET	576,117	700,407	684,419	849,631	870,140	20,509	2.4%	(15,988)	(2.3%)

TOWN OF AURORA
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01402 INFORMATION TECHNOLOGY

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENSE:									
4-2000 SALARIES - F/T	917,284	934,490	969,757	972,744	1,001,718	28,974	3.0%	35,267	3.8%
4-2001 SALARIES - O/T	1,263	1,422	-	5,412	5,412	-	-	(1,422)	(100.0%)
4-2090 YEAR END ACCRUALS	24,361	-9,648	526	-	-	-	#DIV/0!	10,174	105.5%
4-2100 BENEFITS - OMERS	90,564	92,553	96,928	107,670	111,508	3,838	3.6%	4,375	4.7%
4-2101 BENEFITS - EHT	18,004	18,312	19,036	19,074	19,639	565	3.0%	724	4.0%
4-2102 BENEFITS - WSIB	7,290	6,653	6,822	7,336	7,553	217	3.0%	169	2.5%
4-2103 BENEFITS - CPP	27,279	28,207	28,205	28,553	28,899	346	1.2%	(2)	(0.0%)
4-2104 BENEFITS - EI	14,331	14,917	12,877	15,053	13,277	(1,776)	(11.8%)	(2,040)	(13.7%)
4-2105 BENEFITS - DENTAL	18,492	16,241	17,382	20,249	19,096	(1,153)	(5.7%)	1,141	7.0%
4-2106 BENEFITS - HEALTH	30,890	30,423	30,392	31,451	32,658	1,207	3.8%	(31)	(0.1%)
4-2107 BENEFITS - LTD/ADD	16,965	16,778	17,888	18,265	20,665	2,400	13.1%	1,110	6.6%
4-2108 BENEFITS - OTHER	4,339	4,253	4,536	4,564	5,167	603	13.2%	283	6.7%
TOTAL SALARIES & BENEFITS	1,171,062	1,154,601	1,204,349	1,230,371	1,265,592	35,221	2.9%	49,748	4.3%
4-4000 OFFICE SUPPLIES	399	697	380	550	561	11	2.0%	(317)	(45.5%)
4-4007 COMPUTER SUPPLIES	4,639	7,172	8,030	7,000	7,140	140	2.0%	858	12.0%
4-4008 SOFTWARE	58	-	-	-	-	-	-	-	0.0%
4-4010 CLOTHING ALLOWANCE	1,384	630	366	500	510	10	2.0%	(264)	(41.9%)
4-4018 LICENSES	174,338	81,703	180,632	164,367	180,287	15,920	9.7%	98,929	121.1%
4-4021 EQUIPMENT - OTHER	-	9,380	2,852	-	-	-	-	(6,528)	(69.6%)
4-4028 COST REALLOCATIONS	-79,561	-87,844	-101,035	-110,000	-90,000	20,000	18.2%	(13,191)	(15.0%)
4-4045 MUNICIPAL BUSINESS	265	498	422	450	450	-	-	(76)	(15.3%)
4-4057 COPIERS, PRINTERS AND FAXES	90,886	94,970	87,883	110,000	90,000	(20,000)	(18.2%)	(7,087)	(7.5%)
4-5026 COURSES & SEMINARS	7,470	5,209	4,060	5,997	12,000	6,003	100.1%	(1,149)	(22.1%)
4-5028 MEMBERSHIPS	7,771	13,374	14,662	14,900	15,198	298	2.0%	1,288	9.6%
4-5029 MILEAGE	484	659	588	600	600	-	-	(71)	(10.8%)
4-5031 GENERAL OFFICE EQUIPMENT	1,129	3,090	5,545	7,000	800	(6,200)	(88.6%)	2,455	79.4%
4-5033 EQUIPMENT REPAIRS	161	686	2,247	1,000	1,500	500	50.0%	1,561	227.6%
4-5043 CONSULTING	26,490	39,330	20,053	20,000	20,000	-	-	(19,277)	(49.0%)
4-5045 PHOTOCOPIER CHARGES	286	299	278	240	260	20	8.3%	(21)	(7.0%)
4-5059 CONTRACTS	13,714	13,358	3,030	10,000	10,000	-	-	(10,328)	(77.3%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	344,141	420,857	353,297	453,312	489,399	36,087	8.0%	(67,560)	(16.1%)
4-5084 OFFICE RELOCATES	3,261	1,109	173	2,040	1,000	(1,040)	(51.0%)	(936)	(84.4%)
4-5099 APPLICATION VENDOR SUPPORT	-	-	1,160	3,000	3,000	-	-	1,160	-

