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Town of Aurora  
**Council Report**  
No. FIN23-005

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**Subject:** 2023 Final Budget Approval

**Prepared by:** Jason Gaertner, Manager, Financial Management

**Department:** Finance

**Date:** January 31, 2023

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## Recommendation

1. That Report No. FIN23-005 be received; and
2. That Council approve the 2023 operating budget as follows:
  - a. The operating budget, 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 tax and water billing bylaws be enacted at a future Council meeting; and
3. That Council approve the 2023 capital budget as follows:
  - a. The capital budget authority and planned spending by project as detailed in the budget binder tabled on December 13, 2022 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, information technology services and storm sewer asset management capital programs as summarized in Table 4 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 January 14, 2023; and

- d. The conditionally approved projects be added to the pending list; and
4. That the list of Council identified requests included in Table 5 be endorsed; and
5. That the reconciliation of the 2023 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 2023 operating and capital budgets. Items of consideration include:

- The operating budget includes a tax increase of 3.5% for 2023
- The recommended community partner grants included in the proposed 2023 budget have been funded through multiple funding sources
- The 2023 water, wastewater and stormwater budgets are recovered through user rates
- Total capital budget authority of \$202.4M is being requested in 2023 with \$73.6M in planned spending for 2023
- The final proposed 2023 capital plan includes multiple Budget Committee recommended changes
- The 10-year capital plan includes \$346.8M in capital investments
- In consideration of past capital program success, a new capital program is proposed
- The Budget Committee identified a list of new items to be considered in future operating and capital budgets
- 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 current budget principals and processes including the adoption of a multi-year budget framework for the Town of Aurora. The Town's multi-year budget framework aligns with the Council term. Council approves the first year's budget of the term and receives an accompanying forecast for the next three year's budgets. In the second year, Council will approve a three-year operating budget, including all related tax and user rate impacts. Years three and four of this budget will be re-affirmed, including any proposed changes, by Council. Table 1 presents a summary of the multi-year budget framework's key milestones.

**Table 1**  
**Multi-year Key Milestones**

<b>Year</b>	<b>Action</b>	<b>Status</b>
One	Approve 2023 Receive 2024 to 2026	In Progress
Two	Approve 2024 to 2026	
Three	Re-affirm 2025 to 2026	
Four	Re-affirm 2026	

As per the Town's current best practices, the newly appointed Council will have an opportunity to review and update the budget principals and process documents in 2023.

Budget Committee completed the review of the Town's 2023 Budget on January 23, 2023. Budget Committee's recommendations are consolidated in this report and reflected in Attachments 1 to 4.

## Analysis

### **The operating budget includes a tax increase of 3.5% for 2023**

Budget Committee is recommending that Council approve a total tax increase of 3.5 percent for 2023. This recommended annual increase includes 2.5 percent for inflationary pressures; as well as a further increase of one percent for fiscal strategies.

A further 1.5% in growth driven pressures are offset through assessment growth tax revenues.

The inflation portion of the tax increase is higher than the usual two percent offset for the Town's inflationary pressures. Overall inflation for all goods and services in Canada continue to average close to six percent.

The one percent tax increase in 2023 for the Town's fiscal strategies will primarily support the on-going strategy of increasing the contributions to infrastructure reserves in support of asset management and the reduction in the Town's reliance on supplementary tax revenues.

The Town's final recommended 2023 budget by department including the full-time staffing plan is presented under Attachment #1. The final proposed 2023 operating budget remains unchanged from what was tabled with the exception of an increase to the Aurora Cultural Centre's base funding of \$84,460. This base funding increase was fully offset by a one-time draw from the tax rate stabilization reserve.

**The recommended community partner grants included in the proposed 2023 budget are funded through multiple 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 \$714,360 to the Aurora Cultural Centre consists of three primary funding sources. The total proposed grant can be broken down as follows:

- \$454,300 from the tax levy for the core operating grant
- \$84,460 funded by a one-time draw from the tax rate stabilization reserve
- Up to \$175,600 from the Aurora Town Square operating budget, as required, relating to temporary costs to rent performance space while displaced from the Church Street School

The Aurora Business Improvement Area's total proposed funding up to a maximum of \$40,400 will be funded through a business improvement area special tax levy. The final amount will be determined after their board meets in early 2023.

### The 2023 water, wastewater and stormwater budgets are funded 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 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 confirmed its 2023 rates which reflect a 3.3 percent increase resulting in upward pressures on the water and wastewater budgets.

The Town's previously identified infrastructure funding gap continues to subject all user rate funded services to further budgetary pressures. This funding gap is most pronounced in storm water services.

Table 2 presents a summary of each proposed rate for 2023 versus those approved in 2022.

