



**Finance**  
**Advisory Committee**  
**Meeting Agenda**

**Wednesday, January 24, 2018**

**5:30 p.m.**

**Holland Room**  
**Aurora Town Hall**

Public Release  
January 17, 2018



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

**Date:** Wednesday, January 24, 2018

**Time and Location:** 7 p.m., Holland Room, Aurora Town Hall

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**1. Approval of the Agenda**

**Recommended:**

That the agenda as circulated by Legislative Services be approved.

**2. Declarations of Pecuniary Interest and General Nature Thereof**

**3. Receipt of the Minutes**

**Finance Advisory Committee Meeting Minutes of October 12, 2017**

**Recommended:**

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

**4. Delegations**

## **5. Consideration of Items**

### **1. 2018 Work Plan for Finance Advisory Committee**

**Recommended:**

1. That the 2018 Work Plan for Finance Advisory Committee be received; and
2. That the 2018 Work Plan be approved.

### **2. 2018 Work Plan for Financial Planning Division**

**Recommended:**

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

### **3. Budget Committee Schedule – 2019 Budget Process**

**Recommended:**

1. That the Budget Committee Schedule – 2019 Budget Process be received for information.

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

**Recommended:**

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

### **5. Extract from Council Meeting of November 14, 2017**

**Re: Finance Advisory Committee Meeting Minutes of September 27, 2017,  
and October 12, 2017**

**Recommended:**

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

## **6. New Business**

## **7. Adjournment**



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

**Date:** Thursday, October 12, 2017

**Time and Location:** 7 p.m., Holland Room, Aurora Town Hall

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

**Member(s) Absent:** None

**Other Attendees:** Dan Elliott, Director of Financial Services/Treasurer, Jason Gaertner, Manager, Financial Planning, and Linda Bottos, Council/Committee Secretary

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The Chair called the meeting to order at 7:04 p.m.

**1. Approval of the Agenda**

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

That the agenda as circulated by Legislative Services be approved.

**Carried**

**2. Declarations of Pecuniary Interest and General Nature Thereof**

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

Finance Advisory Committee Meeting Minutes  
Thursday, October 12, 2017

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### **3. Receipt of the Minutes**

#### **Finance Advisory Committee Meeting Minutes of September 27, 2017**

**Moved by Councillor Kim**

**Seconded by Mayor Dawe**

That the Finance Advisory Committee meeting minutes of September 27, 2017, be received for information.

**Carried**

### **4. Delegations**

None

### **5. Consideration of Items**

#### **1. Walkthrough of the Online 2018 Citizen Budget Survey**

Staff provided an online demonstration of the Town's 2018 Citizen Budget Survey at [aurora.citizenbudget.com](http://aurora.citizenbudget.com), noting that the primary purposes of the Survey are to educate residents on the Town's services and obtain feedback from residents on their priorities as to where they would like to see public funds focussed. The Committee discussed various aspects of the Survey and acknowledged the challenges of engaging citizens to participate in the Budget process.

**Moved by Mayor Dawe**

**Seconded by Councillor Kim**

1. That the Walkthrough of the Online 2018 Citizen Budget Survey be received for information.

**Carried**

**2. Memorandum from Director of Financial Services/Treasurer  
Re: Round Table Discussion: 2018 Operating Budget Pressures**

Staff provided a brief overview of the memorandum and attachments regarding the key 2018 Operating Budget pressures that are addressed within staff's recommended draft budget, resulting in a total tax levy increase of 2.9%, and the list of Council budget decision options over and above staff's recommended draft Budget. The Committee discussed various aspects including Budget presentation options, phase-in of the new provincial labour legislation (Bill 148), departmental key pressures and lost revenue, and a policy/principles-based framework under which third-party funding arrangements would be governed.

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

1. That the memorandum regarding Round Table Discussion: 2018 Operating Budget Pressures be received for information; and
2. That the comments and suggestions of the discussion regarding the 2018 Operating Budget Pressures be received and referred to staff for consideration and action as appropriate; and
3. **That the Finance Advisory Committee endorse the practice of using the Tax Rate Stabilization Reserve Fund to balance the Budget; and**
4. **That staff provide a report on the development of a policy/principles-based framework under which third-party funding arrangements would be managed.**

**Carried as amended**

**6. New Business**

The Committee agreed that the meetings scheduled for October 25, November 22, and December 14, 2017, be cancelled, and that any required meeting would be at the call of the Chair.

