



**FINANCE
ADVISORY COMMITTEE
MEETING AGENDA**

TUESDAY, FEBRUARY 16, 2016

5:30 P.M.

**LEKSAND ROOM
AURORA TOWN HALL**



AURORA
TOWN OF AURORA
FINANCE ADVISORY COMMITTEE
MEETING AGENDA

DATE: Tuesday, February 16, 2016

TIME AND LOCATION: 5:30 p.m., Leksand Room, Aurora Town Hall

1. DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

2. APPROVAL OF THE AGENDA

RECOMMENDED:

THAT the agenda as circulated by Legal and Legislative Services be approved.

3. RECEIPT OF THE MINUTES

Finance Advisory Committee Meeting Minutes of January 19, 2016 pg. 1

RECOMMENDED:

THAT the Finance Advisory Committee meeting minutes of January 19, 2016, be received for information.

4. DELEGATIONS

5. CONSIDERATION OF ITEMS

1. Memorandum from Director, Corporate & Financial Services – Treasurer pg. 6

Re: Update on Council Budget Principles and Council Budget Process Documents

(Referred from Finance Advisory Committee meeting of January 19, 2016 – Item 2)

RECOMMENDED:

THAT the “Council Budget Principles” and “Council Budget Review and Approval Process” guidance documents be approved by Council.

2. **Memorandum from Treasurer** pg. 23
Re: Departmental Budget Review – Infrastructure and Environmental Services (IES)

RECOMMENDED:

THAT the memorandum regarding Departmental Budget Review – Infrastructure and Environmental Services (IES) be received for information.

3. **Memorandum from Treasurer** pg. 51
Re: Departmental Budget Review – Parks and Recreation Services (PRS)

RECOMMENDED:

THAT the memorandum regarding Departmental Budget Review – Parks and Recreation Services (PRS) be received for information.

4. **General Discussion and Review by Committee**

RECOMMENDED:

THAT the comments and discussions of the Committee be referred to staff for consideration.

5. **Memorandum from Acting Manager of Corporate Communications** pg. 80
Re: 2016 Your Citizen Budget Survey

RECOMMENDED:

THAT the memorandum regarding 2016 Your Citizen Budget Survey be received for information.

- 6. Memorandum from Director, Corporate & Financial Services – Treasurer** pg. 89
Re: Redesigned 2016 Interim Property Tax Brochure with Budget Information

RECOMMENDED:

THAT the memorandum regarding Redesigned 2016 Interim Property Tax Brochure with Budget Information be received for information.

6. NEW BUSINESS

7. ADJOURNMENT



**TOWN OF AURORA
FINANCE ADVISORY COMMITTEE
MEETING MINUTES**

Date: Tuesday, January 19, 2016

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

Committee Members: Councillor Michael Thompson (Chair), Councillor Harold Kim (arrived 5:45 p.m.), and Mayor Geoffrey Dawe

Member(s) Absent: None

Other Attendees: Councillor Tom Mrakas, Doug Nadorozny, Chief Administrative Officer, Dan Elliott, Director of Corporate and Financial Services/Treasurer, Al Downey, Director of Parks and Recreation Services, Ilmar Simanovskis, Director of Environmental and Infrastructure Services, Jason Gaertner, Manager, Financial Planning, and Linda Bottos, Council/Committee Secretary

The Chair called the meeting to order at 5:32 p.m.

1. DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

There were no declarations of pecuniary interest under *the Municipal Conflict of Interest Act*.

2. APPROVAL OF THE AGENDA

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

THAT the agenda as circulated by Legal and Legislative Services be approved.

CARRIED

3. RECEIPT OF THE MINUTES

Finance Advisory Committee Meeting Minutes of August 11, 2015

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

THAT the Finance Advisory Committee meeting minutes of August 11, 2015, be received for information.

CARRIED

4. DELEGATIONS

None

5. CONSIDERATION OF ITEMS

1. 2016 Budget Process Debrief

Staff and Committee briefly reviewed the 2016 Budget process and agreed that the new process was more efficient and worked well. The Committee discussed future areas of focus and noted that daytime Budget meetings are not convenient for all Council members.

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

THAT the Finance Advisory Committee comments of the 2016 Budget Process Debrief be referred to staff for consideration.

CARRIED

**2. Memorandum from Director, Corporate & Financial Services – Treasurer
Re: Update on Council Budget Principles and Council Budget Process Documents**

Staff provided a brief overview of the memorandum and attachments, which will be submitted for Council approval once discussed by the Committee.

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

THAT the memorandum regarding Update on Council Budget Principles and Council Budget Process Documents be received and referred for discussion at the next meeting of the Finance Advisory Committee.

CARRIED

3. Discussion of Process/Expectations for Detailed Department Budget Reviews for 2016 for Parks & Recreation Services and Infrastructure & Environmental Services

Staff reviewed the possible formats and areas of focus respecting the expectations and approaches of the budgeting process. The Committee indicated that it wished to have a better sense of how budgets are created at the department level, including main drivers, major elements and accomplishments, and how they affect the budget. The Committee discussed various options, and staff noted that the *Council Budget Principles* document proposes that each department would undergo a line by line review once during each Term of Council. Staff provided insight into the strategy of the budget process for the departments of Parks and Recreation Services and Infrastructure and Environmental Services, and it was noted that these two departments would be the focus of review for 2016.

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

THAT the necessary and appropriate agenda materials be provided to support the Committee's detailed Budget review of the Parks and Recreation Services department in the following areas:

- a. Line by line details, including grouping summaries for identification of areas of Committee interest;
- b. 2016 Business Plan; and
- c. Presentation by Director on approaches used to prepare their Budget; and

THAT the necessary and appropriate agenda materials be provided to support the Committee's detailed Budget review of the Infrastructure and Environmental Services department in the following areas:

- a. Line by line details, including grouping summaries for identification of areas of Committee interest;
- b. 2016 Business Plan; and
- c. Presentation by Director on approaches used to prepare their Budget.

CARRIED

4. Proposed 2016 Work Plan for Finance Advisory Committee

The proposed 2016 Work Plan was briefly reviewed and the Committee was encouraged to bring any other ideas forward.

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

THAT the Proposed 2016 Work Plan for Finance Advisory Committee be received; and

THAT the Proposed 2016 Work Plan for Finance Advisory Committee be approved.

CARRIED

5. Next Meeting Dates/Time/Duration and Setting of Dates

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

THAT the Financial Advisory Committee shall normally meet at Town Hall once per month, except for the months of July and August, from 5:30 p.m. to 6:45 p.m. on the Tuesday of the second General Committee meeting of that month; and

THAT the Town Clerk be directed to amend the Terms of Reference for the Financial Advisory Committee.

CARRIED

**6. Extract from Council Meeting of September 15, 2015
Re: Finance Advisory Committee Meeting Minutes of August 11, 2015**

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

THAT the Extract from Council Meeting of September 15, 2015, regarding Finance Advisory Committee meeting minutes of August 11, 2015, be received for information.

CARRIED

6. NEW BUSINESS

None

7. ADJOURNMENT

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

THAT the meeting be adjourned at 6:40 p.m.

CARRIED

COMMITTEE RECOMMENDATIONS ARE NOT BINDING ON THE TOWN UNLESS
ADOPTED BY COUNCIL AT A LATER MEETING.



**Town of Aurora
Corporate & Financial Services**

MEMORANDUM

DATE: January 19, 2016

TO: Chair Thompson, Members of Finance Advisory Committee

FROM: Dan Elliott, Director, Corporate & Financial Services - Treasurer

RE: Update on Council Budget Principles and Council Budget Process Documents

RECOMMENDATIONS

THAT the memorandum regarding Update on Council Budget Principles and Council Budget Process Documents be received and referred for discussion at the next meeting of the Finance Advisory Committee.

BACKGROUND

In August 2015, the Committee reviewed and approved the two Budget guidance documents, Council Budget Principles, and Council Budget Process. These were advanced to General Committee and Council. At that stage, a couple of suggested changes were proposed by Council, with the documents referred back to staff for updating, and to be brought back to Council.

In the process of updating the documents to reflect Council's suggestions, staff identified some areas for minor amendments to the balance of the document which would improve the flow.

Attached are a marked up version and a clean version with all changes reflected. The yellow highlighted sections are those additions/changes suggested by Council. The other mark-ups are the minor changes undertaken by staff.

Given the late agenda circulation, staff recommend that discussion on these two documents be deferred to the next Finance Advisory Committee meeting.

ATTACHMENTS

Attachment #1 – Council Budget Principles
Attachment #2 – Council Budget Review and Approval Process

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Council Budget Principles

The Council of the Town of Aurora is responsible for two key elements in carrying out their duties. Council must represent ~~and advance the interests, needs and actively plan for the future,~~ and serve the residents and businesses of the community ~~by of the Town of Aurora,~~ advancing their interests and needs, while also actively planning the community for the future. Secondly, Council must ~~while also r~~ responsibly managing a large municipal corporation, including its future, ~~assets, resources~~ resources, assets, needs and interests. The funding raised and used by the corporation comes primarily from within the community, and must be used wisely, obtaining good value and cared for responsibly. Within the context of annual corporation budgets, Council is committed to remain engaged with the community and continually strengthen the municipal corporation's overall fiscal sustainability, balanced with the need for Aurora's property taxation levels and water rates to remain comparable and affordable within the context of the Greater Toronto Area.

In exercising its budget setting duties, Council should be mindful that the primary funding source for the Town's operations is from taxpayers, and it is Council's duty to be responsible in this regard, making fiscally responsible decisions with respect to services offered, the levels of those services offered, and other uses and application of the taxpayers' funding; while being mindful of the long term and short term impacts to both the corporation and the taxpayer.

Council recognizes that there are many different external influences which have impacts to the Town's budgets, costs and services. ~~The following items each cause tax increase pressures upon the budgets of the Town.~~ Council is committed to address each of these ~~issues~~ in a manner which respects the taxpayer, the financial health of the municipal corporation and our staff serving Aurora. The following items each cause tax increase pressures upon the budgets of the Town:

- ~~• New and emerging legislative compliance requirements increasing demand on municipal resources and staffing~~
- Growth of the community, and the resultant ~~volumetric~~ increase in demand for services and facilities provided and available. ~~Such costs are normally offset by growth in base revenues arising from the new residents and businesses.~~
- Community expectations for newer, ~~evolving~~ and additional services and facilities ~~beyond over and above~~ today's existing service levels
- Aging and deteriorating infrastructure requiring tThe need to develop the financial capacity to meet current and future capital infrastructure replacement needs to provide reasonable service levels in a sustainable manner. ~~Infrastructure sustainability funding has historically been a low priority for municipal governments across the country. Aging and deteriorating infrastructure requiring urgent repair or replacement has now brought this issue to the forefront for all levels of government.~~
- Economic pressures such as interest rate fluctuations and inflationary pressures
- Cost increases in some supply sectors which exceed inflation, such as electricity
- Pressures on wage and benefits costs, including collective agreements

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- New and emerging legislative compliance requirements increasing demand on municipal resources and staffing
- Service and supply contract renewals and existing committed multi-year contracts

Council recognises that during every budget debate, various perspectives and interests are represented and raised at the Council table. To assist in these prospective discussions, Council has reviewed and agreed on a consensus basis that the following principles will guide the development, review and approval processes of each budget for the Town. These Budget Principles will be reviewed by Council in the first year of each Council term, and at any other time as requested by Council.

The following principles will guide the preparation, review and evaluation for approvals of the Annual Operating, Capital and Utility budgets for the Town:

Open and Transparent Process

1. The Annual Budget Process shall include opportunities for input from members of the public and community groups. All feedback, comments and suggestions received through solicitation tools such as email, website, social mediasurveys or others, will be conveyed to General Committee – Budget (Budget Committee) as they are received throughout the budget review process.
2. The Annual Budget Process should include a formalized system or survey for community input, as determined by the Finance Advisory Committee.
3. All meetings of the Budget Committee shall be open to the public, except those aspects which are permitted and appropriate to be held in closed session, such as but not limited to discussions regarding collective agreement negotiation provisions, personnel matters, or litigation.
4. Budget materials, presentations, disclosures and Budget Committee review processes shall be open and transparent. All materials will be prepared with the intended audience being a member of the general public where reasonable and practical. A specific section of the Town's website will contain all relevant budget materials, presentations, summaries and reports throughout the process, and updated to reflect the final approved budgets.
5. Council will undertake to complete the review and approval of the annual operating budgets prior to the commencement of the new budget year. For a budget in respect of the year following a municipal general election, the budget review process will begin early in the new budget year, as required by statute.

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6. In making comparisons to other municipalities in respect to processes, performance, service levels, cost, revenue rates or any other basis, the Town shall have regard to, at minimum, the following municipalities:
 - a. All other lower tier municipalities of York Region.
 - b. Municipalities in the Durham Region, Peel Region, and Region of Halton Hills which have populations within 30% of the Town's population.
 - c. York Region where applicable.
 - d. Ontario Municipal Benchmarking Initiative materials where applicable.

Budgets to be Fiscally Responsible

7. The Town will prepare a traditional municipal balanced budget for review. Ontario Regulation 284/09 allows for exclusion from such budget certain accounting estimates such as amortization, and post-employment benefit liabilities. The impact of these excluded items will be presented separately as part of the budget submission as required of the Regulation.
8. The Town will not use or rely upon prior year operating surpluses to fund or balance the Operating Budget.
9. The Town will not rely on one-time or short-term temporary funding sources to fund or balance the Operating Budget, unless directly associated with corresponding temporary expenses for events or special purpose programs.
10. Council and staff will continually look to implement changes in technique, tools or approaches to delivering all services and functions which will reduce costs, or improve the efficiency or effectiveness of our work and programs. ~~Where necessary, e~~Capital investments required to achieve such improvements will be prioritized.
11. The annual operating budget will not be impacted by year to year fluctuations of the actual capital budget approval. Rather a singular, stable and predictable funding transfer to Infrastructure Sustainability Reserves will be included.
12. Council is committed to adequately fund infrastructure repair, replacement and improvements through annually evaluating the future funding needs, and when indicated, increase annual contributions to infrastructure sustainability reserves. Such increases will be included in the Fiscal Strategy budget area. Additionally, the Town will ensure the planned capital program attempts to replace assets at the optimal point in time for efficient and effective use of scarce capital funding in accordance with the Ten Year Asset Management and Investment Plan, balancing this with meeting community expectations, and the need for maintaining reliable services.

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13. Council recognizes that budget decisions made in one year may have ripple-type impacts to future budget years. To ensure open and public awareness, for each annual operating budget presented for tax funding, an accompanying forecast of the next three budgets and related tax impacts shall also be presented. These forecasts will be updated as budget decisions are made during review. The forecasts presented will always include three or more years for consistency of vision. Using multi-year budgets and forecasts improves fiscal health and service delivery through:
 - a. better coordination of budgeting and strategic priorities,
 - b. greater certainty for departments in managing expenditures and service levels
 - c. improved fiscal discipline of the organization
 - d. streamline annual budget reviews to focus on key changes in assumptions and outlooks, and the reasons driving such changes
 - e. allow staff to develop budgets with fixed targets in place, allowing early response to circumstances and budget constraints of such targets.
14. A separate Special Phasing Budget will be used to address significant permanent tax pressures. These pressures will be mitigated through phase-in in over multiple years, using tax stabilization reserves where necessary. Foreseen pressures, such as the operating costs for a facility under construction, will be phased-in in advance where possible. Unforeseen pressures will be phased-in as promptly as appropriate. Phasing of such tax pressures may result in tax rate increases which are in excess of inflation so as not to adversely impact existing services and facilities provided. Where appropriate, growth revenues will be allocated towards the new costs.
15. In the event that previously established Operating Budget directives are sought to be reduced by Budget Committee or Council, a balanced approach will be used whereby roughly 50% of such amount will be through internal cost reductions which have minimal impact on service levels, with the remaining amount other 50% through new revenue streams, fee increases exceeding inflation, or definitive service or program reductions identified by Budget Committee.

Inflation is a Reality for both the community and the Corporation

16. Council and our taxpayers recognize that annual tax increases approximating inflation are necessary to support perpetuation of existing services, facilities and operations, while accommodating new growth in population and the demand for more of these same levels of services, facilities and operations such growth creates. For reference, Council will refer to the annual 12 month CPI index for the Toronto Area, as reported by Statistics Canada for the period July 1 to June 30, ending in the year prior to the budget under review.

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17. It is reasonable to expect administrative support overhead type costs are necessary, and should remain in a consistent ratio to the cost of core outward services and operations. The growth of the community and demand for services affects both outward and administrative functions of the corporation.

The Town will Advance Priorities

18. Council is committed to advancing strategic priorities set out in our Strategic Plan, balanced with affordable and coordinated advancements of the goals and objectives set out in our various Master Plans, including:
 - a. Communications Strategic Plan
 - b. Corporate Administrative Plan
 - c. Corporate Environmental Action Plan
 - d. Cultural Master Plan
 - e. Downtown Revitalization Plan
 - f. Economic Development Master Plan
 - g. Information Technology Strategic Plan
 - h. Long Range Asset Management and Investment Plan
 - i. Official Plan (community growth plan)
 - j. Parks Master Plan
 - k. Promenade Plan
 - l. Pursuit of Top 100 Employer status
 - m. Servicing Master Plan
 - n. Trails and Open Spaces Master Plan
 - o. Transportation Master Plan

It is recognized that it may not be financially possible to make advancement in all areas each year. Council will annually identify and prioritize such items during the annual budget review process.

19. Innovation, efficiencies, service excellence, maintaining public safety, and service level improvements come through the continuous learning and development of our staff. Training and development funding will be provided in the budget in the range of x% to x% (to be determined) of the Total Salaries and Benefits costs. In the first year of each term of Council, data from the comparator municipalities will be presented to confirm the Town's percentage allocation.

Historical Underfunding must be Addressed

20. A separate annual Fiscal Strategy budget is intended to:
 - a. Eliminate the infrastructure funding gap which ~~exists for all municipalities, arose from a long history of underfunding the costs of wear & tear on (consumption of) our infrastructure.~~ exists for all municipalities.

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- b. Reduce the reliance upon unsustainable revenue sources by the Operating budget, such as interest from the Hydro Investment Reserve Funds.

The driver for the need for current tax increases in this regard is a historical underfunding of contributions to infrastructure reserves, and the recently mandated detailed planning and forecasting taking place for the management of capital asset infrastructure. This situation is being experienced in virtually all municipalities across Canada, ~~particularly by those municipalities such as Aurora who implemented long periods without increasing taxes. The “no tax increase” years actually made matters worse for each of these municipalities, as the core operations experience inflationary pressures every year, as does the cost of rehabilitation and replacement of infrastructure.~~

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Current service levels of the base operating budget should not suffer due to the need to address this historical funding issue. Council is committed to increase property taxes in order to increase its contributions to reserves for funding necessary infrastructure rehabilitation and renewal. The Town's Ten Year Asset Management and Investment Plan outlines and updates this strategy each year.

It is understood that the Fiscal Strategy budget ~~could will normally~~ push the tax rate impact to the resident beyond inflation rates when combined with the Operating Budget.

- 21. The Province has quietly been providing “tax room” to municipalities since 1998: Since the substantial changes of property taxes with the introduction of Current Value Assessment in Ontario in 1998, the Province of Ontario has generally held education tax rates revenue neutral for existing properties each year, resulting in a decline of the portion of the property tax bill going toward education. Together with recent uploading from the Region of York and others of the Social Pooling allocation, and other social and provincial responsibilities, the Province has continually reduced their burden on the net property tax bill incrementally each year. Some of these reductions have been offset by increased regulatory compliance requirements which have directly or indirectly added costs to the municipalities. Overall, it needs to be recognized that due to the net zero tax increases for education taxes, the province annually opens “tax room” on the bill for municipalities to address funding pressures such as infrastructure and compliance costs.

Council and the community need to recognize that to access this tax room, the local Town taxes need to increase by more than general inflationary levels. Failing to access this tax room in one year is difficult to recapture in future years.

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Council Budget Principles

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detailed planning and forecasting taking place for the management of capital asset infrastructure. This situation is being experienced in virtually all municipalities across Canada, particularly by those municipalities such as Aurora who implemented long periods without increasing taxes. The “no tax increase” years actually made matters worse for each of these municipalities, as the core operations experience inflationary pressures every year, as does the cost of rehabilitation and replacement of infrastructure.

Current service levels of the base operating budget should not suffer due to the need to address this historical funding issue. Council is committed to increase property taxes in order to increase its contributions to reserves for funding necessary infrastructure rehabilitation and renewal. The Town’s Ten Year Asset Management and Investment Plan outlines and updates this strategy each year.

It is understood that the Fiscal Strategy budget will normally push the tax rate impact to the resident beyond inflation rates when combined with the Operating Budget.

21. The Province has quietly been providing “tax room” to municipalities since 1998: Since the substantial changes of property taxes with the introduction of Current Value Assessment in Ontario in 1998, the Province of Ontario has generally held education tax rates revenue neutral for existing properties each year, resulting in a decline of the portion of the property tax bill going toward education. Together with recent uploading from the Region of York and others of the Social Pooling allocation, and other social and provincial responsibilities, the Province has continually reduced their burden on the property tax bill incrementally each year. Some of these reductions have been offset by increased regulatory compliance requirements which have directly or indirectly added costs to the municipalities. Overall, it needs to be recognized that due to the net zero tax increases for education taxes, the province annually opens “tax room” on the bill for municipalities to address funding pressures such as infrastructure and compliance costs. Council and the community need to recognize that to access this tax room, the local taxes need to increase by more than general inflationary levels. Failing to access this tax room in one year is difficult to recapture in future years.

January 19, 2016

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Council Budget Review and Approval Process

The annual budget review and approval process includes the following distinct components, each with their separate Council Review and Approval Process flow:

November/December each year (January to March following an election)

- Operating Budget
 - CAO controlled operations
 - Aurora Public Library Board funding request
 - Aurora Cultural Centre Board funding request
 - Aurora Historical Society funding request
 - Central York Fire Services Budget
 - Utilities Operations Budgets

- Annual Fiscal Strategy Budget

- Annual Special Phasing Budget

- Three Year Forecast Budgets

- Budget Directives for the next year's budget

October each year (January following an election)

- Capital Budget
 - Ten Year Asset Management and Investment Plan
 - Annual Capital Budget

March to September

- Annual Detailed Review – departmental detailed review (rotating)

Operating Budget

The annual operating budget will be reviewed by the General Committee – Budget (Budget Committee) in the fall period prior to each budget year, except budgets for the year following an election. All meetings of the Budget Committee are open to the public.

