



SUBJECT: *2010 Operating and Capital Budgets*

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

DATE: *January 26, 2010*

RECOMMENDATIONS

- a) ***THAT the 2010 Operating Budget summarized in Attachment #1 with a recommended 2.82% tax rate increase, a total tax levy of \$27,405,100, and a total expenditure plan of \$42,617,700 be approved; and,***
- b) ***THAT the 2010 Capital Budget for Repair and Replacement of existing infrastructure totalling \$11,461,756 as detailed in Attachment #2 be approved; and,***
- c) ***THAT the 2010 Capital Budget for New Capital and Significant Studies totalling \$3,954,387 as detailed in Attachment #3 be approved; and,***
- d) ***THAT the Town's full-time staff complement be increased by 12 to 191 (excluding Library Board and York Central Fire staff) as presented in Attachment #5 and funded in the 2010 Operating Budget.***

PURPOSE OF THE REPORT

To present for formal adoption the 2010 Operating and Capital Budgets as approved by the Budget Committee.

BACKGROUND

Budget preparation for 2010 was initiated with Report FS09-032 as approved by Council on July 21, 2009. The 2010 budget directives were to:

- Maintain existing services levels;
- Identify efficiencies and savings available;
- 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, and legislative changes;
- Enhance the resiliency and capacity of the organization to respond to future challenges and change.

Proposed 2010 Operating Budget and Capital Budgets have been reviewed in detail by the Budget Committee of Council.

The operating budget is presented in three sections: Base Budget, Previous Commitments & Actions, and New Items.

- The Base Budget reflects existing 2009 service levels and staff levels as approved in 2009. This section also includes all costs and revenues related to growth, including the additional tax revenue arising from assessment base growth.
- Previous Commitments & Actions are items affecting the 2010 budget which have previously been approved by Council for implementation in 2010, or are annualizations of such items from 2009 budget. These reflect changes in policy, practice, or level of service, and include some reversals or reinstatements of prior year budget adjustments.
- New Items reflect any changes to service levels, all new staff requests, or any other new initiatives.

On October 26th, 2009, staff presented to Budget Committee an overview of the first draft of the Town's Business Plans and the Operating and Capital budgets. At that time, the draft budget had a total deficit of \$1,314,100, which if the entire deficit was to be funded through increased taxation, would equate to a tax rate increase of 4.95%.

Throughout the months of November and December, the Budget Committee deliberated the budget and made a number of changes. Those changes are outlined on Attachment #5 and reduced the funding deficit to \$752,300, with a tax rate increase of 2.82%.

The Budget Committee Approved 2010 Operating and Capital Budgets are summarized in Attachments #1, #2, #3 and, #4.

The Operating Budget

Town share of the tax bill to increase by 2.82%

To achieve a tax rate increase of 2.82% 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 2.82% tax rate increase, or \$752,300 deficit, is broken down into the following elements:

<u>Tax Rate Increase Breakdown</u>	<u>Amount</u>	<u>Tax Rate Pressure</u>
Base Services	\$161,400	0.61%
Previous Commitments & Actions	639,600	2.40%
New Items and Projects	<u>690,800</u>	<u>2.59%</u>
Tax Rate Impact before Growth	1,491,800	5.60%
New Tax Revenue from Growth	<u>(739,500)</u>	<u>2.77%</u>
Net Tax Rate Increase	\$752,300	2.82%

A graphical presentation of the Tax Rate Increases is set out in Attachment #6.

Overview

The 2010 Operating Budget provides an increase in total expenditures of \$1,832,100 or 4.49%, from \$40,785,600 in 2009 to \$42,617,700 in 2010. Total expenditures include \$20,541,569 or 42.4% for direct personnel related costs.

The Operating Budget includes an increase in non-taxation revenues of \$340,200 or 2.29% from \$14,872,400 in 2009 to \$15,212,600 in 2010. Total non-taxation revenues include among other items \$8,441,345 in user fees, fines & charges, \$1,608,584 transferred in from reserves, \$1,840,400 of investment income, and \$1,465,000 of federal gas tax transfers.

Taxation revenue has been budgeted to increase by \$1,491,800. 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 2.85% increase in revenue, or \$739,500 of additional taxation revenue. The balance of the increase in taxation revenue will be generated by the 2.82% tax rate increase on all properties.

Base Services Budget meets needs of a growing community and inflation

The base is impacted by staffing costs, economic factors, inflation, growth of volume of services and activity, and new or increased fees and other revenues. The Base Budget is not off-set by any additional tax levy which arises from the growth of the community's assessment base from development, however cost reductions, curtailments and efficiencies captured have reduced the pressure.

Base budget operational costs related to all existing full time staff increased by \$338,630 for cost of living adjustments and increases in corporate benefit coverages. Costs related to any new staff are not included in this Base Services budget. All approved positions are budgeted for the full year. However, due to naturally occurring turnover, some vacancies will arise during the year. For the first time, Aurora has included a provision of \$275,000 to reduce the overall staffing costs to reflect this reality. This particular issue has been a large part of past year's operating surpluses, which will now be avoided.

In addition, each department reviewed all direct costs of services and programs for efficiency and effectiveness as well as the impacts expected from normal inflationary and market pressures. Each department also needed to provide for additional costs to provide services to the growing community, such as additional waste and recycling costs, and additional recreational services demands.

