



**Finance  
Advisory Committee  
Meeting Agenda**

**Wednesday, June 27, 2018**

**5:30 p.m.**

**Holland Room  
Aurora Town Hall**

Public Release  
June 20, 2018



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

**Date:** Wednesday, June 27, 2018

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

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**1. Approval of the Agenda**

**Recommended:**

That the agenda as circulated by Legislative Services be approved.

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

**3. Receipt of the Minutes**

**Finance Advisory Committee Meeting Minutes of April 25, 2018**

**Recommended:**

That the Finance Advisory Committee meeting minutes of April 25, 2018, be received for information.

**4. Delegations**

## **5. Consideration of Items**

### **1. Distribution and Review of Detailed Financial Budget Information Re: Water, Wastewater, and Stormwater Services Budget**

#### **Recommended:**

1. That the detailed financial budget information for Water, Wastewater, and Stormwater Services be received; and
2. That the comments and suggestions of the Review of Detailed Financial Budget Information for Water, Wastewater, and Stormwater Services to date be received and referred to staff for consideration and action as appropriate.

### **2. FS18-020 – Summary of the key findings/outcomes to date arising from the Finance Advisory Committee’s rotating annual departmental detailed budget reviews**

#### **Recommended:**

1. That Report No. FS18-020 be received for information.

### **3. Round Table Discussion Re: Detailed Financial Budget Information for Operational Services – Outstanding Items**

#### **Recommended:**

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

### **4. Round Table Discussion Re: Finance Advisory Committee Outstanding Items and Next Steps**

#### **Recommended:**

1. That the comments and suggestions regarding Finance Advisory Committee Outstanding Items and Next Steps be received and referred to staff for consideration and action as appropriate.

**5. Extract from Council Meeting of May 8, 2018**

**Re: Finance Advisory Committee Meeting Minutes of March 28, 2018**

**Recommended:**

1. That the Extract from Council Meeting of May 8, 2018, regarding Finance Advisory Committee meeting minutes of March 28, 2018, be received for information.

**6. New Business**

**7. Adjournment**



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

**Date:** Wednesday, April 25, 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, Allan Downey, Director of Operational Services, Robin McDougall, Director of Community Services, Lisa Warth, Manager, Recreation, Jason Gaertner, Manager, Financial Planning, Karen Oreto, and Linda Bottos, Council/Committee Secretary

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The Chair called the meeting to order at 5:30 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*.

Finance Advisory Committee Meeting Minutes  
Wednesday, April 25, 2018

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

#### **Finance Advisory Committee Meeting Minutes of March 28, 2018**

**Moved by Mayor Dawe**

**Seconded by Councillor Kim**

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

**Carried**

### **4. Delegations**

None

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

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

Staff provided an overview of the line-by-line analysis and year-to-date comparison of the final approved 2018 budget for the Operational Services department and provided explanations respecting some of the highlighted items. Staff reviewed aspects of the various operational divisions and noted areas of concern, including programs and service levels that require deeper analysis and consideration of methodology.

The Committee made inquiries and suggestions, and staff noted that further discussions would be held with the Director of Operational Services at the June meeting of the Finance Advisory Committee.

**Moved by Councillor Kim**

**Seconded by Mayor Dawe**

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.

**Carried**

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

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

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**

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

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.

- 4. Memorandum from Director, Community Services  
Re: Pricing Policy for Recreation Services**

The Committee consented to consider Item 4 prior to consideration of Item 1.

Staff provided an overview of the memorandum and attachments, highlighting aspects of program cost recovery and other considerations including societal benefits, comparative pricing, and service trends. The Committee and staff discussed the pros and cons, and timing, of the option to engage a consultant in the process of updating the Pricing Policy.

**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 from the Finance Advisory Committee be received and referred to staff for consideration and action as appropriate.

**Carried**

Finance Advisory Committee Meeting Minutes  
Wednesday, April 25, 2018

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**6. New Business**

None

**7. Adjournment**

**Moved by Mayor Dawe**

**Seconded by Councillor Kim**

That the meeting be adjourned at 6:53 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

**Water & Sewer**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-600,461	-832,521	-588,982	-409,000	-389,000	-20,000	(4.9%)	-243,539	(29.3%)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-1,161,480	-249,374	-202,000	-200,000	-2,000	-198,000	(99.0%)	-47,374	(19.0%)
3-1404 SANITARY SEWER	-7,630,618	-9,420,060	-9,560,191	-9,929,503	-12,121,200	2,191,697	22.1%	140,131	1.5%
3-1405 STORM SEWER	-1,304,477	-1,413,482	-1,470,415	-1,351,637	-1,752,400	400,763	29.7%	56,933	4.0%
3-1407 RESIDENTIAL WATER	-6,097,466	-7,183,272	-7,061,700	-7,575,084	-6,834,800	-740,284	(9.8%)	-121,572	(1.7%)
3-1408 COMMERCIAL WATER	-2,996,883	-3,698,713	-3,836,459	-3,564,745	-2,929,200	-635,545	(17.8%)	137,746	3.7%
3-1409 PENALTIES	-100,751	-164,939	-186,834	-100,000	-175,000	75,000	75.0%	21,895	13.3%
3-1410 SERVICE CHARGES	-12,269	-10,949	-11,133	-10,000	-10,000	-	-	184	1.7%
3-1452 PARKS WATER CHARGES	-130,000	-	-	-	-	-	-	-	-
3-1803 OTHER GRANTS	-	-	-200,000	-	-	-	-	200,000	-
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVES	-	-1,074,583	-892,454	-	-	-	-	-182,129	(16.9%)
<b>Total Revenue</b>	<b>-20,034,405</b>	<b>-24,047,893</b>	<b>-24,010,168</b>	<b>-23,139,969</b>	<b>-24,213,600</b>	<b>1,073,631</b>	<b>4.6%</b>	<b>-37,725</b>	<b>(0.2%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	885,759	845,724	827,363	1,075,295	1,071,854	(3,441)	(0.3%)	(18,361)	(2.2%)
4-2001 SALARIES - O/T	28,741	15,156	16,004	42,000	42,000	-	-	848	5.6%
4-2002 SALARIES - P/T	839	2,703	40,621	9,036	9,365	329	3.6%	37,918	1,402.8%
4-2003 VACATION PAY	-	94	-	-	-	-	-	(94)	(100.0%)
4-2005 LIEU TIME	-	1,043	-	-	-	-	-	(1,043)	(100.0%)
4-2090 YEAR END ACCRUALS	350	-350	-	-	-	-	-	350	100.0%
4-2100 BENEFITS - OMERS	91,824	54,561	85,921	101,725	102,407	682	0.7%	31,360	57.5%
4-2101 BENEFITS - EHT	17,931	11,037	16,874	20,112	20,233	121	0.6%	5,837	52.9%
4-2102 BENEFITS - WSIB	7,260	4,245	6,192	7,735	7,782	47	0.6%	1,947	45.9%
4-2103 BENEFITS - CPP	30,374	22,264	28,166	36,143	36,374	231	0.6%	5,902	26.5%
4-2104 BENEFITS - EI	16,057	11,829	12,882	19,118	16,699	(2,419)	(12.7%)	1,053	8.9%
4-2105 BENEFITS - DENTAL	20,382	13,254	19,289	23,452	21,857	(1,595)	(6.8%)	6,035	45.5%
4-2106 BENEFITS - HEALTH	34,861	24,100	35,534	36,427	37,379	952	2.6%	11,434	47.4%
4-2107 BENEFITS - LTD/ADD	14,680	8,542	14,206	16,970	18,698	1,728	10.2%	5,664	66.3%
4-2108 BENEFITS - OTHER	4,091	2,421	3,933	4,601	5,075	474	10.3%	1,512	62.5%
4-2200 WAGE RECOVERY	380,230	386,000	502,840	513,525	-	(513,525)	(100.0%)	116,840	30.3%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,533,379</b>	<b>1,402,623</b>	<b>1,609,825</b>	<b>1,906,139</b>	<b>1,389,723</b>	<b>(516,416)</b>	<b>(27.1%)</b>	<b>207,202</b>	<b>14.8%</b>
4-2300 INTERNAL EQUIPMENT RENTAL	233,659	234,159	233,659	234,144	234,100	(44)	(0.0%)	(500)	(0.2%)
4-2303 INTERNAL ROADS RECOVERY	-	-	-	-	-	-	-	-	-
4-4010 CLOTHING ALLOWANCE	-	2,741	3,244	6,500	4,000	(2,500)	(38.5%)	503	18.4%
4-4013 UTILITIES	23,264	27,215	23,489	28,500	29,100	600	2.1%	(3,726)	(13.7%)
4-4015 OPERATING MATERIALS	379,418	461,760	507,157	463,900	358,900	(105,000)	(22.6%)	45,397	9.8%
4-4018 LICENSES	-	-	158	-	-	-	-	158	-
4-4021 EQUIPMENT - OTHER	763	245	278	-	-	-	-	33	13.5%
4-4028 COST REALLOCATIONS	55,000	43,250	86,725	89,700	1,174,600	1,084,900	1,209.5%	43,475	100.5%
4-5018 TELEPHONE LINES	3,875	5,305	6,276	4,925	4,900	(25)	(0.5%)	971	18.3%
4-5026 COURSES & SEMINARS	-	40	-	-	-	-	-	(40)	(100.0%)
4-5027 MANDATORY COURSES & SEMINARS	13,460	8,626	16,496	35,000	15,000	(20,000)	(57.1%)	7,870	91.2%
4-5028 MEMBERSHIPS	-11	1,047	1,132	2,200	2,200	-	-	85	8.1%
4-5039 INSURANCE FEES	61,822	60,603	60,970	63,000	64,500	1,500	2.4%	367	0.6%
4-5044 POSTAGE	49,768	49,638	56,348	52,000	60,000	8,000	15.4%	6,710	13.5%
4-5046 PRINTING	3,826	3,430	4,676	4,000	5,000	1,000	25.0%	1,246	36.3%
4-5059 CONTRACTS	1,357,456	712,191	926,834	1,788,600	1,838,080	49,480	2.8%	214,643	30.1%
4-5060 COST RECOVERY	2,000	3,413	2,394	-	-	-	-	(1,019)	(29.9%)
4-5077 REALTY TAXES	15,201	15,548	16,145	16,000	17,000	1,000	6.3%	597	3.8%
4-5800 SEWER DISCHARGE FEE	6,663,394	8,510,499	8,900,202	7,699,412	9,039,000	1,339,588	17.4%	389,703	4.6%
4-5801 WATER A/R WRITE OFF	928	9,609	973	-	10,000	10,000	-	(8,636)	(89.9%)

