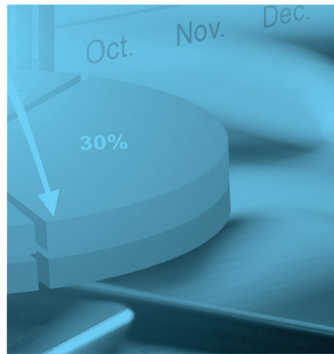
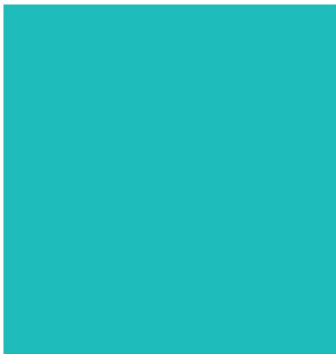


■ OPERATING BUDGET

AS APPROVED ON DECEMBER 15, 2020



The budget tax increase is 1.96% in 2021 and 2.90% in 2022

The 2021 to 2022 budget represents the second year of a three-year multi-year budget for the Town of Aurora. The budget includes \$102.1 million in 2021 and \$107.1 million in 2022 in gross spending to support both tax funded and user rate (water, wastewater and stormwater) funded operations.

The budget results in tax increases of 1.96% in 2021 and 2.90% in 2022. This annual increase meets the direction set by Council to not exceed 3.0% per year and includes a reduction to the original planned 1% for the Town’s fiscal strategies for 2021 only to provide tax relief to property owners during the COVID-19 pandemic. The budgeted tax increase for 2021 is 1.4% less than the 3.4% increase approved for 2021 as part of the 2020 to 2022 Budget and still includes the additional 0.5% in 2021 that is required to fund the tax levy’s share of the repayment costs for the debt to be issued for the library square capital investment.

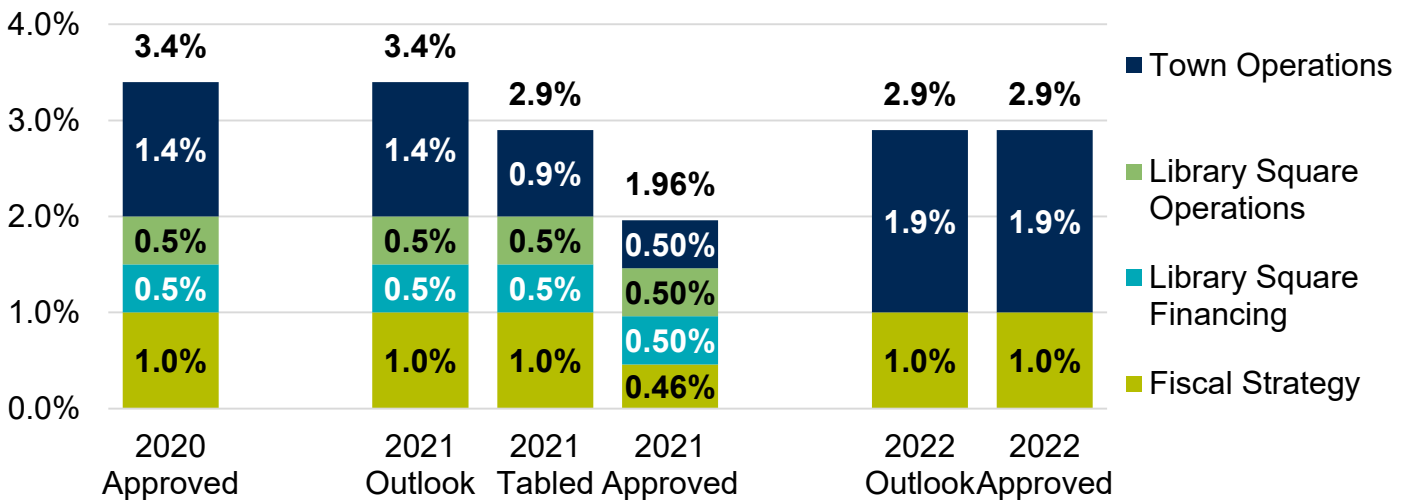
The approved 2020 to 2022 Budget formed the basis for this budget

The 2021 to 2022 Budget represents the second year of the Town’s three year multi-year budget. The multi-year budget approved last year was used as the basis for budget development. This budget highlights the changes to the approved budget which is referred to as the approved outlook in this budget.

