



**Finance
Advisory Committee
Meeting Agenda**

Tuesday, April 30, 2019

5:45 p.m.

**Holland Room
Aurora Town Hall**



Town of Aurora Finance Advisory Committee Meeting Agenda

Date: Tuesday, April 30, 2019

Time and Location: 5:45 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 27, 2019

Recommended:

That the Finance Advisory Committee meeting minutes of March 27, 2019, be received for information.

4. Delegations

5. Consideration of Items

1. Memorandum from Project Management Office

Re: Town's Major Capital Project Update

Recommended:

1. That the memorandum regarding Town's Major Capital Project Update be received for information.

2. Memorandum from Acting Director of Financial Services

Re: A Comparison of Select Municipal Multi-Year Budget Frameworks

Recommended:

1. That the memorandum regarding A Comparison of Select Municipal Multi-Year Budget Frameworks be received; and
2. That the Finance Advisory Committee provide staff with comments in regards to its desired multi-year budget framework for the Town of Aurora.

3. Round Table Discussion

Re: Draft 2020 Budget Milestones Review

Recommended:

1. That the comments and suggestions regarding the Draft 2020 Budget Milestones Review be received and referred to staff for consideration and action as appropriate.

4. Review of Finance Advisory Committee Updated Draft 2019 Work Plan

Recommended:

1. That the Finance Advisory Committee Updated Draft 2019 Work Plan be received for information.

**5. Distribution and Introduction of Detailed Financial Budget Information
Re: Aurora Public Library**

Recommended:

1. That the detailed financial budget information for Aurora Public Library be received and deferred for discussion and detailed review at the May 22, 2019 meeting of the Finance Advisory Committee.

6. New Business

7. Adjournment



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

Date: Wednesday, March 27, 2019

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

Committee Members: Councillor Michael Thompson (Chair), Councillor John Gallo, and Mayor Tom Mrakas

Member(s) Absent: None

Other Attendees: Councillor Rachel Gilliland, Doug Nadorozny, Chief Administrative Officer, Jason Gaertner, Acting Director of Financial Services/Treasurer, Tracy Evans, Financial Analyst, Budget, and Ishita Soneji, Council/Committee Coordinator

The Chair called the meeting to order at 5:37 p.m.

1. Approval of the Agenda

**Moved by Mayor Mrakas
Seconded by Councillor Gallo**

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, R.S.O. 1990, c. M.50.*

Finance Advisory Committee Meeting Minutes
Wednesday, March 27, 2019

Page 2 of 5

3. Receipt of the Minutes

Finance Advisory Committee Meeting Minutes of January 30, 2019

**Moved by Councillor Gallo
Seconded by Mayor Mrakas**

That the Finance Advisory Committee meeting minutes of January 30, 2019, be received for information.

Carried

4. Delegations

None

5. Consideration of Items

1. Memorandum from Acting Director of Financial Services Re: Summary of Finance Advisory Committee's 2015 to 2018 Accomplishments

The committee and staff briefly discussed about the Committee's 2015 to 2018 accomplishments.

**Moved by Mayor Mrakas
Seconded by Councillor Gallo**

1. That the memorandum regarding Summary of Finance Advisory Committee's 2015 to 2018 Accomplishments be received for information.

Carried

2. Memorandum from Acting Director of Financial Services Re: Town's Major Capital Projects Update

Staff provided an overview of the current major capital projects and explained the update summary chart and the status of the ongoing capital projects.

The Committee referred to the summary chart and inquired about the methodology behind the reporting structure, and staff provided a response

Finance Advisory Committee Meeting Minutes
Wednesday, March 27, 2019

Page 3 of 5

noting that the project management office is developing a standardized reporting structure as per the project management guidelines and key pillars such as budget, scope, schedule, and complexity of the particular project. The Committee suggested that explanations on the identified risks, means of tracking change orders and identified financial thresholds should be included as part of the reporting.

**Moved by Councillor Gallo
Seconded by Mayor Mrakas**

1. That the memorandum regarding Town's Major Capital Projects Update be received for information.

Carried

**3. Round Table Discussion
Re: Council Budget Principles**

The Committee and staff discussed about various approaches to mitigate inflation as per the current budget policy and staff noted that a multi-year budget framework would be incorporated as part of the policy in the future. It was mentioned that details on the approaches of other municipalities would be brought forward for discussion at a future Committee meeting.

**Moved by Mayor Mrakas
Seconded by Councillor Gallo**

1. That the comments and suggestions regarding the Council Budget Principles be received and referred to staff for consideration and action as appropriate.

