



**TOWN OF AURORA  
GENERAL COMMITTEE REPORT      No. CFS13-009**

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**SUBJECT:**    *2013 Operating Budget – Final Approval*

**FROM:**        *Dan Elliott, Director of Corporate & Financial Services - Treasurer*

**DATE:**         *March 19, 2013*

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**RECOMMENDATIONS**

***THAT the 2013 Operating Budget summarized in Schedule 2 which reflects all revisions recommended for approval by Budget Committee, resulting in a total tax levy of \$33,015,900 and a total expenditure plan of \$51,289,400, and an estimated 2.02% residential tax bill increase when combined with the regional and education shares of the tax bill, be approved; and***

***THAT the Town's full-time staff complement be increased by four (4) to 205 (excluding Library Board and Central York Fire Services staff) as presented in Schedule 5 and funded in the 2013 Operating Budget; and***

***THAT staff prepare the necessary bylaw for adoption by Council to set 2013 tax rates and payment dates.***

**PURPOSE OF THE REPORT**

To present for formal adoption the 2013 Operating Budget as recommended for approval by the Budget Committee on February 11, 2013.

**BACKGROUND**

***2013 Budget had many challenges from the outset.***

Budget preparations for 2013 were initiated by October 1, 2012. The 2013 budget directives were to:

- Maintain existing services levels
- Make clear linkages to the Town's Strategic Plan
- Identify efficiencies and savings available
- Review all revenue streams and rates
- Capital and Operating budgets will manage the Town's active and passive capital infrastructure in a prudent manner, with the goal to efficiently maintain their levels of serviceability for both the long and the short term
- Minimize the impact of inflation, growth of community, and legislative

changes

- Enhance the resiliency and capacity of the organization to respond to future challenges and change.

Key issues anticipated for 2013 budget:

- i) Weakened Economy: Difficult economic times result in taxpayers and Council expecting strong value for dollar. As a result of the weakened economy, the Town's assessment base grew by only 1.3% for the 2013 taxation year, compared to 1.75% for 2012 and 2.7% for 2011. This reduced growth will somewhat limit the Town's ability to accommodate this growth and inflation without tax increases.
- ii) Increased Costs for Fire Services: Nearly 25.4% of the 2012 Aurora tax levy funded the fire and emergency services provided by Central York Fire Services (CYFS). For 2013, the cost of Aurora's share of this service increased by \$540,200, adding 1.69% tax rate pressure. This is due to increasing wage costs in a labour intensive operation; wages which are resolved in arbitration hearings. Further contributing is the planned final phase-in of the full cost of the new fire crew that was added in 2011. The new crew is located in and serves the Town of Aurora. Fire Services costs are shared proportionately with our partner in the CYFS, Newmarket.
- iii) Benefits and salaries costs: Tax rate pressure was expected to arise from existing staffing and benefits costs. This base budget item includes a provision for cost of living adjustments (COLA) of 1% effective April 1, 2013 to the entire compensation grid of the Town, except Fire Services administered by Newmarket. Increased mandated employer share of pension contributions, and the annualization of new positions added in the 2012 budget have also adversely affected our base budget. The current collective agreement with the Town's outside and facility workers expires on March 31, 2013, requiring renegotiation.
- iv) The invading destructive beetle: The Emerald Ash Borer has made its way into York Region and is advancing into Aurora. Near complete destruction of most ash tree species is expected to occur over the next fifteen year period. There are few options available to mitigate the inevitable outcome. Town costs to remove and replace as many as 2,700 dead trees on town owned property are expected to be approximately \$2.252 million over the period.
- v) Continuing infrastructure rehabilitation and replacement needs: Older roads are requiring rehabilitation, while some vehicles, equipment and facilities needed to meet or provide the Town's services have reached the end of their economic lives and require replacement. Further, for a number of valid reasons, past recommendations for rehabilitation projects have been deferred by staff or Council in an effort to contain tax pressures. As the Town continues to grow, an increasing number of older assets come due for replacement or rehabilitation each year. Further, the costs of these projects often escalate at an inflation rate higher than the general Canadian Consumer Price Index due to the materials required. The Town's capital rehabilitation program relies extensively on petrochemical products (in roofing, fuel and asphalt), structural steel and technology, all of which have experienced higher than average inflationary

pressures. The ongoing aging of infrastructure, together with the past deferrals of projects continues to place pressure on the capital budget and reserve funds, and on staff to deliver effective and satisfactory performance from our infrastructure inventory. During 2012 staff from all departments reviewed and refined the Town's rolling 10 year capital plan which outlines the planned investments and sources of funding and associated issues. The Plan was presented to Council in October 2012.

- vi) Requirement to Increase Reserve Contributions for Infrastructure Sustainability: Reserve funds established for infrastructure sustainability purposes have been relied upon continually for many years, without sustainable contributions to keep them replenished. Excluding land, the Town owns nearly \$400 million of assets which are depreciating over time, leading to requirements for major repairs, refurbishment or replacement. Relative to the asset inventory, the reserve funds are nearing depletion.. The current state of these reserves places pressure on the 2013 budgets in particular, as there exists limited available sources of funding for infrastructure sustainability projects during 2013 and beyond. In October 2012, Council received a ten year capital forecast and funding recommendations, which demonstrated a need to increase our annual contributions to these reserves by 1% of tax levy or more for at least the next ten years. The 2013 budget reflects this 1% tax rate pressure.

In response to these anticipated pressures, all departments were asked to submit budgets which minimized non-personnel expenses, limited new hires, and increased non-taxation revenues of fees and charges where possible.

***The Draft Budget as presented was reviewed and amended by Budget Committee.***

On January 12, 2013, an overview of the first draft of the Town's Business Plans and the Operating and Capital budgets was presented to the Budget Committee. At that time, the draft budget had a total deficit of \$1,651,600, which if the entire deficit were to be funded through increased taxation, would equate to a tax rate increase of 5.17%.

Throughout the months of January and February, the Budget Committee deliberated the budget and made a number of changes. Those changes reduced the funding deficit by 33.9% to \$1,090,900, reducing the effective tax rate increase to 3.42%. Schedule 1 details these changes.

On February 11, 2013, the Budget Committee approved the 2013 Operating Budget for recommendation to Council.

Schedule 2 shows the recommended 2013 *Operating Budget Summary by Department* Schedule 3's *Tax Rate Pressures Summary* graphically provides general information on the Base Budget for running today's Aurora, and preparing for the future's Aurora. Reviewing year-over-year changes in related groups assists in understanding the source of tax rate increase pressures, and Schedule 4 shows the *Expenditure Pressures and Revenue Changes* which details the increases in the 2013 Budget from

the 2012 Approved Budget.

***“Effective Tax Rate Increase” requires clarification.***

With the introduction of annual phase-in’s of assessment changes for each property, the town begins each budget by reducing its published tax rate from the prior year to the degree necessary to produce the same amount of tax revenue from the same properties as last year, but on the updated assessment values for those properties. This restated rate is often referred to as the “revenue neutral tax rate”. It is from this revenue neutral restated tax rate that the town calculates any pending tax change arising from its new annual budget. The effective tax rate increase, or simply “tax rate increase” as used in the balance of this report, is the expected increase to the town share of the tax bill that the average residential property will experience.

## **THE OPERATING BUDGET**

The 2013 Operating Budget provides an increase in total expenditures of \$1,516,500 or 4.75%, tax pressure change from \$49,772,900 in 2012 to \$51,289,400 in 2013. \$19,689,100 or 38.4% of these total expenditures are for direct personnel related costs. The Operating Budget includes a minor increase in non-taxation revenues of \$16,500.

