



**Finance  
Advisory Committee  
Meeting Agenda**

**Wednesday, June 26, 2019**

**5:30 p.m.**

**Holland Room  
Aurora Town Hall**

Public Release  
June 20, 2019



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

**Date:** Wednesday, June 26, 2019

**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 May 22, 2019**

**Recommended:**

That the Finance Advisory Committee meeting minutes of May 22, 2019, be received for information.

### **4. Delegations**

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

**1. Review of Detailed Financial Budget Information**

**Re: Aurora Historical Society**

**Recommended:**

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

**2. Memorandum from Project Management Office**

**Re: Town's Major Capital Projects Update**

**Recommended:**

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

**3. Round Table Discussion**

**Re: Review of General Committee Report No. FS19-018 – Capital Close Report as of December 31, 2018**

**Recommended:**

1. That the comments and suggestions of the Review of General Committee Report No. FS19-018 – Capital Close Report as of December 31, 2018 be received and referred to staff for consideration and action as appropriate.

**4. Distribution and Introduction of Detailed Financial Budget Information**

**Re: Corporate Services Department**

**Recommended:**

1. That the detailed financial budget information for Corporate Services Department be received and deferred for discussion and detailed review at the September 25, 2019 meeting of the Finance Advisory Committee.

**6. New Business**

**7. Adjournment**



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

**Date:** Wednesday, May 22, 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:** Bruce Gorman, CEO, Aurora Public Library, Julie Rocca, Administrative Co-ordinator, Aurora Public Library, Marie Rankel and Adam Mobbs, Aurora Public Library Finance Sub-Committee Members, Doug Nadorozny, Chief Administrative Officer, Jason Gaertner, Acting Director of Financial Services/Treasurer, Karen Oreto, Financial Analyst, Tracy Evans, Financial Analyst, Budget, and Ishita Soneji, Council/Committee Coordinator

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

**1. Approval of the Agenda**

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

That the agenda as circulated by Legislative Services be approved.

**Carried**

Finance Advisory Committee Meeting Minutes  
Wednesday, May 22, 2019

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## **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*.

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

**Finance Advisory Committee Meeting Minutes of April 30, 2019**

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

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

**Carried**

## **4. Delegations**

None

## **5. Consideration of Items**

### **1. Memorandum from Acting Director of Financial Services Re: Updated Draft Council Budget Principles and Processes Direction Documents**

Staff provided a brief overview of the updated Council Budget Principles and Processes documents. The Committee inquired about the next steps of the budget process and staff noted that upon approval from Council, staff would work towards the budget milestones as identified at the previous Committee meeting.

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

1. That the memorandum regarding Updated Council Budget Principles and Processes Direction Documents be received; and

2. That the updated Council Budget Principles and Processes documents be brought to a future General Committee meeting.

**Carried**

**2. Review of Detailed Financial Budget Information  
Re: Aurora Public Library**

Mr. Bruce Gorman, CEO of the Aurora Public Library provided details of the line-by-line analysis and year-to-date comparison of the budget for the Aurora Public Library including details on the 2017 and 2018 surpluses, explanations regarding the highlighted items, impacts of the Provincial funding cuts to the library, means of maintaining funds allocated in the capital reserve, various cost avoidance strategies, budget pressures, and accomplishments. It was mentioned that the Library is awaiting a response regarding next steps from the Southern Ontario Library Service (SOLS) regarding provincial funding cuts.

The Committee and Library staff discussed about the means of utilizing surpluses and the Library staff noted that they are working towards a growth accommodation study that would contribute to their development of a ten year capital plan for the Library that would further demonstrate their intentions for established reserve balances.

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

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

**Carried**

**3. Memorandum from Project Management Office  
Re: Town's Major Capital Projects Update**

Staff provided a brief update on the status of Town's current major capital projects and noted that all projects are meeting the budget targets.

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

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

**Carried**

**4. Distribution and Introduction of Detailed Financial Budget Information  
Re: Aurora Historical Society**

Staff noted that additional budget information for the Aurora Historical Society (AHS) is forthcoming, and that representatives from AHS will be present at the next meeting to review the information.

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

1. That the detailed financial budget information for Aurora Historical Society be received and deferred for discussion and detailed review at the June 26, 2019 meeting of the Finance Advisory Committee.

**Carried**

**6. New Business**

Staff referred to Report No. FS19-018 – Capital Close Report as of December 31, 2018, that was referred to the Finance Advisory Committee by General Committee at its meeting of May 7, 2019, and sought Committee's input on any items of interest that require further detail. Staff noted that the report would be brought to a future Committee meeting for discussion.

**7. Adjournment**

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

That the meeting be adjourned at 6:45 p.m.

**Carried**

**AURORA HISTORICAL SOCIETY  
COMPARATIVE STATEMENTS OF OPERATIONS  
FOR THE YEARS ENDED DECEMBER 31, 2017-2019**

	<b>2017 AUDITED</b>	<b>2018 (UNAUDITED)</b>	<b>2019 (PROJECTED)</b>	
<b>REVENUES</b>				
Grants	\$ 120,018	\$101,591	\$103,593	Note 1
Sales and other income	13,517	12,041	8,050	Note 2
Donations and Fundraising	67,937	61,816	63,000	Note 3
Investments	569	797	800	
Membership	<u>3,420</u>	<u>3570</u>	<u>3625</u>	
	<u>205,461</u>	<u>179,815</u>	<u>179,068</u>	
<b>EXPENDITURES</b>				
Depreciation	\$ 2,158	\$ 1,800	\$ 1,600	
Artifact Acquisition		2,250	1,000	
Wages and Benefits	101,759	89,937	93,048	Note 4
Fundraising	23,265	24,806	25,000	
Insurance	7,226	7,319	7,200	
Professional Fees	3,858	7,618	4,700	Note 5
Newsletter	1,347	1,269	1,750	
Office and Miscellaneous	13,060	14,648	12,100	Note 6
Repairs and Maintenance	15,475	9,077	9,350	Note 7
Restoration	22,680			
Programs	2,678	3,855	2,750	
Loss on Disposal of Capital Items	75			
Utilities	6,502	6,243	6,000	
Curatorial	<u>7,136</u>	<u>4,156</u>	<u>5,550</u>	
	<u>207,218</u>	<u>172,979</u>	<u>170,048</u>	
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR</b>	<b>(1,757)</b>	<b>6,836</b>	<b>9,020</b>	
<b>ALLOCATION TO RESTRICTED BUILDING AND GROUNDS FUND</b>		<b>3,418</b>	<b>4,510</b>	
<b>UNRESTRICTED EXCESS/(DEFICIENCY)</b>	<b><u>\$ (1,757)</u></b>	<b><u>3,418</u></b>	<b><u>4,510</u></b>	

**THESE STATEMENTS CONTAIN UNAUDITED FINANCIAL INFORMATION**

**Explanatory Notes**

- 1- Grant Revenue by source in each period is as follows;

	2017 Audited	2018 Unaudited	2019 Budgeted
Federal	\$ 30,174	\$ 7,318	\$ 7,350
Municipal	73,600	78,030	80,000
Provincial	16,243	16,243	16,243

The Society receives approximately \$16,200 annually from the Province of Ontario through a Community Museums Grant. The 2019 budget also contains approximately \$7000 from the Federal Government for a summer student, with the remaining grant funding coming from the Town of Aurora. The budgeted figure from the Town includes \$3500 for off -site storage and an assumed inflationary increase from the 2018 grant. The Town announced there would be no inflationary increases to their grant revenue after the Society's budget was passed by the Board of Directors.

The grant figure for 2017 was higher due to 50% funding for a capital works project from Parks Canada in the approximate amount of \$11,000 for millwork done to the front of the House. Additionally, Heritage Canada gave a grant to the Society of \$8,800 to allow for the purchase of archival software and the salary costs associated with the implementation of the program.

**Possible Financial Pressures and Risks- The current and going-forward provincial cost rationalization may impact the amount the Society receives from the Province. We also face the pressure of having a substantial medical library collection (with associated artifacts) and not having adequate storage for the collection. The collection was previously housed in the Town library and subsequently in the Town Armory before that property was repurposed.**

- 2- Sales and other revenue were higher in 2017 due to the initial release of the *Aurora ABC* book and a site rental by a movie production company. The Society received \$2000 from the Mayor's Golf Tournament in 2018. These numbers can fluctuate annually and have been conservatively forecasted for 2019.
- 3- Donations were higher in 2017 in part due to an in-memoriam bequest, and off-setting donations for specified repair and maintenance items.
- 4- Staff time related to overhead and administration was reduced mid-way through the 2018 year by going from 5 days a week to 3 days a week. This reflects a strategy on the part of the Society's Board to reduce administrative overhead, while directing funding toward community outreach and programs and towards identified capital items. The Society is also exercising caution in case

our provincial funding is reduced. We currently have one-full time staff member , and two part-time staff.

- 5- Professional fees were higher in 2018 due to a legal matter pertaining to an adjacent property which may potentially be developed.
  
- 6- A reduction of office expenses will occur in 2019 based on discussions with out telecommunications provider who has agreed to reduce the costs of our telephone system by over 50%

The Repairs and maintenance expense in 2017 were higher than normal in part, as the Society paid a heritage architectural firm \$3000 for a Structural Assessment Report. Additional costs were incurred to close up portions of the building envelop to remedy a squirrel infestation problem. Typical repair and maintenance costs for the property include snowplowing, landscaping, and interior cleaning. In 2018, no repairs were performed on the property

**Potential Financial Pressure and Risk -The Society faces on-going normal repairs as well as restoration and rehabilitation. These projections do not make any provision for capital renovation and rehabilitation costs. The Society is in receipt of a Structural Assessment Report showing a need for about \$190,000 of structural rehabilitation in the short to medium-term. The Board of Directors has set up a Building and Grounds funds with an initial allocation of \$50,000 in 2018 to start these works. Additionally, 50% of on-going operational surpluses will be set aside for this purpose.**

**The Society will apply for cost-sharing funding from Parks Canada and other agencies to leverage our funds. Additionally, 50% of on-going operational surpluses will be set aside for this purpose.**

**There is also significant heritage restoration required in the House itself. This would include repainting, refurbishing floors, and refinishing historically sensitive wall-paper applications. The Society is subject to strict restoration guidelines by the Ontario Heritage Trust and ensuring these restorations meet these guidelines could be costly.**

**We also face the related challenges of access to the property and signage. We are engaged in community outreach, but the property accesses off of Yonge Street is difficult. The visibility of the House is reduced due to increasingly lying below the roadbed level over time. The Town has agreed informally to providing parking at the rear of our property subject to the Society funding a pathway /walkway through the property. We are seeking to secure matching grant funds for this project.**

The Society has a large membership compared other Historical Societies in the area. Additionally, we have a dedicated core of volunteers who are providing nearly 4000 hours of work to the preservation of heritage for our organization and the Town. Our volunteer effort is large when compared to other like-organizations and is significant when compared to salary and other operational expenditures. This invisible revenue stream allows the organization to produce significant programming, property preservation , and curatorial outcomes with reduced levels of funding.

**AURORA HISTORICAL SOCIETY  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**BATEMAN, GRAHAM & FITZPATRICK** CHARTERED PROFESSIONAL ACCOUNTANTS

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JOHN P. BATEMAN, BBA, CPA, CA, LPA, CPA (Illinois)\*  
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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Aurora Historical Society

We have audited the accompanying financial statements of Aurora Historical Society, which comprise the statement of financial position as at December 31, 2017, and the statements of operations and net assets, cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting principles for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**Basis for Qualified Opinion**

In common with many charitable organizations, Aurora Historical Society derives part of its revenue from the general public in the form of donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the entity and we were not able to determine whether any adjustments might be necessary to donation and fundraising income, excess of revenues over expenses, assets, liabilities and fund balances.

**Qualified Opinion**

In our opinion, except for the possible effects on the financial statements of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Aurora Historical Society as at December 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



Chartered Professional Accountants  
Licensed Public Accountants

Newmarket, Ontario  
June 26, 2018

**AURORA HISTORICAL SOCIETY  
STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2017**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
<b>Current</b>		
Cash	\$ 38,531	\$ 31,344
Short-term investments (Note 3)	60,000	46,109
Accounts receivable and accrued interest	16,603	34,233
Prepaid expenses	<u>12,312</u>	<u>13,970</u>
	127,446	125,656
<b>FIXED (Note 4)</b>	<u>8,267</u>	<u>9,639</u>
	<u>\$ 135,713</u>	<u>\$ 135,295</u>
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued expenses	\$ 8,496	\$ 6,318
Deferred revenue (Note 6)	<u>4,059</u>	<u>4,061</u>
	<u>12,555</u>	<u>10,379</u>
<b>NET ASSETS</b>		
Invested in capital assets	8,267	9,639
Unrestricted	112,144	112,529
Restricted - Medical History Course (unchanged)	<u>2,747</u>	<u>2,747</u>
	<u>123,158</u>	<u>124,916</u>
	<u>\$ 135,713</u>	<u>\$ 135,295</u>

On behalf of the Board

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See accompanying notes to the financial statements

BATEMAN, GRAHAM & FITZPATRICK  
CHARTERED PROFESSIONAL ACCOUNTANTS

**AURORA HISTORICAL SOCIETY  
STATEMENT OF OPERATIONS AND NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>2017</u>	<u>2016</u>
<b>REVENUES</b>		
Grants	\$ 120,018	\$ 125,805
Sales and other income	9,624	7,236
Donations and fundraising	67,937	60,289
Magna Hoedown	-	21,678
Investment	569	607
Admission	3,893	2,286
Membership	3,420	3,455
	<u>205,461</u>	<u>221,356</u>
<b>EXPENDITURES</b>		
Depreciation	2,158	2,231
Artifact acquisition expense	-	16,921
Wages and benefits	101,758	89,751
Fundraising	23,265	16,417
Insurance	7,226	7,152
Professional fees	3,858	2,183
Newsletter	1,347	1,140
Office and miscellaneous	13,060	12,983
Repairs and maintenance	15,475	12,421
Restoration	22,680	48,783
Program	2,678	2,425
Loss on disposal of capital assets	75	-
Utilities	6,502	5,688
Curatorial and collection	7,136	4,660
	<u>207,218</u>	<u>222,755</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES FOR THE YEAR</b>	(1,757)	(1,399)
<b>NET ASSETS, beginning of year</b>	<u>124,915</u>	<u>126,314</u>
<b>NET ASSETS, end of year</b>	<u>\$ 123,158</u>	<u>\$ 124,915</u>

See accompanying notes to the financial statements

BATEMAN, GRAHAM & FITZPATRICK  
CHARTERED PROFESSIONAL ACCOUNTANTS

**AURORA HISTORICAL SOCIETY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>2017</u>	<u>2016</u>
<b>SOURCES (USES) OF CASH:</b>		
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenues over expenditures for the year	\$ (1,757)	\$ (1,399)
Items not involving cash		
Depreciation	2,158	2,231
Loss on disposal of fixed assets	<u>75</u>	<u>-</u>
	476	832
Changes in non-cash working capital items		
Short-term investments	(13,891)	(1,109)
Accounts receivable and accrued interest	17,630	(28,421)
Prepaid expenses	1,658	(4,004)
Accounts payable and accrued expenses	2,177	1,038
Deferred revenue	<u>(2)</u>	<u>(27,077)</u>
	<u>8,048</u>	<u>(58,741)</u>
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>(861)</u>	<u>(3,015)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>7,187</b>	<b>(61,756)</b>
<b>CASH, beginning of year</b>	<u>31,344</u>	<u>93,100</u>
<b>CASH, end of year</b>	<u>\$ 38,531</u>	<u>\$ 31,344</u>

See accompanying notes to the financial statements

BATEMAN, GRAHAM & FITZPATRICK  
CHARTERED PROFESSIONAL ACCOUNTANTS

**AURORA HISTORICAL SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**1. OPERATIONS**

Aurora Historical Society is a non profit organization, incorporated without share capital, devoted to the preservation and sharing of Aurora's history. The organization is funded by various government agencies, charitable organizations, donations and fundraising efforts.

The organization is exempt from federal and provincial income taxes.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles, the most significant of which are summarized as follows:

**Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the year. These amounts are reviewed periodically and any adjustments are reported in earnings in the period they become known. The principal estimates used in the preparation of these financial statements include useful life and valuation of fixed assets and accruals. Actual results could differ from management's best estimates as additional information becomes available in the future.

**Revenue recognition**

Revenues from government ministries and foundations are recognized when due under terms of any related contracts. Amounts received but applicable to future periods are recognized as deferred revenues.

Donations and other revenues are recorded as received.

**Fixed assets**

Fixed assets are stated at cost. Depreciation is calculated on the diminishing balance basis over the estimated useful lives of the assets. The percentages used are as follows:

Equipment	- 20%
Computer equipment	- 30%

**Contributed services and materials**

Donated services received by the organization are not recognized in the financial statements because of the difficulty in determining their fair value.

Donated materials received by the organization are recognized in the financial statements at fair market value.

**AURORA HISTORICAL SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**Financial Instruments**

*Measurements of financial instruments*

The organization initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and deferred revenue.

