



**Finance  
Advisory Committee  
Meeting Agenda**

**Tuesday, March 10, 2020**

**5:45 p.m.**

**Holland Room  
Aurora Town Hall**



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

**Date:** Tuesday, March 10, 2020

**Time and Location:** 5:45 p.m., Holland Room, Aurora Town Hall

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### **1. Approval of the Agenda**

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

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

**Finance Advisory Committee Meeting Minutes of January 28, 2020**

**Recommended:**

That the Finance Advisory Committee meeting minutes of January 28, 2020, be received for information.

### **4. Delegations**

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

#### **1. FAC20-002 – 2021 to 2022 Budget Process**

**Recommended:**

1. That Report No. FAC20-002 be received; and

2. That Report No. FAC20-002 be endorsed and referred to General Committee for consideration.

**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. Distribution and Introduction of Detailed Financial Budget Information  
Re: Planning and Development Services**

**Recommended:**

1. That the detailed financial budget information for Planning and Development Services be received and deferred for discussion and detailed review at the April 14, 2020 meeting of the Finance Advisory Committee.

**4. Updated 2020 Work Plan for Finance Advisory Committee**

**Recommended:**

1. That the updated 2020 Work Plan for the Finance Advisory Committee be received for information.

**6. New Business**

**7. Adjournment**



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

<b>Date:</b>	Tuesday, January 28, 2020
<b>Time and Location:</b>	5:45 p.m., Holland Room, Aurora Town Hall
<b>Committee Members:</b>	Councillor John Gallo (Chair), Councillor Michael Thompson, Mayor Tom Mrakas
<b>Member(s) Absent:</b>	None
<b>Other Attendees:</b>	Keith Taylor, Investment Manager, ONE Investment, Colin Macdonald, Investment Services Manager, Municipal Finance Officers' Association of Ontario, David Waters, Acting Chief Administrative Officer, Robin McDougall, Director of Community Services, Rachel Wainwright-van Kessel, Director of Finance, Jason Gaertner, Manager, Financial Management Services, Tracy Evans, Financial Management Advisor, Laura Sheardown, Financial Management Advisor, Ishita Soneji, Council/Committee Coordinator

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Councillor Thompson called the meeting to order at 5:45 p.m.

**Appointment of Committee Chair**

**Moved by Mayor Mrakas**

**Seconded by Councillor Thompson**

That Councillor Gallo be appointed as Chair for Year 2020 of the Finance Advisory Committee 2018-2022 Term.

**Carried**

Councillor Gallo assumed the Chair at 5:46 p.m.

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**1. Approval of the Agenda**

**Moved by Mayor Mrakas  
Seconded by Councillor Thompson**

That the agenda as circulated by Legislative Services be approved.

**Carried**

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

There were no declarations of pecuniary interest under the *Municipal Conflict of Interest Act, R.S.O. 1990, c. M.50*.

**3. Receipt of the Minutes**

**Finance Advisory Committee Meeting Minutes of December 18, 2019**

**Moved by Councillor Thompson  
Seconded by Mayor Mrakas**

That the Finance Advisory Committee meeting minutes of December 18, 2019, be received for information.

**Carried**

**4. Delegations**

None

**5. Consideration of Items**

The Committee consented to consider the items in the following order: Items 2, 1, and 3.

**1. Review of Detailed Financial Budget Information  
Re: Community Services**

Staff presented an overview of the line-by-line analysis and year-to-date comparison of the final approved 2019 budget for the Community Services department, including detailed explanations regarding the highlighted budget

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variances. Staff responded to questions and provided details on the budget variances for leases, federal grants, and tax rate stabilization contributions. It was mentioned that the department has noted a recent history of revenue surpluses and is working towards aligning its revenue budgets based on historical trends, and noted that the Facilities budget would be streamlined in the future.

**Moved by Councillor Thompson  
Seconded by Mayor Mrakas**

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

**Carried**

## **2. FAC20-001 – FAC Review of Prudent Investor Regime**

Staff provided an overview of the staff report providing details on the benefits of investing under a prudent investor regime, modelling of the expected returns under this regime, and comparison of historical rates of returns for various investment portfolios as managed per the Legal List and the regime. It was noted that quarterly reports to the Finance Advisory Committee has been added to the draft investment policy. Mr. Keith Taylor, Investment Manager, ONE Investment, and Mr. Colin Macdonald, Investment Services Manager, Municipal Finance Officers' Association of Ontario, presented a draft investment plan for the Town's funds not required immediately, and outlined the specific risk tolerances and projected return on investments.

The Committee sought clarification on the annual return expectation range mentioned in the Municipal Client Questionnaire and the probability of incurring loss, and staff noted that a risk averse investment plan could be considered and updated as needed.

The Committee was in agreement with a report to a future General Committee meeting and requested that a side-by-side comparison of the Town's current investment model's historical returns and the new prudent investor regime including the costs and risks, and information regarding ONE JIB's cost recovery framework be included in the forthcoming report to Council.

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**Moved by Mayor Mrakas  
Seconded by Councillor Thompson**

1. That Report No. FAC20-001 be received; and
2. That the comments and suggestions regarding the Prudent Investor Regime be received and referred to staff to be incorporated into a report to General Committee.

**Carried**

### **3. 2020 Work Plan for Finance Advisory Committee**

Staff provided a brief overview of the work plan. The Committee requested that the February 11, 2020 meeting be rescheduled due to lack of quorum on the scheduled day, and staff agreed to follow up.

**Moved by Councillor Thompson  
Seconded by Mayor Mrakas**

1. That the proposed 2020 Work Plan for the Finance Advisory Committee be received; and
2. That the 2020 Work Plan be approved.

**Carried**

### **6. New Business**

The Committee referred to Item 2 and suggested that background information on the ONE Investment organization be included in forthcoming report to Council for information purposes for the members of public.

### **7. Adjournment**

**Moved by Mayor Mrakas  
Seconded by Councillor Thompson**

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

**Carried**



**Town of Aurora  
Finance Advisory Committee No. FAC20-002**

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**Subject:** 2021 to 2022 Budget Process  
**Prepared by:** Rachel Wainwright-van Kessel, Director, Finance  
**Department:** Finance  
**Date:** March 10, 2020

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## **Recommendation**

- 1. That Report No. FAC20-002 be received; and**
- 2. That Report No. FAC20-002 be endorsed and referred to General Committee for consideration.**

## **Executive Summary**

This report outlines the changes proposed to the budget process for the 2021 to 2022 Budget:

A December budget approval is proposed

- The operating budget reaffirmation process will focus on any changes to the previously approved 2021 and 2022 budget
- Previously approved capital projects and the 10-year plan will be presented together in the capital budget
- The capital budget will include the project approval and planned cash flows
- The in-year and annual financial reporting on the capital budget will be improved
- Reserve management will be improved by funding projects as the work is completed
- The 2021 Budget will bring the Town's operating and capital budgets together as a single package
- A December budget approval is proposed

## **Background**

Town of Aurora is in the process of modernizing its budget process. As part of the 2020 budget process, Council approved the Town's first three-year multi-year operating



budget. For the 2021 budget, the Town must establish a process to reaffirm the operating budget as provincial legislation requires that multi-year budgets must be reaffirmed by Council on an annual basis.

It has been the Town's past best practice to review and approve its capital budgets prior to the commencement of its operating budgets review and approval.

## **Analysis**

### **The operating budget reaffirmation process will focus on any changes to the previously approved 2021 and 2022 budget**

In December 2019 Council approved the 2020 to 2022 operating budget which included the same level of detail for each of the three years. The budget included the identification of all the resources, funds and staff, needed to deliver the Town's core services, manage growth and implement the new initiatives for each year.