Taxation revenue has been budgeted to increase by \$1,499,900. The increase is comprised of two components: assessment growth and tax rate increase. Assessment growth is the result of an increasing number of assessable properties and structures within Town. Aurora’s assessment base growth resulted in a less than expected 1.3% change in tax pressure, with \$409,000 of additional taxation revenue. The less than expected assessment growth is in part a result of MPAC focussing their efforts on completing the 2013 reassessments, leaving some new properties unassessed at year-end 2012. These unassessed growth properties will be retroactively assessed during 2013, and accordingly, the Town has increased its estimate of supplementary tax revenues to offset the lower actual reported growth. The \$1,090,900 balance of the increase in taxation revenue will be generated by the 3.42% tax rate increase on all properties.

### ***Town share of the tax bill to increase by 3.42%***

To achieve a tax rate increase of 3.42% staff and Committee managed the costs of providing existing levels of services or service enhancements which would apply pressure to increase the tax rate. The 3.42% tax rate increase, or \$1,090,900 deficit, is broken down into the following elements:

	<u>Increase Amount</u>	<u>Tax Rate Pressure</u>
<b>Running Today's Town of Aurora</b>		
Town Provided Services		
(includes accommodating growth and inflation)		
Current Staffing Cost Increases	546,500	1.71%
Impact of last year's added staff	69,200	0.22%
Conversions of contract staffing to full-time	41,000	0.13%
Changes in contract staffing – one net addition	<u>36,200</u>	<u>0.11%</u>
Staff related costs pressures	692,900	2.17%
Net expenditure reductions/non-tax revenue increases	<u>48,100</u>	<u>0.15%</u>
	741,000	2.32%
Fire & Emergency Services – net cost increase	400,000	1.25%
Library Services – net cost increase	95,500	0.30%
Less: Growth taxes from new properties	<u>(559,000)</u>	<u>(1.75%)</u>
<b>Tax Pressures of Running Today's Aurora</b>	<b>\$677,500</b>	<b>2.12%</b>
 <b>Preparing for the Future Aurora</b>		
Additional contribution to reserves for maintaining our infrastructure assets	313,400	0.98%
Reduction of operational reliance on Hydro Reserve interest	<u>100,000</u>	<u>0.31%</u>
<b>Net Tax Rate Increase</b>	<b><u>\$1,090,900</u></b>	<b><u>3.42%</u></b>

A graphical presentation of the Tax Rate Increases is set out in Schedule 3, with further detail in Schedule 4.

## Running Today's Town of Aurora

***Running Today's Town of Aurora requires a modest inflationary tax increase.***

Town services are delivered in Aurora through the corporate administrative budget. In addition to the directly controlled service departments, the Town makes payment to Newmarket for the provision of Fire & Emergency Services for the shared and jointly managed Central York Fire Services budget, and a payment to the Aurora Library Board for the provision of library services.

The Town experiences inflation in all of its operating, capital and utility services budgets. Staffing and related benefits is a significant component of the town's expenditures. Pressures include inflationary wage adjustments, significant increases in the costs of existing pension and benefits plans (without enhancement to the plans), as well as bringing on additional staff necessary to meet the service needs of our expanding community facilities, population and the associated volume of activities. The 2013 budget provides for the conversion to full time employment status of four positions which are currently staffed with temporary contract staff. The total staffing related tax pressure in 2013 is 2.17%.

All departments were challenged to accommodate these personnel cost pressures, yet maintain our existing service levels by actually reducing non-personnel expenses where possible, while also reviewing revenue fees and volumetric estimates for non-tax revenues. The net impact of these reviews on the overall Town controlled budget was a minor net operating cost increase of \$48,100 0.15%, bringing the tax impact of the Town's administered department costs to only 2.32%, without the benefit of any new tax revenue from the new properties driving the growth pressures.

***Two factors affected costs of Emergency Services totalling 1.25%***

Inflation and growth pressures: The Fire & Emergency Services budget is also affected by inflation, salary and benefits pressures. The Joint Council Committee for Central York Fire Services approved a 2013 operating budget which was 6.38% higher than the 2012 approved budget. This year's approved CYFS budget adds \$253,800 to the Aurora budget being inflationary and growth costs pressures. A further \$6,000 was added by Aurora for increased training for community emergency management programs required to be in place by the province.

Planned phase-in of costs of 2011's new crew: In 2011 and 2012, Aurora drew from our Stabilization Reserve to cushion the impacts of the significant tax rate pressures created by the new full-time additional crew. It was previously anticipated that such draw from Stabilization would be reduced to zero for 2013, effectively phasing in the new crew over three years. Due to the economic climate, Budget Committee has now split this last remaining portion into the two years, 2013 and 2014. The 2013 recommended draw is in the amount \$140,200, a reduction of \$140,200 from the prior year.

Combined, these two factors added a total of \$400,000 or 1.25% to the tax rate pressures.

***Library Services funding increases by 3.0% from 2012, adding 0.30% to tax pressure***

The Library Board brought forward a budget funding requisition of \$3,313,500, being \$95,500 or 3.0% higher than last years funding from the tax base. The Town of Aurora Council does not approve how Library funds are spent, but rather determines the tax funding allocation for library services each year. The net result is an increase in Library

Funding over 2012 which results in a 0.30% tax rate pressure.

***Growth Tax Revenues – 1.75% tax rate pressure relief from taxes from new development***

During the course of 2012, new construction and other development activities have resulted in new assessment being added to the community. However, during the course of 2012, MPAC, the assessment body, was focussed on completing its periodic complete reassessment of all properties. As a result, some additional growth that took place in Town during the year was not reflected on their yearend report upon which taxes are based. Staff have increased the normal estimate of supplementary assessments which will be levied retroactively upon these missed properties during 2013. Combined, these two factors of new growth represent an estimated 1.75% growth in tax revenues to the Town for 2013, or \$559,000. This growth amount does not stem from the phase-in of reassessment adjustments for individual properties. This additional growth revenue reduces the combined tax pressure of the foregoing budget changes by 1.75%.

Described above, the total costs to run Aurora today have increased by \$677,500, requiring a tax rate increase of 2.12%.

**Preparing for the Future Aurora****Increased Contributions to Capital: 1.0% tax rate pressure**

In October, 2012, Council received for information an updated 10 Year Capital Investment Plan. This Plan outlined expected and required capital investments separately for repair and replacement of existing infrastructure, investment in new infrastructure to meet the needs of growth of the community, as well as investment in major studies or other projects needed from time to time by the Town. The 10 Year Plan demonstrated that the existing reserves for infrastructure renewal require annual increases to the tax sourced contributions. The Plan outlined that a 1% of tax levy increase annually for 10 years should bring the annual contribution to a sustainable level for years beyond this.

To improve the accountability for managing scarce capital funding, each asset manager has be internally apportioned a pro rata share of the scarce funding. This ensures that only assets at risk of impacting community service levels are brought forward for capital renewal funding.

Reduced reliance on Hydro Reserve Fund interest for day to day operations

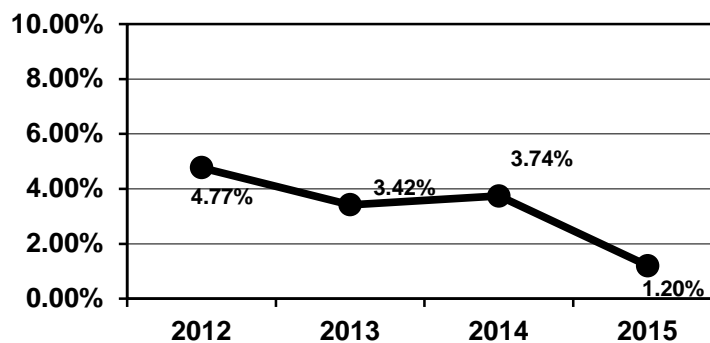
In late 2012, Council agreed to again work to reduce the annual budgetary reliance on interest earned by the Hydro Reserve Funds as a source of revenue to mitigate tax pressures in the operating budget. For 2013, the operational reliance was reduced from \$600,000 in 2012, to \$500,000 of interest.

