



**FINANCE  
ADVISORY COMMITTEE  
MEETING AGENDA**

**TUESDAY, MARCH 22, 2016**

**5:30 P.M.**

**LEKSAND ROOM  
AURORA TOWN HALL**



**TOWN OF AURORA  
FINANCE ADVISORY COMMITTEE  
MEETING AGENDA**

**DATE:** Tuesday, March 22, 2016

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

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**1. DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF**

**2. APPROVAL OF THE AGENDA**

RECOMMENDED:

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

**3. RECEIPT OF THE MINUTES**

**Finance Advisory Committee Meeting Minutes of February 16, 2016** pg. 1

RECOMMENDED:

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

**4. DELEGATIONS**

**5. CONSIDERATION OF ITEMS**

- 1. Memorandum from Treasurer** pg. 5  
**Re: Departmental Budget Review – Parks and Recreation  
Services (PRS)**

**Presentation by Al Downey, Director of Parks and Recreation Services**

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

RECOMMENDED:

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

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

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

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

RECOMMENDED:

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

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

- 3. Memorandum from Treasurer** pg. 22  
**Re: History of Residential/Non-residential Assessment Split**

RECOMMENDED:

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

**6. NEW BUSINESS**

**7. ADJOURNMENT**



**TOWN OF AURORA  
FINANCE ADVISORY COMMITTEE  
MEETING MINUTES**

**Date:** Tuesday, February 16, 2016

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

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

**Member(s) Absent:** None

**Other Attendees:** Councillor Sandra Humfryes, Councillor Tom Mrakas, Doug Nadorozny, Chief Administrative Officer, Dan Elliott, Director of Corporate and Financial Services/Treasurer, Jason Gaertner, Manager of Financial Planning/Deputy Treasurer, and Linda Bottos, Council/Committee Secretary

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

**1. DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF**

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

**2. APPROVAL OF THE AGENDA**

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

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

**3. RECEIPT OF THE MINUTES**

**Finance Advisory Committee Meeting Minutes of January 19, 2016**

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

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

**CARRIED**

**4. DELEGATIONS**

None

**5. CONSIDERATION OF ITEMS**

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

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

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

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

**CARRIED**

**2. Memorandum from Treasurer  
Re: Departmental Budget Review – Infrastructure and Environmental Services (IES)**

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

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

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

**CARRIED**

- 3. Memorandum from Treasurer  
Re: Departmental Budget Review – Parks and Recreation Services (PRS)**

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

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

- 4. General Discussion and Review by Committee**

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

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

**CARRIED**

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

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

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

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

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

**CARRIED AS AMENDED**

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

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

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

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

**CARRIED**

**6. NEW BUSINESS**

None

**7. ADJOURNMENT**

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

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

**CARRIED**

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



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**Town of Aurora**  
**Corporate and Financial**  
**Services**

## **MEMORANDUM**

**DATE:** March 22, 2016

**TO:** Finance Advisory Committee

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

**FROM:** Dan Elliott, Treasurer

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

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### **RECOMMENDATIONS**

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

### **BACKGROUND**

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

### **ATTACHMENTS**

<b>Tax Levy Funded Departmental Operations</b>	<b>Page</b>
PRS (Consolidated)	2
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# Finance Advisory Committee Meeting Agenda

## Tuesday, March 22, 2016

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Run Date: 20-Feb-2016

**TOWN OF AURORA**

LINE-BY-LINE ANALYSIS - YTD Comparison

Final Approved Budget 2016

**08 Parks & Recreation**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1102 ADMINISTRATIVE FEES	-632	-400	-42	-500	-400	-100	(20.0%)	-358	(89.5%)
3-1106 LANDSCAPE FEES	-46,358	-257,922	-369,492	-60,000	-75,000	15,000	25.0%	111,570	43.3%
3-1201 OTHER	-253,075	-182,754	-239,386	-252,500	-247,030	-5,470	(2.2%)	56,632	31.0%
3-1203 ADVERTISING	-37,432	-38,275	-39,883	-40,000	-40,000	-	-	1,608	4.2%
3-1204 SPONSORSHIP	-30,530	-37,089	-57,104	-34,051	-84,835	50,784	149.1%	20,015	54.0%
3-1206 DONATIONS	-12,616	-2,034	-13,709	-3,500	-3,500	-	-	11,675	574.0%
3-1210 ADVERTISING SALES - FACILITIES	-70,170	-60,924	-72,506	-65,042	-78,578	13,536	20.8%	11,582	19.0%
3-1300 RENTAL	-152,501	-149,080	-159,397	-149,000	-150,639	1,639	1.1%	10,317	6.9%
3-1301 VENDING MACHINE SALES	-65,248	-61,419	-64,757	-64,760	-64,760	-	-	3,338	5.4%
3-1303 BALL DIAMOND/SOCCER FIELDS	-168,872	-159,431	-169,368	-160,000	-161,000	1,000	0.6%	9,937	6.2%
3-1304 GRASS CUTTING	-137,005	-137,432	-137,010	-137,000	-	-137,000	(100.0%)	-422	(0.3%)
3-1305 MEMBERSHIP FEES	-36,500	-36,500	-40,250	-40,000	-42,900	2,900	7.3%	3,750	10.3%
3-1306 MEMBERSHIPS - FITNESS	-311,882	-143,083	-252,258	-409,900	-282,000	-127,900	(31.2%)	109,175	76.3%
3-1307 MEMBERSHIPS - RACQUETS	-14,518	-6,443	-13,399	-15,000	-12,000	-3,000	(20.0%)	6,956	108.0%
3-1308 MEMBERSHIPS - AQUATICS	-30,913	-24,952	-27,583	-30,000	-25,000	-5,000	(16.7%)	2,631	10.5%
3-1309 PROGRAM	-151,995	-118,410	-147,837	-152,000	-153,000	1,000	0.7%	29,427	24.9%
3-1310 PROGRAM - FITNESS	-34,769	-23,878	-26,491	-35,000	-28,000	-7,000	(20.0%)	2,613	10.9%
3-1311 PROGRAM - RACQUETS	-4,671	-10,003	-14,011	-11,000	-11,000	-	-	4,008	40.1%
3-1312 PROGRAM - AQUATICS	-571,178	-546,877	-613,446	-643,000	-593,000	-50,000	(7.8%)	66,569	12.2%
3-1313 PROGRAM - ADULT	-22,963	-19,232	-16,003	-25,000	-20,000	-5,000	(20.0%)	-3,229	(16.8%)
3-1314 PROGRAM - CHILDREN	-90,643	-93,680	-102,273	-85,000	-90,000	5,000	5.9%	8,593	9.2%
3-1315 PROGRAM - PRESCHOOL	-156,240	-145,288	-157,869	-155,000	-160,000	5,000	3.2%	12,581	8.7%
3-1316 PROGRAM - FAMILY	-495	-	-	-	-	-	-	-	-
3-1317 PROGRAM - CAMPS	-507,448	-519,646	-672,430	-513,000	-650,000	137,000	26.7%	152,784	29.4%
3-1319 ADMISSIONS	-17,018	-12,719	-31,909	-47,200	-57,940	10,740	22.8%	19,190	150.9%
3-1320 ADMISSIONS - FITNESS	-71,963	-60,560	-73,594	-72,000	-66,000	-6,000	(8.3%)	13,034	21.5%
3-1321 ADMISSIONS - RACQUETS	-14,262	23	-12,039	-14,000	-11,000	-3,000	(21.4%)	12,062	52,443.5%
3-1322 ADMISSIONS - AQUATICS	-129,533	-107,965	-111,931	-134,000	-125,000	-9,000	(6.7%)	3,966	3.7%
3-1323 ICE RENTAL	-1,830,379	-1,813,703	-1,718,003	-1,818,000	-1,828,000	10,000	0.6%	-95,700	(5.3%)
3-1324 PUBLIC SKATING	-30,449	-28,285	-24,549	-30,000	-30,000	-	-	-3,736	(13.2%)
3-1325 SHINNEY HOCKEY	-14,820	-12,940	-8,163	-15,000	-13,000	-2,000	(13.3%)	-4,777	(36.9%)
3-1326 PERSONAL TRAINING	-9,649	-8,366	-12,231	-13,000	-10,000	-3,000	(23.1%)	3,865	46.2%
3-1327 BABYSITTING	-3,295	-	-	-	-	-	-	-	-
3-1328 LOCKER FEES	-8,197	-10,038	-9,645	-8,500	-8,500	-	-	-393	(3.9%)
3-1329 SALES COMMISSIONS	-4,669	-4,360	-707	-4,500	-5,000	500	11.1%	-3,653	(83.8%)

