



Finance
Advisory Committee
Meeting Agenda

Wednesday, March 28, 2018

5:30 p.m.

Holland Room
Aurora Town Hall

Public Release
March 22, 2018



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

Date: Wednesday, March 28, 2018

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

1. Approval of the Agenda

Recommended:

That the agenda as circulated by Legislative Services be approved.

2. Declarations of Pecuniary Interest and General Nature Thereof

3. Receipt of the Minutes

Finance Advisory Committee Meeting Minutes of February 28, 2018

Recommended:

That the Finance Advisory Committee meeting minutes of February 28, 2018, be received for information.

4. Delegations

5. Consideration of Items

**1. Review of Detailed Financial Budget Information
Re: Corporate Services (CS)**

Recommended:

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

**2. Memorandum from Director, Financial Services
Re: Round Table Discussion: Proposed Changes to Procurement
Thresholds**

Recommended:

1. That the memorandum regarding Round Table Discussion: Proposed Changes to Procurement Thresholds be received; and
2. That the comments of the Finance Advisory Committee be referred to staff for consideration.

**3. Distribution and Introduction of Detailed Financial Budget Information
Re: Operational Services (OS)**

Recommended:

1. That the detailed financial budget information for Operational Services be received and deferred for discussion and detailed review at the April 25, 2018 meeting of the Finance Advisory Committee.

6. New Business

7. Adjournment



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

Date: Wednesday, February 28, 2018

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

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

Member(s) Absent: None

Other Attendees: Doug Nadorozny, Chief Administrative Officer, Dan Elliott, Director of Financial Services/Treasurer, Lisa Warth, Acting Director of Community Services, Jason Gaertner, Manager, Financial Planning, and Linda Bottos, Council/Committee Secretary

The Chair called the meeting to order at 5:35 p.m.

1. Approval of the Agenda

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

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*.

3. Receipt of the Minutes

Finance Advisory Committee Meeting Minutes
Wednesday, February 28, 2018

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Finance Advisory Committee Meeting Minutes of January 24, 2018

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

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

Carried

4. Delegations

None

5. Consideration of Items

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

Staff gave an overview of the memorandum and attachments, and provided additional information regarding community program subsidy considerations along with an excerpt from the Recreation Programming Audit Report of April 2017 respecting Background and Comparison of Program Pricing of Other Municipalities, noting that the Audit Report addressed revenues only and not the associated costs.

The Chair noted that this memorandum was also presented to the Parks, Recreation and Cultural Services Advisory Committee for comment, and staff was asked to supply additional data in order to make any determinations.

The Committee and staff discussed the various challenges and approaches to determining the appropriate cost recovery/subsidy levels, and to calculating overall program costs, including direct and indirect costs, and assumptions.

Staff agreed to perform an in-depth examination of the cost data and allocations for various programs at a particular facility, and report back to the Committee at a future meeting.

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

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

Carried

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

Staff provided an overview of the line-by-line analysis and year-to-date comparison of the final approved 2018 budget for the Financial Services department and detailed explanations respecting the highlighted items. Staff reviewed the current staffing situation and pending requests, noting that the Town's growth has exceeded the department's capacity to meet the service requirements related to tax and water utility administration. Staff expressed further concern regarding the budget provisions for required training and professional development.

The Committee and staff discussed the value of training, development of a training policy and business cases, and relevant metrics. Staff confirmed that a complete review is underway respecting the tracking and allocation of training including courses, seminars and memberships.

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

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

Carried

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

Staff provided background to the draft report noting the similarities and continued focus of the previous year, including budget principles and budget process, phase-in strategies, and inflation approach. Staff advised that a draft 2019 budget would be prepared for presentation early in the next term of Council, which will begin December 2018.

The Committee made suggestions in the areas of financial implications and communications considerations, and staff agreed to apply the enhancements accordingly.

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

1. That Draft General Committee Report No. FS18-004 be received; and
2. That the key principles for the 2019 operating budget development be endorsed.

Carried

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

Staff noted that Techa van Leeuwen, Director of Corporate Services, would be present at the next meeting to review the detailed budget information for Corporate Services. The Committee was encouraged to contact the Director directly for any needed clarification prior to the March meeting.

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

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

Carried

6. New Business

Councillor Kim inquired about the status of the Town's planned public art policy and staff provided a response.

7. Adjournment

Moved by Councillor Kim

Seconded by Mayor Dawe

That the meeting be adjourned at 6:43 p.m.

Carried

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

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

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

05 Corporate Services

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

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

TOWN OF AURORA
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05 Corporate Services

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

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 LINE-BY-LINE ANALYSIS - YTD Comparison
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<u>AND</u>	
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01301 LEGISLATIVE SERVICES

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

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01301 LEGISLATIVE SERVICES

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

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01350 ELECTIONS

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

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02402 BY-LAW & LICENSING

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

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02402 BY-LAW & LICENSING

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

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02403 ANIMAL CONTROL

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

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02404 ACCESS AURORA

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

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02404 ACCESS AURORA

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

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01402 INFORMATION TECHNOLOGY

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

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS - YTD Comparison
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Dollar Change > +/- \$20,000
 AND
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01402 INFORMATION TECHNOLOGY

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

TOWN OF AURORA
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	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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01403 TELECOMMUNICATIONS

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

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS - YTD Comparison
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01202 LEGAL SERVICES

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

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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01304 HUMAN RESOURCES

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

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS - YTD Comparison
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01304 HUMAN RESOURCES

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

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS - YTD Comparison
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01308 CS ADMINISTRATION

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

TOWN OF AURORA
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02201 EMERGENCY PREPAREDNESS

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



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**Town of Aurora
Financial Services**

Memorandum

Date: March 28, 2018
To: Finance Advisory Committee
From: Dan Elliott, Director, Financial Services
Re: **Round Table Discussion: Proposed Changes to Procurement Thresholds**

Recommendation

- 1. That the memorandum regarding Round Table Discussion: Proposed Changes to Procurement Thresholds be received; and**
- 2. That the comments of the Finance Advisory Committee be referred to staff for consideration and action as appropriate.**

Background

The Financial Services Department has committed to both internal client staff and to Council to revisit the thresholds within the Town's Procurement By-law. There are several thresholds to be reviewed.

Attached is a table outlining the current, proposed and comparative information for various thresholds:

- Page one addresses thresholds which determine the procurement approach to be used for a purchase.
- Page two addresses the thresholds for the final approvals of procurements, including the role of Council.
- The final page speaks to a proposed new maximum length of contracts, and a proposed new information report, and an increase in threshold for mandatory separate Town agreement.

Round Table Discussion: Proposed Changes to Procurement Thresholds
March 28, 2018

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This table, along with additional details, has been circulated for comments internally to staff involved in acquiring goods, services or construction for their departments. In doing so, it is appropriate that the Finance Advisory Committee also be provided the opportunity to provide comments at this proposal stage. Bear in mind that all purchases must have approved budgets in place to complete any contract award. This detail is already within our Procurement By-law.

Financial Services has committed to presenting to Council final proposed changes in these areas in the second cycle of April. I look forward to discussing these proposed changes with the Committee, and in particular hearing comments and suggestions for our consideration as we prepare our final report for April. As you can appreciate, I want to propose something that speeds the procurement process for both client departments and the procurement team, alleviating red tape and process where practical, maintains or strengthens the integrity of our public process and opportunities for vendors, yet balances risk with cost of process, and balances staff authorities with Council's role to keep a finger on the pulse of what's going on inside Town Hall. The comparatives are provided for context.

I look forward to our discussion.