On June 2nd, 2020 a public session was held to receive input from residents and community groups on the development of the budget. In addition to this, public engagement was also sought through a social media campaign. The budget also undergoes multiple reviews with the Executive Leadership Team at the Town.

At the September 17th Finance Advisory Committee meeting, the Mayor and members of the committee asked staff to try to bring the planned tax levy of 3.4% for 2021 below 3%. The budget tabled with Council for their review on October 27th, 2020 met that direction and also shared on the Town’s website. Over the month that followed, Budget Committee reviewed this multi-year budget resulting in a reduction of the originally tabled tax increase of 2.9% in 2021 down to 1.96%. The 2021 to 2022 budget was approved at Council on December 15th, 2020.

Makeup of the proposed tax levy compared to the previously approved budget



Operating financial summary

\$000's	Net Actual Results		2020	2020	Approved Budget	
	2018	2019	Net Fcst*	Budget	2021	2022
Departmental:						
Expenditures	94,118.9	98,107.4	79,879.6	85,432.9	86,219.5	90,827.2
Non-Tax Revenues	(64,283.2)	(65,876.7)	(45,528.4)	(50,951.8)	(49,971.0)	(52,202.7)
Net Departmental	29,835.7	32,230.8	34,351.1	34,481.1	36,248.5	38,624.5
Central York Fire Services	10,496.4	11,188.1	11,755.3	11,755.3	11,961.6	12,257.5
Library	3,843.1	3,843.1	3,868.1	3,868.1	3,896.1	3,934.1
Total Proposed Budget	44,175.2	47,262.0	49,974.5	50,104.5	52,106.2	54,816.1
Assessment Growth					1,000.8	1,165.1
Proposed Tax Increase					1,000.9	1,544.8

*Net forecast as of August 31, 2020

Benefits of multi-year budgeting

Multi-year budgets are more strategic and provide the following benefits to the Town:

- Better coordination of budgeting and strategic priorities
- Greater certainty for departments in managing expenditures and service levels
- Improved fiscal discipline of the organization
- Streamlined budget reviews that focus on key changes in assumptions and the reasons driving such changes
- Allowing staff to develop budgets with fixed targets in place, allowing early response to circumstances and budget constraints of such targets
- Reduced uncertainty about future year tax levies.

The Town's approved multi-year budget process is aligned with the term of Council. Under this process, Council's approval is sought only for the first year's operating budget and it is provided with a forecast for the remaining three years. In the second year of its term, Council is presented with a three-year operating budget for its consideration and approval. In the last two years of the Council term, the presented budget focuses on the changes to the approved budget from the previous year. Council then has the option to re-affirm the previously approved budget or approve changes to the budget. This meets the requirement in the Municipal Act for Council to approve or re-affirm the budget on an annual basis.

Managing changes to the multi-year operating budget

The 2021 to 2022 Budget includes changes that were not foreseen when the 2020 to 2022 Budget was approved. The departmental plans that follow discuss the changes specific to their operations in more detail. The following highlights the larger and corporate-wide changes in the budget.

COVID-19 has a significant impact continuing into 2021

The COVID-19 pandemic is expected to have an impact on Town operations into 2021. This budget estimates the impact at \$783,300. These pressures, which mostly result from lost revenues, are discussed in more detail in the departmental plans. These pressures are fully offset by one-time savings in 2021 from the delay of the Human Resource Information System project rollout and the use of Safe Restart Funding received from the provincial and federal governments.

A refinement of compensation adjustments and benefits

The budget includes savings of \$350,400 in 2021 and \$167,500 in 2022 compared to the previously approved budget. These savings come from the fully costed rollout of the new compensation model, savings in benefits and an update to corporate salary gapping assumptions which was further refined through the Budget Committee review process.

Fire Services delaying the phase-in of staffing until the next fire master plan

The budget includes savings of \$238,500 in 2021 and \$356,100 in 2022 compared to the previously approved budget. The largest driver of these savings is the deferral of phasing in the operating costs relating to a new fire hall until the after the next fire master plan is complete.

Fiscal strategy reduced in 2021 to provide tax relief due to the pandemic

The fiscal strategy contributions in the budget normally include the reduction of the reliance on supplementary taxes and contribution to tax funded capital reserves which total the equivalent of a one percent increase to the tax levy. Due to the COVID-19 pandemic, Council approved a one-time reduction to this strategy to provide relief to property owners resulting in a reduced tax increase of 0.46% for 2021.