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01402 INFORMATION TECHNOLOGY

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
TOTAL OTHER EXPENSES	597,315	605,177	584,623	690,956	742,705	51,749	7.5%	(20,554)	(3.4%)
TOTAL EXPENSES	1,768,377	1,759,778	1,788,972	1,921,327	2,008,297	86,970	4.5%	29,194	1.7%
NET BUDGET	1,768,377	1,759,778	1,788,972	1,921,327	2,008,297	86,970	4.5%	29,194	1.7%

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01403 TELECOMMUNICATIONS

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENSE:									
TOTAL SALARIES & BENEFITS	-	-	-	-	-	-	-	-	-
4-4018 LICENSES	-	-	-	-	7,810	7,810	-	-	-
4-5018 TELEPHONE LINES	46,501	55,279	59,326	69,000	60,000	(9,000)	(13.0%)	4,047	7.3%
4-5020 LONG DISTANCE LINES	1,329	1,115	1,068	1,500	1,500	-	-	(47)	(4.2%)
4-5021 MOBILE PLAN CHARGES	80,608	79,920	81,231	96,284	99,173	2,889	3.0%	1,311	1.6%
4-5022 CORPORATE FAX LINES	5,289	6,194	5,426	6,000	6,000	-	-	(768)	(12.4%)
4-5023 INTERNET LINE	17,181	18,215	20,881	25,000	25,000	-	-	2,666	14.6%
4-5024 TELEPHONE SERVICE AGREEMENT	15,910	6,331	16,310	20,000	20,000	-	-	9,979	157.6%
4-5033 EQUIPMENT REPAIRS	6,570	9,905	8,470	8,100	8,100	-	-	(1,435)	(14.5%)
4-5059 CONTRACTS	25,084	32,010	25,015	34,125	35,831	1,706	5.0%	(6,995)	(21.9%)
TOTAL OTHER EXPENSES	198,472	208,969	217,727	260,009	263,414	3,405	1.3%	8,758	4.2%
TOTAL EXPENSES	198,472	208,969	217,727	260,009	263,414	3,405	1.3%	8,758	4.2%
NET BUDGET	198,472	208,969	217,727	260,009	263,414	3,405	1.3%	8,758	4.2%