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

**Water & Sewer**

	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)
4-5802 WATER PURCHASE	5,052,037	5,884,231	5,712,217	6,795,950	5,865,500	(930,450)	(13.7%)	(172,014)	(2.9%)
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	1,161,480	249,374	402,000	-	2,000	2,000	-	152,626	61.2%
4-8004 CONTRIBUTIONS TO OBLIGATORY RESERVES	3,100,000	6,640,683	5,438,969	3,950,000	4,100,000	150,000	3.8%	(1,201,714)	(18.1%)
<b>TOTAL OTHER EXPENSES</b>	<b>18,177,340</b>	<b>22,923,607</b>	<b>22,400,342</b>	<b>21,233,831</b>	<b>22,823,880</b>	<b>1,590,049</b>	<b>7.5%</b>	<b>(523,265)</b>	<b>(2.3%)</b>
<b>TOTAL EXPENSES</b>	<b>19,710,719</b>	<b>24,326,230</b>	<b>24,010,167</b>	<b>23,139,970</b>	<b>24,213,603</b>	<b>1,073,633</b>	<b>4.6%</b>	<b>(316,063)</b>	<b>(1.3%)</b>
<b>NET BUDGET</b>	<b>-323,686</b>	<b>278,337</b>	<b>-1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>200.0%</b>	<b>(278,338)</b>	<b>(100.0%)</b>

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

**14 Storm**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-8,000	-410	-	-	-	-	-	-410	(100.0%)
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-429,580	-141,874	-72,100	-100,000	-1,000	-99,000	(99.0%)	-69,774	(49.2%)
3-1405 STORM SEWER	-1,304,477	-1,413,482	-1,470,415	-1,351,637	-1,752,400	400,763	29.7%	56,933	4.0%
3-1803 OTHER GRANTS	-	-	-200,000	-	-	-	-	200,000	-
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVES	-	-30,321	-	-	-	-	-	-30,321	(100.0%)
<b>Total Revenue</b>	<b>-1,742,057</b>	<b>-1,586,087</b>	<b>-1,742,515</b>	<b>-1,451,637</b>	<b>-1,753,400</b>	<b>301,763</b>	<b>20.8%</b>	<b>156,428</b>	<b>9.9%</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	44,251	29,286	5,535	49,051	62,739	13,688	27.9%	(23,751)	(81.1%)
4-2001 SALARIES - O/T	605	165	-	14,000	14,000	-	-	(165)	(100.0%)
4-2002 SALARIES - P/T	186	-	1,323	3,614	3,746	132	3.7%	1,323	-
4-2100 BENEFITS - OMERS	4,362	727	690	4,707	4,869	162	3.4%	(37)	(5.1%)
4-2101 BENEFITS - EHT	882	136	134	1,297	1,325	28	2.2%	(2)	(1.5%)
4-2102 BENEFITS - WSIB	333	52	52	499	510	11	2.2%	-	-
4-2103 BENEFITS - CPP	1,468	331	296	2,653	2,698	45	1.7%	(35)	(10.6%)
4-2104 BENEFITS - EI	736	183	130	1,433	1,275	(158)	(11.0%)	(53)	(29.0%)
4-2105 BENEFITS - DENTAL	1,020	149	61	1,086	1,024	(62)	(5.7%)	(88)	(59.1%)
4-2106 BENEFITS - HEALTH	1,854	249	141	1,687	1,752	65	3.9%	(108)	(43.4%)
4-2107 BENEFITS - LTD/ADD	733	118	46	779	880	101	13.0%	(72)	(61.0%)
4-2108 BENEFITS - OTHER	201	31	14	230	282	52	22.6%	(17)	(54.8%)
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>56,631</b>	<b>31,427</b>	<b>8,422</b>	<b>81,036</b>	<b>95,100</b>	<b>14,064</b>	<b>17.4%</b>	<b>(23,005)</b>	<b>(73.2%)</b>
4-2300 INTERNAL EQUIPMENT RENTAL	50,000	50,000	50,000	50,000	50,000	-	-	-	-
4-2303 INTERNAL ROADS RECOVERY	-	-	-	-	105,400	105,400	-	-	-
4-4015 OPERATING MATERIALS	9,338	33,269	3,284	95,000	5,000	(90,000)	(94.7%)	(29,985)	(90.1%)
4-4028 COST REALLOCATIONS	-	-	-	-	31,300	31,300	-	-	-
4-5059 CONTRACTS	11,913	62,567	320,183	225,600	315,600	90,000	39.9%	257,616	411.7%
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	429,580	141,874	272,100	-	1,000	1,000	-	130,226	91.8%
4-8004 CONTRIBUTIONS TO OBLIGATORY RESERVES	1,000,000	1,421,223	1,088,527	1,000,000	1,150,000	150,000	15.0%	(332,696)	(23.4%)
<b>TOTAL OTHER EXPENSES</b>	<b>1,500,831</b>	<b>1,708,933</b>	<b>1,734,094</b>	<b>1,370,600</b>	<b>1,658,300</b>	<b>287,700</b>	<b>21.0%</b>	<b>25,161</b>	<b>1.5%</b>
<b>TOTAL EXPENSES</b>	<b>1,557,462</b>	<b>1,740,360</b>	<b>1,742,516</b>	<b>1,451,636</b>	<b>1,753,400</b>	<b>301,764</b>	<b>20.8%</b>	<b>2,156</b>	<b>0.1%</b>
<b>NET BUDGET</b>	<b>-184,595</b>	<b>154,273</b>	<b>1</b>	<b>-1</b>	<b>-</b>	<b>1</b>	<b>100.0%</b>	<b>(154,272)</b>	<b>(100.0%)</b>

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

**15 Sanitary Sewer**

	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)	Variance Explanation
<b>REVENUE:</b>										
3-1201 OTHER	-91,022	-55,001	-88,476	-109,000	-89,000	-20,000	(18.3%)	33,475	60.9%	
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-731,900	-107,500	-129,900	-100,000	-1,000	-99,000	(99.0%)	22,400	20.8%	
3-1404 SANITARY SEWER	-7,630,618	-9,420,060	-9,560,191	-9,929,503	-12,121,200	2,191,697	22.1%	140,131	1.5%	
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVES	-	-1,036,855	-892,454	-	-	-	-	-144,401	(13.9%)	
<b>Total Revenue</b>	<b>-8,453,540</b>	<b>-10,619,416</b>	<b>-10,671,021</b>	<b>-10,138,503</b>	<b>-12,211,200</b>	<b>2,072,697</b>	<b>20.4%</b>	<b>51,605</b>	<b>0.5%</b>	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	95,785	94,373	32,556	191,263	131,089	(60,174)	(31.5%)	(61,817)	(65.5%)	
4-2001 SALARIES - O/T	2,246	1,353	1,866	14,000	14,000	-	-	513	37.9%	
4-2002 SALARIES - P/T	-	-	65	-	-	-	-	65	-	
4-2100 BENEFITS - OMERS	9,568	6,727	3,367	9,622	10,135	513	5.3%	(3,360)	(49.9%)	
4-2101 BENEFITS - EHT	1,923	1,357	673	2,158	2,238	80	3.7%	(684)	(50.4%)	
4-2102 BENEFITS - WSIB	789	522	232	830	861	31	3.7%	(290)	(55.6%)	
4-2103 BENEFITS - CPP	3,610	3,021	910	4,235	4,321	86	2.0%	(2,111)	(69.9%)	
4-2104 BENEFITS - EI	1,898	1,599	413	2,236	1,970	(266)	(11.9%)	(1,186)	(74.2%)	
4-2105 BENEFITS - DENTAL	2,417	1,883	789	2,301	2,170	(131)	(5.7%)	(1,094)	(58.1%)	
4-2106 BENEFITS - HEALTH	4,060	3,439	1,380	3,574	3,711	137	3.8%	(2,059)	(59.9%)	
4-2107 BENEFITS - LTD/ADD	1,783	1,302	610	1,592	1,822	230	14.4%	(692)	(53.1%)	
4-2108 BENEFITS - OTHER	466	329	164	453	483	30	6.6%	(165)	(50.2%)	
4-2200 WAGE RECOVERY	-	-	10,725	42,900	-	(42,900)	(100.0%)	10,725	-	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>124,545</b>	<b>115,905</b>	<b>53,750</b>	<b>275,164</b>	<b>172,800</b>	<b>(102,364)</b>	<b>(37.2%)</b>	<b>(62,155)</b>	<b>(53.6%)</b>	
4-2300 INTERNAL EQUIPMENT RENTAL	52,001	52,000	52,000	52,001	52,000	(1)	(0.0%)	-	-	
4-2303 INTERNAL ROADS RECOVERY	-	-	-	-	261,400	261,400	-	-	-	
4-4013 UTILITIES	10,307	12,027	16,047	15,500	15,900	400	2.6%	4,020	33.4%	
4-4015 OPERATING MATERIALS	21,640	13,955	7,333	27,500	12,500	(15,000)	(54.5%)	(6,622)	(47.5%)	
4-4028 COST REALLOCATIONS	-	-	-	-	503,700	503,700	-	-	-	
4-5018 TELEPHONE LINES	3,875	5,305	6,276	4,925	4,900	(25)	(0.5%)	971	18.3%	
4-5059 CONTRACTS	925,263	415,220	255,513	814,000	898,000	84,000	10.3%	(159,707)	(38.5%)	
4-5800 SEWER DISCHARGE FEE	6,663,394	8,510,499	8,900,202	7,699,412	9,039,000	1,339,588	17.4%	389,703	4.6%	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	731,900	107,500	129,900	-	1,000	1,000	-	22,400	20.8%	
4-8004 CONTRIBUTIONS TO OBLIGATORY RESERVES	600,000	700,000	1,250,000	1,250,000	1,250,000	-	-	550,000	78.6%	
<b>TOTAL OTHER EXPENSES</b>	<b>9,008,380</b>	<b>9,816,506</b>	<b>10,617,271</b>	<b>9,863,338</b>	<b>12,038,400</b>	<b>2,175,062</b>	<b>22.1%</b>	<b>800,765</b>	<b>8.2%</b>	
<b>TOTAL EXPENSES</b>	<b>9,132,925</b>	<b>9,932,411</b>	<b>10,671,021</b>	<b>10,138,502</b>	<b>12,211,200</b>	<b>2,072,698</b>	<b>20.4%</b>	<b>738,610</b>	<b>7.4%</b>	
<b>NET BUDGET</b>	<b>679,385</b>	<b>-687,005</b>	<b>-</b>	<b>-1</b>	<b>-</b>	<b>1</b>	<b>100.0%</b>	<b>687,005</b>	<b>100.0%</b>	

