



**FINANCE
ADVISORY COMMITTEE
MEETING AGENDA**

TUESDAY, APRIL 19, 2016

5:30 P.M.

**LEKSAND ROOM
AURORA TOWN HALL**



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

DATE: Tuesday, April 19, 2016

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

1. DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

2. APPROVAL OF THE AGENDA

RECOMMENDED:

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

3. RECEIPT OF THE MINUTES

Finance Advisory Committee Meeting Minutes of March 22, 2016 pg. 1

RECOMMENDED:

THAT the Finance Advisory Committee meeting minutes of March 22, 2016, be received for information.

4. DELEGATIONS

5. CONSIDERATION OF ITEMS

- 1. Departmental Budget Review (Continued) – Parks and Recreation Services (PRS); Presentation by Director of Parks & Recreation Services to include:** pg. 5
- 1. 2015 Budget Variances Review**
 - 2. Historical Underfunding Points**

- 3. Subsidy Program Proposal**
- 4. 2017 Priorities**

RECOMMENDED:

THAT the Departmental Budget Review (Continued) – Parks and Recreation Services (PRS) and Presentation by Director of Parks & Recreation Services be received; and

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

- 2. Review (Part 2) of the BMA Management Consulting Inc. Municipal Study – 2015 (Link to full report: <http://www.aurora.ca/bma>)**

RECOMMENDED:

THAT the Review (Part 2) of the BMA Management Consulting Inc. Municipal Study – 2015 be received; and

THAT the comments of the Committee regarding the BMA Municipal Study – 2015 and its relevance and use by the Town of Aurora be referred to staff for consideration.

- 3. Memorandum (Updated) from Treasurer** pg. 21
Re: History of Residential/Non-residential Assessment Split
(Deferred from Finance Advisory Committee meeting of March 22, 2016)

RECOMMENDED:

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

- 4. Extract from Council Meeting of February 9, 2016** pg. 24
Re: Finance Advisory Committee Meeting Minutes of January 19, 2016

RECOMMENDED:

THAT the Extract from Council Meeting of February 9, 2016, regarding the Finance Advisory Committee Meeting Minutes of January 19, 2016, be received for information.

- 5. Extract from Council Meeting of March 8, 2016**
Re: Finance Advisory Committee Meeting Minutes of
February 16, 2016

pg. 25

RECOMMENDED:

THAT the Extract from Council Meeting of March 8, 2016, regarding the Finance Advisory Committee Meeting Minutes of February 16, 2016, be received for information.

6. NEW BUSINESS

7. ADJOURNMENT



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

Date: Tuesday, March 22, 2016

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

Committee Members: Councillor Michael Thompson (Chair), Councillor Harold Kim (arrived 5:53 p.m.), and Mayor Geoffrey Dawe

Member(s) Absent: None

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

The Chair called the meeting to order at 5:35 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 Thompson**

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

CARRIED

3. RECEIPT OF THE MINUTES

Finance Advisory Committee Meeting Minutes of February 16, 2016

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

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

CARRIED

4. DELEGATIONS

None

5. CONSIDERATION OF ITEMS

1. Memorandum from Treasurer

**Re: Departmental Budget Review – Parks and Recreation Services (PRS)
Presentation by Al Downey, Director of Parks and Recreation Services**

Mr. Downey presented an overview of the departmental budget for Parks and Recreation Services for the four main functions of Administration, Business Support, Recreation, and Culture. He discussed aspects of the consolidated and detailed budget worksheets and challenges, the business review including program utilization and subsidies, market and community group pressures, retention, and residential growth, and new initiatives respecting Culture, a subsidy program, and the seniors' discount. The Committee suggested using program utilization as a key performance indicator going forward to illustrate cost effectiveness. Staff reviewed the options for next steps and the Committee indicated areas that would require clarification.

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

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.

CARRIED

- 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

Mr. Elliott presented highlights of the BMA Management Consulting Inc. Municipal Study – 2015 including background, executive summary for the Town of Aurora, and comparisons related to socio-economic factors, assessment and housing, and financial indicators. The Committee indicated that context and comparable community data would be useful. Staff indicated that review of the Municipal Study would be continued at the next meeting.