Carried

**4. Memorandum from Acting Director of Financial Services
Re: Order for Detailed Departmental Budget Reviews**

The Committee discussed about the preferred order of the departmental budget reviews and suggested changes to the staff recommended order.

**Moved by Councillor Gallo
Seconded by Mayor Mrakas**

Finance Advisory Committee Meeting Minutes
Wednesday, March 27, 2019

Page 4 of 5

1. That the memorandum regarding Order for Detailed Departmental Budget Reviews be received; and
2. That the detailed departmental budget reviews be carried out in the following order:
 - Aurora Public Library
 - Aurora Historical Society
 - Community Services
 - Corporate Services
 - Planning & Development Services
 - Aurora Cultural Centre
 - Financial Services
 - Operational Services
 - Council Administration & the Office of the CAO.

Carried

5. Round Table Discussion

Re: 2019 Budget Process Review – What Worked, Areas of Improvement

Staff provided an overview on areas of improvement identified by staff that include improving threshold on level of detail required for capital project business cases, improving the budget binder by reformatting the sections and order of materials provided, and improving the accuracy and technicality of information provided.

The Committee suggested that departments should provide update on achievements of key deliverables from the previous year and noted that thorough review of information is necessary.

Moved by Mayor Mrakas

Seconded by Councillor Gallo

Finance Advisory Committee Meeting Minutes
Wednesday, March 27, 2019

Page 5 of 5

1. That the comments and suggestions regarding 2019 Budget Process Review be received and referred to staff for consideration and action as appropriate.

Carried

6. New Business

None

7. Adjournment

**Moved by Councillor Gallo
Seconded by Mayor Mrakas**

That the meeting be adjourned at 6:50 p.m.

Carried



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**Town of Aurora
Financial Services**

Memorandum

Date: April 30, 2019
To: Finance Advisory Committee
From: Lianne Jalali, Project Management Office, Corporate Services
Re: **Town's Major Capital Project Update**

Recommendation

- 1. That the memorandum regarding the Town's Major Capital Project Update be received for information.**

Background

The Town currently has multiple major capital projects underway in varying stages of completion. These major projects include the following:

- Library Square
- 89 Mosley (Armoury) Renovation
- Fire Hall 4-5
- Joint Operations Centre Additional Work – Third floor build out

Analysis

Library Square

This project received Council's conditional approval to proceed on March 21, 2019. The development of the detailed design is underway and will be presented to Council on July 16, 2019. The RFP to hire the project management firm will be issued by April 22, 2019.

At this point, no major risk has been identified.

The monthly status update for this project can be found under Attachment #1.

Town's Major Capital Project Update
April 30, 2019

Page 2 of 2

89 Mosley (Armoury) Renovation

This project is on track and the expected completion date is June 28, 2019. The project risk indicated in the attachment #1 is weather that can affect the exterior construction timeline. The mitigation plan is to accelerate completion of the interior works until the weather permits the exterior works to commence.

The monthly status update for this project can be found under Attachment #1.

Fire Hall 4-5

This project has recently completed its design stage and the request for proposal (RFP) for construction issued on April 12, 2019. This project expected to substantially complete by October 31, 2020. The total completion of this project will be on December 31, 2020.

The project risk indicated in attachment#1 is the increasing cost of construction due to the steel tariffs.

The monthly status update for this project can be found under Attachment #1.

Joint Operations Centre Additional Work – Third floor build out

The build of the Joint Operation Centre third floor is a sub-project of the Joint Operation Centre Additional Work project. This project commenced March 1, 2019 and planned to be completed by September 30, 2019.

The risk of the project indicated in the attachment#1 is an insufficient budget allocated to build the third floor of JOC. This risk will be mitigated through reallocation of the budget from surplus of the completed sub-projects.

The monthly status update for this project can be found under Attachment #1.

Attachments

Attachment #1 – Major Capital Project Update:

- Library Square
- 89 Mosley (Armoury) Renovation
- Fire Hall 4-5
- Joint Operations Centre Additional Work - Third floor build out

