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Town of Aurora  
**Council Report**  
No. FIN20-030

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**Subject:** Final 2021 Budget Approval

**Prepared by:** Jason Gaertner, Manager, Financial Management

**Department:** Finance

**Date:** December 15, 2020

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## Recommendation

1. That Report No. FIN20-030 be received; and
2. That Council approve the operating budget as follows:
  - a. The 2021 and 2022 operating budget as summarized in Attachment 1; and
  - b. Up to a maximum of \$69,200 in funding for 2021 from the Library Square Operating budget to offset any core operating deficits experienced by the Aurora Cultural Centre that it is unable to fund through other funding sources; and
  - c. Up to a maximum of \$151,100 in funding for 2021 from the Library Square Operating budget to offset any relocation driven operating deficits experienced by the Aurora Cultural Centre that it is unable to fund through other funding sources; and
  - d. The previously approved \$50,000 contribution to the Aurora Cultural Centre in support of the Kaleidoscope in Schools Pilot program be transferred to 2021; and
  - e. The water, wastewater and storm water rates that are required in order to fully fund each of these services as summarized in Table 1; and
  - f. That the necessary tax and water billing bylaws be enacted at a future Council meeting; and
3. That a total budget of \$12,194,100 and \$12,607,600 be approved for 2021 and 2022, respectively relating to the Town's share for Fire Services; and

4. That Council approve the capital budget as follows:
  - a. The 2021 capital budget authority and planned spending by project as detailed in the budget binder tabled on October 27<sup>th</sup>, 2020 and as amended in this report and as summarized in Attachments 2 and 3; and
  - b. The 2021 capital budget authority and planned spending for the roads, facilities, fleet and storm sewer repair & replacement capital programs as detailed in the budget binder tabled on October 27<sup>th</sup>, 2020, as summarized in Table 2 and subject to the rules detailed in this report; and
  - c. The funding sources for each capital project as reviewed and recommended by Budget Committee on November 21, 2020; and
5. That to ensure the Town's continued compliance with O. Reg 588/17:
  - a. Staff be directed to apply for a grant opportunity from the Federation of Canadian Municipalities' Municipal Asset Management Program for the development of an updated Asset Management Plan for the Town of Aurora; and
  - b. The Town of Aurora commit to the development of an O. Reg 588/17 compliant Asset Management Plan as per its submitted proposed project to the Federation of Canadian Municipalities' Municipal Asset Management Program to advance its asset management program; and
  - c. The Town of Aurora commit \$20,000 of its capital budget toward the costs of this initiative; and
6. That Council approve debt authority to support the capital plan as follows:
  - a. Debt authority of up to \$3,375,000 for the Hallmark Baseball Diamonds project; and
  - b. Debt authority of up to \$8,200,000 for the SARC Gymnasium capital project; and
  - c. Treasurer be authorized to proceed with the next steps in the acquisition of the approved debt authority; and

7. That the reconciliation of the 2021 to 2022 operating budgets to the full accrual basis of accounting, as required under Ontario Regulation 284/09, as summarized in Attachment 4 be endorsed.

## Executive Summary

This report seeks multiple approvals and endorsements from Council relating to the Town's 2021 and 2022 operating and 2021 capital budgets. Items of consideration include:

- The 2021 and 2022 operating budget include tax increases of 2.5% and 2.9%, respectively
- The 2021 and 2022 water, wastewater and stormwater budget is recovered through user rates
- The Town's budget re-affirmation process offers an opportunity for Council to adjust a future year budget should changes be required
- Total capital budget authority of \$185.3M is being requested in 2021 with \$80.3M in planned spending for 2021
- The 10-year capital plan includes \$293.5M in capital investments
- Four repair and replacement capital programs are proposed in an effort to improve capital delivery
- Debt financing is required to manage the timing gaps between growth capital project funding requirements and the collection of their intended development driven funding sources
- Ontario Regulation 284/09 requires the budget be reconciled on the full accrual basis of accounting

## Background

On June 18, 2019, Council adopted the Town's updated foundational budget principals and processes documents that the Town's 2021 and 2022 budgets have been built upon. One key element included the adoption of a multi-year operating budget framework for the Town of Aurora. The Town's multi-year budgeting framework aligns

with the Council term. Council approves the first year's budget of its term and receives an accompanying forecast of the next three years. In the second year of the term, Council will approve a three-year operating budget, including all related tax impacts. Year's three and four of the budget will be re-affirmed by Council each year. A similar process is followed for the Town's rate funded operations.

On December 10, 2019 Council approved its first three-year multi-year operating budget for 2020, 2021 and 2022. The budget has now reached the third year of its lifecycle which includes the reaffirmation of the previously approved 2021 and 2022 operating budgets as shown in Table 1.

**Table 1**  
**Multi-year Key Milestones**

<b>Year</b>	<b>Action</b>	<b>Status</b>
One	Approve 2019 Receive 2020 to 2021	Complete
Two	Approve 2020 to 2022	Complete
Three	Re-affirm 2021 to 2022	In Progress
Four	Re-affirm 2022	

On April 28, 2020 Council approved a series of changes to the Town's budget process and timelines which included:

- Confirmation of the budget reaffirmation process for 2021 and 2022
- All previously approved capital projects and the 10-year plan be presented together in the upcoming capital budget
- The capital budget would include all previously approved and proposed capital projects and their planned cash flows
- Multiple improvements to the in-year annual financial reporting on the capital budget
- Commencement of the funding of capital projects as their planned work is completed
- The consolidation of the Town's operating and capital budgets into a single budget package

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 the Budget Committee for its review on October 27th, 2020 met that direction with a 2.9% tax increase.