A multi-year budget approach is to be used by Aurora. The current year's budget, plus similarly detailed forecasted budgets of the subsequent three years are to be prepared and presented by staff, in accordance with directives from Council. The basic premise of the multi-year budget approach is that a current budget which meets the previously approved forecast and budget directives of Council will generally be approved by Budget Committee and Council. Staff can more effectively plan multi-year programs, revenue streams and staffing based on the presumption of having complying budget forecasts receiving approval. Any variations from forecast would need to be fully explained in the presentation of such budget. It is important to note that Committee or

January 19, 2016

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Page 2

Council can still make amendments to those future approved forecasts based on new initiatives, new regulations, or changing economic circumstances.

Using this presumed approval and multi-year approach to developing budgets will give several advantages:

- improved coordination of budgeting for strategic priorities,
- greater certainty for departments in managing expenditures and service levels
- improved fiscal discipline of the organization
- streamline annual budget reviews to focus on key changes in assumptions and outlooks, and the reasons driving such changes
- allow staff to develop budgets with fixed targets in place, allowing early response to circumstances and budget constraints of such targets.

In conducting its annual operating budget review and approval process, the Budget Committee will consider the following components and their related three year forecasts:

- CAO controlled operations including Building Services Budget
- Aurora Public Library Board funding request
- Aurora Historical Society funding request
- Central York Fire Services Budget (as recommended by Joint Council Committee)
- Utilities Operations Budgets
- Annual Fiscal Strategy Budget
- Annual Special Phasing Budget

Once these budget components have been reviewed by Budget Committee, Committee will recommend adoption to Council.

Operating Budget – Aurora Cultural Centre Board funding request

To fulfil the requirements of the Cultural Services Agreement with the Aurora Cultural Centre Board, their annual report and budget request for funding of operations will be presented to Budget Committee. Budget Committee will deliberate on the funding request and make any adjustments to the Operating Budget as appropriate.

Budget Communications Strategy and Key Messages

Following recommendation for adoption of the annual operating budget and forecasts, Budget Committee will discuss and provide direction to staff regarding key messages and budget highlights, including any specific statements or strategies to be included in media releases, website and other communications regarding the approval of the budget.

January 19, 2016

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Budget Directives for Next Budget

Following resolutions regarding Communications Strategy Key Messages, the Budget Committee will turn its attention to reviewing the budget directives for the preparation of the subsequent budget. The directives presented by staff for consideration will be those of Council from the prior year, with any changes recommended being highlighted. Budget Committee will recommend a set of Budget Directives for adoption by Council.

Capital Budget

The annual review and approval of the Ten Year Asset Management and Investment Plan will be completed prior to the end of October prior to the budget year. This timing allows for pricing advantage of early tendering, as well as allowing integration of the capital plan into the operational plans, capacities and requirements of the affected business units within the Operating Budget as applicable. Budget Committee will recommend adoption to Council. Funding allocations approved in the annual capital budget will be effective January 1 of the budget year, unless otherwise specifically approved by Council.

Rotating Annual Departmental Detailed Budget Reviews

Separate from and completed subsequent to the annual final budget approval, a specific group of town budget areas will be examined in detail each year during the period of April to September or as otherwise determined by Committee. The Finance Advisory Committee (FAC) will review the operational budget details of each operating department on a rotating basis, so as to review all operating departments of the Town once each term. Recommended adjustments will be reflected by staff in the following year's operating budget submission.

This rotating approach balances the need to review the details of each departmental budget with the expectation of efficient and effective use of Committee time commitment for the annual budget process. Detailed review of every department every year is not practical. The rotational approach allows for ongoing assurance by Council, new members to Council, and the general public that all areas of the budget have been reviewed in extensive detail within the last few years by a committee of Council, and that such reviews continue on a regular basis on a fixed schedule. This approach ensures that the annual budget review of the overall corporate budget submission can remain at a higher level of consolidation, focusing on service levels, performance indicators and overall compliance with budget directives and prior forecasts, and the forecasts for the following years.

The rotation of detailed reviews will be as follows (calendar year of term):

Year 1	Parks, Recreation and Culture Services Infrastructure & Environmental Services Utilities Operation Budget
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January 19, 2016

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Year 2	Building Services Division (fees funded budget) Building & Bylaw Services Planning & Development Services
Year 3	Council Administration CAO/ Administration Legal & Legislative Services Corporate & Financial Services Corporate Accounts
Year 4	None due to municipal election

The detailed review will include, but is not limited to:

- the current approved operating budget, with provided expanded details;
- all related fees and rates charged;
- activities, services and service levels provided by the department;
- open capital projects and status
- the area's related content details within the Ten Year Asset Management and Investment Plan
- adequacy of staffing and funding to meet mandatory activities, services, commitments, and approved non-mandatory services, activities and programs and general expectations of Council;



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**Town of Aurora
Corporate and Financial
Services**

MEMORANDUM

DATE: February 16, 2016

TO: Finance Advisory Committee

CC: Doug Nadorozny, Jason Gaertner, Tracy Evans, Karen Oreto, Laura Sheardown

FROM: Dan Elliott, Treasurer

RE: Departmental Budget Review – Infrastructure and Environmental Services (IES)

RECOMMENDATIONS

THAT the memorandum regarding Departmental Budget Review – Infrastructure and Environmental Services (IES) be received for information.

BACKGROUND

At the January 19, 2016 meeting of the Finance Advisory Committee, the Committee decided to commence a detailed review of departmental budgets, beginning with Infrastructure and Environmental Services (IES). Attached please find the 2016 Departmental Business Plan for IES, the applicable 2016 Corporate KPIs and Departmental KPIs, as well as a detailed listing of accounts for all functions undertaken by Infrastructure and Environmental Services. The detailed listing of accounts has been grouped by the department's tax levy funded and rate funded operations.

ATTACHMENTS

Tax Levy Funded Departmental Operations	Page
2016 Departmental Business Plan	2
2016 Corporate KPIs and Departmental KPIs	8
IES (Consolidated)	9
IES Administration	13
Engineering Services	15
Vehicle and Equipment Maintenance	17
Roads Operations (Consolidated)	19
Waste Management	21
Facilities Management (Consolidated)	23
Rate Funded Departmental Operations	
Water and Sewer Consolidated	26

TOWN OF AURORA
2016 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

About the Infrastructure & Environmental Services Department

The Department is responsible for the planning, construction, operation and maintenance of all Town owned infrastructure assets related to buildings and facilities, transportation networks, water and sewer supplies, solid waste management, and fleet.

The Department supports internal clients by providing fleet management services for all Town owned equipment. This includes management, procurement, and maintenance of equipment such as vehicles, lawn care equipment and excavation equipment. The Department also manages the construction, operation and maintenance of all buildings and facilities owned and operated by the Town which are primarily in place to meet community cultural, recreational and administrative needs.

The Department delivers services and provides support to clients through three organizational divisions: Linear Assets Operations, Facilities and Fleet Operations, and Engineering and Capital Projects.

Services That We Provide

The Department has three major functions and various associated activities including:

Linear Assets Operations

- Water and Wastewater Operations
 - Water meter installations
 - Water quality monitoring
 - Sanitary Inflow and Infiltration management
 - Stormwater system maintenance
 - Asset maintenance and operation
- Road Network Operations
 - Traffic management
 - Winter control
 - Road asset management
 - Street lighting
 - Traffic lights
 - Sidewalks and curbing
 - Bridges
- Solid Waste
 - Collection Contract Administration
 - Customer complaints resolution
 - Diversion strategies

TOWN OF AURORA
 2016 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

Facilities and Fleet Services

- Facilities design, construction, repairs, and renovations
- Facility operations
- Fixed and mobile asset management, condition assessments, maintenance, revitalization and replacement
- Fleet management and procurement
- Energy conservation and management

Engineering and Capital Projects

- Development review for operational input
- Asset management strategy and implementation
- Capital planning
- Capital delivery
- Development inspections
- Lot Grading

Departmental Initiatives that advance the Strategic Plan

Fiscal Year: 2016

Strategic Plan Linkage	Description of Initiative	Completion Date
Community Goal: Supporting an exceptional quality of life for all	Convert street lights to LED for energy savings. Strategic Environmental Master Plan	Q1
	Town Wide Stream Erosion Management Plan Strategic Environmental Master Plan	Q3
	Expand 2015 successes of Lean Practices pilot to include cross functional services to increase operational efficiencies	On going
	Integrate various corporate project management practices to create consolidated delivery model	Q4
Natural Environment Goal: Supporting environmental stewardship and sustainability	Implement changes to winter snow control to eliminate use of sand on roads	Q1
	Implement garbage bag limits and bag tag program to better align with N6 best practices	Q2
	Issue joint N6 tender for renewal of waste collection contract that expires fall 2017	Q3

TOWN OF AURORA
 2016 BUSINESS PLAN AND BUDGET

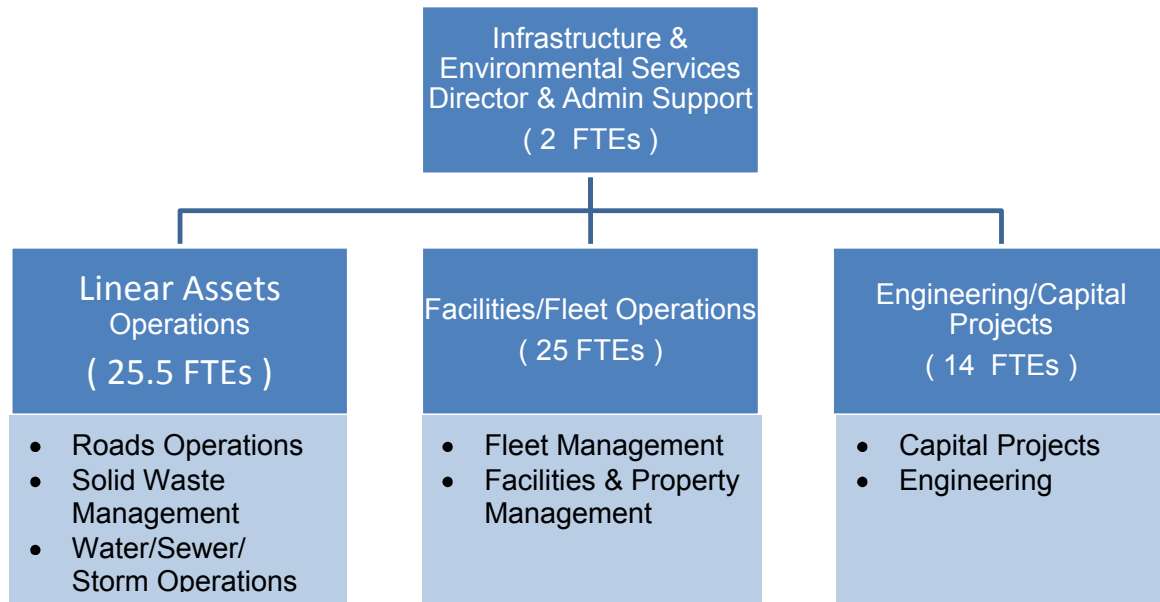
Infrastructure & Environmental Services Department

Key Performance Measures

Measure	Results				2016 Target
	2012	2013	2014	2015	
Road operations \$/Household	191.00	209.40	204.60	202.90	200.00
Waste Collection \$/Household	97.90	93.40	91.90	90.80	90.00
Facilities Operations \$/Household	258.90	272.50	278.00	271.80	270.00

Departmental Organization

The department has three functional divisions through which it delivers its services. Each of these divisions are headed by a manager reporting to the Director.



Total: 66.5 FTEs

TOWN OF AURORA
 2016 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

2016 Budget Highlights:

Infrastructure & Environmental Services	2014 Actual	2015 Budget (adjusted)	2015 Projected Year End Actuals	2016 Draft Budget
Personnel Costs	4,964.2	5,202.3	5,208.0	5,323.1
Other Expenditures	8,638.0	7,926.6	7,627.0	8,169.7
Total Expenditures	13,602.2	13,128.8	12,835.0	13,492.8
Revenues	(1,990.0)	(1,570.2)	(1,556.3)	(1,607.7)
Net	11,612.2	11,558.7	11,278.7	11,885.1

Change from 2015 Budget **2.8% Unfavorable**
 Change from 2016 Recommended Outlook of \$11,949.1K: **(0.5%) Favorable**

The overall departmental costs and revenues are as follows:

Infrastructure & Environmental Services	2014 Actual	2015 Budget (adjusted)	2015 Projected Year End Actuals	2016 Draft Budget
Personnel Costs	4,964.2	5,202.3	5,208.0	5,323.1

2016 Budget vs 2015 Budget Fav / (UnFav)	
\$	%
(120.8)	(2.3%)

Other Costs:

Contracts				
Snow Removal	747.8	799.0	799.0	799.0
Waste Management	1,780.1	1,950.0	1,950.0	1,835.0
Road Maintenance	450.5	535.2	522.7	526.6
Street Lights	178.8	185.0	185.0	185.0
Facility Related	640.3	602.2	560.4	656.2
Other	137.7	185.0	240.2	215.0
Utilities & Fuel	2,386.3	2,320.0	2,509.0	2,548.9
Operating Materials				
Snow Removal	335.9	260.0	260.0	260.0
Facility Related	201.2	204.1	215.2	238.2
Road Maintenance	80.4	79.9	79.9	79.9
Waste Management	45.2	60.0	60.0	45.0
Other	9.1	16.0	12.3	15.0
Office & Computer Supplies	13.6	15.0	14.6	12.0
Memberships	12.8	13.5	9.8	13.5
All Other Expenses	1,618.3	701.7	209.0	740.5
Total Other Costs	8,638.0	7,926.6	7,627.0	8,169.7
Total Expenditures	13,602.2	13,128.8	12,835.0	13,492.8

-	-
115.0	5.9%
8.6	1.6%
-	-
(54.0)	(9.0%)
(30.0)	(16.2%)
(228.9)	(9.9%)
-	-
(34.1)	(16.7%)
-	-
15.0	25.0%
1.0	6.2%
3.0	20.0%
-	-
(38.8)	(5.5%)
(243.1)	(3.1%)
(364.0)	(2.8%)

Revenues:

Engineering Fees	(1,263.3)	(250.0)	(1,263.3)	(350.0)
Transfer from Eng. Fees Reserve	-	(310.9)	(245.0)	(229.0)
All Other Revenue	(726.7)	(1,009.3)	(48.0)	(1,028.7)
Total Revenue	(1,990.0)	(1,570.2)	(1,556.3)	(1,607.7)

100.0	40.0%
(81.9)	(26.3%)
19.4	1.9%
37.5	2.4%

Net	11,612.2	11,558.7	11,278.7	11,885.1
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(326.5)	(2.8%)
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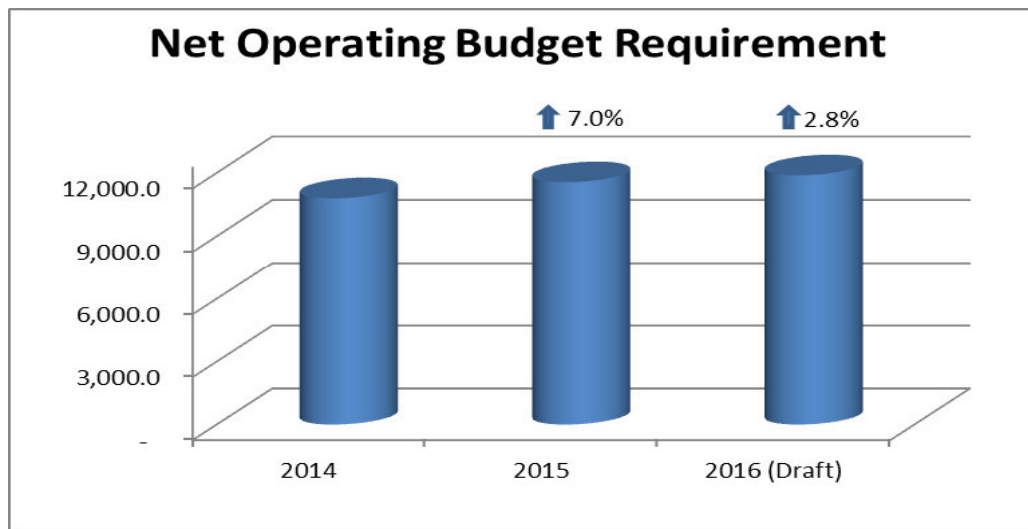
TOWN OF AURORA
2016 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

Budget Breakdown by Town Service

SERVICE	2016					SERVICE IMPACT
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	
	FTEs	\$'s				
Engineering & Capital Delivery	13.12	976.5	66.5	(982.1)	60.9	
Roads Operations	16.22	1,429.8	2,507.8	(77.6)	3,860.0	
Water / Sewer / Storm Operations	7.23	1,856.4	17,616.4	(19,366.5)	106.4	
Solid Waste Management	1.02	132.4	1,910.5	(308.8)	1,734.1	
Facilities and Property Management	25.37	2,360.6	3,320.2	(184.5)	5,496.3	
Fleet Management	3.55	315.6	358.5	(46.7)	627.4	
	66.50	7,071.5	25,779.9	(20,966.3)	11,885.1	
Less: Rate Funded Budget*	-	1,748.4	17,610.2	(19,358.6)	-	
Tax Levy Funded Service Costs	66.50	5,323.1	8,169.7	(1,607.7)	11,885.1	

* Rate funded budget is still under review and has not been finalized.



The above graphic illustrates the Infrastructure & Environmental Services (IES) Department's historical and planned net operating budget requirements. The 2014 and 2015 values reflect the department's final approved net operating budgets. And, the figure presented for 2016 is IES' recommended net resource requirement for that year. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs as well as increases in energy costs for street light and facilities requirements. The IES Department's net operating budget increase for 2016 represents a tax pressure of 0.85%. IES' 2016 net operating budget pressures

TOWN OF AURORA
2016 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

are presented in more detail in the following Key Changes for 2016 Budget section of this report.

Key Changes for 2016 Budget:

Variations	Description	Amount
Energy Cost Increases	Inflationary Cost increases for utilities	228,900
Salary related COLA & Step Increases	COLA/Step Increases	120,800
Facility Related Increases	Increased R & M contracts as well as supplies	88,100
Various Other Operating Budget Increases		3,700
Waste Management Savings	Reduction in collection contract	(115,000)
Total		326,500

OUTLOOK

Continued community growth will drive increased resource needs to maintain target service levels along with inflationary and salary pressures. A key initiative in the coming years will be to expand the Lean Practices program with the goal of eliminating waste and finding new efficiencies both within line businesses and across the organization. The expected outcome of this program is increased cost efficiency and increased resource capacity to allow for strategic reallocation of resources to high priority service areas. The expectation is that Lean becomes a departmental culture of awareness and willingness to look at service delivery with a critical view of value add and efficiency.

