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Town of Aurora
Council Report
No. FIN21-052

Subject: 2022 Final Approved Budget

Prepared by: Jason Gaertner, Manager Financial Management

Department: Finance

Date: December 14, 2021

Recommendation

1. That Report No. FIN21-052 be received; and
2. That Council approve the 2022 operating budget as follows:
 - a. The operating budget, excluding Central York Fire Services, as amended by this report, and as summarized in Attachment 1; and
 - b. The water, wastewater and storm water rates to fully fund each of these services as summarized in Table 2; and
 - c. That the necessary tax and water billing bylaws be enacted at a future Council meeting; and
3. That a total budget of \$12,294,900 be approved for 2022, representing the Town's share for Fire Services; and
4. That Council approve the 2022 capital budget as follows:
 - a. The capital budget authority and planned spending by project as detailed in the budget binder tabled on October 26th, 2021 and as amended in this report and as summarized in Attachments 2 and 3; and
 - b. The capital budget authority and planned spending for the roads, facilities, fleet and storm sewer rehabilitation & replacement capital programs as detailed in the budget binder tabled on October 26th, 2021, as summarized in Table 2 and subject to the rules detailed in this report; and

- c. The funding sources for each capital project as reviewed and recommended by Budget Committee on November 20, 2021; and
5. That the reconciliation of the 2022 operating budget to the full accrual basis of accounting, as required under Ontario Regulation 284/09, as summarized in Attachment 4 be endorsed.

Executive Summary

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

- The 2022 operating budget includes a tax increase of 2.9% for 2022
- The recommended community partner grants included in the proposed 2022 budget have been funded through multiple funding sources
- The 2022 water, wastewater and stormwater budget is recovered through user rates
- Total capital budget authority of \$194.9M is being requested in 2022 with \$83.3M in planned spending for 2022
- The 10-year capital plan includes \$301.7M in capital investments
- The final proposed 2022 capital plan includes multiple Budget Committee recommended changes
- Ontario Regulation 284/09 requires the budget be reconciled on the full accrual basis of accounting

Background

On June 18, 2019, Council adopted the Town's updated foundational budget principals and processes documents that the Town's 2022 budget has been built upon. One key element included the adoption of a multi-year operating budget framework for the Town of Aurora. The Town's multi-year budgeting framework aligns with its Council term. Council approves the first year's budget of its term and receives an accompanying forecast of the next three years. In the second year of the term, Council will approve a three-year operating budget, including all related tax impacts. Year's three and four of

the budget are re-affirmed by Council each year. A similar process is followed for the Town's rate funded operations.

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

Table 1
Multi-year Key Milestones

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

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

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

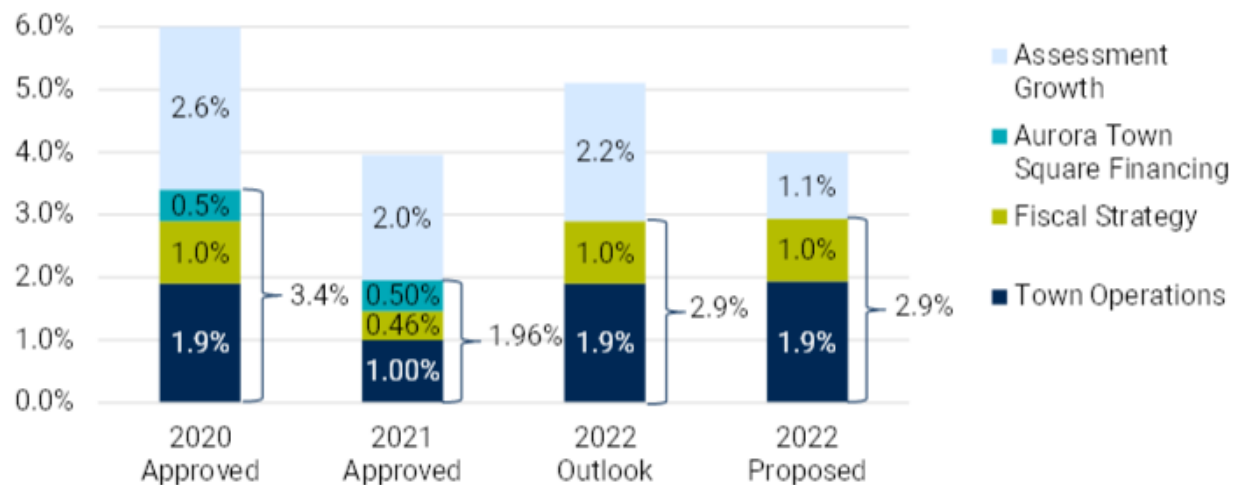
The Budget Committee concluded its review and discussions of the Town's 2022 operating and capital budgets on November 20, 2021. The Budget Committee's recommendations are reflected through-out the final operating and capital budget presented for Council's approval in Attachments 1 to 4.