Overall, the 2013 Operating Budget requires an additional \$1,090,900 to be raised from the tax levy. This represents a 3.42% tax rate increase.

**2-YEAR OPERATING BUDGET OUTLOOK**

As part of the 2013 Operating Budget process, each department was asked to identify any items of note which are expected to have an operating impact in the 2014 or 2015 budget years. Using this information, and making informed projections of assessment growth revenue, inflation, infrastructure pressures, and other budget drivers, Finance has prepared a three year outlook. The following table outlines the expected tax rate pressures in each separate year, with the assumption that the tax pressure of the prior year was approved.

**Tax Rate Pressure Forecast**



Key pressures in 2014 which will be evaluated during 2013 include contributions to a reserve to fund expected removal and replacement of ash trees killed by the Emerald Ash Borer Beetle, increased contributions to infrastructure reserves, the final phase-in of the costs of the new fire crew added in 2011, as well as the onset of operating costs of a new youth centre which is expected to open in 2014. Further, the 2014 forecast currently includes an increase in operating costs related to the on-going discussions in respect of the care and display of historical cultural artifacts. The year is also expected to see a drop in Planning Application Fees as the work on the 2C lands around St. John's Sideroad and Leslie Street begins to move past the planning stages and into the construction phases. Building permit revenues do not impact tax rates due to regulations from the Province.



## **CAPITAL BUDGETS**

On January 22, 2013, prior to the commencement of discussions on the Operating Budget, Council approved the recommendations arising from Budget Committee's review of the 2013 Capital Budgets. The capital budget had been presented in three parts for more focussed examination due to the fundamental differences in funding sources:

- Repair and Replacement Infrastructure Capital
- Growth and Other New Infrastructure Capital
- Major Studies and Other Non-Infrastructure Projects

As a result of the concept of a "Cash to Capital" reserve allocation from tax levy, and the internal funding of capital coming from resultant "infrastructure" and other reserves, there is no longer a direct tax impact arising from the capital budget. As such, the Committee recommended capital budget is driven by asset need rather than impact on taxes. A number of projects have been noted in the schedules as "approved subject to further report from staff". These projects have been approved in principle, yet Council has asked staff to provide additional information prior to any financial commitment for the project. Where a satisfying report to Council has already been presented subsequent to Council's capital approval, the item is so noted in the attachments of this report.

While this year's capital program is larger than normal, it includes the construction of a new joint operations centre from which all outdoor Aurora infrastructure will be managed and maintained, will materials, inventory and equipment storage and administrative spaces. This large capital project in the amount of \$13,236,500 has been delayed several years, but must proceed to maintain services to our community.

### ***Repair and Replacement Infrastructure Projects - \$7.5 million approved for investment in existing infrastructure***

The proposed Repair and Replacement Capital Budget for 2013 represents a gross cost of \$7,481,900, funded mainly from capital reserves including the specific R & R reserves. The program includes restoration work to roads, water lines, sewer lines, storm water management systems, pavement and hardscaping, some fleet vehicles and some replacement equipment. Other projects, such as the reconstruction of part of Elderberry Trail, Springmaple Chase, and Houdini Way are planned for design work to be done in 2013, with construction to be considered in the 2014 budget process. Management has confirmed they have the resource capacity to deliver the proposed capital program. Management have also confirmed that these are their priority projects in light of the new allocation of R&R reserves by asset group, and the asset managers agree with the limited submissions. Schedule 6 outlines the approved *Repair and Replacement Capital* program by project.

***Growth and Other New Infrastructure Projects - \$19.5 million investment approved for new capital additions***

The proposed Growth and New Capital Budget represents a gross cost of \$19,485,900, to be funded from development charges of \$8,066,500, grants of \$282,100 and the remaining \$11,137,300 from various town reserves. This capital program includes funding for the construction of a new joint operations centre on Industrial Parkway North, reconstructing Vandorf Sideroad, and additional works on Wellington Street West entry features among other small projects. Schedule 7 outlines the approved *Growth and New Capital* program for 2013.

***Major Studies and Other Projects- strategic investments approved for \$235,000***

The proposed Major Studies Capital Budget represents a gross cost of \$235,000. The plan includes only three items, being development of a Cultural Master Plan, completing an Urban Forest Study in partnership with the York Region, and updating the Town's Development Charges bylaw.

Schedule 8 outlines the approved *Major Studies and Other Projects* program for 2013.

***Ten Year Capital Plan and financial forecast is continuously updated***

In October 2012, staff presented an updated consolidated 10 year capital plan and funding proposals for review. This plan is continuously updated and used by the managers responsible for the condition and renewal of our existing assets and planning our future asset investments. The 10 Year Capital Plan will be updated in early 2013 for during the reserve fund review that is underway. The October 2012 version of the Plan is available for public reference on the Town's website.

**2013 BUDGET RECOMMENDATION**

Overall, the Budget Committee recommends a 2013 Operating Budget which presents a proposed operational services bundle requiring an additional \$1,090,900 to be raised from the tax levy. This represents a 3.42% tax rate increase to fund new and existing services and initiatives.

***Residential tax bill Impacts can be quantified.***

The 2013 Draft Operating Budget proposes a 3.42% tax rate increase on the Town portion only of the tax billing. This year's 3.42% increase applies to all classes of property, but only to the Town share of the 2012 tax billing. For reference, Schedule 10 outlines graphically the Aurora tax rate changes since 1991.

For 2013, the Region of York has approved a net effective tax rate increase of 1.94%, applied to their share of the tax billing only.

The province's education rate is designed to be dollar neutral to the taxpayer despite their assessment increases. For 2013, the 2012 education rate of 0.221% has been reduced to remain revenue neutral with the higher assessment values.

When considering the budget changes for the Town and the Region, together with the revenue neutral change to the education tax rate, staff estimate the effective taxpayer impact to be a 2.02% increase on their overall residential tax billing. This increase applies to properties which experienced the average reassessment change from 2012 to 2013. Those properties with higher than average reassessment change will experience tax increases higher than 2.02%, while those with lower changes will see lower tax increases.

### ***Budget Binder of details to be reissued***

Staff are in the process of updating the entire budget binder of details which was previously circulated to members of Budget Committee at the beginning of budget deliberations. The update will reflect all changes to budgets and updates to 2012 actuals and will be circulated to all existing binder holders. Copies of the Budget Detail Binder will be available for inspection by the public at the Clerk's Counter on the Second Floor, the Info Aurora Counter on the Ground Floor of Town Hall, and at the Aurora Public Library.

The Town's website will be shortly updated to reflect the budget highlights. Once the detailed binder material is completed, that too will be posted to the Budget section of the website.

## **LINK TO STRATEGIC PLAN**

Approval of the 2013 Operating Budget provides funding support and approval for all initiatives, services and operations of the Town, all of which support and advance the Strategic Plan objectives. Overall, the budget leads to improving the quality of life of the community we serve.