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

Run Date: 29-Feb-2016

**08 Parks & Recreation**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-	-855,410	-353,208	-1,000	-	-1,000	(100.0%)	-512,202	(59.2%)
3-1336 VENDOR FEES	-475	-685	-1,800	-750	-1,100	350	46.7%	1,115	162.8%
3-1337 FLOAT REGISTRATION FEES	-2,550	-1,350	-1,725	-1,600	-1,600	-	-	375	27.8%
3-1338 ENTRY FEES	-14,391	-16,560	-20,765	-18,575	-20,220	1,645	8.9%	4,205	25.4%
3-1800 FEDERAL GRANTS	-38,700	-25,000	-52,995	-23,600	-2,000	-21,600	(91.5%)	27,995	112.0%
3-1801 PROVINCIAL GRANTS	-43,070	-42,311	-59,467	-55,000	-54,246	-754	(1.4%)	17,156	40.5%
3-1901 CONTRIBUTION FROM DISCRETIONARY RESER	-	-	-1,000	-	-	-	-	1,000	-
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVE:	-	-96,000	-	-	-	-	-	-96,000	(100.0%)
3-1912 Council Discretionary Contributions	-	-	-	-	-20,000	20,000	-	-	-
3-1933 LANDSCAPE FEE RESERVE CONTN	-23,135	-19,911	-21,300	-18,355	-17,872	-483	(2.6%)	1,389	7.0%
3-1939 RECREATION SPONSORSHIP CONTN	-	-	-	-	-5,000	5,000	-	-	-
3-1963 PARKS DEV & FAC DC CONTN	-208,212	-176,985	-154,425	-160,608	-156,380	-4,228	(2.6%)	-22,560	(12.7%)
3-1971 ARTS & CULTURAL CONTRIBUTION	-	-	-5,000	-5,000	-5,000	-	-	5,000	-
<b>Total Revenue</b>	<b>-5,373,421</b>	<b>-6,077,877</b>	<b>-6,080,960</b>	<b>-5,520,941</b>	<b>-5,410,500</b>	<b>-110,441</b>	<b>(2.0%)</b>	<b>3,083</b>	<b>0.1%</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	2,800,962	2,896,740	3,067,375	3,349,388	3,483,930	134,542	4.0%	170,635	5.9%
4-2001 SALARIES - O/T	117,980	96,772	94,462	81,570	81,570	-	-	(2,310)	(2.4%)
4-2002 SALARIES - P/T	1,859,921	1,663,344	2,003,468	1,807,378	1,875,098	67,720	3.7%	340,124	20.4%
4-2090 YEAR END ACCRUALS	-59,582	-1,481	9,658	-	-	-	-	11,139	752.1%
4-2100 BENEFITS - OMERS	319,108	309,631	338,684	347,749	360,798	13,049	3.8%	29,053	9.4%
4-2101 BENEFITS - EHT	95,405	91,388	100,614	100,616	104,290	3,674	3.7%	9,226	10.1%
4-2102 BENEFITS - WSIB	70,870	67,608	40,976	38,699	40,111	1,412	3.6%	(26,632)	(39.4%)
4-2103 BENEFITS - CPP	167,315	158,651	177,578	191,553	200,448	8,895	4.6%	18,927	11.9%
4-2104 BENEFITS - EI	105,216	96,978	110,085	107,014	111,525	4,511	4.2%	13,107	13.5%
4-2105 BENEFITS - DENTAL	57,870	62,724	59,712	77,746	80,262	2,516	3.2%	(3,012)	(4.8%)
4-2106 BENEFITS - HEALTH	91,872	107,953	104,831	130,120	153,122	23,002	17.7%	(3,122)	(2.9%)
4-2107 BENEFITS - LTD/ADD	60,089	58,123	52,801	60,796	63,401	2,605	4.3%	(5,322)	(9.2%)
4-2108 BENEFITS - OTHER	21,494	35,824	14,679	15,688	16,345	657	4.2%	(21,145)	(59.0%)
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>5,708,520</b>	<b>5,644,255</b>	<b>6,174,923</b>	<b>6,308,317</b>	<b>6,570,900</b>	<b>262,583</b>	<b>4.2%</b>	<b>530,668</b>	<b>9.4%</b>
4-3000 PURCHASE CARD CLEARING	-90	8	237	6,308,317	6,570,900	262,583	4.2%	229	2,862.5%
4-4000 OFFICE SUPPLIES	9,150	9,753	10,894	10,665	12,850	2,185	20.5%	1,141	11.7%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	-	-	45	-	-	-	-	45	-
4-4006 OFFICE EQUIPMENT	2,086	-	423	1,500	1,500	-	-	423	-
4-4007 COMPUTER SUPPLIES	402	-	687	750	500	(250)	(33.3%)	687	-
4-4009 SAFETY SUPPLIES	5,836	6,444	5,208	6,400	6,400	-	-	(1,236)	(19.2%)
4-4010 CLOTHING ALLOWANCE	10,227	13,785	11,307	12,500	12,500	-	-	(2,478)	(18.0%)