Reduction to the multi-year budget contingency

During the Budget Committee review a reduction was made to the multi-year budget contingency to decrease it by \$100,000 in 2021 and a further \$36,900 in 2022. The contingency is available to manage risks in future budget years. This amount was reduced because the Town has a healthy tax stabilization reserve balance and is able to leverage the Safe Restart Funding in 2021.

Savings in water and wastewater wholesale costs from York Region

The user rate budget includes significant savings related to the waiver of the nine percent increase to the cost the Town pays York Region for water and wastewater services in 2020. This budget has assumed an increase of 2.9% in these costs from York Region for 2021 and 2022. On December 10th York Regional Council agreed to forgo this increase for 2021. These savings will be passed along to rate payers through a reduction to the rates included in the upcoming 2021 water, wastewater and stormwater bylaw to be brought before Council in the spring of 2021.

The assessment growth revenue is less than forecasted in the previous budget

The 2020 to 2022 Budget included an increase in assessment growth revenue equivalent to 2.4% in 2021 and 2.2% of the tax levy in 2022. Assessment growth revenue represents the increase to the tax base as new properties come on to the tax roll in the previous year. This means the additional assessment growth in 2020 provides a larger base to pay for the additional cost of growth.

Budget changes to outlook—tax funded operations

	2021		2022	
	FTE	\$000's	FTE	\$000's
2020 Approved Outlook	248	53,070	253	55,831
Non-COVID related changes:				
Compensation adjustments including benefits savings	-	(350.4)	-	(167.5)
IT licensing and other service fees	-	(70.0)	-	(70.0)
Operational Services contract adjustments: streetlights, crossing guards and waste collection	-	18.4	-	(73.2)
Parks building repair and maintenance, less fleet savings	-	14.4	-	65.6
Roads revenues adjustment	-	(22.0)	-	(22.7)
Remove the increase to penalties on taxes revenue	-	61.7	-	61.7
Assessment software offset by reduced tax assessment losses, consulting and delayed reassessment by MPAC	-	(12.0)	-	(42.0)
Insurance premiums and bank charges	-	17.6	-	17.6
Other adjustments	-	(7.6)	-	(16.4)
Central York Fire Services - Aurora shared service with Newmarket	-	(238.5)	-	(356.1)
Reduction to multi-year budget contingency	-	(100.0)	-	(136.9)
Reduction for Building Services vacancies no longer required	(2)	-	(2)	-
Reduction to fiscal strategy - deferral of reducing reliance on supplementary taxes	-	(75.0)	-	(75.0)
Reduction to fiscal strategy - reduction of cash-to-capital contributions	-	(200.0)	-	(200.0)
	(2)	(963.3)	(2)	(1,014.9)
COVID-19 related pressures:				
Reduced development planning revenues	-	70.7	-	-
Community programs reduced revenues and contract savings	-	90.0	-	-
Fitness programs reduced revenues	-	165.0	-	-
Aquatics programs reduced revenues and part-time salaries	-	132.5	-	-
Youth programs reduced revenues, contracts and part-time salaries	-	12.5	-	-
Seniors programs reduced revenues, contracts and part-time salaries	-	54.0	-	-
Facility rentals including ice rental	-	253.6	-	-
Marriage fees	-	5.0	-	-
	-	783.3	-	-
One-time savings and funding for COVID-19 impact:				
Contribution from tax stabilization reserve / Smart Restart Funding	-	(668.3)	-	-
Deferral of subscription fees for HRIS project delay	-	(115.0)	-	-
	-	(783.3)	-	-
Net change:	(2)	(963.3)	(2)	(1,014.9)
Approved Budget	246	52,106.2	251	54,816.1