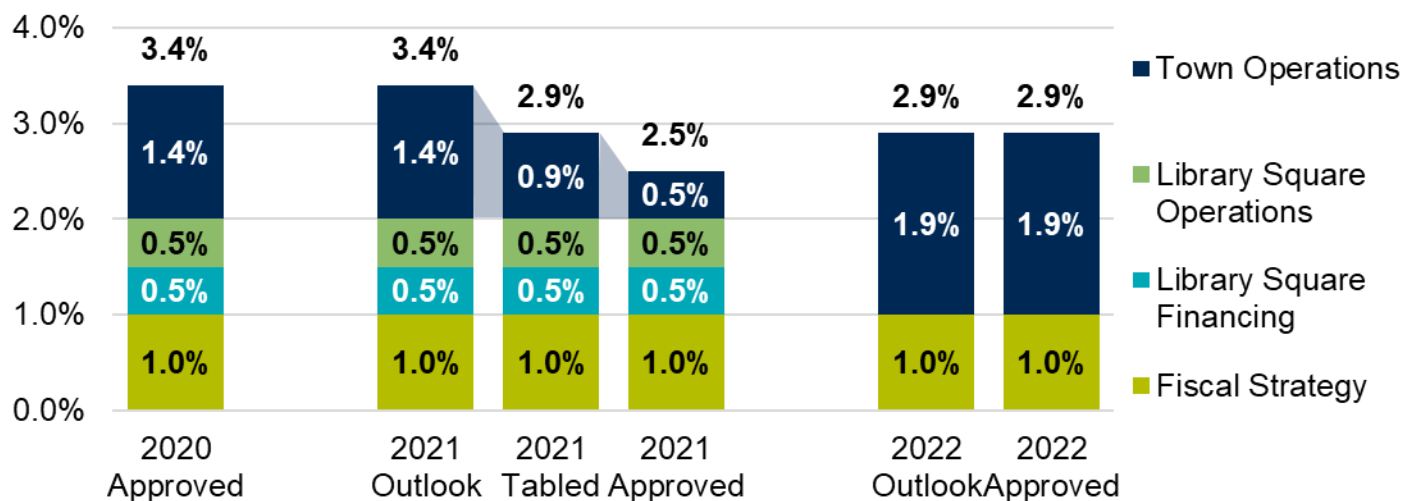
The Budget Committee concluded its review and discussions of the Town’s 2021 and 2022 operating and 2021 capital budgets on November 30, 2020. Budget Committee’s recommendations consolidated in the final operating and capital budget presented for Council’s approval in Attachments 1 to 4.

### Analysis

**The 2021 and 2022 operating budget include a tax increase of 2.5% and 2.9%, respectively**

The Budget Committee is recommending that Council approve total tax increases of 2.5 and 2.9 percent for 2021 and 2022, respectively. These recommended annual increases include 0.5 and 1.9 percent for inflationary pressures for each year, respectively; as well as a further increase of 1 percent for fiscal strategies for both years. These reaffirmed tax increases include a reduction of 0.9 percent to the 2021 required increase versus what was approved by Council in 2020 and 0.4 percent to the 2021 tax increase originally tabled on October 27<sup>th</sup> as shown in Figure 1 below.

**Figure 1**  
Changes in tax levy increase from the approved multi-year budget



The 2021 recommended increase includes a further 1 percent in support of the Library Square consisting of 0.5 percent for the final phase-in of the debt carrying costs to

construct the project and 0.5 percent for the final phase-in of the estimated incremental operating costs for the Library Square's ongoing operations.

The one percent tax increases in 2021 and 2022 for the Town's fiscal strategies will primarily support its on-going strategy of increasing its contributions to infrastructure reserves in support of infrastructure renewal and the reduction in the Town's reliance on supplementary tax revenues.

The Town's final recommended two-year budget by department including its full-time staffing plan is presented under Attachment #1. As per Council's approved multi-year budget framework, its approval is sought for the remaining two years, 2021 and 2022, of the three-year operating budget.

As part of this year's budget review, the Budget Committee considered a request from the Aurora Cultural Centre for the allocation of up to a further \$220,300 and \$200,500 from the Town's existing Library Square operating funding for 2021 and 2022, respectively. This funding was requested to support their on-going operations and relocation costs. It also considered the extension of the Town's annual \$50,000 contribution in support of the cultural centre's Kaleidoscope in Schools pilot program into 2022. This report recommends that the 2021 funding requests be approved and that the 2022 funding request decision be deferred to the 2022 Budget. This is in recognition that the Town's ongoing Library Square governance model review is likely to address the Aurora Cultural Centre's ongoing funding requirements.

### **The 2021 and 2022 water, wastewater and stormwater budget is recovered through user rates**

Provincial regulations require that each specific water budget be fully cost recovered. As such the water, wastewater and stormwater budgets are each balanced by a full cost recovery from user fees. The two key factors in the determination of these fees are the costs to deliver these services and the volumes to be billed.

The most significant cost drivers for this budget are the Town's wholesale water and wastewater management fees, both of which are paid to York Region. The Region will confirm the rates they plan to charge for 2021 in December 2020. This budget assumes that the increases for 2021 and 2022 will be in line with their original planned rate increase of 2.9% for 2021. This results in the metered rates proposed for 2021 and 2022 being less than what was originally approved in the 2020 to 2022 Budget.

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In 2020 it was discovered that the calculation of the Town's stormwater rates assumed a higher number of billings than were actually being billed resulting in an understated rate. The presented budget phases in an adjustment to the Town's stormwater rates to reflect the correct number of billings equally over the two budget years. This adjustment results in an increase of \$1.17 per month, or \$3.51 per quarterly bill for a residential customer in 2021 compared to the increase included in the 2020 to 2022 Budget as shown in Table 1 below.