A multi-year operating budget must be reaffirmed by Council on an annual basis. This means that as part of the 2021 budget process, Council will be asked to reaffirm the budget for years 2021 and 2022. However what will be different is the budget will only focus on any changes to the previously approved budget. This should streamline the outer-year operating budget review process.

### **Previously approved capital projects and the 10-year plan will be presented together in the capital budget**

Traditionally in Aurora, the 10-Year Capital Investment Plan has included the current and future capital projects whereas the previously approved capital projects were reviewed separately in the semi-annual Capital Projects Close & Status Report. As of December 31, 2019 the Town of Aurora has \$113.4 million in open approved capital projects.

The 2021 10-Year Capital Budget will bring both of these items together to provide a clear picture of all the current open capital projects along with the forecasted capital plan. The budget will clearly show which capital was previously approved in prior years, what Council is being asked to approve for 2021, along with the forecast for the remaining years of the 10-year plan.

Showing the previously approved open capital projects in the budget will also provide an opportunity to confirm the budget required for these projects. This way if a previously approved capital project requires more or less funds to complete the project its approved budget can be updated on an annual basis through this budget process. These changes

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will be presented as a change to the previously approved budget. By following this process it will enable the Town to improve in-year and annual reporting on the Town's capital projects.

**The capital budget will include the project approval and planned cash flows**

In prior budgets the amounts shown in the 10-Year Capital Investment Plan have often reflected the full budget needed to complete the project. Some projects in the plan would take multiple years to complete but the budget was shown all in the first year. While it is important to understand the full planned cost of each project when making funding commitments, understanding the timing of the capital cash outflow is important for the effective management of reserves.

The 2021 10-Year Capital plan will be modernized to identify both the total project budget commitment along with the expected cash outflows for all capital projects. Council will still be asked to approve the full budget for each project as part of the proposed 2021 budget. This full budget will reflect the total budget that is being committed to the project. For projects which take multiple years to complete, the budget will also show how much is expected to be spent/completed in each year. This will reflect the actual planned cash outflows for the project and will be captured in the Town's 10-year capital plan and funded from reserves as they are expected to occur.

For example, the Town plans to build a new facility which will cost \$3 million. The project will include two distinct phases with the first being the design of the building at an estimated cost of \$0.5 million and the second for the construction of the building at a cost of \$2.5 million. The design phase of this project is expected to start and complete in 2021 while the construction is expected to start in 2022 and complete in 2023. In this example, Council would be asked to approve \$0.5 million in the 2021 budget for only the design of the project because no spending commitment is needed for the construction in 2021. The 2021 10-year capital plan would show the future planned spending of \$2.5 million over the two years the construction is expected to take place. In the 2022 budget Council would then be asked to add the construction portion to the budget commitment. At this time the design work would be able to inform the remaining budget needed to construct the facility. This project would be funded from reserves according to staff's estimated actual cash outflows which are expected to take place over the next three years. Historically, the Town would fully fund each capital project's approved budget as it is approved regardless of when the funds are actually required to build the project.

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**The in-year and annual financial reporting on the capital budget will be improved**

The changes to the capital budget will enable the Town to improve its in-year and annual reporting on capital projects. The budget will provide an annual opportunity to update the budget for existing and previously approved capital projects and provide the reasoning for any changes. The budget will also show the expected timing of the approved capital projects through each projects expected cash flows.

The annual budget will also include each capital project's planned expenditures for the first budget year 2021. This will enable the Town to provide regular in-year reporting to Council which will take a similar form to its existing Interim operating budget forecast. In 2021, the Town's interim forecast update report will offer updates relating to both the Town's operating and capital programs.

The traditional semi-annual Capital Projects Close & Status report will be replaced by these changes to the budget and the addition of capital to the Town's interim forecast update report.

In addition, knowing the planned cash outflows for capital will allow the Town to more closely present its budgets on a full accrual basis upon which the Town's audited financial statements are based. The Town will better understand how much capital is planned annually and will also be able to better forecast amortization from knowing when projects will be completed thus enabling the Town to also present the multi-year budget on a full-accrual basis.

**Reserve management will be improved by funding projects as the work is completed**

Currently the Town fully funds project budgets as they are approved. This method is effective when previously approved and future capital are reported separately. However, it becomes more challenging to appropriately manage reserves when the planned cash outflows are different from what is budgeted. For example, if a total budget of \$1 million is approved and immediately fully funded in a given fiscal year while the actual cash outflows for that year was only \$0.2 million, this would result in an understatement of the Town's ending reserve balance at fiscal year-end of \$0.8 million.

By bringing the approved and future capital plans together the Town can use better methods to manage its reserves and cash outflows. Effective January 1<sup>st</sup>, 2021 the Town will adopt a 'fund as the Town spends' funding strategy whereby it will only transfer funding to its capital projects based on the capital work which has been completed to date. This means each capital project's total funding will always be equal to its total

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expenditures. In an effort to align its previously approved open capital project funding with this methodology, all unspent project funding as of the end of December 31, 2019 for these projects will be returned to their original reserve funding sources. These projects will then be funded periodically throughout the year based upon what is actually spent until such time their maximum approved budget is reached. This means money only comes out of the reserve as it is required.

Using this method, the Town's reserve balances will more accurately reflect the amount of funds available at any given point in time and its capital plan will more accurately reflect when these funds planned to be used. This will significantly improve the overall cash management for the Town where it is able to obtain a better understanding of when cash is required.

**The 2021 Budget will bring the Town's operating and capital budgets together as a single package**

The budget presented later this year will include both the 2021 to 2022 operating and capital budget, in addition to the Town's 2021 10-Year Capital Plan. The operating budget includes both the Town's tax levy and water, wastewater and storm water funded budgets.

Operating and capital budgets include elements which impact each other with the most important being reserve management. Water and tax reserves are funded accordingly from the Town's tax levy and rate funded operating budgets. These reserves are used to fund capital projects in current and future years. A change to how much is contributed to capital reserves will have a material impact on long-term reserve health.

The budget presented as one package can be more adaptable to managing a changing information technology market as more products are cloud based solutions. Traditionally, IT projects have been considered to be capital, however, cloud-based solutions have a lower initial capital investment where the on-going license/maintenance costs are higher. These ongoing costs belong in the operating budget. The 2021 budget must consider how to manage this changing market.

**A December budget approval is proposed**

Staff are proposing to aim for a December budget approval. This timing ensures that a budget is in place prior to the start of 2021 and also ensures the budget can include the latest assessment growth information.

Staff propose tabling the 2021 Budget at General Committee on October 20<sup>th</sup>, 2020. Then reviewing the budget over four weekly Budget Committee meetings on Monday evenings starting at 6pm. These meetings would run from Monday November 9<sup>th</sup> to Monday November 30<sup>th</sup>. These meetings will provide more time than was required last year to review the 2020 capital budget and operating budgets. Then the budget could be considered for approval on December 15<sup>th</sup>, 2020 at Council as shown in Table 1 below.

**Table 1  
Proposed budget meeting schedule**

<b>Meeting Description</b>	<b>Date</b>
General Committee – Budget Kickoff	Tuesday October 20 <sup>th</sup>
Budget Committee Reviews	Monday November 9 <sup>th</sup> Monday November 16 <sup>th</sup> Monday November 23 <sup>rd</sup> Monday November 30 <sup>th</sup>
Council Approval	Tuesday December 15 <sup>th</sup>

These meetings will include the review of the following content:

- 2021 to 2022 Operating Budget Reaffirmation
  - Changes from the previously approved multi-year budget
  - Community Partner Presentations
- 2021 Capital Budget and 10-Year Capital Plan
  - Repair and replacement capital projects
  - Growth and new capital projects
  - Studies and other capital projects

Finance will work with the Clerk's Office to coordinate the scheduling of these meetings.

