



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

Date: Tuesday, October 13, 2020
Time: 5:45 p.m.
Location: Video Conference

Pages

1. Procedural Notes

This meeting will be held electronically as per Section 19. i) of the Town's Procedure By-law No. 6228-19, as amended, due to the COVID-19 situation.

2. Approval of the Agenda

3. Declarations of Pecuniary Interest and General Nature Thereof

4. Receipt of the Minutes

4.1. Finance Advisory Committee Meeting Minutes of September 15, 2020

1

That the Finance Advisory Committee meeting minutes of September 15, 2020, be received for information.

5. Delegations

Note: At this time, the Municipal Offices are closed. This meeting will be live streamed at <https://www.youtube.com/user/Townofaurora2012/videos>. Anyone wishing to provide comment on an agenda item is encouraged to visit www.aurora.ca/participation for guidelines on electronic delegation.

6. Matters for Consideration

6.1. Memorandum from Manager, Financial Management; Re: Aurora Cultural Centre (ACC) Detailed Budget Review

5

1. That the memorandum regarding the Aurora Cultural Centre (ACC) Detailed Budget Review be received; and
2. That the comments and suggestions of the review of the detailed financial information for the Aurora Cultural Centre be received and referred to staff for consideration and action as appropriate.

6.2. Memorandum from Manager, Financial Management; Re: 2021 Budget Process 24

1. That the memorandum regarding the 2021 Budget Process be received for information.

6.3. Memorandum from Manager, Financial Management; Re: Operational Services Department Budget Materials 27

1. That the memorandum regarding the Operational Services Department Budget Materials be received; and
2. That the detailed financial information for the Operational Services' Department be received and deferred for discussion and detailed review at the November 10, 2020 meeting of the Finance Advisory Committee.

7. New Business

8. Adjournment



Town of Aurora
Finance Advisory Committee
Meeting Minutes

Date: Tuesday, September 15, 2020
Time: 5:45 p.m.
Location: Video Conference

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

Other Attendees: Doug Nadorozny, Chief Administrative Officer
 David Waters, Director, Planning and Development Services
 Rachel Wainwright-van Kessel, Director, Finance
 Jason Gaertner, Manager, Financial Management Services
 Linda Bottos, Council/Committee Coordinator

1. Procedural Notes

This meeting was held electronically as per Section 19. i) of the Town's Procedure By-law No. 6228-19, as amended, due to the COVID-19 situation.

The Chair called the meeting to order at 5:50 p.m.

2. Approval of the Agenda

Moved by Councillor Thompson

Seconded by Mayor Mrakas

That the agenda as circulated by Legislative Services be approved.

Carried

3. Declarations of Pecuniary Interest and General Nature Thereof

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

4. Receipt of the Minutes

4.1 Finance Advisory Committee Meeting Minutes of March 10, 2020

Moved by Councillor Thompson

Seconded by Mayor Mrakas

That the Finance Advisory Committee meeting minutes of March 10, 2020, be received for information.

Carried

5. Delegations

None.

6. Consideration of Items

6.1 Review of Detailed Financial Budget Information; Re: Planning and Development Services

The Committee inquired about the impact of COVID-19 on the 2020 budget in relation to applications. Staff provided a response noting that activity has increased considerably since the standstill in March and a steady growth in planning application revenues is expected over the next two to three years while building permit revenues may be challenging.

Moved by Mayor Mrakas

Seconded by Councillor Thompson

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

Carried

6.2 Memorandum from Project Management Office; Re: Town's Major Capital Projects Update

Staff provided a brief overview on the status of major capital projects including Library Square, Fire Hall 4-5, and the Joint Operations Centre Additional Work. The Committee noted that aspects of the Fire Hall 4-5 project involving soil issues, project delays, and budget contingency usage of 70% are not mentioned in the update. Staff acknowledged that the next

update should reflect these project changes. The Committee inquired about the status of the Library Square tender and staff provided clarification.

Moved by Councillor Thompson

Seconded by Mayor Mrakas

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

Carried

6.3 Council Report No. FIN20-015 – 2019 Year-End Budget Report – as at December 31, 2019

Moved by Mayor Mrakas

Seconded by Councillor Thompson

1. That Council Report No. FIN20-015 – 2019 Year-End Budget Report – as at December 31, 2019, be received for information.

Carried

6.4 Audit Committee Report No. FIN20-016 – 2019 Audited Financial Statements with Audit Report

Moved by Mayor Mrakas

Seconded by Councillor Thompson

1. That Audit Committee Report No. FIN20-016 – 2019 Audited Financial Statements with Audit Report be received for information.

Carried

6.5 Distribution and Introduction of Detailed Financial Budget Information; Re: Aurora Cultural Centre (ACC)

Staff noted that a representative of the Aurora Cultural Centre will be available for the discussion at the next meeting.

Moved by Mayor Mrakas

Seconded by Councillor Thompson

1. That the detailed financial budget information for the Aurora Cultural Centre be received and deferred for discussion and detailed review at the October 13, 2020 meeting of the Finance Advisory Committee.

Carried

6.6 Updated 2020 Work Plan for Finance Advisory Committee

The Committee inquired about the changes to the work plan and staff noted that the COVID-19 pandemic has had a significant impact administratively and some items have been delayed and rescheduled.

Moved by Mayor Mrakas

Seconded by Councillor Thompson

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

Carried

7. New Business

Mayor Mrakas proposed that staff look into reducing the 3.4% tax rate increase, which was pre-approved through the multi-year budget, down to 2.9% for 2021. Staff indicated that this goal could be achievable without sacrificing any services or initiatives that were included last year. Staff provided clarification on how the Safe Restart one-time funding from the province and any other one-time operating savings would be managed through 2021 and help to support the 2.9% goal, while ensuring that any budget pressures are not passed on to future years.

The Committee inquired about the current projected growth numbers and staff advised that they are now predicting 1.9% for budget development versus the 2.4% increase in assessment growth revenue included last year in the budget for 2021.

New Business Motion No. 1

Moved by Mayor Mrakas

Seconded by Councillor Thompson

That staff be directed to set the annual tax rate increase for 2021 at 2.9% without any impact on services or planned capital projects.

Carried

8. Adjournment

Moved by Councillor Thompson

Seconded by Mayor Mrakas

That the meeting be adjourned at 6:22 p.m.

Carried



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Town of Aurora
Memorandum
Finance

Re: Aurora Cultural Centre (ACC) Detailed Budget Review

To: Finance Advisory Committee

From: Jason Gaertner, Manager Financial Management

Date: October 13, 2020

Recommendation

1. That the memorandum regarding the Aurora Cultural Centre (ACC) Detailed Budget Review be received; and
2. That the comments and suggestions of the review of the detailed financial information for the Aurora Cultural Centre be received and referred to staff for consideration and action as appropriate.

Background

As per its budget process document, the Finance Advisory Committee is required to undertake a detailed review of each department and service partner's core operating budgets prior to the conclusion of the Council term. These detailed reviews allow for a more strategic review of the Town's draft operating budgets by the Budget Committee. During the course of these detailed reviews any arising budget concern areas can be explored and addressed as part of a future town budget process.

Attachments

- 1) Aurora Cultural Centre (ACC) Detailed Budget Materials

[illegible]

Aurora Cultural Centre							
2020 Original and Revised Budget							
				2020	2020	2020	
				Original	Revised (with	Revised (with	
				Budget	Library	Library Square &	
				(business as	Square	COVID impact to	
				usual)	impact)	July 31, 2020)	2020 Budget Revision Notes
			Gallery Artists	13,500	12,250	12,250	loss of a show
			Performers	89,565	75,195	60,579	no summer music series, cancellations due to COVID
			Classical	18,967	17,702	8,900	cancellations due to COVID
			SOCAN fees	1,500	1,500	1,000	cancellations due to COVID
			Production Fees	9,588	15,525	23,574	Includes production costs offside and livestreaming costs
			Total Artistic Salaries & Fees	166,442	152,172	126,603	
			Artistic Expenses				
			Commissions (Art Sales)	5,400	3,000	-	LS impact
			Installation-Wall Signage	2,500	2,500	2,500	
			Accommodation	18,984	6,700	8,825	Annual needs missed on budget, will reduce if programming cancelled
			Artist Hospitality	6,346	3,000	1,526	
			Venue Rental		25,981	19,180	LS impact and cancellations due to COVID
			Total Artistic Expenses	33,230	41,181	32,031	
			Marketing Expenses				
			Advertisement	16,000	16,000	15,000	cancellations due to COVID, keeping marketing dollars for move communication and if there is fall programming, will need additional resources to be successful
			Promo Materials: Design/Print	25,000	25,752	20,000	cancellations due to COVID, keeping marketing dollars for move communication and if there is fall programming, will need additional resources to be successful
			Mailing & Distribution	10,000	6,200	6,200	
			Outreach		-		
			Website	2,500	6,500	15,000	rebranding of website, COVID related online costs
			Signage	2,000	1,000	1,000	
			Other Marketing	-	11,724	9,124	Cost of additional marketing for Library Square
			Total Marketing Expenses	55,500	67,176	66,324	
			Program Expenses				
			Program Supplies	13,809	13,809	9,000	cancellations due to COVID
			Publications	200	-	-	
			Memberships	2,600	1,000	1,000	
			Piano-tuning, moving, etc.	2,060	3,500	2,500	
			Hospitality & Bar Supplies	3,800	4,000	1,500	cancellations due to COVID
			Insurance & Permits	2,700	1,500	1,500	
			Volunteer Program	-	5,122	3,695	Part of Horizons project deferred to 2021 due to COVID
			Total Program Expenses	25,169	28,931	19,195	
			Total PROGRAMS	280,341	289,460	244,153	
			FUNDRAISING				
			Software	2,300	2,385	2,266	
			Promotions	500	1,500	1,500	
			Event & Other	1,200	1,500	1,500	
			Total Fundraising Expenses	4,000	5,385	5,266	
			Total FUNDRAISING	4,000	5,385	5,266	
			Total TRILLIUM				
			INSURANCE				
			Insurance	9,639	8,230	8,229	