Moved by Councillor Kim
Seconded by Mayor Dawe

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.

CARRIED

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

Motion to defer
Moved by Mayor Dawe
Seconded by Councillor Kim

THAT Item 3, Memorandum from Treasurer, Re: History of Residential/Non-residential Assessment Split, be deferred to the Finance Advisory Committee meeting of April 19, 2016.

CARRIED

6. NEW BUSINESS

None

7. ADJOURNMENT

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

THAT the meeting be adjourned at 6:51 p.m.

CARRIED

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

Finance Advisory Committee Meeting Agenda

Tuesday, April 19, 2016

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)
REVENUE:									
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%)

Finance Advisory Committee Meeting Agenda

Tuesday, April 19, 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)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-	-865,410	-353,208	-1,000	-	-1,000	(100.0%)	-512,202	(59.2%)
3-1336 VENDOR FEES	-475	-685	-1,800	-750	-1,100	350	46.7%	1,115	162.8%
3-1337 FLOAT REGISTRATION FEES	-2,550	-1,350	-1,725	-1,600	-1,600	-	-	375	27.8%
3-1338 ENTRY FEES	-14,391	-16,560	-20,765	-18,575	-20,220	1,645	8.9%	4,205	25.4%
3-1800 FEDERAL GRANTS	-38,700	-25,000	-52,995	-23,600	-2,000	-21,600	(91.5%)	27,995	112.0%
3-1801 PROVINCIAL GRANTS	-43,070	-42,311	-59,467	-55,000	-54,246	-754	(1.4%)	17,156	40.5%
3-1901 CONTRIBUTION FROM DISCRETIONARY RESER	-	-	-1,000	-	-	-	-	1,000	-
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 CONT'N	-23,135	-19,911	-21,300	-18,355	-17,872	-483	(2.6%)	1,389	7.0%
3-1939 RECREATION SPONSORSHIP CONT'N	-	-	-	-	-5,000	5,000	-	-	-
3-1963 PARKS DEV & FAC DC CONT'N	-208,212	-176,985	-154,425	-160,608	-156,380	-4,228	(2.6%)	-22,560	(12.7%)
3-1971 ARTS & CULTURAL CONTRIBUTION	-	-	-5,000	-5,000	-5,000	-	-	5,000	-
Total Revenue	-5,373,421	-6,077,877	-6,080,960	-5,520,941	-5,410,500	-110,441	(2.0%)	3,083	0.1%
EXPENSE:									
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%)
TOTAL SALARIES & BENEFITS	5,708,520	5,644,255	6,174,923	6,308,317	6,570,900	262,583	4.2%	530,668	9.4%
4-3000 PURCHASE CARD CLEARING	-90	8	237	-	-	229	-	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

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TOWN OF AURORA
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2016

08 Parks & Recreation

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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%)

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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%)
TOTAL OTHER EXPENSES	1,792,924	3,093,081	2,895,085	2,090,525	2,245,300	154,775	7.4%	(197,996)	(6.4%)
TOTAL EXPENSES	7,501,444	8,737,336	9,070,008	8,398,842	8,816,200	417,358	5.0%	332,672	3.8%
NET BUDGET	2,128,023	2,659,459	2,989,048	2,877,901	3,405,700	527,799	18.3%	329,589	12.4%

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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) %
REVENUE:									
Total Revenue	-	-	-	-	-	-	-	-	-
EXPENSE:									
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	3,289	928	943	955	12	1.3%	(2,341)	(71.6%)
TOTAL SALARIES & BENEFITS	240,234	244,586	250,892	249,881	253,625	3,744	1.5%	6,306	2.6%
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%)
TOTAL OTHER EXPENSES	26,835	25,047	35,238	46,002	40,813	(5,189)	(11.3%)	10,191	40.7%

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TOTAL EXPENSES	267,069	269,633	286,130	295,883	294,438	(1,445)	(0.5%)	16,497	6.1%
NET BUDGET	267,069	269,633	286,130	295,883	294,438	(1,445)	(0.5%)	16,497	6.1%