Corporate Level KPIs

Measure	Results			Targets	
	2012	2013	2014	2015	2016
Road Operating Cost per Lane KM (\$'s)	8.39	9.05	8.43	8.50	8.50
Water Program Costs per Account (\$'s)	870	866	912	920	920
Solid Waste Costs per Account (\$'s)	97	90	92	92	92
Facility Cost per Square Meter (\$'s)	97	103	100	105	105

Departmental Level KPIs

(Consolidated from Departmental Business Plans)

Infrastructure & Environmental Services

Measure	Results			Target	
	2012	2013	2014	2015	2016
Road operations \$/Household	-	209.40	204.60	200.00	200.00
Waste Collection \$/Household	-	93.40	91.90	90.00	90.00
Facilities Operations \$/Household	-	272.50	278.00	270.00	270.00

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS

Final Approved Budget
 2016

06 Infrastructure & Environmental Services

Run Date: 3-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1102 ADMINISTRATIVE FEES	-	-	(799)	(3,000)	-	(3,000)	(100.0%)
3-1105 ENGINEERING FEES	(269,991)	(1,263,292)	(1,358,664)	(250,000)	(350,000)	100,000	40.0%
3-1201 OTHER	(165,214)	(153,422)	(163,209)	(193,000)	(193,053)	53	- %
3-1205 SALES	(2,885)	(1,739)	(1,809)	(5,000)	(5,000)	-	- %
3-1300 RENTAL	(4,000)	(500)	-	-	-	-	- %
3-1332 LEASES	(170,907)	(168,897)	(169,401)	(169,977)	(171,727)	1,750	1.0%
3-1803 OTHER GRANTS	(232,323)	(255,623)	(247,686)	(250,000)	(260,000)	10,000	4.0%
3-1901 CONTRIBUTION FROM DISCRETIONAL	-	(146,531)	-	-	-	-	- %
3-1907 SANI SEWER R&R RES CONTN	-	-	(5,969)	(6,823)	(11,968)	5,145	75.4%
3-1908 GROWTH & NEW RES CONTN	-	-	(7,765)	(8,876)	-	(8,876)	(100.0%)
3-1917 ENGINEERING CONTRIBUTION	(125,130)	-	-	(310,922)	(228,979)	(81,943)	(26.4%)
3-1925 BLDG, FURN & FIX R&R RESERVE CO	-	-	-	-	(79,788)	79,788	- %
3-1927 RDS/SDWLKS/ST LGTS R&R RESERVE	-	-	(106,841)	(122,129)	(203,460)	81,331	66.6%
3-1967 ROADS & RELATED DC CONTN	-	-	(52,685)	(60,224)	-	(60,224)	(100.0%)
3-1968 WATER SYSTEM DC CONTN	-	-	(9,210)	(10,528)	(75,799)	65,271	620.0%
3-1970 FEDERAL GAS TAX CONTRIBUTION	-	-	(68,874)	(78,729)	-	(78,729)	(100.0%)
3-1978 Storm Sewers Contribution	-	-	(64,669)	(73,923)	-	(73,923)	(100.0%)
3-1979 WATER & SEWER CONTRIBUTION	-	-	(23,667)	(27,054)	(27,926)	872	3.2%
Total Revenue	(970,450)	(1,990,004)	(2,261,248)	(1,570,185)	(1,607,700)	37,515	2.4%
EXPENSE:							
4-2000 SALARIES - FT	3,580,057	3,544,922	3,653,332	3,686,361	3,763,696	(77,335)	(2.1%)
4-2001 SALARIES - O/T	153,983	123,712	114,623	63,498	63,498	-	- %

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS
 Final Approved Budget
 2016

06 Infrastructure & Environmental Services

Run Date: 3-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-2002 SALARIES - P/T	477,591	553,342	663,496	409,520	414,624	(5,104)	(1.2%)
4-2090 YEAR END ACCRUALS	(139,902)	2,078	14,887	-	-	-	- %
4-2100 BENEFITS - OMERS	399,198	389,894	398,470	381,766	389,908	(8,142)	(2.1%)
4-2101 BENEFITS - EHT	85,156	82,921	86,417	80,801	82,404	(1,603)	(2.0%)
4-2102 BENEFITS - WSIB	62,582	60,120	35,541	31,076	31,693	(617)	(2.0%)
4-2103 BENEFITS - CPP	152,969	143,728	156,325	147,357	150,413	(3,056)	(2.1%)
4-2104 BENEFITS - EI	84,591	78,761	85,282	80,297	81,845	(1,548)	(1.9%)
4-2105 BENEFITS - DENTAL	83,365	90,344	83,745	89,565	89,779	(214)	(0.2%)
4-2106 BENEFITS - HEALTH	132,126	156,899	148,239	150,996	172,528	(21,532)	(14.3%)
4-2107 BENEFITS - LTD/ADD	77,757	68,272	61,377	63,725	65,053	(1,328)	(2.1%)
4-2108 BENEFITS - OTHER	27,446	39,896	17,580	17,295	17,659	(364)	(2.1%)
4-2200 WAGE RECOVERY	(358,058)	(370,659)	(3,487)	-	-	-	- %
TOTAL SALARIES & BENEFITS	4,818,861	4,964,230	5,515,827	5,202,257	5,323,100	(120,843)	(2.3%)
4-2300 INTERNAL EQUIPMENT RENTAL	(244,224)	(233,659)	(233,659)	(233,659)	(233,659)	-	- %
4-2301 INTERNAL EQUIPMENT RENTAL (PAR	(153,106)	-	-	-	-	-	- %
4-2302 INTERNAL FUEL RECOVERY	(110,711)	(38,086)	(33,227)	(40,000)	(40,000)	-	- %
4-2304 INTERNAL EQUIPMENT BYLAW	(7,785)	-	-	-	-	-	- %
4-3000 PURCHASE CARD CLEARING	-	-	1,488	-	-	-	- %
4-4000 OFFICE SUPPLIES	14,573	13,582	12,975	14,500	11,500	3,000	20.7%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	462	438	740	750	800	(50)	(6.7%)
4-4007 COMPUTER SUPPLIES	-	60	61	500	500	-	- %
4-4009 SAFETY SUPPLIES	2,155	2,366	730	2,200	2,200	-	- %
4-4010 CLOTHING ALLOWANCE	27,623	30,725	33,187	24,700	22,600	2,100	8.5%
4-4011 CLEANING SUPPLIES	726	-	-	500	7,500	(7,000)	(1,400.0%)
4-4012 STREET LIGHTING REPLACEMENT	82	-	-	-	-	-	- %

TOWN OF AURORA
LINE-BY-LINE ANALYSIS
 Final Approved Budget
 2016

06 Infrastructure & Environmental Services

Run Date: 3-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-4013 UTILITIES	1,809,211	1,820,799	2,066,304	1,709,800	1,948,885	(239,085)	(14.0%)
4-4014 HEATING FUEL	336,800	305,220	336,654	370,168	359,976	10,192	2.8%
4-4015 OPERATING MATERIALS	635,181	671,770	632,923	620,035	638,100	(18,065)	(2.9%)
4-4018 LICENSES	18,307	24,399	24,741	19,000	19,500	(500)	(2.6%)
4-4019 VEHICLE SUPPLIES	268,468	264,807	235,793	238,950	258,950	(20,000)	(8.4%)
4-4021 EQUIPMENT - OTHER	11,689	1,523	4,127	11,000	11,000	-	- %
4-4022 TOOLS	5,066	3,942	5,826	6,500	5,500	1,000	15.4%
4-4028 COST REALLOCATIONS	(30,000)	(30,000)	(30,000)	(30,000)	(50,000)	20,000	66.7%
4-4040 BUILDING SUPPLIES	-	-	-	-	50,000	(50,000)	- %
4-4045 MUNICIPAL BUSINESS	4,401	2,340	5,451	2,350	2,350	-	- %
4-4048 FUEL COSTS	230,921	260,312	180,527	240,000	240,000	-	- %
4-4059 MAYOR'S ANTI LITTER CAMPAIGN	5,336	1,814	138	5,000	3,000	2,000	40.0%
4-5001 CONFERENCES	1,014	1,421	2,862	5,600	3,000	2,600	46.4%
4-5026 COURSES & SEMINARS	20,606	21,941	40,172	7,981	7,981	-	- %
4-5027 MANDATORY COURSES & SEMINARS	13,295	8,641	14,016	14,000	14,000	-	- %
4-5028 MEMBERSHIPS	9,125	12,812	13,181	13,500	13,500	-	- %
4-5029 MILEAGE	15,234	15,742	17,518	12,500	12,500	-	- %
4-5032 VEHICLE REPAIRS	50,538	99,623	39,402	50,000	50,000	-	- %
4-5035 EQUIPMENT SERVICE CONTRACTS	146,858	188,566	114,091	161,150	161,150	-	- %
4-5036 COMPRESSOR REPAIRS	45,587	94,210	22,453	58,155	58,155	-	- %
4-5037 PROPERTY IMPROVEMENT	4,077	476	-	1,000	1,000	-	- %
4-5038 BUILDING REPAIR & MAINTENANCE	343,533	421,781	421,877	371,000	381,000	(10,000)	(2.7%)
4-5039 INSURANCE FEES	21,640	25,284	25,000	25,000	25,000	-	- %
4-5042 ADVERTISING	25,555	28,815	14,629	35,000	26,000	9,000	25.7%
4-5043 CONSULTING	-	-	-	5,000	5,000	-	- %

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06 Infrastructure & Environmental Services

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-5045 PHOTOCOPIER CHARGES	13,210	11,089	9,089	20,771	8,708	12,063	58.1%
4-5046 PRINTING	1,146	1,497	1,168	1,500	1,500	-	- %
4-5059 CONTRACTS	2,223,900	2,423,655	2,561,701	2,635,200	2,695,600	(60,400)	(2.3%)
4-5060 COST RECOVERY	(8,464)	(7,837)	(154)	-	-	-	- %
4-5062 COLLECTION CONTRACTS	1,285,137	1,322,942	1,331,384	1,460,000	1,360,000	100,000	6.8%
4-5063 WASTE DISPOSAL FEE	33,850	35,000	33,220	33,850	33,850	-	- %
4-8003 CONTRIBUTIONS TO DISCRETIONAR	76,179	54,670	37,744	53,081	53,081	-	- %
4-8004 CONTRIBUTIONS TO OBLIGATORY RE	-	775,321	680,315	-	-	-	- %
TOTAL OTHER EXPENSES	7,147,195	8,638,001	8,624,447	7,926,582	8,169,727	(243,145)	(3.1%)
TOTAL EXPENSES	11,966,056	13,602,231	14,140,274	13,128,839	13,492,827	(363,988)	(2.8%)
NET BUDGET	10,995,606	11,612,227	11,859,026	11,558,654	11,885,127	(326,473)	(2.8%)

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	(32,063)	(23,840)	(33,172)	(35,000)	(35,053)	53	0.2%
3-1907 SANI SEWER R&R RES CONT'N	-	-	(5,969)	(6,823)	(11,968)	5,145	75.4%
3-1908 GROWTH & NEW RES CONT'N	-	-	(7,765)	(8,876)	-	(8,876)	(100.0%)
3-1925 BLDG, FURN & FIX R&R RESERVE CO	-	-	-	-	(79,788)	79,788	- %
3-1927 RDS/SDWLKS/ST LGTS R&R RESERVE	-	-	(106,841)	(122,129)	(203,460)	81,331	66.6%
3-1967 ROADS & RELATED DC CONT'N	-	-	(52,685)	(60,224)	-	(60,224)	(100.0%)
3-1968 WATER SYSTEM DC CONT'N	-	-	(9,210)	(10,528)	(75,799)	65,271	620.0%
3-1970 FEDERAL GAS TAX CONTRIBUTION	-	-	(68,874)	(78,729)	-	(78,729)	(100.0%)
3-1978 Storm Sewers Contribution	-	-	(64,669)	(73,923)	-	(73,923)	(100.0%)
3-1979 WATER & SEWER CONTRIBUTION	-	-	(23,667)	(27,054)	(27,926)	872	3.2%
Total Revenue	(32,063)	(23,840)	(372,852)	(423,286)	(433,994)	10,708	2.5%
EXPENSE:							
4-2000 SALARIES - F/T	663,953	630,111	638,996	670,978	689,773	(18,795)	(2.8%)
4-2001 SALARIES - O/T	412	-	-	-	-	-	- %
4-2002 SALARIES - P/T	1,804	-	13,143	7,923	8,022	(99)	(1.2%)
4-2090 YEAR END ACCRUALS	(25,830)	(741)	9,490	-	-	-	- %
4-2100 BENEFITS - OMERS	75,315	72,590	72,917	76,201	78,510	(2,309)	(3.0%)
4-2101 BENEFITS - EHT	13,591	12,460	12,766	13,233	13,601	(368)	(2.8%)
4-2102 BENEFITS - WSIB	9,311	7,996	4,666	5,089	5,231	(142)	(2.8%)
4-2103 BENEFITS - CPP	20,558	16,661	17,859	18,201	18,593	(392)	(2.2%)
4-2104 BENEFITS - EI	10,988	8,768	9,456	9,647	9,845	(198)	(2.1%)
4-2105 BENEFITS - DENTAL	14,975	15,589	12,812	13,481	13,514	(33)	(0.2%)

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4-2106 BENEFITS - HEALTH	22,939	26,042	21,956	22,563	25,781	(3,218)	(14.3%)
4-2107 BENEFITS - LTD/ADD	14,744	12,825	11,066	12,599	12,952	(353)	(2.8%)
4-2108 BENEFITS - OTHER	5,217	7,953	3,255	3,148	3,236	(88)	(2.8%)
4-2200 WAGE RECOVERY	(357,142)	(369,314)	-	-	-	-	- %
TOTAL SALARIES & BENEFITS	470,835	440,940	828,382	853,063	879,058	(25,995)	(3.0%)
4-3000 PURCHASE CARD CLEARING	-	-	1,488	-	-	-	- %
4-4000 OFFICE SUPPLIES	13,771	11,552	9,415	12,500	9,500	3,000	24.0%
4-4004 SUBSCRIPTIONS/PUBLICATIONS	462	438	740	750	800	(50)	(6.7%)
4-4007 COMPUTER SUPPLIES	-	60	61	500	500	-	- %
4-4045 MUNICIPAL BUSINESS	4,401	2,340	5,191	2,350	2,350	-	- %
4-5001 CONFERENCES	1,014	1,421	2,862	5,600	3,000	2,600	46.4%
4-5026 COURSES & SEMINARS	20,606	21,941	40,172	7,981	7,981	-	- %
4-5028 MEMBERSHIPS	6,652	9,102	9,937	10,000	10,000	-	- %
4-5029 MILEAGE	12,837	13,006	15,635	10,000	10,000	-	- %
4-5045 PHOTOCOPIER CHARGES	13,210	11,089	9,089	20,771	8,708	12,063	58.1%
4-5059 CONTRACTS	23,575	3,649	8,269	15,000	10,000	5,000	33.3%
TOTAL OTHER EXPENSES	96,528	74,598	102,859	85,452	62,839	22,613	26.5%
TOTAL EXPENSES	567,363	515,538	931,241	938,515	941,897	(3,382)	(0.4%)
NET BUDGET	535,300	491,698	558,389	515,229	507,903	7,326	1.4%

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11 Engineering Services

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1102 ADMINISTRATIVE FEES	-	-	(799)	(3,000)	-	(3,000)	(100.0%)
3-1105 ENGINEERING FEES	(269,991)	(1,263,292)	(1,358,664)	(250,000)	(350,000)	100,000	40.0%
3-1917 ENGINEERING CONTRIBUTION	(125,130)	-	-	(310,922)	(228,979)	(81,943)	(26.4%)
Total Revenue	(395,121)	(1,263,292)	(1,359,463)	(563,922)	(578,979)	15,057	2.7%
EXPENSE:							
4-2000 SALARIES - F/T	279,832	341,249	336,991	400,042	411,023	(10,981)	(2.7%)
4-2002 SALARIES - P/T	23,565	30,335	102,900	2,641	2,674	(33)	(1.2%)
4-2090 YEAR END ACCRUALS	(22,211)	11,219	4,984	-	-	-	- %
4-2100 BENEFITS - OMERS	32,178	34,935	37,972	44,749	46,077	(1,328)	(3.0%)
4-2101 BENEFITS - EHT	6,152	7,257	8,588	7,850	8,065	(215)	(2.7%)
4-2102 BENEFITS - WSIB	4,392	5,037	3,399	3,019	3,102	(83)	(2.7%)
4-2103 BENEFITS - CPP	9,522	11,037	13,172	11,357	11,602	(245)	(2.2%)
4-2104 BENEFITS - EI	5,152	5,976	7,026	5,995	6,119	(124)	(2.1%)
4-2105 BENEFITS - DENTAL	5,766	6,110	6,070	7,435	7,453	(18)	(0.2%)
4-2106 BENEFITS - HEALTH	8,094	11,711	13,225	12,444	14,218	(1,774)	(14.3%)
4-2107 BENEFITS - LTD/ADD	6,462	6,437	6,155	7,512	7,718	(206)	(2.7%)
4-2108 BENEFITS - OTHER	2,454	6,456	1,605	1,877	1,928	(51)	(2.7%)
TOTAL SALARIES & BENEFITS	361,358	477,759	542,087	504,921	519,979	(15,058)	(3.0%)
4-4000 OFFICE SUPPLIES	-	-	-	1,000	1,000	-	- %
4-4015 OPERATING MATERIALS	135	645	382	1,500	1,500	-	- %
4-5043 CONSULTING	-	-	-	5,000	5,000	-	- %
4-5046 PRINTING	1,146	1,497	1,168	1,500	1,500	-	- %
4-5059 CONTRACTS	32,482	16,153	44,228	50,000	50,000	-	- %

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4-8004 CONTRIBUTIONS TO OBLIGATORY RE	-	775,321	680,315	-	-	-	- %
TOTAL OTHER EXPENSES	33,763	793,616	726,093	59,000	59,000	-	- %
TOTAL EXPENSES	395,121	1,271,375	1,268,180	563,921	578,979	(15,058)	(2.7%)
NET BUDGET	-	8,083	(91,283)	(1)	-	(1)	(100.0%)

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12 Vehicle, Equipment & Yard

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	(66,706)	(48,094)	(36,649)	(45,000)	(45,000)	-	- %
Total Revenue	(66,706)	(48,094)	(36,649)	(45,000)	(45,000)	-	- %
EXPENSE:							
4-2000 SALARIES - F/T	219,924	153,866	180,877	224,707	228,354	(3,647)	(1.6%)
4-2001 SALARIES - O/T	13,697	5,764	7,805	-	-	-	- %
4-2002 SALARIES - P/T	-	23,535	21,106	-	-	-	- %
4-2090 YEAR END ACCRUALS	(4,792)	(541)	4,202	-	-	-	- %
4-2100 BENEFITS - OMERS	22,723	16,385	16,084	22,302	22,623	(321)	(1.4%)
4-2101 BENEFITS - EHT	4,724	3,583	4,108	4,382	4,453	(71)	(1.6%)
4-2102 BENEFITS - WSIB	3,608	2,744	1,783	1,685	1,713	(28)	(1.7%)
4-2103 BENEFITS - CPP	8,690	8,387	7,818	8,680	8,867	(187)	(2.2%)
4-2104 BENEFITS - EI	4,607	4,721	4,248	4,561	4,655	(94)	(2.1%)
4-2105 BENEFITS - DENTAL	7,328	4,001	4,616	5,719	5,733	(14)	(0.2%)
4-2106 BENEFITS - HEALTH	11,507	10,487	9,968	9,572	10,937	(1,365)	(14.3%)
4-2107 BENEFITS - LTD/ADD	4,744	3,620	3,333	3,651	3,713	(62)	(1.7%)
4-2108 BENEFITS - OTHER	1,599	1,413	1,011	1,054	1,071	(17)	(1.6%)
TOTAL SALARIES & BENEFITS	298,359	237,965	266,959	286,313	292,119	(5,806)	(2.0%)
4-2300 INTERNAL EQUIPMENT RENTAL	(475,293)	(233,659)	(233,659)	(233,659)	(233,659)	-	- %
4-2301 INTERNAL EQUIPMENT RENTAL (PAR	(153,106)	-	-	-	-	-	- %
4-2302 INTERNAL FUEL RECOVERY	(110,711)	(38,086)	(33,227)	(40,000)	(40,000)	-	- %
4-2304 INTERNAL EQUIPMENT BYLAW	(7,785)	-	-	-	-	-	- %
4-4015 OPERATING MATERIALS	1,956	1,642	5,074	2,500	2,500	-	- %
4-4018 LICENSES	14,504	19,976	20,971	15,000	15,000	-	- %

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4-4019 VEHICLE SUPPLIES	243,481	240,568	222,537	215,000	235,000	(20,000)	(9.3%)
4-4021 EQUIPMENT - OTHER	12,051	1,523	97	10,000	10,000	-	- %
4-4022 TOOLS	4,564	3,942	3,978	5,000	4,000	1,000	20.0%
4-4048 FUEL COSTS	230,921	260,312	180,527	240,000	240,000	-	- %
4-5032 VEHICLE REPAIRS	50,538	99,623	39,402	50,000	50,000	-	- %
4-5039 INSURANCE FEES	21,070	25,284	25,000	25,000	25,000	-	- %
4-8003 CONTRIBUTIONS TO DISCRETIONARY	66,706	48,094	29,663	45,000	45,000	-	- %
TOTAL OTHER EXPENSES	(101,104)	429,219	260,363	333,841	352,841	(19,000)	(5.7%)
TOTAL EXPENSES	197,255	667,184	527,322	620,154	644,960	(24,806)	(4.0%)
NET BUDGET	130,549	619,090	490,673	575,154	599,960	(24,806)	(4.3%)

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13 Roads

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	(28,593)	(16,436)	(39,720)	(70,000)	(70,000)	-	- %
3-1901 CONTRIBUTION FROM DISCRETIONARY	-	(146,531)	-	-	-	-	- %
Total Revenue	(28,593)	(162,967)	(39,720)	(70,000)	(70,000)	-	- %
EXPENSE:							
4-2000 SALARIES - F/T	944,080	992,697	1,017,190	905,010	922,002	(16,992)	(1.9%)
4-2001 SALARIES - O/T	87,836	84,170	49,280	28,000	28,000	-	- %
4-2002 SALARIES - P/T	88,449	87,993	81,596	102,458	103,735	(1,277)	(1.2%)
4-2090 YEAR END ACCRUALS	(32,911)	2,269	(11,706)	-	-	-	- %
4-2100 BENEFITS - OMERS	98,397	101,813	108,058	91,538	93,214	(1,676)	(1.8%)
4-2101 BENEFITS - EHT	22,708	22,932	22,405	20,115	20,470	(355)	(1.8%)
4-2102 BENEFITS - WSIB	16,936	16,874	9,628	7,736	7,872	(136)	(1.8%)
4-2103 BENEFITS - CPP	42,179	38,753	42,019	39,014	39,820	(806)	(2.1%)
4-2104 BENEFITS - EI	22,985	20,811	22,196	21,302	21,712	(410)	(1.9%)
4-2105 BENEFITS - DENTAL	23,817	27,246	24,892	23,221	23,276	(55)	(0.2%)
4-2106 BENEFITS - HEALTH	38,299	45,325	43,621	39,957	45,655	(5,698)	(14.3%)
4-2107 BENEFITS - LTD/ADD	20,058	18,226	16,518	15,263	15,554	(291)	(1.9%)
4-2108 BENEFITS - OTHER	7,093	13,185	4,696	4,246	4,326	(80)	(1.9%)
4-2200 WAGE RECOVERY	-	-	(954)	-	-	-	- %
TOTAL SALARIES & BENEFITS	1,379,926	1,472,294	1,429,439	1,297,860	1,325,636	(27,776)	(2.1%)
4-2300 INTERNAL EQUIPMENT RENTAL	219,177	-	-	-	-	-	- %
4-4010 CLOTHING ALLOWANCE	-	-	-	-	10,000	(10,000)	- %
4-4012 STREET LIGHTING REPLACEMENT	82	-	-	-	-	-	- %
4-4013 UTILITIES	490,090	498,477	550,640	400,000	460,300	(60,300)	(15.1%)

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13 Roads

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-4015 OPERATING MATERIALS	383,838	423,155	284,495	351,900	350,900	1,000	0.3%
4-5059 CONTRACTS	1,298,025	1,494,950	1,491,136	1,639,200	1,665,600	(26,400)	(1.6%)
4-5060 COST RECOVERY	-	(7,791)	-	-	-	-	- %
4-8003 CONTRIBUTIONS TO DISCRETIONARY	4,655	4,655	4,711	4,711	4,711	-	- %
TOTAL OTHER EXPENSES	2,395,867	2,413,446	2,330,982	2,395,811	2,491,511	(95,700)	(4.0%)
TOTAL EXPENSES	3,775,793	3,885,740	3,760,421	3,693,671	3,817,147	(123,476)	(3.3%)
NET BUDGET	3,747,200	3,722,773	3,720,701	3,623,671	3,747,147	(123,476)	(3.4%)