Analysis

The 2022 operating budget includes a tax increase of 2.9% for 2022

Budget Committee is recommending that Council approve a total tax increase of 2.9 percent for 2022, which is equal to the 2022 increase approved by Council as part of the 2021 to 2022 budget. This recommended annual increase includes 1.9 percent for inflationary pressures; as well as a further increase of 1 percent for fiscal strategies as shown in Figure 1 below.

Figure 1
Breakdown of the tax levy increases over the multi-year budget



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

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

The final proposed 2022 budget remains unchanged from what was tabled with one exception. The Budget Committee has recommended the addition of a new COVID-19 driven spending of \$61,100 for the acquisition of security services in support of Town

facility entry screenings for all evenings and weekends and during other peak times. This additional cost is to be funded fully through Safe Recovery grant funding.

The recommended community partner grants included in the proposed 2022 budget have been funded through multiple funding sources

The proposed grants in support of the Town's community partners are mostly funded through a direct allocation of the annual tax levy with the exception of the Aurora Cultural Centre and Aurora Business Improvement Area.

The total recommended grant allocation of \$691,600 to the Aurora Cultural Centre consists of three primary funding sources. The total proposed grant can be broken down as follows:

- \$441,100 from the tax levy for the core operating grant
- \$82,000 from the Aurora Town Square operating budget relating to ongoing operations of the Centre, as required
- Up to \$118,500 from the Aurora Town Square operating budget, as required, relating to temporary costs to rent performance space while displaced from the Church Street School
- \$50,000 from the tax rate stabilization reserve for the Kaleidoscope in Schools pilot program which was deferred and carried forward to 2022

The Aurora Business Improvement Area's total proposed funding up to a maximum of \$42,800 will be funded through a business improvement area special tax levy.

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

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

The most significant cost drivers for this budget are the Town's wholesale water and wastewater management fees, both of which are paid to York Region. The Region has now confirmed its 2022 rates which reflect a 2.9 percent increase. This budget assumes these increases for 2022. The previously approved 2022 rates assumed compounded increases of 2.9% for 2021 and 2022 whereas the final 2021 rates were not subject to an increase. This results in the metered rates proposed for 2022 being less than what was originally approved in the 2020 to 2022 Budget.

December 14, 2021

6 of 12

Report No. FIN21-052

In 2020 it was discovered that the calculation of the Town's stormwater rates assumed a higher number of billings than were actually being billed resulting in an understated rate. The presented budget continues with the phase in of an adjustment to the Town's stormwater rates to reflect the correct number of billings. Table 2 presents a summary of each proposed rate versus its outlook which was approved in 2021.

Table 2
Water, Wastewater, Stormwater Rate Summary

	2020 Rates	2021 Budget	2021 Current	2022 Outlook	2022 Approved	Change to Current	Outlook
Water and Wastewater (\$/m³):							
Water Rate	\$ 2.18	\$ 2.34	\$ 2.18	\$ 2.34	\$ 2.27	4.1%	(3.0%)
Wastewater Rate	\$ 2.77	\$ 2.89	\$ 2.79	\$ 2.90	\$ 2.87	2.9%	(1.0%)
Combined Rate	\$ 4.95	\$ 5.23	\$ 4.97	\$ 5.24	\$ 5.14	3.4%	(1.9%)
Stormwater Rate (\$/month):							
Residential	\$ 7.09	\$ 9.18	\$ 9.18	\$ 11.69	\$ 11.69	27.3%	-
Non-Residential	\$ 90.07	\$ 116.64	\$ 116.64	\$ 148.51	\$ 148.51	27.3%	-

Total capital budget authority of \$194.9M is being requested in 2022 with \$83.3M in planned spending for 2022

Capital budget authority is made up of four components:

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

This means 2022 capital budget authority includes actuals to December 31, 2020 plus the 2021 forecast plus any 2022 capital cash flows, as well as any cash flow needs from 2023 and beyond only as required.

