



OPERATING **BUDGET**

As adopted on December 12, 2023

The Budget includes a tax increase of 3.8% in 2024

The 2024 to 2026 Budget covers the remaining three years in the Council term. The budget includes a net tax levy increases of 3.8 percent in 2024, 3.5 percent in 2025 and 2.9 percent in 2026. The gross spending in this budget increases from \$112.6 million approved in 2023 to \$128.4 million by 2026 to support both tax and user rate (water, wastewater and stormwater) funded operations.

Operating Budget financial summary

\$000's	Net Actual Results		2023	2023	Budget	Budget	Budget
	2021	2022	Net Fcst*	Budget	2024	2025	2026
Aurora Departments:							
Expenditures	109,034.5	90,358.6	117,748.0	95,231.6	101,399.9	106,699.7	110,300.2
Non-Tax Revenues	(72,928.5)	(49,597.1)	(77,883.6)	(55,049.2)	(58,742.3)	(61,608.7)	(63,056.9)
Subtotal	36,106.0	40,761.4	39,864.4	40,182.4	42,657.5	45,091.0	47,243.4
Central York Fire Service	11,955.6	8,266.4	12,722.9	12,722.9	13,063.9	13,413.4	13,798.0
Aurora Public Library	3,896.1	(505.0)	4,082.4	4,052.1	4,122.2	4,204.6	4,288.7
Total Budget	51,957.7	48,522.9	56,669.7	56,957.5	59,843.7	62,708.9	65,330.1
Assessment Growth	\$				683.5	718.9	753.3
	%				1.2%	1.2%	1.2%
Tax Increase	\$				2,202.7	2,146.3	1,867.8
	%				3.8%	3.5%	2.9%

*Net forecast as of August 31, 2023

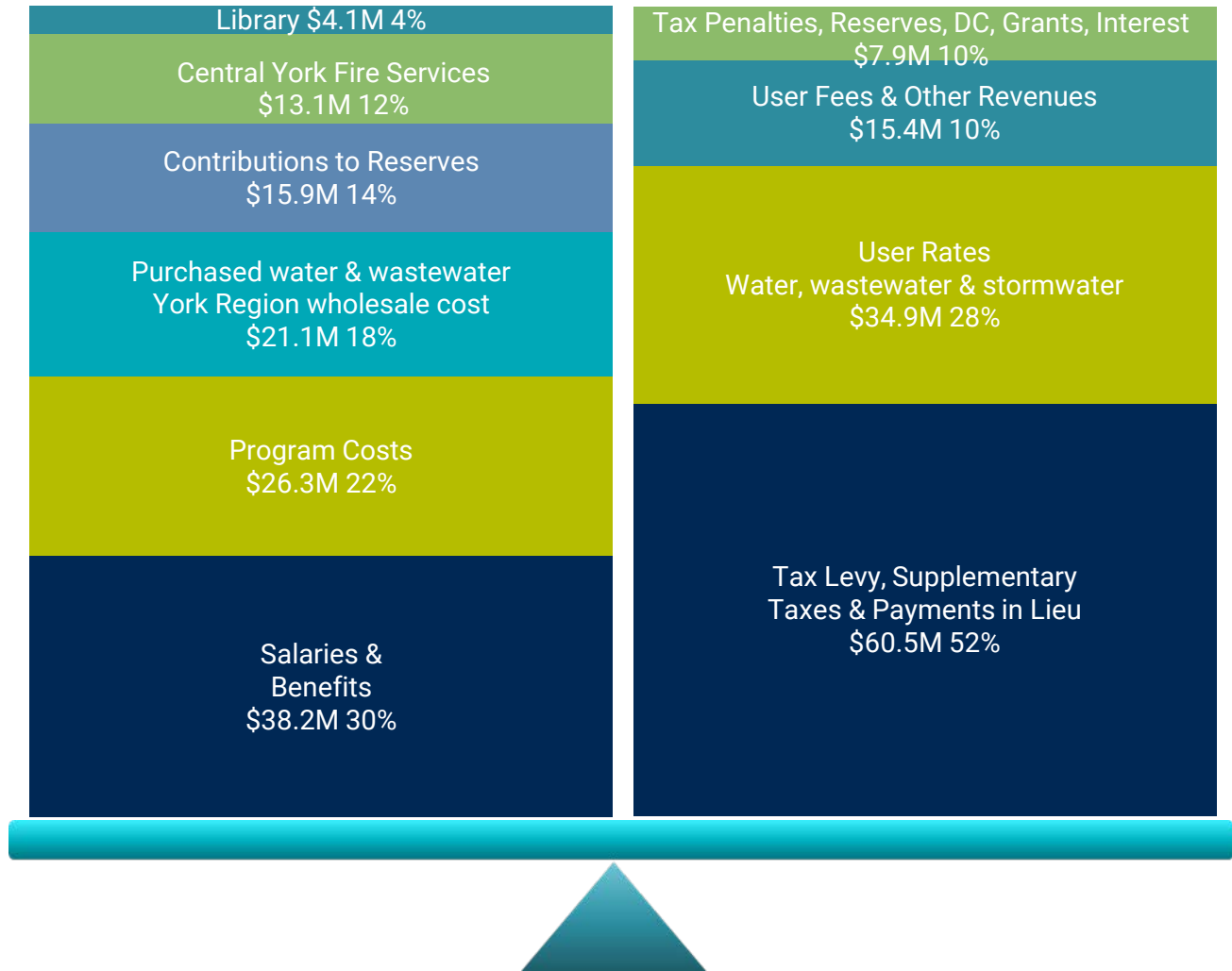
The total levy increase, net of assessment growth, is \$2.2 million or 3.8 percent in 2024, \$2.1 million or 3.5 percent in 2025 and \$1.9 million or 2.9 percent in 2026. The budget includes a forecast for growth in the assessment base of 1.2 percent in each year.