### **Advisory Committee Review**

None

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## **Legal Considerations**

None

## **Financial Implications**

There are no financial implications at this time.

## **Communications Considerations**

The Town of Aurora will use 'Inform' as the level of engagement for this project. There are five different levels of community engagement to consider, with each level providing the community more involvement in the decision making process. These levels are: Inform, Consult, Involve, Collaborate and Empower. Examples of each can be found in the Community Engagement Policy. These options are based on the International Association of Public Participation (IAP2) Spectrum and assist in establishing guidelines for clearly communicating with our public and managing community engagement. Staff will inform the public of the changes to the budget process by posting information to the Town website. The calendar of budget-related meetings will also be shared on the website and through social media.

## **Link to Strategic Plan**

None

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

1. Finance Advisory Committee to provide direction.

## **Conclusions**

The 2021 to 2022 Budget process and format be modernized to combine the operating and capital budgets into one package. Also implement the improvements to the capital budget to provide a complete document including all previously approved capital along with the proposed 10-Year Capital Plan, provide better cash flow information for financial reporting and reserve management.

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**Attachments**

None

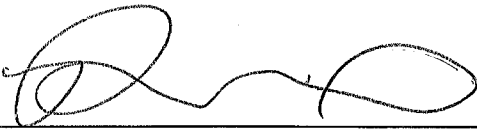
**Previous Reports**

None

**Pre-submission Review**

Circulated via e-mail for Agenda Management Team review on January 30, 2020

**Departmental Approval**



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**Rachel Wainwright-van Kessel, CMA, CPA  
Director, Finance/Treasurer**



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**Town of Aurora  
Financial Services**

# Memorandum

**Date:** March 10, 2020  
**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 Town's Major Capital Projects Update be received for information.**

## Background

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

- Library Square
- Fire Hall 4-5
- Joint Operations Centre Additional Work

## Analysis

### Library Square

The development of the Construction Documents for the whole Library Square complex including Addition to the Church Street School, Outdoor Square, Parking, Bridge, and Corridor is underway. The 100% Construction Documents will be submitted by March 20, 2020. Turner and Townsend is the project cost consultant that is working with the design team to develop the cost estimate of the project at the different stages of design. Turner and Townsend issued the Class A cost estimate on February 28, 2020, with the estimated construction budget falling relatively in line with the budgeted amounts.



Town's Major Capital Projects Update  
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The RFPQ for the General Contractor closed on January 16, 2020. The Evaluators from the Town of Aurora, The Planning Partnership (TPP) and Colliers evaluated the four (4) qualified contractors. The three (3) General Contractors prequalified and shortlisted to take part in the RFP process set to be issued in late March 2020.

In preparation of the site for construction, the staff of the Aurora Cultural Center and the Aurora Museum and Archives will be relocated to the Town Hall for the duration of the construction work. The move will take place between December 2019 to March 2020.

**Budget Status:**

The approved project budget is \$51,611,700. This is comprised of the \$49.9M approved by Council, \$1.6 M in Facilities Management Repair and Replacements added to this project scope and \$50K for Electronic Messaging Signage.

**Schedule Status:**

The project management team developed a Master Schedule for the project with the key milestones outlined below. As the project progresses, the status of each item will be updated.

<b>Milestone</b>	<b>Expected Completion</b>	<b>Status</b>
Design Development	August 2019	Complete
Construction Documents	March 2020	In Progress
Tender Period	March - June 2020	In Progress
Evaluation and Award	May - June 2020	Not Started
Construction Mobilization	June 2020	Not Started
Completion	June 2022	Not Started

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

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Fire Hall 4-5

The revised design of the station and the new project budget have been presented to the Joint Council Committee (JCC). The JCC approval has been received on the revised design and increased budget by \$2,567,727 on November 26, 2019. The Newmarket Council adapted the change on December 7, 2019. The Aurora Council approved the new budget on December 10, 2019. The new project budget is sitting at \$13,567,727 excluding the Public Art and the Project Management fee, which is \$87,300.

The project kick off meeting took place on February 25, 2020. The key stakeholders from the Town of Aurora and Fire Chief met with the Prime Consultant and General Contractor and discussed on the base elements of the project and planning activities.

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

Joint Operations Centre Additional Work

The objective of this project is to complete the outstanding capital works of the JOC. The project is divided into the following sub-projects of which eight (8) sub-projects have been completed and five (5) sub-projects will be completed in 2020.

<b>Sub-Project</b>	<b>Status</b>
Back Lot Paving and Full Build Out	Complete
Upper Parking Lot and Rear Yard	Complete
JOC Landscaping	2020
Garbage Tipping Station	Complete
Storage Buildings	2020
Automated Gate Control	2020
South Side Exterior Finishing	2020

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Furniture	Complete
Entry Pylon Exterior Sign	Complete
Intercom System	2020
Third Floor Build Out	Complete
Building Exterior Sign	Complete
Soil Quality at Back of Property	Complete

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

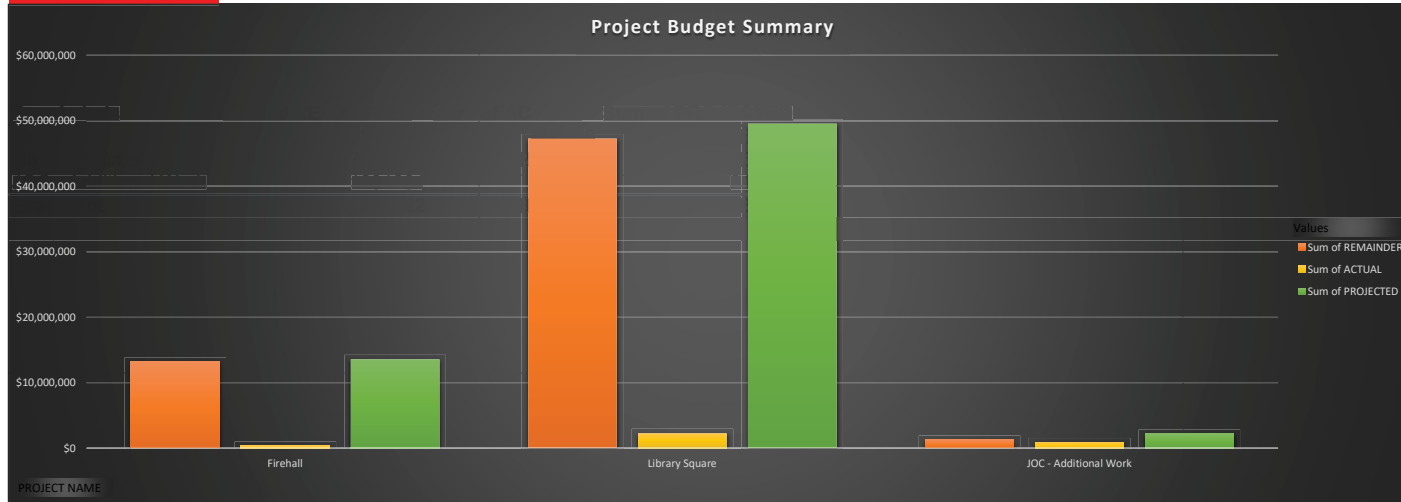
Major Capital Projects Update Summary - March 2020