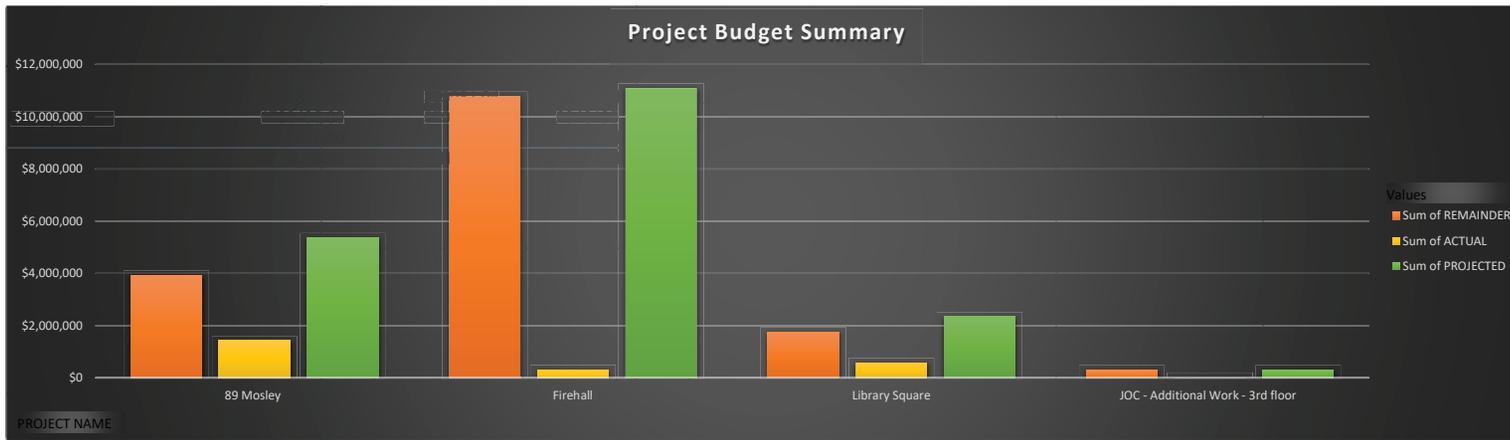
Major Capital Project Update Summary

Attachement#1

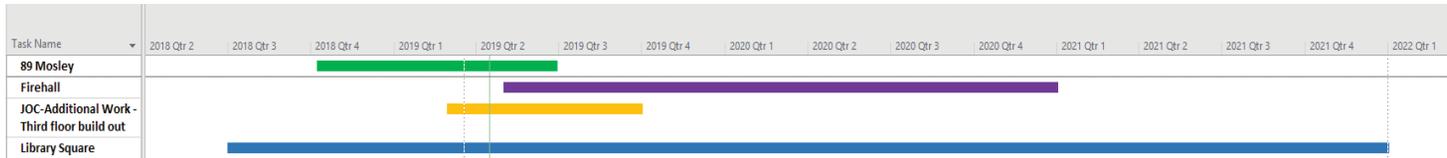
PROJECT NAME	Timeline			STATUS	BUDGET			STATUS	RISKS		
	BEGIN	FINISH	# of DAYS		PROJECTED	ACTUAL	REMAINDER		HIGH	MEDIUM	LOW
89 Mosley	October 9, 2018	June 28, 2019	262	On schedule	\$5,359,900	\$1,424,059	\$3,935,841	On budget	0	1	0
Firehall	May 3, 2019	December 31, 2020	608	On schedule	\$11,087,300	\$309,982	\$10,777,318	On budget	0	1	0
JOC - Additional Work - 3rd floor	March 1, 2019	September 30, 2019	213	On schedule	\$300,000	\$0	\$300,000	Over budget	0	1	0
Library Square	July 2, 2018	December 31, 2021	1278	On schedule	\$2,340,135	\$579,638	\$1,760,497	On budget	0	0	0
Total					\$19,087,335	\$2,313,679	\$16,773,656		0	3	0

Project Status Legend

- **Green** Everything is progressing as planned. No intervention from the sponsor is required
- **Amber** Some risks and issues have been identified but the project team is handling and monitoring them
- **Red** Major problems or threats exist. The sponsor's intervention is required in this case



Projects Gantt Chart





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**Town of Aurora
Financial Services**

Memorandum

Date: April 30, 2019
To: Finance Advisory Committee
From: Jason Gaertner, A/Director, Financial Services
Re: **A Comparison of Select Municipal multi-year Budget Frameworks**

Recommendation

- 1. That the memorandum regarding a comparison of select municipal multi-year budget frameworks be received; and**
- 2. That the Finance Advisory Committee provide staff with comments in regards to its desired multi-year budget framework for the Town of Aurora.**

Background

The Province of Ontario's Municipal Act, 2001, section 291, prescribes how municipalities may prepare and adopt multi-year. The act allows municipalities to approve up to a maximum of five years worth of annual operating budgets as long as Council re-confirms the planned tax increase for each previously approved upcoming year.

A multi-year budgeting framework offers several advantages to a municipality. A multi-year budget framework:

- Allows for the tightening of links between budgeting and the Strategic Plan by allowing the municipality to plan how it will direct financial resources toward priority areas during the complete current Council term
- Improves fiscal discipline by showing the longer-term spending impacts of choices made in an individual year
- Reduces uncertainty about future year tax levies

A comparison of select municipal multi-year budget frameworks
April 30, 2019

Page 2 of 3

- Provides a longer term outlook to outside organizations that rely upon the Town for a share of their funding, which enables them to plan and deliver their programs more efficiently.