A total of \$198.2 million in 2022 capital budget authority was proposed as part of the budget tabled at Budget Committee on October 26, 2021. Over the course of the Committee's review this proposed budget authority was reduced by a total of \$3.3

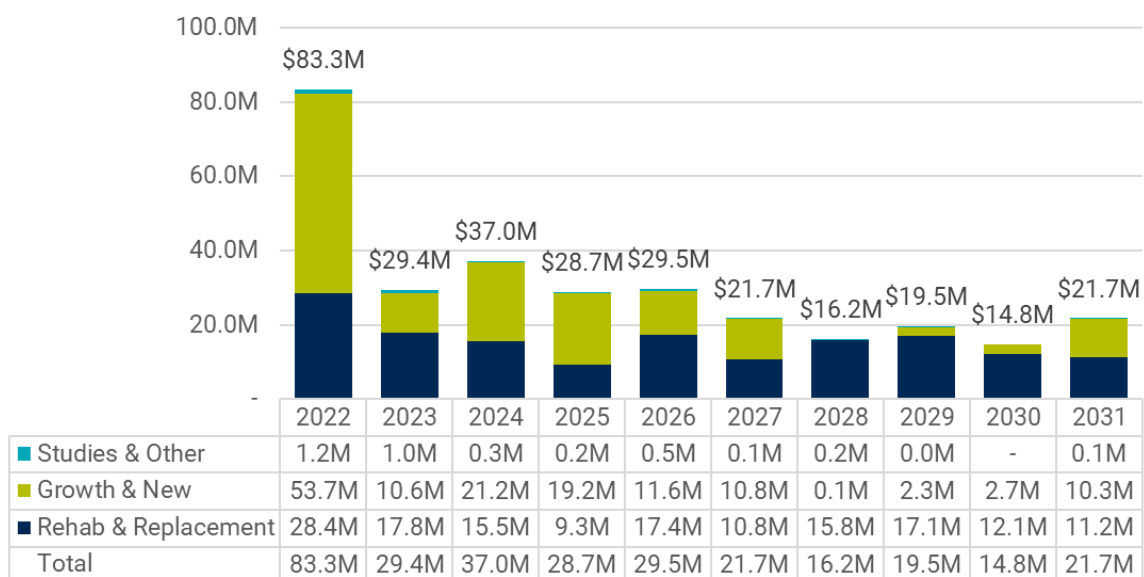
million resulting in a final recommended 2022 capital budget authority of \$194.9 million being made up of \$181.9 million in previously approved capital projects and \$13.0 million in net new budget authority requests. A summary of the proposed 2021 capital budget authority categorized by its traditional funding buckets of Rehabilitation & Replacement (R&R), Growth & New (G&N) and Studies & Other (S&O) is presented under Attachment 2. The detailed list of 2022 capital projects for which additional budget authority is recommended is presented under Attachment 3.

The 10-year capital plan includes \$301.7M in capital investments

On October 26, 2021 a 10-year capital plan which included a total of \$302.0 million in capital investments was tabled for the Committees' review. Over the course of this plan's examination, a total of \$0.3 million in investments were removed. The final recommended 10-year plan includes a total of \$301.7 million in investments. This 10-year capital plan continues to focus on investments in asset management with rehabilitation and replacement projects representing 52% of the plan, growth and new 47% which includes the construction of Aurora Town Square and studies and other at 1%.

The 10-year capital plan reflects the timing of the planned spending on capital projects, allowing for better cash management, timing of investments and reserve replenishment needs on an annual basis as shown in Figure 2 below.

Figure 2
10-year capital plan



The rehabilitation & replacement component of this plan has been built upon the Town's previously approved asset management plan foundation which has recently been replaced by a new Council approved 2nd generation asset plan as the Town strives to maintain its compliance with the province's municipal asset management regulation. This new and approved plan will be operationalized over the coming years which will enable the Town's ten-year capital plan's transition over to its newly approved asset management plan.

The development of the 10-year capital plan has focused on ensuring that the first five years of the plan are affordable assuming that the proposed 2022 contributions to reserves in the operating budget are approved as presented and the continuance of this best practice into the future. In future budgets more work is needed to ensure that the full 10 years of the plan are affordable. This work will be guided by the Town's new fiscal strategy and policy.