Attachments

Attachment 1 – Proposed Procurement Threshold Changes

Town of Aurora
Proposed Procurement Threshold Changes
20-Mar-18

Current	Proposed	Comparatives				
		York Region	RHill	Sudbury	Newmarket	Markham
Procurement Process to be used:						
1) Under \$5,000 Current practice is to encourage three quotes. No Req. or PO required. Can pay with Pcard or invoice. Attach quotes to Invoice for payment. Threshold applied to anticipated annual requirements of same or similar goods or services for the department.	Under \$10,000 (for consulting services: up to \$25K) Threshold Change: also bring wording to match current practice - quotes not mandatory, but an option to consider - obtain best value, no Req., no PO. Threshold applied to anticipated annual requirements of same or similar goods or services for the department.(corporation wide analysis not practical.)	under \$100K best value	under \$10K best value	under \$2K best value	under \$10K best value, PO or Pcard required(\$20K for Consulting)	under \$5K best value, (under \$25K for consulting)
2)	NEW: Over \$10,000, but less than \$25,000 New requirement: mandatory three competitive written quotes, using Quick Quote form, attach three to invoice for payment, no Req, no PO. Note of explanation with invoice if did not use low quote. RFP's must be handled by Procurement.	\$100K - \$150K mandatory three written quotes, PO		\$10K to \$50K mandatory three written quotes, PO		\$5K to \$25K three written quotes
3) Over \$5,000 Full market competitive procurement through Procurement Services. Client department responsible to prepare market ready detailed specifications and pricing sheet.	Over \$25,000 Threshold Change only: same process	over \$150K full competitive procurement	over \$10K full competitive procurement	over \$50K full competitive procurement	Over \$10K full competitive procurement	Over \$25,000 full competitive procurement

Staff comments:

1) Thresholds should be applicable to each purchase, not annual requirement or annual budget. Request for clarity in this regard in the bylaw. Response: While this practice is in place in some smaller jurisdictions, staff feel this leads to bid splitting to avoid public procurement processes, and limits opportunity to vendors. Recent third party review recommended clarity in our processes and bylaw in this regard.

2) Threshold of \$5,000 too low for practicality. Results in a lot of administration for public procurement process. Response: Agreed, recommending increase to \$25,000, with new range of \$10k to \$25K requiring three written quotes obtained based on same information sent to all bidders. Under \$10K is "best value" approach - discretion of staff.

3) Will require some compliance audit processes and consequences for non-compliance. Response: Agreed. Will occur procedurally, not in the bylaw. Difficult to identify where bid splitting occurs, where under \$10K purchases, or under \$25K purchases are repeated for same or similar goods by the same department. Consequences and progressive discipline processes will be developed procedurally as well as auditing processes

Town of Aurora
Proposed Procurement Threshold Changes
20-Mar-18

Current		Proposed		Comparatives				
Purchase/Award Authority				York Region	RHill	Sudbury	Newmarket	Markham
1)	Under \$5,000 Client department approves, based on Pcard limits, or AP invoice approval authority. No Purchase Requisition or PO.	Under \$25,000	Threshold Change only: same process		All awards based on staff approval authorities funding approval, low bid, etc.	All awards based on staff approval authorities funding approval, low bid, etc.	All awards based on staff approval authorities funding approval, low bid, etc.	All awards based on staff approval authorities funding approval, low bid, etc. up to \$350,000
2)	\$5,000 to \$100,000 Following Competitive process, client department approves based on AP invoice approval authority. Procurement issues PO.	\$25,000 to Unlimited where low bid/high score and within budget, no litigation	Threshold Change only: same process, but CAO approves all over \$1million (If not within budget, Council report still required for additional funding, but not the award.)	up to \$500K	client dept			
3)	Over \$100,000 Council approval required	Over \$100,000		low bid tenders no limit CAO		Multi-year contracts exceeding five years, AND >\$50K/yr require Council approval	over \$250K	over \$350,000
				RFP's over \$2M Council approval			CAO	Tenders within Criteria - CAO Tenders outside criteria plus all RFP's over \$350K - Council

Staff comments:
1) If project budget was approved, why does Council even need to see and approve RFPs and Tenders that are lowest compliant bidder/high score and fall within budget? Council report requirement adds 30 days to administration lead time for project, and adds unnecessarily to agenda, bogging down Council. Response: Agreed. Recommending staff approval all within budget less than \$1million, with CAO approving above \$1million. Wording changes will be required to delegate authority to execute Town agreement down to Director of department or CAO. To keep Council in the loop, adding new quarterly information reports on awards made over \$250,000. If budget is insufficient for a contract award, no change is proposed, as the funding issue must still be addressed by a report to Council, but not the technical award of the contract.

Town of Aurora
Proposed Procurement Threshold Changes
20-Mar-18

Current		Proposed	Comparatives					
			York Region	RHill	Sudbury	Newmarket	Markham	
Single/Sole Source Awards								
1)	Under \$100,000 Single/sole source meets qualifications for same, approved by Director and Procurement Manager.	Under \$100,000 minor change: see "Project Contingency" section below for change in application. Also, where Procurement Manager is of the opinion does not meet qualifications for single/sole source, CAO may approve following discussion with Director and Procurement Manager.	under \$150K Commissioner approval	under \$50K 50-100K CAO only	under \$50K	under \$25K various levels	under \$50K various levels	
2)	Over \$100,000 Council approval required	Over \$100,000 No change	Over \$150K to Council	over \$100K to Council	over \$50K to Council	\$25 to 50K to CAO, over \$50K to Council	\$50K-350K to CAO, over \$350K to Council	
Procurement Contingency								
1)	10% increase to approved PO but aggregate PO still less than \$100K Director approval - PO increase form This is not budget approval, budget must be approved by Council. Current wording needs clean up last sentence.	20% increase to original PO to complete items in contract and specifications, aggregate PO still within budget. NEW: must be to complete contract and specifications only Director approval on PO increase form. Wording to be clarified. To be strictly applied. Contingencies are for unknown conditions and items unspecified in contract, but required in order to complete the specifications of the contract. Not used for extras not specified or forgotten in scope of work.	15% limited to project	separate bylaw within budget Director 15%, Comm \$30%, CAO over 30% Scope changes, CAO approves up to lesser of 10% or \$100K aggregate, else Council	silent	silent	silent	
2)	10% increase takes contract value over \$100K Council approval required.	Increases more than 20% or for items not specified in contract CAO approval for any increase beyond aggregate 20%, within budget, for contingency or scope change items.						

Staff Comments:

1) Currently, Procurement Manager has final approval authority for sole source/singe source purchases under \$100K. Should have opportunity for arbitration with CAO discussion at discretion of Director after receiving written reasons from Manager of Procurement. Response: Agreed. Approaching CAO will be at discretion of Director.

2) Should be able to negotiate a purchase with a single source if deemed good value. Response: Opportunity for all vendors is a hallmark of public procurement and CETA freetrade agreements. Bylaw sets out criteria for single source, and sole source situations. These are highly consistent with comparator bylaws. No change to threshold for approval of single source/sole source contracts: greater than \$100,000 requires Council approval.

3) Project contingency: 10% procurement contingency is too low. Should be able to spend up to budget to complete contract as specified. Response: Agreed needs clarification. Contingency wording to be modified for greater clarity and will be applied strictly. Recommending Director has 20% contingency, with CAO anything beyond for contingency, or for scope changes to project, subject to budget availability. Procedurally, will discuss whether total budget to be reduced at time of contract award: ie. budget is \$2million, and contract comes in at \$1.1: should all \$900K remain available to complete project and contingencies? Tighter contingency requires greater diligence in project scoping and specification details.

Town of Aurora
Proposed Procurement Threshold Changes
20-Mar-18

Current	Proposed	Comparatives				
		York Region	RHill	Sudbury	Newmarket	Markham
Duration of Total Contract before remarketing work/service/goods						
No specified limits	NEW: Total term of contract, aggregate past, present and future renewals and option years, is maximum 7 years without competitively going to market. No limit if annual purchase less than \$10K.	terms over 5 years Council pre-approval	silent	Exceeds 5 yrs AND \$50K annual value	silent	Exceeds four year term
1) No specified limits	Preapproval by Council required prior to going to market longer than 7 years total (i.e. solid waste), or extending/renewing beyond 7 years aggregate if annual purchase more than than \$10K			approval by Council		approval by Council
Information Reports						
1) Report only awards approved by CAO under delegated authority during Council recess or after nomination day.	NEW: Awards by Administration over \$250,000 quarterly summary report by Procurement Services Division within proposed authorities. Continue report for approvals otherwise requiring Council approval made by CAO during recess or after nomination day.	Over \$150K quarterly	semi-annual all single and sole source contracts	Over \$50K "regular information reports"	semi-annually all over \$250K plus all emergency purchases over \$50K, plus all single and sole source awards.	Over \$50K monthly report
Requirement for Town Agreement						
1) Awards over \$30,000	Awards over \$50,000	several template agreements	Over \$10K	Over \$50K	Over \$100K	unclear
Requires Town agreement prepared by Legal. Below threshold, agreement is optional for complex or high risk situations.	Threshold change only: same process.					

