



# OPERATING BUDGET

As adopted November 28, 2024

# The Budget includes a tax increase of 3.5% in 2025

The 2025 to 2026 Budget covers the remaining two years in the Council term. The budget maintains the tax levy increases included in the 2024 multi-year budget of 3.5 percent in 2025 and 2.9 percent in 2026. This levy includes one percent increase for fiscal strategy which represents a contribution to tax-funded capital reserves. The gross spending in this budget increases from \$119.1 million approved in 2024 to \$130.1 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		2024	2024	Budget	Budget
	2022	2023	Net Fcst*	Budget	2025	2026
<b>Aurora Departments:</b>						
Expenditures	96,865.6	112,418.7	115,576.1	101,803.2	108,233.1	112,027.7
Non-Tax Revenues	(60,761.8)	(72,484.3)	(73,791.9)	(59,145.4)	(62,888.5)	(64,510.3)
<b>Subtotal</b>	<b>36,103.7</b>	<b>39,934.3</b>	<b>41,784.2</b>	<b>42,657.7</b>	<b>45,344.6</b>	<b>47,517.4</b>
Central York Fire Service	12,294.1	12,722.9	13,063.9	13,063.9	13,384.5	13,748.2
Aurora Public Library	3,934.9	4,052.1	4,122.0	4,122.0	4,205.0	4,289.0
<b>Total Budget</b>	<b>52,332.7</b>	<b>56,709.4</b>	<b>58,970.1</b>	<b>59,843.7</b>	<b>62,934.1</b>	<b>65,554.6</b>
<b>Assessment Growth</b>	\$				<b>943.5</b>	<b>753.3</b>
	%				<b>1.6%</b>	<b>1.2%</b>
<b>Tax Increase</b>	\$				<b>2,146.8</b>	<b>1,867.2</b>
	%				<b>3.5%</b>	<b>2.9%</b>

\*Net forecast as of August 31, 2024

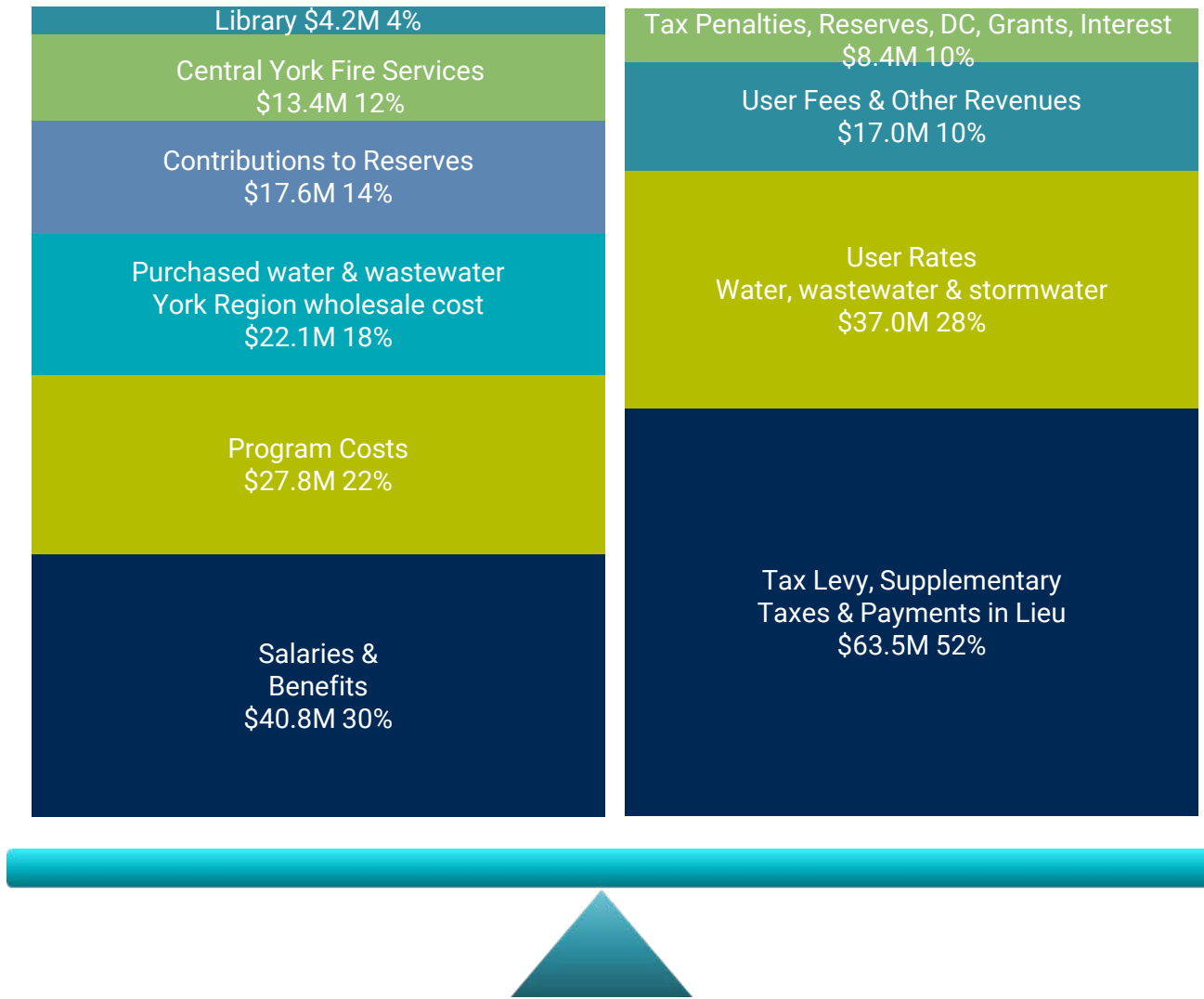
The total levy increase, net of assessment growth, is \$2.1 million or 3.5 percent in 2025 and \$1.9 million or 2.9 percent in 2026. The budget includes a forecast for growth in the assessment base of 1.6 percent in 2025 and 1.2 percent in 2026.