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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)
REVENUE:									
3-1204 SPONSORSHIP	-	-	(1,500)	(1)	-	(1)	(100.0%)	1,500	- %
3-1901 CONTRIBUTION FROM DISCRETIONAF	-	-	(1,000)	-	-	-	- %	1,000	- %
3-1971 ARTS & CULTURAL CONTRIBUTION	-	-	(5,000)	(5,000)	(5,000)	-	- %	5,000	- %
Total Revenue	-	-	(7,500)	(5,001)	(5,000)	(1)	- %	7,500	- %
EXPENSE:									
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 - OPP	-	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	- %
TOTAL SALARIES & BENEFITS	-	8,850	106,934	107,438	113,774	6,336	5.9%	98,084	1,108.3%
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	- %

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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)
TOTAL OTHER EXPENSES	-	377,000	458,776	460,501	505,050	44,549	9.7%	81,776	21.7%
TOTAL EXPENSES	-	385,850	565,710	567,939	618,824	50,885	9.0%	179,860	46.6%
NET BUDGET	-	385,850	558,210	562,938	613,824	50,886	9.0%	172,360	44.7%

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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)
REVENUE:									
3-1102 ADMINISTRATIVE FEES	(632)	(400)	(42)	(500)	(400)	(100)	(20.0%)	(358)	(89.5%)
3-1204 SPONSORSHIP	-	-	(15,000)	-	(48,735)	48,735	- %	15,000	- %
3-1210 ADVERTISING SALES - FACILITIES	(70,170)	(60,924)	(72,506)	(65,042)	(78,578)	13,536	20.8%	11,582	19.0%
3-1300 RENTAL	(152,501)	(149,080)	(159,397)	(149,000)	(150,639)	1,639	1.1%	10,317	6.9%
3-1301 VENDING MACHINE SALES	(65,248)	(61,419)	(64,757)	(64,760)	(64,760)	-	- %	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	0.6%	(95,700)	(5.3%)
Total Revenue	(2,118,930)	(2,085,526)	(2,029,705)	(2,097,302)	(2,171,112)	73,810	3.5%	(55,821)	(2.7%)
EXPENSE:									
4-2000 SALARIES - F/T	569,913	534,529	582,366	634,154	711,248	77,094	12.2%	47,837	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)	(16.9%)	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	12.6%	6,328	12.1%
4-2101 BENEFITS - EHT	14,548	13,086	15,300	14,650	15,997	1,347	9.2%	2,214	16.9%
4-2102 BENEFITS - WSIB	11,050	9,811	6,365	5,635	6,152	517	9.2%	(3,446)	(35.1%)
4-2103 BENEFITS - OPP	27,396	24,963	29,538	30,807	33,744	2,937	9.5%	4,575	18.3%
4-2104 BENEFITS - EI	16,791	14,405	17,360	16,813	18,164	1,351	8.0%	2,955	20.5%
4-2105 BENEFITS - DENTAL	11,716	11,940	13,293	17,158	18,837	1,679	9.8%	1,353	11.3%
4-2106 BENEFITS - HEALTH	18,207	20,481	22,143	28,717	35,937	7,220	25.1%	1,662	8.1%
4-2107 BENEFITS - LTD/ADD	10,987	10,276	9,798	11,855	13,354	1,499	12.6%	(478)	(4.7%)
4-2108 BENEFITS - OTHER	3,947	8,258	2,762	2,963	3,337	374	12.6%	(5,496)	(66.6%)
TOTAL SALARIES & BENEFITS	871,285	827,192	963,941	967,630	1,045,151	77,521	8.0%	136,749	16.5%
4-4000 OFFICE SUPPLIES	3,757	3,056	5,291	4,658	5,650	992	21.3%	2,235	73.1%
4-4007 COMPUTER SUPPLIES	402	-	687	750	500	(250)	(33.3%)	687	- %
4-4015 OPERATING MATERIALS	1,935	2,057	19,432	6,000	15,200	9,200	153.3%	17,375	844.7%
4-4018 LICENSES	903	1,303	2,089	2,800	2,800	-	- %	786	60.3%