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01202 LEGAL SERVICES

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1102 ADMINISTRATIVE FEES	-109,469	-67,211	-78,722	-65,000	-65,000	-	-	11,511	(17.1%)
3-1975 CIL PARKLAND CONTRIBUTION	-50,000	-50,000	-10,000	-10,000	-10,000	-	-	-40,000	(80.0%)
Total Revenue	-159,469	-117,211	-88,722	-75,000	-75,000	-	-	-28,489	(24.3%)
EXPENSE:									
4-2000 SALARIES - F/T	579,542	500,014	573,095	571,322	598,658	27,336	4.8%	73,081	14.6%
4-2001 SALARIES - O/T	-	357	-	5,176	5,177	1	0.0%	(357)	(100.0%)
4-2002 SALARIES - P/T	-	-	8,489	-	-	-	-	8,489	-
4-2090 YEAR END ACCRUALS	-13,595	1,236	496	-	-	-	-	(740)	(59.9%)
4-2100 BENEFITS - OMERS	61,278	54,768	65,529	64,676	68,454	3,778	5.8%	10,761	19.6%
4-2101 BENEFITS - EHT	10,264	9,991	11,399	11,241	11,775	534	4.8%	1,408	14.1%
4-2102 BENEFITS - WSIB	3,575	3,589	3,755	4,324	4,529	205	4.7%	166	4.6%
4-2103 BENEFITS - CPP	12,746	16,058	15,745	15,606	15,794	188	1.2%	(313)	(1.9%)
4-2104 BENEFITS - EI	6,614	8,447	7,218	8,269	7,301	(968)	(11.7%)	(1,229)	(14.5%)
4-2105 BENEFITS - DENTAL	7,646	5,256	6,363	11,045	10,416	(629)	(5.7%)	1,107	21.1%
4-2106 BENEFITS - HEALTH	12,714	11,083	12,777	17,155	17,814	659	3.8%	1,694	15.3%
4-2107 BENEFITS - LTD/ADD	8,536	8,583	9,757	10,727	12,350	1,623	15.1%	1,174	13.7%
4-2108 BENEFITS - OTHER	2,451	2,276	2,690	2,680	3,088	408	15.2%	414	18.2%
TOTAL SALARIES & BENEFITS	691,771	621,658	717,313	722,221	755,356	33,135	4.6%	95,655	15.4%
4-4000 OFFICE SUPPLIES	1,691	1,498	1,624	1,500	1,500	-	-	126	8.4%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	27,501	27,552	30,984	22,000	22,000	-	-	3,432	12.5%
4-4006 OFFICE EQUIPMENT	1,627	937	1,778	2,000	2,000	-	-	841	89.8%
4-4045 MUNICIPAL BUSINESS	1,001	608	529	450	450	-	-	(79)	(13.0%)
4-5026 COURSES & SEMINARS	25	61	-	-	-	-	#DIV/0!	(61)	(100.0%)
4-5027 MANDATORY COURSES & SEMINARS	3,397	3,030	2,655	1,067	3,567	2,500	234.3%	(375)	(12.4%)
4-5028 MEMBERSHIPS	7,793	12,069	8,142	8,000	8,500	500	6.3%	(3,927)	(32.5%)
4-5029 MILEAGE	145	235	394	500	500	-	-	159	67.7%
4-5045 PHOTOCOPIER CHARGES	3,339	4,899	3,024	3,488	3,800	312	8.9%	(1,875)	(38.3%)
4-5050 APPRAISALS	39,967	19,779	27,890	25,000	22,900	(2,100)	(8.4%)	8,111	41.0%
4-5052 SEARCHES & REGISTRATIONS	22,723	27,753	26,012	25,000	20,000	(5,000)	(20.0%)	(1,741)	(6.3%)
4-5054 PLANNING & DEVELOPMENT	11,853	263,151	85,614	110,000	50,000	(60,000)	(54.5%)	(177,537)	(67.5%)
4-5055 ADVOCACY	12,582	52,679	60,984	50,000	50,000	-	-	8,305	15.8%
4-5060 COST RECOVERY	-10,735	-9,210	-17,515	-4,900	-4,900	-	-	(8,305)	(90.2%)
TOTAL OTHER EXPENSES	122,909	405,041	232,115	244,105	180,317	(63,788)	(26.1%)	(172,926)	(42.7%)
TOTAL EXPENSES	814,680	1,026,699	949,428	966,326	935,673	(30,653)	(3.2%)	(77,271)	(7.5%)
NET BUDGET	655,211	909,488	860,706	891,326	860,673	(30,653)	(3.4%)	(48,782)	(5.4%)