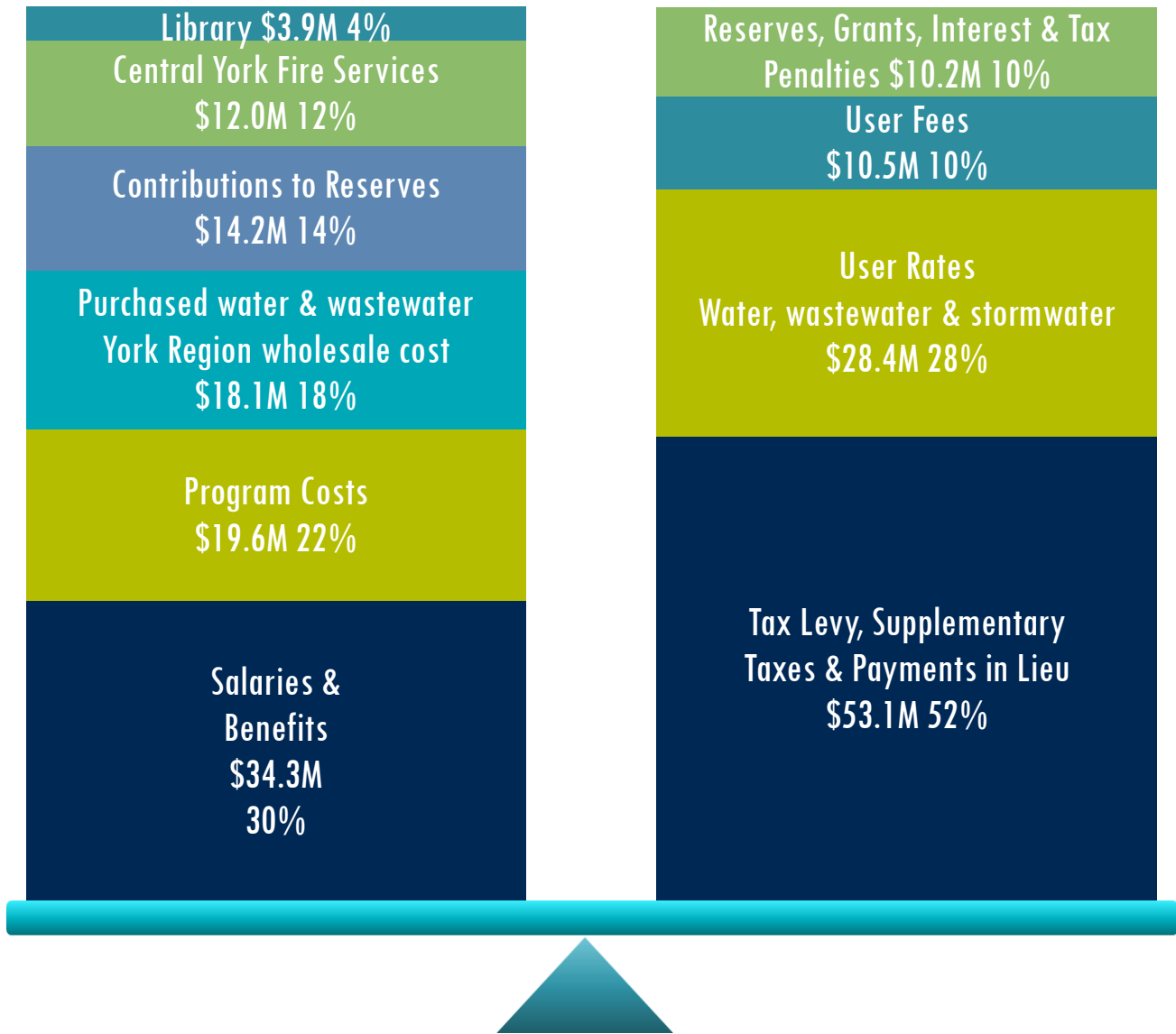
This budget includes an adjustment to assessment growth for 2021 at 2.0% which is 0.4% less than what was included in the approved multi-year budget. The table that follows does not show this as a specific change to the budget. Rather, these lost tax revenues increase the amount of other savings needed to avoid a tax increase which is why the savings of \$963,300 reflects a 1.8% savings but only 1.4% reduction to the tax levy increase.

The budget has not made a change to the assessment growth for 2022 as it is difficult to predict at this time. Should the assessment growth revenue increase be different to the 2.2% planned for 2022, an adjustment to the budget would be needed as part of the 2022 budget re-affirmation process.

Aurora’s budget is balanced in both years

Municipalities are required to approve a balanced budget. Since the budget is developed on a modified-accrual basis, the Town must balance all planned expenditures and reserve contributions with a funding source. For the water, wastewater and stormwater budget the costs

The 2021 balanced budget, what we spend and how we pay for it



are funded through the changes to the rates charged for these services. For the tax levy funded budget, the amount not funded by grants, revenues, reserve draws or user fees must be funded through the property tax.