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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	- %	-	- %
TOTAL OTHER EXPENSES	88,946	114,735	101,949	123,145	156,330	33,185	26.9%	(12,786)	(11.1%)
TOTAL EXPENSES	960,231	941,927	1,065,890	1,090,775	1,201,481	110,706	10.1%	123,963	13.2%
NET BUDGET	(1,158,699)	(1,143,599)	(963,815)	(1,006,527)	(969,631)	36,896	3.7%	179,784	15.7%

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REVENUE:									
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	(56,059)	(36,631)	(48,682)	(30,500)	(35,000)	4,500	14.8%	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	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%)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-	(865,410)	(353,208)	(1,000)	-	(1,000)	(100.0%)	(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)	(2.6%)	1,389	7.0%
3-1963 PARKS DEV & FAC DC CONTN	(209,212)	(176,985)	(154,425)	(160,608)	(156,380)	(4,228)	(2.6%)	(22,560)	(12.7%)
Total Revenue	(639,641)	(1,749,772)	(1,253,485)	(567,463)	(445,252)	(122,211)	(21.5%)	(496,287)	(28.4%)
EXPENSE:									
4-2000 SALARIES - FT	1,125,019	1,152,153	1,172,949	1,168,175	1,185,346	17,171	1.5%	20,796	1.8%
4-2001 SALARIES - 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	1.2%	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	1.3%	7,539	6.7%
4-2101 BENEFITS - EHT	32,114	32,043	32,476	32,269	32,701	432	1.3%	433	1.4%
4-2102 BENEFITS - WSIB	23,845	23,495	13,073	12,412	12,578	166	1.3%	(10,422)	(44.4%)
4-2103 BENEFITS - OPP	60,675	57,404	61,456	60,960	62,092	1,132	1.9%	4,052	7.1%
4-2104 BENEFITS - EI	33,252	31,202	33,532	34,608	35,215	607	1.8%	2,330	7.5%
4-2105 BENEFITS - DENTAL	27,371	27,844	25,485	28,107	28,174	67	0.2%	(2,359)	(8.5%)
4-2106 BENEFITS - HEALTH	44,135	46,391	42,417	47,041	53,749	6,708	14.3%	(3,974)	(8.6%)
4-2107 BENEFITS - LTD/ADD	24,820	22,325	19,617	19,943	20,242	299	1.5%	(2,708)	(12.1%)
4-2108 BENEFITS - OTHER	9,726	12,381	5,584	5,481	5,562	81	1.5%	(6,797)	(54.9%)
TOTAL SALARIES & BENEFITS	1,973,517	1,999,303	2,021,630	2,032,220	2,065,638	33,418	1.6%	22,327	1.1%
4-4000 OFFICE SUPPLIES	1,602	2,782	1,706	1,857	1,850	(7)	(0.4%)	(1,076)	(38.7%)