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**04210 BAYVIEW/VANDORF SEWAGE PUMPING STATION**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-
4-4013 UTILITIES	3,879	4,450	4,178	3,800	4,000	200	5.3%	(272)	(6.1%)
4-4015 OPERATING MATERIALS	-	-	7	-	-	-	-	7	-
4-5018 TELEPHONE LINES	637	664	698	700	700	-	-	34	5.1%
4-5059 CONTRACTS	15,269	20,555	20,254	18,000	33,000	15,000	83.3%	(301)	(1.5%)
<b>TOTAL OTHER EXPENSES</b>	<b>19,785</b>	<b>25,669</b>	<b>25,137</b>	<b>22,500</b>	<b>37,700</b>	<b>15,200</b>	<b>67.6%</b>	<b>(532)</b>	<b>(2.1%)</b>
<b>TOTAL EXPENSES</b>	<b>19,785</b>	<b>25,669</b>	<b>25,137</b>	<b>22,500</b>	<b>37,700</b>	<b>15,200</b>	<b>67.6%</b>	<b>(532)</b>	<b>(2.1%)</b>
<b>NET BUDGET</b>	<b>19,785</b>	<b>25,669</b>	<b>25,137</b>	<b>22,500</b>	<b>37,700</b>	<b>15,200</b>	<b>67.6%</b>	<b>(532)</b>	<b>(2.1%)</b>

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**04215 BRENTWOOD SEWAGE PUMPING STATION**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-
4-4013 UTILITIES	3,507	4,194	2,938	3,900	4,000	100	2.6%	(1,256)	(29.9%)
4-5018 TELEPHONE LINES	1,096	1,137	1,340	800	800	-	-	203	17.9%
4-5059 CONTRACTS	14,409	19,264	16,139	21,000	33,000	12,000	57.1%	(3,125)	(16.2%)
<b>TOTAL OTHER EXPENSES</b>	<b>19,012</b>	<b>24,595</b>	<b>20,417</b>	<b>25,700</b>	<b>37,800</b>	<b>12,100</b>	<b>47.1%</b>	<b>(4,178)</b>	<b>(17.0%)</b>
<b>TOTAL EXPENSES</b>	<b>19,012</b>	<b>24,595</b>	<b>20,417</b>	<b>25,700</b>	<b>37,800</b>	<b>12,100</b>	<b>47.1%</b>	<b>(4,178)</b>	<b>(17.0%)</b>
<b>NET BUDGET</b>	<b>19,012</b>	<b>24,595</b>	<b>20,417</b>	<b>25,700</b>	<b>37,800</b>	<b>12,100</b>	<b>47.1%</b>	<b>(4,178)</b>	<b>(17.0%)</b>

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**04220 TEMPERANCE SEWAGE PUMPING STATION**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-
4-4013 UTILITIES	528	542	569	600	600	-	-	27	5.0%
4-5018 TELEPHONE LINES	720	749	872	1,225	1,200	(25)	(2.0%)	123	16.4%
4-5059 CONTRACTS	24,840	32,406	19,434	21,000	33,000	12,000	57.1%	(12,972)	(40.0%)
<b>TOTAL OTHER EXPENSES</b>	<b>26,088</b>	<b>33,697</b>	<b>20,875</b>	<b>22,825</b>	<b>34,800</b>	<b>11,975</b>	<b>52.5%</b>	<b>(12,822)</b>	<b>(38.1%)</b>
<b>TOTAL EXPENSES</b>	<b>26,088</b>	<b>33,697</b>	<b>20,875</b>	<b>22,825</b>	<b>34,800</b>	<b>11,975</b>	<b>52.5%</b>	<b>(12,822)</b>	<b>(38.1%)</b>
<b>NET BUDGET</b>	<b>26,088</b>	<b>33,697</b>	<b>20,875</b>	<b>22,825</b>	<b>34,800</b>	<b>11,975</b>	<b>52.5%</b>	<b>(12,822)</b>	<b>(38.1%)</b>

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**04230 WHITWELL STATE FARM SANITARY PUMP STN**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-
4-4013 UTILITIES	-	-1,316	3,461	2,500	2,500	-	-	4,777	363.0%
4-4015 OPERATING MATERIALS	734	4,052	-	-	-	-	-	(4,052)	(100.0%)
4-5018 TELEPHONE LINES	785	1,157	1,336	700	700	-	-	179	15.5%
4-5059 CONTRACTS	10,532	13,673	23,832	18,000	33,000	15,000	83.3%	10,159	74.3%
<b>TOTAL OTHER EXPENSES</b>	<b>12,051</b>	<b>17,566</b>	<b>28,629</b>	<b>21,200</b>	<b>36,200</b>	<b>15,000</b>	<b>70.8%</b>	<b>11,063</b>	<b>63.0%</b>
<b>TOTAL EXPENSES</b>	<b>12,051</b>	<b>17,566</b>	<b>28,629</b>	<b>21,200</b>	<b>36,200</b>	<b>15,000</b>	<b>70.8%</b>	<b>11,063</b>	<b>63.0%</b>
<b>NET BUDGET</b>	<b>12,051</b>	<b>17,566</b>	<b>28,629</b>	<b>21,200</b>	<b>36,200</b>	<b>15,000</b>	<b>70.8%</b>	<b>11,063</b>	<b>63.0%</b>

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**04235 ELDERBERRY SANITARY PUMP STN**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-
4-4013 UTILITIES	-	1,442	2,461	2,300	2,300	-	-	1,019	70.7%
4-5018 TELEPHONE LINES	-	934	1,332	800	800	-	-	398	42.6%
4-5059 CONTRACTS	987	12,795	14,880	18,000	33,000	15,000	83.3%	2,085	16.3%
<b>TOTAL OTHER EXPENSES</b>	987	15,171	18,673	21,100	36,100	15,000	71.1%	3,502	23.1%
<b>TOTAL EXPENSES</b>	987	15,171	18,673	21,100	36,100	15,000	71.1%	3,502	23.1%
<b>NET BUDGET</b>	987	15,171	18,673	21,100	36,100	15,000	71.1%	3,502	23.1%