The image on the opposite page shows how the total budget, including tax levy and rate funded operations, is funded for 2021. The largest cost for the Town is salaries and benefits at \$34.3 million or 30% and the largest sources of funding is tax levy and supplementary taxes along with user rates for water, wastewater and stormwater services.

Non-tax revenues

Non-tax revenues include user rates (water, wastewater, storm), user fees (ie. recreational program cost recovery), grants, use of the Town’s reserves and investment income. These sources of revenue reduce the reliance on the Town’s tax levy and support the delivery of key town services.

Non-tax revenue trends

(\$000s)	2019	2020 Budget			2021 Budget			2022 Budget		
	Actual	Budget	Change		Budget	Change		Budget	Change	
			\$	%		\$	%		\$	%
User Rates	23,878.0	28,798.5	4,920.5	20.6%	28,353.4	(445.1)	(1.5%)	29,761.1	1,407.7	5.0%
User Fees	12,451.8	11,607.9	(843.9)	(6.8%)	10,543.3	(1,064.5)	(9.2%)	12,108.8	1,565.4	14.8%
Grants	4,993.7	3,352.5	(1,641.2)	(32.9%)	3,192.1	(160.4)	(4.8%)	3,192.1	-	-
Reserves	3,383.0	1,956.1	(1,426.8)	(42.2%)	2,914.1	958.0	49.0%	1,987.7	(926.4)	(31.8%)
Investment Income	1,600.1	1,600.1	(0.0)	(0.0%)	1,600.1	-	-	1,600.1	-	-
Penalties on Taxes	1,444.1	1,395.3	(48.9)	(3.4%)	1,395.3	0.0	0.0%	1,395.3	-	-
Development Charges	1,361.6	1,363.3	1.7	0.1%	1,072.1	(291.2)	(21.4%)	1,300.0	227.9	21.3%
Total	49,112.4	50,073.7	961.3	2.0%	49,070.4	(1,003.2)	(2.0%)	51,345.0	2,274.6	4.6%

User fees will continue to be impacted by COVID-19 in 2021

The Town of Aurora collects user fee revenues for a wide range of services including community programs, review of applications and plans, marriage licences and permits. These user fees are updated on an annual basis for inflation and then reviewed periodically to ensure they continue to recover the costs of the services without putting additional pressure on the tax levy. COVID-19 had a significant impact on the user fees collected by the Town in 2020. The Town experienced significant declines in fees collected for many community programs and recreation permits. This trend is expected to continue into 2021 which is why the budget includes a temporary decline in these fees.

The Town receives grants for specific programs and to support the capital plan

In 2021 the Town is expecting to receive \$3.1 million in grants. While some of these grants support specific programs the Town provides, such as seniors centre without walls, others such as the federal gas tax are contributed to reserves to pay for capital projects.

Reserves will help manage the temporary loss of user fees

In 2020 the provincial and federal government granted the Town \$1,298,500 from the Safe Restart Fund. The province has recently announced that the Town will receive a further \$549,000 from this fund in support of its COVID-19 operating pressures in 2021. The Town plans to contribute any funds that are not required in 2020 to the tax stabilization reserve to be used in the management of COVID-19 impacts budgeted in 2021. This results in a temporary increase in the funding from reserves in 2021 as shown in the table on the previous page.

Investment income and penalties on taxes reduce the reliance on tax levy

The Town invests its cash portfolio to earn investment income. While much of the investment income will go back directly to reserves, \$1.6 million per year is included as revenue in the budget to support operations. The Town will be re-evaluating this practice as part of the fiscal policy work which will come forward to Council in 2021.

Penalties on taxes are collected on past due tax accounts. This budget assumes a return to the normal practice for collection penalties on past due accounts but has removed the increase in revenue included in the outlook. This budget has not been adjusted to reflect the potential impacts of Council's decision to extend the Town's application based tax relief program into 2021 as it is difficult to estimate the demand for this program over the course of the year.

Development charges pay for growth-related debt

Development charges are used in the operating budget to pay for the principal and interest costs on growth capital projects. The change to the budget in 2022 reflects the repayment of new debt arising from the capital plan.

User rates for water, wastewater and stormwater fully fund these services

Water, wastewater and stormwater operations are fully funded from user fees. The two factors in determining these fees are the costs to deliver the service and the volume to be billed.