Staff Comments:

1) Issue of term limits introduced as an emerging best practice. Finds balance between vendor opportunity and practical contract term lengths. Seven years chosen, as would allow one full council term to be skipped without going to market. Without limit, nothing stopping a client department from entering a fifteen year contract as their preference. Limit of seven years not practical in all circumstances. Response: Proposal makes clear that longer than 7 years is permitted, but requires explanation to and approval by Council prior to going to market or making the commitment. Example is solid waste contract and inherent capital investment expected of vendor, so long term is industry norm. All contracts have clauses allowing for early termination by Town. Multi-year contracts can be structured with CPI escalation clauses, like the existing solid waste contract.

2) Currently Procurement Bylaw does not permit staff to make purchases from on-line or live auctions, due to competitive bid requirements. Response: Staff are currently researching other municipalities permissions in this regard. Based on research of best and emerging practices, staff may include in final recommendations. Any such change will be highlighted in the cover report to Council at that time.

3) Requirement for town contract too low, adds administration, should be \$100k. Response: In discussion with Legal and Risk Management staff, increase from \$30K to \$50K finds acceptable balance, as past experience shows a number of contractor performance and management issues arising in the \$50K to \$100K range, which would be much more difficult to resolve if without an agreement. Agreement requirement does not add substantively to process.

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

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

06 Operational Services

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1106 LANDSCAPE FEES	(369,492)	(75,353)	(161,217)	(65,000)	(65,000)	-	-	85,864	113.9%
3-1201 OTHER	(212,197)	(190,802)	(238,046)	(210,053)	(264,000)	53,947	25.7%	47,244	24.8%
3-1205 SALES	(1,809)	(2,023)	(2,987)	(3,000)	(3,000)	-	-	964	47.7%
3-1206 DONATIONS	-	(678)	(350)	-	-	-	-	(328)	(48.4%)
3-1303 BALL DIAMOND/SOCCER FIELDS	(169,368)	(178,625)	(186,579)	(164,381)	(164,381)	-	-	7,954	4.5%
3-1304 GRASS CUTTING	(137,010)	-	-	-	-	-	-	-	-
3-1333 CONTRIBUTIONS FROM DEVELOPERS	(353,208)	(206,837)	(72,875)	-	-	-	-	(133,962)	(64.8%)
3-1803 OTHER GRANTS	(247,006)	(244,334)	(237,061)	(260,000)	(260,000)	-	-	(7,273)	(3.0%)
3-1917 ENGINEERING CONTRIBUTION	(70,000)	-	-	-	-	-	-	-	-
3-1933 LANDSCAPE FEE RESERVE CONT'N	(21,300)	(17,872)	(15,885)	(15,885)	(13,877)	(2,008)	(12.6%)	(1,987)	(11.1%)
3-1963 PARKS DEV & FAC DC CONT'N	(154,425)	(116,257)	(136,156)	(136,156)	(115,640)	(20,516)	(15.1%)	19,899	17.1%
Total Revenue	(1,735,815)	(1,032,781)	(1,051,156)	(854,475)	(885,898)	31,423	3.7%	18,375	1.8%
EXPENSE:									
4-2000 SALARIES - F/T	2,797,223	3,076,598	2,939,076	3,058,820	3,089,656	30,836	1.0%	(137,522)	(4.5%)
4-2001 SALARIES - O/T	136,066	134,091	129,417	108,350	108,350	-	-	(4,674)	(3.5%)
4-2002 SALARIES - P/T	530,215	280,687	621,600	550,211	591,816	41,605	7.6%	340,913	121.5%
4-2003 VACATION PAY	-	21,175	-	-	-	-	-	(21,175)	(100.0%)
4-2004 SICK PAY	-	4,867	-	-	-	-	-	(4,867)	(100.0%)
4-2005 LIEU TIME	-	1,487	-	-	-	-	-	(1,487)	(100.0%)
4-2090 YEAR END ACCRUALS	7,829	10,096	11,105	-	-	-	-	1,009	10.0%
4-2100 BENEFITS - OMERS	291,605	348,476	309,099	305,756	318,598	12,842	4.2%	(39,377)	(11.3%)
4-2101 BENEFITS - EHT	67,634	78,591	71,819	70,319	73,247	2,928	4.2%	(6,772)	(8.6%)
4-2102 BENEFITS - WSIB	27,678	28,530	26,646	27,045	28,172	1,127	4.2%	(1,884)	(6.6%)
4-2103 BENEFITS - CPP	124,651	139,857	134,005	131,825	137,164	5,339	4.1%	(5,852)	(4.2%)
4-2104 BENEFITS - EI	67,080	75,076	62,667	72,638	68,089	(4,549)	(6.3%)	(12,409)	(16.5%)
4-2105 BENEFITS - DENTAL	65,080	67,504	61,135	77,056	74,579	(2,477)	(3.2%)	(6,369)	(9.4%)
4-2106 BENEFITS - HEALTH	112,860	127,857	112,619	119,687	127,545	7,858	6.6%	(15,238)	(11.9%)
4-2107 BENEFITS - LTD/ADD	46,822	54,525	46,121	51,134	58,369	7,235	14.1%	(8,404)	(15.4%)
4-2108 BENEFITS - OTHER	13,561	15,818	13,079	13,930	15,937	2,007	14.4%	(2,739)	(17.3%)
4-2200 WAGE RECOVERY	(954)	(3,765)	-	-	-	-	-	3,765	100.0%
4-2201 SALARY SAVINGS	-	-	-	(39,211)	(39,211)	-	-	-	-
TOTAL SALARIES & BENEFITS	4,287,350	4,461,470	4,538,388	4,547,560	4,652,311	104,751	2.3%	76,918	1.7%
4-2300 INTERNAL EQUIPMENT RENTAL	(233,659)	(234,159)	(233,659)	(233,659)	(233,659)	-	-	500	0.2%
4-2302 INTERNAL FUEL RECOVERY	(33,227)	(12,748)	(8,339)	(40,000)	(40,000)	-	-	4,409	34.6%