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**04110 MAINLINE MAINTENANCE**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-200	-	-	-	-	-	-	-	-
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-731,900	-107,500	-129,900	-100,000	-1,000	-99,000	(99.0%)	22,400	20.8%
3-1404 SANITARY SEWER	-7,630,618	-9,420,060	-9,560,191	-9,929,503	-12,121,200	2,191,697	22.1%	140,131	1.5%
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVES	-	-1,036,855	-892,454	-	-	-	-	-144,401	(13.9%)
<b>Total Revenue</b>	<b>-8,362,718</b>	<b>-10,564,415</b>	<b>-10,582,545</b>	<b>-10,029,503</b>	<b>-12,122,200</b>	<b>2,092,697</b>	<b>20.9%</b>	<b>18,130</b>	<b>0.2%</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	91,844	92,238	27,336	146,119	83,195	(62,924)	(43.1%)	(64,902)	(70.4%)
4-2001 SALARIES - O/T	1,490	722	653	14,000	14,000	-	-	(69)	(9.6%)
4-2002 SALARIES - P/T	-	-	65	-	-	-	-	65	-
4-2100 BENEFITS - OMERS	9,185	6,674	2,840	5,336	5,512	176	3.3%	(3,834)	(57.4%)
4-2101 BENEFITS - EHT	1,831	1,346	551	1,278	1,304	26	2.0%	(795)	(59.1%)
4-2102 BENEFITS - WSIB	754	518	185	491	502	11	2.2%	(333)	(64.3%)
4-2103 BENEFITS - CPP	3,415	2,996	757	2,328	2,357	29	1.2%	(2,239)	(74.7%)
4-2104 BENEFITS - EI	1,799	1,585	340	1,220	1,075	(145)	(11.9%)	(1,245)	(78.5%)
4-2105 BENEFITS - DENTAL	2,323	1,850	583	920	868	(52)	(5.7%)	(1,267)	(68.5%)
4-2106 BENEFITS - HEALTH	3,904	3,384	1,009	1,430	1,484	54	3.8%	(2,375)	(70.2%)
4-2107 BENEFITS - LTD/ADD	1,734	1,284	491	875	987	112	12.8%	(793)	(61.8%)
4-2108 BENEFITS - OTHER	452	324	129	242	236	(6)	(2.5%)	(195)	(60.2%)
4-2200 WAGE RECOVERY	-	-	10,725	42,900	-	(42,900)	(100.0%)	10,725	-
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>118,731</b>	<b>112,921</b>	<b>45,664</b>	<b>217,139</b>	<b>111,520</b>	<b>(105,619)</b>	<b>(48.6%)</b>	<b>(67,257)</b>	<b>(59.6%)</b>
4-2300 INTERNAL EQUIPMENT RENTAL	26,000	26,000	26,000	26,000	26,000	-	-	-	-
4-2303 INTERNAL ROADS RECOVERY	-	-	-	-	261,400	261,400	-	-	-
4-4015 OPERATING MATERIALS	16,852	6,316	1,498	20,000	5,000	(15,000)	(75.0%)	(4,818)	(76.3%)
4-4028 COST REALLOCATIONS	-	-	-	-	503,700	503,700	-	-	-
4-5059 CONTRACTS	738,428	266,007	70,214	615,000	615,000	-	-	(195,793)	(73.6%)
4-5800 SEWER DISCHARGE FEE	6,663,394	8,510,499	8,900,202	7,699,412	9,039,000	1,339,588	17.4%	389,703	4.6%
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	731,900	107,500	129,900	-	1,000	1,000	-	22,400	20.8%
4-8004 CONTRIBUTIONS TO OBLIGATORY RESERVES	600,000	700,000	1,250,000	1,250,000	1,250,000	-	-	550,000	78.6%
<b>TOTAL OTHER EXPENSES</b>	<b>8,776,574</b>	<b>9,616,322</b>	<b>10,377,814</b>	<b>9,610,412</b>	<b>11,701,100</b>	<b>2,090,688</b>	<b>21.8%</b>	<b>761,492</b>	<b>7.9%</b>
<b>TOTAL EXPENSES</b>	<b>8,895,305</b>	<b>9,729,243</b>	<b>10,423,478</b>	<b>9,827,551</b>	<b>11,812,620</b>	<b>1,985,069</b>	<b>20.2%</b>	<b>694,235</b>	<b>7.1%</b>
<b>NET BUDGET</b>	<b>532,587</b>	<b>-835,172</b>	<b>-159,067</b>	<b>-201,952</b>	<b>-309,580</b>	<b>(107,628)</b>	<b>(53.3%)</b>	<b>676,105</b>	<b>81.0%</b>

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**04120 SANITARY LATERALS**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-12,833	-13,041	-10,240	-9,000	-9,000	-	-	-2,801	(21.5%)
<b>Total Revenue</b>	<b>-12,833</b>	<b>-13,041</b>	<b>-10,240</b>	<b>-9,000</b>	<b>-9,000</b>	<b>-</b>	<b>-</b>	<b>-2,801</b>	<b>(21.5%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	3,697	2,135	5,220	23,854	25,395	1,541	6.5%	3,085	144.5%
4-2001 SALARIES - O/T	756	631	1,213	-	-	-	-	582	92.2%
4-2100 BENEFITS - OMERS	358	53	526	2,259	2,444	185	8.2%	473	892.5%
4-2101 BENEFITS - EHT	87	11	123	465	495	30	6.5%	112	1,018.2%
4-2102 BENEFITS - WSIB	33	4	47	179	190	11	6.1%	43	1,075.0%
4-2103 BENEFITS - CPP	183	25	153	1,013	1,047	34	3.4%	128	512.0%
4-2104 BENEFITS - EI	92	14	73	541	478	(63)	(11.6%)	59	421.4%
4-2105 BENEFITS - DENTAL	79	33	206	736	694	(42)	(5.7%)	173	524.2%
4-2106 BENEFITS - HEALTH	132	55	371	1,144	1,188	44	3.8%	316	574.5%
4-2107 BENEFITS - LTD/ADD	40	17	119	379	443	64	16.9%	102	600.0%
4-2108 BENEFITS - OTHER	12	5	35	112	131	19	17.0%	30	600.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>5,469</b>	<b>2,983</b>	<b>8,086</b>	<b>30,682</b>	<b>32,505</b>	<b>1,823</b>	<b>5.9%</b>	<b>5,103</b>	<b>171.1%</b>
4-2300 INTERNAL EQUIPMENT RENTAL	26,001	26,000	26,000	26,001	26,000	(1)	(0.0%)	-	-
4-4015 OPERATING MATERIALS	3,943	3,587	5,828	7,500	7,500	-	-	2,241	62.5%
4-5059 CONTRACTS	28,652	22,340	22,864	35,000	35,000	-	-	524	2.3%
<b>TOTAL OTHER EXPENSES</b>	<b>58,596</b>	<b>51,927</b>	<b>54,692</b>	<b>68,501</b>	<b>68,500</b>	<b>(1)</b>	<b>(0.0%)</b>	<b>2,765</b>	<b>5.3%</b>
<b>TOTAL EXPENSES</b>	<b>64,065</b>	<b>54,910</b>	<b>62,778</b>	<b>99,183</b>	<b>101,005</b>	<b>1,822</b>	<b>1.8%</b>	<b>7,868</b>	<b>14.3%</b>
<b>NET BUDGET</b>	<b>51,232</b>	<b>41,869</b>	<b>52,538</b>	<b>90,183</b>	<b>92,005</b>	<b>1,822</b>	<b>2.0%</b>	<b>10,669</b>	<b>25.5%</b>

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**04130 SERVICE CONNECTIONS**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-77,989	-41,961	-78,236	-100,000	-80,000	-20,000	(20.0%)	36,275	86.4%
<b>Total Revenue</b>	<b>-77,989</b>	<b>-41,961</b>	<b>-78,236</b>	<b>-100,000</b>	<b>-80,000</b>	<b>-20,000</b>	<b>(20.0%)</b>	<b>36,275</b>	<b>86.4%</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	244	-	-	21,290	22,499	1,209	5.7%	-	-
4-2100 BENEFITS - OMERS	25	-	-	2,028	2,179	151	7.4%	-	-
4-2101 BENEFITS - EHT	5	-	-	415	439	24	5.8%	-	-
4-2102 BENEFITS - WSIB	2	-	-	160	169	9	5.6%	-	-
4-2103 BENEFITS - CPP	12	-	-	894	917	23	2.6%	-	-
4-2104 BENEFITS - EI	6	-	-	474	418	(56)	(11.8%)	-	-
4-2105 BENEFITS - DENTAL	15	-	-	644	608	(36)	(5.6%)	-	-
4-2106 BENEFITS - HEALTH	25	-	-	1,001	1,039	38	3.8%	-	-
4-2107 BENEFITS - LTD/ADD	8	-	-	338	392	54	16.0%	-	-
4-2108 BENEFITS - OTHER	3	-	-	100	116	16	16.0%	-	-
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>345</b>	<b>-</b>	<b>-</b>	<b>27,344</b>	<b>28,776</b>	<b>1,432</b>	<b>5.2%</b>	<b>-</b>	<b>-</b>
4-5059 CONTRACTS	74,918	12,500	45,970	50,000	50,000	-	-	33,470	267.8%
<b>TOTAL OTHER EXPENSES</b>	<b>74,918</b>	<b>12,500</b>	<b>45,970</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>33,470</b>	<b>267.8%</b>
<b>TOTAL EXPENSES</b>	<b>75,263</b>	<b>12,500</b>	<b>45,970</b>	<b>77,344</b>	<b>78,776</b>	<b>1,432</b>	<b>1.9%</b>	<b>33,470</b>	<b>267.8%</b>
<b>NET BUDGET</b>	<b>-2,726</b>	<b>-29,461</b>	<b>-32,266</b>	<b>-22,656</b>	<b>-1,224</b>	<b>21,432</b>	<b>94.6%</b>	<b>(2,805)</b>	<b>(9.5%)</b>