The final proposed 2022 capital plan includes multiple Budget Committee recommended changes

Over the course of the Budget Committee's review of the tabled 2022 capital plan, multiple recommended changes were made. All recommended changes to the original tabled 2022 capital budget on October 26th are summarized in Table 3.

Table 3
Recommended Changes to the Tabled 2022 Capital Plan

Project	Tabled Budget Authority	Recommended Budget Authority	Comments/Notes
14088 - Outdoor Wi-Fi Implementation	50.0	50.0	Conditionally Approved
24024 - Bylaw - SUV x 2 (New)	75.0	-	Defer to 2023 & 2024
34185 - Roads - Trackless Sidewalk Utility Vehicle (New)	180.0	-	Remove from capital plan
72281 - AFLC - Skate Park Reconstruction	1,195.0	1,195.0	Conditionally Approved
73201 - Artificial Turf - Location #1	2,725.0	2,575.0	Adjust project funding to reflect \$500K external contribution and lower cost
73250 - Artificial Turf - Location #2	2,800.0	-	Defer to 2023
73338 - St. Anne's School Park	200.0	200.0	Conditionally Approved

December 14, 2021

9 of 12

Report No. FIN21-052

Project	Tabled Budget Authority	Recommended Budget Authority	Comments/Notes
34518 - Pedestrian Crossings as per 2019 DC Study	216.2	216.2	Conditionally Approved
34519 - Traffic Calming as per 2019 DC Study	245.1	245.1	Conditionally Approved
13026 - Risk Management	70.0	70.0	Conditionally Approved

The final proposed 2022 capital plan for approval reflects all of these recommended changes.

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

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

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

Advisory Committee Review

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

Legal Considerations

Section 291 of the Municipal Act provides that a municipality may prepare and adopt multi-year budgets. For the second and each subsequent year, Town Council will have

the opportunity to re-review the budget, make any necessary changes and re-adopt the budget for the year to which the budget applies.

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

Financial Implications

Residential tax bills contain three different property taxes. Taxes collected for provincial education purposes represents approximately 20 percent of a residential tax bill, while taxes for York Region are approximately 43 percent and the Town's share is the remaining 37.0 percent.

The Town's proposed tax increase of 2.9 percent for 2022 would add approximately \$8.94 per year to the Town's share of the tax bill for each \$100,000 of assessment. For an average home in Aurora assessed at \$800,000, the Town's share of the tax bill in 2021 is \$2,465.70. If the proposed tax increase of 2.9% is approved, this tax bill will increase by \$71.51 to \$2,537.21 for 2022.

The average quarterly residential water bill assumes the use of 54 cubic meters of water during the three-month period. The rates for water and wastewater are charged per cubic meter and then the stormwater charge is a monthly fee. So, each residential bill will include three months. The average residential bill in 2021 was \$295.92 in 2021; if approved, the rates in this budget for water, wastewater and stormwater will increase this average bill by \$16.71 to \$312.63 in 2022.

The proposed 2022 capital plan is affordable should Council approve the proposed additional allocation of 0.9 percent of the total planned fiscal strategy 1 percent tax rate increase in support of the Town's capital infrastructure renewal. The affordability of the presented 10-year capital plan (2022 to 2031) will be determined as part of the Town's ongoing delivery of its long-term fiscal strategy.

Communications Considerations

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

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

Link to Strategic Plan

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

Alternative(s) to the Recommendation

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

Conclusions

The Budget Committee has concluded its reaffirmation of the Town's 2022 operating budget. The result of this reaffirmed budget is a 2.9 percent tax increase for 2022 on the Aurora share of the tax bill.