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

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

06 Operational 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)
4-3000 PURCHASE CARD CLEARING	1,488	1,275	(13)	-	-	-	-	(1,288)	(101.0%)
4-4000 OFFICE SUPPLIES	10,725	8,010	7,674	11,350	11,350	-	-	(336)	(4.2%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	1,024	154	511	800	650	(150)	(18.8%)	357	231.8%
4-4007 COMPUTER SUPPLIES	61	93	79	500	-	(500)	(100.0%)	(14)	(15.1%)
4-4009 SAFETY SUPPLIES	5,208	6,840	7,326	7,200	7,500	300	4.2%	486	7.1%
4-4010 CLOTHING ALLOWANCE	7,639	13,851	22,679	26,600	19,000	(7,600)	(28.6%)	8,828	63.7%
4-4013 UTILITIES	763,226	603,896	458,234	270,000	468,311	198,311	73.4%	(145,662)	(24.1%)
4-4015 OPERATING MATERIALS	421,298	504,460	902,958	483,400	492,000	8,600	1.8%	398,498	79.0%
4-4018 LICENSES	20,971	21,800	28,768	22,000	24,000	2,000	9.1%	6,968	32.0%
4-4019 VEHICLE SUPPLIES	221,820	299,456	335,362	235,000	314,000	79,000	33.6%	35,906	12.0%
4-4021 EQUIPMENT - OTHER	11,366	36,625	25,246	21,500	21,500	-	-	(11,379)	(31.1%)
4-4022 TOOLS	6,234	10,218	5,354	22,000	8,000	(14,000)	(63.6%)	(4,864)	(47.6%)
4-4023 PATHWAY MAINTENANCE MATERIALS	40,942	15,455	39,537	42,300	42,300	-	-	24,082	155.8%
4-4024 FENCE MATERIALS	4,389	6,357	9,252	11,000	11,000	-	-	2,895	45.5%
4-4045 MUNICIPAL BUSINESS	5,651	7,808	3,377	2,800	2,350	(450)	(16.1%)	(4,431)	(56.7%)
4-4048 FUEL COSTS	180,527	147,683	179,799	220,000	155,000	(65,000)	(29.5%)	32,116	21.7%
4-4049 SIGNAGE	4,322	1,528	4,649	5,000	5,000	-	-	3,121	204.3%
4-4050 FIELD PAINT	16,061	13,786	21,661	17,000	18,000	1,000	5.9%	7,875	57.1%
4-4051 HORTICULTURE PROGRAM	10,371	15,630	14,451	15,000	15,000	-	-	(1,179)	(7.5%)
4-4052 FERT/GRASS SEED	15,939	17,489	17,623	33,000	33,000	-	-	134	0.8%
4-4053 PARK ELEC/LIGHTING	18,898	16,651	16,388	14,000	14,000	-	-	(263)	(1.6%)
4-4054 IRRIGATION	4,277	2,447	1,139	5,100	5,100	-	-	(1,308)	(53.5%)
4-4059 MAYOR'S ANTI LITTER CAMPAIGN	138	3,563	2,018	4,000	5,000	1,000	25.0%	(1,545)	(43.4%)
4-5001 CONFERENCES	2,862	-	2,664	3,000	1,600	(1,400)	(46.7%)	2,664	-
4-5026 COURSES & SEMINARS	46,139	7,089	16,844	14,961	12,400	(2,561)	(17.1%)	9,755	137.6%
4-5028 MEMBERSHIPS	11,610	10,051	6,744	11,500	8,200	(3,300)	(28.7%)	(3,307)	(32.9%)
4-5029 MILEAGE	16,554	16,083	14,182	10,750	1,750	(9,000)	(83.7%)	(1,901)	(11.8%)
4-5032 VEHICLE REPAIRS	39,848	34,649	79,693	50,000	50,000	-	-	45,044	130.0%
4-5037 PROPERTY IMPROVEMENT	16,928	23,127	29,348	30,000	40,000	10,000	33.3%	6,221	26.9%
4-5038 BUILDING REPAIR & MAINTENANCE	16,086	19,022	20,714	21,000	21,000	-	-	1,692	8.9%
4-5039 INSURANCE FEES	25,000	24,484	24,632	25,000	26,000	1,000	4.0%	148	0.6%
4-5042 ADVERTISING	14,629	18,954	24,413	26,000	26,000	-	-	5,459	28.8%
4-5043 CONSULTING	45,443	9,713	5,116	15,000	15,000	-	-	(4,597)	(47.3%)
4-5045 PHOTOCOPIER CHARGES	11,575	12,578	13,098	11,547	9,050	(2,497)	(21.6%)	520	4.1%
4-5047 PURCHASE OF TREES	50,499	87,101	52,781	50,000	50,000	-	-	(34,320)	(39.4%)
4-5059 CONTRACTS	2,063,042	2,080,048	2,054,130	2,065,850	2,490,030	424,180	20.5%	(25,918)	(1.2%)
4-5060 COST RECOVERY	(154)	(3,430)	(2,008)	-	-	-	-	1,422	41.5%

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

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06 Operational 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)
4-5062 COLLECTION CONTRACTS	1,331,384	1,162,298	1,394,682	1,312,000	1,360,000	48,000	3.7%	232,384	20.0%
4-5063 WASTE DISPOSAL FEE	14,940	14,342	12,947	18,000	18,000	-	-	(1,395)	(9.7%)
4-5064 CONTRACTS - GRASS CUTTING	27,546	9,627	13,153	20,000	20,000	-	-	3,526	36.6%
4-5077 REALTY TAXES	50,613	50,992	-	-	-	-	-	(50,992)	(100.0%)
4-5086 SECURITY	30,213	35,599	13,208	-	-	-	-	(22,391)	(62.9%)
4-5087 ARBORICULTURAL CONTRACT	24,252	18,330	45,718	60,000	50,000	(10,000)	(16.7%)	27,388	149.4%
4-5088 SHRUB BED MAINTENANCE	96,764	44,487	87,996	75,000	65,000	(10,000)	(13.3%)	43,509	97.8%
4-6000 CAPITAL LOAN REPAYMENT	-	146,320	297,686	297,686	304,542	6,856	2.3%	151,366	103.4%
4-6001 BANK CHARGES	-	41,923	69,785	69,785	62,930	(6,855)	(9.8%)	27,862	66.5%
4-6002 ACTIVE NET CHARGES AND FEES	-	-	1,214	-	586	586	-	1,214	-
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	738,730	282,460	341,759	81,211	81,211	-	-	59,299	21.0%
TOTAL OTHER EXPENSES	6,180,192	5,654,015	6,482,573	5,464,181	6,111,701	647,520	11.9%	828,558	14.7%
TOTAL EXPENSES	10,467,542	10,115,485	11,020,961	10,011,741	10,764,012	752,271	7.5%	905,476	9.0%
NET BUDGET	8,731,727	9,082,704	9,969,805	9,157,266	9,878,114	720,848	7.9%	887,101	9.8%

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
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10 Operational Services Admin

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	(33,172)	(24,171)	(24,432)	(35,053)	(35,000)	(53)	(0.2%)	261	1.1%
Total Revenue	(33,172)	(24,171)	(24,432)	(35,053)	(35,000)	(53)	(0.2%)	261	1.1%
EXPENSE:									
4-2000 SALARIES - F/T	334,108	356,412	383,498	396,232	426,991	30,759	7.8%	27,086	7.6%
4-2001 SALARIES - O/T	-	83	308	-	-	-	-	225	271.1%
4-2002 SALARIES - P/T	13,143	58,912	1,118	3,614	3,746	132	3.7%	(57,794)	(98.1%)
4-2003 VACATION PAY	-	831	-	-	-	-	-	(831)	(100.0%)
4-2004 SICK PAY	-	692	-	-	-	-	-	(692)	(100.0%)
4-2090 YEAR END ACCRUALS	9,490	(11,809)	16,055	-	-	-	-	27,864	236.0%
4-2100 BENEFITS - OMERS	38,076	105,509	40,112	44,734	48,760	4,026	9.0%	(65,397)	(62.0%)
4-2101 BENEFITS - EHT	6,790	19,378	7,139	7,794	8,395	601	7.7%	(12,239)	(63.2%)
4-2102 BENEFITS - WSIB	2,438	6,266	2,477	2,998	3,229	231	7.7%	(3,789)	(60.5%)
4-2103 BENEFITS - CPP	9,675	24,238	10,959	10,969	11,365	396	3.6%	(13,279)	(54.8%)
4-2104 BENEFITS - EI	5,157	12,718	5,010	5,784	5,228	(556)	(9.6%)	(7,708)	(60.6%)
4-2105 BENEFITS - DENTAL	7,544	13,986	6,975	7,731	7,465	(266)	(3.4%)	(7,011)	(50.1%)
4-2106 BENEFITS - HEALTH	12,594	27,911	11,976	12,009	12,766	757	6.3%	(15,935)	(57.1%)
4-2107 BENEFITS - LTD/ADD	5,608	15,643	5,665	7,440	8,809	1,369	18.4%	(9,978)	(63.8%)
4-2108 BENEFITS - OTHER	1,811	4,251	1,589	1,859	2,203	344	18.5%	(2,662)	(62.6%)
4-2201 SALARY SAVINGS	-	-	-	(39,211)	(39,211)	-	-	-	-
TOTAL SALARIES & BENEFITS	446,434	635,021	492,881	461,953	499,746	37,793	8.2%	(142,140)	(22.4%)
4-3000 PURCHASE CARD CLEARING	1,488	1,275	(13)	-	-	-	-	(1,288)	(101.0%)
4-4000 OFFICE SUPPLIES	9,020	6,624	5,902	9,500	9,500	-	-	(722)	(10.9%)
4-4004 SUBSCRIPTIONS/PUBLICATIONS	1,024	154	511	800	650	(150)	(18.8%)	357	231.8%
4-4007 COMPUTER SUPPLIES	61	93	79	500	-	(500)	(100.0%)	(14)	(15.1%)
4-4010 CLOTHING ALLOWANCE	-	-	268	3,100	-	(3,100)	(100.0%)	268	-
4-4045 MUNICIPAL BUSINESS	5,191	7,065	2,608	2,350	1,900	(450)	(19.1%)	(4,457)	(63.1%)
4-5001 CONFERENCES	2,862	-	2,664	3,000	1,600	(1,400)	(46.7%)	2,664	#DIV/0!
4-5026 COURSES & SEMINARS	40,172	5,813	10,883	8,361	5,800	(2,561)	(30.6%)	5,070	87.2%
4-5028 MEMBERSHIPS	9,937	7,699	6,027	10,000	6,700	(3,300)	(33.0%)	(1,672)	(21.7%)
4-5029 MILEAGE	15,982	15,728	14,037	10,000	1,000	(9,000)	(90.0%)	(1,691)	(10.8%)
4-5045 PHOTOCOPIER CHARGES	9,089	10,087	10,383	9,000	6,650	(2,350)	(26.1%)	296	2.9%
4-5059 CONTRACTS	11,553	5,377	3,429	10,000	10,000	-	-	(1,948)	(36.2%)
TOTAL OTHER EXPENSES	106,379	59,915	56,778	66,611	43,800	(22,811)	(34.2%)	(3,137)	(5.2%)
TOTAL EXPENSES	552,813	694,936	549,659	528,564	543,546	14,982	2.8%	(145,277)	(20.9%)

