



**Finance
Advisory Committee
Meeting Agenda**

Wednesday, April 25, 2018

5:30 p.m.

**Holland Room
Aurora Town Hall**

Public Release
April 18, 2018



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

Date: Wednesday, April 25, 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 March 28, 2018

Recommended:

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

4. Delegations

5. Consideration of Items

1. Review of Detailed Financial Budget Information Re: Operational Services (OS)

Recommended:

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

2. Extract from Council Meeting of March 27, 2018 Re: Finance Advisory Committee Meeting Minutes of January 24, 2018

Recommended:

1. That the Extract from Council Meeting of March 27, 2018, regarding Finance Advisory Committee meeting minutes of January 24, 2018, be received for information.

3. Extract from Council Meeting of April 10, 2018 Re: Finance Advisory Committee Meeting Minutes of February 28, 2018

Recommended:

1. That the Extract from Council Meeting of April 10, 2018, regarding Finance Advisory Committee meeting minutes of February 28, 2018, be received for information.

6. New Business

7. Adjournment



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

Date: Wednesday, March 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, Techa van Leeuwen, Director of Corporate Services, Karen Oreto, Financial Analyst, Anna Ruberto, Manager, Procurement, and Ishita Soneji, Council/Committee Secretary

The Chair called the meeting to order at 5:39 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 of February 28, 2018

Moved by Mayor Dawe

Seconded by Councillor Kim

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

Carried

4. Delegations

None

5. Consideration of Items

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

Staff provided an overview of the line-by-line analysis and year-to-date comparison of the final approved 2018 budget for the Corporate Services department. Staff reviewed changes in departmental operations, staffing, and provided detailed explanations respecting the highlighted items.

The Committee and staff discussed about the constraints surrounding various revenue opportunities and the existing pressures in staffing. Staff noted that review of staff resources and service requirements is forthcoming to help alleviate the pressures.

Moved by Councillor Kim

Seconded by Mayor Dawe

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.

Carried

Finance Advisory Committee Meeting Minutes
Wednesday, March 28, 2018

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

Staff provided an overview of the proposed changes to procurement thresholds, noting that a report is forthcoming to Council. The Committee and staff discussed various aspects of the proposed threshold changes, including procurement approaches for various clientele, the process for final approval and the role of Council, and emphasized the need for vendor evaluations.

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

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.

Carried

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

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

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

Carried

6. New Business

None

Finance Advisory Committee Meeting Minutes
Wednesday, March 28, 2018

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7. Adjournment

Moved by Mayor Dawe

Seconded by Councillor Kim

That the meeting be adjourned at 6:55 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%

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

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AND	
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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)
4-3000 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
Final Approved Budget
2018

	Dollar Change > +/- \$20,000
AND	
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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
Final Approved Budget
2018

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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)
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%)

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

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

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

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



**Extract from
Council Meeting of
Tuesday, March 27, 2018**

5. Consent Agenda

**Moved by Councillor Thompson
Seconded by Councillor Thom**

C1. General Committee Meeting Report of March 20, 2018

1. That the General Committee meeting report of March 20, 2018, be received and the following recommendations carried by the Committee approved:

(C7) Finance Advisory Committee Meeting Minutes of January 24, 2018

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

Carried



**Extract from
Council Meeting of
Tuesday, April 10, 2018**

5. Consent Agenda

Moved by Councillor Thom

Seconded by Councillor Thompson

C1. General Committee Meeting Report of April 3, 2018

1. That the General Committee meeting report of April 3, 2018, be received and the following recommendations carried by the Committee approved:

C3. Finance Advisory Committee Meeting Minutes of February 28, 2018

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

Carried