*Impairment*

Financial assets measured at cost are tested annually for impairment. If there are indicators of impairments, the amount of the write-down is recognized in net income.

**3. SHORT-TERM INVESTMENTS**

Short-term investments are comprised of cashable GIC's of \$60,000 (2016 - \$46,109), maturing August 13, 2018 (2016 - August 8, 2017). The interest rate is prime minus 2.1% (2016 - 1.30 to 1.35%).

**4. FIXED ASSETS**

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Equipment			
Balance, beginning of year	\$ 22,903	14,376	8,527
Dispositions	<u>2,371</u>	<u>2,296</u>	<u>75</u>
	20,532	12,080	8,452
Depreciation	<u>20,532</u>	<u>1,692</u>	<u>1,692</u>
	<u>\$ 20,532</u>	<u>13,772</u>	<u>6,760</u>
Computer equipment			
Balance, beginning of year	\$ 8,483	7,373	1,110
Additions	<u>861</u>	<u>-</u>	<u>861</u>
	9,344	7,373	1,971
Depreciation	<u>9,344</u>	<u>466</u>	<u>466</u>
	<u>\$ 9,344</u>	<u>7,839</u>	<u>1,505</u>
Hillary House land and building			
Balance, beginning and end of year	<u>\$ 1</u>	<u>-</u>	<u>1</u>
Hillary House, The Koffler Museum			
Balance, beginning and end of year	<u>\$ 1</u>	<u>-</u>	<u>1</u>
<b>TOTALS</b>	<u>\$ 29,878</u>	<u>\$ 21,611</u>	<u>\$ 8,267</u>

**AURORA HISTORICAL SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**5. FINANCIAL RISK**

*Liquidity risk*

Liquidity risk is that the organization will be unable to fulfill its obligations on a timely basis or at reasonable cost. Management manages liquidity risk by monitoring its operations requirements to ensure it has sufficient funds to fulfill its obligations.

*Interest rate risk*

Interest rate risk is the risk that the value or future cash flows of a financial instrument might be adversely affected by a change in the interest rates. The investments are exposed to interest rate risk arising from fluctuations in interest rates on its interest bearing cash and investment balances. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities.

**6. DEFERRED REVENUE**

Under the terms of agreements with funding organizations, all funds received must be utilized in a prescribed manner. As a result of this stipulation, the organization recognizes funds received but not yet disbursed in the prescribed manner as deferred revenue.



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**Town of Aurora  
Financial Services**

# Memorandum

**Date:** June 26, 2019  
**To:** Finance Advisory Committee  
**From:** Lianne Jalali, Project Management Office, Corporate Services  
**Re:** **Town's Major Capital Projects Update**

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## Recommendation

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

## 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

## Analysis

### Library Square

The development of the detailed design is underway. The public consultation on the Church Street parking expansion options took place on May 23, 2019. The result of the study along with the recommended parking option included into the report that will be presented to Council on July 16, 2019.

The corridor is a new addition to the project that connecting the bridge to the Yonge St. through the library. The architects developed few options for the corridor and all options vetted by the Library Square project team and CEO of the Public Library. The costing

Town's Major Capital Project Update  
April 30, 2019

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exercise for all the options is underway. This new addition need to get Council's approval before adding to the project scope.

The architects and consultants met with the Heritage Committee on June 3, 2019, provided an update on the Library Square design, and proposed building materials to be used for the interior and exterior of the building and the veil.

The Council appointed members of the Design Review Panel (DRP) on June 11, 2019. The consultants and architects will meet with the panel to review the design drawings on June 26, 2019.

At this point, staff are working with the Aurora Cultural Centre and the Aurora Museum and Archives to find swing space to relocate their operations during the construction period.

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

#### 89 Mosley (Armoury) Renovation

The project construction completion delayed due to the weather condition, which affected the roof installation. The interior works are progressing well. The gas line installation, which had been identified as a risk last month, is mitigated. The expected construction completion date is August 9, 2019. The project risk indicated in the attachment #1 are as follow:

- Weather: This may have further impact on the completion of the exterior work

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

#### Fire Hall 4-5

The proposals for construction of the new Firehall evaluated. All proposals are above the approved budget. The municipal treasurer is preparing a report to present the new project cost to the Joint Council Committee (JCC) in order to obtain Council's approval to increase the project budget.

This project start date will be determined once the contract awarded.

The project risk indicated in the attachment #1 are as follow:

Town's Major Capital Project Update  
April 30, 2019

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- The project cost is higher than the project budget. The budget increase may not be approved by JCC, which will cause re-designing the Fire Hall station to decrease the cost of construction. This will affect the project timeline and completion date.

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

#### Joint Operations Centre Additional Work

The objective of this project is completing the outstanding capital works of the JOC. The project divided to thirteen (13) sub-projects that four (4) sub-projects completed, seven sub-projects will complete by end of 2019. The Intercom System and South Side Exterior Finishing projects will complete in 2020.

All projects are on schedule and on budget so far.

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

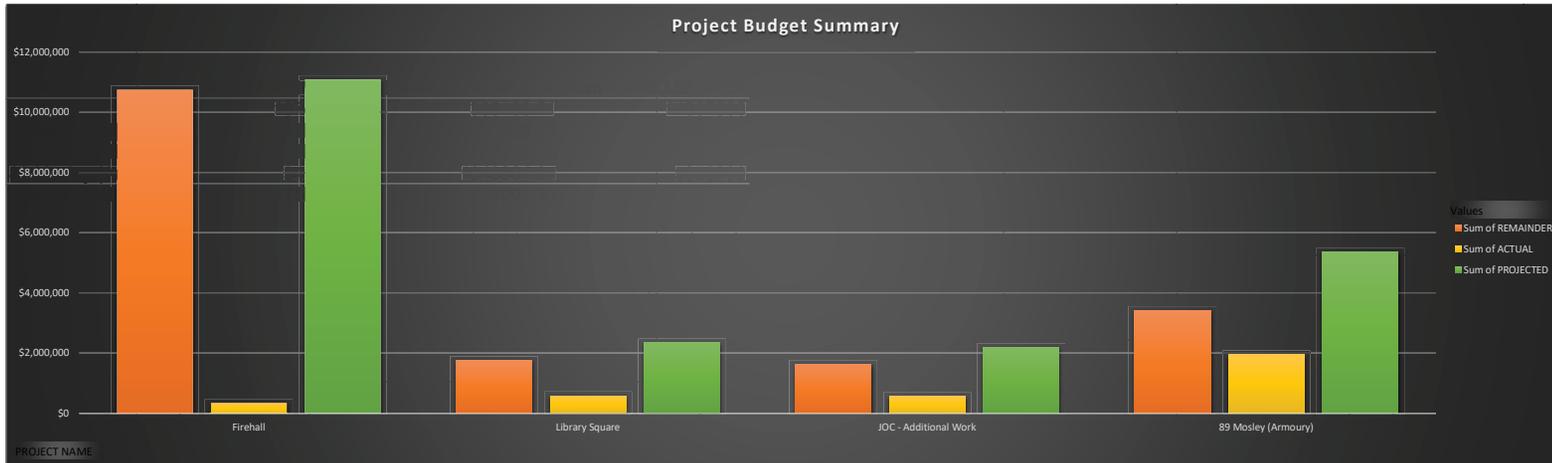
Major Capital Projects Update Summary

Attachement#1

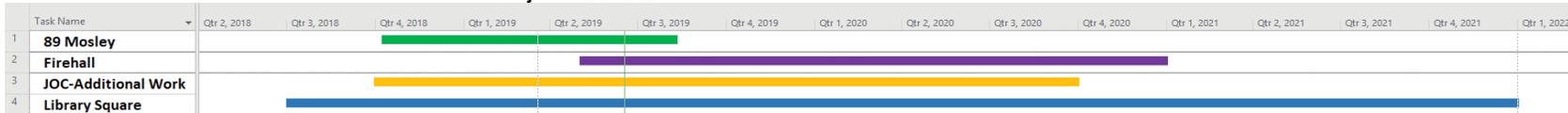
PROJECT NAME	Timeline				BUDGET				RISKS		
	BEGIN	FINISH	# of DAYS	STATUS	PROJECTED	ACTUAL	REMAINDER	STATUS	HIGH	MEDIUM	LOW
89 Mosley (Armoury)	October 9, 2018	August 9, 2019	304	On schedule	\$5,359,900	\$1,943,864	\$3,416,036	On budget	0	1	0
Firehall	May 3, 2019	December 31, 2020	608	On schedule	\$11,087,300	\$339,136	\$10,748,164	Over budget	1	0	0
JOC - Additional Work	October 1, 2018	September 30, 2020	730	On schedule	\$2,185,200	\$555,143	\$1,630,057	On budget	0	0	0
Library Square	July 2, 2018	December 31, 2021	1278	On schedule	\$2,340,135	\$580,859	\$1,759,276	On budget	0	0	0
<b>Total</b>					<b>\$20,972,535</b>	<b>\$3,419,002</b>	<b>\$17,553,533</b>		<b>1</b>	<b>1</b>	<b>0</b>

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





**Town of Aurora  
General Committee Report No. FS19-018**

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**Subject:** Capital Close Report as of December 31, 2018

**Prepared by:** Karen Oreto, Financial Analyst

**Department:** Financial Services

**Date:** May 7, 2019

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## **Recommendation**

- 1. That Report No. FS19-0018 be received; and**
- 2. That the capital project closures and capital funding adjustments outlined in Attachments #1 and #2 be approved.**

## **Executive Summary**

To present Council with the information necessary to monitor the Town's active capital project status as of December 31, 2018 and to seek authorization for staff to close completed projects and make any necessary funding adjustments.

- Sixty nine projects to be closed
- One hundred and sixteen projects to remain open

## **Background**

Twice a year, staff bring forward to Council a report that outlines the financial position of the Town's active capital projects. The Capital Projects Status & Closures as of December 31, 2018 report provides an overview of the Town's active capital projects and has been prepared in consultation with the various Town staff who are responsible for managing their department's capital projects. All capital projects have been reviewed and recommendations provided for any budget adjustments and potential closures of projects. Any funding surpluses arising at project completion will be returned to their original funding sources. This report does not include any projects brought forward by the Aurora Library Board.

## **Analysis**

### **Sixty nine Capital Projects to be Closed**

As of December 31, 2018, the Town had a total of 185 active projects. Staff is recommending the closure of 69 of these projects. Fifty one of the projects recommended for closure, which collectively have a surplus of \$4,891,932 to be returned to their original sources of funding, are outlined in Attachment #1,

In addition to the closures identified in Attachment #1, staff also recommends additional funding allocations to eighteen projects which can then be closed as outlined in Attachment #2. The additional funding allocations total \$83,119 with an explanation for each included in the Attachment.

### **One Hundred and Sixteen Open Capital Projects – Attachment #3**

This schedule provides an inventory and progress status update for the 116 active projects which will remain open as of December 31, 2018. These projects represent a total approved budget value of \$73,569,804 with an unspent balance available as of December 31, 2018 of \$44,961,467.

Projects closed in Attachment #1 and #2 have been removed from Attachment #3.

## **Advisory Committee Review**

None

## **Legal Considerations**

None

## **Financial Implications**

This report recommends the closure of 69 projects in total, with a net funding adjustment of \$4,891,932 (as noted in Attachment #1) to be returned to their original funding sources, \$123,119 of funding adjustments as noted in Attachment #2 and closure of eighteen projects.

The Town's portfolio of remaining active capital projects contains 116 projects (outlined in Attachment #3), with a total budgeted/funded value of \$73,569,804. To date

May 7, 2019

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Report No. FS19-018

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\$28,608,337 has been spent on these projects, with a remaining approved unspent and funded value of \$44,961,467.

Staff are not authorized to increase the total project budget, or to increase the scope of a capital project without Council's approval.

## **Communications Considerations**

The list of open capital projects will be posted to the Town's Budget and Financial Information web page for openness and accountability.

## **Link to Strategic Plan**

Reporting to Council and the public on the status of approved capital projects and associated funding, and regularly managing and closing these projects, demonstrates both the Strategic Plan principles of Leadership in Corporate Management, and accountability and transparency to the community of the local government.

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

1. Amend the recommended projects for closure and/or funding adjustments
2. Direct further alternative options as required.

## **Conclusions**

Staff from all departments, continue to work on completing all outstanding active capital projects for which Council has approved and committed funding, and that the community anticipates their completion. This report is intended to update Council on the status of each active approved project: bring closure to some, funding adjustments to others, and provide the current status on all remaining projects.

## **Attachments**

Attachment #1 Capital Projects to be Closed with Funds Returned to Source  
Attachment #2 Capital Projects Funding Adjustments and Closure of 18 Projects  
Attachment #3 Active Capital Project Listing

May 7, 2019

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Report No. FS19-018

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**Previous Reports**

FS18-014 Capital Close Report as December 31, 2018

**Pre-submission Review**

Agenda Management Team review on April 18, 2019

**Departmental Approval**



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**Jason Gaertner, CPA, CA  
A/Director of Financial Services  
- Treasurer**

**Approved for Agenda**



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**Doug Nadorozny  
Chief Administrative Officer**

**Town of Aurora**  
**Capital Projects to be Closed with Funds Returned to Source**  
**As of December 31, 2018**

Attachment #1

Report Line Ref	Project	Total Approved Funding	Total Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Original Approval	Close Project Account / Disposition of Balance
<b>COMMUNITY SERVICES</b>						
1.01	ACC - Replace Rooftop HVAC (72132)	250,000	54,493	195,507	2017	Project complete and can be closed. Return \$195,507 to Facilities R & R Reserve. Bids came in under anticipated budget and successful bidder made an error on their submission but honoured their price.
1.02	SARC - Rubber Flooring (72164)	134,600	120,637	13,963	2018	Project complete and can be closed. Return \$13,963 to Facilities R & R Reserve.
1.03	Library - Accessible Door Installation - Yonge St (72258)	20,000		20,000	2017	Complete. Project incorporated into project 72275 - Library Improvements - Canada 150 Intake II. Project can be closed. Return \$20,000 to Facilities R & R Reserve.
1.04	SARC - Improvements Canada 150 Intake II* (72276)	251,250		251,250	2017	Project did not proceed and can be closed. Return \$251,250 to Facilities R & R Reserve.
1.05	AFLC - Dasher Board System (72171)	300,000	217,158	82,842	2018	Project complete and can be closed. Return \$82,842 to Facilities R & R Reserve.
1.06	ACC - North End - Replacement of Radiant Tube Heaters (72296)	20,000	17,520	2,480	2018	Project complete and can be closed. Return \$2,480 to Facilities R & R Reserve.
1.07	ACC Lot Repave (72133)	1,977,499	1,854,101	123,398	2014	Project complete and can be closed. Return \$123,398 to Facilities R & R Reserve.
1.08	Community Radio Station and Sound Studio (74010)	10,000		10,000	2015	Radio Station not proceeding, room repurposed. Project can be closed. Return \$10,000 to Facilities R & R Reserve.
1.09	Canada 150 Celebrations (74012)	77,167	60,176	16,991	2017	Project complete and can be closed. Return \$16,991 to Tax Rate Stabilization Reserve.
1.10	Sport Aurora Sustainability (74018)	107,735	107,727	8	2017	Project complete and can be closed. Return \$8 to Council Discretionary Reserve.
1.11	AFLC - Signs (72139)	50,000	2,088	47,912	2017	Project complete and can be closed. Funds not spent as project costs were charged to the Accessibility Implementation project. Return \$47,912 to Facilities R & R Reserve.
1.12	SARC - Signs (72180)	50,000	2,983	47,017	2018	Project complete and can be closed. Funds not spent as project costs were charged to the Accessibility Implementation project. Return \$47,017 to Facilities R & R Reserve.
1.13	3 Stream - Recycling Containers (72182)	40,000	23,396	16,604	2018	Project complete and can be closed. Return \$16,604 to Facilities R & R Reserve.
1.14	SARC - Refresh Program Room (72272)	20,000	8,307	11,693	2017	Project complete and can be closed. Return \$11,693 to Facilities R & R Reserve.
1.15	48" Ride On Auto Scrubber (72304)	60,000	58,586	1,414	2018	Project complete and can be closed. Return \$1,414 to Facilities R & R Reserve.
<b>CORPORATE SERVICES</b>						
1.16	TH - Council Chambers A/V System (72238)	657,922	619,866	38,056	2015	Project complete and can be closed. Return \$38,056 to Facilities R & R Reserve.
<b>FINANCIAL SERVICES</b>						
<b>OPERATIONAL SERVICES</b>						
1.17	6 Ton Truck Frt/FL80 (#33) (34410)	210,000	205,300	4,700	2018	Project complete and can be closed. Return \$4,700 to Fleet R & R Reserve.