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

10 Operational Services Admin

	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)
NET BUDGET	519,641	670,765	525,227	493,511	508,546	15,035	3.0%	(145,538)	(21.7%)

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	Dollar Change > +/- \$20,000 AND Percentage Change > +/- 10%
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12 Vehicle, Equipment & Yard

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	(36,649)	(39,412)	(67,832)	(45,000)	(45,000)	-	-	28,420	72.1%
Total Revenue	(36,649)	(39,412)	(67,832)	(45,000)	(45,000)	-	-	28,420	72.1%
EXPENSE:									
4-2000 SALARIES - F/T	180,877	207,746	232,828	231,496	235,404	3,908	1.7%	25,082	12.1%
4-2001 SALARIES - O/T	7,805	2,317	8,299	-	-	-	-	5,982	258.2%
4-2002 SALARIES - P/T	21,106	34,339	19,060	-	-	-	-	(15,279)	(44.5%)
4-2003 VACATION PAY	-	1,338	-	-	-	-	-	(1,338)	(100.0%)
4-2004 SICK PAY	-	164	-	-	-	-	-	(164)	(100.0%)
4-2090 YEAR END ACCRUALS	4,202	(7,590)	4,285	-	-	-	-	11,875	156.5%
4-2100 BENEFITS - OMERS	16,084	24,007	25,103	22,868	23,315	447	2.0%	1,096	4.6%
4-2101 BENEFITS - EHT	4,108	5,229	5,092	4,514	4,590	76	1.7%	(137)	(2.6%)
4-2102 BENEFITS - WSIB	1,783	2,011	1,958	1,736	1,765	29	1.7%	(53)	(2.6%)
4-2103 BENEFITS - CPP	7,818	11,479	9,755	9,055	9,165	110	1.2%	(1,724)	(15.0%)
4-2104 BENEFITS - EI	4,248	6,284	4,537	4,744	4,179	(565)	(11.9%)	(1,747)	(27.8%)
4-2105 BENEFITS - DENTAL	4,616	6,048	5,178	6,443	6,076	(367)	(5.7%)	(870)	(14.4%)
4-2106 BENEFITS - HEALTH	9,968	11,438	11,068	10,007	10,391	384	3.8%	(370)	(3.2%)
4-2107 BENEFITS - LTD/ADD	3,333	3,741	3,709	3,764	4,205	441	11.7%	(32)	(0.9%)
4-2108 BENEFITS - OTHER	1,011	1,300	1,075	1,086	1,214	128	11.8%	(225)	(17.3%)
TOTAL SALARIES & BENEFITS	266,959	309,851	331,947	295,713	300,304	4,591	1.6%	22,096	7.1%
4-2300 INTERNAL EQUIPMENT RENTAL	(233,659)	(234,159)	(233,659)	(233,659)	(233,659)	-	-	500	0.2%
4-2302 INTERNAL FUEL RECOVERY	(33,227)	(12,748)	(8,339)	(40,000)	(40,000)	-	-	4,409	34.6%
4-4015 OPERATING MATERIALS	5,074	28,749	7,725	2,500	15,000	12,500	500.0%	(21,024)	(73.1%)
4-4018 LICENSES	20,971	21,800	28,768	22,000	24,000	2,000	9.1%	6,968	32.0%
4-4019 VEHICLE SUPPLIES	221,820	299,456	335,362	235,000	314,000	79,000	33.6%	35,906	12.0%
4-4021 EQUIPMENT - OTHER	97	28,741	13,025	10,000	10,000	-	-	(15,716)	(54.7%)
4-4022 TOOLS	3,978	6,952	2,670	19,000	5,000	(14,000)	(73.7%)	(4,282)	(61.6%)
4-4048 FUEL COSTS	180,527	147,683	179,799	220,000	155,000	(65,000)	(29.5%)	32,116	21.7%
4-5032 VEHICLE REPAIRS	39,848	34,649	79,693	50,000	50,000	-	-	45,044	130.0%
4-5039 INSURANCE FEES	25,000	24,484	24,632	25,000	26,000	1,000	4.0%	148	0.6%
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	36,649	39,412	63,582	45,000	45,000	-	-	24,170	61.3%
TOTAL OTHER EXPENSES	267,078	385,019	493,258	354,841	370,341	15,500	4.4%	108,239	28.1%
TOTAL EXPENSES	534,037	694,870	825,205	650,554	670,645	20,091	3.1%	130,335	18.8%
NET BUDGET	497,388	655,458	757,373	605,554	625,645	20,091	3.3%	101,915	15.5%