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05 Waste Management

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	(37,852)	(57,652)	(42,489)	(43,000)	(43,000)	-	- %
3-1205 SALES	(2,885)	(1,739)	(1,809)	(5,000)	(5,000)	-	- %
3-1803 OTHER GRANTS	(232,323)	(255,623)	(247,686)	(250,000)	(260,000)	10,000	4.0%
Total Revenue	(273,060)	(315,014)	(291,984)	(298,000)	(308,000)	10,000	3.4%
EXPENSE:							
4-2000 SALARIES - F/T	100,881	100,742	92,099	94,484	95,005	(521)	(0.6%)
4-2001 SALARIES - O/T	1,061	704	2,233	-	-	-	- %
4-2002 SALARIES - P/T	249	25	33	-	-	-	- %
4-2090 YEAR END ACCRUALS	-	762	1,270	-	-	-	- %
4-2100 BENEFITS - OMERS	10,699	10,588	9,132	9,893	9,890	3	- %
4-2101 BENEFITS - EHT	2,074	1,992	1,856	1,843	1,853	(10)	(0.5%)
4-2102 BENEFITS - WSIB	1,499	1,426	756	709	712	(3)	(0.4%)
4-2103 BENEFITS - CPP	3,634	3,213	3,682	3,224	3,293	(69)	(2.1%)
4-2104 BENEFITS - EI	1,944	1,694	1,946	1,694	1,729	(35)	(2.1%)
4-2105 BENEFITS - DENTAL	2,264	2,639	2,542	2,124	2,129	(5)	(0.2%)
4-2106 BENEFITS - HEALTH	3,569	4,423	4,260	3,555	4,062	(507)	(14.3%)
4-2107 BENEFITS - LTD/ADD	2,298	2,106	1,747	1,774	1,784	(10)	(0.6%)
4-2108 BENEFITS - OTHER	712	645	459	443	446	(3)	(0.7%)
TOTAL SALARIES & BENEFITS	130,884	130,959	122,015	119,743	120,903	(1,160)	(1.0%)
4-2300 INTERNAL EQUIPMENT RENTAL	11,892	-	-	-	-	-	- %
4-4015 OPERATING MATERIALS	34,678	45,161	61,453	60,000	45,000	15,000	25.0%
4-4059 MAYOR'S ANTI LITTER CAMPAIGN	5,336	1,814	138	5,000	3,000	2,000	40.0%
4-5042 ADVERTISING	25,555	28,815	14,629	35,000	26,000	9,000	25.7%

TOWN OF AURORA
LINE-BY-LINE ANALYSIS
Final Approved Budget
2016

05 Waste Management

Run Date: 3-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-5059 CONTRACTS	460,334	457,131	481,937	490,000	475,000	15,000	3.1%
4-5060 COST RECOVERY	(8,464)	(46)	(154)	-	-	-	- %
4-5062 COLLECTION CONTRACTS	1,285,137	1,322,942	1,331,384	1,460,000	1,360,000	100,000	6.8%
TOTAL OTHER EXPENSES	1,814,468	1,855,817	1,889,387	2,050,000	1,909,000	141,000	6.9%
TOTAL EXPENSES	1,945,352	1,986,776	2,011,402	2,169,743	2,029,903	139,840	6.4%
NET BUDGET	1,672,292	1,671,762	1,719,418	1,871,743	1,721,903	149,840	8.0%

TOWN OF AURORA
LINE-BY-LINE ANALYSIS
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2016

Run Date: 3-Feb-2016

45 Facilities

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	-	(7,400)	(11,179)	-	-	-	- %
3-1300 RENTAL	(4,000)	(500)	-	-	-	-	- %
3-1332 LEASES	(170,907)	(168,897)	(169,401)	(169,977)	(171,727)	1,750	1.0%
Total Revenue	(174,907)	(176,797)	(180,580)	(169,977)	(171,727)	1,750	1.0%
EXPENSE:							
4-2000 SALARIES - F/T	1,371,387	1,326,258	1,387,179	1,391,139	1,417,538	(26,399)	(1.9%)
4-2001 SALARIES - O/T	50,978	33,074	55,305	35,498	35,498	-	- %
4-2002 SALARIES - P/T	363,526	411,454	444,718	296,498	300,193	(3,695)	(1.2%)
4-2090 YEAR END ACCRUALS	(54,157)	(10,891)	6,648	-	-	-	- %
4-2100 BENEFITS - OMERS	159,886	153,583	154,308	137,084	139,594	(2,510)	(1.8%)
4-2101 BENEFITS - EHT	35,907	34,697	36,695	33,379	33,963	(584)	(1.7%)
4-2102 BENEFITS - WSIB	26,835	26,044	15,308	12,838	13,063	(225)	(1.8%)
4-2103 BENEFITS - CPP	68,386	65,678	71,775	66,881	68,237	(1,356)	(2.0%)
4-2104 BENEFITS - EI	38,915	36,791	40,409	37,098	37,785	(687)	(1.9%)
4-2105 BENEFITS - DENTAL	29,215	34,758	32,813	37,584	37,674	(90)	(0.2%)
4-2106 BENEFITS - HEALTH	47,718	58,911	55,209	62,904	71,874	(8,970)	(14.3%)
4-2107 BENEFITS - LTD/ADD	29,450	25,059	22,558	22,926	23,332	(406)	(1.8%)
4-2108 BENEFITS - OTHER	10,371	10,244	6,554	6,527	6,652	(125)	(1.9%)
4-2200 WAGE RECOVERY	(916)	(1,345)	(2,534)	-	-	-	- %
TOTAL SALARIES & BENEFITS	2,177,501	2,204,315	2,326,945	2,140,356	2,185,403	(45,047)	(2.1%)
4-4000 OFFICE SUPPLIES	801	2,030	3,560	1,000	1,000	-	- %
4-4009 SAFETY SUPPLIES	2,155	2,366	730	2,200	2,200	-	- %
4-4010 CLOTHING ALLOWANCE	27,623	30,725	33,187	24,700	12,600	12,100	49.0%

TOWN OF AURORA
LINE-BY-LINE ANALYSIS
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 2016

Run Date: 3-Feb-2016

45 Facilities

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-4011 CLEANING SUPPLIES	726	-	-	500	7,500	(7,000)	(1,400.0%)
4-4013 UTILITIES	1,319,121	1,322,322	1,515,664	1,309,800	1,488,585	(178,785)	(13.6%)
4-4014 HEATING FUEL	336,800	305,220	336,654	370,168	359,976	10,192	2.8%
4-4015 OPERATING MATERIALS	214,573	201,167	281,520	204,135	238,200	(34,065)	(16.7%)
4-4018 LICENSES	3,804	4,423	3,770	4,000	4,500	(500)	(12.5%)
4-4019 VEHICLE SUPPLIES	24,986	24,239	13,256	23,950	23,950	-	- %
4-4021 EQUIPMENT - OTHER	(362)	-	4,030	1,000	1,000	-	- %
4-4022 TOOLS	502	-	1,849	1,500	1,500	-	- %
4-4028 COST REALLOCATIONS	(30,000)	(30,000)	(30,000)	(30,000)	(50,000)	20,000	66.7%
4-4040 BUILDING SUPPLIES	-	-	-	-	50,000	(50,000)	- %
4-4045 MUNICIPAL BUSINESS	-	-	260	-	-	-	- %
4-5027 MANDATORY COURSES & SEMINARS	13,295	8,641	14,016	14,000	14,000	-	- %
4-5028 MEMBERSHIPS	2,473	3,710	3,244	3,500	3,500	-	- %
4-5029 MILEAGE	2,397	2,737	1,883	2,500	2,500	-	- %
4-5035 EQUIPMENT SERVICE CONTRACTS	146,858	188,566	114,091	161,150	161,150	-	- %
4-5036 COMPRESSOR REPAIRS	45,587	94,210	22,453	58,155	58,155	-	- %
4-5037 PROPERTY IMPROVEMENT	4,077	476	-	1,000	1,000	-	- %
4-5038 BUILDING REPAIR & MAINTENANCE	343,533	421,781	421,877	371,000	381,000	(10,000)	(2.7%)
4-5039 INSURANCE FEES	570	-	-	-	-	-	- %
4-5059 CONTRACTS	409,483	451,773	536,131	441,000	495,000	(54,000)	(12.2%)
4-5063 WASTE DISPOSAL FEE	33,850	35,000	33,220	33,850	33,850	-	- %
4-8003 CONTRIBUTIONS TO DISCRETIONARY	4,818	1,922	3,370	3,370	3,370	-	- %
TOTAL OTHER EXPENSES	2,907,670	3,071,308	3,314,765	3,002,478	3,294,536	(292,058)	(9.7%)
TOTAL EXPENSES	5,085,171	5,275,623	5,641,710	5,142,834	5,479,939	(337,105)	(6.6%)

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS
 Final Approved Budget
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Run Date: 3-Feb-2016

45 Facilities

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
NET BUDGET	4,910,264	5,098,826	5,461,130	4,972,857	5,308,212	(335,355)	(6.7%)

TOWN OF AURORA
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Water & Sewer

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	(403,631)	(244,972)	(779,114)	(334,000)	(334,000)	-	- %
3-1333 CONTRIBUTIONS FROM DEVELOPER:	-	(342,770)	(1,161,480)	-	(2,000)	2,000	- %
3-1404 SANITARY SEWER	(6,250,125)	(6,550,271)	(6,558,823)	(7,818,970)	(7,818,970)	-	- %
3-1405 STORM SEWER	(1,207,878)	(1,285,275)	(1,105,491)	(1,313,000)	(1,313,000)	-	- %
3-1407 RESIDENTIAL WATER	(5,095,419)	(5,334,177)	(5,199,649)	(6,296,812)	(6,296,812)	-	- %
3-1408 COMMERCIAL WATER	(2,323,242)	(2,446,902)	(2,625,362)	(2,963,205)	(2,963,205)	-	- %
3-1409 PENALTIES	(101,188)	(101,926)	(100,751)	-	(77,000)	77,000	- %
3-1410 SERVICE CHARGES	(11,024)	(9,906)	(12,269)	-	(8,000)	8,000	- %
3-1452 PARKS WATER CHARGES	(120,000)	(130,000)	-	-	-	-	- %
3-1902 CONTRIBUTION FROM OBLIGATORY I	-	(174,436)	-	(523,788)	(546,628)	22,840	4.4%
Total Revenue	(15,512,507)	(16,620,635)	(17,542,939)	(19,249,775)	(19,359,615)	109,840	0.6%
EXPENSE:							
4-2000 SALARIES - F/T	839,570	871,885	885,759	1,006,820	1,019,804	(12,984)	(1.3%)
4-2001 SALARIES - O/T	28,196	31,958	28,741	42,000	42,000	-	- %
4-2002 SALARIES - P/T	306	291	839	15,846	16,043	(197)	(1.2%)
4-2100 BENEFITS - OMERS	88,970	91,457	91,824	103,611	104,648	(1,037)	(1.0%)
4-2101 BENEFITS - EHT	17,547	17,777	17,931	20,749	21,006	(257)	(1.2%)
4-2102 BENEFITS - WSIB	12,840	12,607	7,260	7,980	8,079	(99)	(1.2%)
4-2103 BENEFITS - CPP	29,817	27,060	30,374	37,717	38,517	(800)	(2.1%)
4-2104 BENEFITS - EI	15,782	14,126	16,057	20,044	20,448	(404)	(2.0%)
4-2105 BENEFITS - DENTAL	18,279	22,005	20,382	23,188	23,243	(55)	(0.2%)
4-2106 BENEFITS - HEALTH	28,935	36,872	34,861	40,450	46,218	(5,768)	(14.3%)

TOWN OF AURORA
LINE-BY-LINE ANALYSIS
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Water & Sewer

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-2107 BENEFITS - LTD/ADD	17,729	16,530	14,680	17,390	17,632	(242)	(1.4%)
4-2108 BENEFITS - OTHER	5,785	5,390	4,091	4,723	4,785	(62)	(1.3%)
4-2200 WAGE RECOVERY	329,468	337,370	380,230	380,230	386,000	(5,770)	(1.5%)
TOTAL SALARIES & BENEFITS	1,433,224	1,485,328	1,533,029	1,720,748	1,748,423	(27,675)	(1.6%)
4-2300 INTERNAL EQUIPMENT RENTAL	244,224	233,659	233,659	234,144	234,144	-	- %
4-4010 CLOTHING ALLOWANCE	-	-	-	-	4,000	(4,000)	- %
4-4013 UTILITIES	19,611	21,939	23,264	25,500	25,600	(100)	(0.4%)
4-4015 OPERATING MATERIALS	174,818	204,369	379,193	288,700	363,700	(75,000)	(26.0%)
4-4021 EQUIPMENT - OTHER	-	-	763	-	-	-	- %
4-4028 COST REALLOCATIONS	54,885	55,000	55,000	55,000	61,100	(6,100)	(11.1%)
4-5018 TELEPHONE LINES	2,692	2,832	3,783	5,125	5,125	-	- %
4-5027 MANDATORY COURSES & SEMINARS	36,108	36,313	13,458	35,000	35,000	-	- %
4-5028 MEMBERSHIPS	1,689	756	(11)	2,200	2,200	-	- %
4-5029 MILEAGE	-	-	3,120	-	-	-	- %
4-5039 INSURANCE FEES	40,000	56,976	61,822	61,822	61,822	-	- %
4-5044 POSTAGE	41,042	46,700	49,768	42,000	43,000	(1,000)	(2.4%)
4-5046 PRINTING	2,988	3,517	3,826	9,900	9,900	-	- %
4-5059 CONTRACTS	1,212,059	1,879,101	1,354,335	2,015,600	1,948,600	67,000	3.3%
4-5060 COST RECOVERY	4,975	2,725	2,000	-	-	-	- %
4-5077 REALTY TAXES	14,846	14,995	15,201	15,000	15,000	-	- %
4-5800 SEWER DISCHARGE FEE	5,192,562	5,622,393	5,597,012	6,182,235	6,200,000	(17,765)	(0.3%)
4-5801 WATER A/R WRITE OFF	3,226	60	928	-	-	-	- %
4-5802 WATER PURCHASE	4,278,910	4,444,394	4,250,384	5,456,801	5,500,000	(43,199)	(0.8%)
4-8003 CONTRIBUTIONS TO DISCRETIONAR	-	342,770	1,161,480	-	2,000	(2,000)	- %
4-8004 CONTRIBUTIONS TO OBLIGATORY RE	2,800,000	2,929,084	3,100,000	3,100,000	3,100,000	-	- %

TOWN OF AURORA
LINE-BY-LINE ANALYSIS
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2016

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Water & Sewer

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
TOTAL OTHER EXPENSES	14,124,635	15,897,583	16,308,985	17,529,027	17,611,191	(82,164)	(0.5%)
TOTAL EXPENSES	15,557,859	17,382,911	17,842,014	19,249,775	19,359,614	(109,839)	(0.6%)
NET BUDGET	45,352	762,276	299,075	-	(1)	1	- %



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**Town of Aurora
Corporate and Financial
Services**

MEMORANDUM

DATE: February 16, 2016
TO: Finance Advisory Committee
CC: Doug Nadorozny, Jason Gaertner, Tracy Evans, Karen Oreto, Laura Sheardown
FROM: Dan Elliott, Treasurer
RE: Departmental Budget Review – Parks & Recreation Services (PRS)

RECOMMENDATIONS

THAT the memorandum regarding Departmental Budget Review – Parks and Recreation Services (PRS) be received for information.

BACKGROUND

At the January 19, 2016 meeting of the Finance Advisory Committee, the Committee decided to commence a detailed review of departmental budgets, beginning with Parks and Recreation Services (PRS). Attached please find the 2016 Departmental Business Plan for PRS, the applicable 2016 Corporate KPIs and Departmental KPIs, as well as a detailed listing of accounts for all functions undertaken by Parks and Recreation Services.

ATTACHMENTS

Tax Levy Funded Departmental Operations	Page
2016 Departmental Business Plan	2
2016 Corporate KPIs and Departmental KPIs	9
PRS (Consolidated)	10
PRS Administration	16
Cultural Services	18
Business Support	20
Parks Operations	22
Community Programs	25
Special Events	28

TOWN OF AURORA
2016 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

About the Parks and Recreation Services Department

The Parks and Recreation Services Department is responsible for the planning, development, general/financial management and administration of Parks and Recreation. We oversee planning, construction and maintenance of parks, as well as development and delivery of community and heritage programs to enhance and improve the quality of life of Aurora residents through participation in recreation programs and use of recreation facilities and active/passive green spaces.

The Parks and Recreation Services Department provides essential public services which ensure a high quality of both natural and urban environments and promote a healthy, satisfying lifestyle for all Aurora citizens. Parks and open spaces, recreational facilities, sports, fitness, creative and social programs are all managed with the aim of encouraging the greatest possible public participation in fitness and leisure.

Services That We Provide

The Parks and Recreation Services Department delivers a wide range of programs and services primarily focused on the following areas:

- 1) Parks and Recreation Services Administration
- 2) Parks and Open Spaces and Trails
- 3) Recreational Programming and Community Development Initiatives
- 4) Business Support Services
- 5) Cultural Services

TOWN OF AURORA
2016 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

Departmental Initiatives that advance the Strategic Plan

Fiscal Year: 2016

Strategic Plan Linkage	Description of Initiative	Anticipated Completion Date
Community Goal: Supporting an exceptional quality of life for all	Advancement of recommendations from the Parks and Recreation Master Plan and Sports Plan	Q3
	Advancement of recommendations from the Cultural Precinct Plan	Q1
	Public Art Policy	Q2
	Implementation of recommendations coming out of the Cultural Master Plan	Q1
	Implementation of a short and long term plan for the Aurora Collection	Q3
Economy Goal: Enabling a diverse, creative and resilient economy	Update and review of the departmental Pricing Policy	Q3
Natural Environment Goal: Supporting environmental stewardship and sustainability	Assist Council on the determination and disposition of use for Library Square, Victoria Hall, the Armoury and the Petch House	Q3
	Ongoing discussions and negotiations regarding land acquisitions for parkland purposes	Q1

Key Performance Measures

Measure	Result			2015 Target	2016 Target
	2013	2014	2015		
# Participant hours special events (annually)-based on MPMP stats	371,000	417,400	n/a	420,000	

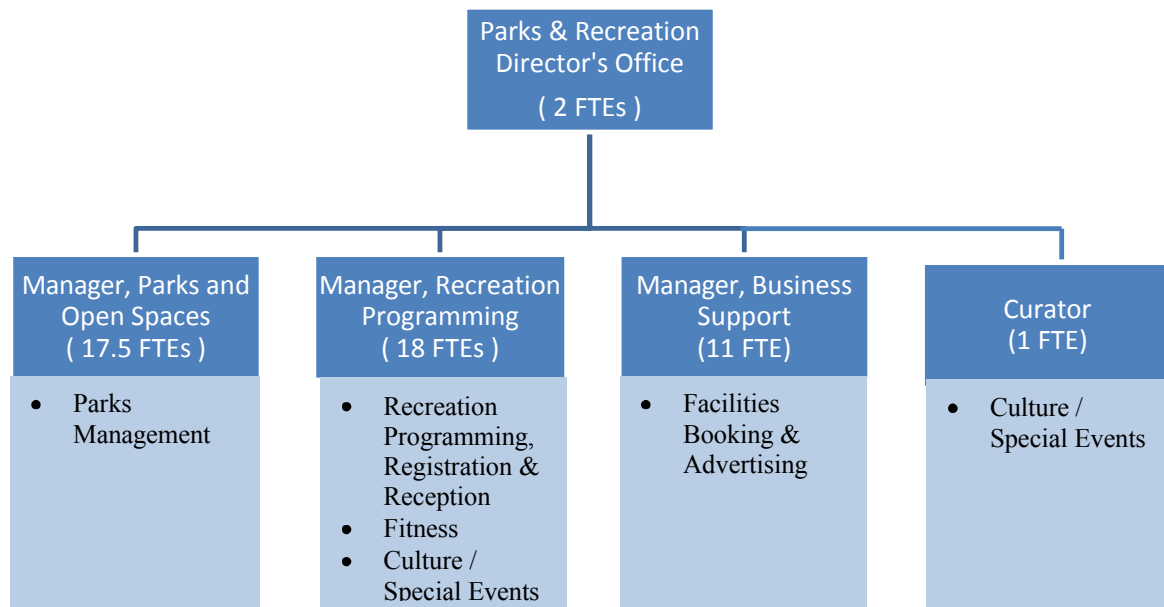
TOWN OF AURORA
2016 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

Measure	Result			2015 Target	2016 Target
	2013	2014	2015		
# Participant hours registered programs (annually)-based on MPMP stats:	194,061	206,934	-	210,000	
% of Membership retention (Fitness)	60	48.56	-	65	
Revenue per Fitness Member	217.44	113.91	-	225.00	

Departmental Organization

The department has four functional divisions through which it delivers its services. Each of these divisions are headed by a manager reporting to the Director.