Attachement#1

PROJECT NAME	Timeline			STATUS	BUDGET			
	BEGIN	FINISH	# of DAYS		PROJECTED	ACTUAL	REMAINDER	STATUS
Firehall	May 3, 2019	December 30, 2020	607	On schedule	\$13,567,727	\$353,688	\$13,214,039	On budget
JOC - Additional Work	October 1, 2018	September 30, 2020	730	On schedule	\$2,185,200	\$893,919	\$1,291,281	On budget
Library Square	July 2, 2018	June 29, 2022	1458	On schedule	\$51,611,700	\$5,037,422	\$46,574,278	On budget
<b>Total</b>					<b>\$67,364,627</b>	<b>\$6,285,029</b>	<b>\$61,079,598</b>	

Project Status Legend

- On schedule** Everything is progressing as planned. No intervention from the sponsor is required
- Concerned** Some risks and issues have been identified but the project team is handling and monitoring them
- Delayed/Over budget** Major problems affected the project timeline and budget. The sponsor's intervention is required in this case



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

**10 Planning & Development Services**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>								
3-1005 RESIDENTIAL BUILDING PERMITS	-4,130,081	-2,807,704	-1,378,587	-1,501,200	-1,208,996	-169,591	(14.0%)	2019 activity was lower than 2018
3-1007 PLUMBING PERMITS	-120,795	-104,780	-	-	2,095	-2,095	(100.0%)	
3-1013 OFFICIAL PLAN APPLICATIONS	-96,984	-85,439	-60,280	-47,700	-100,329	40,049	39.9%	Increased development activity
3-1014 SUBDIVISION APPLICATIONS	-317,826	-230,536	-104,489	-124,300	-132,609	28,120	21.2%	Increased development activity
3-1015 SITE PLAN APPLICATIONS	-187,411	-193,069	-184,962	-314,000	-264,547	79,585	30.1%	Increased development activity
3-1016 ZONING APPLICATIONS	-177,589	-146,592	-63,958	-92,800	-116,283	52,325	45.0%	Increased development activity
3-1017 PART LOT APPLICATIONS	-27,864	-7,125	-9,700	-15,000	-3,750	-5,950	(158.7%)	
3-1018 CONDOMINIUM APPLICATIONS	-96,654	-80,640	-57,189	-120,000	-40,806	-16,383	(40.1%)	
3-1019 PDS-RADIO COMMUNICATIONS APPLICATIONS	-	-	-	-16,000	-5,000	5,000	100.0%	
3-1020 COMMERCIAL BUILDING PERMITS	-	-262,729	-665,006	-505,900	-518,099	-146,907	(28.4%)	Commercial building permits are less predictable than residential permits. The variance is due to one more permit in 2018 compared to 2019.
3-1021 SEWAGE SYS MTCE INSPECTION FEE	-	-	-	-6,200	-2,850	2,850	100.0%	
3-1022 SP REVIEW FEE/STABLE NEIGHBRHD COMPL	-	-	-5,271	-	-31,446	26,175	83.2%	Fee was initiated in-year 2018.
3-1100 PDS-FILE MAINTENANCE APPLICATION FEES	-3,150	-	-7,420	-5,000	-6,272	-1,148	(18.3%)	
3-1101 PDS-OMB REFERRAL FEE	-1,704	-9,860	-1,764	-2,000	-6,611	4,847	73.3%	
3-1102 ADMINISTRATIVE FEES	-10,527	-2,902	-2,710	-1,000	-805	-1,905	(236.6%)	
3-1104 PDS-PLANNING ENGINEERING FEE-SITE PLAN	-160,817	-334,369	-151,760	-91,000	-250,069	98,309	39.3%	Increased development activity
3-1105 ENGINEERING FEES	-807,137	-640,413	-874,016	-457,700	-711,539	-162,477	(22.8%)	This revenue is development driven and fluctuates each year.
3-1107 COMMITTEE OF ADJUSTMENT FEES	-112,466	-157,526	-111,153	-110,000	-106,109	-5,044	(4.8%)	
3-1110 SURVEY CERTIFICATES	-21,655	-9,970	-7,014	-12,000	-6,878	-136	(2.0%)	
3-1111 COMPLIANCE LETTERS	-3,598	-14,755	-10,383	-10,000	-10,000	-383	(3.8%)	
3-1114 FREEDOM OF INFORMATION FEES	-3,302	-10,740	-2,737	-2,900	-3,886	1,149	29.6%	
3-1115 REGISTRATION OF SECONDARY SUITES	-1,800	-3,150	-2,550	-3,000	-1,954	-596	(30.5%)	
3-1118 PDS-MUNICIPAL ADDRESS CHANGE FEE	-21,322	-25,600	-14,602	-10,000	-4,288	-10,314	(240.5%)	
3-1119 PDS-PLANNING ENGINEERING FEE-SUBDIVISION	-289,972	-647,422	-729,374	-365,500	-687,171	-42,203	(6.1%)	
3-1120 PDS-STREET NAME CHANGE APPLICATION	-	-	-1,608	-	-	-1,608	-	
3-1121 PDS-PLANNING ENGINEERING FEE-LOT GRDG	-	-186,341	-1,971	-7,500	-9,196	7,225	78.6%	
3-1122 PDS-ZONING APP PROPOSAL FEE	-	-6,000	-5,837	-	-	-5,837	-	
3-1201 OTHER	-1,525	-7,105	-5,035	-39,500	-72,560	67,525	93.1%	This revenue stream was captured under 03100 in 2018 and was moved as part of the reorganization of Engineering Services under Planning & Development. This revenue is from Bell Canada and Rogers for Municipal Consent (Plan review fee for the use of municipal right of ways for their infrastructure).
3-1206 DONATIONS	-25,000	-	-65,000	-	-65,000	-	-	
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-412,800	-57,400	-600,000	-1,000	-	-600,000	-	
3-1900 CONTRIBUTION FROM CAPITAL	-	-91,895	-	-	-	-	-	
3-1901 CONTRIBUTION FROM DISCRETIONARY RESERVES	-	-13,662	-454,505	-390,785	-135,228	-319,277	(236.1%)	The activity to (4-8003) and from (3-1901) the reserve in 2018 resulted in a net contribution of \$140,518 to the Building reserve. Activity for 2019 forecasts a required draw of \$135,228 to balance the department.