Aurora Cultural Centre							
2020 Original and Revised Budget							
				2020	2020	2020	
				Original	Revised (with	Revised (with	
				Budget	Library	Library Square &	
				(business as	Square	COVID impact to	
				usual)	impact)	July 31, 2020)	2020 Budget Revision Notes
			WSIB Insurance	4,000	3,200	3,200	
			Total INSURANCE	13,639	11,430	11,429	
			OFFICE & FACILITIES				
			Administration Expenses				
			Bank Charges	1,800	2,300	2,300	based on 2019 final
			Credit Card Charges	6,000	12,000	10,000	includes e-commerce processing costs
			Equipment Lease	2,700	1,125	1,880	cancelled Sept due to move for LS project
			Equipment Maintenance	500	-	-	
			Internet	Town	1,524	1,686	cancelled July due to move for LS project
			Memberships, Dues, etc.	1,700	2,800	2,800	based on 2019 final
			Office Supplies	3,000	3,000	3,000	
			Photocopying/Printing	4,000	4,500	4,500	based on 2019 final
			Postage	600	600	600	
			Recruitment of Staff, Board, Vulnerable Sector Checks	500	2,000	2,000	increased cost of vulnerable sector checks
			Professional development	3,500	3,500	3,500	
			Subscription & Reference	350	-	-	based on 2019 final
			Telephone	7,300	9,791	9,791	includes phone moving costs for LS project
			Cell/Blackberry	900	900	900	
			Travel	500	2,000	2,000	
			Meals, Entertainment, Flowers	1,500	1,500	1,500	
			IT & Software expenses	2,500	2,000	2,000	
			Total Administration Expenses	37,350	49,540	48,457	
			Facility Expenses				
			Facility Equipment	800	800	800	
			Cleaning Supplies	200	200	200	
			Total Facility Expenses	1,000	1,000	1,000	
			Total OFFICE & FACILITIES	38,350	50,540	49,457	
			PROFESSIONAL FEES				
			Accounting	10,000	18,000	18,000	
			Audit	10,000	10,000	10,000	
			Consultant (strategic plan etc)	10,000	10,000	10,000	
			Legal Costs	2,000	5,000	5,000	legal advice on agreement/insurance, etc
			Total PROFESSIONAL FEES	32,000	43,000	43,000	
				1,014,893	1,029,800	962,979	
			Operating Surplus (Deficit)	-	-	-	1,773

CHURCH STREET SCHOOL CULTURAL CENTRE O/A AURORA CULTURAL CENTRE

**FINANCIAL STATEMENTS
DECEMBER 31, 2019**

CONTENTS	PAGE
Independent auditor's report	1 - 2
Statement of operations and changes in net assets	3
Statement of financial position	4
Statement of cash flows	5
Notes to financial statements	6 - 11



INDEPENDENT AUDITOR'S REPORT

**To the Directors of Church Street School Cultural Centre
o/a Aurora Cultural Centre**

Report on the Audit of the Financial Statements

Opinion:

We have audited the accompanying financial statements of Church Street School Cultural Centre, o/a Aurora Cultural Centre, which comprises the statement of financial position as at December 31, 2019 and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-For-Profit organizations.

Basis for Opinion:

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged With Governance for the Financial Statements:

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-For-Profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going-concern basis of accounting unless management either intends to liquidate the Organization or to cease operations (or has no realistic alternative but to do so).

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

CHURCH STREET SCHOOL CULTURAL CENTRE O/A AURORA CULTURAL CENTRE

Page 2

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements (including the disclosures), and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**CHARTERED PROFESSIONAL ACCOUNTANTS
AUTHORIZED TO PRACTISE PUBLIC ACCOUNTING BY THE
CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO**

Aurora, Ontario
June 2, 2020

CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
DECEMBER 31, 2019

Page 3

	2019	2018
	\$	\$
REVENUES		
Grant - Town of Aurora operating	415,700	415,700
Grant - Town of Aurora special funding	50,000	-
Grants - other	56,231	27,414
Programs	214,903	225,736
Fundraising, donations and sponsorships	133,558	86,595
	870,392	755,445
EXPENDITURES		
Administrative salaries and benefits	81,210	68,204
Programs	197,474	147,926
Programming salaries and wages	486,503	437,062
Office expenses	42,634	35,005
Professional fees	33,274	19,770
Fundraising	2,306	2,893
Insurance	10,929	11,734
Amortization	10,338	6,772
	864,668	729,366
EXCESS OF REVENUES OVER EXPENDITURES	5,724	26,079
NET ASSETS - Beginning of year	293,727	267,648
NET ASSETS - End of year	299,451	293,727

CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019


Page 4

	Note Reference	2019	2018
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash		200,312	137,556
Restricted cash	3	241,541	238,991
Amounts receivable		8,966	22,416
Prepaid expenses		7,351	5,693
		458,170	404,656
Capital assets	4	17,500	15,358
		475,670	420,014
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable and accruals		36,192	28,577
Revenues received in advance		37,064	41,824
Deferred grants	5	59,500	5,000
Deferred contributions	6	28,607	41,087
		161,363	116,488
Deferred contributions	6	14,856	9,799
		176,219	126,287
NET ASSETS			
Unrestricted		55,266	49,177
Internally restricted	7	241,541	238,991
Invested in capital assets		2,644	5,559
		299,451	293,727
		475,670	420,014

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Board:


 Director


 Director

CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
STATEMENT OF CASH FLOWS
DECEMBER 31, 2019

Page 5

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenditures	5,724	26,079
Expenditures/revenues not requiring/(providing) cash:		
Amortization	10,338	6,772
Amortization of deferred contributions	(7,423)	(3,858)
Deferred grants recognized as revenue	(58,500)	(5,000)
	(49,861)	23,993
Non-cash working capital items:		
Amounts receivable	13,450	(19,866)
Prepaid expenses	(1,658)	(821)
Accounts payable and accruals	7,615	506
Revenues received in advance	(4,760)	12,905
Deferred grants	113,000	10,000
	77,786	26,717
FINANCING ACTIVITIES		
Restricted cash	(2,550)	(25,450)
Deferred contributions	-	50,000
	(2,550)	24,550
INVESTING ACTIVITIES		
Acquisition of capital assets	(12,480)	(8,913)
INCREASE IN CASH	62,756	42,354
CASH - Beginning of year	137,556	95,202
CASH - End of year	200,312	137,556

**CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

Page 6

1. NATURE OF ORGANIZATION

The Organization has been established in the Town of Aurora to deliver a diverse range of inspiring artistic, music and heritage programs, and to promote Aurora as a dynamic community that values the creative contributions of its citizens. The Organization also works to showcase local, emerging and established talent for the community to enjoy.

The Organization was incorporated, without share capital, in the province of Ontario on April 22, 2009, and qualifies as a charitable organization under the Income Tax Act and is exempt from income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of presentation:

These financial statements have been prepared using Canadian Accounting Standards for Not-for-Profit Organizations.

b) Revenue recognition:

The Organization follows the deferral method of accounting for revenues. Unrestricted revenues are recognized when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenditures are incurred.

Ticket, program and facility revenues are recognized as revenues when the event has occurred and collection is reasonably assured.

c) Contributed services:

A substantial number of volunteers have made significant contributions of their time to the Organization's operations. While these services benefit the Organization considerably, these contributed services are not recognized in the financial statements.

d) Allocation of program expenditures:

The Organization classifies expenses on the Statement of Operations and Changes in Net Assets by function. Administration salaried and benefits are allocated to programs based on estimated time spent on the programs.

e) Cash:

Cash is defined as cash on hand and cash on deposit, net of cheques issued and outstanding at the reporting date.

**CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE**
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Page 7

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Amortization:

Capital assets are recorded at cost and are being amortized on the straight-line basis as follows:

Computers and equipment	3 years
Music instruments	10 years
Special project equipment	3 years
Leasehold improvements	term of the lease

In the year of acquisition or disposal, amortization is recorded at 50% of the annual rate, with the exception of leasehold improvements.

g) Management's estimates:

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Significant items subject to such estimates and assumptions include the estimated useful life of capital assets and the time allocation of administrative salaries and benefits related to program activities. Actual results could differ from those estimates.

h) Financial instruments:

The fair values of cash, restricted cash, amounts receivable, accounts payable and accruals, revenues received in advance, deferred grants, and deferred contributions are approximately equal to their carrying values. It is management's opinion that the Organization is not exposed to significant interest risks arising from the financial instruments.

3. RESTRICTED CASH

Restricted cash consists of the following:

	2019	2018
	\$	\$
Internally restricted:		
Classical Music Series Fund	69,267	71,991
Contingency Fund	152,274	147,000
Special Project Fund	20,000	20,000
	241,541	238,991

See Note 7 for description of the internally restricted funds.

CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Page 8

4. CAPITAL ASSETS

	2019		2018	
	Original Cost	Accumulated Amortization	Original Cost	Accumulated Amortization
	\$	\$	\$	\$
Computers and equipment	28,923	28,458	28,923	27,528
Music instruments	43,570	41,391	43,570	37,034
Special project equipment	21,393	6,537	8,913	1,486
	93,886	76,386	81,406	66,048
Net Book Value		17,500		15,358

5. DEFERRED GRANTS

Deferred grants consists of the following:

	2019	2018
	\$	\$
Balance - beginning of year	5,000	-
Funds received - Ontario Trillium Foundation	27,000	-
Funds received - Canada Arts Presentation	11,000	10,000
Funds received - Kaleidoscope in Schools	75,000	-
Recognized as revenue	(58,500)	(5,000)
	59,500	5,000

The Ontario Trillium Foundation funds are restricted in that the expenditures incurred must be used to meet certain expected results and performance indicators as outlined by the agreement. Funds received from the Ontario Trillium Foundation are recognized as revenues when the related expenditures are incurred. The funding period is September 17, 2019 - September 16, 2020.

The Canada Arts Presentation funds are restricted in that the expenditures incurred must be used to cover costs for artists to host educator workshops as outlined by the agreement. Funds received from the Canada Arts Presentation are recognized as revenues when the related expenditures are incurred. The funding period for this revenue is April 1, 2019 to March 31, 2020.

The Kaleidoscope in Schools funds are restricted in that the expenditures incurred must be used to fund the Kaleidoscope in Schools program. Funds received are recognized as revenues when the related expenditures are incurred.

CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Page 9

6. DEFERRED CONTRIBUTIONS

The Organization's deferred contributions consists of the following:

	2019	2018
	\$	\$
Balance - beginning of year	50,886	4,744
Funds received - special project	-	50,000
Amortization of deferred contributions	(7,423)	(3,858)
	43,463	50,886
Less: current portion	28,607	41,087
	14,856	9,799

The deferred contributions consist of restricted donations relating to the purchase of certain capital assets and future program expenditures. The donations relating to the purchase of capital assets are recognized as revenue at the rate of amortization of the capital assets acquired and the program expenditures donation is recognized as revenue in the designated operating period.

7. INTERNALLY RESTRICTED

The Organization's internally restricted net assets consists of the following:

	2019	2018
	\$	\$
Classical Music Series Fund	69,267	71,991
Contingency Fund	152,274	147,000
Special Project Fund	20,000	20,000
	241,541	238,991

The Board of Directors approved to internally restrict \$5,274 (2018 - \$22,000) from the unrestricted net assets to the Contingency Fund. In addition the Board of Directors approved a transfer of \$2,725 from the Classical Music Series Fund to the unrestricted fund (2018 - \$3,450 from the unrestricted fund to the Classical Music Series Fund).

The purpose of the Classical Music Series Fund is to support future classical music programming as specified by the donor, unless otherwise approved by the Board of Directors.

The purpose of the Contingency Fund is to provide the Organization with sufficient working capital should the Organization experience a significant decline in future funding, or to facilitate an orderly wind up of the Organization's operations in the event that the Organization could not continue with its day to day operations. Disbursements made out of this fund must be approved by the Board of Directors.

The purpose of the Special Project Reserve Fund is to provide the Organization with sufficient funds for various projects as determined from time to time by the Board of Directors.

CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Page 10

8. CREDIT FACILITY

The Organization has a credit card that bears interest at 19.50% per annum. The authorized limit is \$10,000 and available credit at year end is \$5,906 (2018 - \$7,084).

9. PROGRAM EXPENDITURES

The Organization's Provision of Cultural Service Agreement ("the Agreement") with the Town of Aurora (see Note 11) contains certain clauses regarding Key Performance Indicators ("KPI"). In order to provide information in respect of program expenditures, management has identified all expenditures related to programming which amount to \$694,315 (2018 - \$591,761). Included in this amount are administrative salaries and benefits of \$153,298 (2018 - \$137,752) which have been allocated to program expenditures based on the estimated amount of time spent as determined by management.

10. GRANT REVENUE

Included in total revenue are the following grants:

	2019	2018
	\$	\$
Municipal grants	465,700	415,700
Federal grants	46,231	-
Provincial grants	10,000	27,414
	521,931	443,114

11. ECONOMIC DEPENDENCE

The Organization's revenues, substantially derived from a grant of \$465,700 (2018 - \$415,700), is received from the Town of Aurora. A Provision of Cultural Services Agreement with the Town of Aurora dated January 1, 2013 stipulates that the Organization should make an annual request for grant funding to Council in accordance with the Town's current budget guidelines and requirements and shall be subject to Council approval. This agreement is effective until December 31, 2027.

In addition, the annual facility rent payable under the lease with the Town of Aurora is \$1 per annum. This agreement is in effect until December 31, 2027.

The Town of Aurora may at any time terminate these agreements while providing the Organization with six months notice.

The Organization is dependent on this grant and lease for its continued existence and ability to carry out its normal activities.

CHURCH STREET SCHOOL CULTURAL CENTRE
O/A AURORA CULTURAL CENTRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Page 11

12. FINANCIAL RISKS AND CONCENTRATION OF RISK

The financial risks and concentration of risks are as follows. There has been no change to the nature of any of the risk exposures from 2018.

Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss.

The Organization maintains its cash and deposits with a single federally regulated Canadian financial institution.

13. SUBSEQUENT EVENT

In March 2020, the World Health Organization declared the outbreak of COVID-19 as a pandemic, resulting in the federal, provincial, local governments and private entities mandating various restrictions, including but not limited to travel restrictions, restrictions on public gatherings, closure of non-essential businesses, and stay at home advisories. These advisories and closures have extended to cultural programs and events that this Organization provides to its members and the public at large. In recognition of this international health emergency, the Organization closed its venue and cancelled programs as of March 13, 2020. Where possible staff have moved to remote offices and the delivery of cultural services virtually. Future programs and events requiring physical proximity have been postponed indefinitely.

As the pandemic is complex and rapidly evolving, the Organization will continue to monitor developments and recommendations at the national, provincial and local level in order to evaluate the possible extension to the postponement. The full extent and duration of the impact of COVID-19 on the Organization's statement of operations, financial position and cash flows is currently unknown and depends on future developments that are uncertain and unpredictable, including the duration and severity of the pandemic.

14. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified in order to conform with the basis of presentation adopted in the current year.



100 John West Way
Aurora, Ontario
L4G 6J1
(905) 727-3123
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Town of Aurora
Memorandum
Finance

Re: 2021 Budget Process
To: Finance Advisory Committee
From: Jason Gaertner, Manager, Financial Management
Date: October 13, 2020

Recommendation

- 1. That the memorandum regarding the Town's 2021 Budget Process be received.**

Background

On December 10, 2019 Council approved its first three-year multi-year operating budget for 2020, 2021 and 2022. It has now reached the third year of its budget lifecycle being the reaffirmation of the previously approved 2021 and 2022 operating budgets.

At the September 15th meeting of the Finance Advisory Committee, the Mayor asked that staff look into reducing the 3.4% tax rate increase, which was pre-approved through the multi-year budget, down to 2.9% for 2021.

Analysis

Staff will present to the Budget Committee, for its reaffirmation, a proposed 2021 and 2022 operating budget with a tax increase of 2.9 percent in each year. Also, the proposed water, wastewater and stormwater rates for these years which reflect all necessary budget changes at this time and strive to manage any upward pressure on these rates responsibly.

This year's budget process will encompass both the operating and capital budget reviews. The below table presents the budget meeting agenda / schedule.