## 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 2025. The largest cost is salaries and benefits for Town staff at \$40.9 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 2025 balanced operating budget, what is spent and how it's paid for



## This budget focuses on the changes to the 2024 Budget

The 2024 to 2026 Budget formed the starting point for the development of the 2025 to 2026 Budget. In each departmental chapter, the changes from the budget presented last year are shown in the budget change to outlook tables.

The following summarizes the changes to the outlook for the Town. These changes were driven by updating salaries and benefits for current staffing levels, inflationary pressures in Operational Services for new contracts relating to fleet, streetlights and roads maintenance. These pressures were offset by savings including energy savings in facilities and the removal of the multi-year budget contingency in 2025.

## Outlook change summary for tax-funded operations

	2025		2026	
	\$000's	%	\$000's	%
<b>2024 Budget Outlook</b>	<b>62,708.9</b>		<b>65,330.1</b>	
Prior Year Adjustments			225.1	0.34%
<b>Restated Outlook</b>	<b>62,708.9</b>		<b>65,555.2</b>	
<b>Budget changes to outlook</b>				
Salaries & benefits adjustments net of recoveries from reserves and user rates	98.2	0.16%	177.9	0.27%
Continuation of communications project management	101.1	0.16%	(101.1)	(0.15%)
Facilities energy savings net of materials increases	(195.0)	(0.31%)	0.0	0.00%
Facilities leases, rentals and advertising net of costs	80.4	0.13%	(25.2)	(0.04%)
Community programs and special events	(94.6)	(0.15%)	3.8	0.01%
Cultural Services Action Plan (2025) & Public Art maintenance (2026)	50.0	0.08%	12.5	0.02%
Sport Aurora	50.0	0.08%	-	
Removal of HVAC position in 2025 - Council Amendment	0.6	0.00%	(0.6)	(0.00%)
East Gwillimbury joining Animal Services partnership	(23.0)	(0.04%)	(44.5)	(0.07%)
Water and tax administration revenues	(39.2)	(0.06%)	(8.3)	(0.01%)
IT contract savings	(8.2)	(0.01%)	-	
Next Generation 911 Service	12.0	0.02%	-	
Fleet vehicle licenses, contract costs in roads maintenance and streetlights, offset by savings in recycling	105.4	0.17%	-	
Two additional routes for sidewalk winter maintenance	-		60.0	0.09%
Banners and flags	19.2	0.03%	-	
Additional crossing guards for new school	20.0	0.03%	-	
Parks ice rink liners and other minor adjustments	12.1	0.02%	-	
Reduction to 2025 planning revenue forecast	66.5	0.11%	(66.5)	(0.10%)
Photocopier savings	(74.6)	(0.12%)	(9.2)	(0.01%)
Multi-year budget contingency	(100.0)	(0.16%)	-	
Adjustment to Payments-in-Lieu of Taxes	92.0	0.15%	-	
Reduction to tax stabilization draw	105.2	0.17%	25.1	0.04%
Other minor adjustments	(24.4)	(0.04%)	25.0	0.04%
Central York Fire Services	(28.9)	(0.05%)	(49.8)	(0.08%)
Aurora Public Library	0.4	0.00%	0.3	0.00%
<b>Budget change</b>	<b>225.1</b>	<b>0.36%</b>	<b>(0.6)</b>	<b>(0.00%)</b>
<b>2025 Budget</b>	<b>62,934.1</b>		<b>65,554.6</b>	

These changes are also included in the incremental budget changes. This chart provides an alternate view of the changes to the 2024 to 2026 multi-year budget.