**10 Planning & Development Services**

**TOWN OF AURORA**  
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	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
3-1907 SANI SEWER R&R RES CONT'N	-10,053	-13,972	-18,322	-40,184	-40,184	21,862	54.4%	Funding for capital related engineering salaries - it varies each year depending on the projects undertaken.
3-1917 ENGINEERING CONTRIBUTION	-320,157	-315,800	-	-	-	-	-	
3-1925 BLDG, FURN & FIX R&R RESERVE CONT'N	-67,022	-	-	-	-	-	-	
3-1927 RDS/SDWLKS/ST LGTS R&R RESERVE CONT'N	-170,907	-204,662	-214,666	-253,266	-230,638	15,972	6.9%	
3-1961 GENERAL GOV'T DC CONT'N	-260,000	-130,000	-130,000	-	-	-130,000	-	
3-1968 WATER SYSTEM DC CONT'N	-63,671	-	-	-	-	-	-	
3-1975 CIL PARKLAND CONTRIBUTION	-	-	-	-10,000	-7,500	7,500	100.0%	
3-1978 Storm Sewers Contribution	-	-171,798	-182,695	-223,266	-215,891	33,196	15.4%	Funding for capital related engineering salaries - it varies each year depending on the projects undertaken.
3-1979 WATER & SEWER CONTRIBUTION	-23,458	-36,737	-41,107	-42,000	-42,000	893	2.1%	
<b>Total Revenue</b>	<b>-7,947,247</b>	<b>-7,010,693</b>	<b>-6,165,671</b>	<b>-4,820,701</b>	<b>-5,036,399</b>	<b>-1,129,272</b>	<b>(22.4%)</b>	
<b>EXPENSE:</b>								
4-2000 SALARIES - F/T	3,491,163	3,221,765	3,173,022	3,958,894	3,483,948	310,926	8.9%	
4-2001 SALARIES - O/T	2,291	616	214	12,000	-	(214)	-	
4-2002 SALARIES - P/T	141,242	131,105	119,975	66,664	49,833	(70,142)	(140.8%)	Conversion of position from Contract Construction Project Administrator to FTE increased Fulltime Salaries and decreased Part-time Salaries.
4-2003 VACATION PAY	2,440	-	-	-	-	-	-	
4-2004 SICK PAY	556	-	-	-	-	-	-	
4-2005 LIEU TIME	23	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	-3,219	-15,358	117,345	-	-13,202	(130,547)	(988.8%)	
4-2100 BENEFITS - OMERS	356,856	357,477	338,629	433,915	351,915	13,286	3.8%	
4-2101 BENEFITS - EHT	65,695	65,444	64,026	77,491	66,448	2,422	3.6%	
4-2102 BENEFITS - WSIB	22,702	22,763	22,370	29,805	25,028	2,658	10.6%	
4-2103 BENEFITS - CPP	97,716	100,323	100,690	115,624	104,209	3,519	3.4%	
4-2104 BENEFITS - EI	51,848	46,318	47,208	54,014	46,349	(859)	(1.9%)	
4-2105 BENEFITS - DENTAL	55,126	57,207	47,096	75,430	48,967	1,871	3.8%	
4-2106 BENEFITS - HEALTH	103,927	102,972	87,189	132,085	93,975	6,786	7.2%	
4-2107 BENEFITS - LTD/ADD	56,191	56,188	59,429	88,483	67,045	7,616	11.4%	
4-2108 BENEFITS - OTHER	14,902	14,947	14,440	20,213	14,591	151	1.0%	
4-2201 SALARY SAVINGS	-	-	-	-11,459	-11,459	(11,459)	(100.0%)	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>4,459,459</b>	<b>4,161,767</b>	<b>4,191,633</b>	<b>5,053,159</b>	<b>4,327,647</b>	<b>136,014</b>	<b>3.1%</b>	
4-4000 OFFICE SUPPLIES	11,835	10,956	7,339	13,100	11,671	4,332	37.1%	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	1,736	2,021	2,399	2,450	2,307	(92)	(4.0%)	
4-4006 OFFICE EQUIPMENT	2,020	1,796	1,634	2,000	2,396	762	31.8%	
4-4007 COMPUTER SUPPLIES	-	-	-	500	500	500	100.0%	
4-4010 CLOTHING ALLOWANCE	823	778	1,158	3,300	3,300	2,142	64.9%	
4-4015 OPERATING MATERIALS	607	125	1,539	1,500	1,500	(39)	(2.6%)	
4-4025 PROGRAM MATERIALS	2,797	1,457	3,001	-	-	(3,001)	-	

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**10 Planning & Development Services**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
4-4028 COST REALLOCATIONS	476,600	453,800	455,100	515,400	515,400	60,300	11.7%	This is the allocation of Town overhead costs to the Building Department as required under legislation. It is based on formulas and all support departments (Finance, Corporate Services, Council & Administration) approved budgets. As all department costs increase annually, so does this charge.
4-4045 MUNICIPAL BUSINESS	3,463	1,979	3,703	4,600	2,769	(934)	(33.7%)	
4-4060 CENTRAL SUPPLIES	2,192	8,725	1,336	1,000	1,064	(272)	(25.6%)	
4-5021 MOBILE PLAN CHARGES	3,668	3,830	12,080	13,555	10,825	(1,255)	(11.6%)	
4-5026 COURSES & SEMINARS	15,516	9,577	10,968	17,869	18,514	7,546	40.8%	
4-5027 MANDATORY COURSES & SEMINARS	1,989	1,464	-	2,600	-	-	-	
4-5028 MEMBERSHIPS	13,624	13,378	17,946	21,375	17,784	(162)	(0.9%)	
4-5029 MILEAGE	19,681	16,908	27,496	27,700	27,183	(313)	(1.2%)	
4-5031 GENERAL OFFICE EQUIPMENT	3,011	1,540	707	4,800	4,213	3,506	83.2%	
4-5043 CONSULTING	18,798	27,842	26,607	24,500	39,914	13,307	33.3%	
4-5045 PHOTOCOPIER CHARGES	9,891	12,830	12,988	13,420	17,441	4,453	25.5%	
4-5046 PRINTING	8,946	7,819	11,923	16,500	13,693	1,770	12.9%	
4-5050 APPRAISALS	-	-	-	22,900	35,840	35,840	100.0%	Reorganization of appraisal costs from Legal Services started in 2019.
4-5059 CONTRACTS	43,360	69,683	120,620	69,000	66,669	(53,951)	(80.9%)	2018 expense includes one-time costs associated with subdivision abutting Newmarket
4-5075 CORPORATE PROMOTIONAL MATERIAL	20,040	15,869	21,478	28,300	23,523	2,045	8.7%	
4-5500 CONTRACTS	-	-	-	-	40,400	40,400	100.0%	BIA expense. Inflow of revenue is captured under Taxation totals.
4-6001 BANK CHARGES	11,306	10,991	9,468	8,000	8,930	(538)	(6.0%)	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	2,352,211	1,215,958	1,071,303	1,000	65,000	(1,006,303)	(1,548.2%)	Contribution to reserves of payments received from developers for future development and maintenance costs related to the developments.
<b>TOTAL OTHER EXPENSES</b>	<b>3,024,114</b>	<b>1,889,326</b>	<b>1,820,793</b>	<b>815,369</b>	<b>930,836</b>	<b>(889,957)</b>	<b>(95.6%)</b>	
<b>TOTAL EXPENSES</b>	<b>7,483,573</b>	<b>6,051,093</b>	<b>6,012,426</b>	<b>5,868,528</b>	<b>5,258,483</b>	<b>(753,943)</b>	<b>(14.3%)</b>	
<b>NET BUDGET</b>	<b>-463,674</b>	<b>-959,600</b>	<b>-153,245</b>	<b>1,047,827</b>	<b>222,084</b>	<b>375,329</b>	<b>169.0%</b>	