Budget Meeting Schedule

2021 Budget Process
October 13, 2020

2 of 3

Meeting Description	Date
2021 Budget Public Session	Tuesday June 2 nd
Council – Budget Kickoff	Tuesday October 27 th
Budget Committee Reviews	Monday November 9 th Monday November 16 th Saturday November 21 st Monday November 23 rd Monday November 30 th
Council Approval	Tuesday December 15 th

On October 27th Council will receive the 2021 Budget Introduction report and a presentation to kick off this year's budget process. The 2021 budget binders will be provided to Budget Committee members at the end of this meeting.

The Budget Committee will review the proposed operating budget first and upon completion, it will then move to the proposed capital budget.

On November 9th, the Budget Committee will receive a presentation outlining the proposed changes to the 2021 and 2022 approved multi-year budget. Then Budget Committee will be able to review the operating budget for each department.

The Town's community partners' will present to the Budget Committee on November 16th:

- Central York Fire Services
- Aurora Public Library
- Aurora Cultural Centre
- Aurora Historical Society
- Aurora Sports Hall of Fame

Upon completion of its operating budget review, the Budget Committee will begin the review of the Town's proposed 2021 Capital budget. This process will begin with a presentation on the new capital budget framework which will include an overview of what Council will be asked to approve.

2021 Budget Process
October 13, 2020

3 of 3

The Budget Committee will then review the Town's proposed 2021 Rehabilitation & Replacement, Growth & New and Studies & Other capital projects.

Final Council approval of the 2021 to 2022 Budget (operating and capital) is planned for December 15, 2020.

Attachments

None



100 John West Way
Aurora, Ontario
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Town of Aurora
Memorandum
Finance

Re: Operational Services Department Budget Materials
To: Finance Advisory Committee
From: Jason Gaertner, Manager, Financial Management
Date: October 13, 2020

Recommendation

- 1. That the memorandum regarding the Operational Services Department's Budget Materials be received; and**
- 2. That the detailed financial information for the Operational Services' Department be received and deferred for discussion and detailed review at the November 10, 2020 meeting of the Finance Advisory Committee.**

Background

As per its budget process document, the Finance Advisory Committee is required to undertake a detailed review of each department and service partner's core operating budgets prior to the conclusion of the Council term. These detailed reviews allow for a more strategic review of the Town's draft operating budgets by the Budget Committee. During the course of these detailed reviews any arising budget concern areas can be explored and addressed as part of a future town budget process.

Attachments

- 1) Operational Services' Department Detailed Budget Materials

Operational Services - Overall Summary

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget-Spread
2020

+/- \$20,000 AND +/- 10% Change

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
REVENUE:								
3-1014 SUBDIVISION APPLICATIONS	-	(50,625)	(124,116)	(80,100)	(71,416)	(52,700)	(73.8%)	
3-1015 SITE PLAN APPLICATIONS	-	(40,894)	(82,038)	(33,600)	(33,600)	(48,438)	(144.2%)	
3-1023 SUBDIVISION ENTRY FEATURES MTCE FEES	-	-	-	(1,000)	(1,000)	1,000	100.0%	
3-1024 STREET TREE PLANTING FEES	-	(26,352)	(89,000)	(1,000)	(1,000)	(88,000)	(8,800.0%)	
3-1106 LANDSCAPE FEES	(161,217)	(132,353)	-	(1,000)	(342,820)	342,820	100.0%	
3-1201 OTHER	(238,046)	(276,393)	(309,484)	(211,000)	(170,182)	(139,302)	(81.9%)	
3-1205 SALES	(2,987)	(2,981)	(2,475)	(3,000)	(2,273)	(202)	(8.9%)	
3-1206 DONATIONS	(350)	(1,521)	-	-	-	0	0.0%	
3-1303 BALL DIAMOND/SOCCER FIELDS	(186,579)	(191,621)	(141,903)	(164,400)	(100,000)	(41,903)	(41.9%)	
3-1333 CONTRIBUTIONS FROM DEVELOPERS	(72,875)	(16,000)	-	-	-	0	0.0%	
3-1803 OTHER GRANTS	(237,061)	(230,730)	(253,584)	(260,000)	(260,000)	6,416	2.5%	
3-1933 LANDSCAPE FEE RESERVE CONT'N	(15,885)	(13,877)	(14,000)	(75,000)	(75,000)	61,000	81.3%	
3-1940 OCIF RESERVE CONT'N	-	(179,754)	(200,000)	(200,000)	(200,000)	0	0.0%	
3-1963 PARKS DEV & FAC DC CONT'N	(136,156)	(115,640)	(115,600)	(115,600)	(115,600)	-	-	
Total Revenue	(1,051,156)	(1,278,741)	(1,332,200)	(1,145,700)	(1,372,891)	40,691	3.0%	
EXPENSE:								
4-2000 SALARIES - F/T	2,939,076	2,949,397	3,036,653	3,237,881	3,176,260	(139,607)	(4.4%)	
4-2001 SALARIES - O/T	129,417	153,574	179,903	108,350	111,235	68,668	61.7%	
4-2002 SALARIES - P/T	621,600	756,449	642,836	525,304	453,305	189,531	41.8%	
4-2090 YEAR END ACCRUALS	11,105	5,278	11,801	-	(19,316)	31,117	161.1%	
4-2100 BENEFITS - OMERS	309,099	322,973	329,282	328,699	320,575	8,707	2.7%	
4-2101 BENEFITS - EHT	71,819	75,252	75,233	74,563	71,043	4,190	5.9%	
4-2102 BENEFITS - WSIB	26,646	27,789	28,010	28,680	27,170	840	3.1%	
4-2103 BENEFITS - CPP	134,005	138,954	146,334	147,509	132,847	13,487	10.2%	
4-2104 BENEFITS - EI	62,667	65,693	65,718	70,630	59,404	(6,314)	(10.6%)	
4-2105 BENEFITS - DENTAL	61,135	61,519	61,206	73,625	67,650	6,444	9.5%	
4-2106 BENEFITS - HEALTH	112,619	111,166	110,214	126,403	121,048	10,834	9.0%	
4-2107 BENEFITS - LTD/ADD	46,121	56,326	58,811	67,852	67,018	8,207	12.2%	
4-2108 BENEFITS - OTHER	13,079	14,435	13,825	14,356	14,852	1,027	6.9%	
4-2200 WAGE RECOVERY	-	(690)	-	-	-	-	-	

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Spread
2020

Operational Services - Overall Summary

+/- \$20,000 AND +/- 10% Change

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
4-2201 SALARY SAVINGS	-	-	-	(39,211)	-	-	-	
TOTAL SALARIES & BENEFITS	4,538,388	4,738,115	4,759,826	4,764,641	4,603,091	(156,735)	(3.4%)	
4-2300 INTERNAL EQUIPMENT RENTAL	(233,659)	(234,100)	(322,200)	(322,600)	(322,600)	(400)	(0.1%)	
4-2302 INTERNAL FUEL RECOVERY	(8,339)	(37,403)	(28,497)	(40,000)	(40,000)	(11,503)	(28.8%)	
4-3000 PURCHASE CARD CLEARING	(13)	12	-	-	-	-	-	
4-4000 OFFICE SUPPLIES	7,674	7,259	5,724	9,300	7,336	1,612	22.0%	
4-4002 RECEPTIONS	-	38	-	-	-	-	-	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	511	180	-	500	-	-	-	
4-4007 COMPUTER SUPPLIES	79	-	-	-	-	-	-	
4-4009 SAFETY SUPPLIES	7,326	7,322	8,514	7,500	6,849	(1,665)	(24.3%)	
4-4010 CLOTHING ALLOWANCE	22,679	20,336	22,496	25,080	25,046	2,550	10.2%	
4-4013 UTILITIES	479,262	385,823	402,290	415,000	410,689	8,399	2.0%	
4-4015 OPERATING MATERIALS	902,958	689,288	773,292	643,697	769,913	(3,379)	(0.4%)	
4-4018 LICENSES	28,768	30,134	40,011	30,000	27,998	(12,013)	(42.9%)	
4-4019 VEHICLE SUPPLIES	335,362	276,460	245,773	250,000	224,882	(20,891)	(9.3%)	
4-4021 EQUIPMENT - OTHER	25,246	23,411	18,953	22,000	22,000	3,047	13.9%	
4-4022 TOOLS	5,354	5,634	6,050	8,500	6,755	705	10.4%	
4-4023 PATHWAY MAINTENANCE MATERIALS	39,537	50,328	38,136	42,300	33,701	(4,435)	(13.2%)	
4-4024 FENCE MATERIALS	9,252	12,734	10,828	20,000	3,000	(7,828)	(260.9%)	
4-4045 MUNICIPAL BUSINESS	3,377	4,068	4,682	2,350	2,249	(2,433)	(108.2%)	
4-4048 FUEL COSTS	179,799	256,923	265,848	250,000	236,146	(29,702)	(12.6%)	
4-4049 SIGNAGE	4,649	4,439	6,985	5,000	5,268	(1,717)	(32.6%)	
4-4050 FIELD PAINT	21,661	21,071	20,778	25,500	2,100	(18,678)	(889.4%)	
4-4051 HORTICULTURE PROGRAM	14,451	15,443	16,581	16,500	16,045	(536)	(3.3%)	
4-4052 FERT/GRASS SEED	17,623	18,829	10,202	33,000	23,961	13,759	57.4%	
4-4053 PARK ELEC/LIGHTING	16,388	20,974	9,734	18,000	16,533	6,799	41.1%	
4-4054 IRRIGATION	1,139	2,148	4,770	5,100	4,012	(758)	(18.9%)	
4-4059 MAYOR'S ANTI LITTER CAMPAIGN	2,018	-	-	1,500	-	-	-	
4-5001 CONFERENCES	2,664	-	-	450	-	-	-	
4-5021 MOBILE PLAN CHARGES	-	-	24,856	25,398	29,446	4,590	15.6%	
4-5026 COURSES & SEMINARS	16,844	14,904	13,621	13,000	6,680	(6,941)	(103.9%)	
4-5028 MEMBERSHIPS	6,744	3,732	4,742	8,200	10,989	6,247	56.8%	
4-5029 MILEAGE	14,182	1,243	1,137	1,750	1,022	(115)	(11.3%)	