## 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.

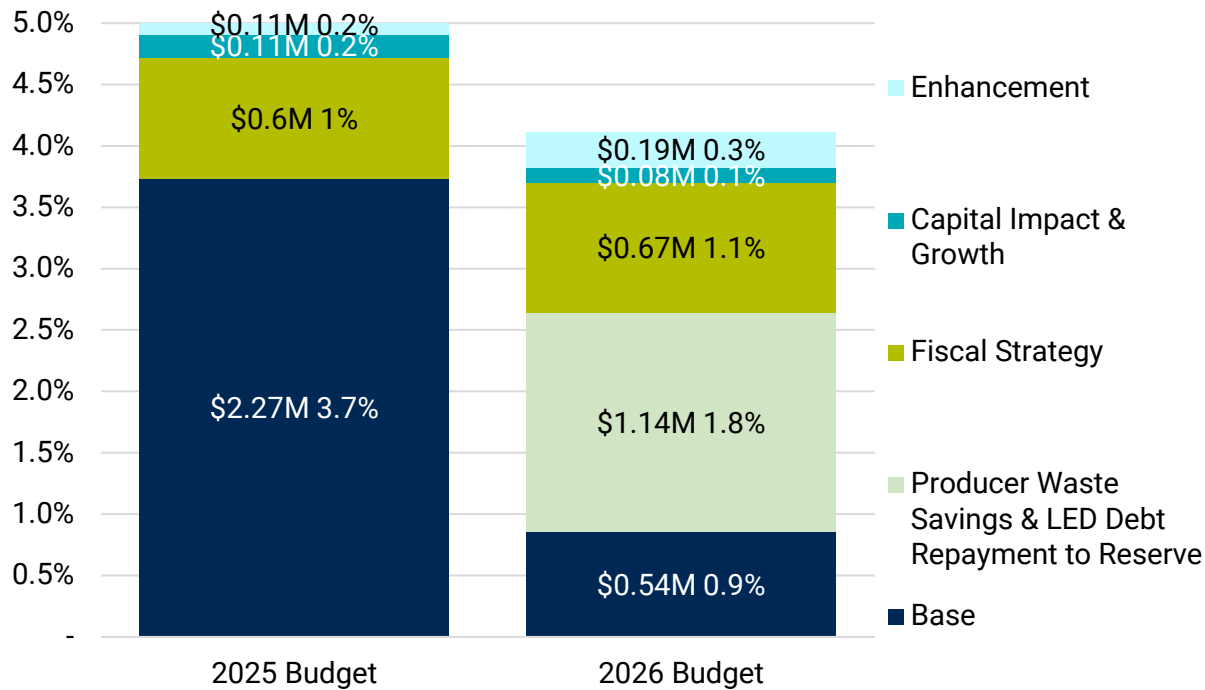
The 2024 approved budget is used as a starting point in developing the 2025 to 2026 Budget. All changes to the budget each year are grouped based on the reason for the increase. These groups are:

- **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

The chart that follows shows the total increase to the budget being 4.9 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 1.6 percent in 2025 and 1.2 percent in 2026.

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.

## Tax-funded budget changes by category



Note: Rounded

## High-level tax-funded budget changes summary

	2025			2026		
	FTE	\$000's	%	FTE	\$000's	%
<b>Starting Budget</b>	<b>275</b>	<b>59,843.7</b>		<b>278</b>	<b>62,934.1</b>	
Budget Changes:						
Base	-	2,265.8	3.7%	-	543.3	0.9%
Capital Operating Costs	-	340.7	0.6%	-	120.0	0.2%
Fiscal Strategy	-	604.1	1.0%	-	1,809.7	2.8%
Maintaining Service Levels for Growth	1	(230.3)	(0.4%)	1	(37.6)	(0.1%)
Enhancements and Transformation	2	110.0	0.2%	3	185.2	0.3%
	3	3,090.4	5.1%	4	2,620.5	4.1%
<b>Total Budget</b>	<b>278</b>	<b>62,934.1</b>		<b>282</b>	<b>65,554.6</b>	
Assessment Growth		943.5	1.6%		753.3	1.2%
Net Levy Increase		2,146.8	3.5%		1,867.2	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.

## Base budget changes – tax-funded

Base	\$000's	%	\$000's	%
<b>Wages and existing staffing related base changes:</b>				
Salaries & benefits including COLA, step increases and other approved staffing actions	1,752.2	2.88%	1,312.2	2.06%
Reversal of Safe Recovery Grant fund used to offset temporary positions in 2024	50.4	0.08%	149.2	0.23%
Capital recovery for staffing costs	(198.6)	(0.33%)	(65.0)	(0.10%)
Tax stabilization recovery for Windrow pilot program	150.0	0.25%	-	
Cost recovery adjustment for Aurora Town Square funded position starting midway through 2023	(7.9)	(0.01%)	(3.6)	(0.01%)
<b>Departmental inflationary and contract base changes:</b>				
Council	(1.0)	(0.00%)	1.0	0.00%
Office of the CAO	0.2	0.00%	3.3	0.01%
Community Services	35.3	0.06%	92.3	0.14%
Corporate Services	21.6	0.04%	29.1	0.05%
Finance	(46.6)	(0.08%)	17.6	0.03%
Operational Services	174.0	0.29%	(1,249.0)	(1.96%)
Planning & Development Services	(71.2)	(0.12%)	(198.2)	(0.31%)
User rate recovery for corporate overhead	(201.7)	(0.33%)	(86.5)	(0.14%)
<b>Other base changes:</b>				
Aurora Public Library	83.0	0.14%	84.0	0.13%
Central York Fire Services	320.5	0.53%	363.8	0.57%
Corporate Items	175.6	0.29%	48.2	0.08%
Reduce contribution from Economic Development reserve	30.0	0.05%	45.0	0.07%
	<b>2,265.8</b>	<b>3.73%</b>	<b>543.3</b>	<b>0.85%</b>