In light of these benefits, many municipalities across the country have adopted multi-year budgeting as vital component of their budget/planning framework.

Analysis

Considering the above noted advantages offered through the adoption of a multi-year budgeting framework, staff have undertaken an analysis of what other select municipalities across Canada have implemented in this regard. While the examples available to choose from are numerous, staff undertook a review of the multi-year budget frameworks in place for the following municipalities:

1. City of Brampton, ON
2. City of Campbell River, BC
3. City of London, ON
4. City of Edmonton, AB
5. City of Waterloo, ON
6. York Regional Municipality, ON

A summary of staff's findings in regards to each of these noted municipalities can be found under attachment #1. This summary outlines each examined municipality's multi-year budget framework time horizon, budget process highlights, as well as staff's assessment of the advantages and disadvantages.

This analysis has revealed that most of the multi-year budget frameworks reviewed have a similar look and feel to them where Council is asked to approve or approve in principal the desired budget. The time horizon over which these multiyear budgets are completed and their alignment with the Council's term differs. In addition, the degree of flexibility offered for the modification of a previously approved future year budget differs.

Staff feel that the City of Waterloo's multi-year budget framework would be the best example upon which to build the Town of Aurora's framework

Based upon the above noted municipal examples examined by staff and their advantages and disadvantages identified in Attachment #1, staff feel that the Town

A comparison of select municipal multi-year budget frameworks
April 30, 2019

Page 3 of 3

should build its framework upon the one currently being utilized by the City of Waterloo for the following key reasons:

- Its budget horizon aligns with Council's term
- It requires its Council to approve only the first year of its term initially, thus allowing a year for the strategic objectives of the new Council to be clarified and then integrated into the next three year multi-year budget
- It allows sufficient flexibility for the Town to adjust its previously approved future year budget in order to accommodate any arising extraordinary pressures

Attachments

Attachment #1: Various Municipality Multi-Year Budget Approval Framework Analysis