The budget is balanced in each year

Municipalities are required to adopt a balanced budget. The budget is developed on a modified-accrual basis, this enables balancing the planned expenditures and reserve contributions with an offsetting funding source. For the water, wastewater and stormwater budget, the costs are funded through the changes to the rates charged for these services. For the tax-funded budget, the amount not funded by grants, revenues, reserve draws or user fees, must be funded through the property tax.

The image that follows shows how the total budget, including tax levy and rate-funded operations, is funded for 2024. The largest cost is salaries and benefits for Town staff at \$38.3 million or 30 percent and the largest sources of funding is tax levy and supplementary taxes, followed by user rates for water, wastewater and stormwater services.

The 2024 balanced operating budget, what is spend and how it's paid for



Incremental budgeting breaks down change to the tax levy

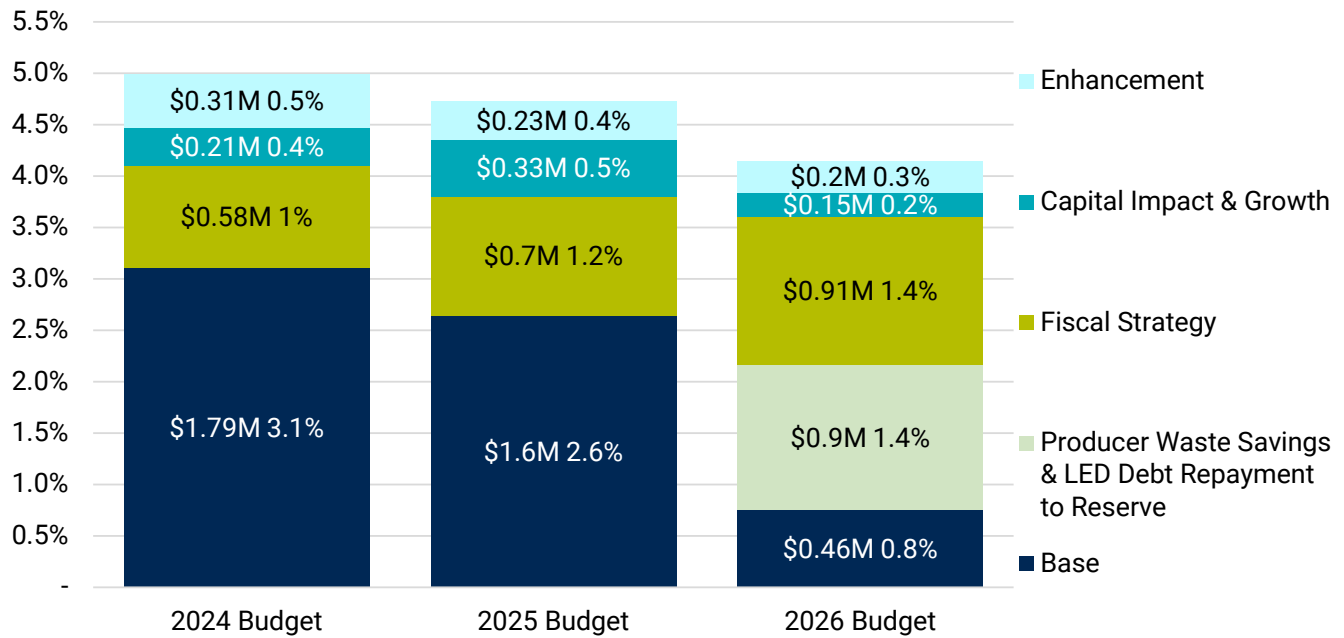
The tax-funded budget includes all the Town's services except those related to water, wastewater and stormwater services. The tax-funded budget also includes building services which is self-funded through fees.

Incremental budgeting explains the increase to the tax levy by grouping changes to the budget by what drives them. These changes are then added to the previous year's budget to determine the total tax levy in each year. With a multi-year budget, the changes are shown incrementally for each of the years in the budget.

The 2023 approved budget is used as a starting point in developing the 2024 to 2026 multi-year budget. All changes to the budget each year are grouped based on the reason for the increase. These groups are:

- **Base:** includes the costs to continue to deliver the same services to existing residents. These changes typically include salaries and benefits for existing staff, inflationary pressures, contract increases and legislative changes
- **Capital Impact:** includes the ongoing operating costs for newly completed capital projects
- **Fiscal Strategy:** includes actions identified in the Fiscal Strategy, including debt repayment and the one percent annual increase to reserves
- **Growth:** includes the costs to continue to deliver the same level of services to new residents such as garbage collection, snow plowing and recreation
- **Enhancement & Transformation:** includes initiatives that result in a change to existing service levels or new services being delivered by the Town

Tax-funded budget changes by category



Note: Adjusted for rounding

The chart above shows the total increase to the budget being 5.0 percent in 2024, 4.7 percent in 2025 and 4.1 percent in 2026. However, the increase to the tax levy is less, as the growth in the assessment base reduces the incremental pressure by 1.2 percent in each year.