**Table 2**  
**Water, Wastewater, Stormwater Rate Summary**

	2021 Rates	2022 Budget	2023 Proposed	Rate Change	
				\$	%
<b>Water and Wastewater (\$/m<sup>3</sup>):</b>					
Water Rate	\$ 2.34	\$ 2.27	\$ 2.41	\$ 0.14	6.2%
Wastewater Rate	\$ 2.89	\$ 2.87	\$ 2.89	\$ 0.02	0.7%
Combined Rate	\$ 5.23	\$ 5.14	\$ 5.30	\$ 0.16	3.1%
<b>Stormwater Rate (\$/month):</b>					
Residential	\$ 9.18	\$ 11.69	\$ 13.41	\$ 1.72	14.7%
Non-Residential	\$ 116.64	\$ 148.51	\$ 170.41	\$ 21.90	14.7%

**Total capital budget authority of \$202.4M is being requested in 2023 with \$73.6M in planned spending for 2023**

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 that the 2023 capital budget authority includes actuals to December 31, 2021, plus the 2022 forecast, plus all 2023 capital cash flows, as well as any cash flow needs from 2024 and beyond only as required to commit to multi-year contracts.

A total of \$202.7 million in 2023 capital budget authority was proposed as part of the budget tabled at Budget Committee on December 13, 2022. Over the course of the Committee's review this proposed budget authority was reduced by a total of \$0.3 million resulting in a final recommended 2023 capital budget authority of \$202.4 million being made up of \$172.8 million in previously approved capital projects and \$29.6 million in net new budget authority requests.

### **The final proposed 2023 capital plan includes multiple Budget Committee recommended changes**

Over the course of the Budget Committee's review of the tabled 2023 capital plan, multiple recommended changes were made. All recommended changes to the original tabled 2023 capital budget on December 13, 2022 are summarized in Table 3.

**Table 3**  
**Recommended Changes to the Tabled 2023 Capital Plan**

Project	Tabled Budget Authority	Recommended Budget Authority	Comments/Notes
<b>Conditionally approved – to be added to the pending list</b>			
72412 Work Station Refresh Carpet Paint (2023)	292.5	292.5	Conditionally Approved
72478 Sports Dome - Air Conditioning	155.0	155.0	Conditionally Approved
72479 Town Hall - 3rd Floor LED Lighting	135.0	135.0	Conditionally Approved
34015 Engineered Walkway Reconstruction – Moffat Crescent to Valley Drive + Crawford Rose to Devins Drive	175.0	175.0	Conditionally Approved
34434 Roads - 6 Ton Diesel Dump with Sander (#26-22)	375.0	375.0	Conditionally Approved
71159 Parks - Zero Turn Mower (#245:251-22)	169.0	169.0	Conditionally Approved

Project	Tabled Budget Authority	Recommended Budget Authority	Comments/Notes
73217 Playground Replacement, Walkway Repaving, Basketball Resurfacing- Summit Park	300.0	300.0	Conditionally Approved
34570 Train Whistle Cessation at St. John's Sdrd Grade Crossing	95.0	95.0	Conditionally Approved
14106 Security Awareness Training	40.0	40.0	Conditionally Approved
<b>Pulled from consideration by staff</b>			
34415 Roads - Chev/1500 (#3-20)	65.0	-	Vehicle was replaced with an SUV in 2022 budget.
71137 Parks - 3/4 Ton Pick Up (#204-21)	61.1	-	Increase of \$1.1K is for non-recoverable HST and will be managed within the fleet capital program.
74033 Cultural Action Plan Implementation - 2023	50.0	-	Remaining funds on the previously approved cultural services project will be used in 2023.
14108 Asset Management Plan Update - Phase 3	70.0	-	Defer to 2024.
<b>Other changes affecting approval amount</b>			
31124 Henderson Dr. Culvert Replacement with wildlife passage	2,412.4	2,282.4	Remove sidewalk from project scope, totaling \$130K; Recommendation to change project name to Henderson culvert replacement with wildlife passage.
13023 Access Aurora Telephony Project	51.2	51.2	Project moved from Corporate Services to Finance as this is an IT project
12025 Customer Relationship Management (CRM)	186	186	Project moved from Corporate Services to Finance as this is an IT project

Included in these recommendations, staff moved two previously approved projects relating to the recent organizational changes moving IT from Corporate Services to

Finance. These two projects are at shown at the bottom of Table 3. The final proposed 2023 capital plan for approval reflects all changes included in Table 3.