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4-4009 SAFETY SUPPLIES	5,836	6,444	5,208	6,400	-	-	(1,236)	(19.2%)	
4-4010 CLOTHING ALLOWANCE	7,782	8,307	7,639	8,500	-	-	(668)	(8.0%)	
4-4013 UTILITIES	180,555	190,635	212,585	182,000	15,600	15,600	21,950	11.5%	
4-4015 OPERATING MATERIALS	46,821	40,197	69,724	58,000	-	-	29,527	73.5%	
4-4019 VEHICLE SUPPLIES	82,967	-	-	-	-	-	-	- %	
4-4021 EQUIPMENT - OTHER	9,259	9,306	11,270	11,500	-	-	1,964	21.1%	
4-4022 TOOLS	3,351	2,556	2,257	3,000	-	-	(299)	(11.7%)	
4-4023 PATHWAY MAINTENANCE MATERIALS	40,589	40,867	40,942	42,300	-	-	75	0.2%	
4-4024 FENCE MATERIALS	8,896	20,568	4,389	11,000	-	-	(16,179)	(78.7%)	
4-4045 MUNICIPAL BUSINESS	247	238	460	450	-	-	222	93.3%	
4-4049 SIGNAGE	5,414	4,812	4,322	5,000	-	-	(490)	(10.2%)	
4-4050 FIELD PAINT	9,909	14,679	16,061	17,000	-	-	1,382	9.4%	
4-4051 HORTICULTURE PROGRAM	11,055	23,034	10,371	14,000	-	-	(12,663)	(55.0%)	
4-4052 FERT/GRASS SEED	17,783	15,761	15,939	18,000	-	-	178	1.1%	
4-4053 PARK ELECTRIC LIGHTING	7,090	8,041	18,898	14,000	-	-	10,857	135.0%	
4-4054 IRRIGATION	4,232	4,118	4,277	5,100	-	-	159	3.9%	
4-5026 COURSES & SEMINARS	4,085	3,945	5,967	6,600	(251)	(251)	2,022	51.3%	
4-5028 MEMBERSHIPS	1,173	1,278	1,674	1,504	(4)	(4)	396	31.0%	
4-5029 MILEAGE	1,045	817	572	1,500	(500)	(500)	(245)	(30.0%)	
4-5032 VEHICLE REPAIRS	153,207	-	-	-	-	-	-	- %	
4-5037 PROPERTY IMPROVEMENT	33,857	28,172	16,928	30,000	-	-	(11,244)	(39.9%)	
4-5038 BUILDING REPAIR & MAINTENANCE	12,688	21,634	16,086	20,000	-	-	(5,548)	(25.6%)	
4-5043 CONSULTING	8,141	4,900	45,443	15,000	-	-	40,543	827.4%	
4-5045 PHOTOCOPIER CHARGES	1,580	1,816	2,486	2,378	169	169	670	36.9%	
4-5047 PURCHASE OF TREES	51,695	94,448	50,499	50,000	-	-	(43,949)	(46.5%)	
4-5059 CONTRACTS	10,082	11,548	11,699	20,100	1,000	1,000	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	-	-	(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%)
TOTAL OTHER EXPENSES	993,873	1,916,794	1,514,930	880,191	897,322	17,131	1.9%	(401,864)	(21.0%)
TOTAL EXPENSES	2,967,390	3,916,097	3,536,560	2,912,411	2,962,960	50,549	1.7%	(379,537)	(9.7%)
NET BUDGET	2,327,749	2,166,325	2,283,075	2,344,948	2,517,708	172,760	7.4%	116,750	5.4%