**Town of Aurora**  
**Capital Projects to be Closed with Funds Returned to Source**  
**As of December 31, 2018**

Attachment #1

Report Line Ref	Project	Total Approved Funding	Total Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Original Approval	Close Project Account / Disposition of Balance
1.18	Hydro Seed Mulcher (71114)	45,000		45,000	2018	Project not proceeding and can be closed. Winter sod repairs and replacement performed by contractor. Return \$4,500 to Growth and New Reserve and \$40,500 to Parks DC Reserve.
1.19	New 6 Tonne Dump Truck with Plow (34168)	247,400	232,266	15,134	2018	Project complete and can be closed. Return \$15,134 to Fleet R & R Reserve.
1.20	Parks Pathway System (73117)	285,000	278,439	6,561	2011/2012	Project complete and can be closed. Return \$6,561 to Parks R & R Reserve.
1.21	Mavrinac Park (73285)	1,723,076	1,621,435	101,641	2016	Project complete and can be closed. Return \$101,641 to CIL Parkland Reserve.
1.22	Convert Pathway Lighting to LED (73289)	30,000	29,910	90	2017	Project complete and can be closed. Return \$90 to Parks R & R Reserve.
1.23	Grade Separated Crossing Wellington E of John West Way (73243)	60,000	32,022	27,978	2017	Project not proceeding further to an engineering feasibility study and can be closed. Return \$2,797 to CIL Parkland and \$ 25,181 to Roads & Related DC reserve. Staff reported back on study recommendations and Council did not endorse project.
1.24	22 Church St - Landscaping (73302)	30,000		30,000	2018	Project not proceeding at this time as the work will be done as part of the re-development of Library Square. Return \$30,000 to Parks R & R reserve.
1.25	Rotary Park Upgrade (73159)	15,893	15,893	0	2012	Project complete and can be closed.
1.26	Playground Replacement - Hamilton Park and Copland Park (73211)	300,000	299,359	641	2018	Project complete and can be closed. Return \$641 to Parks R & R Reserve.
1.27	Replace Artificial Turf - Sheppard's Bush (73223)	1,386,800	1,315,145	71,655	2017	Project complete and can be closed. Return \$71,655 to Parks R & R Reserve.
1.28	Traffic Circle Improvements in 2B (73291)	50,000	12,471	37,529	2017	Project complete and can be closed. Return \$37,529 to Parks R & R Reserve. Work performed in-house which resulted in cost savings.
1.29	Playground Surface Restoration (73154)	42,200	22,163	20,037	2015	To be funded from operating budget and can be removed from Capital. Return from \$20,037 to Parks R & R Reserve.
1.30	Decommission Well House Behind Ransom Crt (43047)	40,000	1,650	38,350	2016	Project completed in house and can be closed. Return \$38,350 to Water R & R Reserve.
1.31	JOC - Salt Dome (72311)	25,000	22,538	2,462	2017	Project complete and can be closed. Return \$2,462 to Growth and New Reserve.
1.32	GPS Tracking System (73251)	15,000		15,000	2018	Project not proceeding and can be closed. Return \$13,500 to Parks DC Reserve and \$1,500 to CIL Parkland Reserve.
1.33	Temperance St Parking Lot Retaining Wall and Stairs (31173)	60,000	6,383	53,617	2017	Funds expended for soil testing. Ownership transferred by Town. Property owner completed work at their expense. Project can be closed. Return \$53,617 to Roads R & R Reserve.
1.34	Salt Management Plan (31052)	100,000		100,000	2018	Project not proceeding and can be closed. Return \$33,333 to Roads R & R Reserve, \$33,333 to Storm Reserve and \$33,334 to Studies and Other Reserve.
1.35	Catch Basin Cleaning (42063)	95,000		95,000	2017	To be funded from operating budget and can be removed from Capital. Return from \$95,000 to Storm R & R Reserve.

Finance Advisory Committee Meeting Agenda  
 Wednesday, June 26, 2019

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**Town of Aurora**  
**Capital Projects to be Closed with Funds Returned to Source**  
**As of December 31, 2018**

Attachment #1

Report Line Ref	Project	Total Approved Funding	Total Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Original Approval	Close Project Account / Disposition of Balance
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>						
1.36	Recon - Catherine Ave (31111)	974,300	775,027	199,273	2015	Project complete and can be closed. Return \$53,804 to Water & Sewer Reserve, \$125,542 to Roads R & R Reserve and \$19,927 to Storm R & R Reserve.
1.37	SCADA Monitoring System (41010)	200,000	16,556	183,444	2016	Project cancelled and is not proceeding and can be closed. Return \$183,444 to Growth and New Reserve.
1.38	Oversized Storm Pipe Assessment and Clean Up (42065)	500,000	44,535	455,465	2017	Project complete and can be closed. Return \$455,465 to Storm R & R Reserve. The cleaning of the storm pipe was all that was required and no further work was required but was originally budgeted for.
1.39	Reconstruction - Centre St. (Yonge to Walton Dr.) (31103)	884,900	542,522	342,378	2012	Project complete and can be closed. Return \$164,341 to Roads R & R Reserve, \$71,899 to Storm Reserve and \$106,138 to Water R & R Reserve. Work completed from Spruce to Walton only as development was being done on Centre from Yonge to Spruce.
1.40	Recon - Haida Dr & Trillium Dr (31105)	960,700	607,478	353,222	2015	Project complete and can be closed. Return \$28,258 to Water R & R Reserve, \$300,239 to Roads R & R Reserve and \$24,725 to Storm R & R Reserve. Budget was originally for full depth reconstruction, however upon further investigation it was determined that only resurfacing was required.
1.41	Recon - Brookland - Yonge to Banbury (31107)	1,864,600	1,806,805	57,795	2015	Project complete and can be closed. Return \$20,228 to Water R & R Reserve, \$30,053 to Roads R & R Reserve and \$7,514 to Storm R & R Reserve.
1.42	Recon - Industrial Pkwy S - Wellington to Industy St (31112)	2,672,031	2,650,483	21,548	2014	Project complete and can be closed. Return \$5,602 to Roads DC Reserve, \$6,464 to Water R & R Reserve, \$7,973 to Roads R & R Reserve and \$1,509 to Storm R & R Reserve.
1.43	S/W - Industrial Pkwy N - E Side, AFLC - St John's, W Side, Montesorri School to St John's (34627)	515,600	319,856	195,744	2016	Project complete and can be closed. Return \$19,574 to Growth and New Reserve and \$176, 170 to Roads DC Reserve.
1.44	Street Light Conversion to L.E.D. (34709)	3,354,200	3,317,231	36,969	2014	Project complete and can be closed. Return \$36,969 to Municipal Capital Reserve.
1.45	Recon - Bluegrass, Steeplechase, Woodsend & Skyview (31096)	1,937,700	1,085,901	851,799	2014	Project complete and can be closed. Return \$792,173 to Roads R & R Reserve and \$59,525 to Storm Reserve.
1.46	S/W Repair - St John's Sdrd - Gateway to Industrial Pkwy N (34613)	208,480	2,748	205,732	2017	Project has been cancelled. Return \$205,732 to Roads R & R Reserve.
1.47	S/W - Yonge St - Batson Dr - N Town Limit (34630)	95,000		95,000	2018	Project has been cancelled due to Metrolinx improvements. Return \$95,000 to Roads & Related DC Reserve.
1.48	Maximo Upgrade to 7.6 (31153)	75,000	62,082	12,918	2017	Project complete and can be closed. Return \$12,918 to Roads & Related R & R reserve.
1.49	Structural Watermain Relining Program (43054)	946,973	664,206	282,767	2017	Project complete and can be closed. Return \$282,767 to Water Reserve.
1.50	Bridge Assessment (42068)	39,100	8,904	30,196	2018	Project complete and can be closed. Return \$30,196 to Storm Sewer Reserve.
1.51	Sanitary Sewer on Leslie St to Service 2C Lands (41006)	1,543,300	1,520,149	23,151	2014	Project complete and can be closed. Return \$23,151 to Storm DC Reserve.
<b>TOTAL</b>		<b>\$ 25,558,426</b>	<b>\$ 20,666,494</b>	<b>\$ 4,891,932</b>		

Finance Advisory Committee Meeting Agenda  
 Wednesday, June 26, 2019

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**Town of Aurora  
Capital Projects Funding Adjustments  
and Closure of 18 Projects  
As of December 31, 2018**

Attachment #2

**Finance Advisory Committee Meeting Agenda  
Wednesday, June 26, 2019**

Report Item Ref	Project (Project Ref. #)	Total Approved Funding	Total Expenditures as of December 31, 2018	Remaining Available Budget Surplus/ (Deficit)	Proposed Budget Adjustment	Revised Remaining Available Budget	Explanation
<b>CAO</b>							
<b>COMMUNITY SERVICES</b>							
1.01*	ACC - Rubber Flooring Repairs (72280)	12,000	12,211	(211)	211	\$0	Project complete and can be closed. Funds deficit of \$211 from Facilities R & R reserve.
1.02*	AFLC - Whirlpool and Pool Heaters (72247)	50,000	59,286	(9,286)	9,286	\$0	Project complete and can be closed. Funds deficit of \$9,286 from Facilities R & R reserve.
1.03*	SARC - Improvement to Stronach Aurora Recreation Complex (72221)*	424,869	466,751	(41,882)	41,882	\$0	Project complete and can be closed. Fund \$41,882 from Facilities R & R Reserve.
<b>CORPORATE SERVICES</b>							
1.04	Mobile Devices for BBS (24011)	100,000	38,336	61,664	(20,000)	\$41,664	Transfer \$20,000 to capital project 24015
1.05*	Mobile 2 Way Radios (72273)	40,000		40,000	(40,000)	\$0	Transfer \$40,000 to capital project 24015 and close project.
1.06	Radios for By-Law Officers (24015)	25,000		25,000	60,000	\$85,000	Transfer \$20,000 from 24011 and \$40,000 from 72273.
1.07*	Records and Information Management (14035)	700,000	701,922	(1,922)	1,922	\$0	Project complete and can be closed. Fund \$1,922 from Growth and New Reserve.
<b>FINANCIAL SERVICES</b>							
<b>OPERATIONAL SERVICES</b>							
1.08	Playground Replacement - Hamilton Park (73211)	100,000		100,000	(200,000)	\$300,000	Combine with capital project 73216 and transfer balance of \$200,000.
1.09*	Playground Replacement - Copland Park (73216)	200,000	-	200,000	200,000	\$0	Combine with capital project 73211 and close project.
1.10*	Replacement of By-Law Vehicle (#404) (24017)	40,000	42,218	(2,218)	2,218	\$0	Project complete and can be closed. Fund deficit of \$2,218 from Fleet R & R Reserve.
1.11*	GMC 1 Tonne Dump (#228) (71109)	55,700	56,093	(393)	393	\$0	Project complete and can be closed. Fund deficit of \$393 from Fleet R & R Reserve.
1.12*	New 1/2 Tonne Pick Up Truck (71106)	42,600	43,014	(414)	414	\$0	Project complete and can be closed. Fund \$41 from Growth and New Reserve and \$373 from Parks DC.
1.13*	Bridge Assessment (73193)	65,000	66,414	(1,414)	1,414	\$0	Project complete and can be closed. Fund \$1,414 from Parks R & R Reserve.
1.14*	Bandshell/Washroom Roof & Paint (73190)	30,000	31,482	(1,482)	1,482	\$0	Project complete and can be closed. Fund \$1,482 from Parks R & R Reserve.
1.15*	Tree Inventory for 2C (73290)	10,000	10,176	(176)	176	\$0	Project complete and can be closed. Fund \$158 from CIL Parkland and \$18 from Parks DC Reserve.
1.16*	Truck Replacement (#6) (34302)	24,404	31,912	(7,508)	7,508	\$0	Project complete and can be closed. Funding in the amount \$24,404 received from insurance, fund balance of \$7,508 from Fleet R & R Reserve.
1.17*	Site Servicing - Stewart Burnett (73161)	2,040,500	2,096,713	(56,213)	56,213	\$0	Project complete and can be closed. Fund deficit of \$50,592 from Parks DC Reserve and \$5,621 from CIL Parkland.
1.18*	Skid Steer Loader (#253) (71107)	69,000	70,951	(1,951)	1,951	\$0	Project complete and can be closed. Fund deficit of \$1,951 from capital project 71113.
1.19*	Mini Excavator (71090)	46,000	47,495	(1,495)	1,495	\$0	Project complete and can be closed. Fund deficit of \$1,495 from capital project 71113.
1.20*	Skid Steer (71091)	110,195	135,626	(25,431)	25,431	\$0	Project complete and can be closed. Fund deficit of \$25,431 from capital project 71113.
1.21*	Cold Planer Attachment (71113)	28,877	-	28,877	(28,877)	\$0	Project complete and can be closed. Funds used to fund deficits in capital projects 71107, 71090, and 71091.

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**PLANNING & DEVELOPMENT SERVICES**

<b>Total</b>	123,119
*18 Projects that are complete and can be closed (high-lighted above)	83,119
Projects that require funding adjustments but will remain open	40,000
	<u>123,119</u>

**Town of Aurora**  
**Active Capital Project Listing**  
**As of December 31, 2018**

Attachment #3

Finance Advisory Committee Meeting Agenda  
 Wednesday, June 26, 2019

Report Item Ref	Project Description	Total Approved Funding	Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Approval / # of Projects	Expected Date of Completion	Notes on Project Status
<b>CAO</b>							
3.01	Organization Structural Review (12026)	100,000	61,862	38,138	2015	2019	Project ongoing.
3.02	Music Strategy (12036)	50,000		50,000	2016	2020	To be moved to Community Services once the Cultural Review has been completed. Music Strategy will be considered as part of overall cultural plan.
3.03	Town of Aurora Website (12037)	70,000	-	70,000	2018	2019	Planned to launch fall 2019.
<b>CORPORATE SERVICES</b>							
<b>Access Aurora</b>							
3.04	Accessibility Implementation Plan (12002)	650,000	312,067	337,933	2016	ongoing	Annually funded project to fund projects as outlined in the multi-year accessibility plan.
3.05	Customer Care Implementation Plan (12016)	453,100	290,816	162,284	2010/2012	2019	In progress. Funding to be used for implementation of corporate customer service including Customer Service Strategy and Corporate Wide training linked to the Customer Experience Plan. In addition, Community Code of Conduct implementation.
3.06	Customer Relationship Management (CRM) (12025)	186,000	138,014	47,986	2013	2019	In progress. Rollout of CRM to additional departments as well as additional configuration requirements, process mapping, licencing, training and future integration with other Town systems.
<b>By Law Services</b>							
3.07	Bylaw Permit Parking Program (24012)	25,000	-	25,000	2016	2019	This request is currently in progress but has come to a slight halt. We are requesting additional funding in 2019 as the scope has changed/grown.
3.08	Animal Control Start Up (24016)	100,000	29,295	70,705	2018	2019	Some additional equipment to be purchased in 2019 to outfit the vehicles. Project will be completed in 2019.
3.09	Radios for By-Law Officers (24015)	85,000		85,000	2017	2019	Project on schedule and will be closed as part of the next report.
<b>Human Resources</b>							
3.10	Human Resources Information/Payroll System (13018)	250,000		250,000	2018	2020	Project to be re-tendered in 2019.
3.11	Employee Engagement Survey (13014)	80,000		80,000	2018	2019	Deferred to 2019
<b>Information Technology</b>							
3.12	Computer & Related Infrastructure Evergreening (14047)	324,178	195,650	128,528	2017	ongoing	Project ongoing to replace aging equipment as per the Asset Management Plan.
3.13	IT Strategic Plan (14063)	69,900	43,709	26,191	2014	2019	Project underway. Strategic Plan report will be finalized in Q2 2019.
3.14	Business Continuity/IT Disaster Recovery (14062)	25,000	19,900	5,100	2015	2019	Waiting for final invoice to be processed. Will close Q3 2019.