**Table 1  
Water, Wastewater, Stormwater Rate Summary**

	2020		2021		2022		
	Current	Outlook	Proposed	Change	Outlook	Proposed	Change
<b>Water and Wastewater (\$/m<sup>3</sup>):</b>							
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%)
<b>Stormwater Rate (\$/month):</b>							
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%

**The Town's budget re-affirmation process offers an opportunity for Council to adjust a future year budget should changes be required**

As per the Municipal Act Council is required to re-affirm the budget for future years annually. Consequently, Council will be asked to re-affirm the Town's 2022 budget in 2021. The focus of this budget review will be on the changes to the previously approved budget for this year.

Should a significant change arise to the 2022 budget Council will be able to make adjustments to this year's approved budget at the time of re-affirmation. These adjustments may include, but are not limited to:

- a) Legislation changes
- b) Unplanned service level changes
- c) Material changes to the projected inflation rate
- d) Material changes to labour agreements
- e) Changes to assessment growth projections

**Total capital budget authority of \$185.3M is being requested in 2021 with \$80.3M in planned spending for 2021**

Capital budget authority is made up of four components:

- Actuals spent to the end of the last fiscal year for the life of the project
- The current year's capital forecast
- The cash flow planned in the first budget year
- The cash flow, only as needed, for future budget years where contractual commitments are needed.

This means 2021 capital budget authority includes actuals to December 31, 2019 plus the 2020 forecast plus 2021 capital cash flow and capital from 2022 and beyond only as required.

A total of \$189.7 million in 2021 capital budget authority was proposed as part of the budget tabled at Budget Committee on October 27, 2020. Over the course of the Committee's review this proposed budget authority was reduced by a total of \$4.4 million resulting in a final recommended 2021 capital budget authority of \$185.3 million being made up of \$161.2 million in previously approved capital projects and \$24.1 million in net new budget authority requests. A summary of the proposed 2021 capital budget authority categorized by its traditional funding buckets of Rehabilitation & Replacement (R&R), Growth & New (G&N) and Studies & Other (S&O) is presented under Attachment 2. The detailed list of 2021 capital projects for which additional budget authority is recommended is presented under Attachment 3.

To establish the capital budget authority, this budget assumes the approved budgets for active capital projects (approved through a previous budget or by an in-year report) becomes that project's capital budget authority.

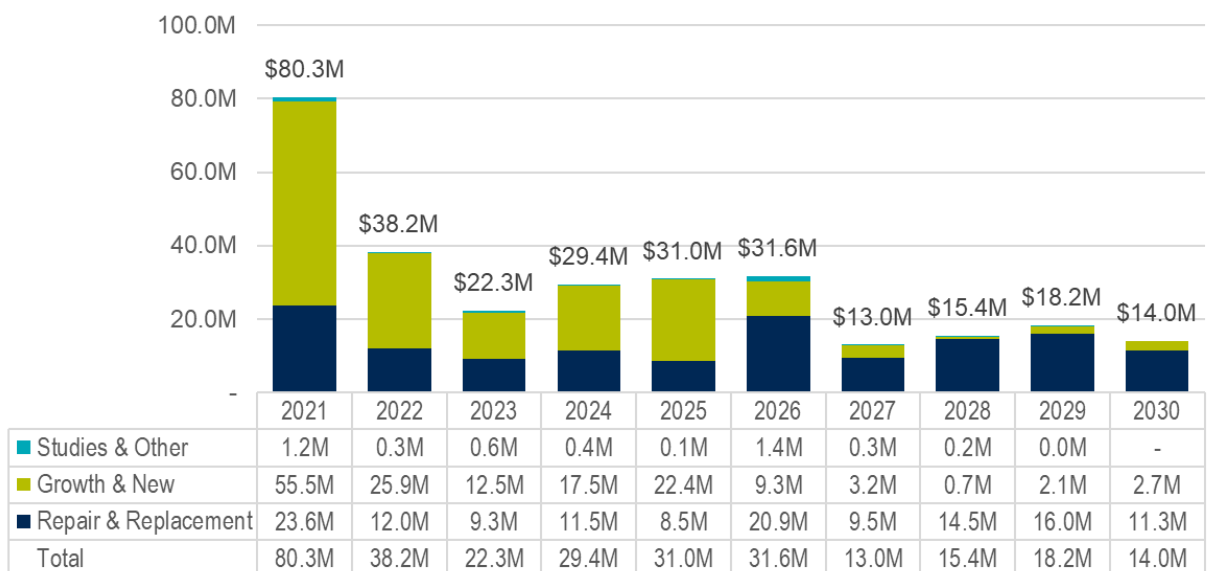
**The 10-year capital plan includes \$293.5M in capital investments**

On October 27, 2020 a 10-year capital plan which included a total of \$296.4 million in capital investments was tabled for the Committees' review. Over the course of this plan's examination, a total of \$2.9 million in investments were removed. The final recommended 10-year plan includes a total of \$293.5 million in investments. This 10-year capital plan continues to focus its investments in asset management with repair and replacement projects representing 46% of the capital plan, growth and new 52% which includes the construction of Library Square and studies and other at 2%.



This 10-year capital plan now better reflects the timing of the planned spending on capital projects. By planning the cash flow in the 10-year capital plan, the Town is able to better manage its cash, timing of investments and reserve needs on an annual basis as shown in Figure 2 below. The previous practice of approving the full project as a lump sum without consideration of actual planned cash outflows has made the estimation of future reserve needs and cash availability very difficult, as well as, has limited the Town's ability to determine the appropriate length of time available for the Town's long-term investments.

**Figure 2**  
**10-year capital plan**



The repair & replacement component of this plan has been built upon the Town's approved asset management plan foundation which will be subject to a significant update in 2021 as the Town strives to maintain its compliance with the province's municipal asset management regulation.

The development of the 10-year capital plan has focused on ensuring that the first five years of the plan are affordable assuming that the proposed 2021 and 2022 contributions to reserves in the operating budget are approved as presented. In future budgets more work is needed to ensure the full 10 years of the plan is affordable. This will be guided by a new fiscal strategy and policy which will be brought forward to Council in 2021.