**Finance Advisory Committee Meeting Agenda  
Tuesday, March 22, 2016**

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

**08 Parks & Recreation**

Run Date: 20-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
4-4013 UTILITIES	180,555	190,635	212,585	182,000	197,600	15,600	8.6%	21,950	11.5%
4-4015 OPERATING MATERIALS	114,914	100,765	150,018	134,701	165,480	30,779	22.8%	49,253	48.9%
4-4018 LICENSES	1,721	2,569	2,905	3,700	4,200	500	13.5%	336	13.1%
4-4019 VEHICLE SUPPLIES	82,967	-	-	-	-	-	-	-	-
4-4021 EQUIPMENT - OTHER	14,267	12,374	33,112	51,850	29,850	(22,000)	(42.4%)	20,738	167.6%
4-4022 TOOLS	3,351	2,556	2,257	3,000	3,000	-	-	(299)	(11.7%)
4-4023 PATHWAY MAINTENANCE MATERIALS	40,589	40,867	40,942	42,300	42,300	-	-	75	0.2%
4-4024 FENCE MATERIALS	8,896	20,568	4,389	11,000	11,000	-	-	(16,179)	(78.7%)
4-4025 PROGRAM MATERIALS	46,553	37,697	41,860	44,200	44,700	500	1.1%	4,163	11.0%
4-4026 PROMOTIONAL/RECOGNITION	427	784	964	2,100	2,550	450	21.4%	180	23.0%
4-4045 MUNICIPAL BUSINESS	2,532	2,797	4,515	2,350	2,800	450	19.1%	1,718	61.4%
4-4047 SUPPLIES	-	-	-	-	5,000	5,000	-	-	-
4-4049 SIGNAGE	5,414	4,812	4,322	5,000	5,000	-	-	(490)	(10.2%)
4-4050 FIELD PAINT	9,909	14,679	16,061	17,000	17,000	-	-	1,382	9.4%
4-4051 HORTICULTURE PROGRAM	11,055	23,034	10,371	14,000	14,000	-	-	(12,663)	(55.0%)
4-4052 FERT/GRASS SEED	17,783	15,761	15,939	18,000	18,000	-	-	178	1.1%
4-4053 PARK ELEC/LIGHTING	7,090	8,041	18,898	14,000	14,000	-	-	10,857	135.0%
4-4054 IRRIGATION	4,232	4,118	4,277	5,100	5,100	-	-	159	3.9%
4-4058 OPERATING MATERIALS - ADVERTISING	13,126	4,364	13,027	12,460	12,260	(200)	(1.6%)	8,663	198.5%
4-5026 COURSES & SEMINARS	9,677	11,004	16,237	19,541	20,790	1,249	6.4%	5,233	47.6%
4-5027 MANDATORY COURSES & SEMINARS	-	410	510	409	400	(9)	(2.2%)	100	24.4%
4-5028 MEMBERSHIPS	4,271	4,305	5,691	6,539	7,250	711	10.9%	1,386	32.2%
4-5029 MILEAGE	4,567	5,183	5,821	8,900	9,100	200	2.2%	638	12.3%
4-5032 VEHICLE REPAIRS	153,207	-	-	-	-	-	-	-	-
4-5033 EQUIPMENT REPAIRS	5,647	5,462	5,047	6,200	6,200	-	-	(415)	(7.6%)
4-5034 EQUIPMENT RENTALS	25,305	18,385	37,674	31,605	43,750	12,145	38.4%	19,289	104.9%
4-5037 PROPERTY IMPROVEMENT	33,857	28,172	16,928	30,000	30,000	-	-	(11,244)	(39.9%)
4-5038 BUILDING REPAIR & MAINTENANCE	12,688	21,634	16,086	20,000	20,000	-	-	(5,548)	(25.6%)
4-5042 ADVERTISING	38,525	-	-	-	-	-	-	-	-
4-5043 CONSULTING	10,522	4,900	45,443	17,500	17,500	-	-	40,543	827.4%
4-5045 PHOTOCOPIER CHARGES	19,395	20,819	24,216	29,279	24,259	(5,020)	(17.1%)	3,397	16.3%
4-5046 PRINTING	9,678	2,220	3,916	4,000	4,000	-	-	1,696	76.4%
4-5047 PURCHASE OF TREES	51,695	94,448	50,499	50,000	50,000	-	-	(43,949)	(46.5%)
4-5049 POLICE SEARCHES	895	1,820	2,115	1,000	1,500	500	50.0%	295	16.2%
4-5059 CONTRACTS	410,785	878,050	920,973	706,225	795,415	89,190	12.6%	42,923	4.9%
4-5060 COST RECOVERY	-16,211	-17,184	-17,303	-10,000	-2,400	7,600	76.0%	(119)	(0.7%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	5	-	-	-	-	-	-	-	-
4-5063 WASTE DISPOSAL FEE	16,040	21,893	14,940	18,000	18,000	-	-	(6,953)	(31.8%)

Run Date: 29-Feb-2016  
**TOWN OF AURORA**  
 LINE-BY-LINE ANALYSIS - YTD Comparison  
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 2016

**08 Parks & Recreation**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
4-5064 CONTRACTS - GRASS CUTTING	26,218	26,874	27,546	35,000	35,000	-	-	672	2.5%
4-5065 RENTALS	17,614	18,037	10,524	29,500	29,000	(500)	(1.7%)	(7,513)	(41.7%)
4-5066 CONTRACTS - OUTINGS	31,919	41,301	44,132	41,000	41,000	-	-	2,831	6.9%
4-5076 PRINTING - ADVERTISING	56,409	37,820	42,443	44,000	42,436	(1,564)	(3.6%)	4,623	12.2%
4-5077 REALTY TAXES	49,075	49,426	50,613	56,251	57,375	1,124	2.0%	1,187	2.4%
4-5081 SENIORS GAMES	665	1,000	1,213	1,000	1,000	-	-	213	21.3%
4-5086 SECURITY	36,279	33,872	30,213	35,000	35,000	-	-	(3,659)	(10.8%)
4-5087 ARBORICULTURAL CONTRACT	58,528	54,437	24,252	60,000	60,000	-	-	(30,185)	(55.4%)
4-5088 SHRUB BED MAINTENANCE	58,526	95,886	96,764	100,000	100,000	-	-	878	0.9%
4-5089 LANDSCAPE TECHNICIAN	716	-	-	-	-	-	-	-	-
4-6001 BANK CHARGES	39,935	37,043	31,290	40,000	13,600	(26,400)	(66.0%)	(5,753)	(15.5%)
4-7000 COMMUNITY GRANTS	-	-	13,447	16,000	16,000	-	-	13,447	-
4-7001 HISTORICAL SOCIETY GRANT	-	-	67,500	67,500	70,500	3,000	4.4%	67,500	-
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	33,500	1,079,453	701,112	31,500	71,035	39,535	125.5%	(378,341)	(35.0%)
<b>TOTAL OTHER EXPENSES</b>	<b>1,792,924</b>	<b>3,093,081</b>	<b>2,895,085</b>	<b>2,090,525</b>	<b>2,245,300</b>	<b>154,775</b>	<b>7.4%</b>	<b>(197,996)</b>	<b>(6.4%)</b>
<b>TOTAL EXPENSES</b>	<b>7,501,444</b>	<b>8,737,336</b>	<b>9,070,008</b>	<b>8,398,842</b>	<b>8,816,200</b>	<b>417,358</b>	<b>5.0%</b>	<b>332,672</b>	<b>3.8%</b>
<b>NET BUDGET</b>	<b>2,128,023</b>	<b>2,659,459</b>	<b>2,989,048</b>	<b>2,877,901</b>	<b>3,405,700</b>	<b>527,799</b>	<b>18.3%</b>	<b>329,589</b>	<b>12.4%</b>