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**16 Water**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-501,439	-777,110	-500,507	-300,000	-300,000	-	-	-276,603	(35.6%)
3-1407 RESIDENTIAL WATER	-6,097,466	-7,183,272	-7,061,700	-7,575,084	-6,834,800	-740,284	(9.8%)	-121,572	(1.7%)
3-1408 COMMERCIAL WATER	-2,996,883	-3,698,713	-3,836,459	-3,564,745	-2,929,200	-635,545	(17.8%)	137,746	3.7%
3-1409 PENALTIES	-100,751	-164,939	-186,834	-100,000	-175,000	75,000	75.0%	21,895	13.3%
3-1410 SERVICE CHARGES	-12,269	-10,949	-11,133	-10,000	-10,000	-	-	184	1.7%
3-1452 PARKS WATER CHARGES	-130,000	-	-	-	-	-	-	-	-
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVES	-	-7,407	-	-	-	-	-	-7,407	(100.0%)
<b>Total Revenue</b>	<b>-9,838,808</b>	<b>-11,842,390</b>	<b>-11,596,633</b>	<b>-11,549,829</b>	<b>-10,249,000</b>	<b>-1,300,829</b>	<b>(11.3%)</b>	<b>-245,757</b>	<b>(2.1%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	745,723	722,066	789,273	834,980	878,027	43,047	5.2%	67,207	9.3%
4-2001 SALARIES - O/T	25,891	13,638	14,138	14,000	14,000	-	-	500	3.7%
4-2002 SALARIES - P/T	653	2,703	39,232	5,421	5,619	198	3.7%	36,529	1,351.4%
4-2003 VACATION PAY	-	94	-	-	-	-	-	(94)	(100.0%)
4-2005 LIEU TIME	-	1,043	-	-	-	-	-	(1,043)	(100.0%)
4-2090 YEAR END ACCRUALS	350	-350	-	-	-	-	-	350	100.0%
4-2100 BENEFITS - OMERS	77,894	47,107	81,864	87,395	87,402	7	0.0%	34,757	73.8%
4-2101 BENEFITS - EHT	15,126	9,543	16,067	16,657	16,669	12	0.1%	6,524	68.4%
4-2102 BENEFITS - WSIB	6,137	3,671	5,908	6,406	6,411	5	0.1%	2,237	60.9%
4-2103 BENEFITS - CPP	25,296	18,912	26,961	29,255	29,355	100	0.3%	8,049	42.6%
4-2104 BENEFITS - EI	13,423	10,047	12,339	15,450	13,453	(1,997)	(12.9%)	2,292	22.8%
4-2105 BENEFITS - DENTAL	16,946	11,223	18,439	20,065	18,662	(1,403)	(7.0%)	7,216	64.3%
4-2106 BENEFITS - HEALTH	28,946	20,412	34,013	31,166	31,916	750	2.4%	13,601	66.6%
4-2107 BENEFITS - LTD/ADD	12,165	7,122	13,550	14,599	15,996	1,397	9.6%	6,428	90.3%
4-2108 BENEFITS - OTHER	3,424	2,061	3,755	3,918	4,310	392	10.0%	1,694	82.2%
4-2200 WAGE RECOVERY	380,230	386,000	492,115	470,625	-	(470,625)	(100.0%)	106,115	27.5%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,352,204</b>	<b>1,255,292</b>	<b>1,547,654</b>	<b>1,549,937</b>	<b>1,121,820</b>	<b>(428,117)</b>	<b>(27.6%)</b>	<b>292,362</b>	<b>23.3%</b>
4-2300 INTERNAL EQUIPMENT RENTAL	131,658	132,159	131,659	132,143	132,100	(43)	(0.0%)	(500)	(0.4%)
4-2303 INTERNAL ROADS RECOVERY	-	-	-	-	-366,800	(366,800)	-	-	-
4-4010 CLOTHING ALLOWANCE	-	2,741	3,244	6,500	4,000	(2,500)	(38.5%)	503	18.4%
4-4013 UTILITIES	12,957	15,188	7,442	13,000	13,200	200	1.5%	(7,746)	(51.0%)
4-4015 OPERATING MATERIALS	348,441	414,536	496,541	341,400	341,400	-	-	82,005	19.8%
4-4018 LICENSES	-	-	158	-	-	-	-	158	-
4-4021 EQUIPMENT - OTHER	763	245	278	-	-	-	-	33	13.5%
4-4028 COST REALLOCATIONS	55,000	43,250	86,725	89,700	639,600	549,900	613.0%	43,475	100.5%
4-5026 COURSES & SEMINARS	-	40	-	-	-	-	-	(40)	(100.0%)
4-5027 MANDATORY COURSES & SEMINARS	13,460	8,626	16,496	35,000	15,000	(20,000)	(57.1%)	7,870	91.2%
4-5028 MEMBERSHIPS	-11	1,047	1,132	2,200	2,200	-	-	85	8.1%
4-5039 INSURANCE FEES	61,822	60,603	60,970	63,000	64,500	1,500	2.4%	367	0.6%
4-5044 POSTAGE	49,768	49,638	56,348	52,000	60,000	8,000	15.4%	6,710	13.5%
4-5046 PRINTING	3,826	3,430	4,676	4,000	5,000	1,000	25.0%	1,246	36.3%
4-5059 CONTRACTS	420,280	234,405	351,138	749,000	624,480	(124,520)	(16.6%)	116,733	49.8%
4-5060 COST RECOVERY	2,000	3,413	2,394	-	-	-	-	(1,019)	(29.9%)
4-5077 REALTY TAXES	15,201	15,548	16,145	16,000	17,000	1,000	6.3%	597	3.8%
4-5801 WATER A/R WRITE OFF	928	9,609	973	-	10,000	10,000	-	(8,636)	(89.9%)
4-5802 WATER PURCHASE	5,052,037	5,884,231	5,712,217	6,795,950	5,865,500	(930,450)	(13.7%)	(172,014)	(2.9%)

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**16 Water**

	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)
4-8004 CONTRIBUTIONS TO OBLIGATORY RESERVES	1,500,000	4,519,461	3,100,442	1,700,000	1,700,000	-	-	(1,419,019)	(31.4%)
TOTAL OTHER EXPENSES	7,668,130	11,398,170	10,048,978	9,999,893	9,127,180	(872,713)	(8.7%)	(1,349,192)	(11.8%)
TOTAL EXPENSES	9,020,334	12,653,462	11,596,632	11,549,830	10,249,000	(1,300,830)	(11.3%)	(1,056,830)	(8.4%)
NET BUDGET	-818,474	811,072	-1	1	-	(1)	(100.0%)	(811,073)	(100.0%)

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**04301 WATER ADMINISTRATION**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-	-2,000	-	-	-	-	-	-2,000	(100.0%)
3-1407 RESIDENTIAL WATER	-6,097,466	-7,183,272	-7,061,700	-7,575,084	-6,834,800	-740,284	(9.8%)	-121,572	(1.7%)
3-1408 COMMERCIAL WATER	-2,996,883	-3,698,713	-3,836,459	-3,564,745	-2,929,200	-635,545	(17.8%)	137,746	3.7%
<b>3-1409 PENALTIES</b>	<b>-100,751</b>	<b>-164,939</b>	<b>-186,834</b>	<b>-100,000</b>	<b>-175,000</b>	<b>75,000</b>	<b>75.0%</b>	<b>21,895</b>	<b>13.3%</b>
3-1410 SERVICE CHARGES	-12,269	-10,949	-11,133	-10,000	-10,000	-	-	184	1.7%
3-1452 PARKS WATER CHARGES	-130,000	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-9,337,369</b>	<b>-11,059,873</b>	<b>-11,096,126</b>	<b>-11,249,829</b>	<b>-9,949,000</b>	<b>-1,300,829</b>	<b>(11.6%)</b>	<b>36,253</b>	<b>0.3%</b>
<b>EXPENSE:</b>									
<b>4-2000 SALARIES - F/T</b>	<b>310,983</b>	<b>281,358</b>	<b>321,583</b>	<b>402,131</b>	<b>427,293</b>	<b>25,162</b>	<b>6.3%</b>	<b>40,225</b>	<b>14.3%</b>
4-2001 SALARIES - O/T	-	277	308	-	-	-	-	31	11.2%
4-2002 SALARIES - P/T	-	-	17,443	5,421	5,619	198	3.7%	17,443	-
<b>4-2100 BENEFITS - OMERS</b>	<b>34,765</b>	<b>11,425</b>	<b>33,961</b>	<b>44,671</b>	<b>42,441</b>	<b>(2,230)</b>	<b>(5.0%)</b>	<b>22,536</b>	<b>197.3%</b>
4-2101 BENEFITS - EHT	6,095	2,191	6,455	7,943	7,607	(336)	(4.2%)	4,264	194.6%
4-2102 BENEFITS - WSIB	2,357	843	2,292	3,055	2,926	(129)	(4.2%)	1,449	171.9%
4-2103 BENEFITS - CPP	9,190	4,687	9,917	11,785	11,549	(236)	(2.0%)	5,230	111.6%
4-2104 BENEFITS - EI	4,869	2,509	4,566	6,236	5,334	(902)	(14.5%)	2,057	82.0%
4-2105 BENEFITS - DENTAL	5,625	2,207	6,747	8,284	7,552	(732)	(8.8%)	4,540	205.7%
4-2106 BENEFITS - HEALTH	9,950	3,881	13,082	12,866	12,915	49	0.4%	9,201	237.1%
4-2107 BENEFITS - LTD/ADD	5,534	1,731	6,104	7,489	7,867	378	5.0%	4,373	252.6%
4-2108 BENEFITS - OTHER	1,479	473	1,620	1,887	1,985	98	5.2%	1,147	242.5%
<b>4-2200 WAGE RECOVERY</b>	<b>380,230</b>	<b>386,000</b>	<b>492,115</b>	<b>470,625</b>	<b>-</b>	<b>(470,625)</b>	<b>(100.0%)</b>	<b>106,115</b>	<b>27.5%</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>771,077</b>	<b>697,582</b>	<b>916,193</b>	<b>982,393</b>	<b>533,088</b>	<b>(449,305)</b>	<b>(45.7%)</b>	<b>218,611</b>	<b>31.3%</b>
4-2303 INTERNAL ROADS RECOVERY	-	-	-	-	-366,800	(366,800)	-	-	-
4-4010 CLOTHING ALLOWANCE	-	2,741	3,244	6,500	4,000	(2,500)	(38.5%)	503	18.4%
4-4015 OPERATING MATERIALS	-	-	26	-	-	-	-	26	-
4-4018 LICENSES	-	-	158	-	-	-	-	158	-
4-4021 EQUIPMENT - OTHER	763	245	278	-	-	-	-	33	13.5%
<b>4-4028 COST REALLOCATIONS</b>	<b>55,000</b>	<b>43,250</b>	<b>86,725</b>	<b>89,700</b>	<b>639,600</b>	<b>549,900</b>	<b>613.0%</b>	<b>43,475</b>	<b>100.5%</b>
4-5026 COURSES & SEMINARS	-	40	-	-	-	-	-	(40)	(100.0%)
4-5027 MANDATORY COURSES & SEMINARS	13,460	8,626	16,496	35,000	15,000	(20,000)	(57.1%)	7,870	91.2%
4-5028 MEMBERSHIPS	-11	1,047	1,132	2,200	2,200	-	-	85	8.1%
4-5039 INSURANCE FEES	61,822	60,603	60,970	63,000	64,500	1,500	2.4%	367	0.6%
4-5044 POSTAGE	49,768	49,638	56,348	52,000	60,000	8,000	15.4%	6,710	13.5%
4-5046 PRINTING	3,826	3,430	4,676	4,000	5,000	1,000	25.0%	1,246	36.3%
4-5059 CONTRACTS	47,792	51,465	60,792	50,000	128,480	78,480	157.0%	9,327	18.1%
4-5060 COST RECOVERY	5,500	5,700	2,904	-	-	-	-	(2,796)	(49.1%)
4-5077 REALTY TAXES	15,201	15,548	16,145	16,000	17,000	1,000	6.3%	597	3.8%
4-5801 WATER A/R WRITE OFF	-	-	-	-	10,000	10,000	-	-	-
<b>TOTAL OTHER EXPENSES</b>	<b>253,121</b>	<b>242,333</b>	<b>309,894</b>	<b>318,400</b>	<b>578,980</b>	<b>260,580</b>	<b>81.8%</b>	<b>67,561</b>	<b>27.9%</b>
<b>TOTAL EXPENSES</b>	<b>1,024,198</b>	<b>939,915</b>	<b>1,226,087</b>	<b>1,300,793</b>	<b>1,112,068</b>	<b>(188,725)</b>	<b>(14.5%)</b>	<b>286,172</b>	<b>30.4%</b>
<b>NET BUDGET</b>	<b>-8,313,171</b>	<b>-10,119,958</b>	<b>-9,870,039</b>	<b>-9,949,036</b>	<b>-8,836,932</b>	<b>1,112,104</b>	<b>11.2%</b>	<b>249,919</b>	<b>2.5%</b>