**Four repair and replacement capital programs are proposed in an effort to improve capital delivery**

The Town of Aurora has historically approved projects on an individual basis. This means that each fleet replacement and facility repair budget must be managed separately. Should a project cost come in more than 10 percent higher than expected, a report to Council to seek additional budget is needed prior to the project proceeding. Through the Delegated Authority Bylaw, the Treasurer is able to transfer up to a maximum of 10% in additional funding to a select approved project from another with a similar funding source.

Capital programs group projects of a like funding source together. A capital program's budget is the total of all approved individual capital project budgets within the program. A capital program provides sufficient flexibility to manage individual capital project budget variances between projects. So if one project costs less than budgeted, these funds can be used to cover the costs of other projects that cost more within the same program while not exceeding the overall total budget authority approved for the program. The movement of funds between projects within a capital program will not subject to any of the restrictions specified under delegation Bylaw No. 6212-19.

Using capital programs will enable staff to more effectively manage variances on capital projects and reduces the delays needed to seek additional budget authority when tenders come in higher than expected. In turn this should result in staff being able to improve the delivery of capital projects resulting in projects taking less time to complete.

The use of the capital programs must follow the following rules:

- The savings applied to other projects should represent a true savings and not a deferral that will need to be re-budgeted in future years
- The project scope must remain the same as originally approved by Council
- The projects must have the same funding source
- The capital budget authority for the program cannot be exceeded
- The planned capital spending (cash flow) for the budget year cannot be exceeded.

Capital programs are proposed for facilities, fleet, roads and storm sewer repair and replacement projects and are summarized in Table 2. Each of these groups of projects have their own dedicated repair and replacement reserve and are guided by the asset

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management plan. This makes repair & replacement projects a good choice for the flexibility that program groups provides.

**Table 2**  
**Recommended 2021 Capital Program Budget Authority**

(\$000s)	Previously Approved Budget	2021 Budget		Capital Budget Authority Cash Flow			
		Capital Budget Authority*	Budget Change	Actuals to Dec/19	2020 Forecast	2021	2022+
<b>Repair &amp; Replacement Capital Programs</b>							
Facilities	4,020.3	4,562.1	541.8	652.2	2,000.0	1,595.9	313.9
Fleet	1,518.7	2,006.5	487.8	-	67.8	1,674.8	263.9
Roads	30,362.3	32,132.3	1,770.0	9,486.7	14,275.3	8,370.2	-
Storm Sewer	4,553.6	6,263.6	1,710.0	469.6	864.0	4,850.0	80.0
<b>Proposed</b>	<b>40,454.8</b>	<b>44,964.4</b>	<b>4,509.6</b>	<b>10,608.6</b>	<b>17,207.1</b>	<b>16,491.0</b>	<b>657.8</b>

\* Includes all active project budgets, adjustments to project budgets and new budget commitments

**Debt financing is required to manage the timing gaps between growth capital project funding requirements and the collection of their intended development driven funding sources**

Debt financing is typically required in the management of the timing gap that arises between when infrastructure is constructed ahead of anticipated growth in an effort to ensure that a municipality is able to meet the increased growth demand for its services. The development charge revenues that ultimately pay for new infrastructure may not be collected until the actual growth is well underway.

This budget proposes the issuance of debt that will be repaid through future Development Charge revenues for the following projects:

- Hallmark Ball Diamonds in 2021 (\$3.4 million)
- Gymnasium at the Stronach Aurora Recreation Complex in 2022 (\$8.2 million)
- The New Recreation Centre construction in 2022 (\$33.8 million)

Debt is recommended for the Hallmark Ball Diamonds as the Development Charge reserve balance for outdoor recreation is presently in a negative position. Also the current Development Charge Study includes part of the cost of a baseball diamond in this study time frame, the rest is considered a post period benefit. This means future development, beyond 2024, will benefit and pay for this project in their fees. Council debt authority for this project is needed in 2021.

The construction of the gymnasium at the Stronach Aurora Recreation Complex and the new recreation facility will be significant investments for the Town and benefit future residents by providing new facility space. Due to the size of these investments, the budget proposes that they be debt financed when the construction is expected to begin in 2022. Council debt financing authority will be required in 2021 for the SARC Gymnasium project as the award of its construction contract is anticipated in the fall of 2021.

### **Ontario Regulation 284/09 requires the budget be reconciled on the full accrual basis of accounting**

This report responds to the requirements of Ontario Regulation 284/09. The regulation requires municipalities to report on whether they are budgeting for amortization expenses, post-employment benefit expenses and solid waste landfill closure and post-closure expenses. It also requires that this report be prepared prior to adopting the budget for that year.

Attachment 4 fulfills these requirements. This attachment includes a reconciliation of the recommended 2021 and 2022 budgets which are completed based upon a modified accrual method of accounting with the Public Sector Accounting Board (PSAB) Standards which are based upon the full accrual method.

### **Advisory Committee Review**

The Financial Advisory Committee does not review the annual draft operating budget, however they review the detailed budgets of each Town department on a rotating basis. This approach allows the Budget Committee to focus their review on the key changes and pressures arising in the annual budget, while relying upon the work of the Finance Advisory Committee to the review of each department's ongoing core operating budget details.

### **Legal Considerations**

Section 291 of the Municipal Act provides that a municipality may prepare and adopt multi-year budgets. For the second and each subsequent year, Town Council will have the opportunity to re-review the budget, make any necessary changes and re-adopt the budget for the year to which the budget applies.

The budgets and rates for water, wastewater and stormwater operations must be approved by Council. The proposed budgets provide sufficient resources for the Town staff to meet all statutory responsibilities of the Town as an owner and operator of systems for water distribution, wastewater collection and stormwater collection and management.

## **Financial Implications**

Residential tax bills contain three different property taxes. Taxes collected for provincial education purposes represents approximately 20.3 percent of a residential tax bill, while taxes for York Region are approximately 42.7 percent and the Town's share is the remaining 37.0 percent.