### 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 both years at \$1.8 million in 2025 and \$1.4 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, cost increases for benefits, and in 2025 it also includes the half-year cost for new positions approved to start mid-way through 2024.

Some of the salaries and benefits are funded through capital reserves including tax, user rate, grant and development charges where the positions work directly on user rate funded services or on capital projects. In previous years, some positions were funded through the Safe Recovery Grant, the budget over the next two years phases out this funding source as they are expected to be used up by the end of 2026.

## Significant inflationary pressures seen on new multi-year contracts

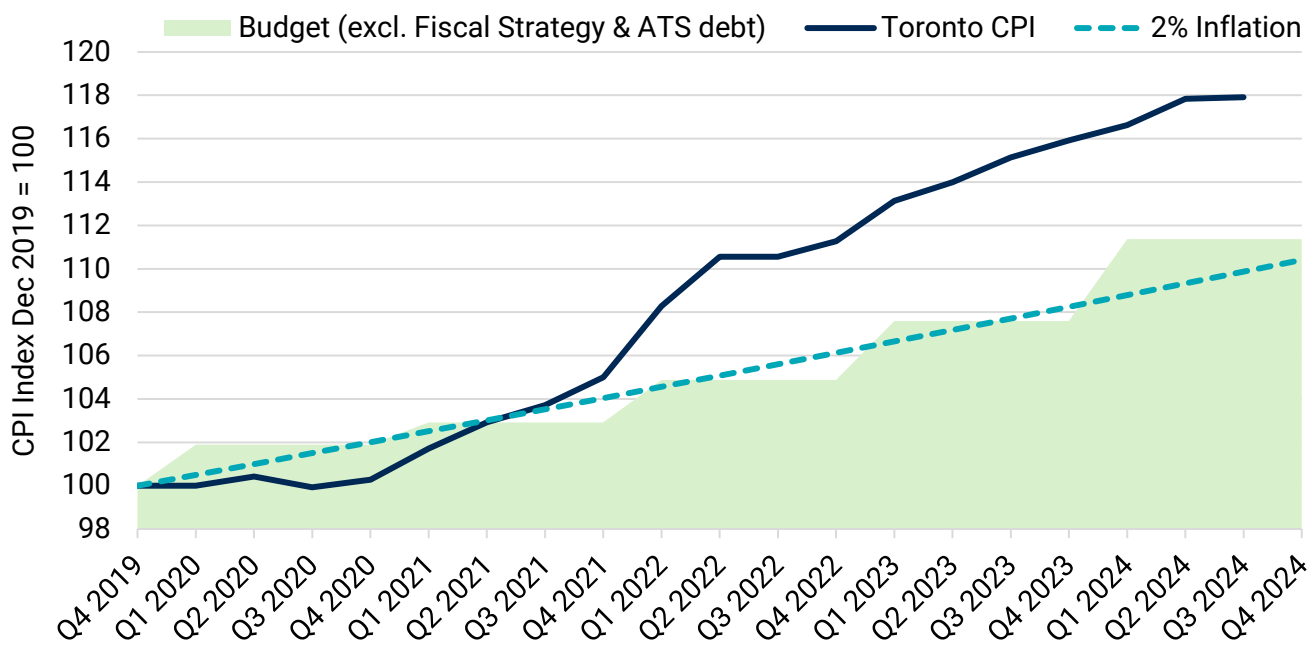
The remaining inflationary pressures in departmental budgets include both inflation on costs and revenues. The increase to revenues aids in mitigating the increased cost of delivering programs.

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.

In 2025, Operational Services has tendered new contracts for road maintenance and streetlight services which have resulted in much higher increases to “catch-up” to today’s cost of living.

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 to support the asset management plan.



Also in 2026, the tax-funded debt for the conversion to LED lights will be completed. These funds will also be converted to asset management reserve contributions.