Total: 49.5 FTE

TOWN OF AURORA
 2016 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

2016 Budget Highlights:

Total Parks & Recreation Services	2014 Actual	2015 Budget (adjusted)	2015 Projected Year End Actuals	2016 Draft Budget
Personnel Costs	5,644.3	6,308.3	6,267.9	6,570.9
Other Expenditures	3,093.1	2,090.5	2,230.4	2,245.3
Total Expenditures	8,737.3	8,398.8	8,498.3	8,816.2
Revenues	(6,077.9)	(5,520.9)	(5,298.7)	(5,410.5)
Net	2,659.5	2,877.9	3,199.6	3,405.7

Change from 2015 Budget 18.3% Unfavorable
 Change from 2016 Recommended Outlook of \$3,466.2K: (1.7%) Favorable

The overall departmental costs and revenues are as follows:

Total Parks & Recreation Services	2014 Actual	2015 Budget (adjusted)	2015 Projected Year End Actuals	2016 Draft Budget
Personnel Costs	5,644.3	6,308.3	6,267.9	6,570.9
Other Costs:				
Contracts				
Cultural Services	377.0	377.0	377.0	393.9
Community Programs	314.3	145.1	318.8	204.1
Special Events	110.1	112.6	112.6	114.5
Grass Cutting	26.9	35.0	30.0	35.0
Shrub Bed Maintenance	95.9	100.0	89.3	100.0
Arboricultural Services	54.4	60.0	50.1	60.0
Other	117.9	112.6	71.6	87.5
Operating Materials & Supplies				
Park Maintenance Materials	117.4	129.3	128.0	129.3
Program Materials	37.7	44.2	34.3	44.7
Other	40.4	76.5	18.5	126.7
Park Operation Utilities (incl. water)	190.6	182.0	165.0	197.6
Soccer Bubble Reality Taxes	49.4	56.3	56.3	57.4
Security	33.9	35.0	33.4	35.0
Purchase of Trees	94.4	50.0	59.8	50.0
Printing - Advertising	37.8	44.0	44.0	42.4
All Other Expenses	1,394.8	531.0	641.8	567.1
Total Other Costs	3,093.1	2,090.5	2,230.4	2,245.3
Total Expenditures	8,737.3	8,398.8	8,498.3	8,816.2
Revenues:				
Community Program Revenues	(2,104.7)	(2,696.9)	(2,512.8)	(2,603.2)
Facility Driven Revenues	(2,085.5)	(2,097.3)	(2,069.7)	(2,171.1)
Parks Dev DC Revenues	(177.0)	(160.6)	(160.6)	(156.4)
All Other Revenue	(1,710.7)	(566.1)	(555.6)	(479.8)
Total Revenue	(6,077.9)	(5,520.9)	(5,298.7)	(5,410.5)
Net	2,659.5	2,877.9	3,199.6	3,405.7

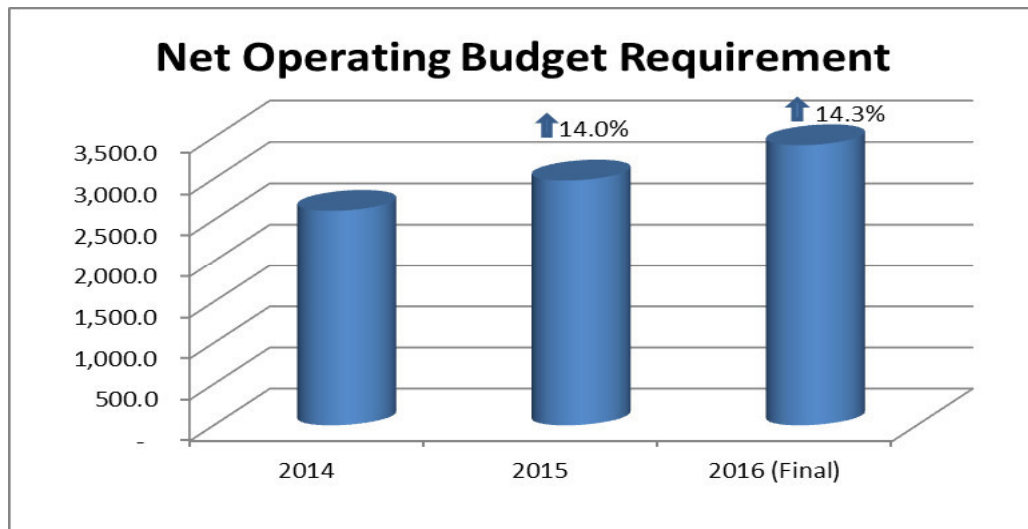
2015 Budget vs 2014 Budget Fav / (UnFav)	
\$	%
(262.6)	(4.2%)
(16.9)	(4.5%)
(59.0)	(40.7%)
(2.0)	(1.7%)
-	-
-	-
-	-
25.1	22.3%
-	-
(0.5)	(1.1%)
(50.2)	(65.6%)
(15.6)	(8.6%)
(1.1)	(2.0%)
-	-
-	-
1.6	0.3%
(36.1)	(6.8%)
(154.8)	(7.4%)
(417.4)	(5.0%)
(93.7)	(3.5%)
73.8	3.5%
(4.2)	(2.6%)
(86.3)	(15.2%)
(110.4)	(2.0%)
(527.8)	(18.3%)

TOWN OF AURORA
2016 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

Budget Breakdown by Town Service

SERVICE	2016					SERVICE IMPACT
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	
	FTEs	\$'s				
Recreation Programming, Registration & Reception	21.79	3,132.5	516.2	(2,183.6)	1,465.1	
Fitness	2.51	549.8	28.0	(420.0)	157.8	
Culture/ Special Events	3.42	441.6	736.7	(191.0)	987.4	
Facilities Booking & Advertising	3.55	289.3	27.7	(2,170.7)	(1,853.7)	
Parks Management	18.23	2,157.7	936.7	(445.3)	2,649.2	
	49.50	6,570.9	2,245.3	(5,410.5)	3,405.7	



The above graphic illustrates the Parks & Recreation Services (PRS) Department's historical and planned net operating budget requirements. The 2014 and 2015 values reflect the department's final approved net operating budgets. And, the figure presented for 2016 is PRS recommended net resource requirement for that year. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs; as well as, maintaining existing service levels in an environment of a growing client base both externally and internally. Also included in the 2016 operating budget is \$20,000 in support of a new community multi-cultural event to be funded through a draw from the Council discretionary reserve. The PRS

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Parks and Recreation Services Department

Department's net operating budget increase for 2016 represents a tax pressure of 1.4%.

PRS' 2016 net operating budget pressures, if any, are presented in more detail in the following Key Changes for 2016 Budget section of this report.

Key Changes for 2016 Budget:

Variance	Description	Amount
Annualization of previously approved positions	Facility Bookings Administrator, Youth Programmer, Curator	\$230.5
Loss of revenue-Parks Operations	Loss of York Region grass cutting contract	\$137.0
Recreation Program Revenue Decreases	Decrease in planned recreation program revenues	\$93.7
Salary related COLA & Step Increases	Incremental cost of living allowance & step increases in relation to existing positions	\$32.1
Aurora Cultural Centre & Aurora Historical Society Grant Increases	Grant increase in recognition of growth and inflation	\$19.9
Other net operating costs	Various minor other operational costs	\$14.6
Total		\$527.8

OUTLOOK

The Parks and Recreation Services Department continues to experience growth pressures, affecting both Operating and Capital budgets.

Population growth will continue to place additional pressure on our ability to maintain existing service levels without the allocation of additional staff, facility space or the re-positioning of existing service levels to meet this demand.

Many of the services we provide today are completed with the assistance of private contractors, partnerships, the employment of part-time staff and volunteers. We continue to also rely on sponsorship and advertising to support a number of initiatives and will endeavor to expand this program in the future.

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Staff will be introducing to Council the Parks and Recreation Master Plan and Sports Plan that will help guide our vision for the future. These will have an impact on our existing resources and challenge us to focus on what our role is in the delivery of service to the community.

A shift in demographics to a growing senior's and youth population will require a corresponding shift in the delivery of programs. This, combined with a growing cultural diversity will place service demands that must be considered in future budgets.

The expansion of our Cultural portfolio must also be considered, a multi-year plan, outlining programming opportunities and staffing needs has been presented to Council and will require consideration in future budgets.

A user pay philosophy does not come without limits and careful consideration on an individual's ability to pay must be reflected in future budgets and service delivery models.

Corporate Level KPIs

Measure	Results			Targets	
	2012	2013	2014	2015	2016
Recreation Program Utilization Rates (%)	53	55	77	80	80
Prime Ice Time Rentals (%)	81	80	76	90	90
Square Meters of Indoor Recreational Facilities per 1,000 Residents (square meters)	850	845	841	840	840
Operating costs of providing Recreation Programs per Town Resident (\$'s)	3.88	3.88	-	3.90	3.90

Departmental Level KPIs

(Consolidated from Departmental Business Plans)

Parks & Recreation Services

Measure	Results			Targets	
	2012	2013	2014	2015	2016
Number of Annual Participant Hours for Special Events (hours)	371,000	371,000	417,400	420,000	-
Number of Annual Participant Hours for Registered Programs (hours)	194,061	194,061	206,934	210,000	-
Percentage of Fitness Membership Retention (%)	60	60	48.56	65	-
Revenue per Fitness Member (\$)	217.44	217.44	113.91	225.00	-

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1102 ADMINISTRATIVE FEES	(632)	(400)	(42)	(500)	(400)	(100)	(20.0%)
3-1106 LANDSCAPE FEES	(46,358)	(257,922)	(369,492)	(60,000)	(75,000)	15,000	25.0%
3-1201 OTHER	(253,075)	(182,754)	(239,386)	(252,500)	(247,030)	(5,470)	(2.2%)
3-1203 ADVERTISING	(37,432)	(38,275)	(39,883)	(40,000)	(40,000)	-	- %
3-1204 SPONSORSHIP	(30,530)	(37,089)	(57,104)	(34,051)	(84,835)	50,784	149.1%
3-1206 DONATIONS	(12,616)	(2,034)	(13,709)	(3,500)	(3,500)	-	- %
3-1210 ADVERTISING SALES - FACILITIES	(70,170)	(60,924)	(74,740)	(65,042)	(78,578)	13,536	20.8%
3-1300 RENTAL	(152,501)	(149,080)	(159,201)	(149,000)	(150,639)	1,639	1.1%
3-1301 VENDING MACHINE SALES	(65,248)	(61,419)	(64,757)	(64,760)	(64,760)	-	- %
3-1303 BALL DIAMOND/SOCCER FIELDS	(168,872)	(159,431)	(169,368)	(160,000)	(161,000)	1,000	0.6%
3-1304 GRASS CUTTING	(137,005)	(137,432)	(137,010)	(137,000)	-	(137,000)	(100.0%)
3-1305 MEMBERSHIP FEES	(36,500)	(36,500)	(40,250)	(40,000)	(42,900)	2,900	7.2%
3-1306 MEMBERSHIPS - FITNESS	(311,882)	(143,083)	(252,258)	(409,900)	(282,000)	(127,900)	(31.2%)
3-1307 MEMBERSHIPS - RACQUETS	(14,518)	(6,443)	(13,399)	(15,000)	(12,000)	(3,000)	(20.0%)
3-1308 MEMBERSHIPS - AQUATICS	(30,913)	(24,952)	(27,583)	(30,000)	(25,000)	(5,000)	(16.7%)
3-1309 PROGRAM	(151,995)	(118,410)	(147,837)	(152,000)	(153,000)	1,000	0.7%
3-1310 PROGRAM - FITNESS	(34,769)	(23,878)	(26,491)	(35,000)	(28,000)	(7,000)	(20.0%)
3-1311 PROGRAM - RACQUETS	(4,671)	(10,003)	(14,011)	(11,000)	(11,000)	-	- %
3-1312 PROGRAM - AQUATICS	(571,178)	(546,877)	(613,446)	(643,000)	(593,000)	(50,000)	(7.8%)
3-1313 PROGRAM - ADULT	(22,963)	(19,232)	(16,003)	(25,000)	(20,000)	(5,000)	(20.0%)
3-1314 PROGRAM - CHILDREN	(90,643)	(93,680)	(102,273)	(85,000)	(90,000)	5,000	5.9%
3-1315 PROGRAM - PRESCHOOL	(156,240)	(145,288)	(157,869)	(155,000)	(160,000)	5,000	3.2%
3-1316 PROGRAM - FAMILY	(495)	-	-	-	-	-	- %

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3-1317 PROGRAM - CAMPS	(507,448)	(519,646)	(672,430)	(513,000)	(650,000)	137,000	26.7%
3-1319 ADMISSIONS	(17,018)	(12,719)	(31,909)	(47,200)	(57,940)	10,740	22.8%
3-1320 ADMISSIONS - FITNESS	(71,963)	(60,560)	(73,594)	(72,000)	(66,000)	(6,000)	(8.3%)
3-1321 ADMISSIONS - RACQUETS	(14,262)	23	(12,039)	(14,000)	(11,000)	(3,000)	(21.4%)
3-1322 ADMISSIONS - AQUATICS	(129,533)	(107,965)	(111,931)	(134,000)	(125,000)	(9,000)	(6.7%)
3-1323 ICE RENTAL	(1,830,379)	(1,813,703)	(1,718,003)	(1,818,000)	(1,828,000)	10,000	0.6%
3-1324 PUBLIC SKATING	(30,449)	(28,285)	(24,549)	(30,000)	(30,000)	-	- %
3-1325 SHINNEY HOCKEY	(14,820)	(12,940)	(8,163)	(15,000)	(13,000)	(2,000)	(13.3%)
3-1326 PERSONAL TRAINING	(9,649)	(8,366)	(12,231)	(13,000)	(10,000)	(3,000)	(23.1%)
3-1327 BABYSITTING	(3,295)	-	-	-	-	-	- %
3-1328 LOCKER FEES	(8,197)	(10,038)	(7,458)	(8,500)	(8,500)	-	- %
3-1329 SALES COMMISSIONS	(4,669)	(4,360)	(707)	(4,500)	(5,000)	500	11.1%
3-1333 CONTRIBUTIONS FROM DEVELOPER:	-	(865,410)	(353,208)	(1,000)	-	(1,000)	(100.0%)
3-1336 VENDOR FEES	(475)	(685)	(1,800)	(750)	(1,100)	350	46.7%
3-1337 FLOAT REGISTRATION FEES	(2,550)	(1,350)	(1,725)	(1,600)	(1,600)	-	- %
3-1338 ENTRY FEES	(14,391)	(16,560)	(20,765)	(18,575)	(20,220)	1,645	8.9%
3-1800 FEDERAL GRANTS	(38,700)	(25,000)	(52,995)	(23,600)	(2,000)	(21,600)	(91.5%)
3-1801 PROVINCIAL GRANTS	(43,070)	(42,311)	(59,467)	(55,000)	(54,246)	(754)	(1.4%)
3-1901 CONTRIBUTION FROM DISCRETIONAL	-	-	(1,000)	-	-	-	- %
3-1902 CONTRIBUTION FROM OBLIGATORY I	-	(96,000)	-	-	-	-	- %
3-1912 Council Discretionary Contributions	-	-	-	-	(20,000)	20,000	- %
3-1933 LANDSCAPE FEE RESERVE CONTN	(23,135)	(19,911)	(21,300)	(18,355)	(17,872)	(483)	(2.6%)
3-1939 RECREATION SPONSORSHIP CONTN	-	-	-	-	(5,000)	5,000	- %
3-1963 PARKS DEV & FAC DC CONTN	(208,212)	(176,985)	(96,975)	(160,608)	(156,380)	(4,228)	(2.6%)

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3-1971 ARTS & CULTURAL CONTRIBUTION	-	-	(5,000)	(5,000)	(5,000)	-	- %
Total Revenue	(5,373,421)	(6,077,877)	(6,023,361)	(5,520,941)	(5,410,500)	(110,441)	(2.0%)
EXPENSE:							
4-2000 SALARIES - F/T	2,800,962	2,896,740	3,067,375	3,349,388	3,483,930	(134,542)	(4.0%)
4-2001 SALARIES - O/T	117,980	96,772	94,462	81,570	81,570	-	- %
4-2002 SALARIES - P/T	1,859,921	1,663,344	2,003,623	1,807,378	1,875,098	(67,720)	(3.7%)
4-2090 YEAR END ACCRUALS	(59,582)	(1,481)	8,564	-	-	-	- %
4-2100 BENEFITS - OMERS	319,108	309,631	338,684	347,749	360,798	(13,049)	(3.8%)
4-2101 BENEFITS - EHT	95,405	91,388	100,614	100,616	104,290	(3,674)	(3.7%)
4-2102 BENEFITS - WSIB	70,870	67,608	40,976	38,699	40,111	(1,412)	(3.6%)
4-2103 BENEFITS - CPP	167,315	158,651	177,578	191,553	200,448	(8,895)	(4.6%)
4-2104 BENEFITS - EI	105,216	96,978	110,085	107,014	111,525	(4,511)	(4.2%)
4-2105 BENEFITS - DENTAL	57,870	62,724	59,712	77,746	80,262	(2,516)	(3.2%)
4-2106 BENEFITS - HEALTH	91,872	107,953	104,831	130,120	153,122	(23,002)	(17.7%)
4-2107 BENEFITS - LTD/ADD	60,089	58,123	52,801	60,796	63,401	(2,605)	(4.3%)
4-2108 BENEFITS - OTHER	21,494	35,824	14,679	15,688	16,345	(657)	(4.2%)
TOTAL SALARIES & BENEFITS	5,708,520	5,644,255	6,173,984	6,308,317	6,570,900	(262,583)	(4.2%)
4-3000 PURCHASE CARD CLEARING	(90)	8	237	-	-	-	- %
4-4000 OFFICE SUPPLIES	9,150	9,753	10,859	10,665	12,850	(2,185)	(20.5%)
4-4006 OFFICE EQUIPMENT	2,086	-	423	1,500	1,500	-	- %
4-4007 COMPUTER SUPPLIES	402	-	687	750	500	250	33.3%
4-4009 SAFETY SUPPLIES	5,836	6,444	5,208	6,400	6,400	-	- %
4-4010 CLOTHING ALLOWANCE	10,227	13,785	11,307	12,500	12,500	-	- %
4-4013 UTILITIES	180,555	190,635	82,585	182,000	197,600	(15,600)	(8.6%)

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4-4015 OPERATING MATERIALS	114,914	100,765	149,559	134,701	165,480	(30,779)	(22.8%)
4-4018 LICENSES	1,721	2,569	2,905	3,700	4,200	(500)	(13.5%)
4-4019 VEHICLE SUPPLIES	82,967	-	-	-	-	-	- %
4-4021 EQUIPMENT - OTHER	14,267	12,374	32,320	51,850	29,850	22,000	42.4%
4-4022 TOOLS	3,351	2,556	2,257	3,000	3,000	-	- %
4-4023 PATHWAY MAINTENANCE MATERIALS	40,589	40,867	40,942	42,300	42,300	-	- %
4-4024 FENCE MATERIALS	8,896	20,568	4,389	11,000	11,000	-	- %
4-4025 PROGRAM MATERIALS	46,553	37,697	41,736	44,200	44,700	(500)	(1.1%)
4-4026 PROMOTIONAL/RECOGNITION	427	784	964	2,100	2,550	(450)	(21.4%)
4-4045 MUNICIPAL BUSINESS	2,532	2,797	4,515	2,350	2,800	(450)	(19.1%)
4-4047 SUPPLIES	-	-	-	-	5,000	(5,000)	- %
4-4049 SIGNAGE	5,414	4,812	4,322	5,000	5,000	-	- %
4-4050 FIELD PAINT	9,909	14,679	16,061	17,000	17,000	-	- %
4-4051 HORTICULTURE PROGRAM	11,055	23,034	10,371	14,000	14,000	-	- %
4-4052 FERT/GRASS SEED	17,783	15,761	15,939	18,000	18,000	-	- %
4-4053 PARK ELEC/LIGHTING	7,090	8,041	18,898	14,000	14,000	-	- %
4-4054 IRRIGATION	4,232	4,118	4,277	5,100	5,100	-	- %
4-4058 OPERATING MATERIALS - ADVERTISI	13,126	4,364	13,027	12,460	12,260	200	1.6%
4-5026 COURSES & SEMINARS	9,677	11,004	16,237	19,541	20,790	(1,249)	(6.4%)
4-5027 MANDATORY COURSES & SEMINARS	-	410	510	409	400	9	2.2%
4-5028 MEMBERSHIPS	4,271	4,305	5,691	6,539	7,250	(711)	(10.9%)
4-5029 MILEAGE	4,567	5,183	5,821	8,900	9,100	(200)	(2.2%)
4-5032 VEHICLE REPAIRS	153,207	-	-	-	-	-	- %
4-5033 EQUIPMENT REPAIRS	5,647	5,462	5,047	6,200	6,200	-	- %
4-5034 EQUIPMENT RENTALS	25,305	18,385	37,674	31,605	43,750	(12,145)	(38.4%)

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4-5037 PROPERTY IMPROVEMENT	33,857	28,172	16,928	30,000	30,000	-	- %
4-5038 BUILDING REPAIR & MAINTENANCE	12,688	21,634	16,086	20,000	20,000	-	- %
4-5042 ADVERTISING	38,525	-	-	-	-	-	- %
4-5043 CONSULTING	10,522	4,900	45,443	17,500	17,500	-	- %
4-5045 PHOTOCOPIER CHARGES	19,395	20,819	24,216	29,279	24,259	5,020	17.1%
4-5046 PRINTING	9,678	2,220	3,916	4,000	4,000	-	- %
4-5047 PURCHASE OF TREES	51,695	94,448	50,499	50,000	50,000	-	- %
4-5049 POLICE SEARCHES	895	1,820	2,115	1,000	1,500	(500)	(50.0%)
4-5059 CONTRACTS	410,785	878,050	919,303	706,225	795,415	(89,190)	(12.6%)
4-5060 COST RECOVERY	(16,211)	(17,184)	(17,303)	(10,000)	(2,400)	(7,600)	(76.0%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	5	-	-	-	-	-	- %
4-5063 WASTE DISPOSAL FEE	16,040	21,893	14,940	18,000	18,000	-	- %
4-5064 CONTRACTS - GRASS CUTTING	26,218	26,874	27,546	35,000	35,000	-	- %
4-5065 RENTALS	17,614	18,037	10,524	29,500	29,000	500	1.7%
4-5066 CONTRACTS - OUTINGS	31,919	41,301	44,132	41,000	41,000	-	- %
4-5076 PRINTING - ADVERTISING	56,409	37,820	42,443	44,000	42,436	1,564	3.6%
4-5077 REALTY TAXES	49,075	49,426	50,613	56,251	57,375	(1,124)	(2.0%)
4-5081 SENIORS GAMES	665	1,000	1,213	1,000	1,000	-	- %
4-5086 SECURITY	36,279	33,872	30,213	35,000	35,000	-	- %
4-5087 ARBORICULTURAL CONTRACT	58,528	54,437	24,252	60,000	60,000	-	- %
4-5088 SHRUB BED MAINTENANCE	58,526	95,886	96,764	100,000	100,000	-	- %
4-5089 LANDSCAPE TECHNICIAN	716	-	-	-	-	-	- %
4-6001 BANK CHARGES	39,935	37,043	31,290	40,000	13,600	26,400	66.0%
4-7000 COMMUNITY GRANTS	-	-	13,447	16,000	16,000	-	- %
4-7001 HISTORICAL SOCIETY GRANT	-	-	67,500	67,500	70,500	(3,000)	(4.4%)