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01304 HUMAN RESOURCES

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	-1,050	-	-	-	-	-	-	-	-
Total Revenue	-1,050	-	-	-	-	-	-	-	-
EXPENSE:									
4-2000 SALARIES - F/T	295,042	396,331	344,024	428,728	423,074	(5,654)	(1.3%)	(52,307)	(13.2%)
4-2002 SALARIES - P/T	114,462	53,550	71,296	9,826	9,991	165	1.7%	17,746	33.1%
4-2003 VACATION PAY	-	92	-	-	-	-	-	(92)	(100.0%)
4-2005 LIEU TIME	-	34	-	-	-	-	-	(34)	(100.0%)
4-2090 YEAR END ACCRUALS	10,258	-1,183	-5,828	-	-	-	-	(4,645)	(392.6%)
4-2100 BENEFITS - OMERS	25,018	51,080	30,490	46,980	46,213	(767)	(1.6%)	(20,590)	(40.3%)
4-2101 BENEFITS - EHT	7,954	8,324	7,588	8,544	8,437	(107)	(1.3%)	(736)	(8.8%)
4-2102 BENEFITS - WSIB	3,023	3,150	2,709	3,286	3,245	(41)	(1.2%)	(441)	(14.0%)
4-2103 BENEFITS - CPP	14,696	14,857	13,590	13,230	13,186	(44)	(0.3%)	(1,267)	(8.5%)
4-2104 BENEFITS - EI	7,105	7,910	5,908	7,026	6,223	(803)	(11.4%)	(2,002)	(25.3%)
4-2105 BENEFITS - DENTAL	8,023	7,224	6,267	9,204	8,680	(524)	(5.7%)	(957)	(13.2%)
4-2106 BENEFITS - HEALTH	13,695	15,193	13,090	14,296	14,845	549	3.8%	(2,103)	(13.8%)
4-2107 BENEFITS - LTD/ADD	5,578	6,282	6,853	8,050	8,728	678	8.4%	571	9.1%
4-2108 BENEFITS - OTHER	1,486	1,765	1,746	2,011	2,182	171	8.5%	(19)	(1.1%)
4-2200 WAGE RECOVERY	-15,433	-	-	-	-	-	-	-	-
TOTAL SALARIES & BENEFITS	490,907	564,609	497,733	551,181	544,804	(6,377)	(1.2%)	(66,876)	(11.8%)
4-4000 OFFICE SUPPLIES	1,010	1,979	856	1,500	1,300	(200)	(13.3%)	(1,123)	(56.7%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	214	170	1,852	2,000	2,000	-	-	1,682	989.4%
4-4006 OFFICE EQUIPMENT	-	183	691	400	400	-	-	508	277.6%
4-4009 SAFETY SUPPLIES	1,346	7,256	2,773	2,000	3,000	1,000	50.0%	(4,483)	(61.8%)
4-4045 MUNICIPAL BUSINESS	454	242	328	450	450	-	-	86	35.5%
4-4065 WORKPLACE ACCOMMODATIONS	-	509	2,374	2,500	2,500	-	-	1,865	366.4%
4-5026 COURSES & SEMINARS	667	1,507	2,889	1,291	3,500	2,209	171.1%	1,382	91.7%
4-5028 MEMBERSHIPS	2,763	2,712	2,249	3,635	3,635	-	-	(463)	(17.1%)
4-5029 MILEAGE	88	-	-	513	513	-	-	-	-
4-5042 ADVERTISING	-	-	33,733	15,000	15,000	-	-	33,733	-
4-5043 CONSULTING	26,887	7,893	54,080	22,500	18,000	(4,500)	(20.0%)	46,187	585.2%
4-5045 PHOTOCOPIER CHARGES	3,239	2,929	2,723	3,450	2,780	(670)	(19.4%)	(206)	(7.0%)
4-5046 PRINTING	-	321	-	800	800	-	-	(321)	(100.0%)
4-5056 PERSONNEL ADMINISTRATION	23,301	18,214	24,928	20,000	20,000	-	-	6,714	36.9%
4-5059 CONTRACTS	19,634	28,492	47,836	24,462	63,000	38,538	157.5%	19,344	67.9%
4-6025 EMPLOYEE RECOGNITION	-	-	5,446	-	4,500	4,500	-	5,446	0.0%
4-6026 CORPORATE COURSES & SEMINARS	2,787	19,426	25,291	47,313	55,000	7,687	16.2%	5,865	30.2%
TOTAL OTHER EXPENSES	82,390	91,833	208,049	147,814	196,378	48,564	32.9%	116,216	126.6%