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**04225 VANDORF WATER BOOSTER STATION**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-
4-4013 UTILITIES	12,957	15,188	7,442	13,000	13,200	200	1.5%	(7,746)	(51.0%)
4-5059 CONTRACTS	22,192	24,620	20,500	26,000	33,000	7,000	26.9%	(4,120)	(16.7%)
<b>TOTAL OTHER EXPENSES</b>	<b>35,149</b>	<b>39,808</b>	<b>27,942</b>	<b>39,000</b>	<b>46,200</b>	<b>7,200</b>	<b>18.5%</b>	<b>(11,866)</b>	<b>(29.8%)</b>
<b>TOTAL EXPENSES</b>	<b>35,149</b>	<b>39,808</b>	<b>27,942</b>	<b>39,000</b>	<b>46,200</b>	<b>7,200</b>	<b>18.5%</b>	<b>(11,866)</b>	<b>(29.8%)</b>
<b>NET BUDGET</b>	<b>35,149</b>	<b>39,808</b>	<b>27,942</b>	<b>39,000</b>	<b>46,200</b>	<b>7,200</b>	<b>18.5%</b>	<b>(11,866)</b>	<b>(29.8%)</b>

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**04320 WATERMAIN MAINTENANCE**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-34,502	-79,266	-2,075	-	-	-	-	-77,191	(97.4%)
3-1902 CONTRIBUTION FROM OBLIGATORY RESERVES	-	-7,407	-	-	-	-	-	-7,407	(100.0%)
<b>Total Revenue</b>	<b>-34,502</b>	<b>-86,673</b>	<b>-2,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-84,598</b>	<b>(97.6%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	343,035	355,443	364,572	307,672	318,639	10,967	3.6%	9,129	2.6%
4-2001 SALARIES - O/T	23,172	12,032	11,261	14,000	14,000	-	-	(771)	(6.4%)
4-2002 SALARIES - P/T	467	2,703	19,544	-	-	-	-	16,841	623.0%
4-2003 VACATION PAY	-	94	-	-	-	-	-	(94)	(100.0%)
4-2005 LIEU TIME	-	1,043	-	-	-	-	-	(1,043)	(100.0%)
4-2090 YEAR END ACCRUALS	350	-350	-	-	-	-	-	350	100.0%
4-2100 BENEFITS - OMERS	34,049	33,232	37,447	30,787	32,150	1,363	4.4%	4,215	12.7%
4-2101 BENEFITS - EHT	7,155	6,869	7,517	6,273	6,487	214	3.4%	648	9.4%
4-2102 BENEFITS - WSIB	2,960	2,642	2,810	2,413	2,495	82	3.4%	168	6.4%
4-2103 BENEFITS - CPP	12,279	13,062	13,052	12,222	12,438	216	1.8%	(10)	(0.1%)
4-2104 BENEFITS - EI	6,490	6,887	5,965	6,436	5,672	(764)	(11.9%)	(922)	(13.4%)
4-2105 BENEFITS - DENTAL	8,524	8,234	8,782	8,007	7,552	(455)	(5.7%)	548	6.7%
4-2106 BENEFITS - HEALTH	14,314	15,221	15,806	12,438	12,915	477	3.8%	585	3.8%
4-2107 BENEFITS - LTD/ADD	5,125	4,967	5,795	5,122	5,825	703	13.7%	828	16.7%
4-2108 BENEFITS - OTHER	1,492	1,462	1,645	1,444	1,643	199	13.8%	183	12.5%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>459,412</b>	<b>463,541</b>	<b>494,196</b>	<b>406,814</b>	<b>419,816</b>	<b>13,002</b>	<b>3.2%</b>	<b>30,655</b>	<b>6.6%</b>
4-2300 INTERNAL EQUIPMENT RENTAL	87,013	87,499	87,020	87,498	87,498	-	-	(479)	(0.5%)
4-4015 OPERATING MATERIALS	66,913	53,118	60,686	85,000	85,000	-	-	7,568	14.2%
4-5059 CONTRACTS	291,209	112,399	209,142	623,000	413,000	(210,000)	(33.7%)	96,743	86.1%
4-5060 COST RECOVERY	-3,500	-2,288	-511	-	-	-	-	1,777	77.7%
4-5801 WATER A/R WRITE OFF	928	9,609	973	-	-	-	-	(8,636)	(89.9%)
4-5802 WATER PURCHASE	5,052,037	5,884,231	5,712,217	6,795,950	5,865,500	(930,450)	(13.7%)	(172,014)	(2.9%)
4-8004 CONTRIBUTIONS TO OBLIGATORY RESERVES	1,500,000	4,519,461	3,100,442	1,700,000	1,700,000	-	-	(1,419,019)	(31.4%)
<b>TOTAL OTHER EXPENSES</b>	<b>6,994,600</b>	<b>10,664,029</b>	<b>9,169,969</b>	<b>9,291,448</b>	<b>8,150,998</b>	<b>(1,140,450)</b>	<b>(12.3%)</b>	<b>(1,494,060)</b>	<b>(14.0%)</b>
<b>TOTAL EXPENSES</b>	<b>7,454,012</b>	<b>11,127,570</b>	<b>9,664,165</b>	<b>9,698,262</b>	<b>8,570,814</b>	<b>(1,127,448)</b>	<b>(11.6%)</b>	<b>(1,463,405)</b>	<b>(13.2%)</b>
<b>NET BUDGET</b>	<b>7,419,510</b>	<b>11,040,897</b>	<b>9,662,090</b>	<b>9,698,262</b>	<b>8,570,814</b>	<b>(1,127,448)</b>	<b>(11.6%)</b>	<b>(1,378,807)</b>	<b>(12.5%)</b>