Water and wastewater metered rates are lower than planned in the previous budget

In 2020 the metered rates charged for water and wastewater were reduced from the rates approved in the budget. This reduction passed along the savings from when York Region Council decided to forgo their nine percent increase to the Town's cost to purchase water and wastewater services in 2020.

On December 10th, York Region confirmed that they will forgo any increase to the rates they plan to charge for 2021. This budget assumes that the increase would have been in line with their original planned rate increase of 2.9% for 2021 and 2022. These savings will be passed along to rate payers through the final water and wastewater metered rates that are included in the 2021 bylaw which will be brought forward in the spring of 2021. The 2021 and 2022 metered rates included in the upcoming bylaw will consequently be less than what was included in the 2020 to 2022 Budget and what is also presented in this budget.

Approved water, wastewater and stormwater rates*

	2020		2021		2022		
	Current	Outlook	Approved	Change	Outlook	Approved	Change
Water and Wastewater (\$/m³):							
Water Rate	\$ 2.18	\$ 2.45	\$ 2.34	(4.5%)	\$ 2.48	\$ 2.34	(5.6%)
Wastewater Rate	\$ 2.77	\$ 3.11	\$ 2.89	(7.1%)	\$ 3.15	\$ 2.90	(7.9%)
Combined Rate	\$ 4.95	\$ 5.56	\$ 5.23	(5.9%)	\$ 5.63	\$ 5.24	(6.9%)
Stormwater Rate (\$/month):							
Residential	\$ 7.09	\$ 8.01	\$ 9.18	14.6%	\$ 9.32	\$ 11.69	25.4%
Non-Residential	\$ 90.07	\$ 101.73	\$ 116.64	14.7%	\$ 118.31	\$ 148.51	25.5%

* These rates will be reduced in 2021 to pass along the savings from York Region forgoing the increase on the metered rates they charge to the Town for water and wastewater.

Stormwater rates have been recalculated to reflect the correct number of billings

In 2020 it was discovered that the calculation of the stormwater rates assumed a higher number of billings than were actually being billed. This budget phases in an adjustment to these rates to reflect the correct number of billings over 2021 and 2022. This results in an increase of \$1.17 per month, or \$3.51 per quarterly bill for a residential customer in 2021.

The average residential water bill is expected to be lower than in the 2020 to 2022 Budget

The average quarterly residential water bill assumes the use of 54 cubic meters of water during the three month period. The rates for water and wastewater are charged per cubic meter and then the stormwater charge is a monthly fee. So each residential bill will include three months. Despite the increase to the stormwater rates in 2021 and 2022, the average quarterly residential water bill is expected to be \$14.31 less in 2021 and \$13.95 in 2022 than what was included in the 2020 to 2022 Budget. Once the additional savings from York Region forgoing an increase in 2021 is passed along the average bill will be reduced further.

Average residential water bill compare to the previous budget*

	2020		2021		2022		
	Revised	Outlook	Approved	Change	Outlook	Approved	Change
Water 54m ³	\$117.72	\$132.30	\$126.36	(\$5.94)	\$133.92	\$126.36	(\$7.56)
Wastewater 54m ³	\$149.58	\$167.94	\$156.06	(\$11.88)	\$170.10	\$156.60	(\$13.50)
Stormwater 3 months	\$21.27	\$24.03	\$27.54	\$3.51	\$27.96	\$35.07	\$7.11
Average Quarterly Bill	\$288.57	\$324.27	\$309.96	(\$14.31)	\$331.98	\$318.03	(\$13.95)
Average Annual Bill	\$1,154.28	\$1,297.08	\$1,239.84	(\$57.24)	\$1,327.92	\$1,272.12	(\$55.80)

* The average bill will be lower as the rates will be reduced in 2021 to pass along the savings from York Region forgoing the increase on the metered rates they charge to the Town.

People deliver services the Town relies on

This budget includes the new staff positions approved as part of the 2020 to 2022 Budget and a reduction for two Building Services vacancies which are no longer required.

In 2021 budget includes seven new positions plus one conversion and five new positions in 2022. These positions are needed to deliver the initiatives included in the budget and to manage growth. Business cases are included in each department's business plan for all new 2021 and 2022 staffing requests.