## **ALTERNATIVE(S) TO THE RECOMMENDATIONS**

1. General Committee or Council may make any changes to the budget as deemed appropriate prior to its final approval.

## **FINANCIAL IMPLICATIONS**

The approval of the 2013 Operating Budget will provide the necessary funding for approved Town programs, services and operational needs for the year.

## CONCLUSIONS

In order to fund the needs of the Town in 2013, the total 2013 Operating Budget requires an increase in tax levy from 2012 of \$1,090,900 for a total Municipal Tax Levy of \$33,015,900. This results in a tax rate increase of 3.42%. Council previously approved the three 2013 capital budgets totalling \$27,202,800. The Water, Wastewater and Stormwater utility services budgets and rates will be considered under a separate report on tonight's agenda.

## PREVIOUS REPORTS

CFS13-001: Draft 2013 Operating Budget for Committee review, January 12, 2013.  
CFS12-049: 2013 Final Capital Budget for Council approval: December 18, 2012.

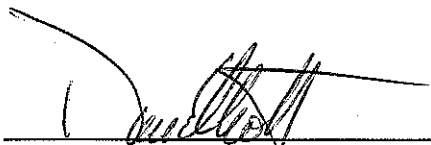
## ATTACHMENTS

- Attachment # 1 – Budget Committee Changes made to Draft Budget
- Attachment # 2 – 2013 Operating Budget – Summary by Department
- Attachment # 3 – Tax Rate Pressures Summary
- Attachment # 4 – Detail of Expenditure Pressures and Revenue Changes
- Attachment # 5 – Staff Complement Changes
- Attachment # 6 – 2013 Repair & Replacement Capital Program
- Attachment # 7 – 2013 Growth and Other Infrastructure Capital Program
- Attachment # 8 – 2013 Studies and Other Capital Program
- Attachment # 9 – Continuity of Estimated Reserves and Reserve Funds
- Attachment # 10 – Tax Rate History

## PRE-SUBMISSION REVIEW

Executive Leadership Team - Wednesday, March 13, 2013

*Prepared by: Dan Elliott, Director of Corporate & Financial Services - Treasurer*



**Dan Elliott, CPA, CA**  
**Director of Corporate & Financial**  
**Services - Treasurer**



**Neil Garbe**  
**Chief Administrative Officer**

**Town of Aurora  
2013 Operating Budget  
BUDGET COMMITTEE CHANGES**

A D J U S T M E N T S				R E S U L T S					
Ref.	Date of Decision	Department	I T E M	Change to Operating Budget	Running Revised Budget Increase	Impact on Town Rate	Running Town Rate Pressure	Effective Combined Tax Impact	
								Residential	Commercial
<b>STARTING POINT - CAO's draft budget January 12, 2013 = 1,651,600</b>							<b>5.17 %</b>	<b>2.61%</b>	<b>1.47%</b>
1	Jan 12	P&R	e-PLAY Service Charge cost reduction	(22,500)	1,629,100	(0.07 %)	<b>5.10 %</b>	<b>2.59%</b>	<b>1.45%</b>
2	Jan 14	Corp. R&E	Reduce Fire Crew Final Phase-In	(140,200)	1,488,900	(0.44 %)	<b>4.66 %</b>	<b>2.44%</b>	<b>1.37%</b>
3	Jan 14	Corp. R&E	Fund EAB Reserve from other reserve/reserves	(235,000)	1,253,900	(0.73 %)	<b>3.93 %</b>	<b>2.19%</b>	<b>1.23%</b>
4	Jan 21	IES	Remove Staffing Request-IES Fleet Supervisor	(63,800)	1,190,100	(0.20 %)	<b>3.73 %</b>	<b>2.12%</b>	<b>1.19%</b>
5	Jan 21	CFS	Remove Staffing Request-I.T. New Contract Position	(42,600)	1,147,500	(0.14 %)	<b>3.59 %</b>	<b>2.07%</b>	<b>1.16%</b>
6	Jan 21	CLS	Reduce Postage Cost	(28,200)	1,119,300	(0.08 %)	<b>3.51 %</b>	<b>2.05%</b>	<b>1.15%</b>
7	Jan 21	CLS	Increase Insurance Provision	39,400	1,158,700	0.12 %	<b>3.63 %</b>	<b>2.09%</b>	<b>1.17%</b>
8	Jan 21	CLS	Remove increase to contribution to Election Reserve	(15,000)	1,143,700	(0.05 %)	<b>3.58 %</b>	<b>2.07%</b>	<b>1.16%</b>
9	Jan 22	IES	Rental Revenue Sublease at 22 Church St.	(6,000)	1,137,700	(0.02 %)	<b>3.56 %</b>	<b>2.06%</b>	<b>1.16%</b>
10	Staff	Admin	Absorb GC live streaming provision in existing	(4,000)	1,133,700	(0.01 %)	<b>3.55 %</b>	<b>2.06%</b>	<b>1.16%</b>
11	Jan 28	Council	Increase Historical Society to \$60,000	10,000	1,143,700	0.03 %	<b>3.58 %</b>	<b>2.07%</b>	<b>1.16%</b>
12	Jan 28	Corp. R&E	Reduce Council Contingency to fund above H.S. increase	(10,000)	1,133,700	(0.03 %)	<b>3.55 %</b>	<b>2.06%</b>	<b>1.16%</b>
13	Jan 28	Corp. R&E	Increase A.C.C. funding to 370,000	8,400	1,142,100	0.03 %	<b>3.58 %</b>	<b>2.07%</b>	<b>1.16%</b>
14	Feb 11	Council Comm	Remove Chamber Business Ach. Awards funding	(8,000)	1,134,100	(0.03 %)	<b>3.55 %</b>	<b>2.06%</b>	<b>1.16%</b>
15	Feb 11	P&R	Remove uplift of facilities bookings clerk	(43,200)	1,090,900	(0.13 %)	<b>3.42 %</b>	<b>2.02%</b>	<b>1.13%</b>
				<b>(560,700)</b>		<b>(1.75 %)</b>			

CALCULATION OF IMPACT ON OVERALL TAX BILL	Estimated Tax Rate Pressure (from above)	RESIDENTIAL		COMMERCIAL	
		Share of Tax Bill	Weighted Tax Rate Pressure	Share of Tax Bill	Weighted Tax Rate Pressure
Town of Aurora	3.42%	34.0 %	1.16%	19.1 %	0.65%
Region of York	1.94%	44.0 %	0.85%	24.7 %	0.48%
Education	0.00%	22.0 %	0.00%	56.2 %	0.00%
			<b>2.02%</b>		<b>1.13%</b>