TOWN OF AURORA  
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 2016

07101 PARKS & RECREATION ADMINISTRATION

Run Date: 29-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	- %	-	- %
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	186,089	192,272	201,868	201,102	203,608	2,506	1.2%	9,596	5.0%
4-2090 YEAR END ACCRUALS	4,055	1,722	578	-	-	-	- %	(1,144)	(66.4%)
4-2100 BENEFITS - OMERS	22,771	23,254	24,214	23,958	24,215	257	1.1%	960	4.1%
4-2101 BENEFITS - EHT	3,777	3,786	3,955	3,921	3,970	49	1.2%	169	4.5%
4-2102 BENEFITS - WSIB	2,000	1,856	1,180	1,508	1,527	19	1.3%	(676)	(36.4%)
4-2103 BENEFITS - CPP	4,590	4,018	4,464	4,464	4,560	96	2.2%	446	11.1%
4-2104 BENEFITS - EI	2,435	2,113	2,345	2,345	2,394	49	2.1%	232	11.0%
4-2105 BENEFITS - DENTAL	3,963	3,425	3,206	2,941	2,948	7	0.2%	(219)	(6.4%)
4-2106 BENEFITS - HEALTH	5,651	5,735	5,365	4,923	5,625	702	14.3%	(370)	(6.5%)
4-2107 BENEFITS - LTD/ADD	3,411	3,136	2,789	3,776	3,823	47	1.2%	(347)	(11.1%)
4-2108 BENEFITS - OTHER	1,492	3,269	928	943	955	12	1.3%	(2,341)	(71.6%)
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>240,234</b>	<b>244,586</b>	<b>250,892</b>	<b>249,881</b>	<b>253,625</b>	<b>3,744</b>	<b>1.5%</b>	<b>6,306</b>	<b>2.6%</b>
4-3000 PURCHASE CARD CLEARING	(90)	8	237	-	-	-	- %	229	2,862.5%
4-4000 OFFICE SUPPLIES	1,291	1,173	966	1,500	1,500	-	- %	(207)	(17.6%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	-	-	45	-	-	-	- %	45	- %
4-4006 OFFICE EQUIPMENT	2,086	-	423	1,500	1,500	-	- %	423	- %
4-4045 MUNICIPAL BUSINESS	1,474	2,209	3,103	1,000	1,000	-	- %	894	40.5%
4-5026 COURSES & SEMINARS	244	569	6,845	7,451	7,451	-	- %	6,276	1,103.0%
4-5028 MEMBERSHIPS	1,635	1,635	1,875	3,150	3,150	-	- %	240	14.7%
4-5029 MILEAGE	-	-	14	500	500	-	- %	14	- %
4-5043 CONSULTING	2,381	-	-	2,500	2,500	-	- %	-	- %
4-5045 PHOTOCOPIER CHARGES	17,814	19,004	21,730	26,901	21,712	(5,189)	(19.3%)	2,726	14.3%
4-5059 CONTRACTS	-	449	-	1,500	1,500	-	- %	(449)	(100.0%)
<b>TOTAL OTHER EXPENSES</b>	<b>26,835</b>	<b>25,047</b>	<b>35,238</b>	<b>46,002</b>	<b>40,813</b>	<b>(5,189)</b>	<b>(11.3%)</b>	<b>10,191</b>	<b>40.7%</b>

\*2015 YTD's are Preliminary amounts.

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Run Date: 29-Feb-2016

**07101 PARKS & RECREATION ADMINISTRATION**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>TOTAL EXPENSES</b>	267,069	269,633	286,130	295,883	294,438	(1,445)	(0.5%)	16,497	6.1%
<b>NET BUDGET</b>	267,069	269,633	286,130	295,883	294,438	(1,445)	(0.5%)	16,497	6.1%

\*2015 YTD's are Preliminary amounts.

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07120 CULTURAL SERVICES

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1204 SPONSORSHIP	-	-	(1,500)	(1)	-	(1)	(100.0%)	1,500	- %
3-1901 CONTRIBUTION FROM DISCRETIONARY	-	-	(1,000)	-	-	-	- %	1,000	- %
3-1971 ARTS & CULTURAL CONTRIBUTION	-	-	(5,000)	(5,000)	(5,000)	-	- %	5,000	- %
<b>Total Revenue</b>	-	-	<b>(7,500)</b>	<b>(5,001)</b>	<b>(5,000)</b>	<b>(1)</b>	<b>- %</b>	<b>7,500</b>	<b>- %</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	-	6,454	85,145	85,492	90,442	4,950	5.8%	78,691	1,219.3%
4-2090 YEAR END ACCRUALS	-	968	237	-	-	-	- %	(731)	(75.5%)
4-2100 BENEFITS - OMERS	-	727	9,497	9,480	10,142	662	7.0%	8,770	1,206.3%
4-2101 BENEFITS - EHT	-	126	1,669	1,667	1,764	97	5.8%	1,543	1,224.6%
4-2102 BENEFITS - WSIB	-	97	712	641	678	37	5.8%	615	634.0%
4-2103 BENEFITS - CPP	-	308	2,480	2,480	2,533	53	2.1%	2,172	705.2%
4-2104 BENEFITS - EI	-	170	1,303	1,303	1,330	27	2.1%	1,133	666.5%
4-2105 BENEFITS - DENTAL	-	-	441	1,634	1,638	4	0.2%	441	- %
4-2106 BENEFITS - HEALTH	-	-	3,254	2,735	3,125	390	14.3%	3,254	- %
4-2107 BENEFITS - LTD/ADD	-	-	1,606	1,605	1,698	93	5.8%	1,606	- %
4-2108 BENEFITS - OTHER	-	-	590	401	424	23	5.7%	590	- %
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	<b>8,850</b>	<b>106,934</b>	<b>107,438</b>	<b>113,774</b>	<b>6,336</b>	<b>5.9%</b>	<b>98,084</b>	<b>1,108.3%</b>
4-4000 OFFICE SUPPLIES	-	-	-	-	1,000	1,000	- %	-	- %
4-4015 OPERATING MATERIALS	-	-	344	1	20,500	20,499	2,049,900.0%	344	- %
4-4018 LICENSES	-	-	-	-	500	500	- %	-	- %
4-4045 MUNICIPAL BUSINESS	-	-	238	-	450	450	- %	238	- %
4-5026 COURSES & SEMINARS	-	-	-	-	1,500	1,500	- %	-	- %
4-5028 MEMBERSHIPS	-	-	247	-	700	700	- %	247	- %
4-5059 CONTRACTS	-	377,000	377,000	377,000	393,900	16,900	4.5%	-	- %
4-7000 COMMUNITY GRANTS	-	-	13,447	16,000	16,000	-	- %	13,447	- %
4-7001 HISTORICAL SOCIETY GRANT	-	-	67,500	67,500	70,500	3,000	4.4%	67,500	- %

\*2015 YTD's are Preliminary amounts.