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4-8003 CONTRIBUTIONS TO DISCRETIONARY	33,500	1,079,453	701,112	31,500	71,035	(39,535)	(125.5%)
TOTAL OTHER EXPENSES	1,792,924	3,093,081	2,761,960	2,090,525	2,245,300	(154,775)	(7.4%)
TOTAL EXPENSES	7,501,444	8,737,336	8,935,944	8,398,842	8,816,200	(417,358)	(5.0%)
NET BUDGET	2,128,023	2,659,459	2,912,583	2,877,901	3,405,700	(527,799)	(18.3%)

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07101 PARKS & RECREATION ADMINISTRATION

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
Total Revenue	-	-	-	-	-	-	- %
EXPENSE:							
4-2000 SALARIES - FT	186,089	192,272	201,868	201,102	203,608	(2,506)	(1.2%)
4-2090 YEAR END ACCRUALS	4,055	1,722	578	-	-	-	- %
4-2100 BENEFITS - OMERS	22,771	23,254	24,214	23,958	24,215	(257)	(1.1%)
4-2101 BENEFITS - EHT	3,777	3,786	3,955	3,921	3,970	(49)	(1.2%)
4-2102 BENEFITS - WSIB	2,000	1,856	1,180	1,508	1,527	(19)	(1.3%)
4-2103 BENEFITS - CPP	4,590	4,018	4,464	4,464	4,560	(96)	(2.2%)
4-2104 BENEFITS - EI	2,435	2,113	2,345	2,345	2,394	(49)	(2.1%)
4-2105 BENEFITS - DENTAL	3,963	3,425	3,206	2,941	2,948	(7)	(0.2%)
4-2106 BENEFITS - HEALTH	5,651	5,735	5,365	4,923	5,625	(702)	(14.3%)
4-2107 BENEFITS - LTD/ADD	3,411	3,136	2,789	3,776	3,823	(47)	(1.2%)
4-2108 BENEFITS - OTHER	1,492	3,269	928	943	955	(12)	(1.3%)
TOTAL SALARIES & BENEFITS	240,234	244,586	250,892	249,881	253,625	(3,744)	(1.5%)
4-3000 PURCHASE CARD CLEARING	(90)	8	237	-	-	-	- %
4-4000 OFFICE SUPPLIES	1,291	1,173	966	1,500	1,500	-	- %
4-4006 OFFICE EQUIPMENT	2,086	-	423	1,500	1,500	-	- %
4-4045 MUNICIPAL BUSINESS	1,474	2,209	3,103	1,000	1,000	-	- %
4-5026 COURSES & SEMINARS	244	569	6,845	7,451	7,451	-	- %
4-5028 MEMBERSHIPS	1,635	1,635	1,875	3,150	3,150	-	- %
4-5029 MILEAGE	-	-	14	500	500	-	- %
4-5043 CONSULTING	2,381	-	-	2,500	2,500	-	- %
4-5045 PHOTOCOPIER CHARGES	17,814	19,004	21,730	26,901	21,712	5,189	19.3%

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07101 PARKS & RECREATION ADMINISTRATION Final Approved Budget
 2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U) %
4-5059 CONTRACTS	-	449	-	1,500	1,500	-	- %
TOTAL OTHER EXPENSES	26,835	25,047	35,193	46,002	40,813	5,189	11.3%
TOTAL EXPENSES	267,069	269,633	286,085	295,883	294,438	1,445	0.5%
NET BUDGET	267,069	269,633	286,085	295,883	294,438	1,445	0.5%

TOWN OF AURORA
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 2016

Run Date: 3-Feb-2016
 07120 CULTURAL SERVICES

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1204 SPONSORSHIP	-	-	(1,500)	(1)	-	(1)	(100.0%)
3-1901 CONTRIBUTION FROM DISCRETIONARY	-	-	(1,000)	-	-	-	- %
3-1971 ARTS & CULTURAL CONTRIBUTION	-	-	(5,000)	(5,000)	(5,000)	-	- %
Total Revenue	-	-	(7,500)	(5,001)	(5,000)	(1)	- %
EXPENSE:							
4-2000 SALARIES - F/T	-	6,454	85,145	85,492	90,442	(4,950)	(5.8%)
4-2090 YEAR END ACCRUALS	-	968	237	-	-	-	- %
4-2100 BENEFITS - OMERS	-	727	9,497	9,480	10,142	(662)	(7.0%)
4-2101 BENEFITS - EHT	-	126	1,669	1,667	1,764	(97)	(5.8%)
4-2102 BENEFITS - WSIB	-	97	712	641	678	(37)	(5.8%)
4-2103 BENEFITS - CPP	-	308	2,480	2,480	2,533	(53)	(2.1%)
4-2104 BENEFITS - EI	-	170	1,303	1,303	1,330	(27)	(2.1%)
4-2105 BENEFITS - DENTAL	-	-	441	1,634	1,638	(4)	(0.2%)
4-2106 BENEFITS - HEALTH	-	-	3,254	2,735	3,125	(390)	(14.3%)
4-2107 BENEFITS - LTD/ADD	-	-	1,606	1,605	1,698	(93)	(5.8%)
4-2108 BENEFITS - OTHER	-	-	590	401	424	(23)	(5.7%)
TOTAL SALARIES & BENEFITS	-	8,850	106,934	107,438	113,774	(6,336)	(5.9%)
4-4000 OFFICE SUPPLIES	-	-	-	-	1,000	(1,000)	- %
4-4015 OPERATING MATERIALS	-	-	344	1	20,500	(20,499)	(2,049,900.0%)
4-4018 LICENSES	-	-	-	-	500	(500)	- %
4-4045 MUNICIPAL BUSINESS	-	-	238	-	450	(450)	- %
4-5026 COURSES & SEMINARS	-	-	-	-	1,500	(1,500)	- %
4-5028 MEMBERSHIPS	-	-	247	-	700	(700)	- %

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07120 CULTURAL SERVICES

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-5059 CONTRACTS	-	377,000	377,000	377,000	393,900	(16,900)	(4.5%)
4-7000 COMMUNITY GRANTS	-	-	13,447	16,000	16,000	-	- %
4-7001 HISTORICAL SOCIETY GRANT	-	-	67,500	67,500	70,500	(3,000)	(4.4%)
TOTAL OTHER EXPENSES	-	377,000	458,776	460,501	505,050	(44,549)	(9.7%)
TOTAL EXPENSES	-	385,850	565,710	567,939	618,824	(50,885)	(9.0%)
NET BUDGET	-	385,850	558,210	562,938	613,824	(50,886)	(9.0%)

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46 Business Support

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1102 ADMINISTRATIVE FEES	(632)	(400)	(42)	(500)	(400)	(100)	(20.0%)
3-1204 SPONSORSHIP	-	-	(15,000)	-	(48,735)	48,735	- %
3-1210 ADVERTISING SALES - FACILITIES	(70,170)	(60,924)	(74,740)	(65,042)	(78,578)	13,536	20.8%
3-1300 RENTAL	(152,501)	(149,080)	(159,201)	(149,000)	(150,639)	1,639	1.1%
3-1301 VENDING MACHINE SALES	(65,248)	(61,419)	(64,757)	(64,760)	(64,760)	-	- %
3-1323 ICE RENTAL	(1,830,379)	(1,813,703)	(1,718,003)	(1,818,000)	(1,828,000)	10,000	0.6%
Total Revenue	(2,118,930)	(2,085,526)	(2,031,743)	(2,097,302)	(2,171,112)	73,810	3.5%
EXPENSE:							
4-2000 SALARIES - F/T	569,913	534,529	582,366	634,154	711,248	(77,094)	(12.2%)
4-2001 SALARIES - O/T	3,755	2,858	3,558	-	-	-	- %
4-2002 SALARIES - P/T	149,308	126,958	198,641	143,674	119,448	24,226	16.9%
4-2090 YEAR END ACCRUALS	(23,905)	(2,886)	3,976	-	-	-	- %
4-2100 BENEFITS - OMERS	57,572	52,513	58,841	61,204	68,933	(7,729)	(12.6%)
4-2101 BENEFITS - EHT	14,548	13,086	15,300	14,650	15,997	(1,347)	(9.2%)
4-2102 BENEFITS - WSIB	11,050	9,811	6,365	5,635	6,152	(517)	(9.2%)
4-2103 BENEFITS - CPP	27,396	24,963	29,538	30,807	33,744	(2,937)	(9.5%)
4-2104 BENEFITS - EI	16,791	14,405	17,360	16,813	18,164	(1,351)	(8.0%)
4-2105 BENEFITS - DENTAL	11,716	11,940	13,293	17,158	18,837	(1,679)	(9.8%)
4-2106 BENEFITS - HEALTH	18,207	20,481	22,143	28,717	35,937	(7,220)	(25.1%)
4-2107 BENEFITS - LTD/ADD	10,987	10,276	9,798	11,855	13,354	(1,499)	(12.6%)
4-2108 BENEFITS - OTHER	3,947	8,258	2,762	2,963	3,337	(374)	(12.6%)
TOTAL SALARIES & BENEFITS	871,285	827,192	963,941	967,630	1,045,151	(77,521)	(8.0%)

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-4000 OFFICE SUPPLIES	3,757	3,056	5,291	4,658	5,650	(992)	(21.3%)
4-4007 COMPUTER SUPPLIES	402	-	687	750	500	250	33.3%
4-4015 OPERATING MATERIALS	1,935	2,057	19,432	6,000	15,200	(9,200)	(153.3%)
4-4018 LICENSES	903	1,303	2,089	2,800	2,800	-	- %
4-4045 MUNICIPAL BUSINESS	231	315	161	450	450	-	- %
4-4058 OPERATING MATERIALS - ADVERTISI	13,166	4,364	13,027	12,460	12,260	200	1.6%
4-5026 COURSES & SEMINARS	1,398	1,685	586	3,627	3,627	-	- %
4-5029 MILEAGE	409	273	817	1,400	1,400	-	- %
4-5059 CONTRACTS	26,805	64,639	27,001	51,000	61,308	(10,308)	(20.2%)
4-5061 SOFTWARE ANNUAL MTCE SUPPORT	5	-	-	-	-	-	- %
4-6001 BANK CHARGES	39,935	37,043	31,290	40,000	13,600	26,400	66.0%
4-8003 CONTRIBUTIONS TO DISCRETIONARY	-	-	-	-	39,535	(39,535)	- %
TOTAL OTHER EXPENSES	88,946	114,735	100,381	123,145	156,330	(33,185)	(26.9%)
TOTAL EXPENSES	960,231	941,927	1,064,322	1,090,775	1,201,481	(110,706)	(10.1%)
NET BUDGET	(1,158,699)	(1,143,599)	(967,421)	(1,006,527)	(969,631)	(36,896)	(3.7%)

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1106 LANDSCAPE FEES	(46,358)	(257,922)	(369,492)	(60,000)	(75,000)	15,000	25.0%
3-1201 OTHER	(56,059)	(36,631)	(48,682)	(30,500)	(35,000)	4,500	14.8%
3-1206 DONATIONS	-	(50)	-	-	-	-	- %
3-1303 BALL DIAMOND/SOCCER FIELDS	(168,872)	(159,431)	(169,368)	(160,000)	(161,000)	1,000	0.6%
3-1304 GRASS CUTTING	(137,005)	(137,432)	(137,010)	(137,000)	-	(137,000)	(100.0%)
3-1333 CONTRIBUTIONS FROM DEVELOPER:	-	(865,410)	(353,208)	(1,000)	-	(1,000)	(100.0%)
3-1902 CONTRIBUTION FROM OBLIGATORY I	-	(96,000)	-	-	-	-	- %
3-1933 LANDSCAPE FEE RESERVE CONTN	(23,135)	(19,911)	(21,300)	(18,355)	(17,872)	(483)	(2.6%)
3-1963 PARKS DEV & FAC DC CONTN	(208,212)	(176,985)	(96,975)	(160,608)	(156,380)	(4,228)	(2.6%)
Total Revenue	(639,641)	(1,749,772)	(1,196,035)	(567,463)	(445,252)	(122,211)	(21.5%)
EXPENSE:							
4-2000 SALARIES - F/T	1,125,019	1,152,153	1,172,949	1,168,175	1,185,346	(17,171)	(1.5%)
4-2001 SALARIES - O/T	98,993	80,009	76,748	81,570	81,570	-	- %
4-2002 SALARIES - P/T	386,950	399,127	414,338	421,280	426,529	(5,249)	(1.2%)
4-2090 YEAR END ACCRUALS	(13,080)	2,212	3,699	-	-	-	- %
4-2100 BENEFITS - OMERS	119,697	112,717	120,256	120,374	121,880	(1,506)	(1.3%)
4-2101 BENEFITS - EHT	32,114	32,043	32,476	32,269	32,701	(432)	(1.3%)
4-2102 BENEFITS - WSIB	23,845	23,495	13,073	12,412	12,578	(166)	(1.3%)
4-2103 BENEFITS - CPP	60,675	57,404	61,456	60,960	62,092	(1,132)	(1.9%)
4-2104 BENEFITS - EI	33,252	31,202	33,532	34,608	35,215	(607)	(1.8%)
4-2105 BENEFITS - DENTAL	27,371	27,844	25,485	28,107	28,174	(67)	(0.2%)
4-2106 BENEFITS - HEALTH	44,135	46,391	42,417	47,041	53,749	(6,708)	(14.3%)

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4-2107 BENEFITS - LTD/ADD	24,820	22,325	19,617	19,943	20,242	(299)	(1.5%)
4-2108 BENEFITS - OTHER	9,726	12,381	5,584	5,481	5,562	(81)	(1.5%)
TOTAL SALARIES & BENEFITS	1,973,517	1,999,303	2,021,630	2,032,220	2,065,638	(33,418)	(1.6%)
4-4000 OFFICE SUPPLIES	1,602	2,782	1,706	1,857	1,850	7	0.4%
4-4009 SAFETY SUPPLIES	5,836	6,444	5,208	6,400	6,400	-	- %
4-4010 CLOTHING ALLOWANCE	7,782	8,307	7,639	8,500	8,500	-	- %
4-4013 UTILITIES	180,555	190,635	82,585	182,000	197,600	(15,600)	(8.6%)
4-4015 OPERATING MATERIALS	46,821	40,197	69,706	58,000	58,000	-	- %
4-4019 VEHICLE SUPPLIES	82,967	-	-	-	-	-	- %
4-4021 EQUIPMENT - OTHER	9,259	9,306	11,270	11,500	11,500	-	- %
4-4022 TOOLS	3,351	2,556	2,257	3,000	3,000	-	- %
4-4023 PATHWAY MAINTENANCE MATERIALS	40,589	40,867	40,942	42,300	42,300	-	- %
4-4024 FENCE MATERIALS	8,896	20,568	4,389	11,000	11,000	-	- %
4-4045 MUNICIPAL BUSINESS	247	238	460	450	450	-	- %
4-4049 SIGNAGE	5,414	4,812	4,322	5,000	5,000	-	- %
4-4050 FIELD PAINT	9,909	14,679	16,061	17,000	17,000	-	- %
4-4051 HORTICULTURE PROGRAM	11,055	23,034	10,371	14,000	14,000	-	- %
4-4052 FERT/GRASS SEED	17,783	15,761	15,939	18,000	18,000	-	- %
4-4053 PARK ELEC/LIGHTING	7,090	8,041	18,898	14,000	14,000	-	- %
4-4054 IRRIGATION	4,232	4,118	4,277	5,100	5,100	-	- %
4-5026 COURSES & SEMINARS	4,085	3,945	5,967	6,851	6,600	251	3.7%
4-5028 MEMBERSHIPS	1,173	1,278	1,674	1,504	1,500	4	0.3%
4-5029 MILEAGE	1,045	817	572	1,500	1,000	500	33.3%
4-5032 VEHICLE REPAIRS	153,207	-	-	-	-	-	- %
4-5037 PROPERTY IMPROVEMENT	33,857	28,172	16,928	30,000	30,000	-	- %

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-5038 BUILDING REPAIR & MAINTENANCE	12,688	21,634	16,086	20,000	20,000	-	- %
4-5043 CONSULTING	8,141	4,900	45,443	15,000	15,000	-	- %
4-5045 PHOTOCOPIER CHARGES	1,580	1,816	2,486	2,378	2,547	(169)	(7.1%)
4-5047 PURCHASE OF TREES	51,695	94,448	50,499	50,000	50,000	-	- %
4-5059 CONTRACTS	10,082	11,548	11,699	19,100	20,100	(1,000)	(5.2%)
4-5060 COST RECOVERY	(5,950)	(5,950)	-	-	-	-	- %
4-5063 WASTE DISPOSAL FEE	16,040	21,893	14,940	18,000	18,000	-	- %
4-5064 CONTRACTS - GRASS CUTTING	26,218	26,874	27,546	35,000	35,000	-	- %
4-5077 REALTY TAXES	49,075	49,426	50,613	56,251	57,375	(1,124)	(2.0%)
4-5086 SECURITY	36,279	33,872	30,213	35,000	35,000	-	- %
4-5087 ARBORICULTURAL CONTRACT	58,528	54,437	24,252	60,000	60,000	-	- %
4-5088 SHRUB BED MAINTENANCE	58,526	95,886	96,764	100,000	100,000	-	- %
4-5089 LANDSCAPE TECHNICIAN	716	-	-	-	-	-	- %
4-8003 CONTRIBUTIONS TO DISCRETIONARY	33,500	1,079,453	693,200	31,500	31,500	-	- %
TOTAL OTHER EXPENSES	993,873	1,916,794	1,384,912	880,191	897,322	(17,131)	(1.9%)
TOTAL EXPENSES	2,967,390	3,916,097	3,406,542	2,912,411	2,962,960	(50,549)	(1.7%)
NET BUDGET	2,327,749	2,166,325	2,210,507	2,344,948	2,517,708	(172,760)	(7.4%)

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Community Programs

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	(197,016)	(146,123)	(184,554)	(222,000)	(212,030)	(9,970)	(4.5%)
3-1206 DONATIONS	(1,500)	(120)	(3,000)	(1,500)	(1,500)	-	- %
3-1305 MEMBERSHIP FEES	(36,500)	(36,500)	(40,250)	(40,000)	(42,900)	2,900	7.2%
3-1306 MEMBERSHIPS - FITNESS	(311,882)	(143,083)	(252,258)	(409,900)	(282,000)	(127,900)	(31.2%)
3-1307 MEMBERSHIPS - RACQUETS	(14,518)	(6,443)	(13,399)	(15,000)	(12,000)	(3,000)	(20.0%)
3-1308 MEMBERSHIPS - AQUATICS	(30,913)	(24,952)	(27,583)	(30,000)	(25,000)	(5,000)	(16.7%)
3-1309 PROGRAM	(151,995)	(118,410)	(147,837)	(152,000)	(153,000)	1,000	0.7%
3-1310 PROGRAM - FITNESS	(34,769)	(23,878)	(26,491)	(35,000)	(28,000)	(7,000)	(20.0%)
3-1311 PROGRAM - RACQUETS	(4,671)	(10,003)	(14,011)	(11,000)	(11,000)	-	- %
3-1312 PROGRAM - AQUATICS	(571,178)	(546,877)	(613,446)	(643,000)	(593,000)	(50,000)	(7.8%)
3-1313 PROGRAM - ADULT	(22,963)	(19,232)	(16,003)	(25,000)	(20,000)	(5,000)	(20.0%)
3-1314 PROGRAM - CHILDREN	(90,643)	(93,680)	(102,273)	(85,000)	(90,000)	5,000	5.9%
3-1315 PROGRAM - PRESCHOOL	(156,240)	(145,288)	(157,869)	(155,000)	(160,000)	5,000	3.2%
3-1316 PROGRAM - FAMILY	(495)	-	-	-	-	-	- %
3-1317 PROGRAM - CAMPS	(507,448)	(519,646)	(672,430)	(513,000)	(650,000)	137,000	26.7%
3-1320 ADMISSIONS - FITNESS	(71,963)	(60,560)	(73,594)	(72,000)	(66,000)	(6,000)	(8.3%)
3-1321 ADMISSIONS - RACQUETS	(14,262)	23	(12,039)	(14,000)	(11,000)	(3,000)	(21.4%)
3-1322 ADMISSIONS - AQUATICS	(129,533)	(107,965)	(111,931)	(134,000)	(125,000)	(9,000)	(6.7%)
3-1324 PUBLIC SKATING	(30,449)	(28,285)	(24,549)	(30,000)	(30,000)	-	- %
3-1325 SHINNEY HOCKEY	(14,820)	(12,940)	(8,163)	(15,000)	(13,000)	(2,000)	(13.3%)
3-1326 PERSONAL TRAINING	(9,649)	(8,366)	(12,231)	(13,000)	(10,000)	(3,000)	(23.1%)
3-1327 BABYSITTING	(3,295)	-	-	-	-	-	- %
3-1328 LOCKER FEES	(8,197)	(10,038)	(7,458)	(8,500)	(8,500)	-	- %