Inflationary and Growth pressures are experienced by every department. While the Town's share of the costs of fire and emergency services provided by Central York Fire Service increased 2.95%, the \$181,000 increase to our largest direct cost represents a 0.7% tax rate pressure.

Contributions from the tax levy to the capital program, or "cash for capital", remains unchanged from 2009 in the Base Budget at \$2.695 million. A recommended increase to this amount for 2010 is noted in the "New Items" section of the budget.

Operational funding support for the Aurora Public Library has been increased by 5.52% or \$150,000 to a total of \$2,719,500 to reflect the increasing usage and service demands of the community at our library.

The cost of planning and running the 2010 municipal election is estimated at \$217,500, and is neutral to the operating budget due to funding from the Election Reserve. The Election Reserve receives contributions from the Operating Fund over past years, in an effort to smooth the financial impact of election costs to the budgets during the full term of Council.

Supplementary taxation revenues are revenues billed mid-year for new properties or structures not previously assessed. The approach to estimating and budgeting this revenue was reviewed, resulting in the base budget provision for supplementary tax revenue being increased by \$75,000.

After reviewing the costs of all existing programs, services and revenues, the net base services budget of the corporation increased by only \$161,400 which results in a tax rate pressure of 0.61%. This value is essentially representative of the additional costs to service the growth of the community and the cost of overall inflation for the town's operations, net of cost savings, efficiencies and increased non-tax revenues.

Previous Commitments & Actions have operational impacts for 2010

The Previous Commitments & Actions element of the budget represents new costs or pressures for 2010 which arise from legislative changes, or from actions or commitments of Council from prior years. The total net impact to the Operating Budget of these changes is \$639,600, representing a 2.4% tax rate pressure. The following outlines the key items of the budget in this group:

- Additional \$118,000 operating costs for full year of operation contract for Church Street School Cultural Centre.
- Additional \$361,000 for implementation of a new organizational structure, including the addition of four new managerial staff to improve the operational effectiveness of the Town. Additional operational efficiencies and improvements are expected to be implemented for savings in future year budgets.
- \$65,000 with an additional \$35,000 from reserves is allocated for compliance initiatives and a staff resource to meet the strict requirements of the emerging Accessibility for Ontarian's with Disabilities Act (AODA).
- A contingency provision of \$50,000 has been reinstated to provide Council with the financial resources to respond to in-year issues of either a community or operational nature, or any other matter which Council directs.

New Services, Programs & Enhancements provide increased levels of services to the community from 2009

The New Items section of the budget represents new initiatives or new items recommended by Committee for 2010. \$690,800 of additional operating funding has been recommended in this section, representing a 2.59% tax rate pressure before growth revenues. Noteworthy items include the following:

New staffing needs: Eight new full time complement additions or conversions to full time are recommended. Other positions were requested, but not recommended for funding. Attachment #7 *New Positions* Listing outlines all recommended positions and the fiscal impacts of each. Net of some Building Fee funding, the cost of these recommended positions is \$303,352 imposing a tax rate pressure equivalent of 1.14%.

HST: Staff estimated the impact of the HST to be approximately \$50,000 in operational savings in the first part year of operation. However, an increased cost of \$180,000 is estimated for our combined planned capital investment program for 2010.

Contributions to Capital: In 2009, the operating budget funded capital projects in the amount of \$2,694,000. For 2010, an increase in this contribution of \$156,000 plus the HST impact of \$180,000 is reflected in the budget, and the full amount of \$3,030,000 is noted as a "cash for capital" allocation without links to any specific projects.

Additional funding has been requested to increase the capacity of the Parks Division to maintain shrub beds more regularly throughout the Town. An amount of \$120,000 has been endorsed for this purpose, making up for the additional maintenance work required due to the prohibition of the use of herbicides and pesticides.

Committee also recommends introduction of an Employee Assistance Program at a first year estimate of \$25,000. With the many stresses which face our community today, staff require additional confidential support systems, frequently provided through employee assistance programs or an "EAP".

Growth in the Assessment Base yields additional tax revenue to mitigate budget

During the course of 2009, new construction and other development activities have resulted in new assessment being added to the community. This new growth represents an estimated 2.85% growth in tax revenues to the Town for 2010. (This growth amount does not stem from the phase-in of reassessment adjustments for individual properties.) A total of \$739,500 of new tax revenue is estimated to be available to fund the Operating Fund. This additional growth revenue reduces the combined tax pressure of the foregoing budget changes by 2.77% from 5.6% down to 2.82%.

Overall, the Committee recommended 2010 Operating Budget presents a proposed operational services bundle which requires an additional \$752,300 to be raised from the tax levy. This represents a 2.82% tax rate increase to fund new and existing services and initiatives.

Capital Budgets

For 2010, the capital budget has been segregated into two parts for more focussed examination due to the conceptual differences in funding sources:

- Repair and Replacement Infrastructure Capital
- Growth and Other Infrastructure Capital and Major Planning Studies

\$11,461,756 recommended for investment in existing infrastructure

The proposed Repair and Replacement Capital Budget for 2010 represents a gross cost of \$11.5 million, funded with \$2.3 million from grants, with the balance coming from capital reserves or the "cash for capital" contribution from the Operating Budget. The program includes restoration work to roads, water lines, sewer lines, storm water management systems, pavement and hardscaping, carpeting at the library, some fleet vehicles and some replacement equipment. Attachment #2 outlines the recommended *Repair and Replacement Capital* program by project.

