

Run Date: 7-Feb-2020

**TOWN OF AURORA**

LINE-BY-LINE ANALYSIS - YTD Comparison  
Final Approved Budget  
2019

**10 Planning & Development Services**

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

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2019

**10 Planning & Development Services**

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

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**10 Planning & Development Services**

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

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**09 Building Division**

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

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**09 Building Division**

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

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**11 Engineering & Capital Delivery**

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

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**11 Engineering & Capital Delivery**

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

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**Planning**

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



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