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Thursday, October 12, 2017

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## **7. Adjournment**

**Moved by Councillor Kim**

**Seconded by Mayor Dawe**

That the meeting be adjourned at 8:21 p.m.

**Carried**

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

**Finance Advisory Committee: 2018 Work Plan Outline – Proposed by Staff**

(All meetings currently scheduled for Wednesdays 5:30 p.m.)

January 24, 2018:

- Review and approval of FAC 2018 Work Plan
- Review of 2018 Work Plan for Financial Planning Division
- Review of Budget Committee Schedule – 2019 Budget Process
- Receipt of Financial Services (FS) department budget materials (review at next meeting)

February 28, 2018:

- Detailed Budget Review: Financial Services (45 minutes)
- Review of work plan for Cultural Partners review and third party funding framework projects
- Review of 2019 Budget Preparation Directives report
- Receipt of Corporate Services (CS) department budget materials (review at next meeting)

March 28, 2018:

- Detailed Budget Review: Corporate Services (45 minutes)
- Receipt of Operational Services (OS) department budget materials (review at next meeting)
- Identification of specific areas of focus for OS budget review

April 25, 2018:

- Detailed Budget Review: Operational Services (45 minutes)
- Review of Public Art funding models, best practices, and recommendations

May 23, 2018:

- Detailed Budget Review: Operational Services continued (45 minutes)
- Receipt of Water/Wastewater/Storm utilities budget materials (review at next meeting)

June 27, 2018:

- Detailed Budget Review: Water/Wastewater/Storm utilities budget

2018 / 2019 Financial Planning Workplan  
Town of Aurora

Milestone	January				February				March				April				May				June				July				August				September				October				November				December															
	5	12	19	26	2	9	16	23	2	9	16	23	30	6	13	20	27	4	11	18	25	1	8	15	22	29	6	13	20	27	3	10	17	24	31	7	14	21	28	5	12	19	26	2	9	16	23	30	7	14	21	28								
<b>BUDGET</b>																																																												
Town KPI review & update																																																												
Council direction to staff Re: operating budget tax increase thresholds for 2019 & approval of 2019 budget workplan									Jan. 29 to Feb. 11th: Creation of report Feb. 28th: FAC review of proposed 2019 Council Budget Direction & Budget Workplan Apr. 3rd: GC; Apr. 10th: Council																																																			
2018 water, wastewater, storm water budget approval									Jan. 8 to Feb. 26: Finalization of draft budget, report and presentation Mar. 20th: GC; Mar. 27th: Council																																																			
Review and update of four year staffing plan ( 2019 to 2022 )																																																												
2018 R&R in-year capital budget creation																																													Jan. 15th to Mar. 9th: Review and update of applicable detailed Capital Projects Mar. 12 to 23rd: Finalization of draft budget, report and attachments Apr. 17th: GC; Apr. 24th: Council approval															
2018 ten year capital plan update																																													Apr. 2nd to Jul. 27th: Staff review and update and finalization of ten year capital plan Special GC's: Feb. 9, 2019 and Feb. 11, 2019, Feb. 26, 2019: Council Approval															
Detailed 2019 capital budget creation																																									Apr. 2nd to July 27th: Staff review, update and finalization of detailed 2019 capital plan including all binder contents Special GC's: Feb. 9, 2019 and Feb. 11, 2019, Feb. 26, 2019: Council Approval																			
Asset management plan foundational rationale review & update (Formal approval required - new Council)																																									Feb. 14 - May 25th: Capital asset management steering committee (CAMSC) review & update of AMP foundational contents Special GC's: Feb. 9, 2019 and Feb. 11, 2019, Feb. 26, 2019: Council Approval																			
NEW strategic asset management policy (Formal approval required - new Council)																																									Feb. 14 - July 27th: Capital Asset Management Steering Committee (CAMSC) coordinated creation of newly required strategic asset management policy Special GC's: Feb. 9, 2019 and Feb. 11, 2019, Feb. 26, 2019: Council Approval																			
2019 fees & service charge schedule update (Includes any NEW revenue generation opportunities)																																									Jun. 18 to Jul. 27th: Departmental review & update of 2019 fee schedules Aug. 14th: Council initiation; Public Review Period (2 weeks); Sep. 18th: Council (Bylaw Approval)																			
2019 tax levy funded operating budget AND water operating budget creation (Includes review & update of the 'out years' 2020, 2021, 2022)																																									Jan. 15th to Oct. 19th: Departmental review and update of 2019 Operational plans plus three out years, including all binder contents Feb. 12th, 2019 Council: 2019 Operating Budget Kick-off and Binder material distribution																			