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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)
REVENUE:									
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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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	11.1%	(3,653)	(83.8%)
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	(88,700)	(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%
3-1912 Council Discretionary Contributions	-	-	-	-	(20,000)	20,000	- %	-	- %
3-1939 RECREATION SPONSORSHIP CONTN	-	-	-	-	(5,000)	5,000	- %	-	- %
Total Revenue	(2,614,850)	(2,242,579)	(2,790,270)	(2,851,175)	(2,789,136)	(62,039)	(2.2%)	547,691	24.4%
EXPENSE:									
4-2000 SALARIES - F/T	919,942	1,011,332	1,025,048	1,260,464	1,293,286	32,822	2.6%	13,716	1.4%
4-2001 SALARIES - O/T	15,231	13,905	14,156	-	-	-	- %	251	1.8%
4-2002 SALARIES - P/T	1,323,663	1,137,259	1,390,489	1,242,425	1,329,121	86,696	7.0%	253,230	22.3%
4-2090 YEAR END ACCRUALS	(26,652)	(3,497)	1,168	-	-	-	- %	4,665	133.4%
4-2100 BENEFITS - OMERS	119,068	120,419	125,876	132,733	135,626	2,893	2.2%	5,457	4.5%
4-2101 BENEFITS - EHT	44,966	42,348	47,214	48,107	49,858	1,751	3.6%	4,866	11.5%
4-2102 BENEFITS - WSIB	33,975	32,348	19,645	18,503	19,175	672	3.6%	(12,703)	(99.3%)
4-2103 BENEFITS - CPP	74,654	71,958	79,640	92,842	97,518	4,676	5.0%	7,682	10.7%
4-2104 BENEFITS - EI	52,736	49,089	55,545	51,945	54,421	2,476	4.8%	6,456	13.2%
4-2105 BENEFITS - DENTAL	14,821	19,515	17,287	27,905	28,665	760	2.7%	(2,228)	(11.4%)
4-2106 BENEFITS - HEALTH	23,879	35,346	31,651	46,704	54,686	7,982	17.1%	(3,695)	(10.5%)
4-2107 BENEFITS - LTD/ADD	20,871	22,385	18,991	23,616	24,284	668	2.8%	(3,394)	(15.2%)
4-2108 BENEFITS - OTHER	6,329	11,916	4,816	5,900	6,067	167	2.8%	(7,100)	(59.6%)
TOTAL SALARIES & BENEFITS	2,623,483	2,564,323	2,831,526	2,951,144	3,092,707	141,563	4.8%	267,203	10.4%
4-4000 OFFICE SUPPLIES	2,501	2,743	2,931	2,650	2,850	200	7.5%	188	6.9%
4-4010 CLOTHING ALLOWANCE	2,445	5,477	3,668	4,000	4,000	-	- %	(1,809)	(33.0%)
4-4015 OPERATING MATERIALS	66,158	58,510	60,519	70,700	71,780	1,080	1.5%	2,009	3.4%