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**09 Building Division**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>								
3-1005 RESIDENTIAL BUILDING PERMITS	-4,130,081	-2,807,704	-1,378,587	-1,501,200	-1,208,996	-169,591	(14.0%)	2019 activity was lower than 2018
3-1007 PLUMBING PERMITS	-120,795	-104,780	-	-	2,095	-2,095	(100.0%)	
3-1020 COMMERCIAL BUILDING PERMITS	-	-262,729	-665,006	-505,900	-518,099	-146,907	(28.4%)	Commercial building permits are less predictable than residential permits. The variance is due to one more permit in 2018 compared to 2019.
3-1021 SEWAGE SYS MTCE INSPECTION FEE	-	-	-	-6,200	-2,850	2,850	100.0%	
3-1110 SURVEY CERTIFICATES	-21,655	-9,970	-7,014	-12,000	-6,878	-136	(2.0%)	
3-1111 COMPLIANCE LETTERS	-3,598	-14,755	-10,383	-10,000	-10,000	-383	(3.8%)	
3-1114 FREEDOM OF INFORMATION FEES	-3,302	-10,740	-2,737	-2,900	-3,886	1,149	29.6%	
3-1115 REGISTRATION OF SECONDARY SUITES	-1,800	-3,150	-2,550	-3,000	-1,954	-596	(30.5%)	
3-1201 OTHER	-279	-4,861	-4,856	-4,000	-5,197	341	6.6%	
3-1901 CONTRIBUTION FROM DISCRETIONARY RESERVES	-	-	-454,505	-390,785	-135,228	-319,277	(236.1%)	The activity to (4-8003) and from (3-1901) the reserve in 2018 resulted in a net contribution of \$140,518 to the Building reserve. Activity for 2019 forecasts a required draw of \$135,228 to balance the department.
<b>Total Revenue</b>	<b>-4,281,510</b>	<b>-3,218,689</b>	<b>-2,525,638</b>	<b>-2,435,985</b>	<b>-1,890,993</b>	<b>-634,645</b>	<b>(33.6%)</b>	
<b>EXPENSE:</b>								
4-2000 SALARIES - F/T	1,390,390	1,181,966	1,177,760	1,420,145	1,025,234	(152,526)	(14.9%)	Two positions were eliminated, Manager of Zoning & Administration and a Building Inspector
4-2001 SALARIES - O/T	1,497	-	-	12,000	-	-	-	
4-2002 SALARIES - P/T	35,006	65,057	32,749	27,469	13,339	(19,410)	(145.5%)	
4-2003 VACATION PAY	659	-	-	-	-	-	-	
4-2004 SICK PAY	86	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	10,504	-19,170	-124	-	1	125	12,500.0%	
4-2100 BENEFITS - OMERS	150,524	129,707	115,674	155,693	99,240	(16,434)	(16.6%)	
4-2101 BENEFITS - EHT	27,690	24,382	22,863	28,432	21,535	(1,328)	(6.2%)	
4-2102 BENEFITS - WSIB	9,579	8,611	8,151	10,935	8,238	87	1.1%	
4-2103 BENEFITS - CPP	41,504	40,009	35,775	44,721	33,796	(1,979)	(5.9%)	
4-2104 BENEFITS - EI	22,008	18,502	16,673	20,858	14,857	(1,816)	(12.2%)	
4-2105 BENEFITS - DENTAL	23,207	21,639	18,123	29,860	19,531	1,408	7.2%	
4-2106 BENEFITS - HEALTH	44,927	38,817	32,508	52,287	34,014	1,506	4.4%	
4-2107 BENEFITS - LTD/ADD	24,008	21,015	21,079	32,228	22,465	1,386	6.2%	
4-2108 BENEFITS - OTHER	6,332	5,493	4,941	7,362	4,699	(242)	(5.2%)	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,787,921</b>	<b>1,536,028</b>	<b>1,486,172</b>	<b>1,841,990</b>	<b>1,296,949</b>	<b>(189,223)</b>	<b>(14.6%)</b>	
4-4000 OFFICE SUPPLIES	7,017	7,204	3,519	6,500	6,500	2,981	45.9%	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	1,172	1,117	1,139	1,200	1,228	89	7.2%	
4-4006 OFFICE EQUIPMENT	2,020	1,796	1,634	2,000	2,396	762	31.8%	
4-4010 CLOTHING ALLOWANCE	823	778	736	2,200	2,200	1,464	66.5%	



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**09 Building Division**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
4-4028 COST REALLOCATIONS	476,600	453,800	455,100	515,400	515,400	60,300	11.7%	This is the allocation of Town overhead costs to the Building Department as required under legislation. It is based on formulas and all support departments (Finance, Corporate Services, Council & Administration) approved budgets. As all department costs increase annually, so does this charge.
4-4045 MUNICIPAL BUSINESS	2,079	581	550	900	900	350	38.9%	
4-4060 CENTRAL SUPPLIES	2,192	8,725	1,336	1,000	1,064	(272)	(25.6%)	
4-5021 MOBILE PLAN CHARGES	3,668	3,830	4,202	4,796	4,796	594	12.4%	
4-5026 COURSES & SEMINARS	10,755	2,661	7,009	7,600	8,229	1,220	14.8%	
4-5027 MANDATORY COURSES & SEMINARS	1,989	1,464	-	2,600	-	-	-	
4-5028 MEMBERSHIPS	5,756	5,822	4,658	6,000	6,000	1,342	22.4%	
4-5029 MILEAGE	17,199	15,665	13,560	15,500	15,500	1,940	12.5%	
4-5043 CONSULTING	6,874	2,005	687	9,000	9,814	9,127	93.0%	
4-5045 PHOTOCOPIER CHARGES	4,729	7,666	2,946	6,300	6,312	3,366	53.3%	
4-5059 CONTRACTS	-	-	2,335	5,000	4,777	2,442	51.1%	
4-6001 BANK CHARGES	11,306	10,991	9,468	8,000	8,930	(538)	(6.0%)	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	1,939,411	1,158,558	531,303	-	-	(531,303)	-	
<b>TOTAL OTHER EXPENSES</b>	<b>2,493,590</b>	<b>1,682,663</b>	<b>1,040,182</b>	<b>593,996</b>	<b>594,046</b>	<b>(446,136)</b>	<b>(75.1%)</b>	
<b>TOTAL EXPENSES</b>	<b>4,281,511</b>	<b>3,218,691</b>	<b>2,526,354</b>	<b>2,435,986</b>	<b>1,890,995</b>	<b>(635,359)</b>	<b>(33.6%)</b>	
<b>NET BUDGET</b>	<b>1</b>	<b>2</b>	<b>716</b>	<b>1</b>	<b>2</b>	<b>(714)</b>	<b>(35,700.0%)</b>	

Run Date: 7-Feb-2020

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**11 Engineering & Capital Delivery**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>								
3-1102 ADMINISTRATIVE FEES	-10,527	-2,902	-2,710	-1,000	-805	-1,905	(236.6%)	
3-1105 ENGINEERING FEES	-450,493	-640,413	-874,016	-457,700	-711,539	-162,477	(22.8%)	This revenue is development driven and fluctuates each year.
3-1201 OTHER	-	-1,462	-	-35,000	-66,830	66,830	100.0%	This revenue stream was captured under 03100 in 2018 and was moved as part of the reorganization of Engineering Services under Planning & Development. This revenue is from Bell Canada and Rogers for Municipal Consent (Plan review fee for the use of municipal right of ways for their infrastructure).
3-1907 SANI SEWER R&R RES CONT'N	-10,053	-13,972	-18,322	-40,184	-40,184	21,862	54.4%	Funding for capital related engineering salaries - it varies each year depending on the projects undertaken.
3-1917 ENGINEERING CONTRIBUTION	-320,157	-315,800	-	-	-	-	-	
3-1925 BLDG, FURN & FIX R&R RESERVE CONT'N	-67,022	-	-	-	-	-	-	
3-1927 RDS/SDWLKS/ST LGTS R&R RESERVE CONT'N	-170,907	-204,662	-214,666	-253,266	-230,638	15,972	6.9%	
3-1968 WATER SYSTEM DC CONT'N	-63,671	-	-	-	-	-	-	
3-1978 Storm Sewers Contribution	-	-171,798	-182,695	-223,266	-215,891	33,196	15.4%	Funding for capital related engineering salaries - it varies each year depending on the projects undertaken.
3-1979 WATER & SEWER CONTRIBUTION	-23,458	-36,737	-41,107	-42,000	-42,000	893	2.1%	
<b>Total Revenue</b>	<b>-1,116,288</b>	<b>-1,387,746</b>	<b>-1,333,516</b>	<b>-1,052,416</b>	<b>-1,307,887</b>	<b>-25,629</b>	<b>(2.0%)</b>	
<b>EXPENSE:</b>								
4-2000 SALARIES - F/T	744,320	720,046	762,697	1,150,887	1,122,188	359,491	32.0%	Reorganization of Engineering Services from Operational Services to Planning & Development Services required the redistribution of salaries that had been previously charged to other areas, such as 03100, to be consolidated under 03200. Conversion of position from Contract Construction Project Administrator to FTE increased Fulltime Salaries and decreased Part-time Salaries.
4-2001 SALARIES - O/T	69	616	214	-	-	(214)	-	
4-2002 SALARIES - P/T	73,556	56,350	66,959	28,639	16,738	(50,221)	(300.0%)	Conversion of position from Contract Construction Project Administrator to FTE increased Fulltime Salaries and decreased Part-time Salaries.
4-2003 VACATION PAY	306	-	-	-	-	-	-	
4-2004 SICK PAY	91	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	-5,206	-5,828	127,855	-	-	(127,855)	-	
4-2100 BENEFITS - OMERS	46,996	78,706	86,038	123,451	103,566	17,528	16.9%	
4-2101 BENEFITS - EHT	9,883	15,005	16,608	21,802	18,278	1,670	9.1%	
4-2102 BENEFITS - WSIB	3,631	5,243	5,721	8,386	6,785	1,064	15.7%	
4-2103 BENEFITS - CPP	15,346	21,890	23,682	30,784	27,262	3,580	13.1%	
4-2104 BENEFITS - EI	8,158	10,101	11,021	14,503	12,267	1,246	10.2%	
4-2105 BENEFITS - DENTAL	9,217	13,053	10,802	19,530	12,150	1,348	11.1%	
4-2106 BENEFITS - HEALTH	16,795	24,680	21,871	34,199	23,545	1,674	7.1%	
4-2107 BENEFITS - LTD/ADD	7,723	12,603	15,346	24,760	18,165	2,819	15.5%	