Investment in new capital infrastructure or major studies proposed at \$3,954,387

The proposed New Capital and Significant Studies Budget represents a gross cost of \$3.95 million, funded mainly with development charges of \$3.6 million. The balance of the program is proposed to be financed \$207,000 from outside sources including grants, with the remaining \$1,037,150 to be funded from various other town reserves, including the levy "cash for capital" contribution to Municipal Capital. This capital program includes the annual debt repayment for the ARC complex. Other significant projects include:

- A study to evaluate the service needs for pedestrian and cycling routes along Bloomington Road from Bathurst Street to Bayview Avenue
- funding for the Official Plan review and the 2C Secondary Plan study
- initial work on the trails master plan

Attachment #3 outlines the recommended *New Capital and Significant Studies* program for 2010. Attachment #4 presents the combined capital program by category.

Water and Waste Water Budget yet to be prepared

Due to time constraints anticipated in preparation for early adoption of the Operating Budget, the Water and Wastewater budget has not yet been completed by staff. Once final wholesale costs have been approved by the Region of York, staff will finalize the budget for presentation to Council in the first quarter of 2010.

Taxpayer Impacts

The 2010 Draft Operating Budget proposes a 2.82% tax rate increase on the Town portion only of the tax billing, which translates into an extra 8 cents per day, or about \$31.00 per year for a home assessed at \$300,000 (for the 2009 taxation year). For reference, Attachment #8 outlines graphically the Aurora tax rate changes since 1991.

The Region and School tax rates for 2010 have yet to be finalized, however both are speculated to remain at 0% for a variety of reasons. Should this occur, the combined impact to the total tax bill would then be only 0.92% tax increase, with the same 8 cents per day or \$31.00 per year increase.

Budget Binder of details to be reissued this week

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 and will be circulated to all existing binders. 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. Given the size, the full Budget Binder will not be posted on the website.

CONCLUSIONS

The 2010 Operating Budget provides for a Municipal Tax Levy of \$27,405,100, which reflects a tax rate increase of 2.82%.

ATTACHMENTS

- Attachment #1 – *2010 Operating Budget – Summary by Department*
- Attachment #2 – *Repair and Replacement Capital Budget*
- Attachment #3 – *New Capital and Significant Studies Budget*
- Attachment #4 – *Combined Capital Budget Allocation by category*
- Attachment #5 – *Budget Committee Adjustments to CAO's October 26th Draft Budget*
- Attachment #6 – *Tax Rate Increase Outline*
- Attachment #7 – *New Positions Listing*
- Attachment #8 – *History of Aurora Tax Rate Increases*