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**Town of Aurora**  
**Active Capital Project Listing**  
**As of December 31, 2018**

Attachment #3

Finance Advisory Committee Meeting Agenda  
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Report Item Ref	Project Description	Total Approved Funding	Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Approval / # of Projects	Expected Date of Completion	Notes on Project Status
3.15	Mobility Solutions (14065)	45,000	30,357	14,643	2015	2019	Project ongoing. Opportunity to grow customer self serve kiosk options and to leverage for mobile evergreening project.
3.16	Joint Ops LAN Room & DR site (14037)	135,000	99,118	35,882	2017	2019	Project ongoing.
3.17	Wireless Upgrades and Enhancements (14068)	73,000	19,489	53,511	2017	2019	Outdoor wireless project delayed due to the Armoury redevelopment and assessment of the overall wireless requirements for the Armoury and Town Park. Project to be completed Q3 2019.
3.18	Emergency Cooling (14069)	25,000	8,020	16,980	2018	2019	Project underway. Additional funding required and requested as part of 2019 capital budget process. Target completion Q4 2019.
<b>Legal Services</b>							
<b>Legislative Services</b>							
3.19	Meeting Management Software (13008)	105,000	53,215	51,785	2013	2020	Phase 1 complete. Phase 2 in progress.
<b>Strategic Initiatives</b>							
3.20	Emergency Response Plan Update & Continuation of Operations Plan (13011)	55,000	16,399	38,601	2017	2020	Project ongoing. Work continues on business continuity plan.
<b>FINANCIAL SERVICES</b>							
3.21	Financial System Upgrade (14012)	200,000	105,869	94,131	2016	2021	Project underway. Consulting firm to be engaged in 2019 to assist in the development of system requirements and tender documentation.
3.22	Financial System Optimization (14060)	110,000	96,912	13,088	2013	2019	Project underway. One further planned software optimization remains.
3.23	Water Meter Replacement Program (43038)	2,183,896	1,728,906	454,990	2012	ongoing	Project underway. Replacement program remains on track.
3.24	DC Background Study - 2019 (14061)	125,000	49,704	75,296	2018	2019	Contract awarded. DC Study and new By-Law will be complete by March, 2019.
<b>OPERATIONAL SERVICES</b>							
3.25	Firehall - 4-5 (21006)	3,693,900	298,178	3,395,722	2017	2020	Project to be tendered early in 2019.
3.26	89 Mosley St (12041)	5,359,900	1,104,627	4,255,273	2017	2019	Scheduled to be completed end of Q2 2019.
3.27	JOC - Additional Work (72285)	2,185,200	539,666	1,645,534	2018	2020	Total of 11 projects to be completed, 2 are complete, 3 to be completed in 2019 and the remainder will be completed in 2020.
3.28	3 Phase Electrical Power at Temperance St Pumping Station (41009)	120,000	-	120,000	2015	2019	Confirmation of project specification with engineering.
3.29	Sanitary Sewer CCTV Inspection (41011)	300,000	261,594	38,406	2017	ongoing	Multi year project. Project RFQ under review.
<b>Fleet Management</b>							
3.30	GMC/Savanna (#501) (34191)	45,000		45,000	2018	2019	Vehicle to be delivered in 2019.
3.31	GMC Sierra Crew Cab #224 (71108)	65,800		65,800	2018	2019	Vehicle on order, to be received in 2019.
3.32	3 Tonne Truck (34187)	90,000		90,000	2018	2019	Additional funding required and asked for as part of the 2019 Capital Budget.

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**Town of Aurora  
Active Capital Project Listing  
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Report Item Ref	Project Description	Total Approved Funding	Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Approval / # of Projects	Expected Date of Completion	Notes on Project Status
3.33	Additional Plow (34412)	236,200		236,200	2018	2019	Vehicle on order.
<b>Parks</b>							
3.34	Parks/Trails Signage Strategy Study & Implementation (73134)	695,700	274,665	421,035	2011/2012	2019	Project tendered. Work to be completed spring 2019.
3.35	Arboretum Development (73085)	836,000	677,720	158,280	2008-2013	ongoing	Project ongoing. Agreement in place for 2018-2028.
3.36	Former Kwik Kopy Trail Connection (73107)	815,000	110,163	704,837	2009	2019	Change in scope. RFP in process with construction to take place in 2019.
3.37	Street Tree Planting Contract (73119)	739,892	528,410	211,483	2010	2019	Land not ready for planting. Work to be completed Spring 2019.
3.38	Emerald Ash Borer Management Program (73160)	1,329,850	1,118,523	211,327	2013	ongoing	Project ongoing.
3.39	Pedestrian Underpasses (73177)	1,036,218	793,825	242,393	2012	2019	Construction underway by Region.
3.40	2C West Ecological Integrity Monitoring (73260)	212,400	76,520	135,880	2014	2023	Project ongoing - 5 years remaining.
3.41	Wildlife Park - North Dam Rehabilitation (73268)	885,500	870,685	14,815	2015	2019	Work initiated and will be completed in 2019
3.42	Trail Construction as per Trail Master Plan (73147)	150,000	8,006	141,994	2015	2019	Work initiated and will be completed in 2019
3.43	Wildlife Park - Phase 1/2/3 (73169)	2,119,500	147,732	1,971,768	2015	2020	Approvals granted from LSRCA/MNR. Tender to be issued Q2 2019. Additional funding requested in 2019.
3.44	Improvements to Fleury Park Washroom Facility (73242)	100,000	5,156	94,844	2016	2019	Additional funding requested as part of 2019 capital budget process to facilitate the construction of a new building.
3.45	Stewart Burnett Park Playground and Parking Facility (73286)	1,500,000	19,431	1,480,569	2017	2019	Work commenced fall of 2018 with completion anticipated in 2019.
3.46	Picnic Tables/Garbage Receptacles (73292)	30,000	11,802	18,198	2017	2018	Work in progress. Goods to be received Q3 2019.
3.47	Field Renovation - Norm Weller Park (73198)	350,000		350,000	2018	2020	Design in progress. Not enough funding to do lighting. Waiting for Community Services to complete their Outdoor Field Development Study in 2019 which will determine whether lighting is required.
3.48	Trail - Atkinson Park (73174)	85,000		85,000	2018	2019-2020	Design in progress. Construction to take place in 2019. Waiting on Region approval before we can proceed.
3.49	Trail Construction (Couatts/Pandolfo) (73247)	100,000		100,000	2018	2019-2020	Waiting on development.
3.50	Non-Programmed Park in 2C (73299)	1,500,000		1,500,000	2018	2020	Will bring concept designs to Council in 2019.

**Town of Aurora  
Active Capital Project Listing  
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Attachment #3

Report Item Ref	Project Description	Total Approved Funding	Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Approval / # of Projects	Expected Date of Completion	Notes on Project Status
3.51	Hallmark Lands - Baseball Diamonds (73287)	3,000,000		<b>3,000,000</b>	2018	2019	Drafting RFP for tender to go forward in 2019.
3.52	Playground Replacement - Wm Kennedy Park (73207)	125,000		<b>125,000</b>	2018 - IY	2019	Playground purchased and will be installed Q2 2019.
3.53	Playground Replacement - Tamarc Park (73214)	97,750		<b>97,750</b>	2018 - IY	2020	Design in progress. Project to be tendered in 2019. Work to be completed in conjunction with the Region Stormwater Management Pond reconstruction.
3.54	Walkway/Basketball Repaving - Wm Kennedy Park (73241)	25,000		<b>25,000</b>	2018 - IY	2019	Work to be done in conjunction with project 73207. Construction to take place spring of 2019.
3.55	Backflow Prevention Program (43039)	50,000	4,706	<b>45,294</b>	2012	2019	Public notification project and consultation process has commenced and will be ongoing through November 2019 after which time the Back Flow Prevention program will follow.
3.56	Reconnection - Bathurst/Orchard Hts (43053)	70,000	-	<b>70,000</b>	2015	2019	Project has been initiated and Region of York has agreed to fund 50% of the project costs, work will be completed by end of Q2 2019.
3.57	AFLC - Skate Park (72281)	75,000	28,239	<b>46,761</b>	2018	2019	Significant work required. Additional funding being requested in 2019. Project to be taken over by Operations Division.
<b>COMMUNITY SERVICES</b>							
3.58	Cultural Services Master Plan (74015)	160,000	20,352	<b>139,648</b>	2017	ongoing	Conditional approval lifted in 2018. Implementation Action Plan being developed.
3.59	Aurora Sports Hall of Fame (74017)	77,000	50,500	<b>26,500</b>	2017	2019	Report in Q2 2019 to lift conditional approval on SARC wall expansion proposal.
3.60	Museum Collection Infrastructure (74013)	30,000	24,657	<b>5,343</b>	2017	ongoing	Purchase of exhibition/display fixtures, lights, mannequins and archival cases to support museum operations.
3.61	Town Hall Space and Renewal Plan (72201)	420,000	187,255	<b>232,745</b>	2015	Multi-Year	Renamed to Town Hall Space and Renewal Plan- RFP document is currently being developed for release in Q2 2019.
3.62	Security Audit and Risk Assessment of Town Facilities (72204)	450,000	36,162	<b>413,838</b>	2015	2020	Renamed to Security Audit and Risk Assessment of Town Facilities. RFP closed and award in progress. Work plan to implement recommendations of the Report will be completed in Q3 2019. Work will begin in 2019 and carry on into 2020.
3.63	AFLC - Arena Dehumidifiers (72226)	135,000	10,710	<b>124,290</b>	2015	2019	Additional consulting study required in 2019. Outcome of the study will determine scope/ budget and timeline to install dehumidifiers.
3.64	89 Mosley - Condition Assessment Report (72241)*	333,500	153,759	<b>179,741</b>	2015	Complete	Project complete. Waiting for final grant money to be received early in 2019
3.65	ACC - Improvement of Aurora Community Centre (72175)*	400,842	417,315	<b>(16,473)</b>	2016	Complete	Project complete. Final grant money to be received following release of Holdback in March 2019.
3.66	ACC - Auditorium (72155)	70,000		<b>70,000</b>	2017	2019	In progress - complete in Q4 2019

**Town of Aurora  
Active Capital Project Listing  
As of December 31, 2018**

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Finance Advisory Committee Meeting Agenda  
Wednesday, June 26, 2019

Report Item Ref	Project Description	Total Approved Funding	Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Approval / # of Projects	Expected Date of Completion	Notes on Project Status
3.67	Library - Improvements - Canada 150 Intake II* (72275)	100,500	172,457	(71,957)	2017	Complete	Final grant money to be received early in 2019.
3.68	ACC - Improvements - Canada 150 Intake II* (72277)	268,000	380,982	(112,982)	2017	Complete	Final grant money to be received early in 2019.
3.69	SARC - Compressor Repair & Computer SW Upgrade (72282)	50,000		50,000	2018	2019	Project deferred to 2019 to be completed by Q3.
3.70	SARC - Replacement of Pylon Sign Message Board (72283)	50,000		50,000	2018	2019	Project to be consolidated with other Sign requirements in 2019. RFP to be released Q2 2019.
3.71	SARC - Pool Pumps (72307)	35,000		35,000	2018	2019	Project has been delayed to 2019. To be completed by Q3 2019.
3.72	New Recreation Facility (72113)	2,400,000	2,417	2,397,583	2018	ongoing	Confirmation of amenities and land discussions underway.
3.73	22 Church St - Exterior Sign (72310)	50,000		50,000	2018	2022	Conditional approval lifted September 2018. Project to be tied to redevelopment of the Library Square.
3.74	AFLC - LED Lighting Arena, Pool Squash Courts (72225)	500,000		500,000	2018	2019	Tender to be issued early in 2019. Work to be completed Q4 2019.
3.75	Library Square (81019)	2,340,135	578,926	1,761,209	2017	2021	Design work is ongoing, funds incorporated into overall Library Square project.
3.76	Fitness Equipment Replacement (74007)	228,600	201,588	27,012	2012	ongoing	Contract awarded for 2018. Additional funding to be requested in 2019.
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>							
3.77	Mobile Devices for BBS (24011)	100,000	32,933	67,067	2016	2019	Looking to possibly upgrading mobile devices for Building Inspectors
3.78	Digital Plan Review and E-Permit Applications (24014)	120,000		120,000	2018	2019/2020	Currently reviewing sole source Procurement of software
3.79	Update of Zoning Bylaw (81004)	140,000	95,904	44,096	2007-2011	2019	External consultant to be hired in 2019 to address outstanding appeals.
3.80	Official Plan Review/Conformity to Places to Grow (81001)	300,000	-	300,000	2016	tbd	Workplan under development. Project to initiate in Q4 2019.
<b>Engineering and Capital Delivery</b>							
3.81	Bloomington, Yonge to Bayview Sidewalk/Bike Illumination (31056)	883,569	608,876	274,693	2010/2011	2019	Project under warranty period inspection.
3.82	S/W, Multi-Use Trail & Illumination - Leslie St from Wellington St to Don Hillcock (34610)	192,810	9,974	182,836	2014	2019	Construction in progress. Part of a Regional road reconstruction.
3.83	S/W, Multi-Use Trail & Illumination - St John's Sdrd - Bayview Ave to Leslie St. (34635)	1,444,000	592,518	851,483	2014	2019	Construction in progress. Part of a Regional road reconstruction.
3.84	Recon - Algonquin Cres & Haida Dr (31108)	2,085,939	1,531,162	554,777	2015	2019	Top course complete. Project under warranty.
3.85	Recon - Kennedy St W & Temperance St (31109)	2,988,300	929,184	2,059,116	2016	2019	Construction in progress.
3.86	Recon - Murray Dr (section) and Pinehurst Crt (31113)	2,352,291		2,352,291	2016	2020	Design in 2019. Construction postponed until 2020 pending Highland Gate Development.
3.87	S/W Repair - Henderson/Tamarac/Poplar (34611)	435,000	5,953	429,047	2016	2021	Sidewalk design to be completed in 2020. Reconstruction will be done in conjunction with the Henderson Road resurfacing project which is scheduled for 2021.

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Report Item Ref	Project Description	Total Approved Funding	Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Approval / # of Projects	Expected Date of Completion	Notes on Project Status
3.88	S/W - Mary St - Industrial Pkwy S - Wellington St W (34629)	787,420	776,520	10,900	2016	2019	Construction completed. Project under maintenance period.
3.89	Yonge/Wellington Intersection Improvement (34527)	75,000		75,000	2017		Pending land acquisition.
3.90	Recon - Browning Crt, Johnson Rd, Holman Cres, Baldwin Rd. (31118)	276,411	68,759	207,652	2018	2020	Design in 2018/2019. Construction to begin in 2020.
3.91	Recon - Adair Dr. Bailey Cres., Davidson Rd (31119)	217,879	45,659	172,220	2018	2020	Design in 2018/2019. Construction to begin in 2020.
3.92	Full Depth Asphalt - Harriman Rd M&O - Harmon Ave., Orchard Hts., Whispering Pine Tr (31126)	1,014,110	575,465	438,645	2018	2019	Construction completed. Project under maintenance.
3.93	M&O - Victoria (Wellington - Harrison), Yonge St (Golf Links to Orchard Hts.) (31134)	1,356,335	856,490	499,845	2018	2019	Construction on Yonge St completed. Victoria St portion has been postponed due to conflicts with Library Square project and demolition of buildings on Victoria St.
3.94	M&O - Archerhill Crt., Jarvis Ave., Gilbert Dr., Westview Dr., McClellan Way (31140)	716,592	464,929	251,663	2018	2019	Construction completed. Project under maintenance period. Pending deficiency resolution.
3.95	S/W - Kitimat Cres (34619)	100,000	3,053	96,947	2018	2019	Project on hold, pending Council resolution early in 2019.
3.96	S/W - Leslie St - 600m N of Wellington - N Town Limit (34637)	100,000		100,000	2018	2020	Design to be completed in 2019 with construction taking place in 2020.
3.97	Pedestrian Crossings as per 2014 DC Study (34518)	144,100		144,100	2018	2020	Design completed. Construction to be completed in 2020.
3.98	Traffic Calming as per 2014 DC Study (34519)	122,550	24,742	97,808	2018	2019	Pedersen speed cushions completed and under maintenance period. Golf Links speed hump replacement to be completed in 2019 in conjunction with capital project 31116.
3.99	Master Transportation Study Update - 2018 (34529)	100,000	64,640	35,360	2018	2019	Project on-going. Project scheduled for completion in 2019.
4.00	M&O - Dunning Ave., Edward St, Golf Links (31116)	3,283,710		3,283,710	2018 - IY	2019	Design completed. Construction to be completed in 2019.
4.01	Pavement Condition Assessment - 2019 (31155)	50,500		50,500	2018 - IY	2019	Project on-going. Project scheduled for completion in 2019.
4.02	Municipal Energy Plan (42809)	180,000		180,000	2018	2021	RFP to be tendered early in 2019.
<b>Long Range &amp; Strategic Planning</b>							
4.03	15059 Leslie Street (12019)	7,459,536	7,402,092	57,444	2011/2012	ongoing	Letter of credit outstanding with Alectra.
4.04	Wastewater Hydraulic Model (41004)	100,000	101,375	(1,375)	2015	2019	Training for wastewater model to be completed.
4.05	Decommission Sewer - Wells St PS (41007)	300,000	156,646	143,354	2015	2019	Maintenance holdback to be released after deficiency issue has been resolved.
4.06	Maintenance of Culverts - Yonge/Batson (42054)	262,500	201,247	61,253	2015	2019	Construction completed. Project under maintenance period.
4.07	Town Wide Stream Erosion Master Plan (42057)	117,790	98,891	18,899	2015	2019	Work to be done in conjunction with project 42062. Work is ongoing.
4.08	St John's Sdrd - Leslie to 2C (43048)	1,661,000	1,285,742	375,258	2015	2019	Project ongoing. Part of Regional project.