New permanent full-time staff positions

	2021			2022		
	FTE	Gross \$000	Net \$000	FTE	Gross \$000	Net \$000
Opening Full Time Equivalent (FTE)	240.0			246.0		
Community Services:						
Facility Booking Administrator	1.0	68.2	68.2			
Sport & Community Development Specialist*	1.0	100.9	-			
Corporate Services:						
IT Strategic Plan Positions	1.0	111.8	111.8	1.0	111.8	111.8
Customer Service Representative (Uplift to F/T)	1.0	55.7	55.7			
Human Resources Consultant	1.0	108.8	108.8			
Legal Assistant	1.0	74.3	74.3			
Legal Articling Student				1.0	90.0	90.0
Finance:						
Financial Systems & Policy Advisor	1.0	111.1	-			
Procurement Analyst				1.0	90.9	90.9
Operational Services:						
Flex Service Person	1.0	81.3	81.3			
Parks Operator				1.0	83.0	83.0
Planning & Development Services:						
Reduction to Building Services vacancies	(2.0)	-	-			
Administrative Assistant - Engineering Division				1.0	75.0	75.0
Full-Time Equivalent (FTE)	246.0	712.1	500.1	251.0	450.7	450.7
2020 Budget Outlook	248.0	712.1	500.1	253.0	450.7	450.7
Change to Outlook	(2.0)	-	-	(2.0)	-	-

* Indicates conversion from temporary to permanent

Permanent full-time staff

FTEs	2019		2020		2021		2022	
	Total	Change	Total	Change	Total	Change	Total	
Council	1.0	-	1.0	-	1.0	-	1.0	
Office of the CAO	7.0	-	7.0	-	7.0	-	7.0	
Corporate Services	47.0	5.0	52.0	4.0	56.0	2.0	58.0	
Finance	19.0	1.0	20.0	1.0	21.0	1.0	22.0	
Planning & Development Services	46.0	-	46.0	(2.0)	44.0	1.0	45.0	
Operational Services	52.0	2.0	54.0	1.0	55.0	1.0	56.0	
Community Services	59.0	1.0	60.0	2.0	62.0	-	62.0	
Departmental Total FTEs	231.0	9.0	240.0	6.0	246.0	5.0	251.0	

* Excludes 7 elected officials

Departmental business plans provide more information on the operating budget

The departments deliver a wide variety of services for the Town. The departmental business plans that follow provide more information on their proposed operating budgets for 2021 and 2022. The tables that follow show an overview of the total operating budget proposed for each department.

Net budget by department compared to the approved multi-year budget

\$000's	2021		Net Change		2022		Net Change		
	Outlook	Budget	\$	%	Outlook	Budget	\$	%	
Council	587.6	587.6	-	-	597.2	597.2	-	-	
Office of the CAO	1,402.8	1,402.8	-	-	1,427.8	1,427.8	-	-	
Community Services	10,208.3	10,914.2	706.0	6.9%	10,535.0	10,533.4	(1.6)	(0.0%)	
Corporate Services	9,577.0	9,408.0	(169.0)	(1.8%)	9,957.6	9,890.4	(67.2)	(0.7%)	
Finance	2,160.3	2,216.8	56.5	2.6%	2,334.7	2,390.6	55.9	2.4%	
Operational Services:									
Roads, Parks & Waste Mgmt	11,033.3	11,044.2	10.8	0.1%	11,556.8	11,526.5	(30.3)	(0.3%)	
Water, Wastewater & Stormwater	-	-	-	-	-	-	-	-	
Planning & Development Services	786.8	850.5	63.7	8.1%	854.7	847.7	(7.0)	(0.8%)	
Corporate Revenues & Expenditures	1,217.3	(175.6)	(1,392.9)	(114.4%)	2,019.4	1,410.8	(608.6)	(30.1%)	
Total Departmental Budget	36,973.3	36,248.5	(724.8)	(2.0%)	39,283.3	38,624.5	(658.8)	(1.7%)	
Central York Fire Services	12,200.1	11,961.6	(238.5)	(2.0%)	12,613.6	12,257.5	(356.1)	(2.8%)	
Library	3,896.1	3,896.1	-	-	3,934.1	3,934.1	-	-	
Total Budget	53,069.5	52,106.2	(963.3)	(1.8%)	55,831.0	54,816.1	(1,014.9)	(1.8%)	
Assessment Growth	\$	1,204.7	1,000.8	(203.9)	(16.9%)	1,178.6	1,165.1	(13.5)	(0.0%)
	%	2.4%	2.00%		(0.4%)	2.2%	2.24%		0.0%
Tax Increase	\$	1,760.3	1,000.9	(759.4)	(43.1%)	1,582.9	1,544.8	(38.1)	(2.4%)
	%	3.4%	1.96%		(1.4%)	2.9%	2.90%		(0.0%)