Dan Elliott, C.A.
Director of Corporate & Financial
Services



Neil Garbe
Chief Administrative Officer

Town of Aurora
2010 Final Operating Budget
Summary by Department

	2009 Approved Budget	2010 Base Budget	Council Approved Srvc Level Changes	Included New Items	2010 Final Budget	Dollar Change	% Change (fav.)unfav.
Operating Fund							
Gross Expenses							
Council	\$642,000	\$660,800	\$0	\$0	\$660,800	\$18,800	2.93%
Chief Administrative Office	966,000	934,600	138,400	30,000	1,103,000	137,000	14.18%
Customer & Legislative Services	1,154,000	1,052,100	327,400	0	1,379,600	225,600	19.55%
Legal Services	647,100	804,500	2,700	0	807,100	160,000	24.73%
Corporate & Financial Services	2,538,100	2,724,300	148,600	210,000	3,082,800	544,700	21.46%
Corporate Expenses	5,309,100	4,239,200	168,800	295,000	4,703,000	(606,100)	-11.42%
Fire & Emergency Operations	6,335,400	6,516,400	0	0	6,516,400	181,000	2.86%
Planning & Development Services	1,343,800	1,485,700	(1,200)	0	1,484,500	140,700	10.47%
Building & By-law Services	2,156,200	2,425,200	111,500	75,600	2,612,400	456,200	21.16%
Infrastructure & Environmental Services	10,589,300	10,507,800	9,700	33,400	10,550,900	(38,400)	-0.36%
Parks & Recreation	6,385,100	6,609,400	115,900	122,400	6,847,700	462,600	7.24%
Library	2,719,500	2,869,500	0	0	2,869,500	150,000	5.52%
Gross Expenditures	40,785,600	40,829,500	1,021,800	766,400	42,617,700	1,832,100	4.49%
Gross Revenues							
Council	(13,200)	(26,200)	0	0	(26,200)	(13,000)	-98.48%
Chief Administrative Office	0	0	0	0	0	0	0.00%
Customer & Legislative Services	(206,800)	(34,000)	(207,500)	0	(241,500)	(34,700)	-16.78%
Legal Services	(51,000)	(16,000)	0	0	(16,000)	35,000	68.63%
Corporate & Financial Services	(126,500)	(147,400)	0	0	(147,400)	(20,900)	-16.52%
Corporate Expenses	(5,667,100)	(5,447,000)	(57,500)	0	(5,504,500)	162,600	2.87%
Fire & Emergency Operations	0	0	0	0	0	0	0.00%
Planning & Development Services	(423,000)	(694,500)	0	0	(694,500)	(271,500)	-64.18%
Building & By-law Services	(1,891,200)	(2,205,500)	(102,100)	(75,600)	(2,383,300)	(492,100)	-26.02%
Infrastructure & Environmental Services	(1,172,200)	(820,700)	0	0	(820,700)	351,500	29.99%
Parks & Recreation	(5,191,000)	(5,233,100)	(15,000)	0	(5,248,100)	(57,100)	-1.10%
Library	(130,400)	(130,400)	0	0	(130,400)	0	0.00%
	(14,872,400)	(14,754,800)	(382,100)	(75,600)	(15,212,600)	(340,200)	-2.29%
Taxation (incl. from new assessment)	(25,913,300)	(26,652,800)	0	0	(26,652,800)	(739,500)	-2.85%
Gross Revenues	(40,785,700)	(41,407,600)	(382,100)	(75,600)	(41,865,400)	(1,079,700)	-2.65%
Net Expenditures/(Revenues)							
Council	628,800	634,600	0	0	634,600	5,800	0.92%
Chief Administrative Office	966,000	934,600	138,400	30,000	1,103,000	137,000	14.18%
Customer & Legislative Services	947,200	1,018,100	119,900	0	1,138,100	190,900	20.15%
Legal Services	596,100	788,500	2,700	0	791,100	195,000	32.71%
Corporate & Financial Services	2,411,600	2,576,900	148,600	210,000	2,935,400	523,800	21.72%
Corporate Expenses & Revenues	(357,900)	(1,207,800)	111,300	295,000	(801,500)	(443,600)	123.95%
Fire & Emergency Operations	6,335,400	6,516,400	0	0	6,516,400	181,000	2.86%
Planning & Development Services	920,800	791,200	(1,200)	0	790,000	(130,800)	-14.21%
Building & By-law Services	265,000	219,700	9,400	0	229,100	(35,900)	-13.55%
Infrastructure & Environmental Services	9,417,100	9,687,100	9,700	33,400	9,730,200	313,100	3.32%
Parks & Recreation	1,194,100	1,376,300	100,900	122,400	1,599,600	405,500	33.96%
Library	2,589,100	2,739,100	0	0	2,739,100	150,000	5.79%
	25,913,300	26,074,700	639,700	690,800	27,405,100	1,491,800	5.76%
Taxation	(25,913,300)	(26,652,800)	0	0	(26,652,800)	(739,500)	2.85%
Net (Surplus) Deficit before Levy Change	\$-	\$(578,100)	\$639,700	\$690,800	\$752,300	\$752,300	2.82%