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Run Date: 29-Feb-2016  
**07120 CULTURAL SERVICES**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>TOTAL OTHER EXPENSES</b>	-	377,000	458,776	460,501	505,050	44,549	9.7%	81,776	21.7%
<b>TOTAL EXPENSES</b>	-	385,850	565,710	567,939	618,824	50,885	9.0%	179,860	46.6%
<b>NET BUDGET</b>	-	385,850	558,210	562,938	613,824	50,886	9.0%	172,360	44.7%

\*2015 YTD's are Preliminary amounts.

TOWN OF AURORA  
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46 Business Support

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1102 ADMINISTRATIVE FEES	(632)	(400)	(42)	(500)	(400)	(100)	(100)	(358)	(89.5%)
3-1204 SPONSORSHIP	-	-	(15,000)	-	(48,735)	48,735	48,735	15,000	- %
3-1210 ADVERTISING SALES - FACILITIES	(70,170)	(60,924)	(72,506)	(65,042)	(78,578)	13,536	13,536	11,582	20.8%
3-1300 RENTAL	(152,501)	(149,080)	(159,397)	(149,000)	(150,639)	1,639	1,639	10,317	6.9%
3-1301 VENDING MACHINE SALES	(65,248)	(61,419)	(64,757)	(64,760)	(64,760)	-	-	3,338	5.4%
3-1323 ICE RENTAL	(1,830,379)	(1,813,703)	(1,718,003)	(1,818,000)	(1,828,000)	10,000	10,000	(95,700)	(5.3%)
<b>Total Revenue</b>	<b>(2,118,930)</b>	<b>(2,085,526)</b>	<b>(2,029,705)</b>	<b>(2,097,302)</b>	<b>(2,171,112)</b>	<b>73,810</b>	<b>73,810</b>	<b>(55,821)</b>	<b>(2.7%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	569,913	534,529	582,366	634,154	711,248	77,094	77,094	47,837	8.9%
4-2001 SALARIES - O/T	3,755	2,858	3,558	-	-	-	-	700	24.5%
4-2002 SALARIES - P/T	149,308	126,958	198,641	143,674	119,448	(24,226)	(24,226)	71,683	56.5%
4-2090 YEAR END ACCRUALS	(23,905)	(2,886)	3,976	-	-	-	-	6,862	237.8%
4-2100 BENEFITS - OMERS	57,572	52,513	58,841	61,204	68,933	7,729	7,729	6,328	12.1%
4-2101 BENEFITS - EHT	14,548	13,086	15,300	14,650	15,997	1,347	1,347	2,214	16.9%
4-2102 BENEFITS - WSIB	11,050	9,811	6,365	5,635	6,152	517	517	(3,446)	(35.1%)
4-2103 BENEFITS - CPP	27,396	24,963	29,538	30,807	33,744	2,937	2,937	4,575	18.3%
4-2104 BENEFITS - EI	16,791	14,405	17,360	16,813	18,164	1,351	1,351	2,955	20.5%
4-2105 BENEFITS - DENTAL	11,716	11,940	13,293	17,158	18,837	1,679	1,679	1,353	11.3%
4-2106 BENEFITS - HEALTH	18,207	20,481	22,143	28,717	35,937	7,220	7,220	1,662	8.1%
4-2107 BENEFITS - LTD/ADD	10,987	10,276	9,798	11,855	13,354	1,499	1,499	(478)	(4.7%)
4-2108 BENEFITS - OTHER	3,947	8,258	2,762	2,963	3,337	374	374	(5,496)	(66.6%)
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>871,285</b>	<b>827,192</b>	<b>963,941</b>	<b>967,630</b>	<b>1,045,151</b>	<b>77,521</b>	<b>77,521</b>	<b>136,749</b>	<b>16.5%</b>
4-4000 OFFICE SUPPLIES	3,757	3,056	5,291	4,658	5,650	992	992	2,235	73.1%
4-4007 COMPUTER SUPPLIES	402	-	687	750	500	(250)	(250)	687	- %
4-4015 OPERATING MATERIALS	1,935	2,057	19,432	6,000	15,200	9,200	9,200	17,375	844.7%
4-4018 LICENSES	903	1,303	2,089	2,800	2,800	-	-	786	60.3%

\*2015 YTDs are Preliminary amounts.

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**46 Business Support**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease) %	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease) %
4-4045 MUNICIPAL BUSINESS	231	315	161	450	450	-	- %	(154)	(48.9%)
4-4058 OPERATING MATERIALS - ADVERTISING	13,166	4,364	13,027	12,460	12,260	(200)	(1.6%)	8,663	198.5%
4-5026 COURSES & SEMINARS	1,398	1,685	586	3,627	3,627	-	- %	(1,099)	(65.2%)
4-5029 MILEAGE	409	273	817	1,400	1,400	-	- %	544	199.3%
4-5059 CONTRACTS	26,805	64,639	28,569	51,000	61,308	10,308	20.2%	(36,070)	(55.8%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	5	-	-	-	-	-	- %	-	- %
4-6001 BANK CHARGES	39,935	37,043	31,290	40,000	13,600	(26,400)	(66.0%)	(5,753)	(15.5%)
4-8003 CONTRIBUTIONS TO DISCRETIONARY	-	-	-	-	39,535	39,535	- %	-	- %
<b>TOTAL OTHER EXPENSES</b>	<b>88,946</b>	<b>114,735</b>	<b>101,949</b>	<b>123,145</b>	<b>156,330</b>	<b>33,185</b>	<b>26.9%</b>	<b>(12,786)</b>	<b>(11.1%)</b>
<b>TOTAL EXPENSES</b>	<b>960,231</b>	<b>941,927</b>	<b>1,065,890</b>	<b>1,090,775</b>	<b>1,201,481</b>	<b>110,706</b>	<b>10.1%</b>	<b>123,963</b>	<b>13.2%</b>
<b>NET BUDGET</b>	<b>(1,158,699)</b>	<b>(1,143,599)</b>	<b>(963,815)</b>	<b>(1,006,527)</b>	<b>(969,631)</b>	<b>36,896</b>	<b>3.7%</b>	<b>179,784</b>	<b>15.7%</b>

\*2015 YTD's are Preliminary amounts.