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**11 Engineering & Capital Delivery**

	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
4-2108 BENEFITS - OTHER	1,962	3,298	3,672	5,656	4,153	481	11.6%	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>932,847</b>	<b>955,763</b>	<b>1,152,486</b>	<b>1,462,597</b>	<b>1,365,097</b>	<b>212,611</b>	<b>15.6%</b>	
4-4000 OFFICE SUPPLIES	-	-	1,688	1,100	1,100	(588)	(53.5%)	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	-	-	49	300	300	251	83.7%	
4-4007 COMPUTER SUPPLIES	-	-	-	500	500	500	100.0%	
4-4010 CLOTHING ALLOWANCE	-	-	422	1,100	1,100	678	61.6%	
4-4015 OPERATING MATERIALS	607	125	1,539	1,500	1,500	(39)	(2.6%)	
4-4025 PROGRAM MATERIALS	770	1,457	-	-	-	-	-	
4-4045 MUNICIPAL BUSINESS	-	-	240	450	450	210	46.7%	
4-5021 MOBILE PLAN CHARGES	-	-	4,844	5,386	5,386	542	10.1%	
4-5026 COURSES & SEMINARS	-	-	2,527	4,200	4,200	1,673	39.8%	
4-5028 MEMBERSHIPS	-	-	1,778	4,300	4,300	2,522	58.7%	
4-5029 MILEAGE	-	-	12,070	10,000	10,000	(2,070)	(20.7%)	
4-5031 GENERAL OFFICE EQUIPMENT	-	-	-	1,500	1,500	1,500	100.0%	
4-5043 CONSULTING	-	-	4,712	5,000	5,000	288	5.8%	
4-5045 PHOTOCOPIER CHARGES	-	-	4,514	3,000	3,216	(1,298)	(40.4%)	
4-5046 PRINTING	2,117	902	1,539	1,500	1,500	(39)	(2.6%)	
4-5059 CONTRACTS	26,429	47,593	41,366	40,000	40,000	(1,366)	(3.4%)	
<b>TOTAL OTHER EXPENSES</b>	<b>29,923</b>	<b>50,077</b>	<b>77,288</b>	<b>79,836</b>	<b>80,052</b>	<b>2,764</b>	<b>3.5%</b>	
<b>TOTAL EXPENSES</b>	<b>962,770</b>	<b>1,005,840</b>	<b>1,229,774</b>	<b>1,542,433</b>	<b>1,445,149</b>	<b>215,375</b>	<b>14.9%</b>	
<b>NET BUDGET</b>	<b>-153,518</b>	<b>-381,906</b>	<b>-103,742</b>	<b>490,017</b>	<b>137,262</b>	<b>241,004</b>	<b>175.6%</b>	

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	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
<b>REVENUE:</b>								
3-1013 OFFICIAL PLAN APPLICATIONS	-96,984	-85,439	-60,280	-47,700	-100,329	40,049	39.9%	Increased development activity
3-1014 SUBDIVISION APPLICATIONS	-317,826	-230,536	-104,489	-124,300	-132,609	28,120	21.2%	Increased development activity
3-1015 SITE PLAN APPLICATIONS	-187,411	-193,069	-184,962	-314,000	-264,547	79,585	30.1%	Increased development activity
3-1016 ZONING APPLICATIONS	-177,589	-146,592	-63,958	-92,800	-116,283	52,325	45.0%	Increased development activity
3-1017 PART LOT APPLICATIONS	-27,864	-7,125	-9,700	-15,000	-3,750	-5,950	(158.7%)	
3-1018 CONDOMINIUM APPLICATIONS	-96,654	-80,640	-57,189	-120,000	-40,806	-16,383	(40.1%)	
3-1019 PDS-RADIO COMMUNICATIONS APPLICATIONS	-	-	-	-16,000	-5,000	5,000	100.0%	
3-1022 SP REVIEW FEE/STABLE NEIGHBRHD COMPL	-	-	-5,271	-	-31,446	26,175	83.2%	Fee was initiated in-year 2018.
3-1100 PDS-FILE MAINTENANCE APPLICATION FEES	-3,150	-	-7,420	-5,000	-6,272	-1,148	(18.3%)	
3-1101 PDS-OMB REFERRAL FEE	-1,704	-9,860	-1,764	-2,000	-6,611	4,847	73.3%	
3-1104 PDS-PLANNING ENGINEERING FEE-SITE PLAN	-160,817	-334,369	-151,760	-91,000	-250,069	98,309	39.3%	Increased development activity
3-1105 ENGINEERING FEES	-356,645	-	-	-	-	-	-	
3-1107 COMMITTEE OF ADJUSTMENT FEES	-112,466	-157,526	-111,153	-110,000	-106,109	-5,044	(4.8%)	
3-1118 PDS-MUNICIPAL ADDRESS CHANGE FEE	-21,322	-25,600	-14,602	-10,000	-4,288	-10,314	(240.5%)	
3-1119 PDS-PLANNING ENGINEERING FEE-SUBDIVISION	-289,972	-647,422	-729,374	-365,500	-687,171	-42,203	(6.1%)	
3-1120 PDS-STREET NAME CHANGE APPLICATION	-	-	-1,608	-	-	-1,608	-	
3-1121 PDS-PLANNING ENGINEERING FEE-LOT GRDG	-	-186,341	-1,971	-7,500	-9,196	7,225	78.6%	
3-1122 PDS-ZONING APP PROPOSAL FEE	-	-6,000	-5,837	-	-	-5,837	-	
3-1201 OTHER	-1,247	-782	-179	-500	-533	354	66.4%	
3-1206 DONATIONS	-25,000	-	-65,000	-	-65,000	-	-	
3-1333 CONTRIBUTIONS FROM DEVELOPERS	-412,800	-57,400	-600,000	-1,000	-	-600,000	-	
3-1900 CONTRIBUTION FROM CAPITAL	-	-91,895	-	-	-	-	-	
3-1901 CONTRIBUTION FROM DISCRETIONARY RESERVES	-	-13,662	-	-	-	-	-	
3-1961 GENERAL GOV'T DC CONT'N	-260,000	-130,000	-130,000	-	-	-130,000	-	
3-1975 CIL PARKLAND CONTRIBUTION	-	-	-	-10,000	-7,500	7,500	100.0%	
<b>Total Revenue</b>	<b>-2,549,451</b>	<b>-2,404,258</b>	<b>-2,306,517</b>	<b>-1,332,300</b>	<b>-1,837,519</b>	<b>-468,998</b>	<b>(25.5%)</b>	
<b>EXPENSE:</b>								
4-2000 SALARIES - F/T	1,356,454	1,319,753	1,232,565	1,387,862	1,336,527	103,962	7.8%	
4-2001 SALARIES - O/T	725	-	-	-	-	-	-	
4-2002 SALARIES - P/T	32,680	9,699	20,268	10,555	19,756	(512)	(2.6%)	
4-2003 VACATION PAY	1,475	-	-	-	-	-	-	
4-2004 SICK PAY	380	-	-	-	-	-	-	
4-2005 LIEU TIME	23	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	-8,516	9,640	-10,386	-	-13,202	(2,816)	(21.3%)	
4-2100 BENEFITS - OMERS	159,336	149,064	136,917	154,772	149,110	12,193	8.2%	
4-2101 BENEFITS - EHT	28,122	26,057	24,556	27,257	26,635	2,079	7.8%	
4-2102 BENEFITS - WSIB	9,491	8,910	8,498	10,484	10,006	1,508	15.1%	
4-2103 BENEFITS - CPP	40,867	38,424	41,233	40,119	43,151	1,918	4.4%	
4-2104 BENEFITS - EI	21,682	17,715	19,514	18,652	19,225	(289)	(1.5%)	
4-2105 BENEFITS - DENTAL	22,702	22,514	18,171	26,040	17,286	(885)	(5.1%)	