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01304 HUMAN RESOURCES

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
TOTAL EXPENSES	573,297	656,442	705,782	698,995	741,182	42,187	6.0%	49,340	7.5%
NET BUDGET	572,247	656,442	705,782	698,995	741,182	42,187	6.0%	49,340	7.5%

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01308 CS ADMINISTRATION

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENSE:									
4-2000 SALARIES - F/T	-	-	356,582	356,655	362,676	6,021	1.7%	356,582	-
4-2090 YEAR END ACCRUALS	-	-	6,858	-	-	-	-	6,858	-
4-2100 BENEFITS - OMERS	-	-	43,039	42,703	43,476	773	1.8%	43,039	-
4-2101 BENEFITS - EHT	-	-	6,989	6,955	7,072	117	1.7%	6,989	-
4-2102 BENEFITS - WSIB	-	-	1,830	2,675	2,720	45	1.7%	1,830	-
4-2103 BENEFITS - CPP	-	-	7,692	7,761	7,856	95	1.2%	7,692	-
4-2104 BENEFITS - EI	-	-	3,512	4,066	3,582	(484)	(11.9%)	3,512	-
4-2105 BENEFITS - DENTAL	-	-	5,483	5,522	5,208	(314)	(5.7%)	5,483	-
4-2106 BENEFITS - HEALTH	-	-	9,374	8,578	8,907	329	3.8%	9,374	-
4-2107 BENEFITS - LTD/ADD	-	-	5,140	6,697	7,482	785	11.7%	5,140	-
4-2108 BENEFITS - OTHER	-	-	1,667	1,673	1,871	198	11.8%	1,667	-
4-2201 SALARY SAVINGS	-	-	-	-33,874	-33,874	-	-	-	-
TOTAL SALARIES & BENEFITS	-	-	448,166	409,411	416,976	7,565	1.8%	448,166	-
4-3000 PURCHASE CARD CLEARING	-	1,775	-126	-	-	-	-	(1,901)	(107.1%)
4-4000 OFFICE SUPPLIES	-	-	492	1,000	1,000	-	-	492	-
4-4004 SUBSCRIPTIONS/PUBLICATIONS	-	-	118	200	200	-	-	118	-
4-4006 OFFICE EQUIPMENT	-	-	197	200	200	-	-	197	-
4-4045 MUNICIPAL BUSINESS	-	-	1,704	1,450	1,450	-	-	1,704	-
4-5026 COURSES & SEMINARS	-	-	2,716	2,500	3,500	1,000	40.0%	2,716	-
4-5028 MEMBERSHIPS	-	-	10,871	12,000	12,000	-	-	10,871	-
4-5029 MILEAGE	-	-	220	800	800	-	-	220	-
4-5045 PHOTOCOPIER CHARGES	-	-	2,900	1,400	2,000	600	42.9%	2,900	-
TOTAL OTHER EXPENSES	-	1,775	19,092	19,550	21,150	1,600	8.2%	17,317	975.6%
TOTAL EXPENSES	-	1,775	467,258	428,961	438,126	9,165	2.1%	465,483	26,224.4%
NET BUDGET	-	1,775	467,258	428,961	438,126	9,165	2.1%	465,483	26,224.4%

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02201 EMERGENCY PREPAREDNESS

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENSE:									
TOTAL SALARIES & BENEFITS	-	-	-	-	-	-	-	-	-
4-4015 OPERATING MATERIALS	715	5,322	3,557	9,000	9,000	-	-	(1,765)	(33.2%)
4-5018 TELEPHONE LINES	12,823	13,368	14,037	14,000	14,250	250	1.8%	669	5.0%
TOTAL OTHER EXPENSES	13,538	18,690	17,594	23,000	23,250	250	1.1%	(1,096)	(5.9%)
TOTAL EXPENSES	13,538	18,690	17,594	23,000	23,250	250	1.1%	(1,096)	(5.9%)
NET BUDGET	13,538	18,690	17,594	23,000	23,250	250	1.1%	(1,096)	(5.9%)