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**Parks Department**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1106 LANDSCAPE FEES	(46,358)	(257,922)	(369,492)	(60,000)	(75,000)	15,000	15,000	111,570	43.3%
3-1201 OTHER	(56,059)	(36,631)	(48,682)	(30,500)	(35,000)	4,500	4,500	12,051	32.9%
3-1206 DONATIONS	-	(50)	-	-	-	-	-	(50)	(100.0%)
3-1303 BALL DIAMOND/SOCCER FIELDS	(168,872)	(159,431)	(169,368)	(160,000)	(161,000)	1,000	1,000	9,937	6.2%
3-1304 GRASS CUTTING	(137,005)	(137,432)	(137,010)	(137,000)	-	(137,000)	(137,000)	(422)	(0.3%)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-	(865,410)	(353,208)	(1,000)	-	(1,000)	(1,000)	(512,202)	(59.2%)
3-1902 CONTRIBUTION FROM OBLIGATORY F	-	(96,000)	-	-	-	-	-	(96,000)	(100.0%)
3-1933 LANDSCAPE FEE RESERVE CONTN	(23,135)	(19,911)	(21,300)	(18,355)	(17,872)	(483)	(483)	1,389	7.0%
3-1963 PARKS DEV & FAC DC CONTN	(208,212)	(176,985)	(154,425)	(160,608)	(156,380)	(4,228)	(4,228)	(22,560)	(12.7%)
<b>Total Revenue</b>	<b>(639,641)</b>	<b>(1,749,772)</b>	<b>(1,253,485)</b>	<b>(567,463)</b>	<b>(445,252)</b>	<b>(122,211)</b>	<b>(122,211)</b>	<b>(496,287)</b>	<b>(28.4%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - FT	1,125,019	1,152,153	1,172,949	1,168,175	1,185,346	17,171	17,171	20,796	1.8%
4-2001 SALARIES - OT	98,993	80,009	76,748	81,570	81,570	-	-	(3,261)	(4.1%)
4-2002 SALARIES - P/T	386,950	399,127	414,338	421,280	426,529	5,249	5,249	15,211	3.8%
4-2090 YEAR END ACCRUALS	(13,080)	2,212	3,699	-	-	-	-	1,487	67.2%
4-2100 BENEFITS - OMERS	119,697	112,717	120,256	120,374	121,880	1,506	1,506	7,539	6.7%
4-2101 BENEFITS - EHT	32,114	32,043	32,476	32,269	32,701	432	432	433	1.4%
4-2102 BENEFITS - WSIB	23,845	23,495	13,073	12,412	12,578	166	166	(10,422)	(44.4%)
4-2103 BENEFITS - CPP	60,675	57,404	61,456	60,960	62,092	1,132	1,132	4,052	7.1%
4-2104 BENEFITS - EI	33,252	31,202	33,532	34,608	35,215	607	607	2,330	7.5%
4-2105 BENEFITS - DENTAL	27,371	27,844	25,485	28,107	28,174	67	67	(2,359)	(8.5%)
4-2106 BENEFITS - HEALTH	44,135	46,391	42,417	47,041	53,749	6,708	6,708	(3,974)	(8.6%)
4-2107 BENEFITS - LTD/ADD	24,820	22,325	19,617	19,943	20,242	299	299	(2,708)	(12.1%)
4-2108 BENEFITS - OTHER	9,726	12,381	5,584	5,481	5,562	81	81	(6,797)	(54.9%)
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,973,517</b>	<b>1,999,303</b>	<b>2,021,630</b>	<b>2,032,220</b>	<b>2,065,638</b>	<b>33,418</b>	<b>33,418</b>	<b>22,327</b>	<b>1.1%</b>
4-4000 OFFICE SUPPLIES	1,602	2,782	1,706	1,857	1,850	(7)	(7)	(1,076)	(38.7%)

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
4-4009 SAFETY SUPPLIES	5,836	6,444	5,208	6,400	6,400	-	-	-	(1,236)	(19.2%)
4-4010 CLOTHING ALLOWANCE	7,782	8,307	7,639	8,500	8,500	-	-	-	(668)	(8.0%)
4-4013 UTILITIES	180,555	190,635	212,585	182,000	197,600	15,600	15,600	8.6%	21,950	11.5%
4-4015 OPERATING MATERIALS	46,821	40,197	69,724	58,000	58,000	-	-	-	29,527	73.5%
4-4019 VEHICLE SUPPLIES	82,967	-	-	-	-	-	-	-	-	-
4-4021 EQUIPMENT - OTHER	9,259	9,306	11,270	11,500	11,500	-	-	-	1,964	21.1%
4-4022 TOOLS	3,351	2,556	2,257	3,000	3,000	-	-	-	(299)	(11.7%)
4-4023 PATHWAY/MAINTENANCE MATERIALS	40,589	40,867	40,942	42,300	42,300	-	-	-	75	0.2%
4-4024 FENCE MATERIALS	8,896	20,568	4,389	11,000	11,000	-	-	-	(16,179)	(78.7%)
4-4045 MUNICIPAL BUSINESS	247	238	460	450	450	-	-	-	222	93.3%
4-4049 SIGNAGE	5,414	4,812	4,322	5,000	5,000	-	-	-	(490)	(10.2%)
4-4050 FIELD PAINT	9,909	14,679	16,061	17,000	17,000	-	-	-	1,382	9.4%
4-4051 HORTICULTURE PROGRAM	11,055	23,034	10,371	14,000	14,000	-	-	-	(12,663)	(55.0%)
4-4052 FERT/GRASS SEED	17,783	15,761	15,939	18,000	18,000	-	-	-	178	1.1%
4-4053 PARK ELEC/LIGHTING	7,090	8,041	18,898	14,000	14,000	-	-	-	10,857	135.0%
4-4054 IRRIGATION	4,232	4,118	4,277	5,100	5,100	-	-	-	159	3.9%
4-5026 COURSES & SEMINARS	4,085	3,945	5,967	6,851	6,600	(251)	(251)	(3.7%)	2,022	51.3%
4-5028 MEMBERSHIPS	1,173	1,278	1,674	1,504	1,500	(4)	(4)	(0.3%)	396	31.0%
4-5029 MILEAGE	1,045	817	572	1,500	1,000	(500)	(500)	(33.3%)	(245)	(30.0%)
4-5032 VEHICLE REPAIRS	153,207	-	-	-	-	-	-	-	-	-
4-5037 PROPERTY IMPROVEMENT	33,857	28,172	16,928	30,000	30,000	-	-	-	(11,244)	(39.9%)
4-5038 BUILDING REPAIR & MAINTENANCE	12,688	21,634	16,086	20,000	20,000	-	-	-	(5,548)	(25.6%)
4-5043 CONSULTING	8,141	4,900	45,443	15,000	15,000	-	-	-	40,543	827.4%
4-5045 PHOTOCOPIER CHARGES	1,580	1,816	2,486	2,378	2,547	169	169	7.1%	670	36.9%
4-5047 PURCHASE OF TREES	51,695	94,448	50,499	50,000	50,000	-	-	-	(43,949)	(46.5%)
4-5059 CONTRACTS	10,082	11,548	11,699	19,100	20,100	1,000	1,000	5.2%	151	1.3%
4-5060 COST RECOVERY	(5,950)	(5,950)	-	-	-	-	-	-	5,950	100.0%
4-5063 WASTE DISPOSAL FEE	16,040	21,893	14,940	18,000	18,000	-	-	-	(6,953)	(31.8%)