Various Municipality Multi-Year Budget Approval Framework Analysis

Municipality	Budget Time Horizon	Description of Budget Process(s)	Advantages	Disadvantages
City of Brampton	Three years	<ul style="list-style-type: none"> - Council approves the first year of the budget and approves 'in principal' the core operating budget for the 2nd and 3rd years. - Council establishes its acceptable tax increase thresholds for all three years. - Enhanced service tax pressures are addressed in each future year at the time of re-confirmation. 	<ul style="list-style-type: none"> - Reduces the need to forecast enhanced service requirements, as they are addressed at the time of each future year's budget's re-confirmation. 	<ul style="list-style-type: none"> - Does not align its multi-year budget horizon with its Council term - Because enhanced tax pressures are not addressed until the year of re-confirmation, this impedes the municipalities ability to project and manage longer term tax rate impacts.
City of Campbell River, BC	Ten years	<ul style="list-style-type: none"> - It is legislated in BC that municipalities complete a long term financial plan at least every five years. The required tax increases within this plan are maintained within a Council defined acceptable tax increase range of 2 to 3.5%. Council receives the full ten year financial plan only. - Council approves each annual budget within the ten year financial plan on an annual basis. 	<ul style="list-style-type: none"> - Time horizon extends further out into the future allowing for improved fiscal discipline allowing for the analysis and management of longer term spending impacts of decisions made and further reducing the uncertainty about future tax levies. 	<ul style="list-style-type: none"> - Does not align with Council term and would be difficult to project requirements so far into the future; higher risk for unanticipated change.
City of Edmonton	Three years	<ul style="list-style-type: none"> - Council fully approves all three years. (a re-confirmation by Council is not required under Alberta's Municipal Act). 	<ul style="list-style-type: none"> - A formal budget process is required only once every three years. 	<ul style="list-style-type: none"> - Does not appear to offer an easy ability to re-visit the planned tax increase for any given year within the approval planning period. Therefore, future year funding requirements must be accurate.
		<ul style="list-style-type: none"> - Any budget pressures arising over and above the approved budget must be brought to Council for its approval in any year of the plan. - Regular financial and service level performance reporting to Council 	<ul style="list-style-type: none"> - Offers some flexibility through its allowance for the management of unanticipated budget pressures 'in-year'. 	
City of London	Four years	<ul style="list-style-type: none"> - Council fully approves all four years of budgets within the plan. However, annual re-confirmations are completed as per the Municipal Act. 	<ul style="list-style-type: none"> - A formal budget process is required only once every four years. 	<ul style="list-style-type: none"> - Does not align its multi-year budget horizon with its Council term.
		<ul style="list-style-type: none"> - Should a net tax pressure arise over and above the previously approved given year's budget, at the time of re-confirmation, a Budget Amendment Business Case may be presented to Council for its approval for inclusion in that year's final budget. 	<ul style="list-style-type: none"> - Offers greater flexibility through its allowance for the adjustment of previously approved future year budgets through its budget amendment business case process. 	
City of Waterloo	One + three years	<ul style="list-style-type: none"> - Council approves only the first year's budget of its term and only receives the three outlook years. 	<ul style="list-style-type: none"> - Budget process allows for new Council to become orientated and adjust/define the Town's strategic priorities prior to creating a multi-year budget for the Town. 	<ul style="list-style-type: none"> - Requires two formal budget processes, one for year one and one for year two.
		<ul style="list-style-type: none"> - In year two, Council approves the operating budgets and resultant tax increases for the remaining three years of its term. Each of the future year budgets are re-confirmed by Council prior to each year commencing. 	<ul style="list-style-type: none"> - Offers greater flexibility through its allowance for the adjustment of previously approved future year budgets through its budget adjustment process. 	
		<ul style="list-style-type: none"> - Future year proposed budget tax increases are subject to Council defined acceptable tax increase thresholds. 	<ul style="list-style-type: none"> - A formal budget process is required for only two of the four years of the Council term. 	
		<ul style="list-style-type: none"> - Allows for the adjustment of previously approved future budgets at the time of re-confirmation under defined certain circumstances. 	<ul style="list-style-type: none"> - Budget time horizon is aligned with Council term. 	
York Region	Four years	<ul style="list-style-type: none"> - At the beginning of each term, Council approves the first year plus three outlook year budgets. 	<ul style="list-style-type: none"> - Budget time horizon is aligned with Council term. 	<ul style="list-style-type: none"> - In order to ensure a draft four year budget is available for a new Council's review and approval, the full budget will need to be completed without knowledge of the new Council's strategic objectives. Consequently, required adjustments to approved outlook budgets may be significant.
		<ul style="list-style-type: none"> - The approved outlook budgets form the starting point for each of the next three year's operating budgets which are re-confirmed each year. Any emerging pressures are considered for inclusion in the final approved budget at the time of each budget's re-confirmation. In the absence of extraordinary pressures, departments are expected to stay within their originally approved outlook budget. 	<ul style="list-style-type: none"> - Offers greater flexibility through its allowance for the adjustment of previously approved future outlook year budgets through its budget adjustment process. 	
		<ul style="list-style-type: none"> - Includes a process for the management of 'in-year' emerging operating budget pressures. 		

Note(s)

- 1) As per the municipal act, every municipality's Council must re-confirm any future budget year's approved tax increases.
- 2) All of these municipalities strive to align their multi-year budgets with their municipalities strategic and business plans.
- 3) Most of these multi-year plans are guided by Council approved budgeting principles.
- 4) All municipalities provide regular financial performance updates to their Councils.
- 5) Most multi-year plans allow for 'Net Zero Adjustments' to be made within and across approved budget years.

DRAFT 2020 Budget Milestones

Date	Milestone
May 2019	FAC: Review and recommendation of 2020 to 2022 Council Direction to Staff
June 2019	Council 2020-2022 Budget Direction to Staff
June 2019 (if req'd)	Public Stakeholder Consultation – Operating & Capital
June 2019	FAC: Review of 2020 R&R plan
July 23, 2019	Council 10 Year Capital Plan Review and R&R Plan Approval
September 24, 2019	2020 Capital Budget Kick-off with Budget Committee
September 2019	2020 Rates & Fees Schedule review and update
October 2019	FAC: Review of draft 2020-2022 operating budget summary
October 2019	2020 Capital Budget Approval
November 5, 2019	2020-2022 Operating Budget Kick-off with Budget Committee
December 2019	2020-2022 Operating Budget Approval 2020 Water Budget Approval

Finance Advisory Committee: DRAFT 2019 Work Plan Outline

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

January 30, 2019:

- Review of approved FAC terms of reference
- Review and approval of FAC 2019 Work Plan
- Agreement upon materials to be reviewed by FAC as part of detailed departmental budget reviews
- Review of Budget Committee Schedule – 2019 Budget Process

April 30, 2019:

- Major Project Update
- Review of proposed multi-year budgeting framework for the Town of Aurora
- Receipt of Aurora Public Library budget materials
- Identification of specific areas of focus for the Aurora Public Library to be reviewed
- 2020-2021 Budget Milestones
- FAC milestones