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13 Roads

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	(51,205)	(33,632)	(49,981)	(48,000)	(102,000)	54,000	112.5%	16,349	48.6%
3-1917 ENGINEERING CONTRIBUTION	(70,000)	-	-	-	-	-	-	-	-
Total Revenue	(121,205)	(33,632)	(49,981)	(48,000)	(102,000)	54,000	112.5%	16,349	48.6%
EXPENSE:									
4-2000 SALARIES - F/T	1,017,190	1,013,628	1,051,254	1,091,341	1,057,994	(33,347)	(3.1%)	37,626	3.7%
4-2001 SALARIES - O/T	49,280	65,851	45,065	28,000	28,000	-	-	(20,786)	(31.6%)
4-2002 SALARIES - P/T	81,596	84,167	127,621	114,198	118,359	4,161	3.6%	43,454	51.6%
4-2003 VACATION PAY	-	3,871	-	-	-	-	-	(3,871)	(100.0%)
4-2004 SICK PAY	-	657	-	-	-	-	-	(657)	(100.0%)
4-2005 LIEU TIME	-	1,487	-	-	-	-	-	(1,487)	(100.0%)
4-2090 YEAR END ACCRUALS	(10,831)	7,933	3,260	-	-	-	-	(4,673)	(58.9%)
4-2100 BENEFITS - OMERS	108,058	104,085	110,731	105,466	106,106	640	0.6%	6,646	6.4%
4-2101 BENEFITS - EHT	22,405	22,213	24,154	23,146	23,354	208	0.9%	1,941	8.7%
4-2102 BENEFITS - WSIB	9,628	8,403	9,112	8,902	8,982	80	0.9%	709	8.4%
4-2103 BENEFITS - CPP	42,019	42,657	45,572	45,497	46,188	691	1.5%	2,915	6.8%
4-2104 BENEFITS - EI	22,196	22,764	21,124	24,727	22,300	(2,427)	(9.8%)	(1,640)	(7.2%)
4-2105 BENEFITS - DENTAL	24,892	22,398	23,010	29,011	27,360	(1,651)	(5.7%)	612	2.7%
4-2106 BENEFITS - HEALTH	43,621	42,442	43,019	45,061	46,790	1,729	3.8%	577	1.4%
4-2107 BENEFITS - LTD/ADD	16,518	15,221	16,385	17,715	19,601	1,886	10.6%	1,164	7.6%
4-2108 BENEFITS - OTHER	4,696	4,316	4,674	4,923	5,457	534	10.8%	358	8.3%
4-2200 WAGE RECOVERY	(954)	(3,479)	-	-	-	-	-	3,479	100.0%
TOTAL SALARIES & BENEFITS	1,430,314	1,458,614	1,524,981	1,537,987	1,510,491	(27,496)	(1.8%)	66,367	4.6%
4-4010 CLOTHING ALLOWANCE	-	6,923	13,862	15,000	10,000	(5,000)	(33.3%)	6,939	100.2%
4-4013 UTILITIES	550,640	517,553	389,177	220,000	400,000	180,000	81.8%	(128,376)	(24.8%)
4-4015 OPERATING MATERIALS	285,048	352,418	730,381	352,900	363,000	10,100	2.9%	377,963	107.2%
4-5059 CONTRACTS	1,557,854	1,398,804	1,510,644	1,560,750	1,514,930	(45,820)	(2.9%)	111,840	8.0%
4-6000 CAPITAL LOAN REPAYMENT	-	146,320	297,686	297,686	304,542	6,856	2.3%	151,366	103.4%
4-6001 BANK CHARGES	-	41,923	69,785	69,785	62,930	(6,855)	(9.8%)	27,862	66.5%
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	4,711	4,711	4,711	4,711	4,711	-	-	-	-
TOTAL OTHER EXPENSES	2,398,253	2,468,652	3,016,246	2,520,832	2,660,113	139,281	5.5%	547,594	22.2%
TOTAL EXPENSES	3,828,567	3,927,266	4,541,227	4,058,819	4,170,604	111,785	2.8%	613,961	15.6%
NET BUDGET	3,707,362	3,893,634	4,491,246	4,010,819	4,068,604	57,785	1.4%	597,612	15.3%

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	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	(13,103)	(10,363)	(13,503)	(13,000)	(13,000)	-	-	3,140	30.3%
Total Revenue	(13,103)	(10,363)	(13,503)	(13,000)	(13,000)	-	-	3,140	30.3%
EXPENSE:									
4-2000 SALARIES - F/T	296,591	253,030	237,871	334,912	338,079	3,167	0.9%	(15,159)	(6.0%)
4-2001 SALARIES - O/T	19,955	40,370	24,955	14,000	14,000	-	-	(15,415)	(38.2%)
4-2002 SALARIES - P/T	64,336	44,957	59,569	62,510	64,788	2,278	3.6%	14,612	32.5%
4-2004 SICK PAY	-	327	-	-	-	-	-	(327)	(100.0%)
4-2090 YEAR END ACCRUALS	875	(875)	-	-	-	-	-	875	100.0%
4-2100 BENEFITS - OMERS	33,570	17,291	23,691	32,657	32,864	207	0.6%	6,400	37.0%
4-2101 BENEFITS - EHT	7,344	3,741	6,035	7,976	8,057	81	1.0%	2,294	61.3%
4-2102 BENEFITS - WSIB	3,633	1,439	2,260	3,067	3,099	32	1.0%	821	57.1%
4-2103 BENEFITS - CPP	14,466	8,986	12,123	16,462	16,744	282	1.7%	3,137	34.9%
4-2104 BENEFITS - EI	7,774	5,031	5,785	8,957	8,205	(752)	(8.4%)	754	15.0%
4-2105 BENEFITS - DENTAL	6,547	4,360	3,377	9,940	9,374	(566)	(5.7%)	(983)	(22.5%)
4-2106 BENEFITS - HEALTH	11,723	7,376	6,733	15,440	16,032	592	3.8%	(643)	(8.7%)
4-2107 BENEFITS - LTD/ADD	4,282	2,453	2,705	5,484	6,070	586	10.7%	252	10.3%
4-2108 BENEFITS - OTHER	1,266	720	794	1,572	1,744	172	10.9%	74	10.3%
TOTAL SALARIES & BENEFITS	472,362	389,206	385,898	512,977	519,056	6,079	1.2%	(3,308)	(0.8%)
4-4015 OPERATING MATERIALS	207,876	284,411	646,348	260,000	280,000	20,000	7.7%	361,937	127.3%
4-5059 CONTRACTS	645,254	735,957	700,739	799,000	710,000	(89,000)	(11.1%)	(35,218)	(4.8%)
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	4,711	4,711	4,711	4,711	4,711	-	-	-	-
TOTAL OTHER EXPENSES	857,841	1,025,079	1,351,798	1,063,711	994,711	(69,000)	(6.5%)	326,719	31.9%
TOTAL EXPENSES	1,330,203	1,414,285	1,737,696	1,576,688	1,513,767	(62,921)	(4.0%)	323,411	22.9%
NET BUDGET	1,317,100	1,403,922	1,724,193	1,563,688	1,500,767	(62,921)	(4.0%)	320,271	22.8%

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	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	(2,452)	(11,500)	(20,669)	(5,000)	(59,000)	54,000	1,080.0%	9,169	79.7%
Total Revenue	(2,452)	(11,500)	(20,669)	(5,000)	(59,000)	54,000	1,080.0%	9,169	79.7%
EXPENSE:									
4-2000 SALARIES - F/T	694,687	733,384	794,904	726,958	689,963	(36,995)	(5.1%)	61,520	8.4%
4-2001 SALARIES - O/T	29,326	25,480	20,110	14,000	14,000	-	-	(5,370)	(21.1%)
4-2002 SALARIES - P/T	194	21,802	50,832	24,663	25,562	899	3.6%	29,030	133.2%
4-2003 VACATION PAY	-	3,525	-	-	-	-	-	(3,525)	(100.0%)
4-2004 SICK PAY	-	166	-	-	-	-	-	(166)	(100.0%)
4-2005 LIEU TIME	-	1,487	-	-	-	-	-	(1,487)	(100.0%)
4-2090 YEAR END ACCRUALS	(11,706)	8,808	3,260	-	-	-	-	(5,548)	(63.0%)
4-2100 BENEFITS - OMERS	70,101	84,461	83,459	68,461	68,817	356	0.5%	(1,002)	(1.2%)
4-2101 BENEFITS - EHT	14,221	17,995	17,422	14,089	14,198	109	0.8%	(573)	(3.2%)
4-2102 BENEFITS - WSIB	5,632	6,781	6,584	5,419	5,460	41	0.8%	(197)	(2.9%)
4-2103 BENEFITS - CPP	26,141	32,765	32,107	27,510	27,886	376	1.4%	(658)	(2.0%)
4-2104 BENEFITS - EI	13,522	17,089	14,585	14,599	12,971	(1,628)	(11.2%)	(2,504)	(14.7%)
4-2105 BENEFITS - DENTAL	17,781	17,883	19,290	18,408	17,360	(1,048)	(5.7%)	1,407	7.9%
4-2106 BENEFITS - HEALTH	30,953	34,808	35,636	28,592	29,689	1,097	3.8%	828	2.4%
4-2107 BENEFITS - LTD/ADD	11,746	12,632	13,331	11,697	12,935	1,238	10.6%	699	5.5%
4-2108 BENEFITS - OTHER	3,306	3,562	3,792	3,213	3,559	346	10.8%	230	6.5%
4-2200 WAGE RECOVERY	(954)	(3,479)	-	-	-	-	-	3,479	100.0%
TOTAL SALARIES & BENEFITS	904,950	1,019,149	1,095,312	957,609	922,400	(35,209)	(3.7%)	76,163	7.5%
4-4010 CLOTHING ALLOWANCE	-	6,923	13,862	15,000	10,000	(5,000)	(33.3%)	6,939	100.2%
4-4015 OPERATING MATERIALS	63,967	65,830	72,755	79,900	70,000	(9,900)	(12.4%)	6,925	10.5%
4-5059 CONTRACTS	529,796	429,329	545,498	526,750	521,930	(4,820)	(0.9%)	116,169	27.1%
TOTAL OTHER EXPENSES	593,763	502,082	632,115	621,650	601,930	(19,720)	(3.2%)	130,033	25.9%
TOTAL EXPENSES	1,498,713	1,521,231	1,727,427	1,579,259	1,524,330	(54,929)	(3.5%)	206,196	13.6%
NET BUDGET	1,496,261	1,509,731	1,706,758	1,574,259	1,465,330	(108,929)	(6.9%)	197,027	13.1%