**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:

- \$116,200 to continue to phase in the operational costs of the Aurora Town Square over the next two years
- \$143,800 for the operation and programming of the new gymnasium at the Stronach Aurora Recreation Centre (SARC) which includes both facilities costs and programming
- \$132,500 for the phasing in of the new financial system and \$28,200 for the implementation of the next modules of the human resource information system (HRIS)
- \$40,000 for disposal of dog waste at the new receptacles

**Capital impact budget changes (tax-funded)**

Capital Operating Costs	2025		2026	
	\$000's	%	\$000's	%
Aurora Town Square: operating costs, revenue net of reserve funding	58.4	0.10%	57.8	0.09%
SARC Gym operating and program costs net of program revenue	160.0	0.26%	(16.2)	(0.03%)
Financial system phasing in increased cost over four years (2023-2026) net of user rate recovery	76.7	0.13%	55.8	0.09%
Additional HRIS module implementation	25.6	0.04%	2.6	0.00%
Parks: Additional waste disposal fees for dog waste receptacles	20.0	0.03%	20.0	0.03%
	<b>340.7</b>	<b>0.56%</b>	<b>120.0</b>	<b>0.19%</b>

**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, all the savings from the completion of the LED debenture and the redirection of the debt carrying costs for Aurora Town Square are converted to asset management reserve contributions. These additional contributions, help the Town meet the recommendations included in the Asset Management Plan for 2025 and 2026.

## Fiscal strategy budget changes (tax-funded)

Fiscal Strategy	2025		2026	
	\$000's	%	\$000's	%
Fiscal Strategy annual increase of one percent for contribution to capital reserves	604.1	0.99%	569.7	0.89%
Asset management funding from producer responsibility from waste savings and completion of LED debt	-		1,140.0	1.79%
Redirection of Aurora Town Square debt financing budget to asset management reserve contributions	510.0	0.84%	-	
Removal of Aurora Town Square debt financing costs	(510.0)	(0.84%)	-	
Multi-year budget contingency	-		100.0	0.16%
	<b>604.1</b>	<b>0.99%</b>	<b>1,809.7</b>	<b>2.84%</b>

The multi-year budget also includes a contingency of \$100,000 in 2026. This contingency is to manage any unexpected pressures which may arise. The contingency included in last year's budget for 2025, was used to manage tax-funded pressures.

## 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)

Maintaining Service Levels for Growth	2025		2026	
	\$000's	%	\$000's	%
Community Services programs and services growth including revenues	(229.9)	(0.38%)	(47.1)	(0.07%)
Flex Operator to support growth in parks and roads operations (FTE 2026)	-		46.4	0.07%
Water operator fully-funded through user rates (1 FTE 2025 )	-		-	
Operations growth for fleet fuel and supplies, parks grass cutting and sport field revenues	2.6	0.00%	7.6	0.01%
Crossing guards for new school	20.0	0.03%	-	
East Gwillimbury joining Animal Services partnership	(23.0)	(0.04%)	(44.5)	(0.07%)
	<b>(230.3)</b>	<b>(0.38%)</b>	<b>(37.6)</b>	<b>(0.06%)</b>

Operational Services 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 needs in parks through seasonal

staffing including summer students and support the new Aurora school by providing crossing guard services.

### 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 including:

- Heating, air conditioning and ventilation (HVAC) specialist to bring the regular maintenance and some ad hoc repairs in-house
- Project Management Office Coordinator to ensure complex and high-profile corporate projects and initiatives receive adequate administrative support to minimize financial, schedule and resource allocation risk
- 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

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

### Enhancement and transformation budget changes (tax-funded)

Enhancements and Transformation	2025		2026	
	\$000's	%	\$000's	%
Move HVAC services in-house (1 FTE 2026)	-		(40.1)	(0.06%)
Sport Aurora	50.0	0.08%	-	
Project Management Office coordination of project planning (1 FTE 2026)	-		53.9	0.08%
Bylaw transformation for expanded services (1 FTE in 2025 and 1 FTE 2026)	0.3	0.00%	93.2	0.15%
Increase capacity to apply for and achieve more grant funding (1 FTE 2025)	15.7	0.03%	18.2	0.03%
Next Generation 911 Service	12.0	0.02%	-	
Fleet vehicles licenses	20.0	0.03%	-	
Parks ice rink liners	12.0	0.02%	-	
Two additional routes for sidewalk winter maintenance	-		60.0	0.10%
	<b>110.0</b>	<b>0.18%</b>	<b>185.2</b>	<b>0.29%</b>

The remaining enhancements include a new grant for Sport Aurora, fleet vehicle licences, next generation 911 service, new liners for ice rinks in parks and the addition of two routes for sidewalk maintenance.