2010 Tax Levy Increase
Balanced Budget

\$(752,300) \$(752,300) (752,300) 2.82%

1% Tax Levy Change = \$ 266,500

Town of Aurora
2010
Summary of Capital

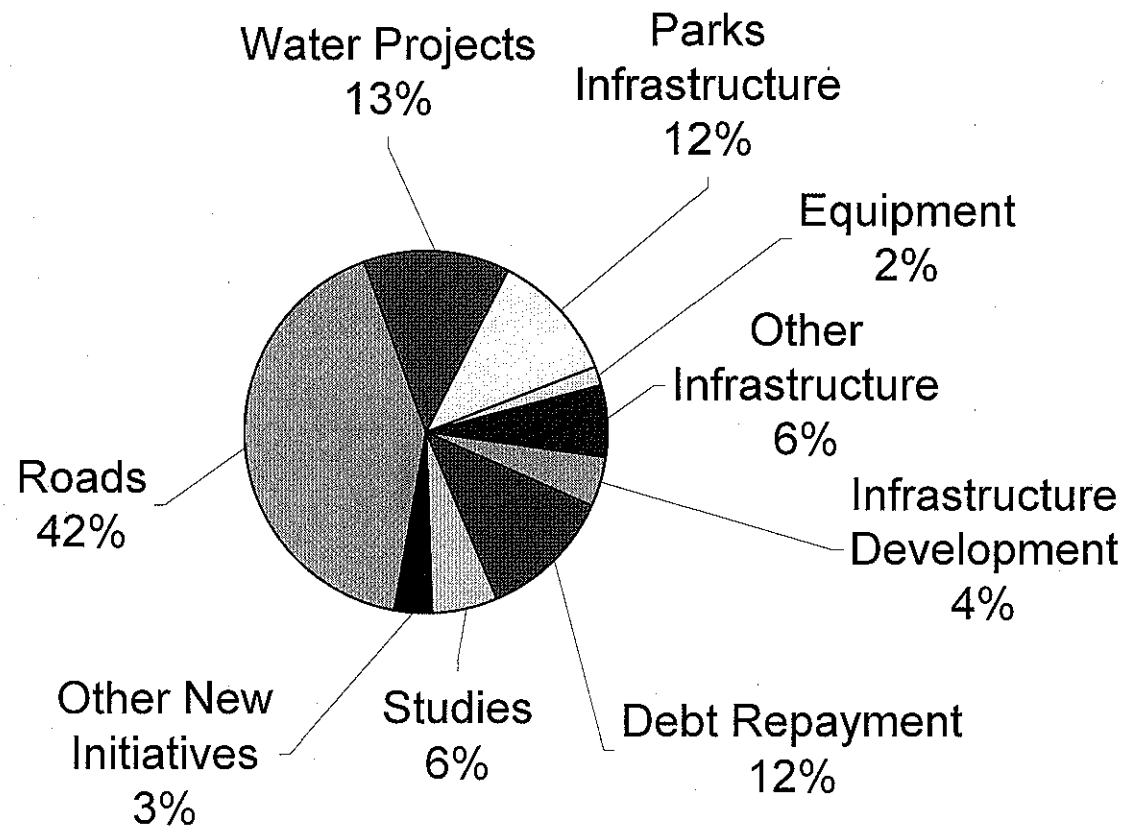
Project Page #	Project ID	Project Name	Department	Priority Score	Gross Cost	Outside Financing	DC Reserves	Capital Reserves	Other Reserves	Cash to Capital Reserve	Funding Source
Repair & Replacement Capital Projects - Proposed											
16-1	43029	Structural Watermain Relining	Infra & Enviro Services	60	357,000			(357,000)		0	Water/ Sewer
16-2	42022	Wastewater Infrastructure	Infra & Enviro Services	53	1,530,000	(1,000,000)		(530,000)		0	Fed/Prov (BCFGrant) - Water/Sewer
16-3	73122	James Lloyd Park Ball Diamond Infield Rehabilitation	Parks & Recreation	53	15,000				(15,000)	0	CIL Parklands
16-4	31048	Reconstruction - Spruce St., Keystone Ct. part of Walton Dr	Infra & Enviro Services	45	145,300			(72,000)		(73,300)	Water/ Sewer
16-5	31050	Reconstruction - Engelhard Dr., Furbacher to Vandorf	Infra & Enviro Services	45	30,600				(30,600)	0	Engineering Fees
16-6	31061	Reconstruction - Barczy St.	Infra & Enviro Services	45	40,800				(40,800)	0	Engineering Fees
16-7	31074	Reconstruction - Richardson, Hutchinson, Webster, Patrick	Infra & Enviro Services	45	824,000			(500,000)	(24,000)	(300,000)	PW Infrastructure, Municipal Road Infrastructure, Engineering Fees
16-8	31075	Reconstruction - Nisbet Dr. & Sandusky Cr	Infra & Enviro Services	45	1,266,280			(617,755)	(38,880)	(611,645)	Storm Sewer, Water/Sewer, Engineering Fees
16-9	31076	Reconstruction - Kemano Rd. (part), Sioux Gate, Forent Cr	Infra & Enviro Services	45	1,994,080			(1,966,765)	(27,315)	0	Water/Sewer, Storm Sewer, Gas Tax, Engineering Fees
16-10	31078	Reconstruction - Davis Rd. & Jones Ct	Infra & Enviro Services	45	1,698,470			(1,164,035)	(28,950)	(505,475)	Water/Sewer, Storm Sewer, Engineering Fees
16-11	72099	AFLC Parking Lot Re-paving and Curbing	Infra & Enviro Services	45	10,000					(10,000)	
16-12	42047	Storm Water Management Improvements	Infra & Enviro Services	41	138,000			(138,000)		0	Storm Sewer
16-13	73108	RinC - Rehabilitation of Park Infrastructure	Parks & Recreation	40	946,891	(631,128)			(315,562)	0	Fed/Prov (RinC Grant), CIL Parklands
16-14	73110	RinC - Rehabilitation of Confederation Park	Parks & Recreation	40	124,986	(83,324)			(41,662)	0	Fed/Prov (RinC Grant), CIL Parklands
16-15	72105	Library Hardscaping	Infra & Enviro Services	37	150,000					(150,000)	
16-16	31084	Road Crack Sealing	Infra & Enviro Services	35	306,000				(6,000)	(300,000)	Engineering Fees
16-17	31085	Pavement Markings	Infra & Enviro Services	35	102,000				(2,000)	(100,000)	Engineering Fees
16-18	72055	Energy Management and Conservation Building Retrofits	Infra & Enviro Services	35	208,300				(208,300)	0	Municipal Capital
16-19	72107	RinC - Improvements to ACC	Infra & Enviro Services	33	402,188	(268,125)				(134,063)	Fed/Prov (RinC Grants)
16-20	31088	Parking Lot Repave (United Church & Victoria St)	Infra & Enviro Services	30	52,000				(2,000)	(50,000)	Engineering Fees
16-21	72073	Replacement of Library Carpet	Infra & Enviro Services	30	15,000			(15,000)		0	Municipal Capital
16-22	14047	Computer Evergreening	Corp & Fin Services	29	50,000					(50,000)	
16-23	34704	Various Street Light Replacement & Rehab	Infra & Enviro Services	29	20,500				(500)	(20,000)	Engineering Fees
16-24	73109	RinC - Sheppard's Bush Upgrades	Parks & Recreation	28	612,561	(408,374)			(204,187)	0	Fed/Prov (RinC Grants), CIL Parklands
16-25	72103	Exterior Painting of Architectural Features at 22 Church St School	Infra & Enviro Services	22	25,000			(25,000)		0	Municipal Capital
16-26	71056	Sports Field Line Painter	Fleet Management	20	18,000			(18,000)		0	Equipment/ Fleet
16-27	71058	Top Dresser	Fleet Management	18	20,000			(20,000)		0	Equipment/ Fleet
16-28	71059	Zero Turn Mower	Fleet Management	18	18,000			(18,000)		0	Equipment/ Fleet
16-29	14041	Server Replacement	Corp & Fin Services	16	15,000					(15,000)	
16-30	73118	Town Park Bandshell Repels	Parks & Recreation	12	10,000			(10,000)		0	Municipal Capital
16-31	73111	Windaham Trail Culdesac Unit Paving Restoration	Parks & Recreation	29	40,000			(40,000)		0	Municipal Capital
16-32	73116	Playground Maintenance Project - Various Locations	Parks & Recreation	27	40,000			(40,000)		0	Municipal Capital
16-33	71055	Portable Welder	Fleet Management	25	20,000			(20,000)		0	Municipal Capital
16-34	34126	Replacement of Truck #10	Fleet Management	18	30,000				(30,000)	0	Equipment/Fleet Reserve
16-35	34129	Replacement of 1 Tonne Truck	Fleet Management	18	58,000			(58,000)		0	Municipal Capital
16-36	71032	Replacement of Dump Truck	Fleet Management	18	47,000			(47,000)		0	Municipal Capital
16-37	71035	Replacement of 1 Tonne Truck	Fleet Management	18	45,000			(45,000)		0	Municipal Capital
16-38	14050	Financial Application Upgrade	Corp & Fin Services		20,000					(20,000)	
16-39	12014	Town Entry Signage	CAO		20,000			(20,000)		0	Municipal Capital
Total Repair & Replacement Capital - Proposed					11,461,756	(2,390,952)	0	(5,717,555)	(1,013,768)	(2,339,483)	