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38 Traffic

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	(35,651)	(11,769)	(15,809)	(30,000)	(30,000)	-	-	4,040	34.3%
3-1917 ENGINEERING CONTRIBUTION	(70,000)	-	-	-	-	-	-	-	-
Total Revenue	(105,651)	(11,769)	(15,809)	(30,000)	(30,000)	-	-	4,040	34.3%
EXPENSE:									
4-2000 SALARIES - F/T	25,913	27,214	18,479	29,471	29,952	481	1.6%	(8,735)	(32.1%)
4-2002 SALARIES - P/T	17,066	17,407	17,219	27,025	28,009	984	3.6%	(188)	(1.1%)
4-2003 VACATION PAY	-	346	-	-	-	-	-	(346)	(100.0%)
4-2004 SICK PAY	-	164	-	-	-	-	-	(164)	(100.0%)
4-2100 BENEFITS - OMERS	4,387	2,333	3,581	4,348	4,425	77	1.8%	1,248	53.5%
4-2101 BENEFITS - EHT	839	478	698	1,081	1,100	19	1.8%	220	46.0%
4-2102 BENEFITS - WSIB	364	184	269	416	423	7	1.7%	85	46.2%
4-2103 BENEFITS - CPP	1,412	906	1,343	1,525	1,558	33	2.2%	437	48.2%
4-2104 BENEFITS - EI	901	644	754	1,172	1,125	(47)	(4.0%)	110	17.1%
4-2105 BENEFITS - DENTAL	565	154	343	663	625	(38)	(5.7%)	189	122.7%
4-2106 BENEFITS - HEALTH	945	258	651	1,029	1,069	40	3.9%	393	152.3%
4-2107 BENEFITS - LTD/ADD	490	136	350	534	596	62	11.6%	214	157.4%
4-2108 BENEFITS - OTHER	124	34	88	138	155	17	12.3%	54	158.8%
TOTAL SALARIES & BENEFITS	53,006	50,258	43,775	67,402	69,037	1,635	2.4%	(6,483)	(12.9%)
4-4013 UTILITIES	550,640	517,553	389,177	220,000	400,000	180,000	81.8%	(128,376)	(24.8%)
4-4015 OPERATING MATERIALS	13,205	2,178	11,278	13,000	13,000	-	-	9,100	417.8%
4-5059 CONTRACTS	382,805	233,518	264,407	235,000	283,000	48,000	20.4%	30,889	13.2%
4-6000 CAPITAL LOAN REPAYMENT	-	146,320	297,686	297,686	304,542	6,856	2.3%	151,366	103.4%
4-6001 BANK CHARGES	-	41,923	69,785	69,785	62,930	(6,855)	(9.8%)	27,862	66.5%
TOTAL OTHER EXPENSES	946,650	941,492	1,032,333	835,471	1,063,472	228,001	27.3%	90,841	9.6%
TOTAL EXPENSES	999,656	991,750	1,076,108	902,873	1,132,509	229,636	25.4%	84,358	8.5%
NET BUDGET	894,005	979,981	1,060,299	872,873	1,102,509	229,636	26.3%	80,318	8.2%

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05 Waste Management

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1201 OTHER	(42,489)	(44,943)	(53,521)	(43,000)	(43,000)	-	-	8,578	19.1%
3-1205 SALES	(1,809)	(2,023)	(2,987)	(3,000)	(3,000)	-	-	964	47.7%
3-1803 OTHER GRANTS	(247,006)	(244,334)	(237,061)	(260,000)	(260,000)	-	-	(7,273)	(3.0%)
Total Revenue	(291,304)	(291,300)	(293,569)	(306,000)	(306,000)	-	-	2,269	0.8%
EXPENSE:									
4-2000 SALARIES - F/T	92,099	23,185	81,580	86,802	88,911	2,109	2.4%	58,395	251.9%
4-2001 SALARIES - O/T	2,233	1,710	-	-	-	-	-	(1,710)	(100.0%)
4-2002 SALARIES - P/T	33	155	10,908	-	-	-	-	10,753	6,937.4%
4-2090 YEAR END ACCRUALS	1,270	5,843	(1,794)	-	-	-	-	(7,637)	(130.7%)
4-2100 BENEFITS - OMERS	9,132	1,144	6,582	8,926	9,191	265	3.0%	5,438	475.3%
4-2101 BENEFITS - EHT	1,856	369	1,785	1,693	1,734	41	2.4%	1,416	383.7%
4-2102 BENEFITS - WSIB	756	90	640	651	667	16	2.5%	550	611.1%
4-2103 BENEFITS - CPP	3,682	845	3,133	3,105	3,142	37	1.2%	2,288	270.8%
4-2104 BENEFITS - EI	1,946	315	1,439	1,627	1,433	(194)	(11.9%)	1,124	356.8%
4-2105 BENEFITS - DENTAL	2,542	1,441	2,071	2,209	2,083	(126)	(5.7%)	630	43.7%
4-2106 BENEFITS - HEALTH	4,260	2,635	3,541	3,431	3,563	132	3.8%	906	34.4%
4-2107 BENEFITS - LTD/ADD	1,747	544	1,477	1,630	1,834	204	12.5%	933	171.5%
4-2108 BENEFITS - OTHER	459	524	377	407	459	52	12.8%	(147)	(28.1%)
TOTAL SALARIES & BENEFITS	122,015	38,800	111,739	110,481	113,017	2,536	2.3%	72,939	188.0%
4-4015 OPERATING MATERIALS	61,453	65,358	99,394	70,000	50,000	(20,000)	(28.6%)	34,036	52.1%
4-4059 MAYOR'S ANTI LITTER CAMPAIGN	138	3,563	2,018	4,000	5,000	1,000	25.0%	(1,545)	(43.4%)
4-5042 ADVERTISING	14,629	18,954	24,413	26,000	26,000	-	-	5,459	28.8%
4-5059 CONTRACTS	481,937	669,869	534,969	475,000	945,000	470,000	98.9%	(134,900)	(20.1%)
4-5060 COST RECOVERY	(154)	(3,430)	(2,008)	-	-	-	-	1,422	41.5%
4-5062 COLLECTION CONTRACTS	1,331,384	1,162,298	1,394,682	1,312,000	1,360,000	48,000	3.7%	232,384	20.0%
TOTAL OTHER EXPENSES	1,889,387	1,916,612	2,053,468	1,887,000	2,386,000	499,000	26.4%	136,856	7.1%
TOTAL EXPENSES	2,011,402	1,955,412	2,165,207	1,997,481	2,499,017	501,536	25.1%	209,795	10.7%
NET BUDGET	1,720,098	1,664,112	1,871,638	1,691,481	2,193,017	501,536	29.7%	207,526	12.5%