## 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)	2023	2024	2025 Budget			2026 Budget		
	Actual	Budget	Budget	Change		Budget	Change	
				\$	%		\$	%
Development Charges	5,420.4	664.6	664.6	-	-	344.1	(320.5)	(48.2%)
Grants	1,172.3	891.7	977.5	85.8	9.6%	596.6	(380.9)	(39.0%)
Investment Income	1,600.0	1,600.0	1,600.0	-	-	1,600.0	-	-
Penalties on Taxes	1,725.0	1,395.3	1,395.3	-	-	1,395.3	-	-
Reserves	1,638.9	3,638.4	3,667.6	29.2	0.8%	3,341.3	(326.3)	(8.9%)
User Fees	15,955.1	15,584.4	16,987.4	1,403.0	9.0%	17,667.8	680.4	4.0%
User Rates	31,545.6	34,712.6	37,029.7	2,317.0	6.7%	38,998.9	1,969.2	5.3%
<b>Total</b>	<b>59,057.3</b>	<b>58,487.1</b>	<b>62,322.1</b>	<b>3,835.0</b>	<b>6.6%</b>	<b>63,943.9</b>	<b>1,621.8</b>	<b>2.6%</b>

### 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 as the funds are expected to be fully used by the end of 2026. Also in 2026, the transition to producer responsibility for waste will result in the end of a \$260,000 grant currently received. Both these contribute to the reduction of grant funding to support the tax-funded budget.

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 penalty 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 2025, user fee revenue is expected to increase with growth and the opening of the 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.

### User rates become effective May 1<sup>st</sup> of each year

	2024	2025 Rates		Rate Change		2026 Rates		Rate Change		
	Rates	Outlook	Proposed	\$	%	Outlook	Proposed	\$	%	
<b>Water and Wastewater (\$/m<sup>3</sup>):</b>										
Water	2.53	2.67	2.67	0.14	5.5%	2.78	2.78	0.11	4.1%	
Wastewater	3.00	3.13	3.13	0.13	4.3%	3.28	3.28	0.15	4.8%	
Combined	5.53	5.80	5.80	0.27	4.9%	6.06	6.06	0.26	4.5%	

<b>Stormwater Rate (\$/month):</b>										
Residential	14.93	16.61	16.61	1.68	11.3%	18.35	18.35	1.74	10.5%	
Non-Residential	189.75	211.00	211.00	21.25	11.2%	233.16	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 combined water and wastewater rate increases are the same as presented in the 2024 to 2026 Budget. They increase by 4.9 percent or \$0.27 per cubic metre as of May 1, 2025. 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. Further review of potential rate structures will come to Finance Advisory Committee in the early 2025.

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 \$19.62 in 2025**

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 \$19.62 to \$363.03 in 2025 and \$19.26 to \$382.29 in 2026.

**Average residential quarterly water bill**

	<b>2024 Rates</b>	<b>2025 Rates</b>		<b>Change</b>	<b>2026 Rates</b>		<b>Change</b>
		<b>Outlook</b>	<b>Proposed</b>	<b>\$</b>	<b>Outlook</b>	<b>Proposed</b>	<b>\$</b>
Water 54m <sup>3</sup>	\$136.62	\$144.18	\$144.18	\$7.56	\$150.12	\$150.12	\$5.94
Wastewater 54m <sup>3</sup>	\$162.00	\$169.02	\$169.02	\$7.02	\$177.12	\$177.12	\$8.10
Stormwater	\$44.79	\$49.83	\$49.83	\$5.04	\$55.05	\$55.05	\$5.22
<b>Average Quarterly Bill</b>	<b>\$343.41</b>	<b>\$363.03</b>	<b>\$363.03</b>	<b>\$19.62</b>	<b>\$382.29</b>	<b>\$382.29</b>	<b>\$19.26</b>
Average Annual Bill	\$1,373.64	\$1,452.12	\$1,452.12	\$78.48	\$1,529.16	\$1,529.16	\$77.04

**People deliver the services the Town provides**

This Budget is adding four permanent full-time positions in 2025 and three in 2026. The new positions are each supported by a business case included in the departmental chapter.

Most of the positions are scheduled to start July 1, except for the HVAC position which was removed from the 2025 budget through a Council amendment and is now scheduled to start January 1, 2026.

## Permanent full-time staff

FTEs	2024	2025		2026	
	Budget	Change	Total	Change	Total
Council*	1.0	-	1.0	-	1.0
Office of the CAO	9.0	-	9.0	-	9.0
Community Services	80.0	-	80.0	1.0	81.0
Corporate Services	38.0	1.0	39.0	2.0	41.0
Finance	44.0	1.0	45.0	-	45.0
Operational Services	59.0	1.0	60.0	1.0	61.0
Planning & Development Services	44.0	-	44.0	-	44.0
<b>Departmental Total FTEs</b>	<b>275.0</b>	<b>3.0</b>	<b>278.0</b>	<b>4.0</b>	<b>282.0</b>
<b>2024 Outlook</b>	<b>275.0</b>	<b>4.0</b>	<b>279.0</b>	<b>3.0</b>	<b>282.0</b>
<b>Change to Outlook</b>	-	<b>(1.0)</b>	<b>(1.0)</b>	<b>1.0</b>	-

\* Excludes 7 elected officials

Some 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.