Details on the breakdown of the water, wastewater and stormwater user rate funded budget can be found in the Operational Services chapter as all the costs are budgeted in this department.

High-level tax-funded budget changes

	2024			2025			2026		
	FTE	\$000's	%	FTE	\$000's	%	FTE	\$000's	%
Starting Budget	261	56,957.5		275	59,843.7		279	62,709.0	
Budget Changes:									
Base	-	1,788.9	3.1%	-	1,599.4	2.6%	-	464.8	0.7%
Capital Operating Costs	5	155.3	0.3%	-	356.0	0.6%	-	136.5	0.2%
Fiscal Strategy	-	576.4	1.0%	-	704.1	1.2%	-	1,809.6	2.9%
Maintaining Service Levels for Growth	1	56.4	0.1%	1	(24.1)	0.0%	1	13.4	0.0%
Enhancements and Transformation	8	309.2	0.5%	3	230.0	0.4%	2	196.8	0.3%
	14	2,886.2	5.0%	4	2,865.4	4.7%	3	2,621.1	4.1%
Total Budget	275	59,843.7		279	62,709.0		282	65,330.2	
Assessment Growth		683.5	1.2%		718.9	1.2%		753.3	1.2%
Net Levy Increase		2,202.7	3.8%		2,146.4	3.5%		1,867.8	2.9%

The following provides more information on what makes up the budget change for each category. Further details are also available in the departmental budget chapters.

Base pressures account for most of the tax increase and are significantly impacted by inflation

The single largest driver for the base budget increase is inflation which impacts salaries, benefits, goods, and services in the budget.

Salaries and benefits for existing staff had the biggest impact

Salaries and benefits along with other staffing costs such as recoveries from capital represent most of the base increase in all years, \$1.7 million in 2024, \$1.2 million in 2025 and \$1.3 million in 2026. These increases include cost of living adjustments for staff in accordance with the Town's Collective Bargaining Agreement, staff progression through the salary range and cost increases for benefits. A review of the Engineering staff dedicated to capital projects has resulted in some offsetting savings. These costs are funded through capital reserves including tax, user rate, grant and development charge funded reserves.

Significant inflationary pressures seen on new multi-year contracts

The remaining inflationary pressures in departmental budgets include both inflation on costs and revenues. The increase to revenues aids in mitigating the increased cost of delivering programs.

Inflation continues to be a challenge for the budget. The impact of inflation on the budget lags behind the Consumer Price Index (CPI) because the Town has many multi-year contracts in place lasting three to five years or more.