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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) %
4-4018 LICENSES	817	1,266	816	900	900	-	- %	(450)	(35.5%)
4-4021 EQUIPMENT - OTHER	5,008	3,067	21,842	16,350	16,350	(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	400	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	- %
TOTAL OTHER EXPENSES	683,271	659,506	784,195	580,686	645,785	65,099	11.2%	124,689	18.9%
TOTAL EXPENSES	3,306,754	3,223,829	3,615,721	3,531,830	3,738,492	206,662	5.9%	391,892	12.2%
NET BUDGET	691,904	981,250	825,451	680,655	949,356	268,701	39.5%	(155,799)	(15.9%)

*2015 YTD's are Preliminary amounts.



Town of Aurora
Corporate & Financial Services

MEMORANDUM (UPDATED)

DATE: April 19, 2016
TO: Chair Thompson, and Members of Finance Advisory Committee
FROM: Dan Elliott, Director, Corporate & Financial Services - Treasurer
RE: **History of Residential/Non-residential Assessment Split**

RECOMMENDATIONS

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

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 (federally- or provincially-owned properties), and exempt properties (owned by municipalities or school boards or other exempt property under the *Assessment Act*).

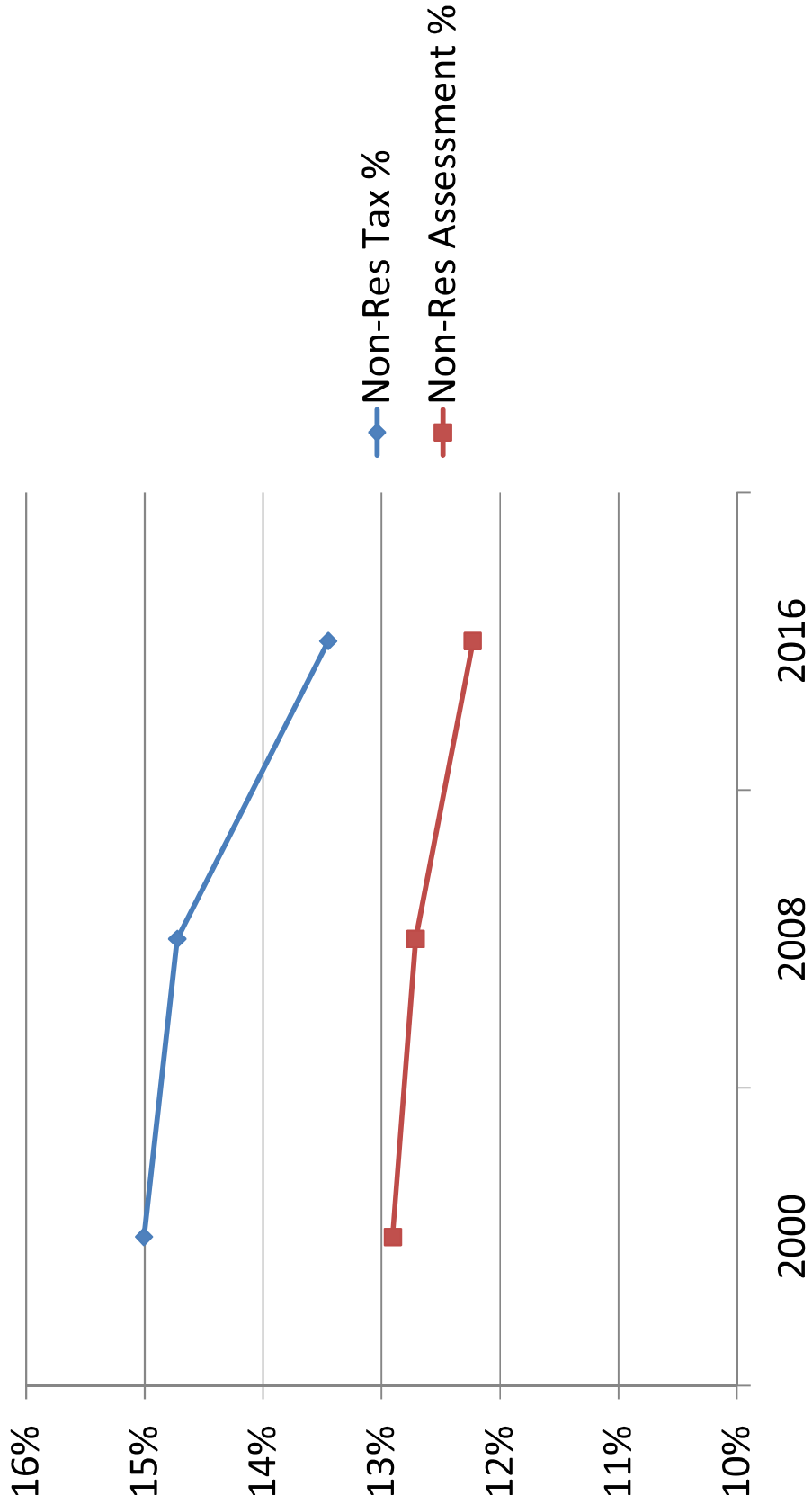
Context: It is important to note the scale on the graphic, as the changes are very small. In a high growth period, it is very common that the growth on the residential side leads first, followed by a response on the non-residential side. This is one of the contributors in the downward trend on the assessment side. On the tax side, following the introduction of CVA, the York Region consciously took action to reduce the tax ratios for non-residential sector, even though the prevailing ratios were some of the lowest in the province. This action was taken as an economic development effort, and had minor impact on the residential side of the tax equation. This policy change explains the convergence of the tax line and the assessment line, as the non-residential slowly began to pay a very slightly smaller share of the tax burden overall. In recent years, this policy change implementation has ended, and the ratios are more stable. The Regional tax ratio policy for 2016 and 2017 taxation will be reviewed in detail due to the implementation of updated assessment base year for all property for taxation in 2017. This assessment update is expected to see a higher average rate of assessment increases for residential property than for non-residential properties.

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.