## Staffing cost of new positions

	#	Start	2025		2026		
			FTE	Date	Gross \$000	Net \$000	Gross \$000
<b>Community Services:</b>							
HVAC Technician	1	Jan/26	-	-	106.9	(40.1)	
<b>Corporate Services:</b>							
Bylaw Enforcement Officer	1	Jul/25	57.4	0.3	65.1	34.1	
Bylaw Enforcement Officer	1	Jul/26	-	-	59.0	59.0	
Project Management Office Coordinator	1	Jul/26	-	-	53.9	53.9	
<b>Finance:</b>							
Financial Management Advisor - Grants	1	Jul/25	62.5	15.7	71.2	18.2	
<b>Operational Services:</b>							
Water Operator	1	Jul/25	46.7	-	52.2	-	
Flex Operator (50% Roads/50% Parks)	1	Jul/26	-	-	46.4	46.4	
<b>Total</b>	<b>7</b>		<b>166.6</b>	<b>16.0</b>	<b>454.8</b>	<b>171.6</b>	

## 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.

## Outlook change by department

\$000's	2025					
	2024 Outlook		2025 Budget		Net Change	
	Gross	Net	Gross	Net	\$	%
Council	738.0	693.0	748.1	703.1	10.1	1.5%
Office of the CAO	1,671.5	1,671.2	1,854.9	1,758.2	87.0	5.2%
Community Services	22,287.0	13,475.3	22,509.0	13,352.9	(122.4)	(0.9%)
Corporate Services	7,617.2	6,639.3	7,620.4	6,498.9	(140.5)	(2.1%)
Finance	8,448.7	7,650.5	8,527.2	7,655.3	4.8	0.1%
Operational Services:						
Roads, Parks & Waste	14,462.5	12,778.2	15,033.6	13,060.5	282.4	2.2%
Water, Wastewater & Stormwater	37,425.1	-	37,425.1	-	-	-
Planning & Development Services	7,439.3	(412.7)	7,390.1	(362.7)	50.0	12.1%
Corporate Items	6,823.8	2,596.1	7,124.7	2,678.3	82.2	3.2%
<b>Departmental Total</b>	<b>106,913.2</b>	<b>45,091.0</b>	<b>108,233.1</b>	<b>45,344.6</b>	<b>253.6</b>	<b>0.6%</b>
Central York Fire Services	13,413.4	13,413.4	13,384.5	13,384.5	(28.9)	(0.2%)
Aurora Public Library	4,259.6	4,204.6	4,270.0	4,205.0	0.4	0.0%
<b>Total</b>	<b>124,586.1</b>	<b>62,708.9</b>	<b>125,887.5</b>	<b>62,934.1</b>	<b>225.1</b>	<b>0.36%</b>
<b>Assessment Growth</b>		<b>718.9</b>		<b>943.5</b>	<b>224.6</b>	<b>31.2%</b>
<b>Net Tax Increase</b>	\$	<b>2,146.2</b>		<b>2,146.8</b>	<b>0.6</b>	<b>-</b>
	%	<b>3.5%</b>		<b>3.5%</b>		

\$000's	2026					
	2024 Outlook		2025 Budget		Net Change	
	Gross	Net	Gross	Net	\$	%
Council	754.4	754.4	764.5	764.5	10.1	1.3%
Office of the CAO	1,718.3	1,718.0	1,752.6	1,752.3	34.3	2.0%
Community Services	22,900.6	13,936.1	23,293.8	13,848.4	(87.8)	(0.6%)
Corporate Services	8,025.5	7,067.8	8,069.2	6,920.5	(147.2)	(2.1%)
Finance	8,800.3	8,022.1	8,886.8	8,026.7	4.6	0.1%
Operational Services:						
Roads, Parks & Waste	13,290.4	11,794.7	13,703.8	12,148.2	353.5	3.0%
Water, Wastewater & Stormwater	39,391.9	-	39,391.9	-	-	-
Planning & Development Services	7,751.7	(376.8)	7,663.0	(377.7)	(0.9)	(0.2%)
Corporate Items	7,880.7	4,327.0	8,502.1	4,434.4	107.4	2.5%
<b>Departmental Total</b>	<b>110,513.7</b>	<b>47,243.4</b>	<b>112,027.7</b>	<b>47,517.4</b>	<b>274.0</b>	<b>0.6%</b>
Central York Fire Services	13,798.0	13,798.0	13,748.2	13,748.2	(49.8)	(0.4%)
Aurora Public Library	4,343.7	4,288.7	4,354.0	4,289.0	0.3	0.0%
<b>Total</b>	<b>128,655.4</b>	<b>65,330.1</b>	<b>130,129.9</b>	<b>65,554.6</b>	<b>224.5</b>	<b>0.34%</b>
<b>Assessment Growth</b>		<b>753.3</b>		<b>753.3</b>		<b>-</b>
<b>Net Tax Increase</b>	\$	<b>1,867.8</b>		<b>1,867.2</b>		<b>-</b>
	%	<b>2.9%</b>		<b>2.9%</b>		<b>-</b>