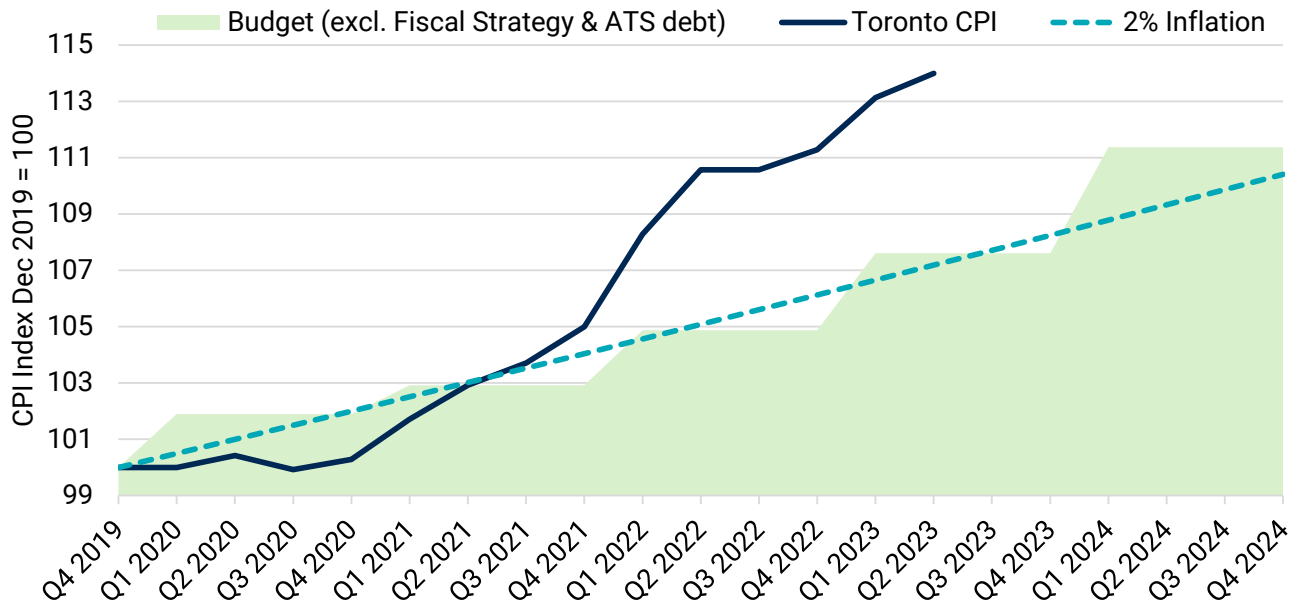
Base budget changes – tax-funded

	2024 \$000's	2025 \$000's	2026 \$000's
Wages and existing staffing related base changes:			
Salaries & Benefits including COLA, step increases and other approved staffing actions	2,069.9	1,246.3	1,342.6
Revised Engineering staffing allocation to capital projects (additional reserve funding)	(418.3)	(54.6)	(46.2)
Removal of capital recovery for staff working on Financial System project	67.4	-	-
Departmental inflationary and contract base changes:			
Council	4.2	1.2	1.3
Office of the CAO	(4.1)	3.6	3.7
Community Services	(24.5)	108.8	84.5
Corporate Services	0.3	38.0	33.1
Finance	81.2	105.9	23.4
Operational Services	113.2	77.8	75.5
Planning & Development Services	(401.6)	(192.8)	(191.6)
User rate recovery for corporate overhead	(209.1)	(201.7)	(86.5)
Other base changes:			
Aurora Public Library	70.1	82.4	84.1
Central York Fire Services	341.0	349.4	384.6
Community Partners grants (Aurora Cultural Centre, Aurora Historical Society and Aurora Sport Hall of Fame)	18.8	11.6	12.0
Reduce Economic Development reserve draw	25.0	30.0	45.0
Move to producer responsibility for waste, saving less expiry of waste grant	-	-	(1,140.0)
Completion of LED conversion debt (transferred to reserve in Corporate Items budget)	-	-	(183.7)
Tax levy stabilization including reversal of draw from 2023 Budget	55.3	(6.5)	23.0
	1,788.9	1,599.4	464.8

Over the last year the Town has seen significant increases for some goods and services when the contracts ended and were put out for competitive bid. While some of these higher increases were in the range of five percent for crack sealing and emergency repairs, there were others that increased over 20 to 50 percent including the purchase of trees, pool chemicals, sewer parts and sand.

The inflationary portion of the tax levy remains lower than CPI. As shown below, inflation has increased significantly over the economic two percent standard. Aurora continues to strive to keep the levy in-line or below the level of inflation.

Inflation is trending much higher than budget increases



CPI Source: Statistics Canada. Table 18-10-0004-12 Consumer Price Index by product group, monthly, percentage change, not seasonally adjusted, provincial cities

The base budget shows savings in 2026

In 2026, the Town plans to move to the producer responsibility for waste program. This change is expected to save the Town \$1.4 million in operating costs, less \$260,000 grant revenue which will end with this change. Most of these savings are allocated to capital asset management as per the Fiscal Strategy.

In the third year of the budget, the tax-funded debt for the conversion to LED lights will be completed. These funds will also be converted to asset management reserve contributions as per the Fiscal Strategy.

Capital impact includes the completion of major capital projects

The multi-year budget includes the ongoing operating costs for the completion of major capital projects including:

- \$267,300 phased in over three years for the operations of the Aurora Town Square. The costs for this facility are higher in the first year as the programming becomes more established, resulting in higher revenues, in the following two years
- \$111,800 for the operation and programming of the new gymnasium at the Stronach Aurora Recreation Centre (SARC) which includes both facilities costs and programming
- \$188,400 for the phasing in of the new financial system and \$30,400 for the implementation of the next modules of the human resource information system (HRIS)
- \$50,000 for disposal of dog waste at the new receptacles

Capital impact budget changes (tax-funded)

	2024		2025		2026	
	FTE	\$000's	FTE	\$000's	FTE	\$000's
Aurora Town Square incremental operating costs in addition to the \$720k	5	352.3		(79.3)		(5.7)
Less: Tax stabilization funding to phase in ATS impact		(265.0)		185.0		80.0
SARC Gym operating and program costs net of program revenue		-		128.0		(16.2)
Financial system phasing in increased cost over four years (2023-2026), net of user rate recovery, note savings for SmartSheet recognized in 2023		55.8		76.7		55.8
Human Resource Information System: onboarding and learning management modules		2.2		25.6		2.6
Parks: Additional waste disposal fees for dog waste receptacles		10.0		20.0		20.0
	5	155.3	-	356.0	-	136.5

Fiscal strategy continues to support the reserves used in the capital plan

The annual tax levy increase includes a one percent increase for capital reserve contributions. In this budget the reserve contributions will be higher in 2026 as much of the producer responsibility for waste savings and all the savings from the end of the LED debenture are converted to asset management reserve contributions.

The multi-year budget also includes a contingency of \$100,000 in the second and third years. This contingency is to manage any unexpected pressures which may arise.

Fiscal strategy budget changes (tax-funded)

	2024	2025	2026
	\$000's	\$000's	\$000's
Fiscal Strategy annual increase of one percent for contribution to capital reserves	576.4	604.1	630.8
Allocation of a portion of producer responsibility for waste savings to asset management reserves	-	-	895.2
Savings from LED debt completion to asset management reserves	-	-	183.7
Multi-year budget contingency	-	100.0	100.0
	576.4	704.1	1,809.6

Growth maintains current services for the growing community

The growth budget changes maintain the same level of services Aurora has today, for a larger community.

Community Services plans to expand programming and is also forecasting an increase in revenues net of program costs due to growth, resulting in savings in 2025 and 2026.

Growth budget changes (tax-funded)

	2024		2025		2026	
	FTE	\$000's	FTE	\$000's	FTE	\$000's
Community Services programs and services growth including revenues		0.1		(74.5)		(41.8)
Flex Operator to support growth in parks and roads operations	1	43.8		48.7	1	49.0
Water operator fully-funded through user rates		-	1	-		-
Seasonal parks labour (part-time) and Parks summer students (2)		-		46.2		31.2
Operations growth for fleet fuel and supplies, parks grass cutting and sport field revenues		12.6		(44.5)		(25.0)
	1	56.4	1	(24.1)	1	13.4

Operational Services also collects revenues for sport fields which offsets other costs in fleet and parks maintenance. The department also plans to hire three new growth positions including two flex operators, supporting both roads and parks, and a water operator which is fully funded through water and wastewater user rates. The department plans to manage other seasonal needs in parks through seasonal staffing including summer students.