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Report Item Ref	Project Description	Total Approved Funding	Expenditures to December 31, 2018	Current Balance Surplus/ (Deficit)	Year of Approval / # of Projects	Expected Date of Completion	Notes on Project Status
4.09	Water Hydraulic Model (43040)	100,000	75,106	24,894	2015	2019	Licence upgraded. Training for water model to be completed.
4.10	Storm Sewer Reserve Fund and Rates Study (42059)	50,000	46,675	3,325	2016	2019	Project can be closed after final report presented to Council in June 2019.
4.11	Street Lights (31151)	50,000	16,582	33,418	2016	2019	Project ongoing.
4.12	Flood Study for Tannery Creek (42062)	75,000	15,039	59,961	2017	2019	Project being done in conjunction with Town Wide Stream Erosion Master Plan. Work is ongoing.
4.13	Storm Sewer Outlet Cleanup (42064)	350,000	69,828	280,172	2017	2020	Design to be completed in 2019 with construction to take place in 2019/2020.
4.14	Damaged Storm Pipe off Henderson Dr (42066)	1,650,000		1,650,000	2017	2020	Project in partnership with York Region. Design to be completed in 2019 with construction to take place in 2019/2020.
4.15	Storm Outfall Erosion at Mill St (42067)	50,000	15,256	34,744	2018	2019	Design completed. Construction in 2019.
4.16	Vandorf Sdrd Culvert and Ditch Repair (42072)	130,000	21,068	108,932	2018	2019	Design completed in 2018. Construction to take place in 2019.
<b>Total</b>		<b>73,569,804</b>	<b>28,608,337</b>	<b>44,961,467</b>			

**Finance Advisory Committee Meeting Agenda  
Wednesday, June 26, 2019**

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**TOWN OF AURORA**  
 LINE-BY-LINE ANALYSIS - YTD Comparison  
 Final Approved Budget  
 2019

**05 Corporate Services**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
3-1000 MARRIAGE LICENSES	-18,450	-24,708	-26,358	-22,000	-25,000	3,000	13.6%	1,650	6.7%	
3-1001 LOTTERY LICENSES	-2,456	-3,006	-2,481	-2,500	-2,000	-500	(20.0%)	-525	(17.5%)	
3-1002 BURIAL/BIRTH LICENSES	-7,686	-8,855	-7,330	-5,500	-5,500	-	-	-1,525	(17.2%)	
3-1003 BYLAW LICENSES	-49,510	-56,904	-57,702	-47,000	-60,000	13,000	27.7%	798	1.4%	
3-1004 PARKING PERMITS	-6,890	-6,985	-8,495	-6,600	-6,800	200	3.0%	1,510	21.6%	
3-1012 FARMERS MARKET PERMITS	-3,750	-3,150	-2,850	-3,800	-3,850	50	1.3%	-300	(9.5%)	Higher parking enforcement due to the introduction of dedicated animal control officer & winter overnight parking strategy
3-1050 COURT FINES	-56,935	-65,266	-60,388	-80,000	-82,000	2,000	2.5%	-4,878	(7.5%)	
3-1052 PARKING VIOLATIONS	-85,271	-64,595	-88,414	-75,000	-105,000	30,000	40.0%	23,819	36.9%	
3-1102 ADMINISTRATIVE FEES	-67,211	-78,722	-41,658	-65,000	-65,000	-	-	-37,064	(47.1%)	A decrease in fees from development related legal agreements
3-1108 DOG TAGS	-21,766	-25,702	-32,832	-35,000	-45,000	10,000	28.6%	7,130	27.7%	
3-1109 CAT TAGS	-1,821	-726	-920	-2,000	-2,000	-	-	194	26.7%	
3-1113 AFFIDAVITS/COMMISSIONING	-4,381	-5,522	-8,797	-10,000	-7,500	-2,500	(25.0%)	3,275	59.3%	
3-1114 FREEDOM OF INFORMATION FEES	-4,149	-821	-4,323	-1,000	-1,500	500	50.0%	3,502	426.6%	
3-1117 CIVIL MARRIAGES	-7,552	-11,121	-12,859	-8,000	-10,000	2,000	25.0%	1,738	15.6%	
3-1201 OTHER	-2,296	-2,385	-10,557	-3,030	-370,354	367,324	12,122.9%	8,172	342.6%	
3-1202 GENERAL	-246	-3,967	-24,407	-2,000	-5,500	3,500	175.0%	20,440	515.3%	2018 revenue from insurance claim payment
3-1900 CONTRIBUTION FROM CAPITAL	-79,361	-4,000	-	-	-	-	-	-4,000	(100.0%)	
3-1901 CONTRIBUTION FROM DISCRETIONARY RESER	-	-	-192,879	-368,879	-	-368,879	(100.0%)	192,879	(100.0%)	2018 draw from reserve for election
3-1975 CIL PARKLAND CONTRIBUTION	-50,000	-10,000	10,000	-	-	-	-	-20,000	(200.0%)	2018 entry was booked backwards in error
<b>Total Revenue</b>	<b>-469,731</b>	<b>-376,435</b>	<b>-573,250</b>	<b>-737,309</b>	<b>-797,004</b>	<b>59,695</b>	<b>8.1%</b>	<b>196,815</b>	<b>52.3%</b>	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	3,105,734	3,529,839	3,665,551	4,047,978	4,275,463	227,485	5.6%	-135,712	3.8%	
4-2001 SALARIES - O/T	2,888	5,707	11,788	10,589	10,589	-	-	6,081	106.6%	
4-2002 SALARIES - P/T	332,136	334,249	428,673	286,441	361,739	75,298	26.3%	94,424	28.2%	2018 includes the coverage of a maternity leaves - savings are reflected in the full time salary line to offset this expense
4-2003 VACATION PAY	9,612	-	-	-	-	-	-	-	-	
4-2004 SICK PAY	1,039	-	-	-	-	-	-	-	-	
4-2005 LIEU TIME	2,210	-	-	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	-20,045	64,781	11,146	-	-	-	-	(53,635)	(82.8%)	Variance due to calendarization of annula salaries
4-2100 BENEFITS - OMERS	330,174	385,011	399,362	428,083	444,826	16,743	3.9%	14,351	3.7%	
4-2101 BENEFITS - EHT	64,953	75,211	79,730	82,016	89,193	7,177	8.8%	4,519	6.0%	
4-2102 BENEFITS - WSIB	23,986	26,349	27,703	31,545	34,306	2,761	8.8%	1,354	5.1%	
4-2103 BENEFITS - CPP	115,081	120,340	132,460	127,331	144,409	17,078	13.4%	12,120	10.1%	
4-2104 BENEFITS - EI	61,493	55,451	61,656	60,089	67,675	7,586	12.6%	6,205	11.2%	
4-2105 BENEFITS - DENTAL	51,212	60,383	61,283	76,038	79,510	3,472	4.6%	900	1.5%	
4-2106 BENEFITS - HEALTH	99,187	111,745	113,931	130,040	139,228	9,188	7.1%	2,186	2.0%	
4-2107 BENEFITS - LTD/ADD	54,061	64,202	79,138	80,002	91,856	11,854	14.8%	14,936	23.3%	
4-2108 BENEFITS - OTHER	14,023	17,034	18,912	20,003	20,983	980	4.9%	1,878	11.0%	
4-2200 WAGE RECOVERY	-79,200	-149,800	-	-	-	-	-	149,800	100.0%	All recoveries from Water for provision of services by the rest of the Town were consolidated in 01490 (Corporate Accounts) starting in 2018
4-2201 SALARY SAVINGS	-	-	-	-33,874	-33,874	-	-	-	-	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>4,168,544</b>	<b>4,700,502</b>	<b>5,091,333</b>	<b>5,346,281</b>	<b>5,725,903</b>	<b>379,622</b>	<b>7.1%</b>	<b>390,831</b>	<b>8.3%</b>	
4-3000 PURCHASE CARD CLEARING	1,775	-126	-212	-	-	-	-	(86)	(68.3%)	
4-4000 OFFICE SUPPLIES	10,564	8,974	17,182	11,411	11,673	262	2.3%	8,208	91.5%	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	28,222	33,185	37,207	25,000	25,000	-	-	4,022	12.1%	
4-4005 MARRIAGE LICENSES	6,720	8,354	10,417	7,500	8,500	1,000	13.3%	2,063	24.7%	
4-4006 OFFICE EQUIPMENT	3,067	4,823	5,488	4,600	7,450	2,850	62.0%	665	13.8%	
4-4007 COMPUTER SUPPLIES	7,172	8,030	6,679	7,140	7,283	143	2.0%	(1,351)	(16.8%)	
4-4008 SOFTWARE	2,188	2,188	99,989	-	-	-	-	97,801	4,469.9%	2018 Election expense
4-4009 SAFETY SUPPLIES	7,256	2,773	1,587	3,000	3,000	-	-	(1,186)	(42.8%)	
4-4010 CLOTHING ALLOWANCE	13,683	5,507	15,003	8,810	12,720	3,910	44.4%	9,496	172.4%	
4-4015 OPERATING MATERIALS	15,308	12,690	29,717	14,550	31,075	16,525	113.6%	17,027	134.2%	
4-4016 DOG TAGS	2,242	-	-	3,120	3,150	30	1.0%	-	0.0%	

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**05 Corporate Services**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
4-4018 LICENSES	81,703	180,632	162,659	188,097	188,187	90	0.0%	(17,973)	(10.0%)	
4-4019 VEHICLE SUPPLIES	1,202	727	10,761	1,545	2,000	455	29.4%	10,034	1,380.2%	
4-4021 EQUIPMENT - OTHER	9,380	2,852	1,760	-	7,100	7,100	-	(1,092)	(38.3%)	
4-4028 COST REALLOCATIONS	-87,844	-101,035	-89,743	-90,000	-90,000	-	-	11,292	11.2%	
4-4045 MUNICIPAL BUSINESS	3,950	5,216	5,434	4,150	4,200	50	1.2%	218	4.2%	
4-4047 SUPPLIES	1,206	-	-	-	-	-	-	-	-	
4-4048 FUEL COSTS	-	-	-	-	10,000	10,000	-	-	-	
4-4057 COPIERS, PRINTERS AND FAXES	94,970	87,883	87,589	90,000	90,000	-	-	(294)	(0.3%)	
4-4065 WORKPLACE ACCOMMODATIONS	509	2,374	1,606	2,500	2,500	-	-	(768)	(32.4%)	
4-5018 TELEPHONE LINES	68,647	73,363	76,465	74,250	74,750	500	0.7%	3,102	4.2%	
4-5020 LONG DISTANCE LINES	1,115	1,068	942	1,500	1,500	-	-	(126)	(11.8%)	
<b>4-5021 MOBILE PLAN CHARGES</b>	<b>79,920</b>	<b>81,231</b>	<b>15,834</b>	<b>18,031</b>	<b>18,563</b>	<b>532</b>	<b>3.0%</b>	<b>(65,397)</b>	<b>(80.5%)</b>	Mobile Charges (budget and actuals) have been allocated directly to all departments to allow them better control of their costs
4-5022 CORPORATE FAX LINES	6,194	5,426	6,001	6,000	6,000	-	-	575	10.6%	
4-5023 INTERNET LINE	18,215	20,881	18,489	25,000	25,000	-	-	(2,392)	(11.5%)	
4-5024 TELEPHONE SERVICE AGREEMENT	6,331	16,310	29,902	20,000	19,000	(1,000)	(5.0%)	13,592	83.3%	
4-5026 COURSES & SEMINARS	16,572	13,312	23,025	29,060	35,960	6,900	23.7%	9,713	73.0%	
4-5027 MANDATORY COURSES & SEMINARS	3,560	3,586	9,898	5,507	6,740	1,233	22.4%	6,312	176.0%	
4-5028 MEMBERSHIPS	30,995	38,083	42,919	43,478	47,757	4,279	9.8%	4,836	12.7%	
4-5029 MILEAGE	2,716	2,077	2,131	3,613	3,188	(425)	(11.8%)	54	2.6%	
4-5031 GENERAL OFFICE EQUIPMENT	4,289	6,056	-592	2,000	1,800	(200)	(10.0%)	(6,648)	(109.8%)	
4-5032 VEHICLE REPAIRS	34	961	-	1,030	4,000	2,970	288.3%	(961)	(100.0%)	
4-5033 EQUIPMENT REPAIRS	10,590	10,717	23,928	9,600	2,500	(7,100)	(74.0%)	13,211	123.3%	
4-5034 EQUIPMENT RENTALS	-	-	967	-	-	-	-	967	-	
4-5037 PROPERTY IMPROVEMENT	27,232	1,036	9,166	1,015	1,630	615	60.6%	8,130	784.7%	
4-5039 INSURANCE FEES	520,941	541,229	551,000	551,000	552,400	1,400	0.3%	9,771	1.8%	
4-5040 INSURANCE ADJUSTER	12,613	22,394	33,246	60,000	60,000	-	-	10,852	48.5%	
4-5041 INSURANCE CLAIM DEDUCTIBLE	47,870	22,668	35,845	-	-	-	-	13,177	58.1%	
4-5042 ADVERTISING	-	6,187	21,380	18,000	19,500	1,500	8.3%	15,193	245.6%	
<b>4-5043 CONSULTING</b>	<b>47,222</b>	<b>74,133</b>	<b>42,859</b>	<b>38,000</b>	<b>39,000</b>	<b>1,000</b>	<b>2.6%</b>	<b>(31,274)</b>	<b>(42.2%)</b>	2017 Consulting related to compensation review
<b>4-5044 POSTAGE</b>	<b>101,738</b>	<b>72,477</b>	<b>104,978</b>	<b>105,000</b>	<b>107,500</b>	<b>2,500</b>	<b>2.4%</b>	<b>32,501</b>	<b>44.8%</b>	2018 election expense
4-5045 PHOTOCOPIER CHARGES	21,350	18,061	16,004	19,710	19,210	(500)	(2.5%)	(2,057)	(11.4%)	
4-5046 PRINTING	2,509	4,668	6,872	4,390	5,190	800	18.2%	2,204	47.2%	
4-5049 POLICE SEARCHES	-	-	1,143	-	15,500	15,500	-	1,143	0.0%	
4-5050 APPRAISALS	19,779	27,890	20,699	-	-	-	-	(7,191)	(25.8%)	
4-5052 SEARCHES & REGISTRATIONS	27,753	26,012	32,125	20,000	20,000	-	-	6,113	23.5%	
<b>4-5054 PLANNING &amp; DEVELOPMENT</b>	<b>263,151</b>	<b>85,614</b>	<b>22,361</b>	<b>50,000</b>	<b>35,000</b>	<b>(15,000)</b>	<b>(30.0%)</b>	<b>(63,253)</b>	<b>(73.9%)</b>	Less development related outside legal costs than previous year
4-5055 ADVOCACY	52,679	60,984	65,126	50,000	50,000	-	-	4,142	6.8%	
<b>4-5056 PERSONNEL ADMINISTRATION</b>	<b>18,214</b>	<b>24,928</b>	<b>58,247</b>	<b>20,000</b>	<b>30,000</b>	<b>10,000</b>	<b>50.0%</b>	<b>33,319</b>	<b>133.7%</b>	More external HR legal assistance required in 2018 than previous year
4-5057 ADJUSTER RECOVERY	-	-	2,366	-	-	-	-	2,366	-	
4-5058 TEMPORARY STAFF	-	-	53,535	-	-	-	-	53,535	-	
<b>4-5059 CONTRACTS</b>	<b>294,427</b>	<b>361,251</b>	<b>250,098</b>	<b>663,501</b>	<b>320,223</b>	<b>(343,278)</b>	<b>(51.7%)</b>	<b>(111,153)</b>	<b>(30.8%)</b>	2018 Election expense
4-5060 COST RECOVERY	-9,210	-21,185	-2,847	-15,000	-15,000	-	-	18,338	86.6%	
<b>4-5061 SOFTWARE ANNUAL MTCE SUPPORT</b>	<b>420,857</b>	<b>353,297</b>	<b>480,089</b>	<b>490,924</b>	<b>490,899</b>	<b>(25)</b>	<b>(0.0%)</b>	<b>126,792</b>	<b>35.9%</b>	2018 includes the introduction of annual fees for Laserfiche as well as increased costs/expanded requirements for existing software maintenance agreements
4-5067 REGION GIS CONTRACT	-	-	-	-	15,000	15,000	-	-	-	
4-5084 OFFICE RELOCATES	1,109	173	519	1,000	1,000	-	-	346	200.0%	
4-5086 SECURITY	-	-	-	-	-	-	-	-	-	
4-5090 COURIER	3,863	2,419	2,542	3,800	3,300	(500)	(13.2%)	123	5.1%	
4-5095 INTEGRITY COMMISSIONER	-	-	-	-	20,000	20,000	-	-	-	
4-5098 ACCESSIBILITY COSTS	21,217	26,370	20,047	25,000	25,000	-	-	(6,323)	(24.0%)	
4-5099 APPLICATION VENDOR SUPPORT	-	1,160	5,134	3,000	3,000	-	-	3,974	342.6%	
4-5150 CULTURAL CENTRE SUPPORT/SERVICES	-	-	829	-	-	-	-	829	0.0%	
4-6001 BANK CHARGES	2,862	2,489	3,112	1,525	1,575	50	3.3%	623	25.0%	
4-6025 EMPLOYEE RECOGNITION	-	5,446	7,889	4,500	6,000	1,500	33.3%	2,443	44.9%	
<b>4-6026 CORPORATE COURSES &amp; SEMINARS</b>	<b>19,426</b>	<b>42,291</b>	<b>20,336</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>(21,955)</b>	<b>(51.9%)</b>	N6 HR leaders were developing training program

