Town of Aurora
2012 BUDGET
compared to 2011 Budget

2012 BUDGET SUMMARY

SUMMARY OF OPERATING BUDGET:

with comparisons to 2011 Budget		2012 BUDGET		2011 Budget	
Major Revenue Items:					
2011 Tax Levy	100% of 2011	$ 29,459,900	62%	$ 29,459,900	61%
Transfers from Reserves	72.9% of 2011	4,107,400	9%	5,635,400	12%
Parks & Recreation User Fees	103.4% of 2011	5,486,300	11%	5,304,900	11%
Other User Fees & Revenues	112.6% of 2011	8,665,300	18%	7,697,000	16%
Total Revenue	**99.2% of 2011**	**$ 47,718,900**		$ 48,097,200	
Major Expenditures:					
Infrastructure & Environment	102.5% of 2011	$ 11,180,500	22%	$ 10,908,400	23%
Fire & Emergency Services	104.9% of 2011	7,998,200	16%	$ 7,625,400	16%
Parks & Recreation	104.2% of 2011	7,508,000	15%	$ 7,204,500	15%
Cash to Capital	109.4% of 2011	3,510,500	7%	$ 3,210,000	7%
Transfers to Other Reserves	103.7% of 2011	1,875,000	4%	$ 1,808,900	4%
Funding For Library Board	107% of 2011	3,199,700	6%	$ 2,991,700	6%
All Other	101.1% of 2011	14,503,000	29%	14,348,300	30%
Total Expenditure	**103.5% of 2011**	**$ 49,774,900**		$ 48,097,200	
Required Increase in Taxation Revenue		$ 2,056,000		$ -	
Less Assessment Base Growth		$ (623,300)		$ -	
FUNDING DEFICIT (Tax Pressure of 4.77%)		**$ 1,432,700**		$ -	

Funding Deficit Made Up Of:	Change Amount	Tax Pressure
Current Staffing Cost Increases	665,200	2.21 %
Impact of last year's added Staff	61,800	0.21 %
Staff level conversions & New Contract position	301,000	1.00 %
Expense Reductions/Revenue Increases	(864,300)	(2.88 %)
Fire & Emergency Cost Increase	974,800	3.24 %
Additional Library Funding	208,000	0.69 %
Investment in Infrastructure Integrity	300,500	1.00 %
Cost Transfer from Water Billings	409,000	1.36 %
Growth taxes from New Properties	(623,300)	(2.07 %)
(see narrative , lower right of page)	**$ 1,432,700**	**4.77 %**

SUMMARY OF CAPITAL BUDGET:

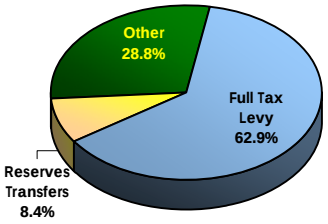
Detailed project list is at Schedules 6, 7 & 8 in the Final Budget Report to Council

	2012 BUDGET	
Approved Capital Projects:	**Value**	**# of Projects**
"Repair & Replacement" Projects:	**$ 8,500,100**	**38**
Roads Reconstruction (5 projects)	4,062,800	
Pedestrian Rail Crossing (Cousins Dr) (1 project)	332,000	
Wastewater Infrastructure Rehab. (l project)	500,000	
Culvert Rehab. (Haida, McDonald, Seaton)	800,500	
Water Meter Replacement Program (1 project)	300,000	
Paths & Pathway Lighting (3 projects)	225,000	
Parks Restoration (3 projects)	205,000	
Vehicle replacements (6 projects)	300,000	
Facilities Upkeep (8 projects)	916,000	
All Other (9 projects)	858,800	
"Growth & New" Projects:	**$ 13,205,700**	**15**
Servicing of Leslie Street Lands	6,000,000	
Design & Build Dedicated Youth Space	3,440,000	
Design new Joint Operations Centre	500,000	
New Multi-purpose Sports Field	1,500,000	
Sidewalk Extension Program	320,200	
New Accessible Playground (Stewart Burnett)	250,000	
All Other (9 projects)	1,195,500	
"Studies & Other" Projects:	**$ 571,700**	**7**
A total of 7 studies related to Economic Strategy, Salt Management, Retaining Wall Condition Assessment, Community Improvement Planning, LED lighting design criteria, Water Backflow Prevention program, and Tannery Creek bank improvements funding.		
Total Capital Budget	**$ 22,277,500**	**60**