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**Parks Department**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
4-5064 CONTRACTS - GRASS CUTTING	26,218	26,874	27,546	35,000	35,000	-	- %	672	2.5%
4-5077 REALTY TAXES	49,075	49,426	50,613	56,251	57,375	1,124	2.0%	1,187	2.4%
4-5086 SECURITY	36,279	33,872	30,213	35,000	35,000	-	- %	(3,659)	(10.8%)
4-5087 ARBORICULTURAL CONTRACT	58,528	54,437	24,252	60,000	60,000	-	- %	(30,185)	(55.4%)
4-5088 SHRUB BED MAINTENANCE	58,526	95,886	96,764	100,000	100,000	-	- %	878	0.9%
4-5089 LANDSCAPE TECHNICIAN	716	-	-	-	-	-	- %	-	- %
4-8003 CONTRIBUTIONS TO DISCRETIONARY	33,500	1,079,453	693,200	31,500	31,500	-	- %	(386,253)	(35.8%)
<b>TOTAL OTHER EXPENSES</b>	<b>993,873</b>	<b>1,916,794</b>	<b>1,514,930</b>	<b>880,191</b>	<b>887,322</b>	<b>17,131</b>	<b>1.9%</b>	<b>(401,864)</b>	<b>(21.0%)</b>
<b>TOTAL EXPENSES</b>	<b>2,967,390</b>	<b>3,916,097</b>	<b>3,536,560</b>	<b>2,912,411</b>	<b>2,962,960</b>	<b>50,549</b>	<b>1.7%</b>	<b>(379,537)</b>	<b>(9.7%)</b>
<b>NET BUDGET</b>	<b>2,327,749</b>	<b>2,166,325</b>	<b>2,283,075</b>	<b>2,344,948</b>	<b>2,517,708</b>	<b>172,760</b>	<b>7.4%</b>	<b>116,750</b>	<b>5.4%</b>

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**Community Programs**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	(197,016)	(146,123)	(190,704)	(222,000)	(212,030)	(9,970)	(4.5%)	44,581	30.5%
3-1203 ADVERTISING	(37,432)	(38,275)	(39,883)	(40,000)	(40,000)	-	- %	1,608	4.2%
3-1204 SPONSORSHIP	(30,530)	(37,089)	(40,604)	(34,050)	(36,100)	2,050	6.0%	3,515	9.5%
3-1206 DONATIONS	(12,616)	(1,984)	(13,709)	(3,500)	(3,500)	-	- %	11,725	591.0%
3-1305 MEMBERSHIP FEES	(36,500)	(36,500)	(40,250)	(40,000)	(42,900)	2,900	7.2%	3,750	10.3%
3-1306 MEMBERSHIPS - FITNESS	(311,882)	(143,083)	(252,258)	(409,900)	(282,000)	(127,900)	(31.2%)	109,175	76.3%
3-1307 MEMBERSHIPS - RACQUETS	(14,518)	(6,443)	(13,399)	(15,000)	(12,000)	(3,000)	(20.0%)	6,956	108.0%
3-1308 MEMBERSHIPS - AQUATICS	(30,913)	(24,952)	(27,583)	(30,000)	(25,000)	(5,000)	(16.7%)	2,631	10.5%
3-1309 PROGRAM	(151,995)	(118,410)	(147,837)	(152,000)	(153,000)	1,000	0.7%	29,427	24.9%
3-1310 PROGRAM - FITNESS	(34,769)	(23,878)	(26,491)	(35,000)	(28,000)	(7,000)	(20.0%)	2,613	10.9%
3-1311 PROGRAM - RACQUETS	(4,671)	(10,003)	(14,011)	(11,000)	(11,000)	-	- %	4,008	40.1%
3-1312 PROGRAM - AQUATICS	(571,178)	(546,877)	(613,446)	(643,000)	(593,000)	(50,000)	(7.8%)	66,569	12.2%
3-1313 PROGRAM - ADULT	(22,963)	(19,232)	(16,003)	(25,000)	(20,000)	(5,000)	(20.0%)	(3,229)	(16.8%)
3-1314 PROGRAM - CHILDREN	(90,643)	(93,680)	(102,273)	(85,000)	(90,000)	5,000	5.9%	8,593	9.2%
3-1315 PROGRAM - PRESCHOOL	(156,240)	(145,288)	(157,869)	(155,000)	(160,000)	5,000	3.2%	12,581	8.7%
3-1316 PROGRAM - FAMILY	(495)	-	-	-	-	-	- %	-	- %
3-1317 PROGRAM - CAMPS	(507,448)	(519,646)	(672,430)	(513,000)	(650,000)	137,000	26.7%	152,784	29.4%
3-1319 ADMISSIONS	(17,018)	(12,719)	(31,909)	(47,200)	(57,940)	10,740	22.8%	19,190	150.9%
3-1320 ADMISSIONS - FITNESS	(71,963)	(60,560)	(73,594)	(72,000)	(66,000)	(6,000)	(8.3%)	13,034	21.5%
3-1321 ADMISSIONS - RACQUETS	(14,262)	23	(12,039)	(14,000)	(11,000)	(3,000)	(21.4%)	12,062	52,443.5%
3-1322 ADMISSIONS - AQUATICS	(129,533)	(107,965)	(111,931)	(134,000)	(125,000)	(9,000)	(6.7%)	3,966	3.7%
3-1324 PUBLIC SKATING	(30,449)	(28,285)	(24,549)	(30,000)	(30,000)	-	- %	(3,736)	(13.2%)
3-1325 SHINNEY HOCKEY	(14,820)	(12,940)	(8,163)	(15,000)	(13,000)	(2,000)	(13.3%)	(4,777)	(36.9%)
3-1326 PERSONAL TRAINING	(9,649)	(8,366)	(12,231)	(13,000)	(10,000)	(3,000)	(23.1%)	3,865	46.2%
3-1327 BABYSITTING	(3,295)	-	-	-	-	-	- %	-	- %
3-1328 LOCKER FEES	(8,197)	(10,038)	(9,645)	(8,500)	(8,500)	-	- %	(393)	(3.9%)

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**Finance Advisory Committee Meeting Agenda**  
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**Community Programs**