Enhancements and transformation includes new and expanded services

Enhancements and transformation represent changes to the level of services provided by the Town. Many of these budget changes include new staffing to support the implementation of the initiative.

Asset management is a priority in this budget

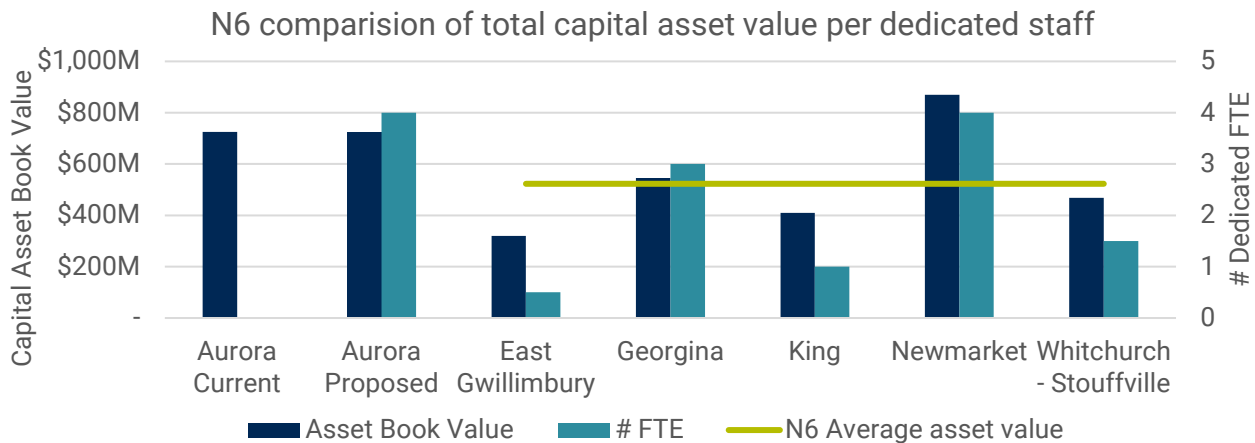
The Town is working on the development of the remaining phases of the second-generation asset management plan. Once complete in 2024, the plan will define the service levels that assets are to be maintained and will require dedicated focus by key positions within various departments within the Town. Since the Town does not have a dedicated lead or team for asset management, the budget includes the following positions across four departments:

- A Program Manager of Asset Management to lead the operational actions of the Asset Management Plan
- Financial Reporting and Policy Advisor to manage the financial reporting requirements in accordance with Public Sector Accounting Standards for tangible capital assets
- Facilities Asset Management Coordinator to aid in planning the asset management activities for the Town's facilities

- Project Management Office Coordinator to ensure complex and high-profile corporate projects and initiatives receive adequate administrative support in order to minimize financial, schedule and resource allocation risk

Aurora is the only municipality in York Region’s northern six (N6) to not have dedicated asset management staff. The addition of these positions will put Aurora more in line with Newmarket and Georgina that have dedicated asset management teams.

Aurora’s asset management support compared to other municipalities



Some changes will result in savings on the tax levy

Some of the changes result in savings to the tax levy over three years including:

- \$75,000 by ending phragmites mitigation in parks, as the invasive species is so widespread, a larger, more comprehensive program involving other governing bodies/private stakeholders would be necessary to effectively manage the problem
- \$40,300 by hiring a heating, air conditioning and ventilation (HVAC) specialist to bring the regular maintenance and some ad hoc repairs in-house
- \$6,000 by moving to an online only format for recreation guides

Enhancement and transformation budget changes (tax-funded)

	2024		2025		2026	
	FTE	\$000's	FTE	\$000's	FTE	\$000's
Corporate Asset Management:						
Planning & Development Services: Program Manager to lead the application of the Town's Asset Management Plan	1	12.4		14.2		0.8
Finance: Financial and management reporting to support Town asset management plan and changing financial reporting requirements net of reserve recovery	1	10.9		12.4		3.8
Community Services: Management of facilities assets including asset tracking, monitoring and security, net of capital recovery	1	15.4		17.1		0.9
Corporate Services: PMO coordination of project planning		-		-	1	53.8
Other initiatives by department:						
Community Services: Collections uplift from part-time to full-time	1	21.3		21.3		-
Community Services: Move HVAC services in-house		-	1	(0.8)		(39.5)
Community Services: Aurora Cultural Centre historical base top up		86.2		1.7		1.7
Cultural Services programming delivered in partnership with the Auroral Cultural Centre		150.0		-		-
Community Services: Move to online only recreation guide		(6.0)		-		-
Corporate Services: Animal services partnership with Georgina conversion of position to permanent	1	0.2		11.8		0.7
Corporate Services: Policy coordination and development	1	(0.0)		0.1		56.1
Corporate Services: Bylaw transformation for expanded services		(9.2)	1	0.1	1	93.0
Finance: Increase capacity to apply for and achieve more grant funding		-	1	15.6		18.1
Operational Services: Roads/Parks Supervisor	1	42.2		67.6		3.8
Operational Services: Ending the phragmites mitigation in parks		(75.0)		-		-
Planning & Development Services: Enhance the Town's response to climate change	1	60.8		68.9		3.8
	8	309.2	3	230.0	2	196.8

Leveraging the partnership with the Aurora Cultural Centre

Over the past few years, the operating top-up for the Aurora Cultural Centre was funded from surplus funds or reserves along with other displacement costs resulting from the construction of Aurora Town Square. This budget includes an increase for the top-up amount plus inflation to make it part of the base budget moving forward. There are also some displacement costs in the multi-year budget which will be offset by reserve draws.