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**04330 WATER QUALITY**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	16,292	10,445	21,099	61,307	64,599	3,292	5.4%	10,654	102.0%
4-2001 SALARIES - O/T	792	163	1,206	-	-	-	-	1,043	639.9%
4-2002 SALARIES - P/T	-	-	109	-	-	-	-	109	-
4-2100 BENEFITS - OMERS	1,542	312	2,025	5,853	6,273	420	7.2%	1,713	549.0%
4-2101 BENEFITS - EHT	342	61	421	1,195	1,260	65	5.4%	360	590.2%
4-2102 BENEFITS - WSIB	148	23	162	460	485	25	5.4%	139	604.3%
4-2103 BENEFITS - CPP	700	147	784	2,565	2,619	54	2.1%	637	433.3%
4-2104 BENEFITS - EI	371	82	355	1,355	1,194	(161)	(11.9%)	273	332.9%
4-2105 BENEFITS - DENTAL	518	66	541	1,841	1,736	(105)	(5.7%)	475	719.7%
4-2106 BENEFITS - HEALTH	867	111	940	2,859	2,969	110	3.8%	829	746.8%
4-2107 BENEFITS - LTD/ADD	277	37	296	974	1,127	153	15.7%	259	700.0%
4-2108 BENEFITS - OTHER	83	11	88	288	333	45	15.6%	77	700.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>21,932</b>	<b>11,458</b>	<b>28,026</b>	<b>78,697</b>	<b>82,595</b>	<b>3,898</b>	<b>5.0%</b>	<b>16,568</b>	<b>144.6%</b>
4-2300 INTERNAL EQUIPMENT RENTAL	7,348	7,360	7,340	7,348	7,305	(43)	(0.6%)	(20)	(0.3%)
4-4015 OPERATING MATERIALS	5,358	4,148	2,186	5,000	5,000	-	-	(1,962)	(47.3%)
4-5059 CONTRACTS	19,715	20,328	28,148	30,000	30,000	-	-	7,820	38.5%
<b>TOTAL OTHER EXPENSES</b>	<b>32,421</b>	<b>31,836</b>	<b>37,674</b>	<b>42,348</b>	<b>42,305</b>	<b>(43)</b>	<b>(0.1%)</b>	<b>5,838</b>	<b>18.3%</b>
<b>TOTAL EXPENSES</b>	<b>54,353</b>	<b>43,294</b>	<b>65,700</b>	<b>121,045</b>	<b>124,900</b>	<b>3,855</b>	<b>3.2%</b>	<b>22,406</b>	<b>51.8%</b>
<b>NET BUDGET</b>	<b>54,353</b>	<b>43,294</b>	<b>65,700</b>	<b>121,045</b>	<b>124,900</b>	<b>3,855</b>	<b>3.2%</b>	<b>22,406</b>	<b>51.8%</b>

**TOWN OF AURORA**  
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**04340 STAKE OUTS**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	47,717	51,247	53,303	42,580	44,997	2,417	5.7%	2,056	4.0%
4-2001 SALARIES - O/T	1,279	1,051	1,281	-	-	-	-	230	21.9%
4-2002 SALARIES - P/T	-	-	1,811	-	-	-	-	1,811	-
4-2100 BENEFITS - OMERS	4,756	1,213	5,517	4,056	4,359	303	7.5%	4,304	354.8%
4-2101 BENEFITS - EHT	967	240	1,103	830	877	47	5.7%	863	359.6%
4-2102 BENEFITS - WSIB	407	92	424	319	337	18	5.6%	332	360.9%
4-2103 BENEFITS - CPP	2,014	576	2,085	1,789	1,833	44	2.5%	1,509	262.0%
4-2104 BENEFITS - EI	1,094	322	943	948	836	(112)	(11.8%)	621	192.9%
4-2105 BENEFITS - DENTAL	1,411	435	1,639	1,289	1,215	(74)	(5.7%)	1,204	276.8%
4-2106 BENEFITS - HEALTH	2,361	728	2,887	2,001	2,078	77	3.8%	2,159	296.6%
4-2107 BENEFITS - LTD/ADD	763	235	908	676	785	109	16.1%	673	286.4%
4-2108 BENEFITS - OTHER	229	70	270	200	232	32	16.0%	200	285.7%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>62,998</b>	<b>56,209</b>	<b>72,171</b>	<b>54,688</b>	<b>57,549</b>	<b>2,861</b>	<b>5.2%</b>	<b>15,962</b>	<b>28.4%</b>
4-2300 INTERNAL EQUIPMENT RENTAL	19,097	19,100	19,099	19,097	19,097	-	-	(1)	(0.0%)
4-4015 OPERATING MATERIALS	1,596	1,176	198	1,400	1,400	-	-	(978)	(83.2%)
<b>TOTAL OTHER EXPENSES</b>	<b>20,693</b>	<b>20,276</b>	<b>19,297</b>	<b>20,497</b>	<b>20,497</b>	<b>-</b>	<b>-</b>	<b>(979)</b>	<b>(4.8%)</b>
<b>TOTAL EXPENSES</b>	<b>83,691</b>	<b>76,485</b>	<b>91,468</b>	<b>75,185</b>	<b>78,046</b>	<b>2,861</b>	<b>3.8%</b>	<b>14,983</b>	<b>19.6%</b>
<b>NET BUDGET</b>	<b>83,691</b>	<b>76,485</b>	<b>91,468</b>	<b>75,185</b>	<b>78,046</b>	<b>2,861</b>	<b>3.8%</b>	<b>14,983</b>	<b>19.6%</b>

**TOWN OF AURORA**  
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**04350 WATER METERS**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-436,245	-654,480	-460,731	-250,000	-250,000	-	-	-193,749	(29.6%)
<b>Total Revenue</b>	<b>-436,245</b>	<b>-654,480</b>	<b>-460,731</b>	<b>-250,000</b>	<b>-250,000</b>	<b>-</b>	<b>-</b>	<b>-193,749</b>	<b>(29.6%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	27,611	23,572	27,396	21,290	22,499	1,209	5.7%	3,824	16.2%
4-2001 SALARIES - O/T	648	115	83	-	-	-	-	(32)	(27.8%)
4-2002 SALARIES - P/T	186	-	326	-	-	-	-	326	-
4-2100 BENEFITS - OMERS	2,773	926	2,784	2,028	2,179	151	7.4%	1,858	200.6%
4-2101 BENEFITS - EHT	564	183	545	415	439	24	5.8%	362	197.8%
4-2102 BENEFITS - WSIB	264	70	210	160	169	9	5.6%	140	200.0%
4-2103 BENEFITS - CPP	1,113	440	1,060	894	916	22	2.5%	620	140.9%
4-2104 BENEFITS - EI	599	246	480	474	418	(56)	(11.8%)	234	95.1%
4-2105 BENEFITS - DENTAL	864	281	694	644	608	(36)	(5.6%)	413	147.0%
4-2106 BENEFITS - HEALTH	1,446	470	1,240	1,001	1,039	38	3.8%	770	163.8%
4-2107 BENEFITS - LTD/ADD	464	152	401	338	392	54	16.0%	249	163.8%
4-2108 BENEFITS - OTHER	139	45	119	100	116	16	16.0%	74	164.4%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>36,671</b>	<b>26,500</b>	<b>35,338</b>	<b>27,344</b>	<b>28,775</b>	<b>1,431</b>	<b>5.2%</b>	<b>8,838</b>	<b>33.4%</b>
4-2300 INTERNAL EQUIPMENT RENTAL	18,200	18,200	18,200	18,200	18,200	-	-	-	-
4-4015 OPERATING MATERIALS	274,574	356,094	433,445	250,000	250,000	-	-	77,351	21.7%
<b>TOTAL OTHER EXPENSES</b>	<b>292,774</b>	<b>374,294</b>	<b>451,645</b>	<b>268,200</b>	<b>268,200</b>	<b>-</b>	<b>-</b>	<b>77,351</b>	<b>20.7%</b>
<b>TOTAL EXPENSES</b>	<b>329,445</b>	<b>400,794</b>	<b>486,983</b>	<b>295,544</b>	<b>296,975</b>	<b>1,431</b>	<b>0.5%</b>	<b>86,189</b>	<b>21.5%</b>
<b>NET BUDGET</b>	<b>-106,800</b>	<b>-253,686</b>	<b>26,252</b>	<b>45,544</b>	<b>46,975</b>	<b>1,431</b>	<b>3.1%</b>	<b>279,938</b>	<b>110.3%</b>

**TOWN OF AURORA**  
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**04360 SERVICE CONNECTIONS**

	2015 Full Year Actuals	2016 Full Year Actuals	2017 Full Year Actuals	2017 Approved Budget	2018 Approved Budget	2018 vs 2017 Budget Increase / (Decrease)	2018 vs 2017 Budget Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)	2017 vs 2016 Actual Increase / (Decrease)
<b>REVENUE:</b>									
3-1201 OTHER	-30,692	-41,363	-37,700	-50,000	-50,000	-	-	-3,663	(8.9%)
<b>Total Revenue</b>	<b>-30,692</b>	<b>-41,363</b>	<b>-37,700</b>	<b>-50,000</b>	<b>-50,000</b>	<b>-</b>	<b>-</b>	<b>-3,663</b>	<b>(8.9%)</b>
<b>EXPENSE:</b>									
4-2000 SALARIES - F/T	85	-	1,320	-	-	-	-	1,320	-
4-2100 BENEFITS - OMERS	8	-	130	-	-	-	-	130	-
4-2101 BENEFITS - EHT	2	-	26	-	-	-	-	26	-
4-2102 BENEFITS - WSIB	1	-	10	-	-	-	-	10	-
4-2103 BENEFITS - CPP	-	-	62	-	-	-	-	62	-
4-2104 BENEFITS - EI	-	-	30	-	-	-	-	30	-
4-2105 BENEFITS - DENTAL	6	-	35	-	-	-	-	35	-
4-2106 BENEFITS - HEALTH	9	-	58	-	-	-	-	58	-
4-2107 BENEFITS - LTD/ADD	3	-	45	-	-	-	-	45	-
4-2108 BENEFITS - OTHER	1	-	13	-	-	-	-	13	-
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>115</b>	<b>-</b>	<b>1,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,729</b>	<b>-</b>
4-5059 CONTRACTS	39,373	25,593	32,556	20,000	20,000	-	-	6,963	27.2%
<b>TOTAL OTHER EXPENSES</b>	<b>39,373</b>	<b>25,593</b>	<b>32,556</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>6,963</b>	<b>27.2%</b>
<b>TOTAL EXPENSES</b>	<b>39,488</b>	<b>25,593</b>	<b>34,285</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>8,692</b>	<b>34.0%</b>
<b>NET BUDGET</b>	<b>8,796</b>	<b>-15,770</b>	<b>-3,415</b>	<b>-30,000</b>	<b>-30,000</b>	<b>-</b>	<b>-</b>	<b>12,355</b>	<b>78.3%</b>



**Town of Aurora  
Finance Advisory Committee No. FS18-020**

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**Subject:** Summary of the key findings / outcomes to date arising from the Finance Advisory Committee's rotating annual departmental detailed budget reviews

**Prepared by:** Jason Gaertner, Manager, Financial Planning Services

**Department:** Financial Services

**Date:** June 27, 2018

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## **Recommendation**

- 1. That Report No. FS18-020 be received for information.**

## **Executive Summary**

The purpose of this report is in response to the Finance Advisory Committee's (FAC) request that staff provide it with an updated summary of the key findings / outcomes to date arising from the FAC's rotating annual departmental detailed budget reviews.