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	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
3-1800 FEDERAL GRANTS	-	-	(17,995)	(18,000)	-	(18,000)	(100.0%)
3-1801 PROVINCIAL GRANTS	(43,070)	(42,311)	(51,967)	(55,000)	(54,246)	(754)	(1.4%)
3-1939 RECREATION SPONSORSHIP CONT'N	-	-	-	-	(5,000)	5,000	- %
Total Revenue	(2,457,969)	(2,104,677)	(2,591,331)	(2,696,900)	(2,603,176)	(93,724)	(3.5%)
EXPENSE:							
4-2000 SALARIES - F/T	798,331	886,007	891,151	1,078,572	1,102,653	(24,081)	(2.2%)
4-2001 SALARIES - O/T	10,846	8,920	9,938	-	-	-	- %
4-2002 SALARIES - P/T	1,280,282	1,104,512	1,353,239	1,233,925	1,321,195	(87,270)	(7.1%)
4-2090 YEAR END ACCRUALS	(15,454)	(2,206)	783	-	-	-	- %
4-2100 BENEFITS - OMERS	105,766	106,707	111,321	113,925	115,449	(1,524)	(1.3%)
4-2101 BENEFITS - EHT	41,579	39,203	43,775	44,468	45,992	(1,524)	(3.4%)
4-2102 BENEFITS - WSIB	31,385	29,940	18,180	17,103	17,689	(586)	(3.4%)
4-2103 BENEFITS - CPP	68,781	66,667	73,675	86,584	90,980	(4,396)	(5.1%)
4-2104 BENEFITS - EI	49,434	46,124	52,226	48,511	50,896	(2,385)	(4.9%)
4-2105 BENEFITS - DENTAL	12,670	16,679	14,259	23,820	24,570	(750)	(3.1%)
4-2106 BENEFITS - HEALTH	20,654	30,620	26,584	39,867	46,874	(7,007)	(17.6%)
4-2107 BENEFITS - LTD/ADD	17,982	19,671	16,491	20,253	20,704	(451)	(2.2%)
4-2108 BENEFITS - OTHER	5,377	10,537	4,182	5,060	5,173	(113)	(2.2%)
TOTAL SALARIES & BENEFITS	2,427,633	2,363,381	2,615,804	2,712,088	2,842,175	(130,087)	(4.8%)
4-4000 OFFICE SUPPLIES	1,841	2,590	2,609	2,150	2,350	(200)	(9.3%)
4-4010 CLOTHING ALLOWANCE	2,235	5,257	3,476	3,800	3,800	-	- %
4-4015 OPERATING MATERIALS	23,227	31,538	31,020	34,800	35,500	(700)	(2.0%)
4-4018 LICENSES	817	1,266	816	900	900	-	- %
4-4021 EQUIPMENT - OTHER	5,008	3,067	21,050	40,350	18,350	22,000	54.5%

TOWN OF AURORA
LINE-BY-LINE ANALYSIS

Final Approved Budget

2016

Community Programs

Run Date: 3-Feb-2016

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-4025 PROGRAM MATERIALS	46,553	37,697	41,736	44,200	44,700	(500)	(1.1%)
4-4045 MUNICIPAL BUSINESS	581	35	554	450	450	-	- %
4-4047 SUPPLIES	-	-	-	-	5,000	(5,000)	- %
4-5026 COURSES & SEMINARS	3,951	4,805	2,839	1,612	1,612	-	- %
4-5027 MANDATORY COURSES & SEMINARS	-	410	510	409	400	9	2.2%
4-5028 MEMBERSHIPS	1,463	1,393	1,896	1,885	1,900	(15)	(0.8%)
4-5029 MILEAGE	2,045	3,413	2,818	4,500	4,500	-	- %
4-5033 EQUIPMENT REPAIRS	5,647	5,462	5,047	6,200	6,200	-	- %
4-5034 EQUIPMENT RENTALS	800	492	-	1,250	1,250	-	- %
4-5049 POLICE SEARCHES	895	1,820	2,115	1,000	1,500	(500)	(50.0%)
4-5059 CONTRACTS	325,226	314,295	372,940	145,075	184,107	(39,032)	(26.9%)
4-5060 COST RECOVERY	(10,261)	(11,234)	(17,303)	(10,000)	(2,400)	(7,600)	(76.0%)
4-5065 RENTALS	17,614	18,037	10,524	29,500	29,000	500	1.7%
4-5066 CONTRACTS - OUTINGS	31,919	41,301	44,132	41,000	41,000	-	- %
4-5076 PRINTING - ADVERTISING	20,110	2,694	4,510	4,000	4,500	(500)	(12.5%)
4-5081 SENIORS GAMES	665	1,000	1,213	1,000	1,000	-	- %
TOTAL OTHER EXPENSES	480,336	465,338	532,502	354,081	385,619	(31,538)	(8.9%)
TOTAL EXPENSES	2,907,969	2,828,719	3,148,306	3,066,169	3,227,794	(161,625)	(5.3%)
NET BUDGET	450,000	724,042	556,975	369,269	624,618	(255,349)	(69.1%)

TOWN OF AURORA
 LINE-BY-LINE ANALYSIS
 Final Approved Budget
 2016

Run Date: 3-Feb-2016

07501 SPECIAL EVENTS

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
REVENUE:							
3-1201 OTHER	-	-	(6,150)	-	-	-	- %
3-1203 ADVERTISING	(37,432)	(38,275)	(39,883)	(40,000)	(40,000)	-	- %
3-1204 SPONSORSHIP	(30,530)	(37,089)	(40,604)	(34,050)	(36,100)	2,050	6.0%
3-1206 DONATIONS	(1,616)	(1,864)	(10,709)	(2,000)	(2,000)	-	- %
3-1319 ADMISSIONS	(17,018)	(12,719)	(31,909)	(47,200)	(57,940)	10,740	22.8%
3-1329 SALES COMMISSIONS	(4,669)	(4,360)	(707)	(4,500)	(5,000)	500	11.1%
3-1336 VENDOR FEES	(475)	(685)	(1,800)	(750)	(1,100)	350	46.7%
3-1337 FLOAT REGISTRATION FEES	(2,550)	(1,350)	(1,725)	(1,600)	(1,600)	-	- %
3-1338 ENTRY FEES	(14,391)	(16,560)	(20,765)	(18,575)	(20,220)	1,645	8.9%
3-1800 FEDERAL GRANTS	(25,500)	(25,000)	(35,000)	(5,600)	(2,000)	(3,600)	(64.3%)
3-1801 PROVINCIAL GRANTS	-	-	(7,500)	-	-	-	- %
3-1912 Council Discretionary Contributions	-	-	-	-	(20,000)	20,000	- %
Total Revenue	(134,181)	(137,902)	(196,752)	(154,275)	(185,960)	31,685	20.5%
EXPENSE:							
4-2000 SALARIES - F/T	121,610	125,325	133,897	181,892	190,633	(8,741)	(4.8%)
4-2001 SALARIES - O/T	4,385	4,986	4,218	-	-	-	- %
4-2002 SALARIES - P/T	24,925	32,747	37,405	8,500	7,925	575	6.8%
4-2090 YEAR END ACCRUALS	(11,198)	(1,291)	(709)	-	-	-	- %
4-2100 BENEFITS - OMERS	13,302	13,712	14,556	18,808	20,177	(1,369)	(7.3%)
4-2101 BENEFITS - EHT	3,026	3,145	3,439	3,640	3,866	(226)	(6.2%)
4-2102 BENEFITS - WSIB	2,314	2,409	1,465	1,400	1,487	(87)	(6.2%)
4-2103 BENEFITS - CPP	5,111	5,291	5,965	6,258	6,537	(279)	(4.5%)

TOWN OF AURORA
LINE-BY-LINE ANALYSIS
 Final Approved Budget
 2016

Run Date: 3-Feb-2016

07501 SPECIAL EVENTS

	2013 Full Year Actuals	2014 Full Year Actuals	2015 YTD Actuals	2015 Approved Budget	2016 Approved Budget	2016 vs 2015 Budget F / (U)	2016 vs 2015 Budget F / (U)
4-2104 BENEFITS - EI	2,872	2,965	3,319	3,434	3,525	(91)	(2.6%)
4-2105 BENEFITS - DENTAL	2,151	2,837	3,028	4,085	4,095	(10)	(0.2%)
4-2106 BENEFITS - HEALTH	3,225	4,726	5,067	6,837	7,812	(975)	(14.3%)
4-2107 BENEFITS - LTD/ADD	2,890	2,714	2,501	3,364	3,579	(215)	(6.4%)
4-2108 BENEFITS - OTHER	952	1,379	634	840	894	(54)	(6.4%)
TOTAL SALARIES & BENEFITS	175,565	200,945	214,785	239,058	250,530	(11,472)	(4.8%)
4-4000 OFFICE SUPPLIES	660	153	286	500	500	-	- %
4-4010 CLOTHING ALLOWANCE	210	220	192	200	200	-	- %
4-4015 OPERATING MATERIALS	35,489	26,972	29,057	35,900	36,280	(380)	(1.1%)
4-4026 PROMOTIONAL/RECOGNITION	427	784	964	2,100	2,550	(450)	(21.4%)
4-4058 OPERATING MATERIALS - ADVERTISI	(40)	-	-	-	-	-	- %
4-5029 MILEAGE	1,068	680	1,600	1,000	1,700	(700)	(70.0%)
4-5034 EQUIPMENT RENTALS	24,505	17,893	37,674	30,355	42,500	(12,145)	(40.0%)
4-5046 PRINTING	2,705	2,220	3,916	4,000	4,000	-	- %
4-5059 CONTRACTS	99,200	110,120	130,664	112,550	134,500	(21,950)	(19.5%)
4-5076 PRINTING - ADVERTISING	36,300	35,126	37,933	40,000	37,936	2,064	5.2%
4-8003 CONTRIBUTIONS TO DISCRETIONARY	-	-	7,912	-	-	-	- %
TOTAL OTHER EXPENSES	200,524	194,168	250,198	226,605	260,166	(33,561)	(14.8%)
TOTAL EXPENSES	376,089	395,113	464,983	465,663	510,696	(45,033)	(9.7%)
NET BUDGET	241,908	257,211	268,231	311,388	324,736	(13,348)	(4.3%)



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www.aurora.ca

**Town of Aurora
Administration Department**

MEMORANDUM

DATE: February 16, 2016
TO: Finance Advisory Committee
FROM: Anthony Ierullo, Acting Manager of Corporate Communications
RE: 2016 Your Citizen Budget Survey

RECOMMENDATIONS

THAT the memorandum regarding 2016 Your Citizen Budget Survey be received for information.

BACKGROUND

In July 2014, Town staff formed a working group to design and implement a Citizen Budget online interactive survey with staff from Open North, a non-profit company that creates online tools for citizen engagement.

The survey was designed to inform residents on how the Town allocates tax dollars for various programs and services, provide homeowners the opportunity to provide feedback, and serve as a broad gauge of resident satisfaction with municipal spending.

The survey was built with the potential to re-deploy annually or as required. The 2016 Your Citizen Budget survey offered interested residents the option to provide feedback on 13 core programs and services offered by the Town, by indicating whether funding should be increased, reduced, or remain the same. As with most online surveys, the results of the survey are not statistically valid or representative.

The 2016 Your Citizen Budget survey calculated the selections instantaneously, displaying the effect the choices would have on the resident's tax levy. The survey was online from August 27 to November 3, 2015, and was promoted in the Town Notice Board, newspapers, Town website, and social media feeds. Approximately 75% of visitors accessed the survey either directly or through the Town's website.

February 16, 2016

-2-

2016 Your Citizen Budget Survey

The Town received 88 unique completed surveys with a verified and screened IP address. The 2016 Your Citizen Budget survey posed the following 13 questions, providing examples of programs and services in each area:

“How would you adjust your property tax funding to ...”

- 1) Community Planning?
- 2) Enforcement and Licensing?
- 3) Animal Control?
- 4) Road Network Operations?
- 5) Snow Management and Plowing Operations?
- 6) Solid Waste Management?
- 7) Municipal Facilities?
- 8) Community Programs?
- 9) Parks, Trails and Open Spaces?
- 10) Cultural Services?
- 11) Fire and Emergency Services?
- 12) Infrastructure Rehabilitation and Replacement Contributions?
- 13) Aurora Public Library?

The results of the 2016 Your Citizen Budget survey are summarized in Attachment 1. Given the costs, response rate and statistical validity of the data, staff will explore options to better engage the public as part of the 2017 Budget.

ATTACHMENTS

Attachment 1 – Your Citizen Budget Report, Town of Aurora

Attachment 1

Your Citizen Budget Report

Town of Aurora

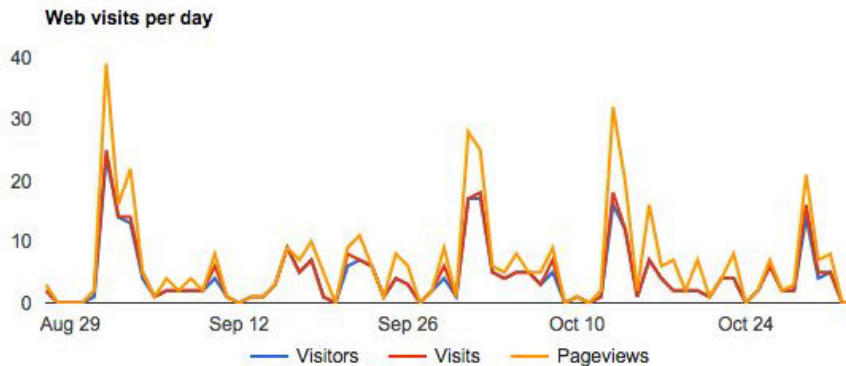
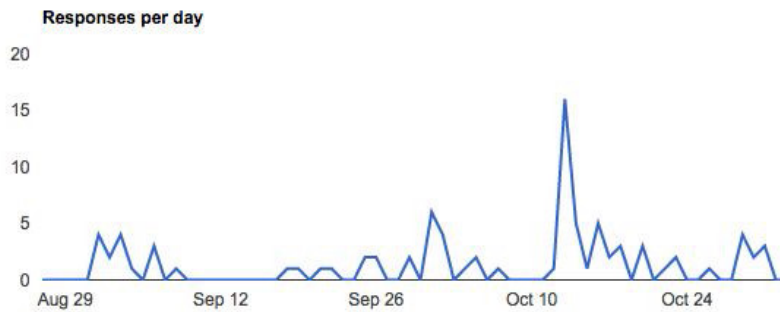


Online Budget Consultation Report

For the period August 27 to November 02, 2015

Prepared by Open North for: Town of Aurora

<h2>241</h2> <p>Visitors</p>	<h2>88</h2> <p>Responses <i>36.5% participation</i></p>	<h2>5 minutes</h2> <p>Median time to complete</p>
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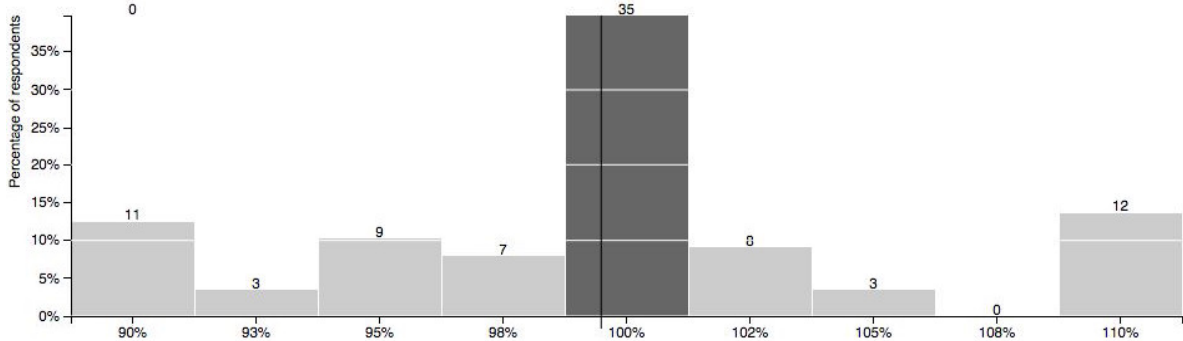


Web traffic sources



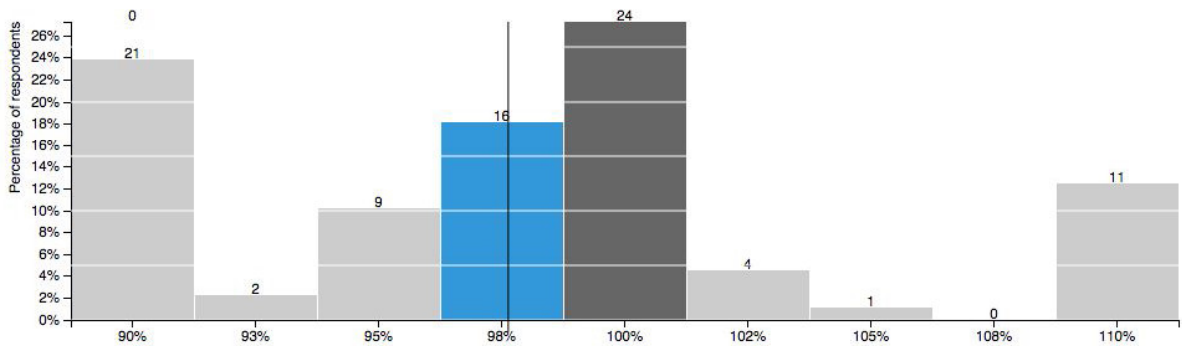
Community Planning

1 How would you adjust your property tax funding to Community Planning?

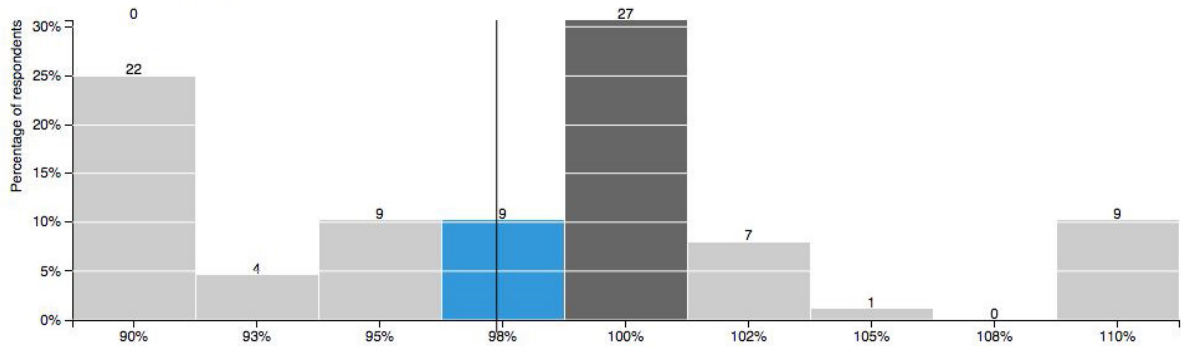


Bylaw Services

2 How would you adjust your property tax funding to Bylaw Enforcement, Parking Control and Licensing?

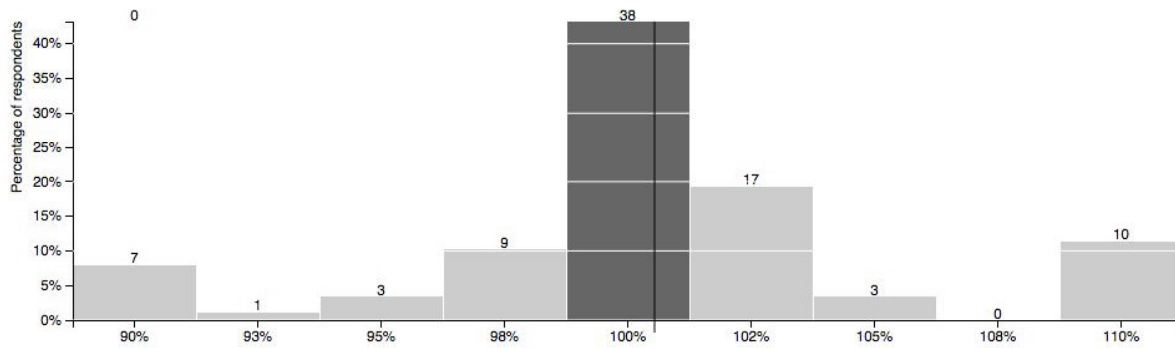


3 How would you adjust your property tax funding to Animal Control?

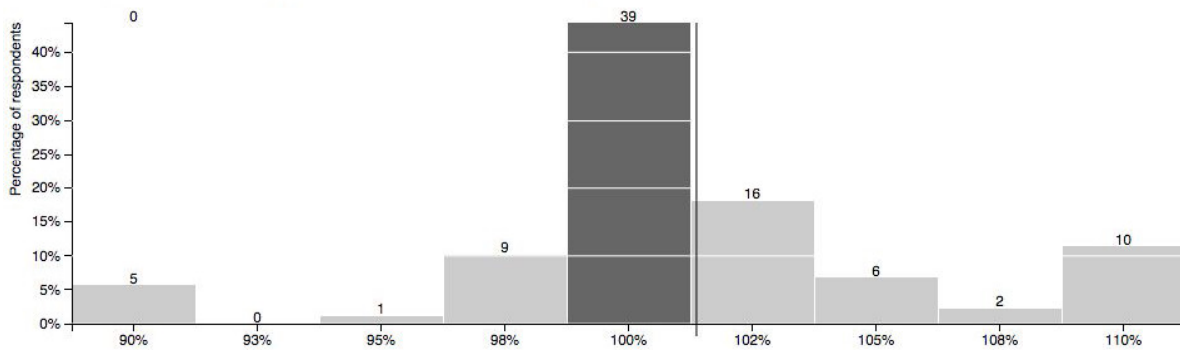


Infrastructure & Environmental Services

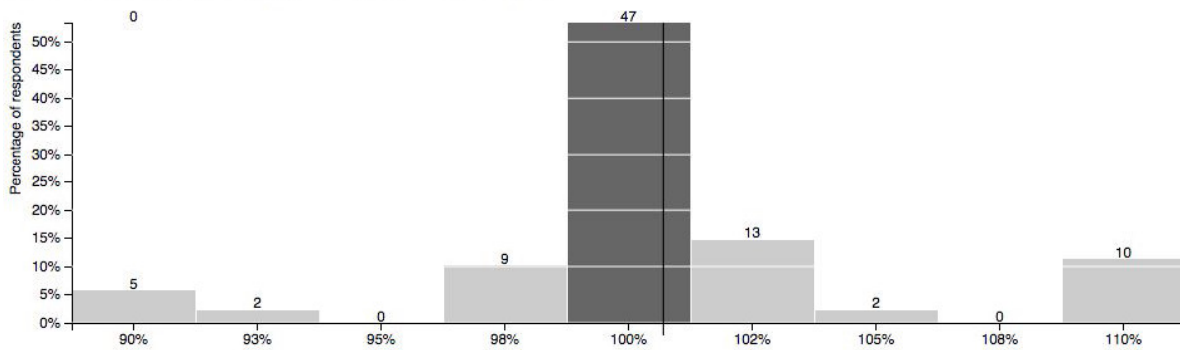
4 How would you adjust your property tax funding to Road Network Operations?