May 22, 2019:

- Major Project Update
- Detailed Budget Review: Aurora Public Library (45 minutes)
- Final review and recommendation of 2020-2022 budget direction to staff
- Receipt of Aurora Historical Society budget materials (review at next meeting)
- Identification of specific areas of focus for the Aurora Historical Society

June 26, 2019:

- Major Project Update
- Detailed Budget Review: Aurora Historical Society
- Review of 2019 Ten Year Capital Investment Plan & 2020 R&R Capital Plan
- Receipt of Community Services budget materials (review at next meeting)
- Identification of specific areas of focus for Community Services to be reviewed

Finance Advisory Committee: DRAFT 2019 Work Plan Outline

September 25, 2019:

- Major Project Update
- Detailed Budget Review: Community Services (45 minutes)
- Receipt of Corporate Services budget materials (review at next meeting)
- Identification of specific areas of focus for Corporate Services

October 23, 2019:

- Major Project Update
- Detailed Budget Review: Corporate Services (45 minutes)
- Review of 2020-2022 Draft Operating Budget Summary
- Receipt of Planning and Development Services budget materials (review at next meeting)
- Identification of specific areas of focus for Planning and Development Services

November 27, 2019:

- Major Project Update
- Detailed Budget Review: Planning and Development Services (45 minutes)
- Receipt of Aurora Cultural Centre budget materials (review at next meeting)
- Identification of specific areas of focus for the Aurora Cultural Centre

December 18, 2019:

- Major Project Update
- Detailed Budget Review: Aurora Cultural Centre
- Receipt of Financial Services budget materials (review at next meeting)
- Identification of specific areas of focus for Financial Services

TOWN OF AURORA (Line by Line Analysis - YTD Comparison)
LIBRARY

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 + / -	2019 vs 2018 + / -	2018 vs 2017 Actual + / -	2018 vs 2017 Actual + / -	Variance Explanation
REVENUE:										
3-1116 PROCTORING FEES	(224)	(500)	(553)	(350)	(350)	-	-	53	10.6%	
3-1202 GENERAL	(92)	-	-	-	-	-	-	-	-	
3-1206 DONATIONS	(294)	(1,491)	(69)	-	-	-	-	(1,422)	(95.4%)	
3-1300 RENTAL	-	-	(21,479)	(6,000)	(15,000)	9,000	150.0%	21,479	-	
3-1302 CONCESSION	-	-	-	-	(2,000)	2,000	-	-	-	
3-1305 MEMBERSHIP FEES	(1,470)	(645)	(360)	(180)	(300)	120	66.7%	(285)	(44.2%)	
3-1313 PROGRAM - ADULT	-	-	(224)	(100)	(1,000)	900	900.0%	224	-	
3-1314 PROGRAM - CHILDREN	(6,250)	(9,364)	(6,249)	(8,000)	(5,550)	(2,450)	(30.6%)	(3,115)	(33.3%)	