Operational Services - Overall Summary

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget-Spread
2020

+/- \$20,000 AND +/- 10% Change

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
4-5032 VEHICLE REPAIRS	79,693	161,718	181,302	144,000	94,225	(87,077)	(92.4%)	
4-5037 PROPERTY IMPROVEMENT	29,348	45,637	45,995	40,000	32,033	(13,962)	(43.6%)	
4-5038 BUILDING REPAIR & MAINTENANCE	20,714	22,584	21,871	24,000	36,486	14,615	40.1%	
4-5039 INSURANCE FEES	24,632	26,000	25,459	28,600	28,600	3,141	11.0%	
4-5042 ADVERTISING	24,413	32,321	22,191	25,350	24,266	2,075	8.6%	
4-5043 CONSULTING	5,116	4,200	7,127	15,000	15,000	7,873	52.5%	
4-5045 PHOTOCOPIER CHARGES	13,098	5,342	10,649	7,545	13,925	3,276	23.5%	
4-5047 PURCHASE OF TREES	52,781	51,317	52,513	55,000	54,984	2,471	4.5%	
4-5059 CONTRACTS	2,054,130	2,163,827	2,579,876	2,566,061	2,514,649	(65,227)	(2.6%)	
4-5060 COST RECOVERY	(2,008)	(6,454)	(4,374)	-	(558)	3,816	683.9%	
4-5062 COLLECTION CONTRACTS	1,394,682	1,578,311	1,608,783	1,658,783	1,599,783	(9,000)	(0.6%)	
4-5063 WASTE DISPOSAL FEE	12,947	5,510	10,160	18,000	15,597	5,437	34.9%	
4-5064 CONTRACTS - GRASS CUTTING	13,153	14,942	11,892	24,000	25,600	13,708	53.5%	
4-5077 REALTY TAXES	54,847	-	-	-	-	-	#DIV/0!	
4-5086 SECURITY	31,864	26,354	39,174	30,000	22,647	(16,527)	(73.0%)	
4-5087 ARBORICULTURAL CONTRACT	45,718	34,052	58,731	70,000	69,284	10,553	15.2%	
4-5088 SHRUB BED MAINTENANCE	87,996	73,397	107,736	106,000	106,000	(1,736)	(1.6%)	
4-6000 CAPITAL LOAN REPAYMENT	297,686	304,542	311,556	318,731	318,731	7,175	2.3%	
4-6001 BANK CHARGES	69,785	62,929	53,537	48,740	48,740	(4,797)	(9.8%)	
4-6002 ACTIVE NET CHARGES AND FEES	1,214	1,216	1,824	1,000	868	(956)	(110.1%)	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	268,884	341,355	374,482	163,011	486,047	111,565	23.0%	
TOTAL OTHER EXPENSES	6,504,229	6,550,330	7,125,790	6,860,846	7,036,927	(88,863)	(1.3%)	
TOTAL EXPENSES	11,042,617	11,288,445	11,885,616	11,625,487	11,640,018	(245,598)	(2.1%)	
NET BUDGET	9,991,461	10,009,704	10,553,416	10,479,787	10,267,127	(286,289)	(2.8%)	

Departmental Administration

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
REVENUE:								
3-1201 OTHER	(24,432)	(31,806)	-	-	(849)	849	100.0%	
Total Revenue	(24,432)	(31,806)	-	-	(849)	849	100.0%	
EXPENSE:								
4-2000 SALARIES - F/T	383,498	411,733	214,862	244,924	244,094	29,232	12.0%	Related to Step increases and cola
4-2001 SALARIES - O/T	308	-	-	-	-	-	-	
4-2002 SALARIES - P/T	1,118	-	-	-	-	-	-	
4-2090 YEAR END ACCRUALS	16,055	(30,166)	9,367	-	-	(9,367)	-	
4-2100 BENEFITS - OMERS	40,112	47,653	36,317	27,122	27,025	(9,292)	(34.4%)	
4-2101 BENEFITS - EHT	7,139	8,073	6,014	4,427	4,416	(1,598)	(36.2%)	
4-2102 BENEFITS - WSIB	2,477	2,519	1,742	1,703	1,543	(199)	(12.9%)	
4-2103 BENEFITS - CPP	10,959	10,635	9,220	5,006	4,883	(4,337)	(88.8%)	
4-2104 BENEFITS - EI	5,010	4,950	4,125	2,312	2,236	(1,889)	(84.5%)	
4-2105 BENEFITS - DENTAL	6,975	6,580	4,727	3,071	3,130	(1,597)	(51.0%)	
4-2106 BENEFITS - HEALTH	11,976	11,621	8,075	5,273	5,511	(2,564)	(46.5%)	
4-2107 BENEFITS - LTD/ADD	5,665	7,641	5,311	5,303	4,969	(342)	(6.9%)	
4-2108 BENEFITS - OTHER	1,589	1,997	1,429	1,012	1,097	(332)	(30.3%)	
4-2201 SALARY SAVINGS	-	-	-	(39,211)	-	-	-	
TOTAL SALARIES & BENEFITS	492,881	483,236	301,189	260,942	298,904	(2,285)	(0.8%)	
4-3000 PURCHASE CARD CLEARING	(13)	12	-	-	-	-	-	
4-4000 OFFICE SUPPLIES	5,902	4,899	4,321	7,400	6,263	1,942	31.0%	
4-4002 RECEPTIONS	-	38	-	-	-	-	-	
4-4004 SUBSCRIPTIONS/PUBLICATIONS	511	180	-	500	-	-	-	
4-4007 COMPUTER SUPPLIES	79	-	-	-	-	-	-	
4-4010 CLOTHING ALLOWANCE	268	1,566	-	-	-	-	-	
4-4045 MUNICIPAL BUSINESS	2,608	3,978	4,288	1,900	1,845	(2,443)	(132.4%)	
4-5001 CONFERENCES	2,664	-	-	450	-	-	-	
4-5021 MOBILE PLAN CHARGES	-	-	1,593	1,102	1,353	(240)	(17.7%)	
4-5026 COURSES & SEMINARS	10,883	9,901	6,460	6,000	4,970	(1,490)	(30.0%)	

Departmental Administration

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
4-5028 MEMBERSHIPS	6,027	2,502	2,954	6,700	5,018	2,064	41.1%	
4-5029 MILEAGE	14,037	1,025	933	1,000	822	(111)	(13.5%)	
4-5045 PHOTOCOPIER CHARGES	10,383	2,531	7,257	3,836	8,697	1,440	16.6%	
4-5059 CONTRACTS	3,429	1,949	-	10,000	-	-	-	
TOTAL OTHER EXPENSES	56,778	28,581	27,806	38,888	28,968	1,162	4.0%	
TOTAL EXPENSES	549,659	511,817	328,995	299,830	327,872	(1,123)	(0.3%)	
NET BUDGET	525,227	480,011	328,995	299,830	327,023	(1,972)	(0.6%)	