Town of Aurora
2010
Summary of Capital

Project Page #	Project ID	Project Name	Department	Priority Score	Gross Cost	Outside Financing	DC Reserves	Capital Reserves	Other Reserves	Cash to Capital Reserve	Funding Source
Growth & Other Capital Projects - Proposed											
17-1	72068	ARC Debt Repayment	Infra & Enviro Services	100	1,871,137		(1,871,137)				0 DC Indoor Recreation
17-2	81001	Official Plan Review/Conformity to Places to Grow	Planning	72	110,000		(99,000)			(11,000)	DC General Government
17-3	14042	CityView Upgrade	Corp & Fin Services	63	150,000				(150,000)		0 Building Department Fees
17-4	81006	2C Secondary Plan	Planning	57	85,000		(76,500)	(6,000)		(2,500)	DC General Government & Municipal Capital
17-5	73119	Street Tree Planting Contract	Parks & Recreation	55	154,000	(154,000)					0 Con't from Developers
17-6	43052	Develop Town Wide Water Model	Infra & Enviro Services	53	104,000		(93,600)	(10,400)			0 90%DC Water/Sewer, 10% Water/Sewer
17-7	72110	Library Facility Needs Plan	Library	50	50,000	(5,000)	(45,000)				0 Library funding; DC General Government
17-8	31047	Infrastructure Condition Assessment for PSAB Compliance	Infra & Enviro Services	49	81,000			(35,000)		(46,000)	PW Infrastructure Management
17-9	31038	Bloomington, Yonge to Bayview, Sidewalk/ Bikeway/ Illumination	Infra & Enviro Services	47	75,000		(75,000)				0 DC Roads & Related
17-10	14022	Town Hall Space Accommodation Study	CAO	46	275,000			(275,000)			0 Municipal Capital
17-11	34217	Public Works/Parks Accommodation Study for Scanlon Crt	Infra & Enviro Services	42	255,000		(225,000)		(5,000)	(25,000)	DC - 50%PW Admin, 20%Water/Sewer, 30% Parks Dev. & Fac; Eng Fees
17-12	73113	Town Trail System - New Trail Connections	Parks & Recreation	40	30,000		(27,000)		(3,000)		0 DC Park Dev & Rec, Parks Master Plan
17-13	81004	Update of the Zoning By-law	Planning	39	20,000				(20,000)		0 Zoning By-law Review
17-14	31082	Infra Pave Pavement Condition Rating Review & Update	Infra & Enviro Services	37	77,250				(2,250)	(75,000)	Engineering Fees
17-15	71057	Irrigation Tank	Fleet Management	33	15,000		(13,500)		(1,500)		0 DC Park Dev & Rec, Equipment/Fleet
17-16	73085	Arboretum Development	Parks & Recreation	32	100,000				(50,000)	(50,000)	CIL Parklands
17-17	12016	Customer Care Implementation Plan	CAO	31	50,000					(50,000)	
17-18	14048	Mobile and Remote Worker Strategy	Corp & Fin Services	30	15,000					(15,000)	
17-19	72089	Facilities Trailer	Fleet Management	30	10,000		(9,000)			(1,000)	DC Indoor Recreation
17-20	73094	New Park Picnic Tables/Trash Receptacles	Parks & Recreation	30	60,000		(54,000)		(6,000)		0 90% Dc Parks Dev & Rec, 10%CIL Parklands
17-21	12008	ELT Leadership	CAO	29	15,000					(15,000)	
17-22	81010	GIS Strategic Plan Study	Planning	27	25,000					(25,000)	
17-23	12002	Accessibility Committee	Corp & Fin Services	26	50,000				(50,000)		0 Accessibility Committee
17-24	73123	Community Garden Fencing	Parks & Recreation	24	12,000				(12,000)		0 CIL Parklands
17-25	34148	Snow Plow GPS System	Infra & Enviro Services	15	10,000			(10,000)			0 Equipment/Fleet
17-26	31083	Logo for CN Overpass	Infra & Enviro Services	12	15,000					(15,000)	
17-27	73128	Parks & Recreation Master Plan Consulting Studies	Parks & Recreation		100,000		(90,000)		(10,000)		0 CIL Parklands/DC Reserve
17-28	14051	Special Audit Fees	Corp & Fin Services		30,000					(30,000)	
17-29	14052	HR Consulting	Corp & Fin Services		60,000					(60,000)	
17-30	73127	Cousins Drive Level Railway Crossing	Parks & Recreation		50,000			(50,000)			0 Municipal Capital
Total Growth & Other Capital - Proposed					3,954,387	(159,000)	(2,678,737)	(386,400)	(309,750)	(420,500)	