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

Attachments

Attachment 1 – 2021 to 2022 Proposed Operating Budget by Department

Attachment 2 – 2021 Proposed Capital Budget Authority by Department

Attachment 3 – 2021 Proposed Capital Budget Authority - Project Detail

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

Previous Reports

FIN21-012, 2022 Budget Process and Timeline, March 23, 2021

FIN21-044. 2022 Budget Introduction, September 26, 2021

December 14, 2021

12 of 12

Report No. FIN21-052

Pre-submission Review

Agenda Management Team electronic review on December 1, 2021

Approvals

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

Approved by Doug Nadorozny, Chief Administrative Officer

2022 Proposed Operating Budget by Department

\$000's	2022 Approved		Net Change	
	Gross	Net	\$	%
Council	688.1	588.1	7.3	1.3%
Office of the CAO	1,454.3	1,454.0	27.9	2.0%
Community Services	17,312.8	10,204.2	(810.5)	(7.4%)
Corporate Services	11,728.8	10,258.2	790.8	8.4%
Finance	2,975.0	2,420.3	172.9	7.7%
Operational Services:				
Roads, Parks & Waste Mgmt	12,500.5	11,230.3	201.3	1.8%
Water, Wastewater & Storm	29,773.1	-	-	-
Planning & Development Serv.	6,337.1	778.0	(48.8)	(5.9%)
Corporate Revenues & Exp.	9,132.8	1,042.3	1,386.0	(403.3%)
Total Departmental Budget	91,902.5	37,975.5	1,727.0	4.8%
Central York Fire Services	12,294.9	12,294.9	333.3	2.8%
Library	3,988.5	3,934.1	38.0	1.0%
Total Budget	108,185.9	54,204.5	2,098.3	4.0%
Assessment Growth			553.5	1.1%
Tax Increase			1,544.7	2.9%
2020 Approved Budget	107,073.2	54,816.1	2,965.0	2.9%
Change to Outlook	1,112.7	(611.6)		0.0%

New Permanent Full Time Staff Positions

	FTE	2022 Gross \$000	Net \$000
Opening Full Time Equivalent (FTE)	246.0		
Corporate Services:			
IT Strategic Plan Position	1.0	114.0	114.0
Legal Articling Student	1.0	90.9	90.9
Finance:			
Procurement Analyst	1.0	91.6	91.6
Operational Services:			
Parks Operator	1.0	80.7	80.7
Planning & Development Services:			
Administrative Assistant - Engineering Division	1.0	75.1	75.1
Full-Time Equivalent (FTE)	251.0	452.3	452.3
2021 Budget Outlook	251.0	450.7	450.7
Change to Outlook	-	1.6	1.6

Attachment #2

2022 Proposed Capital Budget Authority by Department

(\$000s)	Previously Approved Budget	2022 Budget		Capital Budget Authority Cash Flow			
		Capital Budget Authority*	Budget Change	Actuals to Dec/20	2021 Forecast	2022	2023+
Office of the CAO							
Rehab & Replacement	85.0	85.0	-	40.9	44.1	-	-
Studies & Other	255.0	255.0	-	61.9	166.6	26.6	-
	340.0	340.0	-	102.7	210.7	26.6	-
Community Services							
Rehab & Replacement	4,828.8	5,152.0	323.2	1,026.5	1,631.7	2,205.4	288.4
Growth & New	62,920.3	62,944.3	24.0	5,887.2	16,520.3	40,376.8	160.0
Studies & Other	315.0	415.0	100.0	-	175.0	240.0	-
	68,064.1	68,511.3	447.2	6,913.7	18,327.0	42,822.2	448.4
Corporate Services							
Rehab & Replacement	4,150.9	4,685.9	535.0	2,235.1	988.7	1,327.2	134.9
Growth & New	1,385.9	1,760.9	375.0	689.5	300.7	770.7	-
Studies & Other	495.0	560.0	65.0	102.8	130.9	323.3	3.0
	6,031.7	7,006.7	975.0	3,027.5	1,420.3	2,421.1	137.9
Finance							
Rehab & Replacement	7,686.8	7,686.8	-	2,634.4	454.8	3,430.2	1,167.5
Studies & Other	185.0	185.0	-	-	159.3	25.7	-
	7,871.8	7,871.8	-	2,634.4	614.0	3,455.9	1,167.5
Operational Services							
Rehab & Replacement	13,024.2	14,724.2	1,700.0	8,227.0	1,908.6	3,521.2	1,067.4
Growth & New	19,535.0	22,481.0	2,946.0	7,401.5	3,488.0	9,066.5	2,525.0
Studies & Other	212.4	212.4	0.0	114.3	20.0	78.1	-
	32,771.6	37,417.6	4,646.0	15,742.9	5,416.6	12,665.7	3,592.4
Planning & Development Services							
Rehab & Replacement	38,642.3	45,431.8	6,789.5	20,831.8	6,281.0	17,909.9	409.1
Growth & New	12,130.4	12,254.9	124.5	8,294.6	3,372.2	588.2	-
Studies & Other	1,875.4	1,875.4	-	915.4	392.0	470.4	97.6
	52,648.1	59,562.1	6,914.0	30,041.8	10,045.2	18,968.5	506.7
Departmental Total	167,727.4	180,709.6	12,982.2	58,463.0	36,033.8	80,360.0	5,852.9
Central York Fire Services							
Growth & New	14,218.8	14,218.8	-	2,890.1	8,415.0	2,913.7	-
	14,218.8	14,218.8	-	2,890.1	8,415.0	2,913.7	-
Approved Budget	181,946.2	194,928.4	12,982.2	61,353.1	44,448.8	83,273.7	5,852.9