- The FAC's departmental detailed budget reviews are bearing results

## **Background**

As per Council's approved budget review and approval process, the Finance Advisory Committee commenced its rotating annual departmental detailed budget reviews with the Parks, Recreation & Cultural Services (PRCS) department at its February 16, 2016 scheduled meeting. The agenda materials for this review and all subsequently completed reviews included the following core information:

- a. Line by line details, including grouping summaries of identified areas of Committee interest;
- b. 2016 Business Plan; and
- c. A presentation by each Director on the approaches used to prepare their budget.

To date, the FAC has completed departmental detailed budget reviews for the following list of departments:

- Parks, Recreation and Cultural Services commencing on February 16, 2016;
- Corporate Accounts commencing on May 24, 2016;
- Planning and Building Services (PBS) commencing on March 22, 2017;

- Financial Services commencing on February 28, 2018;
- Corporate Services commencing on March 28, 2018;
- Operational Services commencing on April 25, 2018;

The only remaining review to be completed within this Council's term relates to the Town's water, wastewater and storm water programs. This final review is scheduled to take place on June 27, 2018.

## **Analysis**

### **The FAC's departmental detailed budget reviews are bearing results**

Over the course of its detailed departmental budget reviews, the FAC has made several key findings which have resulted in multiple tangible actions being undertaken by staff. These key findings / outcomes from each of these said completed departmental detailed budget reviews to date are as follows:

#### **Parks, Recreation & Cultural Services**

- It was determined that the Town's community program delivery contracts budgets was insufficient. It was also noted that select recreational program revenue targets had become out of alignment with reality. The FAC concluded that right-sizing of these items was in order.

This finding has resulted in the formal right-sizing of both the community programs delivery contract budgets and select recreational program revenue targets as part of the 2017 Operating Budget.

- Identified a few categories of community programs that were being excessively subsidized by the Town and agreed to explore options for addressing through strategies such as further user fee rate increases, select program discontinuation, boosting of alternative revenue sources and consideration of a more selective program subsidization framework.

This finding has resulted in staff increasing select community program 2017 user fee rates and significantly expanding planned sponsorship revenues as part of the 2017 Operating Budget. In addition, staff developed and brought to the FAC for its review and comment a draft comprehensive community program subsidization policy / framework entitled Aurora Assist.

June 27, 2018

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Report No. FS18-020

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- It was noted that the flat rate billing of PRCS' Park Operations division for Town Park water consumption was placing a material pressure on this division's operating budget.

This finding has resulted in the discontinuation of the flat rate billing of Park Operations for Town Park water consumption as part of the 2017 Operating Budget.

- Recognition that uncontrollable staffing activity such as staff turnover, maternity leave, long term sick leave, etc. has a material impact on the Town's operating budget financial performance and that mitigating measure(s) need to be explored.

This finding has resulted in Council's approval of a reserve fund strategy for the management of uncontrollable External Legal and Occasional Human Resources Expenses in June, 2017.

- It was acknowledged that uncontrollable development driven revenues can materially impact the financial results of the Town and consequently, staff should examine ways to address this.

This finding has resulted in staff modifying the way in which both budget information and financial results are presented to Council.

- Identified a need for the Town to re-visit its Key Performance Indicators (KPIs) and more effectively link them to financial results.

This finding has resulted in staff commencing a review of all existing Town KPIs which continues to be in progress at this time.

- It was noted that there will be a material increase in resident demand for the Town's recreational and community program services in the near future driven by the recent high rate of growth that the Town has been experiencing. It was suggested that the Town should explore a strategy for preparing for this expected growth similar to one being utilized for Fire Services, being a phasing in of the anticipated resultant increased service delivery costs ahead of the actual requirements arising.

This finding has resulted in staff planning to explore a strategy of this nature to be commenced as part of the 2019 Operating Budget, which will begin to phase-in any incremental anticipated costs for the ongoing operation of the planned new community centre being planned.

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#### Corporate Accounts

- The FAC obtained a greater understanding of the accounts that are captured under the Corporate Accounts and why.

#### Planning & Building Services

- It was recognized that the Planning & Building Services department's funding model is presently heavily reliant upon uncontrollable development driven revenues. Consequently, staff need to ensure that they are effectively projecting these revenues into the short to medium term future and that they devise a strategy for reducing the Town's reliance upon these revenues.

This finding has resulted in staff further enhancing their longer term development driven revenue projections; which included a report to Council on the Town's long term development activity projections in May, 2017. In addition, staff plan to devise and implement a formal strategy that will progressively wean the Development Planning division off of its operating budget reliance upon development driven revenues

#### Financial Services

- It was observed that the Financial Services human resource capacity has not kept pace with the extensive growth that the town has experienced in recent years and is consequently now unable to meet its defined service levels. In addition, it was noted that the department's training & development funding is no longer sufficient in meeting the needs of the organization; particularly in regards to its mandatory training requirements for staff to maintain their professional designations.

These findings have resulted in the commencement of the Financial Services department beginning to close its identified human resource capacity gap through the progressive and controlled addition of new positions to its organization commencing with the town's 2018 water budget.

#### Corporate Services

- A requirement for additional capacity in human resources and Information Technology (IT) were acknowledged. Also, the town's rapid growth over the past 5 years has necessitated a need to examine the town's human resource strategy in its delivery of bylaw services; primarily relating to the composition of full time to part time officers. An ongoing IT training & development funding short-fall was also noted.

These findings have resulted in town staff commencing a review of its human resource strategy for the delivery of bylaw services. Also, additional training

& development budget funding was allocated within the 2018 operating budget.

#### Operational Services

- It was observed that multiple components of the department's budget are subject to material volatility. Two areas of interest that were identified for further review was the budget for operating materials under snow management services.

This finding has resulted in staff undertaking a review of its historical snow management operating material usage and billings.

- Multiple deficiencies were noted in regards to the town's internal fleet and equipment services relating to employee recruitment, supervision and necessary skill sets, its maintenance and replacement methodology and, a requirement for further specialized tools and equipment in the garage.

This finding resulted in staff's decision to engage a consultant who will undertake a review of the town's current fleet and equipment management framework and offer recommendations as to how it can be improved.

- An on-going funding shortfall was identified in regards to the town's road crack sealing program. Crack sealing is a critical component of the town's road maintenance which must remain in alignment with the town's overall road condition management program in order to achieve the town's defined road network condition service standards.

This finding resulted in a staff commitment to right size the crack sealing budget as part of its 2019 budget planning process.

- As the average age of the town's linear infrastructure continues to rise, a need was identified for the development of a formalized curb and gutter maintenance and replacement program.

This finding resulted in staff committing to the development of a more formal program/strategy for the town's curb and gutter maintenance and replacement. Along this vein, it was agreed that staff would attempt to piggy back on its upcoming road condition assessment by asking the consultant if they are able to also assess the town's curbs and gutters at the same time.

#### **Advisory Committee Review**

June 27, 2018

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Report No. FS18-020

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Financial Advisory Committee, June 27, 2018.

## **Legal Considerations**

Nil

## **Financial Implications**

There here are no immediate financial implications arising from this report.

## **Communications Considerations**

This report will be posted to the Town's Budget and Financial Information web page for transparency and accountability.

## **Link to Strategic Plan**

Having the FAC undertake its rotating annual departmental detailed budget reviews contributes to achieving the Strategic Plan guiding principle of "Leadership in Corporate Management" and improves transparency and accountability to the community.

## **Alternative(s) to the Recommendation**

The FAC may request additional information from staff.

## **Conclusions**

As of end of June, 2018, the Finance Advisory Committee will have completed a detailed budget review for all of the town's departments. These reviews have proven to be quite fruitful, generating multiple key findings which have contributed directly to the betterment of the town's financial planning and reporting framework.

Staff recommend that this report be received.

## **Attachments**

None

## **Previous Reports**

Finance Audit Committee, September 27, 2017, FS17-042 – Summary of the key findings / outcomes to date arising from the Finance Advisory Committee's rotating annual departmental detailed budget reviews

## **Pre-submission Review**

Agenda Management Team review on June 21, 2018

### **Departmental Approval**



**Dan Elliott, CPA, CA  
Director of Financial Services  
- Treasurer**

### **Approved for Agenda**



**Doug Nadorozny  
Chief Administrative Officer**



**Extract from  
Council Meeting of  
Tuesday, May 8, 2018**

**6. Standing Committee Reports**

**S1. General Committee Meeting Report of May 1, 2018**

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

1. That the General Committee meeting report of May 1, 2018, be received and the following recommendations carried by the Committee approved, with the exception of sub-items R1, R2, R3, R4, and R8, which were discussed and voted on separately as recorded below:

**(C3) Finance Advisory Committee Meeting Minutes of March 28, 2018**

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

**Carried**