

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)	-	-	-	-	-	

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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
4-2201 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

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Final Budget Spread
2020

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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

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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%)	

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

Fleet & Equipment Operations

	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

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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

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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

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	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	(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

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	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	(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

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	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	(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

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

Park Operations Administration

TOWN OF AURORA								
LINE-BY-LINE ANALYSIS - YTD Comparison								
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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	(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%	

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Park Operations Administration

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NET BUDGET	315,470	305,904	306,073	355,422	335,398	29,325	8.7%	

Park Operations

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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

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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%)	