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Parks

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
REVENUE:									
3-1106 LANDSCAPE FEES	(369,492)	(75,353)	(161,217)	(65,000)	(65,000)	-	-	85,864	113.9%
3-1201 OTHER	(48,682)	(48,644)	(42,281)	(39,000)	(39,000)	-	-	(6,363)	(13.1%)
3-1206 DONATIONS	-	(678)	(350)	-	-	-	-	(328)	(48.4%)
3-1303 BALL DIAMOND/SOCCER FIELDS	(169,368)	(178,625)	(186,579)	(164,381)	(164,381)	-	-	7,954	4.5%
3-1304 GRASS CUTTING	(137,010)	-	-	-	-	-	-	-	-
3-1333 CONTRIBUTIONS FROM DEVELOPERS	(353,208)	(206,837)	(72,875)	-	-	-	-	(133,962)	(64.8%)
3-1933 LANDSCAPE FEE RESERVE CONT'N	(21,300)	(17,872)	(15,885)	(15,885)	(13,877)	(2,008)	(12.6%)	(1,987)	(11.1%)
3-1963 PARKS DEV & FAC DC CONT'N	(154,425)	(116,257)	(136,156)	(136,156)	(115,640)	(20,516)	(15.1%)	19,899	17.1%
Total Revenue	(1,253,485)	(644,266)	(615,343)	(420,422)	(397,898)	(22,524)	(5.4%)	(28,923)	(4.5%)
EXPENSE:									
4-2000 SALARIES - F/T	1,172,949	1,475,628	1,189,915	1,252,948	1,280,356	27,408	2.2%	(285,713)	(19.4%)
4-2001 SALARIES - O/T	76,748	64,131	75,745	80,350	80,350	-	-	11,614	18.1%
4-2002 SALARIES - P/T	414,338	103,115	462,893	432,399	469,711	37,312	8.6%	359,778	348.9%
4-2003 VACATION PAY	-	15,135	-	-	-	-	-	(15,135)	(100.0%)
4-2004 SICK PAY	-	3,354	-	-	-	-	-	(3,354)	(100.0%)
4-2090 YEAR END ACCRUALS	3,699	15,719	(10,701)	-	-	-	-	(26,420)	(168.1%)
4-2100 BENEFITS - OMERS	120,256	113,731	126,572	123,762	131,227	7,465	6.0%	12,841	11.3%
4-2101 BENEFITS - EHT	32,476	31,401	33,649	33,172	35,174	2,002	6.0%	2,248	7.2%
4-2102 BENEFITS - WSIB	13,073	11,760	12,458	12,758	13,529	771	6.0%	698	5.9%
4-2103 BENEFITS - CPP	61,456	60,637	64,586	63,200	67,304	4,104	6.5%	3,949	6.5%
4-2104 BENEFITS - EI	33,532	32,995	30,557	35,755	34,949	(806)	(2.3%)	(2,438)	(7.4%)
4-2105 BENEFITS - DENTAL	25,485	23,632	23,901	31,662	31,596	(66)	(0.2%)	269	1.1%
4-2106 BENEFITS - HEALTH	42,417	43,431	43,014	49,179	54,035	4,856	9.9%	(417)	(1.0%)
4-2107 BENEFITS - LTD/ADD	19,617	19,376	18,884	20,585	23,920	3,335	16.2%	(492)	(2.5%)
4-2108 BENEFITS - OTHER	5,584	5,427	5,365	5,655	6,604	949	16.8%	(62)	(1.1%)
4-2200 WAGE RECOVERY	-	(286)	-	-	-	-	-	286	100.0%
TOTAL SALARIES & BENEFITS	2,021,630	2,019,186	2,076,838	2,141,425	2,228,755	87,330	4.1%	57,652	2.9%
4-4000 OFFICE SUPPLIES	1,706	1,386	1,772	1,850	1,850	-	-	386	27.8%
4-4009 SAFETY SUPPLIES	5,208	6,840	7,326	7,200	7,500	300	4.2%	486	7.1%
4-4010 CLOTHING ALLOWANCE	7,639	6,927	8,549	8,500	9,000	500	5.9%	1,622	23.4%
4-4013 UTILITIES	212,585	86,343	69,057	50,000	68,311	18,311	36.6%	(17,286)	(20.0%)
4-4015 OPERATING MATERIALS	69,724	57,935	65,458	58,000	64,000	6,000	10.3%	7,523	13.0%
4-4021 EQUIPMENT - OTHER	11,270	7,884	12,220	11,500	11,500	-	-	4,336	55.0%
4-4022 TOOLS	2,257	3,266	2,684	3,000	3,000	-	-	(582)	(17.8%)

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Parks

	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)
4-4023 PATHWAY MAINTENANCE MATERIALS	40,942	15,455	39,537	42,300	42,300	-	-	24,082	155.8%
4-4024 FENCE MATERIALS	4,389	6,357	9,252	11,000	11,000	-	-	2,895	45.5%
4-4045 MUNICIPAL BUSINESS	460	742	769	450	450	-	-	27	3.6%
4-4049 SIGNAGE	4,322	1,528	4,649	5,000	5,000	-	-	3,121	204.3%
4-4050 FIELD PAINT	16,061	13,786	21,661	17,000	18,000	1,000	5.9%	7,875	57.1%
4-4051 HORTICULTURE PROGRAM	10,371	15,630	14,451	15,000	15,000	-	-	(1,179)	(7.5%)
4-4052 FERT/GRASS SEED	15,939	17,489	17,623	33,000	33,000	-	-	134	0.8%
4-4053 PARK ELEC/LIGHTING	18,898	16,651	16,388	14,000	14,000	-	-	(263)	(1.6%)
4-4054 IRRIGATION	4,277	2,447	1,139	5,100	5,100	-	-	(1,308)	(53.5%)
4-5026 COURSES & SEMINARS	5,967	1,277	5,961	6,600	6,600	-	-	4,684	366.8%
4-5028 MEMBERSHIPS	1,674	2,353	717	1,500	1,500	-	-	(1,636)	(69.5%)
4-5029 MILEAGE	572	355	145	750	750	-	-	(210)	(59.2%)
4-5037 PROPERTY IMPROVEMENT	16,928	23,127	29,348	30,000	40,000	10,000	33.3%	6,221	26.9%
4-5038 BUILDING REPAIR & MAINTENANCE	16,086	19,022	20,714	21,000	21,000	-	-	1,692	8.9%
4-5043 CONSULTING	45,443	9,713	5,116	15,000	15,000	-	-	(4,597)	(47.3%)
4-5045 PHOTOCOPIER CHARGES	2,486	2,490	2,714	2,547	2,400	(147)	(5.8%)	224	9.0%
4-5047 PURCHASE OF TREES	50,499	87,101	52,781	50,000	50,000	-	-	(34,320)	(39.4%)
4-5059 CONTRACTS	11,699	5,998	5,088	20,100	20,100	-	-	(910)	(15.2%)
4-5063 WASTE DISPOSAL FEE	14,940	14,342	12,947	18,000	18,000	-	-	(1,395)	(9.7%)
4-5064 CONTRACTS - GRASS CUTTING	27,546	9,627	13,153	20,000	20,000	-	-	3,526	36.6%
4-5077 REALTY TAXES	50,613	50,992	-	-	-	-	-	(50,992)	(100.0%)
4-5086 SECURITY	30,213	35,599	13,208	-	-	-	-	(22,391)	(62.9%)
4-5087 ARBORICULTURAL CONTRACT	24,252	18,330	45,718	60,000	50,000	(10,000)	(16.7%)	27,388	149.4%
4-5088 SHRUB BED MAINTENANCE	96,764	44,487	87,996	75,000	65,000	(10,000)	(13.3%)	43,509	97.8%
4-6002 ACTIVE NET CHARGES AND FEES	-	-	1,214	-	586	586	-	1,214	-
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	697,370	238,337	273,466	31,500	31,500	-	-	35,129	14.7%
TOTAL OTHER EXPENSES	1,519,100	823,816	862,821	634,897	651,447	16,550	2.6%	39,005	4.7%
TOTAL EXPENSES	3,540,730	2,843,002	2,939,659	2,776,322	2,880,202	103,880	3.7%	96,657	3.4%
NET BUDGET	2,287,245	2,198,736	2,324,316	2,355,900	2,482,304	126,404	5.4%	125,580	5.7%