3-1401 INVESTMENT INCOME	(54)	(76)	(107)	(100)	(100)	-	-	31	40.8%	
3-1410 SERVICE CHARGES	(492)	(643)	(276)	(600)	(600)	-	-	(367)	(57.1%)	
3-1501 BOOK SALES	(6,688)	(5,298)	(6,359)	(6,200)	(7,000)	800	12.9%	1,061	20.0%	
3-1502 FINES	(41,204)	(39,329)	(42,023)	(42,000)	(42,000)	-	-	2,694	6.8%	
3-1503 LOST & DAMAGED FEES	(6,036)	(7,045)	(7,251)	(6,600)	(7,000)	400	6.1%	206	2.9%	
3-1505 PRINTING FEES	(11,984)	(13,175)	(14,219)	(12,000)	(12,000)	-	-	1,044	7.9%	
3-1508 PILOT PROJECT	(250)	(217)	(235)	(300)	(300)	-	-	18	8.3%	
3-1802 PROVINCIAL OPERATING GRANT	(44,140)	(44,138)	(44,138)	(44,140)	(44,140)	-	-	-	-	
3-1803 OTHER GRANTS	(13,926)	(7,122)	(1,284)	(1,285)	(1,285)	-	-	(5,838)	(82.0%)	
3-1901 CONTRIBUTION FROM DISCRETIONARY RESERVES	(8,254)	(15,362)	-	-	-	-	-	(15,362)	(100.0%)	
Total Revenue	(141,358)	(144,405)	(144,826)	(127,855)	(138,625)	10,770	8.4%	421	0.3%	
EXPENSE:										
4-2000 SALARIES - F/T	1,988,135	1,893,224	1,709,262	2,078,667	1,936,598	(142,069)	(6.8%)	(183,962)	(9.7%)	
4-2001 SALARIES - O/T	13,830	12,841	12,198	-	-	-	-	(643)	(5.0%)	
4-2002 SALARIES - P/T	254,525	402,647	472,413	423,778	513,557	89,779	21.2%	69,766	17.3%	contract staff to fill vacancies and conversion of 1 full-time position to 2 part-time staff
4-2003 VACATION PAY	7,562	-	-	-	-	-	-	-	-	
4-2004 SICK PAY	722	-	-	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	12,541	(10,457)	9,481	-	-	-	-	19,938	190.7%	
4-2100 BENEFITS - OMERS	216,995	207,608	194,999	-	-	-	-	(12,609)	(6.1%)	
4-2101 BENEFITS - EHT	43,988	45,324	42,540	-	-	-	-	(2,784)	(6.1%)	
4-2102 BENEFITS - WSIB	7,685	7,827	7,826	-	-	-	-	(1)	(0.0%)	
4-2103 BENEFITS - CPP	81,496	84,265	82,877	-	-	-	-	(1,388)	(1.6%)	
4-2104 BENEFITS - EI	45,685	41,238	41,246	-	-	-	-	8	0.0%	
4-2105 BENEFITS - DENTAL	43,151	50,781	47,658	-	-	-	-	(3,123)	(6.1%)	
4-2106 BENEFITS - HEALTH	74,221	75,491	73,619	-	-	-	-	(1,872)	(2.5%)	
4-2107 BENEFITS - LTD/ADD	30,867	29,773	31,653	-	-	-	-	1,880	6.3%	
4-2108 BENEFITS - OTHER	1,262	24,598	9,469	-	-	-	-	(15,129)	(61.5%)	
4-2109 BENEFITS - ALLOCATED	-	-	-	625,050	621,810	(3,240)	(0.5%)	-	-	
TOTAL SALARIES & BENEFITS	2,822,665	2,865,160	2,735,241	3,127,495	3,071,965	(55,530)	(1.8%)	(129,919)	(4.5%)	
4-3000 PURCHASE CARD CLEARING	-	-	8	-	-	-	-	8	-	
4-4000 OFFICE SUPPLIES	4,023	4,654	4,373	4,000	5,000	1,000	25.0%	(281)	(6.0%)	
4-4002 RECEPTIONS	3,485	5,170	5,411	5,730	5,730	-	-	241	4.7%	
4-4007 COMPUTER SUPPLIES	2,057	4,511	7,137	8,200	8,200	-	-	2,626	58.2%	
4-4029 COLLECTION - ADULT- AUDIOVISUAL	39,525	48,289	-	-	-	-	-	(48,289)	(100.0%)	moved to new account collections digital 4066