The Town's proposed annual tax rate increases of 2.5 and 2.9 percent for 2021 and 2022, respectively would add approximately \$7.56 and \$8.99 per year to the Town's share of the tax bill for each \$100,000 of assessment. For the average home in Aurora assessed at \$800,000, the Town's share of the tax bill in 2020 is \$2,418. The proposed tax increases of 2.5% and 2.9% for 2021 and 2022, respectively result in a total estimated increase of \$60 in 2021 and \$72 in 2022. This is less than the proposed increase in the 2020 budget for these years of \$83 in 2021 and \$73 in 2022.

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 less in 2022 than what was included in the 2020 to 2022 Budget.

The proposed 2021 capital plan is affordable should Council approve the proposed allocation of 0.9 percent of the total planned fiscal strategy 1 percent tax rate increase in support of the Town's capital infrastructure renewal. The affordability of the presented full 10-year capital plan (2022 to 2030) will be determined as part of the Town's work in its development of a long-term fiscal policy in 2021.

## **Communications Considerations**

A press release and information kit has been prepared related to the approval of the Town's 2021 and 2022 Operating Budgets. Updated budget information will be included on the reverse side of the Final Tax Bill Brochure included with all mailed tax billings to

be issued in June. The full budget details have been updated to the Town's Budget and Financial Information page on our website, including the capital budget approval report and detailed capital sheets of all approved projects.

### **Link to Strategic Plan**

Developing the annual budget supports all aspects of the Strategic Plan. Specifically, this report supports the Plan principles of Leadership in Corporate Management, Leveraging Partnerships, and Progressive Corporate Excellence and Continuous Improvement.

### **Alternative(s) to the Recommendation**

1. Council may make further adjustments to any of the presented budgets than those recommended by Budget Committee.

### **Conclusions**

The Budget Committee has concluded its reaffirmation of the Town's multi-year operating budgets for the 2021 and 2022 fiscal years. The result of these reaffirmed budgets is a 2.5 and 2.9 percent tax increase for 2021 and 2022, respectively on the Aurora share of the tax bill. When combined with the increases for York Region and the provincial education portions, the estimated overall tax impact for Aurora residents for this same two year period will be 2.2 and 2.4 percent.

This operating budget includes the final phase-in of the estimated Library Square debt carrying and incremental operating cost pressures.

In accordance with Ontario Regulation 284/09 section 2, the Town of Aurora has undertaken a reconciliation of the reaffirmed 2021 and 2022 operating budgets to the full accrual basis of accounting.

### **Attachments**

Attachment 1 – 2021 to 2022 Proposed Operating Budget by Department

Attachment 2 – 2021 Proposed Capital Budget Authority by Department

Attachment 3 – 2021 Proposed Capital Budget Authority - Project Detail

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Attachment 4 – Reconciling the 2021 and 2022 Proposed Budgets with PSAB Standards

### **Previous Reports**

FIN20-009, 2021 Budget Process and Timeline, April 14, 2020

FIN20-027, 2021 Budget Introduction, October 27, 2020

FIN20-025, New Capital Budget Framework, November 16, 2020

### **Pre-submission Review**

Agenda Management Team electronic review on November 27, 2020

### **Approvals**

Approved by Rachel Wainwright-van Kessel, CPA, CMA, Director Finance/Treasurer

Approved by Doug Nadorozny, Chief Administrative Officer

## Attachment #1

## 2021 to 2022 Proposed Operating Budget by Department

\$000's	2021 Budget		Net Change		2022 Budget		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.	8,827.1	99.4	(789.0)	(88.8%)	9,751.0	1,714.7	1,615.3	1625.1%
<b>Total Departmental Budget</b>	<b>86,494.5</b>	<b>36,523.5</b>	<b>2,042.4</b>	<b>5.9%</b>	<b>91,131.1</b>	<b>38,928.4</b>	<b>2,404.9</b>	<b>6.6%</b>
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	3,896.1	3,896.1	28.0	0.7%	3,934.1	3,934.1	38.0	1.0%
<b>Total Budget</b>	<b>102,352.2</b>	<b>52,381.2</b>	<b>2,276.7</b>	<b>4.5%</b>	<b>107,322.7</b>	<b>55,120.0</b>	<b>2,738.8</b>	<b>5.2%</b>
<b>Assessment Growth</b>			<b>1,000.8</b>	<b>2.0%</b>			<b>1,165.1</b>	<b>2.2%</b>
<b>Tax Increase</b>			<b>1,275.9</b>	<b>2.5%</b>			<b>1,573.7</b>	<b>2.9%</b>
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	(3,075.7)	(688.3)		(0.9%)	(1,858.1)	(711.0)		0.0%

## New Permanent Full Time Staff Positions

	FTE	2021 Gross \$000	Net \$000	FTE	2021 Gross \$000	Net \$000
<b>Opening Full Time Equivalent (FTE)</b>	<b>240.0</b>			<b>246.0</b>		
<b>Community Services:</b>						
Facility Booking Administrator	1.0	68.2	68.2			
Sport & Community Development Specialist*	1.0	100.9	-			
<b>Corporate Services:</b>						
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
<b>Finance:</b>						
Financial Systems & Policy Advisor	1.0	111.1	-			
Procurement Analyst				1.0	90.9	90.9
<b>Operational Services:</b>						
Flex Service Person	1.0	81.3	81.3			
Parks Operator				1.0	83.0	83.0
<b>Planning &amp; Development Services:</b>						
Reduction to Building Services vacancies	(2.0)	-	-			
Administrative Assistant - Engineering Division				1.0	75.0	75.0
<b>Full-Time Equivalent (FTE)</b>	<b>246.0</b>	<b>712.1</b>	<b>500.1</b>	<b>251.0</b>	<b>450.7</b>	<b>450.7</b>
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