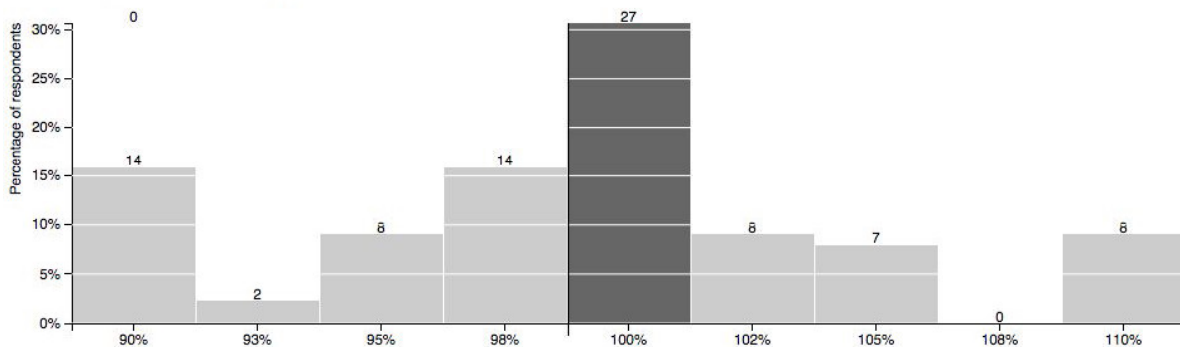
5 How would you adjust your property tax funding to Snow Management & Plowing Operations?



6 How would you adjust your property tax funding to Solid Waste Management?

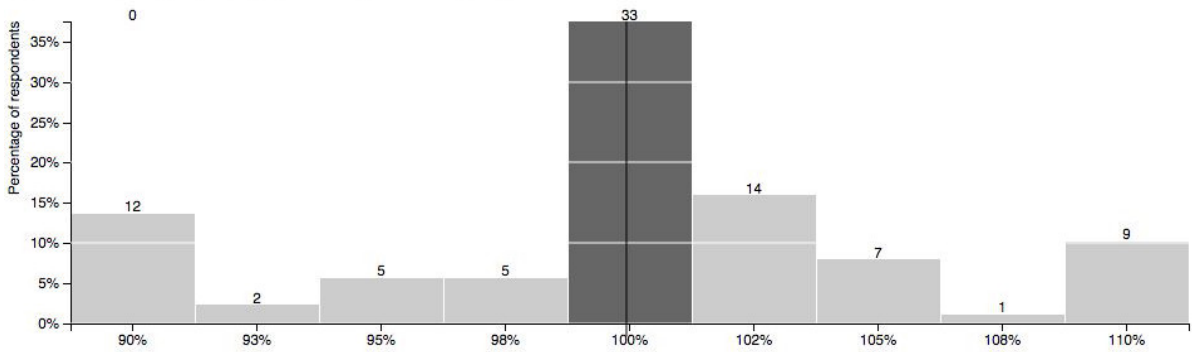


7 How would you adjust your property tax funding to Municipal Facilities?

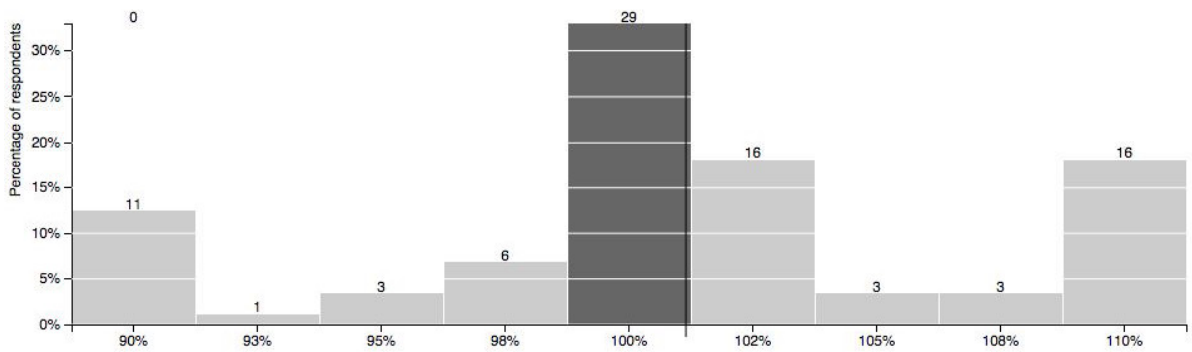


Parks & Recreation Services

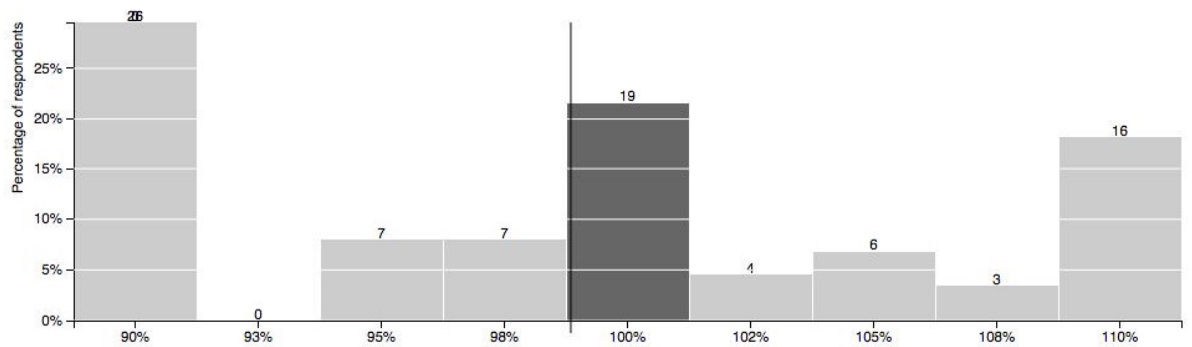
8 How would you adjust your property tax funding to Community Programs?



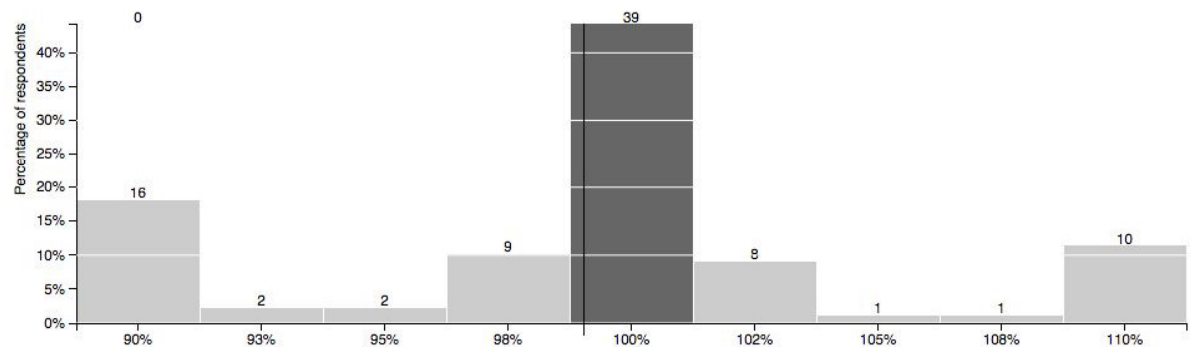
9 How would you adjust your property tax funding to Parks, Trails and Open Spaces?



10 How would you adjust your property tax funding to Cultural Services?

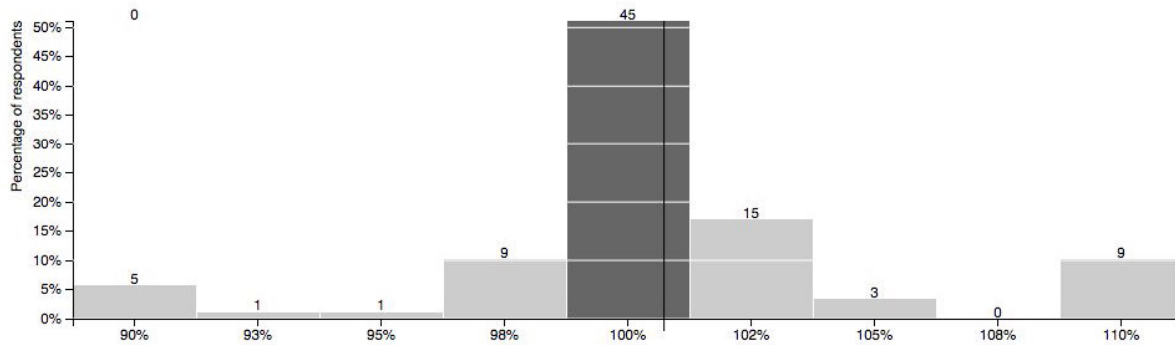


11 How would you adjust your property tax funding to Fire & Emergency Services?



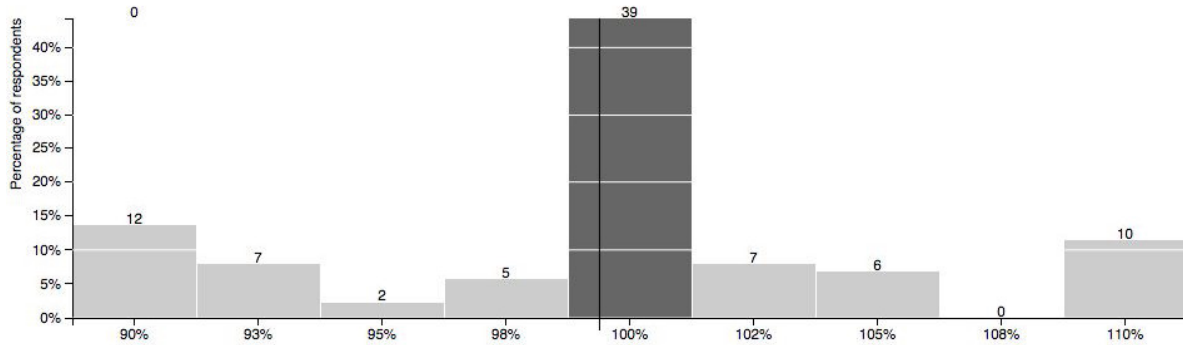
Infrastructure Rehabilitation and Replacement Contributions

12 How would you adjust your property tax funding to Infrastructure Rehabilitation and Replacement Contributions?



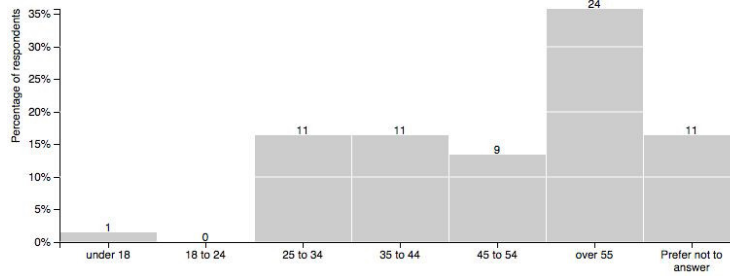
Aurora Public Library

13 How would you adjust your property tax funding to Aurora Public Library?

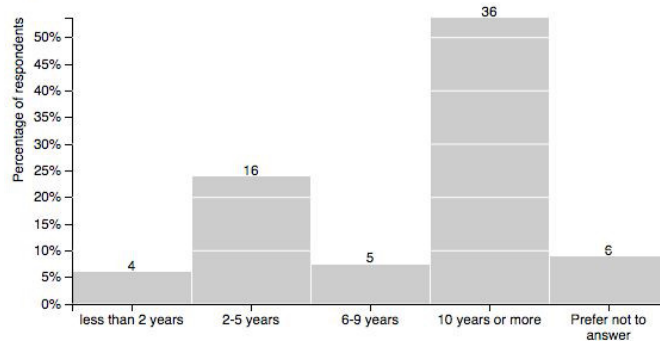


Tell us about yourself

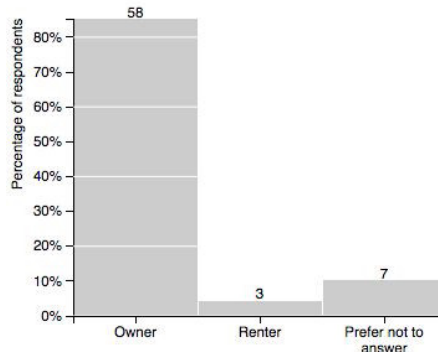
14 Age



15 Residency



16 Status



28.8% (19 respondents) are unhappy with the services they receive from the Town.

53.4% (47 respondents) are happy with the service they receive from the Town.

25% (22 respondents) chose not to answer this question.

14.8% (13 respondents) did not think this survey helped them to better understand where their local municipal taxes are spent.

59.1% (52 respondents) think this survey helped them to better understand where their local municipal taxes are spent.

26.1% (23 respondents) chose not to answer this question.



Town of Aurora
Corporate & Financial Services

MEMORANDUM

DATE: February 16, 2016
TO: Finance Advisory Committee
FROM: Dan Elliott, Director, Corporate & Financial Services - Treasurer
RE: Redesigned 2016 Interim Property Tax Brochure with Budget Information

RECOMMENDATIONS

THAT the memorandum regarding Redesigned 2016 Interim Property Tax Brochure with Budget Information be received for information.

BACKGROUND

Attached please find, for your information and review, a copy of the recently redesigned interim property tax brochure, which was mailed with tax bills in the recent week.

Finance and Communications staff worked collaboratively to redevelop this brochure as part of the 2016 Budget Communications Plan. We trust you will find our efforts in this regard a sound investment of our time.

The previous brochure was 8.5" x 11", black and white format, and was printed double-sided and folded for mailing in-house at copier rate costs of approximately \$120.00 plus staff time in print and fold. It contained no budget information, as normally the budget was not approved until after the production requirement for this piece.

The new brochure is legal size, in colour, and was printed and folded by an outside contractor for approximately \$1,000. All design work was completed in-house by Communications staff.

ATTACHMENTS

Attachment 1 – 2016 Interim Property Tax Bill Brochure



2016 Property Taxes

Attachment 1

Your 2016 Interim Property Tax Bill is enclosed.

► Taxes are due in two installments:
Tuesday, February 23 and **Monday, April 25.**

Taxes are due from the originally assessed owner or from any subsequent owner. If you have sold the property on which these taxes are levied, kindly forward the bill to the new owner or return it to Aurora Town Hall.



PAYING YOUR TAXES

For your convenience, the Town offers a number of payment methods.

BY MAIL

Please do not put cash in the mail. Cheques should be made payable to: Town of Aurora. Cheques can be mailed to Aurora Town Hall.

100 John West Way, Box 1000
Aurora, Ontario L4G 6J1

IN PERSON AT ACCESS AURORA

Visit Access Aurora at Aurora Town Hall, 1st floor, 100 John West Way, to pay by cash, cheque or Interac®.

Hours of operation:
Monday to Friday, 8 a.m. to 5 p.m.

AFTER HOURS DROP-BOX

Not able to make it to Aurora Town Hall during regular business hours? Cheques can be left in the night deposit drop-box, located outside of Aurora Town Hall, 1st floor. Please do not put cash in the drop box.

FINANCIAL INSTITUTIONS

Current taxes only can be paid at most banks on or before the due dates. Please note, payments received after the due dates are subject to late payment charges.

CREDIT CARD (ONLINE ONLY)

Visit www.plastiq.com to pay taxes through Plastiq, a third-party payment provider. Please note, service charges will be applied by Plastiq. The Town of Aurora does not accept credit card payments in person.

TELEPHONE / INTERNET BANKING

Check with your financial institution for the availability of telephone or Internet-based banking. Your account number is your 19 digit property roll number with no spaces or decimals. Your roll number can be found in the upper left corner of your property tax bill.

LATE PAYMENT CHARGES

Please allow time for postal delivery or processing time. Payments must reach The Town of Aurora by close of business on the due date to avoid interest charges being applied. Interest is charged at a rate of 1.25% per month (15% per annum) on all property taxes past due. Interest is applied on the first business day of the month following the default and on the first business day of each month thereafter until all past property taxes are paid in full. Partial payments are applied first to any interest outstanding and then to taxes outstanding. Interest rates are levied as per By-law 5786-15 pursuant to section 345 of the Municipal Act, 2001, S.O. 2001 c. 25.

ADVISORIES

Please be advised, neither Council or Town staff have the authority to waive or alter late payment or interest charges.

Failure to receive a tax notice does not excuse a taxpayer from the responsibility for payment of taxes and does not relieve the owner of late payment charges.

DOES YOUR MORTGAGE COMPANY PAY YOUR PROPERTY TAXES? Please forward this property tax bill to them for prompt payment.

Pre-authorized Payments

The Town of Aurora offers the convenience of pre-authorized payments for property tax bills in several different formats:

► **11-Month Payment Plan:** Payments are withdrawn from your bank account on the last business day of each month, commencing in January and ending in November.

► **Installment Plan:** Tax payments are withdrawn from your bank account on each of the four annual installment due dates.

► **Arrears plan:** An agreed-upon amount is withdrawn from your bank account until your account is up-to-date. Monthly payments are withdrawn on the last business day of each month to decrease your amount owing. Interest is applied on a monthly basis at a rate of 1.25% on any unpaid taxes until the taxes are paid.

► **How to sign up:** To sign up, complete the Pre-Authorized Payment Plan application form, provide a VOID cheque and submit it to Access Aurora at Aurora Town Hall.

► **How to withdraw:** You can withdraw from the pre-authorized payment plan at any time by completing the Pre-Authorized Program Withdrawal form and submitting it to Access Aurora at Aurora Town Hall.

To download forms and view our frequently asked questions, please visit www.aurora.ca/taxes

CURRENT VALUE ASSESSMENT (CVA)

The Municipal Property Assessment Corporation (MPAC) classifies and values all properties in Ontario under the Assessment Act which has regulations established by the provincial government. MPAC is committed to ensuring that every valuation is accurate.

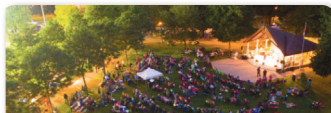
If you believe your property assessment is not accurate, MPAC will review it for free. You can make a Request for Reconsideration any time prior to March 31 of each year.

For questions related to the assessed value of your property, please contact MPAC at 1-866-296-6722 or visit www.mpac.ca

IS YOUR HOME NEWLY-CONSTRUCTED OR RECENTLY RENOVATED?

If your home is newly-constructed or any new construction, renovation or alteration has occurred, your property may not be fully-assessed. A separate billing, referred to as a "Supplementary Tax Notice," will be issued later based on the additional assessed value of your property as determined by the Municipal Property Assessment Corporation (MPAC), and will be retroactive.

Please budget for a Supplementary Tax Notice. Timing of your supplementary billing cannot be predicted, as this is determined by MPAC.

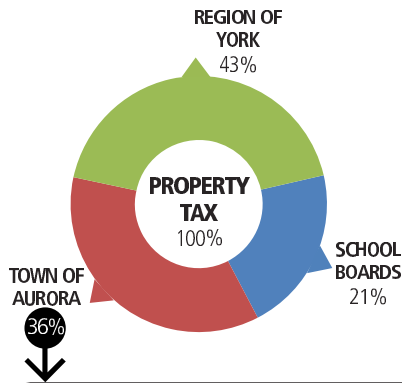


Aurora's 2016 Budget Financial Highlights

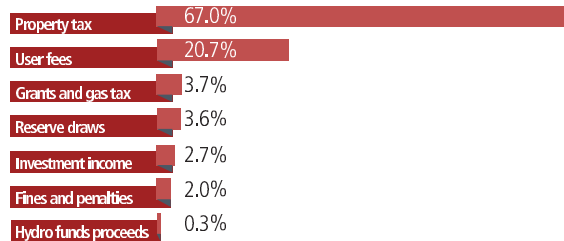


WHERE DOES THE MONEY COME FROM?

The property taxes collected by the Town are divided between: the Town, York Region and the local school boards. The Town's share of the property tax is the primary funding source for the \$58.2 million expenditure budget. Other funding sources include: user fees and charges, gas tax, development charges, and investment income.



FUNDING SOURCES 100%



Total municipal portion is \$1,755.10, based on a home assessed at \$500,000

WHERE DOES THE MONEY GO?

Aurora's share of property tax supports a wide range of services such as – community centres, parks and trails, fire, library, cultural services, roads, pipes and streetlights. Aurora has a diligent maintenance program to ensure that all services are optimized and infrastructure is being repaired and replaced.

SNOW MANAGEMENT \$99.53	SOLID WASTE MANAGEMENT \$105.37	FIRE SERVICES \$440.35	ANIMAL CONTROL \$12.28
ROAD NETWORK OPERATIONS \$149.83	COMMUNITY PROGRAMS \$20.23	ENFORCEMENT AND LICENSING \$32.26	FACILITIES \$308.27
INFRASTRUCTURE RENEWAL \$206.99	PARKS, TRAILS AND OPEN SPACE \$168.12	COMMUNITY PLANNING \$8.42	LIBRARY \$164.84
			CULTURE \$38.61

WHAT IS INFRASTRUCTURE RENEWAL AND HOW DOES IT AFFECT THE TOWN?

Until 2009, municipalities in Canada expensed the purchases of new infrastructure assets, such as roads, parks and community centres, making it difficult to track the replacement needs. Since 2009, municipalities have been required to closely track all assets. Aurora has been proactive by annually updating our long-term infrastructure plans and implementing moderate tax increases to address the costs of infrastructure revitalization. With these increasing contributions along with the gas tax and other infrastructure assistance, Aurora is on track to remain financially sustainable without the need for significant debt accumulation or financial crisis.



Contact us



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 Aurora, Ontario L4G 6J1

Phone: 905-727-1375

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Get involved!

ONLINE

The Town maintains several online communications channels to allow residents to interact with us. Like us on Facebook, follow us on Twitter, visit our website and explore, view our videos on YouTube, report a concern or ask a question on our PingStreet App and check out employment opportunities on LinkedIn. The Town of Aurora wants you to get involved in your community and interact with us!

AURORA MATTERS NEWSLETTER

The Town distributes a monthly e-newsletter to keep residents informed of events and what's happening in Town. The newsletter is available by subscription.

► To subscribe, visit www.aurora.ca/auroramatters

IN-PERSON

Get involved in our community the good old-fashioned way! Throughout the year, the Town of Aurora offers engagement opportunities at public meetings, public open houses, events and more. This is a great opportunity to meet Town staff and members of Aurora Town Council. The Town of Aurora also encourages residents to apply to become a member of one of our committees or boards.