Fleet & Equipment Operations

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
REVENUE:								
3-1201 OTHER	(67,832)	(59,003)	(93,625)	(45,000)	-	(93,625)	-	
Total Revenue	(67,832)	(59,003)	(93,625)	(45,000)	-	(93,625)	-	
EXPENSE:								
4-2000 SALARIES - F/T	232,828	250,127	297,306	367,295	368,308	71,002	19.3%	Fleet supervisor salary was captured based on 2019 which was only for 6
4-2001 SALARIES - O/T	8,299	4,436	24,490	-	7,081	(17,409)	(245.9%)	
4-2002 SALARIES - P/T	19,060	30,553	78	-	-	(78)	-	
4-2090 YEAR END ACCRUALS	4,285	3,146	3,357	-	-	(3,357)	-	
4-2100 BENEFITS - OMERS	25,103	28,300	30,045	37,340	37,532	7,487	19.9%	
4-2101 BENEFITS - EHT	5,092	5,539	6,292	7,162	7,276	984	13.5%	
4-2102 BENEFITS - WSIB	1,958	2,130	2,420	2,755	2,798	378	13.5%	
4-2103 BENEFITS - CPP	9,755	11,320	11,712	13,530	13,788	2,076	15.1%	
4-2104 BENEFITS - EI	4,537	5,461	5,152	6,250	6,256	1,104	17.6%	
4-2105 BENEFITS - DENTAL	5,178	6,077	6,801	8,301	8,202	1,401	17.1%	
4-2106 BENEFITS - HEALTH	11,068	11,682	12,496	14,251	14,064	1,568	11.1%	
4-2107 BENEFITS - LTD/ADD	3,709	4,877	5,464	7,560	7,584	2,120	28.0%	
4-2108 BENEFITS - OTHER	1,075	1,274	1,309	1,637	1,659	350	21.1%	
TOTAL SALARIES & BENEFITS	331,947	364,922	406,922	466,081	474,548	67,626	14.3%	
4-2300 INTERNAL EQUIPMENT RENTAL	(233,659)	(234,100)	(322,200)	(322,600)	(322,600)	(400)	(0.1%)	
4-2302 INTERNAL FUEL RECOVERY	(8,339)	(37,403)	(28,497)	(40,000)	(40,000)	(11,503)	(28.8%)	
4-4010 CLOTHING ALLOWANCE	-	-	2,344	2,080	2,080	(264)	(12.7%)	
4-4015 OPERATING MATERIALS	7,725	12,236	17,041	13,320	12,343	(4,698)	(38.1%)	
4-4018 LICENSES	28,768	30,134	40,011	30,000	27,998	(12,013)	(42.9%)	
4-4019 VEHICLE SUPPLIES	335,362	276,460	245,773	250,000	224,698	(21,075)	(9.4%)	
4-4021 EQUIPMENT - OTHER	13,025	11,650	8,252	10,000	10,000	1,748	17.5%	
4-4022 TOOLS	2,670	2,611	2,994	5,000	3,692	698	18.9%	
4-4048 FUEL COSTS	179,799	256,923	265,848	250,000	236,146	(29,702)	(12.6%)	Market index for fuel. Fuel cost has gone down significantly in 2020 as compared to 2019. Lower than expected snow days in March and Covid-19 impact to fuel consumption

Fleet & Equipment Operations

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
4-5021 MOBILE PLAN CHARGES	-	-	227	673	849	622	73.3%	Lower than expected vehicle breakdown leading to lower repair cost and lower vehicle rental expense. Plus the newer vehicles were added to the fleet.
4-5032 VEHICLE REPAIRS	79,693	161,718	181,302	144,000	94,225	(87,077)	(92.4%)	
4-5039 INSURANCE FEES	24,632	26,000	25,459	28,600	28,600	3,141	11.0%	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	63,582	54,920	93,625	45,000	-	(93,625)	-	
TOTAL OTHER EXPENSES	493,258	561,149	532,179	416,073	278,031	(254,148)	(91.4%)	
TOTAL EXPENSES	825,205	926,071	939,101	882,154	752,579	(186,522)	(24.8%)	
NET BUDGET	757,373	867,068	845,476	837,154	752,579	(92,897)	(12.3%)	

Winter Management

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

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REVENUE:								
3-1201 OTHER	(13,503)	(14,245)	(10,363)	(13,000)	(13,236)	2,873	21.7%	
Total Revenue	(13,503)	(14,245)	(10,363)	(13,000)	(13,236)	2,873	21.7%	
EXPENSE:								
4-2000 SALARIES - F/T	237,871	294,876	395,226	328,802	593,166	197,940	33.4%	offset by the savings in Road maintenance. Plus the annual stel increase and Cola
4-2001 SALARIES - O/T	24,955	30,347	45,319	14,000	20,188	(25,131)	(124.5%)	Not as much OT required and also due to the coversion of one P/T employee to F/T employee reducing the overall OT requirements
4-2002 SALARIES - P/T	59,569	121,448	86,040	22,413	42,607	(43,433)	(101.9%)	PT budget in 2020 is less due to conversion to F/T request
4-2090 YEAR END ACCRUALS	-	790	276	-	(981)	(1,257)	(128.1%)	
4-2100 BENEFITS - OMERS	23,691	33,959	44,213	31,638	48,062	3,849	8.0%	
4-2101 BENEFITS - EHT	6,035	8,778	10,028	7,097	10,846	818	7.5%	
4-2102 BENEFITS - WSIB	2,260	3,330	3,842	2,730	4,171	329	7.9%	
4-2103 BENEFITS - CPP	12,123	16,790	18,690	15,386	23,801	5,111	21.5%	
4-2104 BENEFITS - EI	5,785	8,049	8,536	7,207	10,479	1,943	18.5%	
4-2105 BENEFITS - DENTAL	3,377	6,301	7,366	8,633	10,945	3,579	32.7%	
4-2106 BENEFITS - HEALTH	6,733	11,524	13,776	14,821	20,487	6,711	32.8%	
4-2107 BENEFITS - LTD/ADD	2,705	4,860	6,612	6,625	10,160	3,548	34.9%	
4-2108 BENEFITS - OTHER	794	1,282	1,576	1,466	2,321	745	32.1%	
TOTAL SALARIES & BENEFITS	385,898	542,334	641,500	460,818	796,252	154,752	19.4%	
4-4015 OPERATING MATERIALS	646,348	448,265	563,447	424,733	558,418	(5,029)	(0.9%)	
4-5059 CONTRACTS	700,739	786,180	992,307	785,283	845,151	(147,156)	(17.4%)	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	4,711	4,711	4,711	4,711	4,711	-	-	
TOTAL OTHER EXPENSES	1,351,798	1,239,156	1,560,465	1,214,727	1,408,280	(152,185)	(10.8%)	
TOTAL EXPENSES	1,737,696	1,781,490	2,201,965	1,675,545	2,204,532	2,567	0.1%	
NET BUDGET	1,724,193	1,767,245	2,191,602	1,662,545	2,191,296	(306)	(0.0%)	

Road Maintenance

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

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REVENUE:								
3-1201 OTHER	(20,669)	(33,435)	(80,570)	(80,000)	(80,000)	(570)	(0.7%)	
3-1940 OCIF RESERVE CONT'N	-	(179,754)	(200,000)	(200,000)	(200,000)	-	-	
Total Revenue	(20,669)	(213,189)	(280,570)	(280,000)	(280,000)	(570)	(0.2%)	
EXPENSE:								
4-2000 SALARIES - F/T	794,904	758,707	772,101	879,252	633,651	(138,450)	(21.8%)	Savings are offset by overage in winter management due to payroll
4-2001 SALARIES - O/T	20,110	27,707	20,306	14,000	11,243	(9,063)	(80.6%)	
4-2002 SALARIES - P/T	50,832	48,356	26,593	5,603	28,317	1,724	6.1%	
4-2090 YEAR END ACCRUALS	3,260	11,103	3,499	-	(5,972)	(9,471)	(158.6%)	
4-2100 BENEFITS - OMERS	83,459	75,060	71,160	87,964	65,379	(5,781)	(8.8%)	
4-2101 BENEFITS - EHT	17,422	16,042	14,404	17,521	13,692	(712)	(5.2%)	
4-2102 BENEFITS - WSIB	6,584	6,064	5,490	6,739	5,266	(224)	(4.3%)	
4-2103 BENEFITS - CPP	32,107	29,965	29,461	34,424	23,083	(6,378)	(27.6%)	
4-2104 BENEFITS - EI	14,585	13,674	12,869	15,927	10,077	(2,792)	(27.7%)	
4-2105 BENEFITS - DENTAL	19,290	16,619	15,478	20,419	15,592	114	0.7%	
4-2106 BENEFITS - HEALTH	35,636	30,393	27,045	35,056	26,850	(195)	(0.7%)	
4-2107 BENEFITS - LTD/ADD	13,331	14,167	13,647	18,409	13,660	13	0.1%	
4-2108 BENEFITS - OTHER	3,792	3,628	3,203	3,920	3,064	(139)	(4.5%)	
4-2200 WAGE RECOVERY	-	(690)	-	-	-	-	-	
TOTAL SALARIES & BENEFITS	1,095,312	1,050,795	1,015,256	1,139,234	843,902	(171,354)	(20.3%)	
4-4010 CLOTHING ALLOWANCE	13,862	9,820	10,594	14,000	14,000	3,406	24.3%	
4-4015 OPERATING MATERIALS	72,755	70,619	73,231	72,318	72,318	(913)	(1.3%)	
4-5021 MOBILE PLAN CHARGES	-	-	9,718	11,689	13,006	3,288	25.3%	
4-5059 CONTRACTS	545,498	425,272	604,697	663,540	657,799	53,102	8.1%	
TOTAL OTHER EXPENSES	632,115	505,711	698,240	761,547	757,123	58,883	7.8%	
TOTAL EXPENSES	1,727,427	1,556,506	1,713,496	1,900,781	1,601,025	(112,471)	(7.0%)	
NET BUDGET	1,706,758	1,343,317	1,432,926	1,620,781	1,321,025	(111,901)	(8.5%)	