## Net Budget by department

\$000's	Net Actual Results		2024			Fcst Variance	
	2022	2023	Gross	Net	Net Fcst*	\$	%
Council	529.7	574.2	723.8	648.8	635.1	13.7	2.1%
Office of the CAO	1,422.8	1,432.8	1,726.3	1,622.0	1,592.8	29.2	1.8%
Community Services	10,367.3	10,885.8	21,342.6	12,782.7	12,645.5	137.2	1.1%
Corporate Services	5,456.5	6,193.4	7,241.6	6,380.7	6,289.1	91.6	1.4%
Finance	5,389.8	6,713.8	8,241.2	7,241.2	7,150.9	90.3	1.2%
Operational Services:							
Roads, Parks & Waste	11,659.2	12,054.0	14,135.8	12,389.6	12,579.3	(189.7)	(1.5%)
Water, Wastewater & Stormwater	-	-	35,110.5	-	-	-	-
Planning & Development Services	(49.4)	259.3	6,954.7	(522.8)	(760.1)	237.3	(45.4%)
Corporate Items	1,327.8	1,821.2	6,326.7	2,115.5	1,651.6	463.9	21.9%
<b>Departmental Total</b>	<b>36,103.7</b>	<b>39,934.3</b>	<b>101,803.2</b>	<b>42,657.7</b>	<b>41,784.2</b>	<b>873.5</b>	<b>2.0%</b>
Central York Fire	12,294.1	12,722.9	13,063.9	13,063.9	13,063.9	-	-
Aurora Public Library	3,934.9	4,052.1	4,187.0	4,122.0	4,122.0	-	-
<b>Total</b>	<b>52,332.7</b>	<b>56,709.4</b>	<b>119,054.1</b>	<b>59,843.7</b>	<b>58,970.1</b>	<b>873.5</b>	<b>1.5%</b>

\* Net forecast as of August 31, 2024

\$000's	2025 Budget		Net Change		2026 Budget		Net Change	
	Gross	Net	\$	%	Gross	Net	\$	%
Council	748.1	703.1	54.3	8.4%	764.5	764.5	61.4	8.7%
Office of the CAO	1,854.9	1,758.2	136.2	8.4%	1,752.6	1,752.3	(5.9)	(0.3%)
Community Services	22,509.0	13,352.9	570.2	4.5%	23,293.8	13,848.4	495.5	3.7%
Corporate Services	7,620.4	6,498.9	118.1	1.9%	8,069.2	6,920.5	421.7	6.5%
Finance	8,527.2	7,655.3	414.1	5.7%	8,886.8	8,026.7	371.4	4.9%
Operational Services:								
Roads, Parks & Waste	15,033.6	13,060.5	671.0	5.4%	13,703.8	12,148.2	(912.3)	(7.0%)
Water, Wastewater & Stormwater	37,425.1	-	-	-	39,391.9	-	-	-
Planning & Development Services	7,390.1	(362.7)	160.1	(31%)	7,663.0	(377.7)	(15.0)	4.1%
Corporate Items	7,124.7	2,678.3	562.8	26.6%	8,502.1	4,434.4	1,756.1	65.6%
<b>Departmental Total</b>	<b>108,233.1</b>	<b>45,344.6</b>	<b>2,686.8</b>	<b>6.3%</b>	<b>112,027.7</b>	<b>47,517.4</b>	<b>2,172.8</b>	<b>4.8%</b>
Central York Fire	13,384.5	13,384.5	320.5	2.5%	13,748.2	13,748.2	363.8	2.7%
Aurora Public Library	4,270.0	4,205.0	83.0	2.0%	4,354.0	4,289.0	84.0	2.0%
<b>Total</b>	<b>125,887.5</b>	<b>62,934.1</b>	<b>3,090.4</b>	<b>5.2%</b>	<b>130,129.9</b>	<b>65,554.6</b>	<b>2,620.5</b>	<b>4.2%</b>
Assessment Growth		<b>943.5</b>	<b>943.5</b>	<b>1.6%</b>		<b>753.3</b>	<b>753.3</b>	<b>1.2%</b>
Net Tax Increase		<b>2,146.8</b>	<b>2,146.8</b>	<b>3.5%</b>		<b>1,867.2</b>	<b>1,867.2</b>	<b>2.9%</b>
<b>Total</b>	<b>125,887.5</b>	<b>62,934.1</b>	<b>3,090.4</b>	<b>5.1%</b>	<b>130,129.9</b>	<b>65,554.6</b>	<b>2,620.5</b>	<b>4.1%</b>
<b>2024 Outlook</b>	<b>124,586.1</b>	<b>62,708.9</b>	<b>2,865.1</b>	<b>3.5%</b>	<b>128,655.4</b>	<b>65,330.1</b>	<b>2,621.1</b>	<b>2.9%</b>
<b>Change to Outlook</b>	<b>1,301.4</b>	<b>225.1</b>	<b>225.1</b>	<b>-</b>	<b>1,474.5</b>	<b>224.5</b>	<b>(0.6)</b>	<b>-</b>

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