15,416,143 (2,549,852) (2,678,737) (6,103,956) (1,323,516) (2,759,983)

2010 Combined Capital Budget Allocation



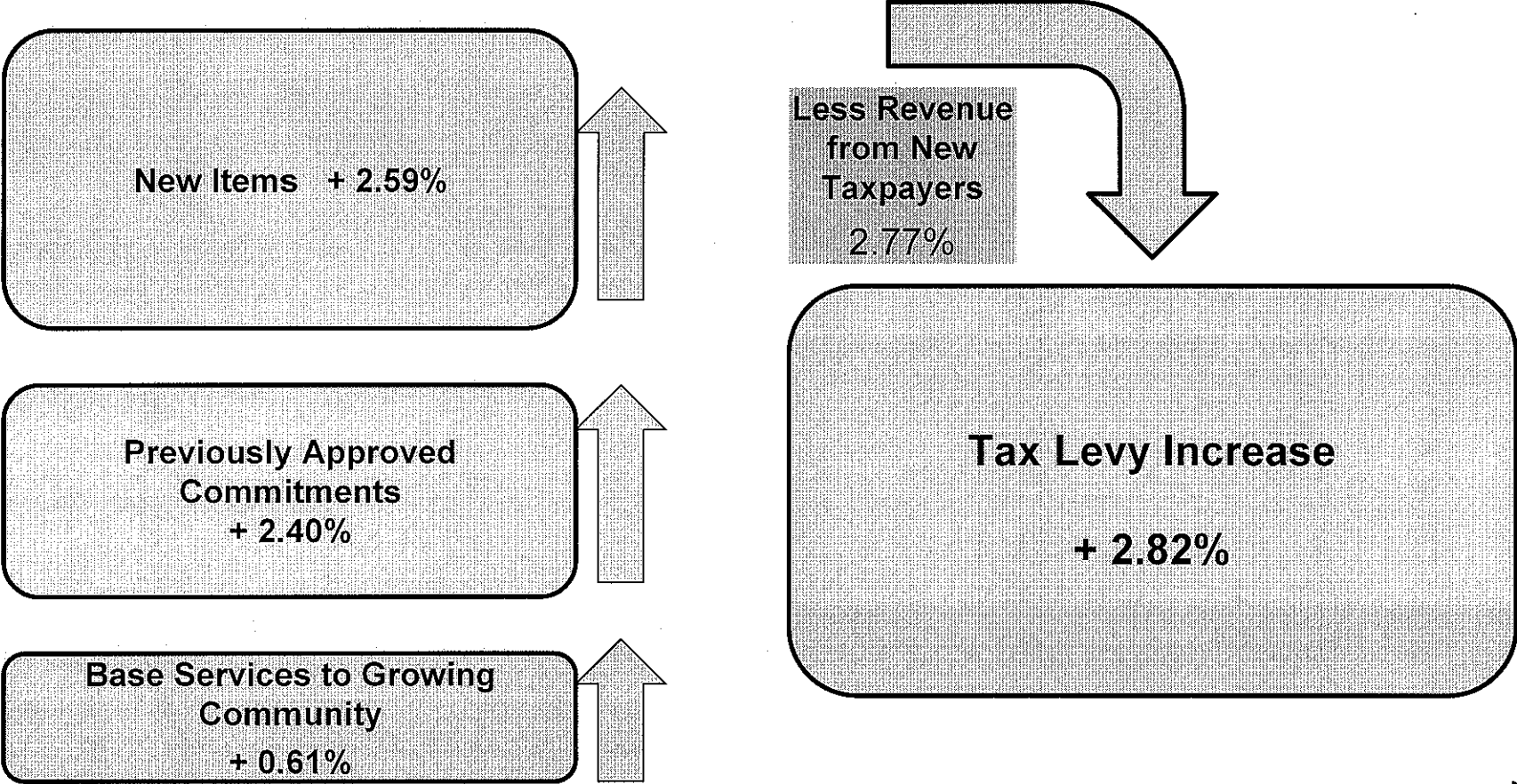
Town of Aurora
Record of Approved Operating Adjustments
As at December 7, 2009