Attachment #1

History of Non-Residential Splits



Attachment #2

TOWN OF AURORA		CURRENT VALUE ASSESSMENT (CVA)		2016 CURRENT VALUE ASSESSMENT		2016 PROPERTY TAXES ESTIMATED	
Assessment Code	TAX CLASS DESCRIPTION	CVA	PERCENT OF TOTAL CVA	TAXES \$	PERCENT OF TOTAL TAXES	TOWN OF AURORA	RES/ NON RES %
RTC RTQ			RESIDENTIAL/ NON RESIDENTIAL PERCENTAGE				
	TOTAL RESIDENTIAL	\$ 10,087,054,357	83.55%	\$ 33,767,892	86.13%		86.55%
	NON RESIDENTIAL						
R	Residential-Taxable at full rate	\$ 9,956,683,497	82.47%	\$ 33,371,505	85.12%		
M	Multi-Residential-Taxable at full rate	\$ 114,230,360	0.95%	\$ 382,862	0.98%		
F	Farmland-Taxable at full rate	\$ 15,260,200	0.13%	\$ 12,787	0.03%		
T	Managed Forest-Taxable at full rate	\$ 880,300	0.01%	\$ 738	0.00%		
	TOTAL TAXABLE	\$ 11,491,984,891	95.18%	\$ 39,015,293	99.51%		100.00%
	NON-TAXABLE						
	PAYMENT IN LIEU OF TAXES (PILTS)						
R	Commercial PILT-Taxable at General Rate	\$ 337,000	0.00%	\$ 1,130	0.00%		
C	Commercial PILT-Taxable at Full Rate	\$ 9,182,000	0.08%	\$ 34,382	0.09%		
C	Commercial PILT-Taxable at General Rate	\$ 36,840,700	0.31%	\$ 137,949	0.35%		
C	Commercial PILT-Taxable at Full Rate - Tenant of the Province	\$ 483,300	0.00%	\$ 1,810	0.00%		
C	Commercial PILT-Taxable at General Rate for Excess Land	\$ 4,808,000	0.04%	\$ 15,684	0.04%		
I	Industrial PILT-Taxable at Vacant Land Rate	\$ 120,000	0.00%	\$ 343	0.00%		
	TOTAL PAYMENT IN LIEU OF TAXES	\$ 51,771,000	0.43%	\$ 191,298	0.49%		
	PAYMENT IN LIEU OF TAXES (PILTS)						
E	Property Assessed but exempt from Taxation	\$ 529,892,240.00	4.39%	\$ -	0.00%		
	TOTALS	\$ 12,073,648,131	100.00%	\$ 39,206,591	100.00%		



**EXTRACT FROM
COUNCIL MEETING OF
TUESDAY, FEBRUARY 9, 2016**

7. ADOPTION OF ITEMS NOT REQUIRING SEPARATE DISCUSSION

Items 1 (with the exception of sub-items 2, 3, 6, 10, and 11), and 2 were identified as items not requiring separate discussion.

**Moved by Councillor Pirri
Seconded by Councillor Thom**

THAT the following recommendations with respect to the matters listed as “Items Not Requiring Separate Discussion” be adopted as submitted to Council and staff be authorized to take all necessary action required to give effect to same:

1. General Committee Meeting Report of February 2, 2016

THAT the General Committee meeting report of February 2, 2016, be received and the following recommendations carried by the Committee be approved:

(15) Finance Advisory Committee Meeting Minutes of January 19, 2016

THAT the Finance Advisory Committee meeting minutes of January 19, 2016, be received; and

THAT the Finance Advisory Committee recommends to Council:

THAT the Financial Advisory Committee shall normally meet at Town Hall once per month, except for the months of July and August, from 5:30 p.m. to 6:45 p.m. on the Tuesday of the second General Committee meeting of that month; and

THAT the Town Clerk be directed to amend the Terms of Reference for the Financial Advisory Committee.

CARRIED



**EXTRACT FROM
COUNCIL MEETING OF
TUESDAY, MARCH 8, 2016**

7. ADOPTION OF ITEMS NOT REQUIRING SEPARATE DISCUSSION

Item 1 (with the exception of sub-items 1, 4, 8, 9, 10, 11, and 17) was identified as an item not requiring separate discussion.

**Moved by Councillor Pirri
Seconded by Councillor Kim**

THAT the following recommendations with respect to the matters listed as “Items Not Requiring Separate Discussion” be adopted as submitted to Council and staff be authorized to take all necessary action required to give effect to same:

1. General Committee Meeting Report of March 1, 2016

THAT the General Committee meeting report of March 1, 2016, be received and the following recommendations carried by the Committee be approved:

(18) Finance Advisory Committee Meeting Minutes of February 16, 2016

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

CARRIED