Traffic Management

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

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REVENUE:								
3-1201 OTHER	(15,809)	(40,562)	(32,376)	(30,000)	(30,699)	(1,677)	(5.5%)	
Total Revenue	(15,809)	(40,562)	(32,376)	(30,000)	(30,699)	(1,677)	(5.5%)	
EXPENSE:								
4-2000 SALARIES - F/T	18,479	19,821	15,976	-	-	(15,976)	-	
4-2002 SALARIES - P/T	17,219	18,109	18,319	29,070	13,142	(5,177)	(39.4%)	
4-2090 YEAR END ACCRUALS	-	476	(476)	-	-	476	-	
4-2100 BENEFITS - OMERS	3,581	3,756	3,376	1,234	1,201	(2,175)	(181.1%)	
4-2101 BENEFITS - EHT	698	741	671	535	260	(411)	(158.1%)	
4-2102 BENEFITS - WSIB	269	285	258	206	102	(156)	(152.9%)	
4-2103 BENEFITS - CPP	1,343	1,251	1,416	799	476	(940)	(197.5%)	
4-2104 BENEFITS - EI	754	721	777	722	295	(482)	(163.4%)	
4-2105 BENEFITS - DENTAL	343	253	362	-	-	(362)	-	
4-2106 BENEFITS - HEALTH	651	747	618	-	-	(618)	-	
4-2107 BENEFITS - LTD/ADD	350	439	389	-	-	(389)	-	
4-2108 BENEFITS - OTHER	88	99	82	-	-	(82)	-	
TOTAL SALARIES & BENEFITS	43,775	46,698	41,768	32,566	15,476	(26,292)	(169.9%)	
4-4013 UTILITIES	389,177	350,322	368,519	375,000	368,500	(19)	(0.0%)	
4-4015 OPERATING MATERIALS	11,278	9,165	7,240	13,326	3,872	(3,368)	(87.0%)	
4-5059 CONTRACTS	264,407	286,320	289,629	273,000	264,971	(24,658)	(9.3%)	Due to the crossing guards savings due to COVID 19
4-5060 COST RECOVERY	-	(60)	-	-	-	-	-	
4-6000 CAPITAL LOAN REPAYMENT	297,686	304,542	311,556	318,731	318,731	7,175	2.3%	
4-6001 BANK CHARGES	69,785	62,929	53,537	48,740	48,740	(4,797)	(9.8%)	
TOTAL OTHER EXPENSES	1,032,333	1,013,218	1,030,481	1,028,797	1,004,814	(25,667)	(2.6%)	
TOTAL EXPENSES	1,076,108	1,059,916	1,072,249	1,061,363	1,020,290	(51,959)	(5.1%)	
NET BUDGET	1,060,299	1,019,354	1,039,873	1,031,363	989,591	(50,282)	(5.1%)	

Waste Management

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

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REVENUE:								
3-1201 OTHER	(53,521)	(39,023)	(39,320)	(4,000)	(3,299)	(36,021)	(1,091.9%)	Revenue related to scrap metal reduced as it is now collected by GFL
3-1205 SALES	(2,987)	(2,981)	(2,475)	(3,000)	(2,273)	(202)	(8.9%)	
3-1803 OTHER GRANTS	(237,061)	(230,730)	(253,584)	(260,000)	(260,000)	6,416	2.5%	
Total Revenue	(293,569)	(272,734)	(295,379)	(267,000)	(265,572)	(29,807)	(11.2%)	
EXPENSE:								
4-2000 SALARIES - F/T	81,580	11,215	1,497	70,629	22,044	20,547	93.2%	PT employee is covering a F/T employee who is on medical leave
4-2002 SALARIES - P/T	10,908	80,975	77,281	-	52,419	(24,862)	(47.4%)	
4-2090 YEAR END ACCRUALS	(1,794)	6,203	-	-	-	-	-	
4-2100 BENEFITS - OMERS	6,582	47	-	7,055	2,458	2,458	100.0%	
4-2101 BENEFITS - EHT	1,785	1,730	1,515	1,377	1,531	16	1.0%	
4-2102 BENEFITS - WSIB	640	537	568	530	589	21	3.6%	
4-2103 BENEFITS - CPP	3,133	3,436	3,232	2,706	2,659	(573)	(21.5%)	
4-2104 BENEFITS - EI	1,439	1,432	1,458	1,250	1,160	(298)	(25.7%)	
4-2105 BENEFITS - DENTAL	2,071	2,135	2,098	1,660	1,973	(125)	(6.3%)	
4-2106 BENEFITS - HEALTH	3,541	3,673	3,586	2,850	3,338	(248)	(7.4%)	
4-2107 BENEFITS - LTD/ADD	1,477	1,420	1,257	1,650	1,411	154	10.9%	
4-2108 BENEFITS - OTHER	377	335	314	315	319	5	1.6%	
TOTAL SALARIES & BENEFITS	111,739	113,138	92,806	90,022	89,901	(2,905)	(3.2%)	
4-4015 OPERATING MATERIALS	99,394	78,747	59,548	50,000	52,000	(7,548)	(14.5%)	
4-4059 MAYOR'S ANTI LITTER CAMPAIGN	2,018	-	-	1,500	-	-	-	
4-5021 MOBILE PLAN CHARGES	-	-	599	551	619	20	3.2%	
4-5042 ADVERTISING	24,413	32,321	22,191	25,350	24,266	2,075	8.6%	
4-5059 CONTRACTS	534,969	648,907	676,321	814,138	726,628	50,307	6.9%	
4-5060 COST RECOVERY	(2,008)	(6,394)	(4,374)	-	(558)	3,816	683.9%	
4-5062 COLLECTION CONTRACTS	1,394,682	1,578,311	1,608,783	1,658,783	1,599,783	(9,000)	(0.6%)	
TOTAL OTHER EXPENSES	2,053,468	2,331,892	2,363,068	2,550,322	2,402,738	39,670	1.7%	
TOTAL EXPENSES	2,165,207	2,445,030	2,455,874	2,640,344	2,492,639	36,765	1.5%	

Waste Management

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

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NET BUDGET	1,871,638	2,172,296	2,160,495	2,373,344	2,227,067	66,572	3.0%	

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

Park Operations Administration

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
REVENUE:								
3-1201 OTHER	(10,525)	(16,369)	(19,994)	(5,500)	(10,600)	(9,394)	(88.6%)	
3-1206 DONATIONS	(350)	(250)	-	-	-	-	#DIV/0!	
Total Revenue	(10,875)	(16,619)	(19,994)	(5,500)	(10,600)	(9,394)	(88.6%)	
EXPENSE:								
4-2000 SALARIES - F/T	232,395	239,673	248,959	262,707	256,508	7,549	2.9%	
4-2001 SALARIES - O/T	586	121	-	-	-	-	-	
4-2002 SALARIES - P/T	18,523	-	-	-	840	840	100.0%	
4-2090 YEAR END ACCRUALS	778	8,752	(5,332)	-	(6,604)	(1,272)	(19.3%)	
4-2100 BENEFITS - OMERS	21,055	24,935	26,660	28,955	28,193	1,533	5.4%	
4-2101 BENEFITS - EHT	4,927	4,700	4,878	5,123	5,034	156	3.1%	
4-2102 BENEFITS - WSIB	1,789	1,633	1,688	1,970	1,936	248	12.8%	
4-2103 BENEFITS - CPP	9,128	7,057	7,567	7,847	7,799	232	3.0%	
4-2104 BENEFITS - EI	3,965	3,350	3,372	3,625	3,304	(68)	(2.1%)	
4-2105 BENEFITS - DENTAL	3,566	3,897	3,897	4,814	4,473	576	12.9%	
4-2106 BENEFITS - HEALTH	7,472	6,664	6,610	8,265	7,542	932	12.4%	
4-2107 BENEFITS - LTD/ADD	3,918	4,691	5,207	6,136	6,141	934	15.2%	
4-2108 BENEFITS - OTHER	1,049	1,139	1,093	1,171	1,246	153	12.3%	
TOTAL SALARIES & BENEFITS	309,151	306,612	304,599	330,613	316,412	11,813	3.7%	
4-4000 OFFICE SUPPLIES	1,772	2,360	1,403	1,900	1,072	(331)	(30.9%)	
4-4045 MUNICIPAL BUSINESS	769	89	393	450	404	11	2.7%	
4-5026 COURSES & SEMINARS	5,961	5,003	7,161	7,000	1,710	(5,451)	(318.8%)	
4-5028 MEMBERSHIPS	717	1,230	1,788	1,500	5,972	4,184	70.1%	
4-5029 MILEAGE	145	219	204	750	200	(4)	(2.0%)	
4-5043 CONSULTING	5,116	4,200	7,127	15,000	15,000	7,873	52.5%	
4-5045 PHOTOCOPIER CHARGES	2,714	2,810	3,392	3,709	5,228	1,836	35.1%	
TOTAL OTHER EXPENSES	17,194	15,911	21,468	30,309	29,586	8,118	27.4%	
TOTAL EXPENSES	326,345	322,523	326,067	360,922	345,998	19,931	5.8%	