## 2013 Operating Budget

## OPERATING BUDGET by DEPARTMENT - SALARY &amp; BENEFITS SEPARATE

<u>Shown in \$,000's</u>	<u>2012 Approved Budget</u> (adjusted)	<u>2013 Base Budget</u>	<u>New &amp; Other Items for 2013</u>	<u>2013 Recommended Budget</u>	<u>Dollar Change</u> favourable / (unfavourable)	<u>Tax Pressure Change</u>
<b>Gross Expenses</b>						
Total Salaries & Benefits	\$ 18,996.1	\$ 19,542.6	\$ 146.5	\$ 19,689.1	\$ (693.0)	(2.17 %)
Other Expenditures:						
Council	206.0	197.5	-	197.5	8.5	0.03 %
Chief Administrative Office	445.3	437.3	-	437.3	8.0	0.03 %
Customer & Legislative Services	620.7	667.9	-	667.9	(47.2)	(0.15 %)
Legal Services	268.6	265.9	-	265.9	2.7	0.01 %
Corporate & Financial Services	660.2	738.0	-	738.0	(77.8)	(0.24 %)
Building & By-law Services	935.0	970.8	-	970.8	(35.8)	(0.11 %)
Planning & Development Services	130.2	130.8	-	130.8	(0.6)	(0.00 %)
Infrastructure & Environmental Services	6,742.6	6,816.5	-	6,816.5	(73.9)	(0.23 %)
Parks & Recreation	2,221.9	2,158.0	-	2,158.0	63.9	0.20 %
Corporate Expenses	7,332.1	7,334.7	313.4	7,648.1	(316.0)	(0.99 %)
Fire & Emergency Operations	7,996.2	7,996.2	259.8	8,256.0	(259.8)	(0.81 %)
Funding Provided for Library Operations	3,218.0	3,218.0	95.5	3,313.5	(95.5)	(0.30 %)
<b>Gross Expenditures</b>	<b>\$ 49,772.9</b>	<b>\$ 50,474.2</b>	<b>\$ 815.2</b>	<b>\$ 51,289.4</b>	<b>\$ (1,516.5)</b>	<b>(4.75 %)</b>
<b>Gross Revenues</b>						
Council	\$ (13.0)	\$ (13.5)	\$ -	\$ (13.5)	\$ 0.5	0.00 %
Chief Administrative Office	-	-	-	-	-	-
Customer & Legislative Services	(47.0)	(48.0)	-	(48.0)	1.0	0.00 %
Legal Services	(17.0)	(19.0)	-	(19.0)	2.0	0.01 %
Corporate & Financial Services	(143.0)	(130.0)	-	(130.0)	(13.0)	(0.04 %)
Building & By-law Services	(2,409.1)	(2,518.7)	-	(2,518.7)	109.6	0.34 %
Planning & Development Services	(1,277.5)	(1,314.7)	-	(1,314.7)	37.2	0.12 %
Infrastructure & Environmental Services	(894.9)	(987.9)	-	(987.9)	93.0	0.29 %
Parks & Recreation	(5,484.3)	(5,492.4)	-	(5,492.4)	8.1	0.03 %
Corporate Revenue	(7,971.2)	(7,839.5)	90.2	(7,749.3)	(221.9)	(0.70 %)
Fire & Emergency Operations	-	-	-	-	-	-
	<b>\$ (18,257.0)</b>	<b>\$ (18,363.7)</b>	<b>\$ 90.2</b>	<b>\$ (18,273.5)</b>	<b>\$ 16.5</b>	<b>0.05 %</b>
Taxation - 2012	(31,515.9)	(31,515.9)	-	\$ (31,515.9)	-	-
Taxation - Growth from New Assessment	-	-	(409.0)	(409.0)	-	-
<b>Gross Revenues</b>	<b>\$ (49,772.9)</b>	<b>\$ (49,879.6)</b>	<b>\$ (318.8)</b>	<b>\$ (50,198.4)</b>	<b>\$ 16.5</b>	<b>0.05 %</b>
<b>Net Expenditures/(Revenues)</b>						
Total Salaries & Benefits	\$ 18,996.1	\$ 19,542.6	\$ 146.5	\$ 19,689.1	\$ (693.0)	(2.17 %)
Other Net Expenditures:						
Council	193.0	184.0	-	184.0	9.0	0.03 %
Chief Administrative Office	445.3	437.3	-	437.3	8.0	0.03 %
Customer & Legislative Services	573.7	619.9	-	619.9	(46.2)	(0.14 %)
Legal Services	251.6	246.9	-	246.9	4.7	0.01 %
Corporate & Financial Services	517.2	608.0	-	608.0	(90.8)	(0.28 %)
Building & By-law Services	(1,474.1)	(1,547.9)	-	(1,547.9)	73.8	0.23 %
Planning & Development Services	(1,147.3)	(1,183.9)	-	(1,183.9)	36.6	0.11 %
Infrastructure & Environmental Services	5,847.7	5,828.6	-	5,828.6	19.1	0.06 %
Parks & Recreation	(3,262.4)	(3,334.4)	-	(3,334.4)	72.0	0.23 %
Corporate Expenses	(639.1)	(504.8)	403.6	(101.2)	(537.9)	(1.68 %)
Fire & Emergency Operations	7,996.2	7,996.2	259.8	8,256.0	(259.8)	(0.81 %)
Funding Provided for Library Operations	3,218.0	3,218.0	95.5	3,313.5	(95.5)	(0.30 %)
	<b>\$ 31,515.9</b>	<b>\$ 32,110.5</b>	<b>\$ 905.4</b>	<b>\$ 33,015.9</b>	<b>\$ (1,499.9)</b>	<b>(4.70 %)</b>
<b>Taxation</b>	<b>\$ (31,515.9)</b>	<b>\$ (31,515.9)</b>	<b>\$ (409.0)</b>	<b>\$ (31,924.9)</b>	<b>\$ 409.0</b>	<b>1.28 %</b>
<b>NET</b>	<b>\$ -</b>	<b>\$ 594.6</b>	<b>\$ 496.4</b>	<b>\$ 1,090.9</b>	<b>\$ (1,090.9)</b>	<b>(3.42 %)</b>

## Summary of Changes to Aurora's Taxes

2.12%

Running Aurora  
Today

- Improving Services, Meeting Growth
- Efficient & accountable government
- Closely aligned with inflation

1.30%

Preparing for the  
Future

- Infrastructure Sustainability Funding
  - Long term plan to keep our Town in good condition & working well
  - Reducing our reliance on interest earned from Hydro Sale proceeds, while protecting the purchasing power of those proceeds

Total Town Share  
Tax Increase  
3.42%

- Aurora Combined Tax Bill Increase is 2.02% for residential properties (estimated)

**Town of Aurora  
2013 Operating Budget**

**DETAILED OPERATING PRESSURES FOR 2013**

		<b>Change</b>		Estimated Impact to Blended Res. Tax Rate
		<b>Favourable / (UnFavourable)</b> percentage = tax pressure		
<b>1. RUNNING TODAY'S TOWN OF AURORA</b>				
<b>A. TOWN PROVIDED SERVICES</b>				
<b>Changes to Full-Time and Equivalent Staffing Costs:</b>				
<b>Salaries &amp; Wages:</b>				
Cost of Living Allowance Non-Union (1.0%)	(84,600)			
Cost of Living Allowance Union (1.0%)	(18,400)	(103,000)		
Step Increases on existing positions	(134,400)	(237,400)	0.74%	
<b>Benefits:</b>				
Rate Increase - OMERS Pension	(131,600)			
Rate Increases - Other Benefits	(119,300)	(250,900)		
Effect of Step Increases on Benefits Costs		(34,900)		
Effect of COLA on Benefits Costs	(23,300)	(309,100)	0.97%	
<b>2013 Annualization of Approved Positions (part year in 2012):</b>				
Town Staff		(69,200)	0.22%	
<b>Converted and New Position Requests (see Schedule 5):</b>				
Conversions of contract positions to full time positions	(41,000)			
New contracts and part time staffing requests	(36,200)	(77,200)	0.24%	
<b>Total Staff Related Pressures</b>		<b>\$ (692,900)</b>	<b>(2.17%)</b>	
<b>Changes to all Other:</b>				
Inflationary Increase in Fuel Costs, Vehicles Repair & Supplies	(100,800)			
Inflationary Increase in Utilities	(74,000)			
Increase in Building Repair & Maintenance	(89,000)			
All other expenses net of other revenue	215,700	(48,100)	(0.15%)	
<b>TOTAL TOWN PROVIDED SERVICES</b>		<b>\$ (741,000)</b>	<b>(2.32%)</b>	<b>(0.79 %)</b>
<b>B. SERVICES PROVIDED BY OTHERS:</b>				
<b>- Central York Fire Service (CYFS):</b>				
Aurora's Share of CYFS 2013 Budget Increase	(253,800)			
Emergency EOC Increase re Community Disaster Training	(6,000)			
Aurora's Planned Decrease in Reserve Draw for Fire Support	(140,200)	(400,000)	(1.25%)	(0.43 %)
<b>- Library Operational Funding</b>		<b>(95,500)</b>	<b>(0.3%)</b>	<b>(0.10 %)</b>
<b>TOTAL SERVICES PROVIDED BY OTHERS</b>		<b>\$ (495,500)</b>	<b>(1.55%)</b>	<b>(0.53 %)</b>
<b>C. GROWTH TAXES FROM NEW PROPERTIES</b>				
Growth Taxes From New Properties	409,000			
Change in Supplementary Tax	150,000	559,000	1.75%	0.60 %
<b>TAX PRESSURES OF RUNNING TODAY'S AURORA</b>		<b>\$ (677,500)</b>	<b>(2.12%)</b>	<b>(0.72 %)</b>
<b>2. PREPARING FOR THE FUTURE AURORA</b>				
Additional Contribution to Reserves for maintenance of the Towns Infrastructure Assets	(313,400)			
Reduction of operational reliance on Hydro Reserve's Interest	(100,000)	(413,400)	(1.3%)	(0.44 %)
<b>NET TAX PRESSURE INCREASE</b>		<b>\$ (1,090,900)</b>	<b>(3.42%)</b>	<b>(1.16 %)</b>