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**05 Corporate Services**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	82,500	82,500	-	-	92,500	92,500	#DIV/0!	(82,500)	(100.0%)	2018 election - no contribution to reserve
TOTAL OTHER EXPENSES	2,452,553	2,382,610	2,517,732	2,690,857	2,544,023	(146,834)	(5.5%)	135,122	5.7%	
TOTAL EXPENSES	6,621,097	7,083,112	7,609,065	8,037,138	8,269,926	232,788	2.9%	525,953	7.4%	
NET BUDGET	6,151,366	6,706,677	7,035,815	7,299,829	7,472,922	173,093	2.4%	329,138	4.9%	

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**01301 LEGISLATIVE SERVICES**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
3-1114 FREEDOM OF INFORMATION FEES	-4,149	-821	-4,323	-1,000	-1,500	500	50.0%	3,502	426.6%	
3-1117 CIVIL MARRIAGES	-7,552	-11,121	-12,859	-8,000	-10,000	2,000	25.0%	1,738	15.6%	
3-1201 OTHER	-931	-	-	-	-	-	-	-	-	
<b>3-1202 GENERAL</b>	<b>-246</b>	<b>-3,967</b>	<b>-24,407</b>	<b>-2,000</b>	<b>-3,000</b>	<b>1,000</b>	<b>50.0%</b>	<b>20,440</b>	<b>515.3%</b>	2018 revenue from insurance claim payment
3-1900 CONTRIBUTION FROM CAPITAL	-79,361	-4,000	-	-	-	-	-	-4,000	(100.0%)	
<b>Total Revenue</b>	<b>-92,239</b>	<b>-19,909</b>	<b>-41,589</b>	<b>-11,000</b>	<b>-14,500</b>	<b>3,500</b>	<b>31.8%</b>	<b>21,680</b>	<b>108.9%</b>	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	376,000	432,894	403,925	498,049	519,944	21,895	4.4%	(28,969)	(6.7%)	
4-2001 SALARIES - O/T	172	2,510	4,507	-	-	-	-	1,997	79.6%	
4-2002 SALARIES - P/T	91,844	14,953	11,702	20,050	20,439	389	1.9%	(3,251)	(21.7%)	
4-2003 VACATION PAY	5,760	-	-	-	-	-	-	-	0.0%	
4-2004 SICK PAY	347	-	-	-	-	-	-	-	0.0%	
4-2005 LIEU TIME	2,176	-	-	-	-	-	-	-	0.0%	
4-2090 YEAR END ACCRUALS	339	18,293	636	-	-	-	-	(17,657)	(96.5%)	
4-2100 BENEFITS - OMERS	35,030	45,137	41,155	53,765	56,777	3,012	5.6%	(3,982)	(8.8%)	
4-2101 BENEFITS - EHT	8,587	8,758	8,484	10,081	10,515	434	4.3%	(274)	(3.1%)	
4-2102 BENEFITS - WSIB	3,288	3,321	2,785	3,877	4,044	167	4.3%	(536)	(16.1%)	
4-2103 BENEFITS - CPP	18,844	15,432	14,189	16,388	16,729	341	2.1%	(1,243)	(8.1%)	
4-2104 BENEFITS - EI	10,138	7,212	6,268	7,662	7,863	201	2.6%	(944)	(13.1%)	
4-2105 BENEFITS - DENTAL	6,354	5,421	5,895	10,416	10,416	-	-	474	8.7%	
4-2106 BENEFITS - HEALTH	11,958	12,193	11,768	17,814	18,240	426	2.4%	(425)	(3.5%)	
4-2107 BENEFITS - LTD/ADD	6,388	7,766	10,055	10,275	11,799	1,524	14.8%	2,289	29.5%	
4-2108 BENEFITS - OTHER	1,671	1,996	2,347	2,569	2,695	126	4.9%	351	17.6%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>578,896</b>	<b>575,886</b>	<b>523,716</b>	<b>650,946</b>	<b>679,461</b>	<b>28,515</b>	<b>4.4%</b>	<b>(52,170)</b>	<b>(9.1%)</b>	
4-4000 OFFICE SUPPLIES	3,882	2,541	2,236	4,000	3,000	(1,000)	(25.0%)	(305)	(12.0%)	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	499	232	308	800	800	-	-	76	32.8%	
4-4006 OFFICE EQUIPMENT	536	1,519	317	1,000	1,250	250	25.0%	(1,202)	(79.1%)	
4-4045 MUNICIPAL BUSINESS	1,367	802	249	450	450	-	-	(553)	(69.0%)	
4-4047 SUPPLIES	1,206	-	-	-	-	-	-	-	0.0%	
4-5021 MOBILE PLAN CHARGES	-	-	716	772	796	24	3.1%	716	0.0%	
4-5026 COURSES & SEMINARS	2,754	366	1,755	3,500	3,500	-	-	1,389	379.5%	
4-5028 MEMBERSHIPS	1,362	707	1,032	2,000	2,800	800	40.0%	325	46.0%	
4-5029 MILEAGE	469	317	198	500	500	-	-	(119)	(37.5%)	
<b>4-5039 INSURANCE FEES</b>	<b>520,941</b>	<b>541,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(541,229)</b>	<b>100.0%</b>	Insurance fees moved to 01202 (Legal)
4-5040 INSURANCE ADJUSTER	12,613	22,394	25,264	-	-	-	-	2,870	12.8%	
4-5041 INSURANCE CLAIM DEDUCTIBLE	47,870	22,668	35,845	-	-	-	-	13,177	58.1%	
4-5042 ADVERTISING	-	2,454	402	3,000	1,500	(1,500)	(50.0%)	(2,052)	(83.6%)	
4-5045 PHOTOCOPIER CHARGES	9,498	4,826	6,524	7,070	7,070	-	-	1,698	35.2%	
4-5046 PRINTING	-	154	1,841	500	1,250	750	150.0%	1,687	1,095.5%	
4-5059 CONTRACTS	6,297	5,889	7,253	17,000	12,000	(5,000)	(29.4%)	1,364	23.2%	
4-5060 COST RECOVERY	-	-3,670	2,916	-10,100	-10,100	-	-	6,586	179.5%	
4-5095 INTEGRITY COMMISSIONER	-	-	-	-	20,000	20,000	-	-	-	
<b>TOTAL OTHER EXPENSES</b>	<b>609,294</b>	<b>602,428</b>	<b>86,856</b>	<b>30,492</b>	<b>44,816</b>	<b>14,324</b>	<b>47.0%</b>	<b>(515,572)</b>	<b>(85.6%)</b>	
<b>TOTAL EXPENSES</b>	<b>1,188,190</b>	<b>1,178,314</b>	<b>610,572</b>	<b>681,438</b>	<b>724,277</b>	<b>42,839</b>	<b>6.3%</b>	<b>(567,742)</b>	<b>(48.2%)</b>	
<b>NET BUDGET</b>	<b>1,095,951</b>	<b>1,158,405</b>	<b>568,983</b>	<b>670,438</b>	<b>709,777</b>	<b>39,339</b>	<b>5.9%</b>	<b>(589,422)</b>	<b>(50.9%)</b>	

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**01350 ELECTIONS**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
3-1901 CONTRIBUTION FROM DISCRETIONARY RESER	-	-	-192,879	-368,879	-	-368,879	(100.0%)	(192,879)	(100.0%)	2018 draw from reserve for election
<b>Total Revenue</b>	-	-	-192,879	-368,879	-	-368,879	(100.0%)	(192,879)	100.0%	
<b>EXPENSE:</b>										
4-2001 SALARIES - O/T	-	-	4,462	-	-	-	-	4,462	(100.0%)	
4-2002 SALARIES - P/T	-	-	77,752	81,855	-	(81,855)	(100.0%)	77,752	(100.0%)	
4-2101 BENEFITS - EHT	-	-	1,351	1,506	-	(1,506)	(100.0%)	1,351	(100.0%)	
4-2102 BENEFITS - WSIB	-	-	515	579	-	(579)	(100.0%)	515	(100.0%)	
4-2103 BENEFITS - CPP	-	-	2,622	2,619	-	(2,619)	(100.0%)	2,622	(100.0%)	
4-2104 BENEFITS - EI	-	-	1,223	1,194	-	(1,194)	(100.0%)	1,223	(100.0%)	
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	87,925	87,753	-	(87,753)	(100.0%)	87,925	(100.0%)	
4-4000 OFFICE SUPPLIES	-	-	8,768	-	-	-	-	8,768	(100.0%)	
4-4008 SOFTWARE	2,188	2,188	99,989	-	-	-	-	97,801	4,469.9%	2018 Election expense
4-4015 OPERATING MATERIALS	-	-	12,386	-	-	-	-	12,386	(100.0%)	
4-5029 MILEAGE	-	-	45	-	-	-	-	45	(100.0%)	
4-5034 EQUIPMENT RENTALS	-	-	967	-	-	-	-	967	(100.0%)	
4-5042 ADVERTISING	-	-	6,289	-	-	-	-	6,289	(100.0%)	
4-5044 POSTAGE	-	-	17,087	-	-	-	-	17,087	(100.0%)	
4-5046 PRINTING	-	-	2,262	-	-	-	-	2,262	(100.0%)	
4-5058 TEMPORARY STAFF	-	-	53,535	-	-	-	-	53,535	(100.0%)	2018 Election expense
4-5059 CONTRACTS	-100	-	20,634	390,170	-	(390,170)	(100.0%)	20,634	(100.0%)	2018 Election expense
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	82,500	82,500	-	-	92,500	92,500	(100.0%)	(82,500)	(100.0%)	2018 election - no contribution to reserve
<b>TOTAL OTHER EXPENSES</b>	84,588	84,688	221,962	390,170	92,500	(297,670)	(76.3%)	137,274	162.1%	
<b>TOTAL EXPENSES</b>	84,588	84,688	309,887	477,923	92,500	(385,423)	(80.6%)	225,199	265.9%	
<b>NET BUDGET</b>	84,588	84,688	117,008	109,044	92,500	(16,544)	(15.2%)	32,320	38.2%	

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**02402 BY-LAW & LICENSING**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
3-1003 BYLAW LICENSES	-49,510	-56,904	-57,702	-47,000	-60,000	13,000	27.7%	798	1.4%	
3-1004 PARKING PERMITS	-6,890	-6,985	-8,495	-6,600	-6,800	200	3.0%	1,510	21.6%	
3-1012 FARMERS MARKET PERMITS	-3,750	-3,150	-2,850	-3,800	-3,850	50	1.3%	-300	(9.5%)	
3-1050 COURT FINES	-56,935	-65,266	-60,388	-80,000	-82,000	2,000	2.5%	-4,878	(7.5%)	
3-1052 PARKING VIOLATIONS	-85,271	-64,595	-88,414	-75,000	-105,000	30,000	40.0%	23,819	36.9%	Higher parking enforcement due to the introduction of dedicated animal control officer & winter overnight parking strategy
3-1201 OTHER	-1,365	-2,385	-6,765	-2,030	-2,500	470	23.2%	4,380	183.6%	
<b>Total Revenue</b>	<b>-203,721</b>	<b>-199,285</b>	<b>-224,614</b>	<b>-214,430</b>	<b>-260,150</b>	<b>45,720</b>	<b>21.3%</b>	<b>25,329</b>	<b>12.7%</b>	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	408,765	377,058	506,963	561,069	515,913	(45,156)	(8.0%)	129,905	34.5%	Vacancy of Manager position for part of 2017 & addition of dedicated Animal Control Officer in 2018
4-2001 SALARIES - O/T	937	3,196	2,819	-	-	-	-	(377)	11.8%	
4-2002 SALARIES - P/T	130,414	182,966	164,937	114,684	114,541	(143)	(0.1%)	(18,029)	(9.9%)	
4-2003 VACATION PAY	3,172	-	-	-	-	-	-	-	-	
4-2004 SICK PAY	660	-	-	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	-10,556	3,754	6,110	-	-	-	-	2,356	62.8%	
4-2100 BENEFITS - OMERS	49,578	45,492	52,039	41,971	53,610	11,639	27.7%	6,547	14.4%	
4-2101 BENEFITS - EHT	10,614	11,016	12,732	10,655	12,168	1,513	14.2%	1,716	15.6%	
4-2102 BENEFITS - WSIB	3,960	4,075	4,897	4,098	4,680	582	14.2%	822	20.2%	
4-2103 BENEFITS - CPP	20,508	21,007	26,929	19,363	23,818	4,455	23.0%	5,922	28.2%	
4-2104 BENEFITS - EI	11,221	9,932	12,808	9,785	11,179	1,394	14.2%	2,876	29.0%	
4-2105 BENEFITS - DENTAL	5,985	7,433	9,173	8,333	11,805	3,472	41.7%	1,740	23.4%	
4-2106 BENEFITS - HEALTH	12,297	13,346	19,470	14,180	20,671	6,491	45.8%	6,124	45.9%	
4-2107 BENEFITS - LTD/ADD	7,970	8,196	11,958	7,937	11,708	3,771	47.5%	3,762	45.9%	
4-2108 BENEFITS - OTHER	2,010	2,083	2,742	2,344	2,674	330	14.1%	659	31.6%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>657,535</b>	<b>689,554</b>	<b>833,577</b>	<b>794,419</b>	<b>782,767</b>	<b>(11,652)</b>	<b>(1.5%)</b>	<b>144,023</b>	<b>20.9%</b>	
4-4000 OFFICE SUPPLIES	1,415	1,990	1,570	1,550	1,500	(50)	(3.2%)	(420)	(21.1%)	
4-4010 CLOTHING ALLOWANCE	12,699	5,141	14,522	7,800	7,900	100	1.3%	9,381	182.5%	
4-4015 OPERATING MATERIALS	5,799	8,092	15,399	5,550	5,075	(475)	(8.6%)	7,307	90.3%	
4-4019 VEHICLE SUPPLIES	1,202	727	10,761	1,545	-	(1,545)	(100.0%)	10,034	1,380.2%	
4-4045 MUNICIPAL BUSINESS	704	917	1,149	450	450	-	-	232	25.3%	
4-5021 MOBILE PLAN CHARGES	-	-	4,349	4,694	4,835	141	3.0%	4,349	(100.0%)	
4-5026 COURSES & SEMINARS	4,743	1,126	5,315	3,060	3,460	400	13.1%	4,189	372.0%	
4-5027 MANDATORY COURSES & SEMINARS	530	931	2,094	1,940	2,740	800	41.2%	1,163	124.9%	
4-5028 MEMBERSHIPS	698	662	1,223	1,595	1,620	25	1.6%	561	84.7%	
4-5029 MILEAGE	1,353	527	712	400	425	25	6.3%	185	35.1%	
4-5031 GENERAL OFFICE EQUIPMENT	1,200	511	357	1,200	1,000	(200)	(16.7%)	(154)	(30.1%)	
4-5032 VEHICLE REPAIRS	34	961	-	1,030	-	(1,030)	(100.0%)	(961)	(100.0%)	
4-5037 PROPERTY IMPROVEMENT	27,232	1,036	9,166	1,015	1,630	615	60.6%	8,130	784.7%	
4-5045 PHOTOCOPIER CHARGES	1,590	2,052	1,870	1,700	1,700	-	-	(182)	(8.9%)	
4-5046 PRINTING	2,188	4,513	2,566	3,090	3,140	50	1.6%	(1,947)	(43.1%)	
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	-	-	-	1,525	1,500	(25)	(1.6%)	-	-	
4-5086 SECURITY	-	-	-	-	-	-	-	-	-	
4-6001 BANK CHARGES	2,862	2,489	3,112	1,525	1,575	50	3.3%	623	25.0%	
<b>TOTAL OTHER EXPENSES</b>	<b>64,249</b>	<b>31,675</b>	<b>74,165</b>	<b>39,669</b>	<b>38,550</b>	<b>(1,119)</b>	<b>(2.8%)</b>	<b>42,490</b>	<b>134.1%</b>	
<b>TOTAL EXPENSES</b>	<b>721,784</b>	<b>721,229</b>	<b>907,742</b>	<b>834,088</b>	<b>821,317</b>	<b>(12,771)</b>	<b>(1.5%)</b>	<b>186,513</b>	<b>25.9%</b>	
									0.0%	
<b>NET BUDGET</b>	<b>518,063</b>	<b>521,944</b>	<b>683,128</b>	<b>619,658</b>	<b>561,167</b>	<b>(58,491)</b>	<b>(9.4%)</b>	<b>161,184</b>	<b>30.9%</b>	