2021 to 2022 operating budget by department

\$000's	Net Actual Results		2020*			Net Fcst Variance	
	2018	2019	Gross	Net	Net Fcst	\$	%
Council	607.3	554.7	576.9	576.9	548.1	28.8	5.0%
Office of the CAO	1,166.0	1,313.0	1,374.1	1,373.8	1,262.5	111.3	8.1%
Community Services	7,901.0	9,072.6	15,345.5	9,592.3	9,752.8	(160.5)	(1.7%)
Corporate Services	7,111.0	7,780.7	9,692.8	8,726.9	8,688.4	38.5	0.4%
Finance	2,119.9	1,712.1	2,491.5	2,061.5	2,115.1	(53.6)	(2.6%)
Operational Services:							
Roads, Parks & Waste Management	10,009.7	10,553.4	11,625.5	10,479.8	10,267.8	212.0	2.0%
Water, Wastewater & Stormwater	-	-	29,294.6	-	-	-	-
Planning & Development Services	(161.8)	595.5	5,776.0	781.5	510.2	271.3	34.7%
Corporate Revenues & Expenditures	1,082.7	648.8	9,255.9	888.4	1,206.2	(317.9)	(35.8%)
Departmental Total	29,835.7	32,230.8	85,432.9	34,481.1	34,351.1	129.9	0.4%
Central York Fire Services	10,496.4	11,188.1	11,755.3	11,755.3	11,755.3	-	0.0%
Library	3,843.1	3,843.1	4,012.9	3,868.1	3,868.1	-	0.0%
Total	44,175.2	47,262.0	101,201.2	50,104.5	49,974.5	241.7	0.5%

*2020 Budget restated for benefits allocation and organizational changes, net forecast as of August 31, 2020

\$000's	2021 Approved		Net Change		2022 Approved		Net Change	
	Gross	Net	\$	%	Gross	Net	\$	%
Council	587.6	587.6	10.7	1.9%	597.2	597.2	9.7	1.6%
Office of the CAO	1,403.1	1,402.8	29.0	2.1%	1,428.1	1,427.8	25.0	1.8%
Community Services	15,561.2	10,914.2	1,321.9	13.8%	16,261.9	10,533.4	(380.8)	(3.5%)
Corporate Services	10,388.6	9,408.0	681.1	7.8%	10,897.6	9,890.4	482.4	5.1%
Finance	2,772.7	2,216.8	155.3	7.5%	3,009.6	2,390.6	173.8	7.8%
Operational Services:								
Roads, Parks & Waste Mgmt	12,192.8	11,044.2	564.4	5.4%	12,676.7	11,526.5	482.3	4.4%
Water, Wastewater & Storm	28,719.5	-	-	-	30,147.2	-	-	-
Planning & Development Serv.	6,041.9	850.5	69.0	8.8%	6,361.9	847.7	(2.7)	(0.3%)
Corporate Revenues & Exp.	8,552.1	(175.6)	(1,064.0)	(119.8%)	9,447.1	1,410.8	1,586.4	(903.4%)
Total Departmental Budget	86,219.5	36,248.5	1,767.4	5.1%	90,827.2	38,624.5	2,376.0	6.6%
Central York Fire Services	11,961.6	11,961.6	206.3	1.8%	12,257.5	12,257.5	295.9	2.5%
Library	3,950.5	3,896.1	28.0	0.7%	3,988.5	3,934.1	38.0	1.0%
Total Budget	102,131.6	52,106.2	2,001.7	4.0%	107,073.2	54,816.1	2,709.9	5.2%
Assessment Growth			1,000.8	2.00%			1,165.1	2.24%
Tax Increase			1,000.9	1.96%			1,544.8	2.90%
2020 Approved Budget	105,427.9	53,069.5	2,965.0	3.4%	109,180.8	55,831.0	2,761.5	2.9%
Change to Outlook	(3,296.3)	(963.3)		(1.4%)	(2,107.6)	(1,014.9)		(0.0%)