## **Budget Committee Schedule – 2019 Budget Process**

(All Budget Committee meeting dates subject to confirmation by the incoming Council)

### **Special Budget Consultation Meeting**

**Date:** Monday, January 14, 2019 (Budget Committee)

**Time:** 6:00pm

**Where:** Council Chambers

**Agenda:** The budget committee will hear delegations with suggestions regarding how the Town could increase non-tax revenues and/or save money on its delivery of existing processes and services. The budget committee will also ask community groups, organizations or individuals seeking funding or services in-kind from the Town to make a presentation of any requests of this nature to the committee for its consideration for inclusion in the upcoming 2019 budget process.

### **Capital Budget Review**

**Date:** Tuesday, January 29, 2019 (regular Council meeting)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Treasurer will make a short presentation and kick off the Budget Committee's review of the Town's draft Ten Year Capital Investment Plan and draft Detailed 2019 Capital Plan. Also, budget material will be distributed to committee members for their review prior to their first scheduled formal review meeting.

### **Capital Budget Review**

**Date:** Monday, February 4, 2019 (Budget Committee)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Budget Committee will undertake its review of the Town's Ten Year Capital Investment Plan as well as its draft Detailed 2019 Capital Plan.

### **Capital Budget Review**

**Date:** Monday, February 11, 2019 (Budget Committee, if required)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Budget Committee will continue its review of the Town's draft Detailed 2019 Capital Plan.

### **Council – Capital Budget Approval**

**Date:** Tuesday, February 26, 2019 (regular Council meeting)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The final 2019 Capital Budget will be brought to Council for its review and approval.

**Operating Budget**

**Date:** Tuesday, February 12, 2019 (regular Council meeting)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Treasurer will make a short presentation and kick off the Budget Committee's review of the Town's draft 2019 plus outlook Years (2020 to 2022) Operating Budget. Also, budget material will be distributed to committee members for their review prior to their first scheduled formal review meeting.

**Operating Budget**

**Date:** Monday, February 25, 2019 (Budget Committee)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Budget Committee will commence its review of the Town's draft 2019 Operating Budget.

**Operating Budget**

**Date:** Monday, March 4, 2019 (Budget Committee)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Budget Committee will continue its review of the Town's draft 2019 Operating Budget. The Aurora Public Library Board, Aurora Cultural Centre Board, Aurora Historical Society Board, Sport Aurora, and Aurora Sport Hall of Fame will make their budget presentations.

**Operating Budget**

**Date:** Monday, March 11, 2019 (Budget Committee)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Budget Committee will continue its review of the Town's draft 2019 Operating Budget.

**Operating Budget**

**Date:** Monday, March 18, 2019 (Budget Committee, if required)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The Budget Committee will continue its review of the Town's draft 2019 Operating Budget.

**Council – Operating Budget Approval**

**Date:** Tuesday, March 26, 2019 (regular Council meeting)

**Time:** 7:00 p.m. to 10:30 p.m.

**Agenda:** The final 2019 Operating Budget will be brought to Council for its review and approval.

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

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

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

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

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

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

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

	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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**01401 POLICY & PLANNING:ADMINISTRATION**

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

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

	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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**01401 POLICY & PLANNING:ADMINISTRATION**

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

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

<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span>	Dollar Change > +/- \$20,000 <b>AND</b> Percentage Change > +/- 10%
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**01404 ACCOUNTING & REVENUE**

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

**TOWN OF AURORA**  
**LINE-ITEM ANALYSIS - YTD Comparison**  
**Find Approved Budget**  
**2018**

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**01404 ACCOUNTING & REVENUE**

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

01405 FINANCIAL PLANNING

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

20 Procurement Services

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

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



**Extract from  
Council Meeting of  
Tuesday, November 14, 2017**

**5. Consent Agenda**

**Moved by Councillor Thompson  
Seconded by Councillor Gaertner**

**C1. General Committee Meeting Report of November 7, 2017**

1. That the General Committee meeting report of November 7, 2017, be received and the following recommendations carried by the Committee be approved:

**(C2) Finance Advisory Committee Meeting Minutes of September 27, 2017**

1. That the Finance Advisory Committee meeting minutes of September 27, 2017, be received for information.

**(C6) Finance Advisory Committee Meeting Minutes of October 12, 2017**

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

**Carried**