Cultural Services partners with the Aurora Cultural Centre on community programming at Aurora Town Square. \$150,000 is included in the budget to support and expand this partnership.

Many of the other initiatives require staff to implement

The other enhancement initiatives include the addition of staff to deliver the service including:

- Uplifting a collections position to full-time to support the museum
- Converting a contract Animal Services Officer to full-time to support Aurora and our service partner Georgina
- Improving policy management and development with a coordinator in Legislative Services
- Adding two Bylaw Officers to support the transformation of the business resulting from changes to legislation and expanded services
- Improving the Town's success in grants with the addition of a Financial Management Advisor
- Providing more supervisory support to parks and roads to manage a team which has grown over the past few years and continues to grow
- Enhance the Town's response to climate change with the addition of a Program Manager

All new requests for full-time positions are supported by a business case which can be found in the departmental chapters of this budget.

Revenue Management: Non-tax revenues

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

Non-tax revenue trends

(\$000s)	2022	2023	2024 Budget		2025 Budget		2026 Budget	
	Actual	Budget	Budget	Change \$	Budget	Change \$	Budget	Change \$
Development Charges	1,063.0	1,072.1	436.1	(636.0)	436.1	-	(204.9)	(641.0)
Grants	2,454.1	1,002.3	891.7	(110.6)	738.4	(153.3)	406.6	(331.8)
Investment Income	1,350.0	1,600.0	1,600.0	-	1,600.0	-	1,600.0	-
Penalties on Taxes	1,564.3	1,395.3	1,395.3	-	1,395.3	-	1,395.3	-
Reserves	3,662.4	2,393.8	3,483.4	1,089.6	3,199.1	(284.3)	3,106.6	(92.5)
User Fees	14,097.4	13,972.1	15,372.9	1,400.8	16,359.7	986.8	16,904.0	544.3
User Rates	30,560.1	32,955.3	34,899.6	1,944.3	37,216.7	2,317.0	39,185.9	1,969.2
Total	54,751.4	54,390.9	58,079.1	3,688.2	60,945.3	2,866.2	62,393.5	1,448.2

Development charges are used to fund debt repayment on growth capital

Development charges are used in the operating budget to pay for the principal and interest costs on debt issued for growth capital projects. Any changes to the amount of revenue are based on the retiring of old debt or the addition of new debt.

Grant revenues have declined from less use of safe recovery funds and changes to the waste model

The use of the Safe Recovery Fund tapers off during the first two years of the budget resulting in a decline in operating grants. Also in 2026, the transition to producer responsibility for waste will result in the end of a \$260,000 grant currently received.

The Town also receives several other grants which are used for capital projects. These grants are directed to reserves and do not flow through the operating budget.

Investment income supports the Operating Budget and capital reserves

Aurora invests its cash portfolio to earn investment income. While much of this investment income will go back directly to reserves, \$1.6 million per year is included as revenue in the budget to support operations. Aurora will be reviewing this practice as part of the Fiscal Strategy’s strategic actions during this term of Council.

Penalties on taxes are charged on past due accounts

Aurora charges penalties on past due tax and water accounts. During the pandemic, the penalties collected have been higher than normal. The Budget keeps the penalties revenues unchanged. Aurora charges 1.25 percent interest monthly on all past due tax accounts.

Reserve draws are used for a variety of reasons in the operating budget

In the operating budget, reserves are used to fund one-time or short-term pressures, fund operating costs related to capital projects (such as salaries and benefits), and fund minor capital repairs/maintenance activities.

User fees

User fees are applied to a variety of services the Town provides. Most of them relate to planning and engineering fees, and community recreation programs and facility rentals, including ice rentals. In 2024, user fee revenue is expected to increase with growth and the opening of the new Aurora Town Square. Additionally, there will be an annual increase to most fees to account for inflationary pressures.

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

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

Adopted user rates effective May 1st of each year

	2023		2024		Rate Change		2025		Rate Change		2026		Rate Change	
	Rates		Rates		\$	%	Rates		\$	%	Rates		\$	%
Water and Wastewater (\$/m³):														
Water	\$ 2.41	\$ 2.53	\$ 0.12	5.0%	\$ 2.67	\$ 0.14	5.5%	\$ 2.78	\$ 0.11	4.1%				
Wastewater	\$ 2.89	\$ 3.00	\$ 0.11	3.8%	\$ 3.13	\$ 0.13	4.3%	\$ 3.28	\$ 0.15	4.8%				
Combined	\$ 5.30	\$ 5.53	\$ 0.23	4.3%	\$ 5.80	\$ 0.27	4.9%	\$ 6.06	\$ 0.26	4.5%				
Stormwater Rate (\$/month):														
Residential	\$ 13.41	\$ 14.93	\$ 1.52	11.3%	\$ 16.61	\$ 1.68	11.3%	\$ 18.35	\$ 1.74	10.5%				
Non-Residential	\$ 170.41	\$ 189.75	\$ 19.34	11.3%	\$ 211.00	\$ 21.25	11.2%	\$ 233.16	\$ 22.16	10.5%				

Currently, the Town charges a single rate for metered usage of water and wastewater. This rate is made up variable costs, including the amount paid to York Region for water and wastewater treatment, and fixed costs which include reserve contributions for asset management.