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**02403 ANIMAL CONTROL**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
3-1108 DOG TAGS	-21,766	-25,702	-32,832	-35,000	-45,000	10,000	28.6%	7,130	27.7%	
3-1109 CAT TAGS	-1,821	-726	-920	-2,000	-2,000	-	-	194	26.7%	
3-1201 OTHER	-	-	-3,792	-	-367,854	367,854	100.0%	3,792	100.0%	
3-1202 GENERAL	-	-	-	-	-2,500	2,500	100.0%	-	-	
<b>Total Revenue</b>	<b>-23,587</b>	<b>-26,428</b>	<b>-37,544</b>	<b>-37,000</b>	<b>-417,354</b>	<b>380,354</b>	<b>1,028.0%</b>	<b>11,116</b>	<b>42.1%</b>	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	-	-	-	63,411	291,160	227,749	359.2%	-	-	
4-2002 SALARIES - P/T	-	-	-	-	112,704	112,704	(100.0%)	-	-	
4-2100 BENEFITS - OMERS	-	-	-	6,065	6,065	-	-	-	-	
4-2101 BENEFITS - EHT	-	-	-	1,237	7,500	6,263	506.3%	-	-	
4-2102 BENEFITS - WSIB	-	-	-	476	2,885	2,409	506.1%	-	-	
4-2103 BENEFITS - CPP	-	-	-	2,649	15,739	13,090	494.1%	-	-	
4-2104 BENEFITS - EI	-	-	-	1,226	7,356	6,130	500.0%	-	-	
4-2105 BENEFITS - DENTAL	-	-	-	1,736	1,736	-	-	-	-	
4-2106 BENEFITS - HEALTH	-	-	-	3,040	3,040	-	-	-	-	
4-2107 BENEFITS - LTD/ADD	-	-	-	1,439	1,439	-	-	-	-	
4-2108 BENEFITS - OTHER	-	-	-	-	329	329	(100.0%)	-	-	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,279</b>	<b>449,953</b>	<b>368,674</b>	<b>453.6%</b>	<b>-</b>	<b>-</b>	
4-4000 OFFICE SUPPLIES	-	-	6	-	1,500	1,500	(100.0%)	6	(100.0%)	
4-4006 OFFICE EQUIPMENT	-	-	-	-	2,000	2,000	(100.0%)	-	-	
4-4010 CLOTHING ALLOWANCE	-	-	-	-	4,000	4,000	(100.0%)	-	-	
4-4015 OPERATING MATERIALS	4,188	1,041	1,505	-	5,000	5,000	(100.0%)	464	44.6%	
4-4016 DOG TAGS	2,242	-	-	3,120	3,150	30	1.0%	-	-	
4-4019 VEHICLE SUPPLIES	-	-	-	-	2,000	2,000	(100.0%)	-	-	
4-4048 FUEL COSTS	-	-	-	-	10,000	10,000	(100.0%)	-	-	
4-5021 MOBILE PLAN CHARGES	-	-	2,082	2,247	2,315	68	3.0%	2,082	(100.0%)	
4-5026 COURSES & SEMINARS	-	-	-	-	4,000	4,000	(100.0%)	-	-	
4-5028 MEMBERSHIPS	-	-	-	-	500	500	(100.0%)	-	-	
4-5032 VEHICLE REPAIRS	-	-	-	-	4,000	4,000	(100.0%)	-	-	
4-5059 CONTRACTS	214,370	265,030	20,956	13,000	30,000	17,000	130.8%	(244,074)	(92.1%)	Animal shelter expenses moved to 02405 (Animal Shelter) in 2018
<b>TOTAL OTHER EXPENSES</b>	<b>220,800</b>	<b>266,071</b>	<b>24,549</b>	<b>18,367</b>	<b>68,465</b>	<b>50,098</b>	<b>272.8%</b>	<b>(241,522)</b>	<b>(90.8%)</b>	
<b>TOTAL EXPENSES</b>	<b>220,800</b>	<b>266,071</b>	<b>24,549</b>	<b>99,646</b>	<b>518,418</b>	<b>418,772</b>	<b>420.3%</b>	<b>(241,522)</b>	<b>(90.8%)</b>	
<b>NET BUDGET</b>	<b>197,213</b>	<b>239,643</b>	<b>-12,995</b>	<b>62,646</b>	<b>101,064</b>	<b>38,418</b>	<b>61.3%</b>	<b>(252,638)</b>	<b>(105.4%)</b>	

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**02405 ANIMAL SHELTER**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	
<b>EXPENSE:</b>										
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-	
4-5059 CONTRACTS	-	-	108,338	122,000	158,100	36,100	29.6%	108,338	(100.0%)	
<b>TOTAL OTHER EXPENSES</b>	-	-	108,338	122,000	158,100	36,100	29.6%	108,338	(100.0%)	
<b>TOTAL EXPENSES</b>	-	-	108,338	122,000	158,100	36,100	29.6%	108,338	(100.0%)	
<b>NET BUDGET</b>	-	-	108,338	122,000	158,100	36,100	29.6%	108,338	(100.0%)	

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**02404 ACCESS AURORA**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
3-1000 MARRIAGE LICENSES	-18,450	-24,708	-26,358	-22,000	-25,000	3,000	13.6%	1,650	6.7%	
3-1001 LOTTERY LICENSES	-2,456	-3,006	-2,481	-2,500	-2,000	-500	(20.0%)	-525	(17.5%)	
3-1002 BURIAL/BIRTH LICENSES	-7,686	-8,855	-7,330	-5,500	-5,500	-	-	-1,525	(17.2%)	
3-1113 AFFIDAVITS/COMMISSIONING	-4,381	-5,522	-8,797	-10,000	-7,500	-2,500	(25.0%)	3,275	59.3%	
3-1201 OTHER	-	-	-	-1,000	-	-1,000	(100.0%)	-	-	
<b>Total Revenue</b>	<b>-32,973</b>	<b>-42,091</b>	<b>-44,966</b>	<b>-41,000</b>	<b>-40,000</b>	<b>-1,000</b>	<b>(2.4%)</b>	<b>2,875</b>	<b>6.8%</b>	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	490,133	476,430	518,476	539,322	534,127	(5,195)	(1.0%)	42,046	8.8%	
4-2002 SALARIES - P/T	56,328	56,545	68,677	59,668	60,824	1,156	1.9%	12,132	21.5%	
4-2003 VACATION PAY	588	-	-	-	-	-	-	-	0.0%	
4-2004 SICK PAY	32	-	-	-	-	-	-	-	0.0%	
4-2090 YEAR END ACCRUALS	-233	6,768	2,584	-	-	-	-	(4,184)	(61.8%)	
4-2100 BENEFITS - OMERS	47,166	48,959	57,199	56,632	55,631	(1,001)	(1.8%)	8,240	16.8%	
4-2101 BENEFITS - EHT	9,125	10,425	11,505	11,614	11,535	(79)	(0.7%)	1,080	10.4%	
4-2102 BENEFITS - WSIB	3,347	3,838	4,172	4,468	4,437	(31)	(0.7%)	334	8.7%	
4-2103 BENEFITS - CPP	16,606	18,668	20,886	20,579	21,311	732	3.6%	2,218	11.9%	
4-2104 BENEFITS - EI	8,860	8,791	9,833	9,839	10,091	252	2.6%	1,042	11.9%	
4-2105 BENEFITS - DENTAL	10,153	12,032	10,997	12,152	12,152	-	-	(1,035)	(8.6%)	
4-2106 BENEFITS - HEALTH	18,232	20,572	20,397	20,783	21,279	496	2.4%	(175)	(0.9%)	
4-2107 BENEFITS - LTD/ADD	8,060	8,600	10,541	11,126	12,121	995	8.9%	1,941	22.6%	
4-2108 BENEFITS - OTHER	2,047	2,316	2,522	2,782	2,769	(13)	(0.5%)	206	8.9%	
4-2200 WAGE RECOVERY	-79,200	-149,800	-	-	-	-	-	149,800	100.0%	All recoveries from Water for provision of services by the rest of the
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>591,244</b>	<b>524,144</b>	<b>737,789</b>	<b>748,965</b>	<b>746,277</b>	<b>(2,688)</b>	<b>(0.4%)</b>	<b>213,645</b>	<b>40.8%</b>	Town were consolidated in 01490 (Corporate Accounts) starting in 2018
4-4000 OFFICE SUPPLIES	1,092	1,092	1,445	1,500	1,500	-	-	353	32.3%	
4-4005 MARRIAGE LICENSES	6,720	8,354	10,417	7,500	8,500	1,000	13.3%	2,063	24.7%	
4-4006 OFFICE EQUIPMENT	1,410	638	1,533	1,000	1,000	-	-	895	140.3%	
4-4010 CLOTHING ALLOWANCE	353	-	-	500	300	(200)	(40.0%)	-	-	
4-4045 MUNICIPAL BUSINESS	531	514	495	450	450	-	-	(19)	(3.7%)	
4-5021 MOBILE PLAN CHARGES	-	-	991	1,069	1,102	33	3.1%	991	(100.0%)	
4-5026 COURSES & SEMINARS	2,298	2,154	2,939	3,500	4,000	500	14.3%	785	36.4%	
4-5028 MEMBERSHIPS	779	791	650	550	800	250	45.5%	(141)	(17.8%)	
4-5029 MILEAGE	-	31	94	300	300	-	-	63	203.2%	
4-5044 POSTAGE	101,738	72,477	87,891	105,000	107,500	2,500	2.4%	15,414	21.3%	
4-5045 PHOTOCOPIER CHARGES	2,135	2,258	2,620	2,100	2,100	-	-	362	16.0%	
4-5059 CONTRACTS	-	14,451	12,040	12,500	12,500	-	-	(2,411)	(16.7%)	
4-5090 COURIER	3,863	2,419	2,542	3,800	3,300	(500)	(13.2%)	123	5.1%	
4-5098 ACCESSIBILITY COSTS	21,217	26,370	20,047	25,000	25,000	-	-	(6,323)	(24.0%)	
<b>TOTAL OTHER EXPENSES</b>	<b>142,136</b>	<b>131,549</b>	<b>143,704</b>	<b>164,769</b>	<b>168,352</b>	<b>3,583</b>	<b>2.2%</b>	<b>12,155</b>	<b>9.2%</b>	
<b>TOTAL EXPENSES</b>	<b>733,380</b>	<b>655,693</b>	<b>881,493</b>	<b>913,734</b>	<b>914,629</b>	<b>895</b>	<b>0.1%</b>	<b>225,800</b>	<b>34.4%</b>	
<b>NET BUDGET</b>	<b>700,407</b>	<b>613,602</b>	<b>836,527</b>	<b>872,734</b>	<b>874,629</b>	<b>1,895</b>	<b>0.2%</b>	<b>222,925</b>	<b>36.3%</b>	

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**01402 INFORMATION TECHNOLOGY**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	934,490	969,757	968,533	1,001,718	1,022,099	20,381	2.0%	(1,224)	(0.1%)	
4-2001 SALARIES - O/T	1,422	-	-	5,412	5,412	-	-	-	-	
4-2002 SALARIES - P/T	-	-	3,177	-	-	-	-	3,177	(100.0%)	
4-2090 YEAR END ACCRUALS	-9,648	9,956	6,674	-	-	-	-	(3,282)	(33.0%)	
4-2100 BENEFITS - OMERS	92,553	96,928	97,726	111,508	114,182	2,674	2.4%	798	0.8%	
4-2101 BENEFITS - EHT	18,312	19,036	19,004	19,639	20,036	397	2.0%	(32)	(0.2%)	
4-2102 BENEFITS - WSIB	6,653	6,822	6,781	7,553	7,706	153	2.0%	(41)	(0.6%)	
4-2103 BENEFITS - CPP	28,207	28,205	27,441	28,899	29,253	354	1.2%	(764)	(2.7%)	
4-2104 BENEFITS - EI	14,917	12,877	12,764	13,277	13,628	351	2.6%	(113)	(0.9%)	
4-2105 BENEFITS - DENTAL	16,241	17,382	16,218	19,096	19,096	-	-	(1,164)	(6.7%)	
4-2106 BENEFITS - HEALTH	30,423	30,392	27,786	32,658	33,439	781	2.4%	(2,606)	(8.6%)	
4-2107 BENEFITS - LTD/ADD	16,778	17,888	21,104	20,665	23,195	2,530	12.2%	3,216	18.0%	
4-2108 BENEFITS - OTHER	4,253	4,536	4,818	5,167	5,298	131	2.5%	282	6.2%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,154,601</b>	<b>1,213,779</b>	<b>1,212,026</b>	<b>1,265,592</b>	<b>1,293,344</b>	<b>27,752</b>	<b>2.2%</b>	<b>(1,753)</b>	<b>(0.1%)</b>	
4-4000 OFFICE SUPPLIES	697	380	-19	561	573	12	2.1%	(399)	(105.0%)	
4-4007 COMPUTER SUPPLIES	7,172	8,030	6,679	7,140	7,283	143	2.0%	(1,351)	(16.8%)	
4-4010 CLOTHING ALLOWANCE	630	366	481	510	520	10	2.0%	115	31.4%	
4-4018 LICENSES	81,703	180,632	155,691	180,287	180,287	-	-	(24,941)	(13.8%)	2017 expenses included expenses that belonged to 2016 but not accrued to that year
4-4021 EQUIPMENT - OTHER	9,380	2,852	1,461	-	-	-	-	(1,391)	(48.8%)	
4-4028 COST REALLOCATIONS	-87,844	-101,035	-89,743	-90,000	-90,000	-	-	11,292	11.2%	
4-4045 MUNICIPAL BUSINESS	498	422	518	450	450	-	-	96	22.7%	
4-4057 COPIERS, PRINTERS AND FAXES	94,970	87,883	87,589	90,000	90,000	-	-	(294)	(0.3%)	
4-5021 MOBILE PLAN CHARGES	-	-	5,505	5,942	6,110	168	2.8%	5,505	(100.0%)	
4-5026 COURSES & SEMINARS	5,209	4,060	7,538	12,000	12,000	-	-	3,478	85.7%	
4-5028 MEMBERSHIPS	13,374	14,662	16,317	15,198	15,502	304	2.0%	1,655	11.3%	
4-5029 MILEAGE	659	588	317	600	600	-	-	(271)	(46.1%)	
4-5031 GENERAL OFFICE EQUIPMENT	3,090	5,545	-949	800	800	-	-	(6,494)	(117.1%)	
4-5033 EQUIPMENT REPAIRS	686	2,247	634	1,500	1,500	-	-	(1,613)	(71.8%)	
4-5043 CONSULTING	39,330	20,053	20,925	20,000	21,000	1,000	5.0%	872	4.3%	
4-5045 PHOTOCOPIER CHARGES	299	278	357	260	260	-	-	79	28.4%	
4-5059 CONTRACTS	13,358	3,030	3,524	10,000	10,000	-	-	494	16.3%	
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	420,857	353,297	480,089	489,399	489,399	-	-	126,792	35.9%	2018 includes the introduction of annual fees for Laserfiche as well as increased costs/expanded requirements for existing software maintenance agreements
4-5084 OFFICE RELOCATES	1,109	173	519	1,000	1,000	-	-	346	200.0%	
4-5099 APPLICATION VENDOR SUPPORT	-	1,160	5,134	3,000	3,000	-	-	3,974	342.6%	
4-5150 CULTURAL CENTRE SUPPORT/SERVICES	-	-	829	-	-	-	-	829	(100.0%)	
<b>TOTAL OTHER EXPENSES</b>	<b>605,177</b>	<b>584,623</b>	<b>703,396</b>	<b>748,647</b>	<b>750,284</b>	<b>1,637</b>	<b>0.2%</b>	<b>118,773</b>	<b>20.3%</b>	
<b>TOTAL EXPENSES</b>	<b>1,759,778</b>	<b>1,798,402</b>	<b>1,915,422</b>	<b>2,014,239</b>	<b>2,043,628</b>	<b>29,389</b>	<b>1.5%</b>	<b>117,020</b>	<b>6.5%</b>	
<b>NET BUDGET</b>	<b>1,759,778</b>	<b>1,798,402</b>	<b>1,915,422</b>	<b>2,014,239</b>	<b>2,043,628</b>	<b>29,389</b>	<b>1.5%</b>	<b>117,020</b>	<b>6.5%</b>	

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**01403 TELECOMMUNICATIONS**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	
<b>EXPENSE:</b>										
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-	
4-4018 LICENSES	-	-	6,969	7,810	7,900	90	1.2%	6,969	(100.0%)	
4-4021 EQUIPMENT - OTHER	-	-	299	-	7,100	7,100	(100.0%)	299	(100.0%)	
4-5018 TELEPHONE LINES	55,279	59,326	61,856	60,000	60,000	-	-	2,530	4.3%	
4-5020 LONG DISTANCE LINES	1,115	1,068	942	1,500	1,500	-	-	(126)	(11.8%)	
4-5021 MOBILE PLAN CHARGES	79,920	81,231	-873	-	-	-	-	(82,104)	(101.1%)	Mobile Charges (budget and actuals) have been allocated directly to all departments to allow them better control of their costs
4-5022 CORPORATE FAX LINES	6,194	5,426	6,001	6,000	6,000	-	-	575	10.6%	
4-5023 INTERNET LINE	18,215	20,881	18,489	25,000	25,000	-	-	(2,392)	(11.5%)	
4-5024 TELEPHONE SERVICE AGREEMENT	6,331	16,310	29,902	20,000	19,000	(1,000)	(5.0%)	13,592	83.3%	
4-5033 EQUIPMENT REPAIRS	9,905	8,470	23,295	8,100	1,000	(7,100)	(87.7%)	14,825	175.0%	
4-5059 CONTRACTS	32,010	25,015	27,139	35,831	37,623	1,792	5.0%	2,124	8.5%	
<b>TOTAL OTHER EXPENSES</b>	<b>208,969</b>	<b>217,727</b>	<b>174,019</b>	<b>164,241</b>	<b>165,123</b>	<b>882</b>	<b>0.5%</b>	<b>(43,708)</b>	<b>(20.1%)</b>	
<b>TOTAL EXPENSES</b>	<b>208,969</b>	<b>217,727</b>	<b>174,019</b>	<b>164,241</b>	<b>165,123</b>	<b>882</b>	<b>0.5%</b>	<b>(43,708)</b>	<b>(20.1%)</b>	
<b>NET BUDGET</b>	<b>208,969</b>	<b>217,727</b>	<b>174,019</b>	<b>164,241</b>	<b>165,123</b>	<b>882</b>	<b>0.5%</b>	<b>(43,708)</b>	<b>(20.1%)</b>	