## Attachment #2

## 2021 Proposed Capital Budget Authority by Department

(\$000s)	Previously Approved Budget	2021 Budget		Capital Budget Authority Cash Flow			
		Capital Budget Authority*	Budget Change	Actuals to Dec/19	2020 Forecast	2021	2022+
Office of the CAO							
Repair & Replacement	85.0	85.0	-	26.3	58.7	-	-
Studies & Other	155.0	255.0	100.0	61.9	10.0	156.6	26.6
	240.0	340.0	100.0	88.2	68.7	156.6	26.6
Community Services							
Repair & Replacement	4,333.9	4,895.7	561.8	875.6	2,090.2	1,615.9	313.9
Growth & New	54,706.5	62,951.5	8,245.0	2,467.0	7,112.3	31,084.5	22,287.7
Studies & Other	285.0	375.0	90.0	-	235.0	140.0	-
	59,325.4	68,222.2	8,896.8	3,342.6	9,437.5	32,840.4	22,601.6
Corporate Services							
Repair & Replacement	3,235.0	4,150.9	915.9	1,865.8	1,143.9	744.8	396.5
Growth & New	1,390.9	1,565.9	175.0	673.2	361.7	531.0	-
Studies & Other	535.0	555.0	20.0	101.1	194.9	253.0	6.0
	5,160.9	6,271.7	1,110.8	2,640.0	1,700.5	1,528.8	402.5
Finance							
Repair & Replacement	4,295.8	8,087.3	3,791.5	2,180.7	537.5	2,361.5	3,007.6
Studies & Other	100.0	185.0	85.0	-	-	185.0	-
	4,395.8	8,272.3	3,876.5	2,180.7	537.5	2,546.5	3,007.6
Operational Services							
Repair & Replacement	12,756.5	14,874.3	2,117.8	7,443.0	1,359.3	5,658.1	413.9
Growth & New	16,702.2	20,072.2	3,370.0	5,159.8	3,440.2	10,047.2	1,425.0
Studies & Other	212.4	212.4	-	96.7	115.7	-	-
	29,671.1	35,158.9	5,487.8	12,699.6	4,915.2	15,705.3	1,838.9
Planning & Development Services							
Repair & Replacement	35,108.6	38,588.6	3,480.0	9,956.4	15,332.0	13,220.2	80.0
Growth & New	11,029.1	11,979.1	950.0	6,978.2	1,564.8	3,386.2	50.0
Studies & Other	2,049.0	2,199.0	150.0	794.6	727.1	459.8	217.5
	48,186.7	52,766.7	4,580.0	17,729.2	17,623.9	17,066.2	347.5
<b>Departmental Total</b>	<b>146,979.9</b>	<b>171,031.9</b>	<b>24,052.0</b>	<b>38,680.2</b>	<b>34,283.3</b>	<b>69,843.8</b>	<b>28,224.6</b>
Central York Fire Services							
Growth & New	14,191.9	14,218.8	26.9	376.6	3,357.3	10,484.9	-
	14,191.9	14,218.8	26.9	376.6	3,357.3	10,484.9	-
<b>Proposed Budget</b>	<b>161,171.8</b>	<b>185,250.7</b>	<b>24,078.9</b>	<b>39,056.8</b>	<b>37,640.6</b>	<b>80,328.6</b>	<b>28,224.6</b>

\* Includes all active project budgets, adjustments to project budgets and new budget commitments

## Attachment #3

## 2021 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Repair &amp; Replacement</b>				
<b>Office of the CAO</b>				
Previously Approved Projects	85.0	85.0	-	Receive for information only
<b>Subtotal Office of the CAO</b>	<b>85.0</b>	<b>85.0</b>	<b>-</b>	
<b>Community Services</b>				
<b>Facilities</b>				
72201 - Work Station Refresh Carpet Paint	1,070.0	820.0	250.0	Conditional Approval
72204 - Security Audit & Implementation	526.8	450.0	76.8	Approve
72372 - 215 Industrial - Refurbishment of Generator	50.0	-	50.0	Approve
72452 - Energy and Demand Management Plan Implementation	100.0	50.0	50.0	Approve
72453 - Unplanned - Emergency Repairs Contingency	200.0	100.0	100.0	Approve
72457 - Lane Ropes for SARC & AFLC and new diving board at SARC	75.0	-	75.0	Approve
Previously Approved Projects	2,540.3	2,600.3	(60.0)	Receive for information only
	4,562.1	4,020.3	541.8	
<b>Liesure Services</b>				
73324 - Pet Cemetery Restoration	55.0	35.0	20.0	Approve
	55.0	35.0	20.0	
<b>Programs</b>				
Previously Approved Projects	278.6	278.6	-	Receive for information only
	278.6	278.6	-	
<b>Subtotal Community Services</b>	<b>4,895.7</b>	<b>4,333.9</b>	<b>561.8</b>	
<b>Corporate Services</b>				
14070 - Boardroom Audio/Video Equipment	100.0	50.0	50.0	Approve
14047 - Computer & Related Infrastructure Renewal	2,097.5	1,437.1	660.4	Conditional Approval
14075 - Business Process Automation and Data Integration	250.5	105.0	145.5	Approve
14082 - Data Centre Upgrades	60.0	-	60.0	Approve
Previously Approved Projects	1,642.9	1,642.9	-	Receive for information only
<b>Subtotal Corporate Services</b>	<b>4,150.9</b>	<b>3,235.0</b>	<b>915.9</b>	
<b>Finance</b>				
14012 - Financial System	1,500.0	1,000.0	500.0	Approve
43038 - Water Meter Replacement Program	4,587.3	3,295.8	1,291.5	Approve