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals*	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget Increase / (Decrease)	2016 vs 2015 Budget Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)	2015 vs 2014 Actual Increase / (Decrease)
3-1329 SALES COMMISSIONS	(4,669)	(4,360)	(707)	(4,500)	(5,000)	500	500	(3,653)	(3,653)
3-1336 VENDOR FEES	(475)	(685)	(1,800)	(750)	(1,100)	350	350	1,115	1,115
3-1337 FLOAT REGISTRATION FEES	(2,550)	(1,350)	(1,725)	(1,600)	(1,600)	-	-	375	375
3-1338 ENTRY FEES	(14,391)	(16,560)	(20,765)	(18,575)	(20,220)	1,645	1,645	4,205	4,205
3-1800 FEDERAL GRANTS	(38,700)	(25,000)	(52,995)	(23,600)	(2,000)	(21,600)	(21,600)	27,995	27,995
3-1801 PROVINCIAL GRANTS	(43,070)	(42,311)	(59,467)	(55,000)	(54,246)	(754)	(754)	17,156	17,156
3-1912 Council Discretionary Contributions	-	-	-	-	(20,000)	20,000	20,000	-	-
3-1939 RECREATION SPONSORSHIP CONTIN	-	-	-	-	(5,000)	5,000	5,000	-	-
<b>Total Revenue</b>	<b>(2,614,850)</b>	<b>(2,242,579)</b>	<b>(2,790,270)</b>	<b>(2,851,175)</b>	<b>(2,789,136)</b>	<b>(62,039)</b>	<b>(62,039)</b>	<b>547,691</b>	<b>547,691</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	919,942	1,011,332	1,025,048	1,260,464	1,293,286	32,822	32,822	13,716	13,716
4-2001 SALARIES - O/T	15,231	13,905	14,156	-	-	-	-	251	251
4-2002 SALARIES - P/T	1,323,663	1,137,259	1,390,489	1,242,425	1,329,121	86,696	86,696	253,230	253,230
4-2090 YEAR END ACCRUALS	(26,652)	(3,497)	1,168	-	-	-	-	4,665	4,665
4-2100 BENEFITS - OMERS	119,068	120,419	125,876	132,733	135,626	2,893	2,893	5,457	5,457
4-2101 BENEFITS - EHT	44,966	42,348	47,214	48,107	49,858	1,751	1,751	4,866	4,866
4-2102 BENEFITS - WSIB	33,975	32,348	19,645	18,503	19,175	672	672	(12,703)	(12,703)
4-2103 BENEFITS - CPP	74,654	71,958	79,640	92,842	97,518	4,676	4,676	7,682	7,682
4-2104 BENEFITS - EI	52,736	49,089	55,545	51,945	54,421	2,476	2,476	6,456	6,456
4-2105 BENEFITS - DENTAL	14,821	19,515	17,287	27,905	28,665	760	760	(2,228)	(2,228)
4-2106 BENEFITS - HEALTH	23,879	35,346	31,651	46,704	54,686	7,982	7,982	(3,695)	(3,695)
4-2107 BENEFITS - LTD/ADD	20,871	22,385	18,991	23,616	24,284	668	668	(3,394)	(3,394)
4-2108 BENEFITS - OTHER	6,329	11,916	4,816	5,900	6,067	167	167	(7,100)	(7,100)
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>2,623,483</b>	<b>2,564,323</b>	<b>2,831,526</b>	<b>2,951,144</b>	<b>3,092,707</b>	<b>141,563</b>	<b>141,563</b>	<b>267,203</b>	<b>267,203</b>
4-4000 OFFICE SUPPLIES	2,501	2,743	2,931	2,650	2,850	200	200	188	188
4-4010 CLOTHING ALLOWANCE	2,445	5,477	3,668	4,000	4,000	-	-	(1,809)	(1,809)
4-4015 OPERATING MATERIALS	66,158	58,510	60,519	70,700	71,780	1,080	1,080	2,009	2,009

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4-4018 LICENSES	817	1,266	816	900	900	-	- %	(450)	(35.5%)
4-4021 EQUIPMENT - OTHER	5,008	3,067	21,842	40,350	18,350	(22,000)	(54.5%)	18,775	612.2%
4-4025 PROGRAM MATERIALS	46,553	37,697	41,860	44,200	44,700	500	1.1%	4,163	11.0%
4-4026 PROMOTIONAL/RECOGNITION	427	784	964	2,100	2,550	450	21.4%	180	23.0%
4-4045 MUNICIPAL BUSINESS	581	35	554	450	450	-	- %	519	1,482.9%
4-4047 SUPPLIES	-	-	-	-	5,000	5,000	- %	-	- %
4-4058 OPERATING MATERIALS - ADVERTISING	(40)	-	-	-	-	-	- %	-	- %
4-5026 COURSES & SEMINARS	3,951	4,805	2,839	1,612	1,612	-	- %	(1,966)	(40.9%)
4-5027 MANDATORY COURSES & SEMINARS	-	410	510	409	400	(9)	(2.2%)	100	24.4%
4-5028 MEMBERSHIPS	1,463	1,393	1,896	1,885	1,900	15	0.8%	503	36.1%
4-5029 MILEAGE	3,113	4,093	4,418	5,500	6,200	700	12.7%	325	7.9%
4-5033 EQUIPMENT REPAIRS	5,647	5,462	5,047	6,200	6,200	-	- %	(415)	(7.6%)
4-5034 EQUIPMENT RENTALS	25,305	18,385	37,674	31,605	43,750	12,145	38.4%	19,289	104.9%
4-5042 ADVERTISING	38,525	-	-	-	-	-	- %	-	- %
4-5046 PRINTING	9,678	2,220	3,916	4,000	4,000	-	- %	1,696	76.4%
4-5049 POLICE SEARCHES	895	1,820	2,115	1,000	1,500	500	50.0%	295	16.2%
4-5059 CONTRACTS	373,898	424,415	503,705	257,625	318,607	60,982	23.7%	79,290	18.7%
4-5060 COST RECOVERY	(10,261)	(11,234)	(17,303)	(10,000)	(2,400)	7,600	76.0%	(6,069)	(54.0%)
4-5065 RENTALS	17,614	18,037	10,524	29,500	29,000	(500)	(1.7%)	(7,513)	(41.7%)
4-5066 CONTRACTS - OUTINGS	31,919	41,301	44,132	41,000	41,000	-	- %	2,831	6.9%
4-5076 PRINTING - ADVERTISING	56,409	37,820	42,443	44,000	42,436	(1,564)	(3.6%)	4,623	12.2%
4-5081 SENIORS GAMES	665	1,000	1,213	1,000	1,000	-	- %	213	21.3%
4-8003 CONTRIBUTIONS TO DISCRETIONARY	-	-	7,912	-	-	-	- %	7,912	- %
<b>TOTAL OTHER EXPENSES</b>	<b>683,271</b>	<b>659,506</b>	<b>784,195</b>	<b>580,686</b>	<b>645,785</b>	<b>65,099</b>	<b>11.2%</b>	<b>124,689</b>	<b>18.9%</b>
<b>TOTAL EXPENSES</b>	<b>3,306,754</b>	<b>3,223,829</b>	<b>3,615,721</b>	<b>3,531,830</b>	<b>3,738,492</b>	<b>206,662</b>	<b>5.9%</b>	<b>391,892</b>	<b>12.2%</b>
<b>NET BUDGET</b>	<b>691,904</b>	<b>981,250</b>	<b>825,451</b>	<b>680,655</b>	<b>949,356</b>	<b>268,701</b>	<b>39.5%</b>	<b>(155,799)</b>	<b>(15.9%)</b>

\*2015 YTD's are Preliminary amounts.



**Town of Aurora**  
**Corporate & Financial Services**

## **MEMORANDUM**

**DATE:** March 22, 2016  
**TO:** Chair Thompson, and Members of Finance Advisory Committee  
**FROM:** Dan Elliott, Director, Corporate & Financial Services - Treasurer  
**RE:** **History of Residential/Non-residential Assessment Split**

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### **RECOMMENDATIONS**

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

### **BACKGROUND**

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

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

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

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

### **ATTACHMENTS**

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

Attachment #1

# History of Non-Residential Splits