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 + / -	2019 vs 2018 + / -	2018 vs 2017 Actual + / -	2018 vs 2017 Actual + / -	Variance Explanation
4-4030 COLLECTION - ADULT- ELECTRONIC RESOURCES	51,367	64,685	-	-	-	-	-	(64,685)	(100.0%)	moved to new account collections digital 4066
4-4031 COLLECTION - ADULT- PERIODICALS	16,194	11,998	-	-	-	-	-	(11,998)	(100.0%)	
4-4032 COLLECTION - ADULT- PRINT	115,551	127,104	-	-	-	-	-	(127,104)	(100.0%)	moved to new account collections physical 4068
4-4033 COLLECTION - ADULT- SERIALS	19,145	14,694	-	-	-	-	-	(14,694)	(100.0%)	
4-4034 COLLECTION - JUVENILE - AUDIOVISUAL	15,294	17,185	-	-	-	-	-	(17,185)	(100.0%)	
4-4035 COLLECTION - JUVENILE- ELECTRONIC RESOUR	8,139	9,469	-	-	-	-	-	(9,469)	(100.0%)	
4-4036 COLLECTION - JUVENILE- PERIODICALS	2,838	2,268	-	-	-	-	-	(2,268)	(100.0%)	
4-4037 COLLECTION - JUVENILE- PRINT	74,403	80,792	-	-	-	-	-	(80,792)	(100.0%)	moved to new account collections physical 4068
4-4039 PROCESSING SUPPLIES	30,771	48,180	21,959	25,400	25,000	(400)	(1.6%)	(26,221)	(54.4%)	in preparation of the renovation less physical items being placed into the collection
4-4040 BUILDING SUPPLIES	473	915	109	500	-	(500)	(100.0%)	(806)	(88.1%)	
4-4041 EQUIPMENT & FURNISHINGS	3,469	966	873	3,000	2,000	(1,000)	(33.3%)	(93)	(9.6%)	
4-4042 PHOTOCOPIER SUPPLIES	167	-	-	-	-	-	-	-	-	
4-4043 CONTINGENCY	2,364	1,356	5,718	3,000	3,000	-	-	4,362	321.7%	
4-4061 2010 DVD COLLECTIONS	3,000	-	-	-	-	-	-	-	-	
4-4066 COLLECTIONS-DIGITAL	-	-	167,367	80,000	115,000	35,000	43.8%	167,367	-	
4-4067 COLLECTIONS-PERIODICALS	-	-	23,131	14,500	15,000	500	3.4%	23,131	-	
4-4068 COLLECTIONS-PHYSICAL	-	-	188,284	230,500	220,000	(10,500)	(4.6%)	188,284	-	
4-5002 HEALTH & SAFETY PROGRAM	502	2,237	4,304	2,500	2,500	-	-	2,067	92.4%	
4-5018 TELEPHONE LINES	12,146	14,988	15,544	15,000	17,000	2,000	13.3%	556	3.7%	
4-5023 INTERNET LINE	-	-	20,094	20,000	21,000	1,000	5.0%	20,094	-	
4-5026 COURSES & SEMINARS	12,296	18,876	17,702	17,000	17,000	-	-	(1,174)	(6.2%)	
4-5028 MEMBERSHIPS	975	6,988	3,739	4,500	4,000	(500)	(11.1%)	(3,249)	(46.5%)	
4-5029 MILEAGE	3,223	2,805	2,003	4,000	3,500	(500)	(12.5%)	(802)	(28.6%)	
4-5033 EQUIPMENT REPAIRS	1,115	1,312	1,000	7,200	7,200	-	-	(312)	(23.8%)	
4-5034 EQUIPMENT RENTALS	9,957	18,055	16,111	18,000	19,500	1,500	8.3%	(1,944)	(10.8%)	
4-5042 ADVERTISING	2,500	973	949	1,000	1,000	-	-	(24)	(2.5%)	
4-5043 CONSULTING	1,747	3,915	26,623	8,000	8,000	-	-	22,708	580.0%	one time HR consulting fee related to hiring new CEO
4-5044 POSTAGE	6,144	(14)	3,201	3,000	2,000	(1,000)	(33.3%)	3,215	22,964.3%	
4-5046 PRINTING	16,698	11,856	12,321	17,130	16,130	(1,000)	(5.8%)	465	3.9%	
4-5048 AUDIT FEES	4,995	5,043	3,271	5,200	5,000	(200)	(3.8%)	(1,772)	(35.1%)	
4-5053 GENERAL LEGAL	21,263	801	-	2,500	2,500	-	-	(801)	(100.0%)	
4-5060 COST RECOVERY	129	594	133	-	-	-	-	(461)	(77.6%)	
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	120,085	120,137	102,180	96,800	131,800	35,000	36.2%	(17,957)	(14.9%)	
4-5070 PROGRAMS - ADULT	1,271	1,201	2,614	2,500	3,500	1,000	40.0%	1,413	117.7%	
4-5071 PROGRAMS - YOUTH	14,723	13,936	13,539	15,100	17,500	2,400	15.9%	(397)	(2.8%)	
4-5072 CATALOGUING SERVICES	57,106	40,575	43,009	66,000	66,000	-	-	2,434	6.0%	
4-5073 BOARD TRAINING & DEVELOPMENT	183	-	448	1,000	1,000	-	-	448	-	
4-5074 PUBLIC RELATIONS	7,661	8,931	8,675	8,000	8,000	-	-	(256)	(2.9%)	
4-5078 ORGANIZATIONAL DEVELOPMENT	2,098	24,779	-	20,000	20,000	-	-	(24,779)	(100.0%)	no CEO business plan initiatives for 2018
4-5090 COURIER	-	3,399	3,929	3,000	5,500	2,500	83.3%	530	15.6%	
4-5097 MAINTENANCE CONTRACTS	1,154	1,111	932	1,200	1,200	-	-	(179)	(16.1%)	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	277,368	302,211	525,991	130,000	130,000	-	-	223,780	74.0%	Board motion July 25/19 (18.07.75) to use operating surplus to fund the Library Interior
TOTAL OTHER EXPENSES	967,604	1,046,945	1,252,682	843,460	909,760	66,300	7.9%	205,737	19.7%	
TOTAL EXPENSES	3,790,269	3,912,105	3,987,923	3,970,955	3,981,725	10,770	0.3%	75,818	1.9%	
NET BUDGET	3,648,911	3,767,700	3,843,097	3,843,100	3,843,100	-	-	75,397	2.0%	