## Attachment #3

## 2021 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
43055 - Advanced Metering Infrastructure (Conditionally Approved - 2019)	2,000.0	-	2,000.0	Receive for information Retains conditional approval
Previously Approved Projects	-	-	-	Receive for information only
<b>Subtotal Finance</b>	<b>8,087.3</b>	<b>4,295.8</b>	<b>3,791.5</b>	
<b>Operational Services</b>				
<b>Fleet</b>				
34432 - Roads - 2 Ton (#24-21)	90.0	-	90.0	Approve
34441 - Roads - Street Sweeper (#40-21)	305.0	-	305.0	Approve
71136 - Parks - 1 Ton Pick Up Crew Cab (#203-21)	62.8	-	62.8	Approve
71154 - Parks - Utility Trailer (#231-21)	15.0	-	15.0	Approve
71158 - Parks - Grass Crew Trailer (#244-21)	15.0	-	15.0	Approve
Previously Approved Projects	1,518.7	1,518.7	-	Receive for information only
	2,006.5	1,518.7	487.8	
<b>Parks</b>				
72281 - AFLC - Skate Park	675.0	675.0	-	Receive for information Increase not approved
73160 - Emerald Ash Borer Management Program	2,069.9	1,799.9	270.0	Approve
73175 - Walkway Lights - Graham Parkette	60.0	-	60.0	Approve
73192 - Board Walk Resurface McKenzie Marsh	600.0	-	600.0	Approve
73215 - Playground Replacement, Walkway Repaving- L Willson Park	180.0	-	180.0	Approve
73242 - Improvements to Fleury Park Washroom Facility	480.0	350.0	130.0	Approve
Previously Approved Projects	1,504.5	1,504.5	-	Receive for information only
	5,569.3	4,329.3	1,240.0	
<b>Roads &amp; Sidewalks</b>				
34007 - Webster Drive Curb/Road Drainage Repair	65.0	-	65.0	Approve
34616 - Side Walk /Engineered Walkway Reconstruction	525.0	200.0	325.0	Approve
Previously Approved Projects	700.0	700.0	-	Receive for information only
	1,290.0	900.0	390.0	
<b>Operations</b>				
Previously Approved Projects	5,538.5	5,538.5	-	Receive for information only
	5,538.5	5,538.5	-	

## Attachment #3

## 2021 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Water, Wastewater &amp; Stormwater</b>				
Previously Approved Projects	470.0	470.0	-	Receive for information only
	470.0	470.0	-	
<b>Subtotal Operational Services</b>	<b>14,874.3</b>	<b>12,756.5</b>	<b>2,117.8</b>	
<b>Planning &amp; Development Services</b>				
<b>Roads</b>				
31124 - Henderson Dr. - Wildlife Passage	175.0	175.0	-	Receive for information Increase not approved
31178 - Reconstruction of Poplar Crescent	3,935.3	2,645.3	1,290.0	Approve
31199 - Road Resurfacing - Gurnett St., Kennedy St. E., Victoria St.,	250.0	-	250.0	Approve
31243 - Long Term Remediation for the Pavement Heave Over Vandorf Culvert West of Bayview	230.0	-	230.0	Approve
Previously Approved Projects	27,542.0	27,542.0	-	Receive for information only
	32,132.3	30,362.3	1,770.0	
<b>Sidewalks</b>				
Previously Approved Projects	192.7	192.7	-	Receive for information only
	192.7	192.7	-	
<b>Storm Sewer</b>				
42066 - Damaged Storm Pipe off Henderson Dr	4,010.0	2,610.0	1,400.0	Approve
42075 - Performance Monitoring of LID Controls	240.0	80.0	160.0	Approve
42080 - Jones Court Stream Rehabilitation	150.0	-	150.0	Approve
Previously Approved Projects	1,863.6	1,863.6	-	Receive for information only
	6,263.6	4,553.6	1,710.0	
<b>Subtotal Planning &amp; Development</b>	<b>38,588.6</b>	<b>35,108.6</b>	<b>3,480.0</b>	
<b>Subtotal Repair &amp; Replacement</b>	<b>70,681.8</b>	<b>59,814.8</b>	<b>10,867.0</b>	
<b>Growth &amp; New</b>				
<b>Community Services</b>				
<b>Facilities</b>				
71060 - Facilities - 1/2 ton Truck (New)	45.0	-	45.0	Approve
72410 - SARC - Gymnasium	8,200.0	-	8,200.0	Approve
Previously Approved Projects	54,706.5	54,706.5	-	Receive for information only
<b>Subtotal Community Services</b>	<b>62,951.5</b>	<b>54,706.5</b>	<b>8,245.0</b>	

## Attachment #3

## 2021 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Corporate Services</b>				
<b>Access Aurora</b>				
Previously Approved Projects	795.3	795.3	-	Receive for information only
<b>Bylaw</b>				
Previously Approved Projects	260.0	260.0	-	Receive for information only
<b>Information Technology</b>				
14085 - Migration to CityView Workspace	100.0	-	100.0	Approve
14089 - Business Intelligence	50.0	-	50.0	Approve
24013 - Building Division Website Portal	100.0	75.0	25.0	Approve
Previously Approved Projects	260.6	260.6	-	Receive for information only
	510.6	335.6	175.0	
<b>Subtotal Corporate Services</b>	<b>1,565.9</b>	<b>1,390.9</b>	<b>175.0</b>	
<b>Central York Fire Services</b>				
21109 - Fire - Smaller Vehicles	26.9	-	26.9	Approve
Previously Approved Projects	14,191.9	14,191.9	-	Receive for information only
<b>Subtotal Central York Fire Services</b>	<b>14,218.8</b>	<b>14,191.9</b>	<b>26.9</b>	
<b>Operational Services</b>				
<b>Operations</b>				
Previously Approved Projects	2,255.4	2,255.4	-	Receive for information only
<b>Roads &amp; Sidewalks</b>				
Previously Approved Projects	117.0	117.0	-	Receive for information only
<b>Fleet</b>				
34111 - Roads - DLA/Multipurpose Road Maintenance Truck (New)	500.0	-	500.0	Approve
34232 - Fleet - Four Post Hoist (New)	25.0	-	25.0	Approve
Previously Approved Projects	525.0	525.0	-	Receive for information only
	1,050.0	525.0	525.0	
<b>Parks</b>				
73169 - David Tomlinson Nature Reserve (Phase 1-5)	5,119.5	4,119.5	1,000.0	Approve
73287 - Hallmark Lands - Baseball Diamonds	3,750.0	3,000.0	750.0	Approve
73296 - Trails - Joseph Hartman Trail Connection (DG Group)	320.0	150.0	170.0	Approve
73323 - Mattamy Phase 4/5 Trail	900.0	100.0	800.0	Approve
73327 - DeGraaf Cres Trail	200.0	75.0	125.0	Approve
Previously Approved Projects	6,235.3	6,235.3	-	Receive for information only
	16,524.8	13,679.8	2,845.0	