**Town of Aurora**  
**2013 Operating Budget**  
**CONVERTED AND NEW POSITIONS IN 2013 BUDGET**

2013 Budget Requests

	D o l l a r s			Full-Time Complement
	Net Annual Cost	Reduction (Jan.-May)	Net Effect (Jun.-Dec.)	
<b>2013 Base Full-Time Complement</b> →				<b>201</b>
 <b><u>Conversion Requests</u></b>				
CFS( I.T.) Adminstrative Assistant - <b>Conversion</b> from Part-Time to Full-Time Salaries and Benefits Costs from <b>June 1, 2013 to December 31, 2013</b>	\$ 31,200	(12,200)	19,000	1
CFS( I.T.) Junior Database Administration - <b>Conversion</b> from Contract to Full-Time Benefit Costs from <b>June 1, 2013 to December 31, 2013</b>	12,900	(5,700)	7,200	1
BBS By-Law Enforcement Officer - <b>Conversion</b> from Contract to Full-Time Benefit Omers from <b>June 1, 2013 to December 31, 2013</b>	12,500	(5,200)	7,300	1
BBS Manager of Customer Service - <b>Conversion</b> from Contract to Full-Time Benefit Omers Costs from <b>June 1, 2013 to December 31, 2013</b>	12,900	(5,400)	7,500	1
	<u>\$ 69,500</u>	<u>\$ (28,500)</u>	<u>\$ 41,000</u>	<u>205</u>
 <b><u>New Contracts and Part Time Staffing Requests</u></b>				
CAO(HR) Summer Student	10,000	-	10,000	
P&R <b>Part-Time</b> Life Guard	20,700	-	20,700	
CLS Summer Student	5,500	-	5,500	
	<u>\$ 36,200</u>	<u>\$ -</u>	<u>\$ 36,200</u>	
 <b>Total Net 2013 Budget Requests</b>	 <u>\$ 105,700</u>	 <u>\$ (28,500)</u>	 <u>\$ 77,200</u>	

**Town of Aurora  
2013 Capital Budget  
REPAIR & REPLACEMENT PROJECTS**

**Schedule 6**

Page Ref	Proj #	Description	Dept	Reserve Funding	Outside Funding	Total Cost
<b>REPAIR &amp; REPLACEMENT PROJECTS</b>						
	14047	Computer & Related Infrastructure Renewal	CFS	(197,800)	-	<b>197,800</b>
	14060	Financial System Optimization	CFS	(110,000)	-	<b>110,000</b>
	12002	Accessibility Committee Allocation (detail decided by Committee)	CLS	(50,000)	-	<b>50,000</b>
	72098	Ice Plant Retro-Fits Aurora Family Leisure Complex	Facilities	(100,000)	-	<b>100,000</b>
	72099	AFLC Parking Lot Repaving and Curbing	Facilities	(250,000)	-	<b>250,000</b>
	72102	SARC LED Parking Lot Lights	Facilities	(100,000)	-	<b>100,000</b>
	72109	AFLC LED Parking Lot Lights	Facilities	(50,000)	-	<b>50,000</b>
	72115	Reconstruction of Retaining Wall & Asphalt Driveway - ACC	Facilities	(200,000)	-	<b>200,000</b>
	72123	Seniors Centre West McKenzie Room Floor Restoration	Facilities	(15,000)	-	<b>15,000</b>
	72128	Library Supplementary HVAC	Facilities	(20,000)	-	<b>20,000</b>
	72129	SARC Supplementary Cooling for Inverter Panels	Facilities	(30,000)	-	<b>30,000</b>
	72131	ACC - Re-roof ACC#1	Facilities	(400,000)	-	<b>400,000</b>
	72134	SARC Plumbing Fixtures Retrofit	Facilities	(33,334)	(16,666)	<b>50,000</b>
	72138	Town Hall Air Handling Units	Facilities	(250,000)	-	<b>250,000</b>
	72144	ACC #1 Fire Exit Stair System Replacement	Facilities	(30,000)	-	<b>30,000</b>
	72145	Reverse Osmosis System for AFLC Rink Ice	Facilities	(30,000)	-	<b>30,000</b>
	34158	Backhoe (#44) - Replacement	Fleet	(180,000)	-	<b>180,000</b>
	34177	IES 6 Tonne Plow Truck - Replacement	Fleet	(180,000)	-	<b>180,000</b>
	34178	IES Paint Trailer #83 - Replacement	Fleet	(15,000)	-	<b>15,000</b>
	71052	1 Tonne Pick-up (#202) - Replacement	Fleet	(50,000)	-	<b>50,000</b>
	71086	Parks Replacement of Tractor (#219) with Light Industrial Loader	Fleet	(120,000)	-	<b>120,000</b>
	31079	Design - Elderberry Trail (part), Springmaple Chase, Houdini Way	IES	(102,600)	-	<b>102,600</b>
	31080	Reconstruction - Hilldale Rd., Hillside Ct., Kenlea Ct.	IES	(549,600)	-	<b>549,600</b>
	31099	Reconstruction - Tyler Street & George St	IES	(1,614,100)	-	<b>1,614,100</b>
	31102	Reconstruction - Hunters Glen Rd & Fox Point	IES	(1,193,700)	-	<b>1,193,700</b>
	34708	Yonge St LED Traffic Re-Lamping	IES	(21,000)	-	<b>21,000</b>
	42047	SWM Facility Cleanout - Deer Glen Terrace	IES	(200,000)	-	<b>200,000</b>
	42051	SWM Facility Sediment Cleaning - Deerhorn Cres & Kennedy St W	IES	(50,000)	-	<b>50,000</b>
	43029	Structural Watermain Relining	IES	(733,100)	-	<b>733,100</b>
	73155	Lions Park Stairs and Trail Repair	P & R	(25,000)	-	<b>25,000</b>
	74007	Fitness Equipment Replacement	P & R	(55,000)	-	<b>55,000</b>
	43038	Water Meter Replacement Program	CFS	(150,000)	-	<b>150,000</b> **
	72150	Fire Hall 4-3 Parking Lot	Facilities	(150,000)	-	<b>150,000</b> **
	73117	Parks Pathway System - various replacements	P & R	(80,000)	-	<b>80,000</b> **
	73140	Park Shelter/ Back Stop - various replacements	P & R	(75,000)	-	<b>75,000</b> **
	73152	Bowling Green Perimeter Border Repair	P & R	(15,000)	-	<b>15,000</b> **
	73160	Emerald Ash Borer Management Program	P & R	(40,000)	-	<b>40,000</b> **
				<b>(7,465,234)</b>	<b>(16,666)</b>	<b>7,481,900</b>