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

2022 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
Rehabilitation & Replacement				
Office of the CAO				
Previously Approved Projects	85.0	85.0	-	Receive for information only
Subtotal Office of the CAO	85.0	85.0	-	
Community Services				
Facilities				
72319 - SARC - Replace security system	32.1	-	32.1	Approve
72398 - ASC - Replacement of security system	53.6	-	53.6	Approve
72444 - Yonge St Electronic Sign Replacement - Conditionally Approved in 2019	70.0	-	70.0	Approve
72476 - Unplanned - Emergency Repairs Contingency 2022	100.0	-	100.0	Approve
Previously Approved Projects	4,495.2	4,495.2	-	Receive for information only
	4,750.9	4,495.2	255.7	
Museum & Archives				
73324 - Pet Cemetery Restoration	75.0	55.0	20.0	Approve
	75.0	55.0	20.0	
Programs				
74007 - AFLC Fitness Equipment Replacement	298.6	278.6	20.0	Approve
74029 - Parade Float	27.5	-	27.5	Approve
	326.1	278.6	47.5	
Subtotal Community Services	5,152.0	4,828.8	323.2	
Corporate Services				
14081 - Ethernet Switch Redesign	400.0	-	400.0	Approve
14084 - Maximo Gap Analysis & Implementation	100.0	-	100.0	Approve
14092 - TrackIT Upgrade	20.0	-	20.0	Approve
14094 - Data Centre Evergreening	100.0	-	100.0	Approve
14095 - Cybersecurity Software	90.0	-	90.0	Approve
14097 - EZMax Mobile	50.0	-	50.0	Approve
14103 - Backflow Prevention App	25.0	-	25.0	Approve
Previously Approved Projects	3,900.9	4,150.9	(250.0)	Receive for information only
Subtotal Corporate Services	4,685.9	4,150.9	535.0	
Finance				
Previously Approved Projects	7,686.8	7,686.8	-	Receive for information only
Subtotal Finance	7,686.8	7,686.8	-	

2022 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
Operational Services				
Fleet				
34262 - Vehicle Radio Upgrade	30.0	-	30.0	Approve
34431 - Roads - 3/4 Ton Pick Up (#23-21)	60.0	-	60.0	Approve
34436 - Roads - 6 Ton Diesel Dump with Sander (#28-21)	300.0	-	300.0	Approve
71137 - Parks - 3/4 Ton Pick Up (#204-21)	60.0	-	60.0	Approve
Previously Approved Projects	705.0	705.0	-	Receive for information only
	1,155.0	705.0	450.0	
Parks				
72281 - AFLC - Skate Park Reconstruction (Conditionally Approved 2022)	1,195.0	675.0	520.0	Conditional Approval
73237 - Pathway Paving - Various park trails	30.0	-	30.0	Approve
73303 - Tennis Court Resurface - Fleury, Summit & McMahon Park	190.0	-	190.0	Approve
73333 - Playground Replacement - Elizabeth Hader	140.0	-	140.0	Approve
73336 - Cousins Park Boardwalk Replacement	170.0	-	170.0	Approve
Previously Approved Projects	4,565.7	4,565.7	-	Receive for information only
	6,290.7	5,240.7	1,050.0	
Roads & Sidewalks				
34008 - Roads Operations Infrastructure Inspection, Repair and Maintenance Program	400.0	200.0	200.0	Approve
Previously Approved Projects	1,140.0	1,140.0	-	Receive for information only
	1,540.0	1,340.0	200.0	
Operations				
Previously Approved Projects	5,438.5	5,438.5	-	Receive for information only
	5,438.5	5,438.5	-	
Water, Wastewater & Stormwater				
Previously Approved Projects	300.0	300.0	-	Receive for information only
	300.0	300.0	-	
Subtotal Operational Services	14,724.2	13,024.2	1,700.0	