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	2016 Full Year Actuals	2017 Full Year Actuals	2018 Full Year Actuals	2019 Approved Budget	2019 Forecast to Year-end	2019 Fcst vs 2018 Actual Increase / (Decrease)	2019 Fcst vs 2018 Actual Increase / (Decrease)	Variance Explanation
4-2106 BENEFITS - HEALTH	42,204	39,475	32,809	45,599	36,416	3,607	9.9%	
4-2107 BENEFITS - LTD/ADD	24,460	22,570	23,004	31,495	26,415	3,411	12.9%	
4-2108 BENEFITS - OTHER	6,608	6,157	5,827	7,195	5,739	(88)	(1.5%)	
4-2201 SALARY SAVINGS	-	-	-	-11,459	-11,459	(11,459)	(100.0%)	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,738,693</b>	<b>1,669,978</b>	<b>1,552,976</b>	<b>1,748,571</b>	<b>1,665,605</b>	<b>112,629</b>	<b>6.8%</b>	
4-4000 OFFICE SUPPLIES	4,818	3,752	2,132	5,500	4,071	1,939	47.6%	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	563	904	1,211	950	779	(432)	(55.5%)	
4-4025 PROGRAM MATERIALS	2,027	-	3,001	-	-	(3,001)	-	
4-4045 MUNICIPAL BUSINESS	1,384	1,398	2,913	3,250	1,419	(1,494)	(105.3%)	
4-5021 MOBILE PLAN CHARGES	-	-	3,034	3,373	642	(2,392)	(372.6%)	
4-5026 COURSES & SEMINARS	4,761	6,916	1,432	6,069	6,085	4,653	76.5%	
4-5028 MEMBERSHIPS	7,868	7,556	11,510	11,075	7,484	(4,026)	(53.8%)	
4-5029 MILEAGE	2,482	1,244	1,866	2,200	1,684	(182)	(10.8%)	
4-5031 GENERAL OFFICE EQUIPMENT	3,011	1,540	707	3,300	2,713	2,006	73.9%	
4-5043 CONSULTING	11,924	25,837	21,208	10,500	25,100	3,892	15.5%	
4-5045 PHOTOCOPIER CHARGES	5,162	5,164	5,528	4,120	7,913	2,385	30.1%	
4-5046 PRINTING	6,829	6,917	10,384	15,000	12,192	1,808	14.8%	
4-5050 APPRAISALS	-	-	-	22,900	35,840	35,840	100.0%	Reorganization of appraisal costs from Legal Services started in 2019.
4-5059 CONTRACTS	16,931	22,090	76,919	24,000	21,893	(55,026)	(251.3%)	2018 expense includes one-time costs associated with subdivision abutting Newmarket
4-5075 CORPORATE PROMOTIONAL MATERIAL	20,040	15,869	21,478	28,300	23,523	2,045	8.7%	
4-5500 CONTRACTS	-	-	-	-	40,400	40,400	100.0%	BIA expense. Inflow of revenue is captured under Taxation totals.
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVES	412,800	57,400	540,000	1,000	65,000	(475,000)	(730.8%)	Contribution to reserves of payments received from developers for future development and maintenance costs related to the developments.
<b>TOTAL OTHER EXPENSES</b>	<b>500,600</b>	<b>156,587</b>	<b>703,323</b>	<b>141,537</b>	<b>256,738</b>	<b>(446,585)</b>	<b>(173.9%)</b>	
<b>TOTAL EXPENSES</b>	<b>2,239,293</b>	<b>1,826,565</b>	<b>2,256,299</b>	<b>1,890,108</b>	<b>1,922,343</b>	<b>(333,956)</b>	<b>(17.4%)</b>	
<b>NET BUDGET</b>	<b>-310,158</b>	<b>-577,693</b>	<b>-50,218</b>	<b>557,808</b>	<b>84,824</b>	<b>135,042</b>	<b>159.2%</b>	

## **Finance Advisory Committee: Updated Work Plan**

**Outline** (All meetings currently scheduled for Tuesdays 5:45 p.m.)

January 21, 2020:

- ONE Joint Investment Board Participation – Investment Policy Statement
- Detailed Budget Review: Community Services (45 minutes)
- Review of 2020 FAC workplan.

~~February 11, 2020: (Cancelled)~~

- ~~Major Project Update~~
- ~~Discussion of 2021 budget planning framework~~
- ~~Receipt of Planning & Development Services budget materials (review at next meeting)~~
  - ~~Identification of specific areas of focus for Planning & Development, if any~~

March 10, 2020:

- Major Project Update
- Discussion of NEW 2021 budget planning framework
- Receipt of Planning & Development Services budget materials (review at next meeting)
  - Identification of specific areas of focus for Planning & Development, if any

April 14, 2020:

- Major Project Update
- Detailed Budget Review: Planning & Development Services (45 minutes)
- Summary of FAC accomplishments in 2019
- Receipt of Aurora Cultural Centre (ACC) budget materials (review at next meeting)
  - Identification of specific areas of focus for the ACC, if any

May 12, 2020:

- Detailed Budget Review: Aurora Cultural Centre (45 minutes)
- Major Project Update
- Internal Audit Plan and process - Introduction
- Open capital project update including open capital project status and actioned project closures
- Receipt of Finance Department budget materials (review at next meeting)
  - Identification of specific areas of focus for Finance, if any

June 9, 2020:

- Detailed Budget Review: Finance Department (45 minutes)
- Major Project Update
- Internal audit plan – Update #1
- ONE Joint Investment Board update

September 15, 2020:

- Major Project Update
- Procurement Bylaw review consultation
- Receipt of Operational Services budget materials (review at next meeting)
  - Identification of specific areas of focus for Operational Services, if any

October 13, 2020:

- Major Project Update
- Detailed Budget Review: Operational Services (45 minutes)
- 2021 to 2022 Budget Review

November 10, 2020:

- Major Project Update
- Internal audit plan – Update #2

December 8, 2020:

- Major Project Update