## Attachment #3

## 2021 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Water</b>				
Previously Approved Projects	125.0	125.0	-	Receive for information only
<b>Subtotal Operational Services</b>	<b>20,072.2</b>	<b>16,702.2</b>	<b>3,370.0</b>	
<b>Planning &amp; Development Services</b>				
<b>Planning</b>				
Previously Approved Projects	120.0	120.0	-	Receive for information only
<b>Roads</b>				
34006 - Pave Snow Storage Facility - Lambert Willson Park	900.0	350.0	550.0	Approve
34527 - Yonge/Wellington Intersection Improvements	494.1	94.1	400.0	Approve
Previously Approved Projects	10,465.0	10,465.0	-	Receive for information only
	11,859.1	10,909.1	950.0	
<b>Subtotal Planning &amp; Development</b>	<b>11,979.1</b>	<b>11,029.1</b>	<b>950.0</b>	
<b>Subtotal Growth &amp; New</b>	<b>110,787.5</b>	<b>98,020.6</b>	<b>12,766.9</b>	
<b>Studies &amp; Other</b>				
<b>Office of the CAO</b>				
12042 - Municipal Levels of Service Review	100.0	-	100.0	New capital project
Previously Approved Projects	155.0	155.0	-	Receive for information only
<b>Subtotal Office of the CAO</b>	<b>255.0</b>	<b>155.0</b>	<b>100.0</b>	
<b>Community Services</b>				
72459 - Facilities Study	90.0	-	90.0	New capital project
Previously Approved Projects	285.0	285.0	-	Receive for information only
<b>Subtotal Community Services</b>	<b>375.0</b>	<b>285.0</b>	<b>90.0</b>	
<b>Corporate Services</b>				
13021 - Diversity and Inclusion Strategy Consultant	30.0	-	30.0	New capital project
Previously Approved Projects	525.0	535.0	(10.0)	Receive for information only
<b>Subtotal Corporate Services</b>	<b>555.0</b>	<b>535.0</b>	<b>20.0</b>	
<b>Finance</b>				
14080 - Procurement Modernization	65.0	-	65.0	New capital project
14087 - Town of Aurora - Second Generation Asset Management Plan	70.0	-	70.0	New capital project
Previously Approved Projects	50.0	100.0	(50.0)	Receive for information only
<b>Subtotal Finance</b>	<b>185.0</b>	<b>100.0</b>	<b>85.0</b>	
<b>Operational Services</b>				
Previously Approved Projects	212.4	212.4	-	Receive for information only
<b>Subtotal Operational Services</b>	<b>212.4</b>	<b>212.4</b>	<b>-</b>	

## Attachment #3

## 2021 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Planning &amp; Development Services</b>				
34536 - Yonge Street Road Diet Study	-	-	-	Project not approved
34562 - Active Transportation Master Plan	150.0	-	150.0	New capital project
Previously Approved Projects	2,049.0	2,049.0	-	Receive for information only
<b>Subtotal Planning &amp; Development</b>	<b>2,199.0</b>	<b>2,049.0</b>	<b>150.0</b>	
<b>Subtotal Studies &amp; Other</b>	<b>3,781.4</b>	<b>3,336.4</b>	<b>445.0</b>	
<b>Total</b>	<b>185,250.7</b>	<b>161,171.8</b>	<b>24,078.9</b>	

## Attachment #4

## Reconciling the 2021 and 2022 Proposed Budgets with PSAB Standards

(in \$000's)	2021				2022			
	Modified Accrual		Reporting Change	Operating and Capital	Modified Accrual		Reporting Change	Operating and Capital
	Operating	Capital*			Operating	Capital*		
<b>Revenues</b>								
Proposed budget	102,352	80,329	-	182,681	107,323	38,195	-	145,518
Transfers from reserves			(49,644)	(49,644)			(27,282)	(27,282)
<b>Total Revenues</b>	<b>102,352</b>	<b>80,329</b>	<b>(49,644)</b>	<b>133,037</b>	<b>107,323</b>	<b>38,195</b>	<b>(27,282)</b>	<b>118,236</b>
<b>Expenses</b>								
Proposed budget	102,352	80,329	-	182,681	107,323	38,195	-	145,518
Transfers to reserves			(14,376)	(14,376)			(15,330)	(15,330)
Acquisition of tangible capital assets			(63,307)	(63,307)			(30,331)	(30,331)
Debt principal repayments			(1,793)	(1,793)			(2,073)	(2,073)
Amortization			13,922	13,922			14,443	14,443
WSIB			53	53			49	49
Post employment benefits			324	324			336	336
<b>Total Expenses</b>	<b>102,352</b>	<b>80,329</b>	<b>(65,178)</b>	<b>117,503</b>	<b>107,323</b>	<b>38,195</b>	<b>(32,907)</b>	<b>112,612</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>15,533</b>	<b>15,533</b>	<b>-</b>	<b>-</b>	<b>5,624</b>	<b>5,624</b>

\*As per ten year capital plan.