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**01202 LEGAL SERVICES**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
3-1102 ADMINISTRATIVE FEES	-67,211	-78,722	-41,658	-65,000	-65,000	-	-	-37,064	(47.1%)	A decrease in fees from development related legal agreements
3-1975 CIL PARKLAND CONTRIBUTION	-50,000	-10,000	10,000	-	-	-	-	-20,000	(200.0%)	2018 entry was booked backwards in error
<b>Total Revenue</b>	<b>-117,211</b>	<b>-88,722</b>	<b>-31,658</b>	<b>-65,000</b>	<b>-65,000</b>	<b>-</b>	<b>-</b>	<b>-57,064</b>	<b>(64.3%)</b>	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	500,014	573,095	571,254	598,658	617,333	18,675	3.1%	(1,841)	(0.3%)	
4-2001 SALARIES - O/T	357	-	-	5,176	5,176	-	-	-	-	
4-2002 SALARIES - P/T	-	8,489	41,346	-	-	-	-	32,857	387.1%	2018 includes the coverage of a maternity leave - savings are reflected in the full time salary line to offset this expense
4-2090 YEAR END ACCRUALS	1,236	10,575	6,793	-	-	-	-	(3,782)	(35.8%)	
4-2100 BENEFITS - OMERS	54,768	65,529	65,283	68,454	70,972	2,518	3.7%	(246)	(0.4%)	
4-2101 BENEFITS - EHT	9,991	11,399	11,972	11,775	12,139	364	3.1%	573	5.0%	
4-2102 BENEFITS - WSIB	3,589	3,755	3,836	4,529	4,669	140	3.1%	81	2.2%	
4-2103 BENEFITS - CPP	16,058	15,745	16,722	15,794	15,994	200	1.3%	977	6.2%	
4-2104 BENEFITS - EI	8,447	7,218	7,698	7,301	7,492	191	2.6%	480	6.7%	
4-2105 BENEFITS - DENTAL	5,256	6,363	7,146	10,416	10,416	-	-	783	12.3%	
4-2106 BENEFITS - HEALTH	11,083	12,777	12,121	17,814	18,240	426	2.4%	(656)	(5.1%)	
4-2107 BENEFITS - LTD/ADD	8,583	9,757	11,723	12,350	14,009	1,659	13.4%	1,966	20.1%	
4-2108 BENEFITS - OTHER	2,276	2,690	2,953	3,088	3,200	112	3.6%	263	9.8%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>621,658</b>	<b>727,392</b>	<b>758,847</b>	<b>755,355</b>	<b>779,640</b>	<b>24,285</b>	<b>3.2%</b>	<b>31,455</b>	<b>4.3%</b>	
4-4000 OFFICE SUPPLIES	1,498	1,624	1,209	1,500	1,500	-	-	(415)	(25.6%)	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	27,552	30,984	36,200	22,000	22,000	-	-	5,216	16.8%	
4-4006 OFFICE EQUIPMENT	937	1,778	1,530	2,000	2,000	-	-	(248)	(13.9%)	
4-4045 MUNICIPAL BUSINESS	608	529	604	450	450	-	-	75	14.2%	
4-5021 MOBILE PLAN CHARGES	-	-	1,972	2,129	2,192	63	3.0%	1,972	(100.0%)	
4-5026 COURSES & SEMINARS	61	-	-	-	-	-	-	-	0.0%	
4-5027 MANDATORY COURSES & SEMINARS	3,030	2,655	7,804	3,567	4,000	433	12.1%	5,149	193.9%	
4-5028 MEMBERSHIPS	12,069	8,142	8,135	8,500	8,500	-	-	(7)	(0.1%)	
4-5029 MILEAGE	235	394	204	500	450	(50)	(10.0%)	(190)	(48.2%)	
4-5039 INSURANCE FEES	-	-	551,000	551,000	552,400	1,400	0.3%	551,000	(100.0%)	
4-5040 INSURANCE ADJUSTER	-	-	7,982	60,000	60,000	-	-	7,982	(100.0%)	
4-5045 PHOTOCOPIER CHARGES	4,899	3,024	2,268	3,800	3,800	-	-	(756)	(25.0%)	
4-5050 APPRAISALS	19,779	27,890	20,699	-	-	-	-	(7,191)	(25.8%)	
4-5052 SEARCHES & REGISTRATIONS	27,753	26,012	32,125	20,000	20,000	-	-	6,113	23.5%	
4-5054 PLANNING & DEVELOPMENT	263,151	85,614	22,361	50,000	35,000	(15,000)	(30.0%)	(63,253)	(73.9%)	Less development related outside legal costs than previous year
4-5055 ADVOCACY	52,679	60,984	65,126	50,000	50,000	-	-	4,142	6.8%	
4-5057 ADJUSTER RECOVERY	-	-	2,366	-	-	-	-	2,366	(100.0%)	
4-5060 COST RECOVERY	-9,210	-17,515	-5,763	-4,900	-4,900	-	-	11,752	67.1%	
4-5067 REGION GIS CONTRACT	-	-	-	-	15,000	15,000	(100.0%)	-	-	
4-5095 INTEGRITY COMMISSIONER	-	-	-	-	-	-	-	-	-	
<b>TOTAL OTHER EXPENSES</b>	<b>405,041</b>	<b>232,115</b>	<b>755,822</b>	<b>770,546</b>	<b>772,392</b>	<b>1,846</b>	<b>0.2%</b>	<b>523,707</b>	<b>225.6%</b>	
<b>TOTAL EXPENSES</b>	<b>1,026,699</b>	<b>959,507</b>	<b>1,514,669</b>	<b>1,525,901</b>	<b>1,552,032</b>	<b>26,131</b>	<b>1.7%</b>	<b>555,162</b>	<b>57.9%</b>	
<b>NET BUDGET</b>	<b>909,488</b>	<b>870,785</b>	<b>1,483,011</b>	<b>1,460,901</b>	<b>1,487,032</b>	<b>26,131</b>	<b>1.8%</b>	<b>612,226</b>	<b>70.3%</b>	

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**01304 HUMAN RESOURCES**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	396,331	344,024	374,843	423,074	440,639	17,565	4.2%	30,819	9.0%	
4-2002 SALARIES - P/T	53,550	71,296	59,317	10,184	53,231	43,047	422.7%	(11,979)	(16.8%)	
4-2003 VACATION PAY	92	-	-	-	-	-	-	-	0.0%	
4-2005 LIEU TIME	34	-	-	-	-	-	-	-	0.0%	
4-2090 YEAR END ACCRUALS	-1,183	7,104	-6,597	-	-	-	-	(13,701)	(192.9%)	
4-2100 BENEFITS - OMERS	51,080	39,927	49,175	46,213	48,368	2,155	4.7%	9,248	23.2%	
4-2101 BENEFITS - EHT	8,324	7,588	8,424	8,437	8,783	346	4.1%	836	11.0%	
4-2102 BENEFITS - WSIB	3,150	2,709	2,976	3,245	3,378	133	4.1%	267	9.9%	
4-2103 BENEFITS - CPP	14,857	13,590	15,154	13,186	13,619	433	3.3%	1,564	11.5%	
4-2104 BENEFITS - EI	7,910	5,908	7,099	6,223	6,388	165	2.7%	1,191	20.2%	
4-2105 BENEFITS - DENTAL	7,224	6,267	7,368	8,680	8,680	-	-	1,101	17.6%	
4-2106 BENEFITS - HEALTH	15,193	13,090	14,666	14,845	15,200	355	2.4%	1,576	12.0%	
4-2107 BENEFITS - LTD/ADD	6,282	6,853	8,793	8,728	10,000	1,272	14.6%	1,940	28.3%	
4-2108 BENEFITS - OTHER	1,765	1,746	2,019	2,182	2,285	103	4.7%	273	15.6%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>564,609</b>	<b>520,102</b>	<b>543,237</b>	<b>544,997</b>	<b>610,571</b>	<b>65,574</b>	<b>12.0%</b>	<b>23,135</b>	<b>4.4%</b>	
4-4000 OFFICE SUPPLIES	1,979	856	1,318	1,300	1,300	-	-	462	54.0%	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	170	1,852	574	2,000	2,000	-	-	(1,278)	(69.0%)	
4-4006 OFFICE EQUIPMENT	183	691	1,203	400	400	-	-	512	74.1%	
4-4009 SAFETY SUPPLIES	7,256	2,773	1,587	3,000	3,000	-	-	(1,186)	(42.8%)	
4-4045 MUNICIPAL BUSINESS	242	328	434	450	500	50	11.1%	106	32.3%	
4-4065 WORKPLACE ACCOMMODATIONS	509	2,374	1,606	2,500	2,500	-	-	(768)	(32.4%)	
4-5021 MOBILE PLAN CHARGES	-	-	486	524	540	16	3.1%	486	(100.0%)	
4-5026 COURSES & SEMINARS	1,507	2,889	2,567	3,500	5,500	2,000	57.1%	(322)	(11.1%)	
4-5028 MEMBERSHIPS	2,712	2,249	1,631	3,635	3,535	(100)	(2.8%)	(618)	(27.5%)	
4-5029 MILEAGE	-	-	55	513	513	-	-	55	(100.0%)	
4-5042 ADVERTISING	-	3,733	14,689	15,000	18,000	3,000	20.0%	10,956	293.5%	
4-5043 CONSULTING	7,893	54,080	21,933	18,000	18,000	-	-	(32,147)	(59.4%)	2017 Consulting related to compensation review
4-5045 PHOTOCOPIER CHARGES	2,929	2,723	2,051	2,780	2,780	-	-	(672)	(24.7%)	
4-5046 PRINTING	321	-	202	800	800	-	-	202	(100.0%)	
4-5049 POLICE SEARCHES	-	-	1,143	-	15,500	15,500	(100.0%)	1,143	(100.0%)	
4-5056 PERSONNEL ADMINISTRATION	18,214	24,928	58,247	20,000	30,000	10,000	50.0%	33,319	133.7%	More external HR legal assistance required in 2018 than previous year
4-5059 CONTRACTS	28,492	47,836	50,214	63,000	60,000	(3,000)	(4.8%)	2,378	5.0%	
4-6025 EMPLOYEE RECOGNITION	-	5,446	7,889	4,500	6,000	1,500	33.3%	2,443	44.9%	
4-6026 CORPORATE COURSES & SEMINARS	19,426	42,291	20,336	55,000	55,000	-	-	(21,955)	(51.9%)	N6 HR leaders were developing training program
<b>TOTAL OTHER EXPENSES</b>	<b>91,833</b>	<b>195,049</b>	<b>188,165</b>	<b>196,902</b>	<b>225,868</b>	<b>28,966</b>	<b>14.7%</b>	<b>(6,884)</b>	<b>(3.5%)</b>	
<b>TOTAL EXPENSES</b>	<b>656,442</b>	<b>715,151</b>	<b>731,402</b>	<b>741,899</b>	<b>836,439</b>	<b>94,540</b>	<b>12.7%</b>	<b>16,251</b>	<b>2.3%</b>	
<b>NET BUDGET</b>	<b>656,442</b>	<b>715,151</b>	<b>731,402</b>	<b>741,899</b>	<b>836,439</b>	<b>94,540</b>	<b>12.7%</b>	<b>16,251</b>	<b>2.3%</b>	

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**01308 CS ADMINISTRATION**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	
<b>EXPENSE:</b>										
4-2000 SALARIES - F/T	-	356,582	321,556	362,676	334,247	(28,429)	(7.8%)	(35,026)	(9.8%)	
4-2002 SALARIES - P/T	-	-	1,764	-	-	-	-	1,764	(100.0%)	
4-2090 YEAR END ACCRUALS	-	8,331	-5,054	-	-	-	-	(13,385)	(160.7%)	
4-2100 BENEFITS - OMERS	-	43,039	36,783	43,476	39,221	(4,255)	(9.8%)	(6,256)	(14.5%)	
4-2101 BENEFITS - EHT	-	6,989	6,258	7,072	6,518	(554)	(7.8%)	(731)	(10.5%)	
4-2102 BENEFITS - WSIB	-	1,830	1,742	2,720	2,507	(213)	(7.8%)	(88)	(4.8%)	
4-2103 BENEFITS - CPP	-	7,692	8,516	7,856	7,947	91	1.2%	824	10.7%	
4-2104 BENEFITS - EI	-	3,512	3,962	3,582	3,678	96	2.7%	450	12.8%	
4-2105 BENEFITS - DENTAL	-	5,483	4,486	5,208	5,208	-	-	(997)	(18.2%)	
4-2106 BENEFITS - HEALTH	-	9,374	7,723	8,907	9,120	213	2.4%	(1,651)	(17.6%)	
4-2107 BENEFITS - LTD/ADD	-	5,140	4,965	7,482	7,585	103	1.4%	(175)	(3.4%)	
4-2108 BENEFITS - OTHER	-	1,667	1,511	1,871	1,733	(138)	(7.4%)	(156)	(9.4%)	
4-2201 SALARY SAVINGS	-	-	-	-33,874	-33,874	-	-	-	-	
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	449,639	394,212	416,976	383,890	(33,086)	(7.9%)	(55,427)	(12.3%)	
4-3000 PURCHASE CARD CLEARING	1,775	-126	-212	-	-	-	-	(86)	(68.3%)	
4-4000 OFFICE SUPPLIES	-	492	649	1,000	800	(200)	(20.0%)	157	31.9%	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	-	118	125	200	200	-	-	7	5.9%	
4-4006 OFFICE EQUIPMENT	-	197	904	200	800	600	300.0%	707	358.9%	
4-4045 MUNICIPAL BUSINESS	-	1,704	1,983	1,450	1,450	-	-	279	16.4%	
4-5021 MOBILE PLAN CHARGES	-	-	606	654	673	19	2.9%	606	(100.0%)	
4-5026 COURSES & SEMINARS	-	2,716	2,911	3,500	3,500	-	-	195	7.2%	
4-5028 MEMBERSHIPS	-	10,871	13,932	12,000	14,500	2,500	20.8%	3,061	28.2%	
4-5029 MILEAGE	-	220	506	800	400	(400)	(50.0%)	286	130.0%	
4-5045 PHOTOCOPIER CHARGES	-	2,900	315	2,000	1,500	(500)	(25.0%)	(2,585)	(89.1%)	
<b>TOTAL OTHER EXPENSES</b>	1,775	19,092	21,719	21,804	23,823	2,019	9.3%	2,627	13.8%	
<b>TOTAL EXPENSES</b>	1,775	468,731	415,931	438,780	407,713	(31,067)	(7.1%)	(52,800)	(11.3%)	
<b>NET BUDGET</b>	1,775	468,731	415,931	438,780	407,713	(31,067)	(7.1%)	(52,800)	(11.3%)	

**TOWN OF AURORA**  
 LINE-BY-LINE ANALYSIS - YTD Comparison  
 Final Approved Budget  
 2019

**02201 EMERGENCY PREPAREDNESS**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2018 Approved Budget	2019 Approved Budget	2019 vs 2018 Budget Increase / (Decrease)	2019 vs 2018 Budget Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	2018 vs 2017 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>										
<b>Total Revenue</b>	-	-	-	-	-	-	-	-	-	
<b>EXPENSE:</b>										
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	-	-	-	-	-	-	-	
4-4015 OPERATING MATERIALS	5,322	3,557	428	9,000	21,000	12,000	133.3%	(3,129)	(88.0%)	
4-5018 TELEPHONE LINES	13,368	14,037	14,609	14,250	14,750	500	3.5%	572	4.1%	
<b>TOTAL OTHER EXPENSES</b>	<b>18,690</b>	<b>17,594</b>	<b>15,037</b>	<b>23,250</b>	<b>35,750</b>	<b>12,500</b>	<b>53.8%</b>	<b>(2,557)</b>	<b>(14.5%)</b>	
<b>TOTAL EXPENSES</b>	<b>18,690</b>	<b>17,594</b>	<b>15,037</b>	<b>23,250</b>	<b>35,750</b>	<b>12,500</b>	<b>53.8%</b>	<b>(2,557)</b>	<b>(14.5%)</b>	
<b>NET BUDGET</b>	<b>18,690</b>	<b>17,594</b>	<b>15,037</b>	<b>23,250</b>	<b>35,750</b>	<b>12,500</b>	<b>53.8%</b>	<b>(2,557)</b>	<b>(14.5%)</b>	