2022 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
Planning & Development Services				
Roads				
31113 - M & O and Underground Infrastructure Rehabilitation - Murray Dr, Kennedy St W, Pinehurst Crt. Wiles Crt.	4,252.3	2,352.3	1,900.0	Approve
31201 - M & O - Banbury Crt, Highland Gate, Corbett Cr, Cossar Dr, Elderberry Tr, Ironshore Crt, Greenbriar Crt, Spyglass Crt, Cranberry Ln, Dawlish Av	1,311.4	-	1,311.4	Approve
31202 - M & O - Haida Dr, Windham Trail, Wellington Heights Crt, Bayfair Rd, McDonald Dr, Bell Dr, Devins Dr, Crawford Rose Dr	1,132.9	-	1,132.9	Approve
31203 - M & O - Scanlon Crt, Vata Crt, Walton Dr, Old Yonge St	636.8	-	636.8	Approve
31207 - Full Reconstruction - Mill St, Wells St, Edwards St, Temperance St	100.0	-	100.0	Approve
31210 - Full Reconstruction - Marksby Crt, Gilbank Dr, Lacey Crt, McLeod Dr	167.9	-	167.9	Approve
31228 - M & O - Goulding Ave and Eric T. Smith Way	790.5	-	790.5	Approve
Previously Approved Projects	29,628.7	29,628.7	-	Receive for information only
	38,020.5	31,981.0	6,039.5	
Sidewalks				
Previously Approved Projects	192.7	192.7	-	Receive for information only
	192.7	192.7	-	
Streetlights				
34712 - Streetlights Improvement on Yonge Street from Wellington to Church	600.0	-	600.0	Approve
	600.0	-	600.0	
Water, Wastewater & Stormwater				
42089 - Delayne Drive Channel Rehabilitation	150.0	-	150.0	Approve
Previously Approved Projects	6,263.6	6,263.6	-	Receive for information only
	6,413.6	6,263.6	150.0	
Traffic				
Previously Approved Projects	205.0	205.0	-	Receive for information only
	205.0	205.0	-	
Subtotal Planning & Development	45,431.8	38,642.3	6,789.5	
Subtotal Repair & Replacement	77,765.8	68,418.1	9,347.7	

2022 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
Growth & New				
Community Services				
Facilities				
Previously Approved Projects	62,643.3	62,643.3	-	Receive for information only
	62,643.3	62,643.3	-	
Programs				
74030 - Korean War Memorial	24.0		24.0	Approve
Previously Approved Projects	277.0	277.0	-	Receive for information only
	301.0	277.0	24.0	
Subtotal Community Services	62,944.3	62,920.3	24.0	
Corporate Services				
Access Aurora				
Previously Approved Projects	237.2	237.2	-	Receive for information only
Bylaw				
24029 - AMPS Implementation	150.0	-	150.0	Approve
Previously Approved Projects	185.0	185.0	-	Receive for information only
	335.0	185.0	150.0	
Information Technology				
14076 - Digital Education Program	50.0	25.0	25.0	Approve
14086 - ArcGIS Portal	100.0	-	100.0	Approve
14088 - Outdoor Wi-Fi Implementation (Conditionally Approved 2022)	50.0	-	50.0	Conditional Approval
14101 - Permit Occupancy Application	25.0	-	25.0	Approve
14102 - Garbage Tag Portal	25.0	-	25.0	Approve
Previously Approved Projects	485.6	485.6	-	Receive for information only
	735.6	510.6	225.0	
Strategic Initiatives				
Previously Approved Projects	453.1	453.1	-	Receive for information only
Subtotal Corporate Services	1,760.9	1,385.9	375.0	
Central York Fire Services				
Previously Approved Projects	14,218.8	14,218.8	-	Receive for information only
Subtotal Central York Fire Services	14,218.8	14,218.8	-	
Operational Services				
Operations				
Previously Approved Projects	2,185.2	2,185.2	-	Receive for information only
Roads & Sidewalks				
Previously Approved Projects	40.0	40.0	-	Receive for information only