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

Park Operations Administration

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
NET BUDGET	315,470	305,904	306,073	355,422	335,398	29,325	8.7%	

Park Operations

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

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REVENUE:								
3-1014 SUBDIVISION APPLICATIONS	-	(50,625)	(124,116)	(80,100)	(71,416)	(52,700)	(73.8%)	Development driven revenues
3-1015 SITE PLAN APPLICATIONS	-	(40,894)	(82,038)	(33,600)	(33,600)	(48,438)	(144.2%)	Development driven revenues
3-1023 SUBDIVISION ENTRY FEATURES MTCE FEES	-	-	-	(1,000)	(1,000)	1,000	100.0%	
3-1024 STREET TREE PLANTING FEES	-	(26,352)	(89,000)	(1,000)	(1,000)	(88,000)	(8,800.0%)	
3-1106 LANDSCAPE FEES	(161,217)	(132,353)	-	(1,000)	(342,820)	342,820	100.0%	Development driven revenues
3-1201 OTHER	(31,756)	(41,950)	(33,236)	(33,500)	(31,500)	(1,736)	(5.5%)	
3-1206 DONATIONS	-	(1,271)	-	-	-	-	-	
3-1303 BALL DIAMOND/SOCCER FIELDS	(186,579)	(191,621)	(141,903)	(164,400)	(100,000)	(41,903)	(41.9%)	Lower revenue due to COVID 19 restrictions
3-1333 CONTRIBUTIONS FROM DEVELOPERS	(72,875)	(16,000)	-	-	-	-	-	
3-1933 LANDSCAPE FEE RESERVE CONT'N	(15,885)	(13,877)	(14,000)	(75,000)	(75,000)	61,000	81.3%	Relate to additional planned draw from landscape fee reserve for 2020
3-1963 PARKS DEV & FAC DC CONT'N	(136,156)	(115,640)	(115,600)	(115,600)	(115,600)	-	-	
Total Revenue	(604,468)	(630,583)	(599,893)	(505,200)	(771,936)	172,043	22.3%	
EXPENSE:								
4-2000 SALARIES - F/T	957,520	963,247	1,090,726	1,084,271	1,058,489	(32,237)	(3.0%)	
4-2001 SALARIES - O/T	75,159	90,963	89,788	80,350	72,722	(17,066)	(23.5%)	
4-2002 SALARIES - P/T	444,370	457,007	434,525	468,217	315,980	(118,545)	(37.5%)	Primarily due to COVID 19 lot of parks were closed and service levels
4-2090 YEAR END ACCRUALS	(11,479)	4,973	1,110	-	(5,759)	(6,869)	(119.3%)	
4-2100 BENEFITS - OMERS	105,517	109,263	117,511	107,391	110,725	(6,786)	(6.1%)	
4-2101 BENEFITS - EHT	28,722	29,649	31,431	31,321	27,988	(3,443)	(12.3%)	
4-2102 BENEFITS - WSIB	10,669	11,290	12,003	12,048	10,765	(1,238)	(11.5%)	
4-2103 BENEFITS - CPP	55,458	58,500	65,036	67,810	56,359	(8,677)	(15.4%)	
4-2104 BENEFITS - EI	26,592	28,056	29,429	33,337	25,596	(3,833)	(15.0%)	
4-2105 BENEFITS - DENTAL	20,335	19,656	20,478	26,728	23,334	2,856	12.2%	
4-2106 BENEFITS - HEALTH	35,543	34,862	38,008	45,887	43,257	5,249	12.1%	
4-2107 BENEFITS - LTD/ADD	14,965	18,230	20,925	22,169	23,092	2,167	9.4%	
4-2108 BENEFITS - OTHER	4,316	4,680	4,819	4,835	5,146	327	6.4%	
TOTAL SALARIES & BENEFITS	1,767,687	1,830,376	1,955,789	1,984,364	1,767,694	(188,095)	(10.6%)	
4-4009 SAFETY SUPPLIES	7,326	7,322	8,514	7,500	6,849	(1,665)	(24.3%)	

Park Operations

TOWN OF AURORA
LINE-BY-LINE ANALYSIS - YTD Comparison
Final Budget Approved
2020

	2017 Full Year Actuals	2018 Full Year Actuals	2019 Full Year Actuals	2020 Approved Budget	2020 Forecast to Year-end	2020 Fcst vs 2019 Actual Increase / (Decrease)	2020 Fcst vs 2019 Actual Increase / (Decrease)	Variance Explanation
4-4010 CLOTHING ALLOWANCE	8,549	8,950	9,559	9,000	8,966	(593)	(6.6%)	Contribution of unplanned development revenue to reserves
4-4013 UTILITIES	90,085	35,501	33,771	40,000	42,189	8,418	20.0%	
4-4015 OPERATING MATERIALS	65,458	70,257	52,785	70,000	70,962	18,177	25.6%	
4-4021 EQUIPMENT - OTHER	12,220	11,761	10,701	12,000	12,000	1,299	10.8%	
4-4022 TOOLS	2,684	3,022	3,057	3,500	3,063	6	0.2%	
4-4023 PATHWAY MAINTENANCE MATERIALS	39,537	50,328	38,136	42,300	33,701	(4,435)	(13.2%)	
4-4024 FENCE MATERIALS	9,252	12,734	10,828	20,000	3,000	(7,828)	(260.9%)	
4-4049 SIGNAGE	4,649	4,439	6,985	5,000	5,268	(1,717)	(32.6%)	
4-4050 FIELD PAINT	21,661	21,071	20,778	25,500	2,100	(18,678)	(889.4%)	
4-4051 HORTICULTURE PROGRAM	14,451	15,443	16,581	16,500	16,045	(536)	(3.3%)	
4-4052 FERT/GRASS SEED	17,623	18,829	10,202	33,000	23,961	13,759	57.4%	
4-4053 PARK ELEC/LIGHTING	16,388	20,974	9,734	18,000	16,533	6,799	41.1%	
4-4054 IRRIGATION	1,139	2,148	4,770	5,100	4,012	(758)	(18.9%)	
4-5021 MOBILE PLAN CHARGES	-	-	12,720	11,383	13,619	899	6.6%	
4-5037 PROPERTY IMPROVEMENT	29,348	45,637	45,995	40,000	32,033	(13,962)	(43.6%)	
4-5038 BUILDING REPAIR & MAINTENANCE	20,714	22,584	21,871	24,000	36,486	14,615	40.1%	
4-5047 PURCHASE OF TREES	52,781	51,317	52,513	55,000	54,984	2,471	4.5%	
4-5059 CONTRACTS	5,088	15,199	16,921	20,100	20,100	3,179	15.8%	
4-5063 WASTE DISPOSAL FEE	12,947	5,510	10,160	18,000	15,597	5,437	34.9%	
4-5064 CONTRACTS - GRASS CUTTING	13,153	14,942	11,892	24,000	25,600	13,708	53.5%	
4-5077 REALTY TAXES	54,847	-	-	-	-	-	-	
4-5086 SECURITY	31,864	26,354	39,174	30,000	22,647	(16,527)	(73.0%)	
4-5087 ARBORICULTURAL CONTRACT	45,718	34,052	58,731	70,000	69,284	10,553	15.2%	
4-5088 SHRUB BED MAINTENANCE	87,996	73,397	107,736	106,000	106,000	(1,736)	(1.6%)	
4-6002 ACTIVE NET CHARGES AND FEES	1,214	1,216	1,824	1,000	868	(956)	(110.1%)	
4-8003 CONTRIBUTIONS TO DISCRETIONARY RESERVE	200,592	281,724	276,146	113,300	481,336	205,190	42.6%	
TOTAL OTHER EXPENSES	867,284	854,711	892,084	820,183	1,127,203	235,119	20.9%	
TOTAL EXPENSES	2,634,971	2,685,087	2,847,873	2,804,547	2,894,897	47,024	1.6%	
NET BUDGET	2,030,503	2,054,504	2,247,980	2,299,347	2,122,961	(125,019)	(5.9%)	