\*\* approved subject to further report from staff

**Town of Aurora  
2013 Capital Budget  
GROWTH & NEW PROJECTS**

**Schedule 7**

Page Ref	Proj #	Description	Dept	Reserve Funding	Outside Funding	Total Cost
		<b><u>GROWTH &amp; NEW PROJECTS</u></b>				
	14035	Records & Information Management	CLS	(100,000)	-	<b>100,000</b>
	31110	Wellington St West Entrance Features	IES	(602,235)	(277,065)	<b>879,300</b>
	73182	100 Bloomington Sdrd - ORC Land / Soccer Fields	P & R	(405,000)	-	<b>405,000</b>
	72162	Town Hall Parking Lot Expansion	Facilities	(200,000)	-	<b>200,000</b>
	34217	Joint Operations Centre	IES	(13,236,500)	-	<b>13,236,500</b>
	34628	Sidewalk Network Completion	IES	(314,200)	-	<b>314,200</b>
	12022	Town Hall 10 kW Photovoltaic System	CAO	(60,000)	-	<b>60,000</b>
	12023	Aurora Public Library 10 kW Photovoltaic System	CAO	(60,000)	-	<b>60,000</b>
	13008	Meeting Management Software	CLS	(30,000)	-	<b>30,000</b>
	34180	New Light Duty Truck - Water	Fleet	(20,000)	-	<b>20,000</b>
	73178	Seniors Bocce Courts	P & R	(42,000)	(5,000)	<b>47,000</b>
	73183	Wellington Street Planting	P & R	(25,000)	-	<b>25,000</b>
	34522	Speed Message Board	IES	(16,000)	-	<b>16,000</b>
	73186	WAMS Mobile Devices	P & R	(85,900)	-	<b>85,900</b>
	12016	Customer Care Implementation	BBS	(200,000)	-	<b>200,000</b> **
	73085	Arbotetum Development	P & R	(50,000)	-	<b>50,000</b> **
	31101	Reconstruction and Upgrade - Vandorf Sideroad	IES	(2,253,400)	-	<b>2,253,400</b> **
	34520	Intersection Pedestrian Signals	IES	(89,000)	-	<b>89,000</b> **
	34181	New Road Pick-up Trucks (2)	Fleet	(60,000)	-	<b>60,000</b> **
	34707	Street Light Improvements - Wellington St	IES	(366,600)	-	<b>366,600</b> **
	12025	Customer Relationship Management (CRM)	CAO	(100,000)	-	<b>100,000</b> **
	73179	Mark St to McMahon Park Pathway	P & R	(88,000)	-	<b>88,000</b> **
	73157	Skate Board Park	P & R	(800,000)	-	<b>800,000</b> **
				<b><u>(19,203,835)</u></b>	<b><u>(282,065)</u></b>	<b><u>19,485,900</u></b>

\*\* approved subject to further report from staff

**Town of Aurora  
 2013 Capital Budget  
 STUDIES & OTHER PROJECTS**

Page Ref	Proj #	Description	Dept	Reserve Funding	Outside Funding	Total Cost
<b><u>STUDIES &amp; OTHER PROJECTS</u></b>						
	73185	Cultural Master Plan	P & R	(70,000)	-	<b>70,000</b>
	73180	Urban Forest Study	P & R	(60,000)	(60,000)	<b>120,000</b>
	14054	Development Charges Bylaw Study	CFS	(45,000)	-	<b>45,000</b>
				<u>(175,000)</u>	<u>(60,000)</u>	<u><b>235,000</b></u>

Town of Aurora 2013 Budget  
2013 Operating and Capital Budget

Schedule 9

**CONTINUITY of RESERVES & RESERVE FUNDS - Estimate**

Shown in \$,000's

Estimated Dec. 31, 2012 Balance	Estimated 2013 Revenue			Est. 2013 Expenses		Estimated Dec. 31, 2013 Balance
	Interest	Internal	External	Operating	Capital	

**A. Reserves for Existing Infrastructure**

**Infrastructure Sustainability (Repair & Replacement)**

**- Tax Rate Funded**

Roads R&R

- Federal Gas Tax (100% Roads) 1,022.2 18.4 - 1,461.0 - (1,946.8) 554.8

- Roads & Related 2,925.0 69.8 1,484.3 - - (1,413.2) 3,066.0

Total Roads R&R 3,947.3 88.2 1,484.3 1,461.0 - (3,360.0) 3,620.8

Facilities R&R 2,549.0 53.2 1,482.9 3.4 - (2,070.1) 2,018.4

Info Technologies R&R 85.8 (2.7) 100.4 - - (307.8) (124.4)

Fleet R&R 140.4 (7.0) 110.1 35.0 - (545.0) (266.5)

Parks R&R (587.2) (7.5) 39.8 - - (170.0) (724.9)

Special R&R-for Discretionary Projects 388.8 10.1 128.5 - - (48.2) 479.2

**Total Tax Rate Funded 6,524.0 134.4 3,346.0 1,499.4 - (6,501.1) 5,002.7**

**- Water Rates Funded**

Water System (850.1) (69.8) 936.0 - (567.2) (2,202.8) (2,753.9)

Sanitary Sewer System (1,172.4) (54.9) 864.0 - (523.6) (228.2) (1,115.2)

Storm Sewer System 619.8 20.4 1,000.0 - (59.7) (449.5) 1,131.0

**Total Water Rates Funded (1,402.7) (104.4) 2,800.0 - (1,150.5) (2,880.5) (2,738.1)**

**Total Town Infrastructure Sustainability 5,121.2 30.0 6,146.0 1,499.4 (1,150.5) (9,381.6) 2,264.6**

**Library Managed R&R 432.3 10.2 130.0 - - (126.8) 445.7**

**Church Street School 1.4 .0 - - - - 1.4**

**War Memorial 3.3 .1 - - - - 3.4**

**Total Existing Infrastructure Reserves 5,558.2 40.4 6,276.0 1,499.4 (1,150.5) (9,508.4) 2,715.1**

**B. Reserves for New Infrastructure**

**Development Charges**

- General Government (1,341.7) (55.7) - 199.8 (260.0) (63.0) (1,520.6)

- Fire Services 628.8 16.6 - 150.7 - - 796.2

- Parks Development & Facilities (5,779.2) (246.3) - 770.8 - (1,680.1) (6,934.8)

- Indoor Recreation (6,899.7) (283.5) - 1,620.0 (1,883.1) - (7,446.3)

- Library 1,381.0 32.3 - 357.9 (280.0) (100.0) 1,391.2

- I.E.S. Administration & Fleet 3,015.2 70.8 - 241.8 - (266.0) 3,061.8

- Roads & Related Infrastructure 1,909.2 (55.2) - 1,534.3 - (6,132.4) (2,744.0)

- Water System (917.0) (27.7) - 650.1 - - (294.6)

- Storm Sewer System 1,496.8 40.9 - 474.6 - - 2,012.2

**Total Development Charges (6,506.6) (507.7) - 6,000.0 (2,423.1) (8,241.5) (11,678.9)**

**Dev/Sale Of Municipal Lands (2,023.8) (241.2) - - - (8,451.9) (10,716.9)**

**Cash In Lieu Of Parkland 12,492.9 299.3 - 1,200.0 - (813.4) 13,178.8**

**Cash In Lieu Of Parking 72.7 1.7 - - - - 74.5**

**Parks Master Plan 561.9 13.3 - - - - 575.2**

**Growth & New Capital Reserve 10.4 (4.3) 383.0 - - (470.0) (80.9)**

**Studies & Other Capital Reserve 4.5 .4 94.9 - - (70.0) 29.8**

**Total New Infrastructure Reserves 4,612.3 (438.6) 477.9 7,200.0 (2,423.1) (18,046.8) (8,618.3)**

continued.....