The Budget combines water and wastewater rate increases by 4.3 percent or \$0.23 per cubic metre. This includes a combined water and wastewater cost increase from York Region for purchased water of 3.3 percent in each year.

Aurora currently has a study underway to review the billing structure for water and wastewater. This study will look at the variable costs for metered services from York Region versus fixed costs such as asset management to ensure that every property connected to the Town’s water system pays their fair share for fixed costs regardless of consumption including vacant homes.

Stormwater is billed based on the number of properties and the charge appears on the water bill. Stormwater rates are increasing at a higher rate due to pond maintenance needs and capital costs for asset management.

More information about the costs affecting user rate funded services can be found in the Operational Services chapter.

The average residential water bill is increases by \$16.98 in 2024

On average, a residential property uses 54 cubic metres of water every three months. The budget increases to the water, wastewater and stormwater fees will result in the average quarterly bill increasing by \$16.98 to \$343.41 in 2024, \$19.62 to \$363.03 in 2025 and \$19.26 to \$382.29 in 2026.

Average residential quarterly water bill

	2023	2024	Rate Change		2025	Rate Change		2026	Rate Change	
	Rates	Rates	\$	%	Rates	\$	%	Rates	\$	%
Water 54m ³	\$130.14	\$136.62	\$6.48	5.0%	\$144.18	\$7.56	5.5%	\$150.12	\$5.94	4.1%
Wastewater 54m ³	\$156.06	\$162.00	\$5.94	3.8%	\$169.02	\$7.02	4.3%	\$177.12	\$8.10	4.8%
Stormwater	\$40.23	\$44.79	\$4.56	11.3%	\$49.83	\$5.04	11.3%	\$55.05	\$5.22	10.5%
Average Quarterly Bill	\$326.43	\$343.41	\$16.98	5.2%	\$363.03	\$19.62	5.7%	\$382.29	\$19.26	5.3%
Average Annual Bill	\$1,305.72	\$1,373.64	\$67.92	5.2%	\$1,452.12	\$78.48	5.7%	\$1,529.16	\$77.04	5.3%

People deliver the services the Town provides

This Budget is adding 14 permanent full-time positions in 2024 and an additional four in 2025 and three in 2026.

Permanent full-time staff

FTEs	2023		2024		2025		2026	
	Budget	In-Year Total	Change	Total	Change	Total	Change	Total
Council*	1.0	- 1.0	-	1.0	-	1.0	-	1.0
Office of the CAO	9.0	- 9.0	-	9.0	-	9.0	-	9.0
Community Services	73.0	- 73.0	7.0	80.0	1.0	81.0	-	81.0
Corporate Services	36.0	- 36.0	2.0	38.0	1.0	39.0	2.0	41.0
Finance	42.0	1.0 43.0	1.0	44.0	1.0	45.0	-	45.0
Operational Services	57.0	- 57.0	2.0	59.0	1.0	60.0	1.0	61.0
Planning & Development Services	42.0	- 42.0	2.0	44.0	-	44.0	-	44.0
Departmental Total FTEs	260.0	1.0 261.0	14.0	275.0	4.0	279.0	3.0	282.0

* Excludes 7 elected officials

Many of the positions have a portion of their salaries and benefits costs funded through savings or non-tax sources including user rates or reserves. The table that follows shows the annual staffing cost of new positions and the net impact on the tax levy.

New positions are typically budgeted to start July 1, except for the positions to support Aurora Town Square. These positions are budgeted to start January 1 to support the opening of the new facility. When a position starts in July only six months of salaries and benefits costs are shown in the first year and the remaining cost in the next year. The outer years show smaller increases related to typical annual cost of living and benefits increases.

Each position is supported by a business case which is included in the departmental tabs.