ATTACHMENT 5

2010

Ref.	Date of Decision	Department	Item	Change to Budget (Fav.)/unFav	Revised Budget Incr.	Impact to Town Rate	Cum. %
				Proposed Budget Increase	October 26th	\$ 1,314,400	4.93%
These items have pre-approval							
1	Nov 21/09	Assessment Growth projection	2.5% estimate, achieved 2.85%	(92,800)	\$ 1,221,300		4.58%
2	Nov 21/09	Corporate & Financial Services	error -copier recoveries shown as cost	\$ (180,000)	1,041,300		3.91%
3	Nov 21/09	Central York Fire Services	revised budget request Nov. 4 email	(5,900)	1,035,400	-1.05%	3.88%
4	Nov 21/09	Building & Bylaw Services	POA revenue share adjustment Nov 5	(68,100)	967,300	-0.26%	3.63%
5	Nov 21/09	Corporate Expenses	HST estimate revision: net \$120K				
			Impact to Operating Budget fr. \$250K	(300,000)			
		(levy capital impact only)	Impact to Capital Budget - Incr. transf.	180,000	847,300	-0.45%	3.18%
6	Nov 21/09	Parks & Recreation	Salary Plan undetected error	(6,900)	914,200	-0.28%	3.43%
7	Nov 21/09	Council Administration	Decrease in conferences budget	(12,000)	902,200	-0.05%	3.39%
8	Nov 21/09	Council Administration	Remove increase to Ec. Dev. Committee	(300)	901,900	0.00%	3.38%
9	Nov 30/09	Parks Vehicles	Decrease to Fuel	(20,000)	881,900	-0.08%	3.31%
10	Nov 30/09	Parks Vehicles	Decrease to Repairs	(80,000)	801,900	-0.19%	3.12%
11	Nov 30/09	Legal	Legal Admin Assistant	64,800	896,700	0.24%	3.36%
12	Nov 30/09	Corporate & Finance	Move special consulting to Capital	(90,000)	806,700	-0.34%	3.03%
13	Nov 30/09	Corporate & Finance	Increase to Cash to Capital for funding	90,000	896,700	0.34%	3.36%
14	Nov 30/09	Corporate & Finance	Network Operations Technician	63,600	960,300	0.24%	3.60%
15	Nov 30/09	Corporate & Finance	Impact from Capital Project #74003 deleted	(4,800)	955,500	-0.02%	3.58%
16	Nov 30/09	Library	Decrease to municipal requisition	(22,100)	933,400	-0.08%	3.50%
17	Dec 7/09	Legal	Contribution to Legal Reserve	50,000	983,400	0.19%	3.69%
18	Dec 7/09	Corporate Account	Assessment Appeal/Tax Adjustment	(10,000)	1,023,400	0.15%	3.84%
19	Dec 7/09	Farmer's Market	Increase to expense	7,600	1,031,000	0.03%	3.87%
20	Dec 7/09	Farmer's Market	Increase to revenue	(7,100)	1,023,900	-0.03%	3.84%
21	Dec 7/09	Corporate & Finance	Adjustment of Item #13	(90,000)	933,900	-0.34%	3.50%
22	Dec 7/09	Council Administration	Conferences	(5,000)	928,900	-0.12%	3.39%
23	Dec 7/09	Corporate Account	Council Contingency	(50,000)	878,900	-0.19%	3.30%
24	Dec 7/09	Parks & Recreation	Gapping of Crew Leader	(16,600)	862,300	-0.06%	3.24%
25	Dec 7/09	Council Programs	Community Grants Program	(10,000)	852,300	-0.11%	3.20%
26	Dec 7/09	Corporate Account	Increase of Supp Revenue	(100,000)	752,300	-0.38%	2.82%

2010 Operating Budget



Town of Aurora
2010 Operating Budget Impacts
New Positions in 2010 Budget

Corporate Reorganization Initiative

Manager of Corporate Communications	New FT
Manager of Code Review & Inspections	New FT
Manager of Business Support Services	New FT
Manager of Financial Planning	New FT

Position Requests Included in Final Draft of 2010 Budget

CAO- Administration

Confirm Contract Administrative Assistant to Full Time complement	Convert contract to FT
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Elections

Election Coordinator-1 year contract Funded by Election Reserve	Contract
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Legal Services

Administrative Asst. - F/T	New FT
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Human Resources

Upgrade P/T HRIS Clerk to F/T	Convert to FT
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IT

Applications Analyst F/T	New FT
Network Operations Technician F/T - Gapped to April 1	New FT

Building & By-law Services

Administrative Asst. - F/T	New FT
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Infrastructure & Environmental Services

Upgrade Contract Waste Asst. to F/T	Convert to FT
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Parks & Recreation

Parks Crew Leader/Forestry Technician - Gapped to April 1	New FT
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Total 2010 Complement Change Requests

12 Additions to FT

History of Aurora's Budgeted Tax Increases (1991 - 2010)