## CONTINUITY of RESERVES &amp; RESERVE FUNDS - Estimate

Shown in \$,000's	Estimated Dec. 31, 2012 Balance	Estimated 2013 Revenue			Est. 2013 Expenses		Estimated Dec. 31, 2013 Balance
		Interest	Internal	External	Operating	Capital	
<b>C. Reserves for Special Purposes</b>							
<b>Stabilization</b>							
Working Fund	2,255.6	53.2	-	-	-	-	2,308.8
Debt Deferral - Library	(1,960.3)	(77.7)	280.0	-	(280.0)	-	(2,038.1)
Future Legal	49.3	1.2	-	-	-	-	50.4
Election	145.9	4.5	90.0	-	-	-	240.4
Insurance	26.0	.6	-	-	-	-	26.6
Winter Maintenance	88.2	2.1	-	-	-	-	90.2
Workers Compensation	1,076.2	27.0	225.0	-	(85.0)	-	1,243.2
Tax Rate Stabilization	212.2	5.0	-	-	-	-	217.2
	<b>1,893.0</b>	<b>15.9</b>	<b>595.0</b>	<b>-</b>	<b>(365.0)</b>	<b>-</b>	<b>2,138.9</b>
<b>Unearned Revenue</b>							
Building Department - Bill 124	793.1	10.5	-	-	(698.7)	-	104.9
Engineering Inspections Fees	2,316.7	48.6	-	-	(275.3)	(240.9)	1,849.1
Landscape Inspections Fees	228.6	5.4	-	-	-	-	234.0
	<b>3,338.5</b>	<b>64.4</b>	<b>-</b>	<b>-</b>	<b>(974.0)</b>	<b>(240.9)</b>	<b>2,188.0</b>
<b>Special Accounts</b>							
Whitwell Donation	137.5	3.2	-	-	-	-	140.8
Arts & Culture	61.7	1.3	-	-	(10.0)	-	53.1
Fire Service Training	107.0	2.5	-	-	-	-	109.6
Library Donation & Bequests	32.4	.9	-	10.0	-	-	43.3
Emerald Ash Borer	-	2.3	235.0	-	-	(40.0)	197.3
Heron Annuity	47.6	1.1	-	-	-	-	48.7
Accessibility Advisory Committee	1.9	.0	-	-	-	(1.8)	.2
Parks & Rec Sponsorship	5.2	.1	-	-	-	-	5.3
	<b>393.5</b>	<b>11.6</b>	<b>235.0</b>	<b>10.0</b>	<b>(10.0)</b>	<b>(41.8)</b>	<b>598.2</b>
<b>Total Special Purposes Reserves</b>	<b>5,624.9</b>	<b>91.8</b>	<b>830.0</b>	<b>10.0</b>	<b>(1,349.0)</b>	<b>(282.7)</b>	<b>4,925.1</b>
<b>D. Other Reserves</b>							
Council Discretion	1,154.4	25.8	-	-	-	(120.0)	1,060.3
Undesignated Proceeds from Aurora Hydro Sale	32,549.3	761.9	-	-	(500.0)	-	32,811.2
<b>Total Other Reserves</b>	<b>33,703.8</b>	<b>787.7</b>	<b>-</b>	<b>-</b>	<b>(500.0)</b>	<b>(120.0)</b>	<b>33,871.5</b>

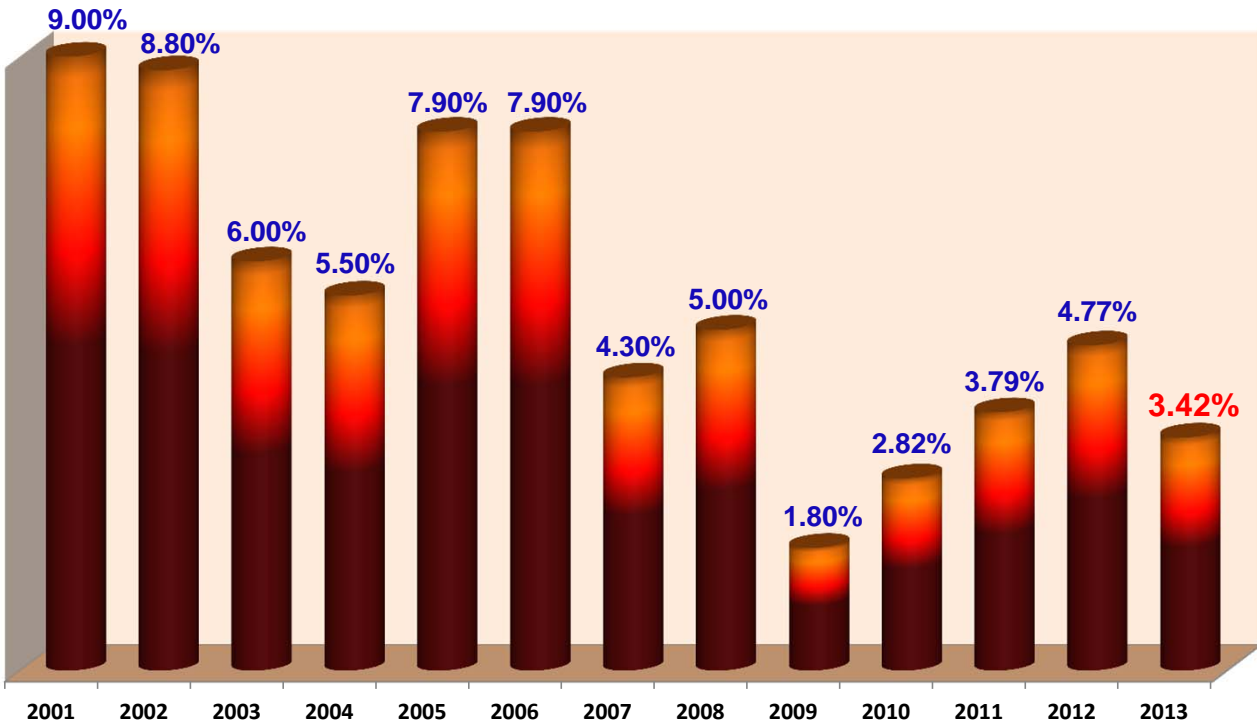
2012 Ending Balances are estimates based of best available information as of December 2012

2013 Expenses as shown are derived from budgeted transfers from 2013's Capital and Operating Budgets.

2013 Revenue as shown are comprised of transfers from the 2013 Operating and Water Budgets and estimated Revenues from external sources

Town of Aurora  
2013 Operating Budget  
**HISTORY OF AURORA TAX RATE INCREASES**

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The above are unblended, Aurora-Only Tax Rate Increase Percentages over the past 12 Years