Staffing cost of new positions

	#	Start	2024		2025		2026	
			FTE	Date	Gross \$000	Net \$000	Gross \$000	Net \$000
Community Services:								
Customer Service/Box Office (ATS)	1	Jan/24	82.2	82.2	2.2	2.2	2.4	2.4
Facilities Operator (ATS)	2	Jan/24	169.6	169.6	4.5	4.5	5.0	5.0
Maintenance Person (ATS)	2	Jan/24	177.4	177.4	4.7	4.7	5.3	5.3
Collections Uplift from P/T to F/T	1	Jul/24	21.3	21.3	21.3	21.3	-	-
Facilities Asset Management Coordinator	1	Jul/24	60.8	15.4	68.9	17.1	3.8	0.9
HVAC Technician	1	Jul/25	-	-	50.0	(1.0)	56.7	(40.2)
Corporate Services:								
Corporate Policy Coordinator	1	Jul/24	51.0	(0.0)	57.3	0.1	3.2	56.0
Animal Services (Conversion from Contract)	1	Jul/24	11.1	0.2	11.8	11.8	0.7	0.7
Bylaw Enforcement Officer	1	Jul/25	-	(9.2)	57.2	0.1	65.1	33.3
Bylaw Enforcement Officer	1	Jul/26	-	-	-	-	58.9	58.9
Project Management Office Coordinator	1	Jul/26	-	-	-	-	53.8	53.8
Finance:								
Policy Analyst - Tangible Capital Assets	1	Jul/24	60.8	10.9	68.9	11.9	3.8	0.1
Financial Management Advisor - Grants	1	Jul/25	-	-	62.3	15.6	71.1	17.7
Operational Services:								
Flex Operator (50% Roads/50% Parks)	1	Jul/24	43.8	43.8	48.7	48.7	2.7	2.7
Roads/Parks Supervisor	1	Jul/24	61.4	42.2	67.6	67.6	3.8	3.8
Water Operator	1	Jul/25	-	-	46.5	-	52.0	-
Flex Operator (50% Roads/50% Parks)	1	Jul/26	-	-	-	-	46.3	46.3
Planning and Development Services:								
Program Manager, Asset Management	1	Jul/24	68.9	12.4	78.5	14.2	4.3	0.8
Program Manager, Energy and Climate Change	1	Jul/24	60.8	60.8	68.9	68.9	3.8	3.8
Total	21		868.9	626.9	719.4	287.8	442.6	251.2

Departmental business plans provide more information on the operating budget

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

Net Budget by department

\$000's	Net Actual Results		2023		2024 Budget		Net Change	
	2021	2022	Gross	Net	Gross	Net	\$	%
Council	567.8	529.7	699.9	599.9	723.8	648.8	48.9	8.1%
Office of the CAO	1,416.2	1,422.8	1,503.5	1,503.2	1,726.3	1,622.0	118.8	7.9%
Community Services	10,225.0	10,585.2	19,064.2	11,774.9	21,342.3	12,782.4	1,007.5	8.6%
Corporate Services	5,096.9	5,456.5	6,868.9	6,094.4	7,241.6	6,380.7	286.3	4.7%
Finance	5,215.4	5,389.8	7,453.2	6,529.6	8,206.7	7,241.2	711.6	10.9%
Operational Services:								
Roads, Parks & Waste	10,966.4	11,659.2	13,513.0	11,960.8	13,985.8	12,389.6	428.7	3.6%
Water, Wastewater & Stormwater	-	-	33,168.7	-	35,110.5	-	-	-
Planning & Development Services	(225.2)	(49.4)	6,569.1	12.4	6,954.7	(522.8)	(535.2)	(4324%)
Corporate Items	2,843.5	5,767.7	6,391.1	1,707.1	6,108.2	2,115.5	408.4	23.9%
Departmental Total	36,106.0	40,761.4	95,231.6	40,182.4	101,399.9	42,657.5	2,475.1	6.2%
Central York Fire	11,955.6	8,266.4	12,722.9	12,722.9	13,063.9	13,063.9	341.0	2.7%
Aurora Public Library	3,896.1	(505.0)	4,107.1	4,052.1	4,177.2	4,122.2	70.1	1.7%
Total	51,957.7	48,522.9	112,061.6	56,957.5	118,641.0	59,843.7	2,886.2	5.07%
Assessment Growth						683.5	683.5	1.2%
Net Tax Increase						2,202.7	2,202.7	3.8%
Total Tax Levy					118,641.0	59,843.7	2,886.2	5.0%

* Net forecast as of August 31, 2023

\$000's	2025 Budget		Net Change		2026 Budget		Net Change	
	Gross	Net	\$	%	Gross	Net	\$	%
Council	738.0	693.0	44.2	6.8%	754.4	754.4	61.4	8.9%
Office of the CAO	1,671.5	1,671.2	49.2	3.0%	1,718.3	1,718.0	46.8	2.8%
Community Services	22,292.0	13,475.3	692.8	5.4%	22,905.6	13,936.1	460.9	3.4%
Corporate Services	7,617.2	6,639.3	258.6	4.1%	8,025.5	7,067.8	428.4	6.5%
Finance	8,448.7	7,650.5	409.3	5.7%	8,800.3	8,022.1	371.6	4.9%
Operational Services:								
Roads, Parks & Waste	14,462.5	12,778.2	388.6	3.1%	13,290.4	11,794.7	(983.4)	(7.7%)
Water, Wastewater & Stormwater	37,425.1	-	-	-	39,391.9	-	-	-
Planning & Development Services	7,439.3	(412.7)	110.1	(21.1%)	7,751.7	(376.8)	35.9	(8.7%)
Corporate Items	6,605.3	2,596.1	480.6	22.7%	7,662.2	4,327.0	1,730.9	66.7%
Departmental Total	106,699.7	45,091.0	2,433.6	5.7%	110,300.2	47,243.4	2,152.4	4.8%
Central York Fire	13,413.4	13,413.4	349.4	2.7%	13,798.0	13,798.0	384.6	2.9%
Aurora Public Library	4,259.6	4,204.6	82.4	2.0%	4,343.7	4,288.7	84.1	2.0%
Total	124,372.6	62,708.9	2,865.4	4.8%	128,441.9	65,330.1	2,621.1	4.2%
Assessment Growth		718.9	718.9	1.2%		753.3	753.3	1.2%
Net Tax Increase		2,146.3	2,146.3	3.5%		1,867.8	1,867.8	2.9%
Total Tax Levy	124,372.6	62,708.9	2,865.3	4.8%	128,441.9	65,330.1	2,621.1	4.2%