2022 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
Fleet				
71092 - Facilities - Van - Aurora Town Square (New)	55.0	-	55.0	Approve
71117 - Parks - Utility Vehicle - Wildlife Park (New)	40.0	-	40.0	Approve
Previously Approved Projects	755.0	755.0	-	Receive for information only
	850.0	755.0	95.0	
Parks				
73201 - Artificial Turf - Location #1	2,575.0	-	2,575.0	Approve
73290 - Tree Inventory	40.0	25.0	15.0	Approve
73335 - Dog Waste Container/Diversion Pilot Project	61.0	-	61.0	Approve
73338 - St. Anne's School Park (Conditionally Approved 2022)	200.0	-	200.0	Conditional Approval
Previously Approved Projects	16,404.8	16,404.8	-	Receive for information only
	19,280.8	16,429.8	2,851.0	
Water				
Previously Approved Projects	125.0	125.0	-	Receive for information only
Subtotal Operational Services	22,481.0	19,535.0	2,946.0	

2022 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
Planning & Development Services				
Roads				
31229 - Construction of a Layby Lane on Tecumseh Drive at Aurora Heights P.S.	65.0	-	65.0	Approve
Previously Approved Projects	5,889.7	5,889.7	-	Receive for information only
	5,954.7	5,889.7	65.0	
Sidewalks				
34617 - Sidewalk- Edward/ 100m E of Yonge-Dunning	75.0	-	75.0	Approve
Previously Approved Projects	3,232.0	3,232.0	-	Receive for information only
	3,307.0	3,232.0	75.0	
Streetlights				
Previously Approved Projects	237.0	447.0	(210.1)	Receive for information only
	237.0	447.0	(210.1)	
Traffic				
34518 - Pedestrian Crossings as per 2019 DC Study (Conditionally Approved 2022)	216.2	144.1	72.1	Conditional Approval
34519 - Traffic Calming as per 2019 DC Study (Conditionally Approved 2022)	245.1	122.6	122.6	Conditional Approval
Previously Approved Projects	514.1	514.1	-	Receive for information only
	975.4	780.8	194.6	
Water, Wasterwater & Stormwater				
Previously Approved Projects	1,661.0	1,661.0	-	Receive for information only
	1,661.0	1,661.0	-	
Subtotal Planning & Development	12,134.9	12,010.4	124.5	
Building Services				
Previously Approved Projects	120.0	120.0	-	Receive for information only
Subtotal Building Services	120.0	120.0	-	
Subtotal Growth & New	113,659.9	110,190.4	3,469.5	
Studies & Other				
Office of the CAO				
Previously Approved Projects	255.0	255.0	-	Receive for information only
Subtotal Office of the CAO	255.0	255.0	-	
Community Services				
73331 - Parks & Recreation Master Plan	100.0		100.0	Approve
Previously Approved Projects	315.0	315.0	-	Receive for information only
Subtotal Community Services	415.0	315.0	100.0	

2022 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
Corporate Services				
13026 - Risk Management (Conditionally Approved 2022)	70.0	30.0	40.0	Conditional Approval
14105 - IT Security Penetration Testing	25.0	-	25.0	Approve
Previously Approved Projects	465.0	465.0	-	Receive for information only
Subtotal Corporate Services	560.0	495.0	65.0	
Finance				
Previously Approved Projects	185.0	185.0	-	Receive for information only
Subtotal Finance	185.0	185.0	-	
Operational Services				
Previously Approved Projects	212.4	212.4	-	Receive for information only
Subtotal Operational Services	212.4	212.4	-	
Planning & Development Services				
Previously Approved Projects	1,875.4	1,875.4	-	Receive for information only
Subtotal Planning & Development	1,875.4	1,875.4	-	
Subtotal Studies & Other	3,502.7	3,337.7	165.0	
Total	194,928.4	181,946.2	12,982.2	

Attachment #4**Reconciling the 2022 Proposed Budget with PSAB Standards**

(in \$ooo's)	2022			
	Modified Accrual		Full Accrual	
	Operating	Capital*	Reporting Change	Operating and Capital
Revenues				
Proposed budget	108,186	83,274	-	191,460
Transfers from reserves			(62,870)	(62,870)
Total Revenues	108,186	83,274	(62,870)	128,589
Expenses				
Proposed budget	108,186	83,274	-	191,460
Transfers to reserves			(15,255)	(15,255)
Acquisition of tangible capital assets			(65,688)	(65,688)
Debt principal repayments			(1,359)	(1,359)
Amortization			16,044	16,044
WSIB			47	47
Post employment benefits			336	336
Total Expenses	108,186	83,274	(65,875)	125,584
Surplus	-	-	3,005	3,005

*As per ten year capital plan.