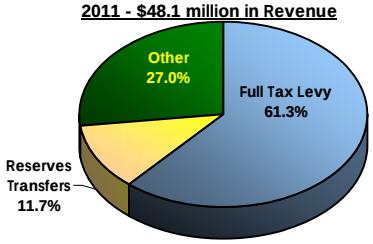
Funding Sources for 2011 Projects:	**Value**	**% of Total**
External Sale of Land and Donations	$ 4,015,000	18.02 %
Repair & Replacement Capital Reserve	3,890,100	17.46 %
Growth & New Capital Reserve	1,062,500	4.77 %
Studies & Other Capital Reserve	225,000	1.01 %
Development Charges	5,691,200	25.55 %
Federal Gas Tax	1,196,800	5.37 %
Water, Sewer & Stormwater Reserves	3,765,200	16.90 %
Other Reserves	2,431,700	10.92 %
Total Funding for Capital	**$ 22,277,500**	**100.00 %**

Highlights / Comments:

2012 - $49.8 Million in Revenue



2011 - $48.1 million in Revenue



Operating Budget by Department:	2012 BUDGET		2011 Budget	
Council	$ 597,500	2%	$ 656,300	2%
Chief Administrative Officer	1,379,100	4%	1,272,300	4%
Customer & Legislative Services	1,674,100	5%	1,622,900	6%
Legal Services	813,900	3%	802,500	3%
Corporate & Financial Services	3,158,600	10%	3,106,400	11%
Planning & Development Services	373,200	1%	363,900	1%
Building & By-law Services	675,100	2%	599,900	2%
Infrastructure & Environmental Services	10,285,600	33%	10,085,000	34%
Parks & Recreation Services	2,021,700	6%	1,899,600	6%
Corporate Revenue & Expense	(660,800)	-2%	(1,224,400)	-4%
Funding for Fire & Emergency Services	7,998,200	25%	7,283,800	25%
Funding for Library	3,199,700	10%	2,991,700	10%
Total Operating Budget (Tax Levy)	**$ 31,515,900**	100%	$ 29,459,900	100%

The 2012 operating budget can be viewed as 3 distinct sections: "Running Today's Town", "Preparing for the Future", and "Transferring Costs from Water Bills".

"Running Today's Town"

Town services are delivered through the corporate administrative budget. In addition, the Town pays Newmarket for the provision of Fire and Emergency Services and funds the Aurora Library Board for the provision of Library Services.

- **Inflation is a factor in all of the Town's operating and capital budgets. Staffing related benefits are a significant component (41%) of the Town's total expenditures. Staffing related tax pressures in 2012 (inflationary wage adjustments, significant pension & benefit plans cost increases, conversion of 4 positions from part time to full time and 1 new contract position) amount to 3.42%. To help offset these personnel cost pressures (over $1 million), departments were tasked with reducing non-personnel expenses by 1% and reviewing non-tax revenues The net impact of these reviews was a pressure reduction of 2.88% ($864,300).**
- **Emergency Services costs increased by almost $1 million due to an increase in Aurora's share of Central York Fire Services budget, inflationary pressure and the first full year of costs for the additional Fire Crew implemented in 2011. This $1.0 million equates to a tax pressure of 3.24%**
- **The Library Board's 2012 funding request was 6.9% ($208,000) higher than 2011 in order to fund inflation and one new position. The Libraries Act does not allow Council to approve how Library funds are spent, but rather determine the annual level of funding. The approved net increase results in a tax pressure of 0.69%.**
- **The above noted changes in costs to "Run Aurora Today" total $723,200. This equates to a tax rate increase of 2.41% - less than the current 3.3% C.P.I.**

"Preparing for the Future"

The costs of maintaining or replacing the Town's Infrastructure Assets has been identified in the 10 Year Capital Plan which demonstrated that the reserves for infrastructure renewal require annual increases in the tax sourced contributions. The 2012 increase is $300,500, (a tax pressure of 1%), bringing the total funding to to infrastructure reserves in 2012 to just over $3.5 million.

"Transfer of Costs from Water Bills"

Following a review of administrative charges it was determined that certain costs charged on the Town's water bills would be more appropriately charged to operations (Tax based). The net change is a $409,000 (1.36%) tax pressure.

- **OVERALL, AN ADDITIONAL $1,432,700 (4.77% TAX PRESSURE) IS REQUIRED IN 2012.**