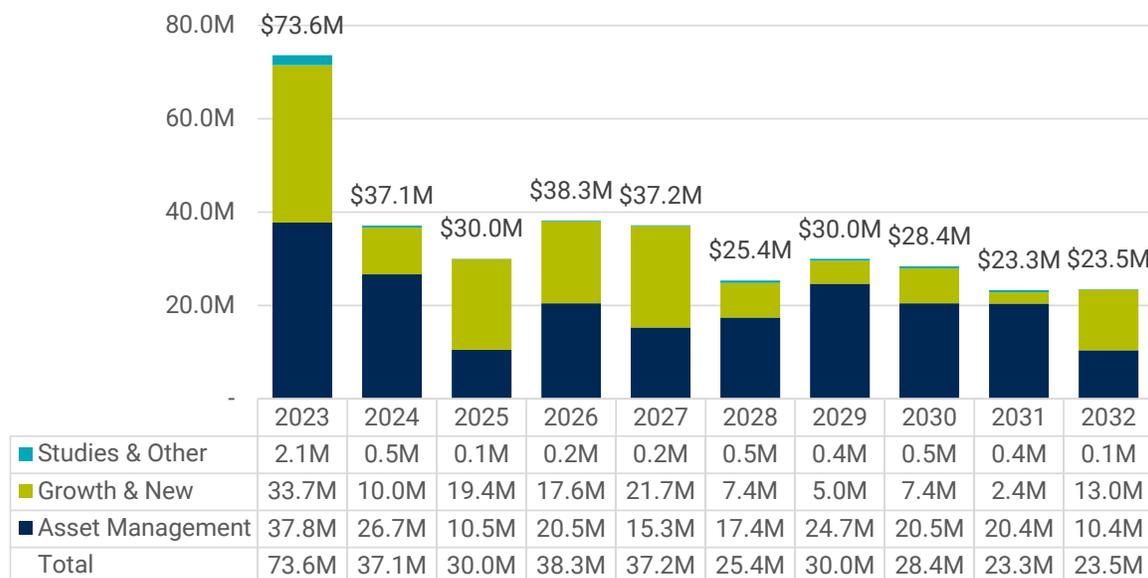
A summary of the proposed 2023 capital budget authority categorized by Asset Management, Growth & New and Studies & Other is presented under Attachment 2. The detailed list of 2023 capital projects for which additional budget authority is recommended is presented under Attachment 3.

**The 10-year capital plan includes \$346.8M in capital investments**

On December 13, 2022 a 10-year capital plan which included a total of \$347.1 million in capital investments was tabled for the Committees’ review. Over the course of the review, a total of \$0.3 million in investments were removed. The final recommended 10-year plan includes a total of \$346.8 million in investments. This 10-year capital plan continues to focus on investments in asset management with asset management projects representing 59% of the plan, growth and new 40% 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 1 below.

**Figure 1  
10-year capital plan**



### In consideration of past capital program success, a new capital program is proposed

Capital programs group projects of a like funding source together. A capital program's budget is the total of all approved individual capital project budgets within the program. A capital program provides sufficient flexibility to manage individual capital project budget variances between projects. So, if one project costs less than budgeted, these funds can be used to cover the costs of other projects that cost more within the same program while not exceeding the overall total budget authority approved for the program.

Capital programs enable staff to manage capital project variances more effectively and reduces the delays needed to seek additional budget authority when tenders come in higher than expected. In turn staff are able to improve the delivery of capital projects resulting in projects taking less time to complete.

The use of the capital programs must follow the following rules:

- The savings applied to other projects should represent a true savings and not a deferral that will need to be re-budgeted in future years
- The project scope must remain the same as originally approved by Council
- The projects must have the same funding source
- The capital budget authority for the program cannot be exceeded
- The planned capital spending (cash flow) for the budget year cannot be exceeded.

**Table 4**  
**Proposed 2023 Capital Program Budget Authority**

(\$000s)	Previously Approved Budget	2023 Budget		Capital Budget Authority Cash Flow			
		Capital Budget Authority*	Budget Change	Actuals to Dec/21	2022 Forecast	2023	2024+
<b>Asset Management Capital Programs</b>							
Facilities	4,639.4	6,200.9	1,561.5	785.3	2,230.8	3,184.8	-
Fleet	673.6	1,536.9	863.3	-	75.3	1,108.7	352.9
IT Services	2,978.0	4,073.1	1,095.1	1,486.8	990.0	1,219.1	377.2
Roads	27,692.6	37,743.7	10,051.1	12,636.5	5,073.7	19,042.9	990.5
Storm Sewer	1,873.5	7,721.5	5,848.0	1,046.6	270.7	6,404.2	-
<b>Proposed</b>	<b>37,857.1</b>	<b>57,276.0</b>	<b>19,418.9</b>	<b>15,955.2</b>	<b>8,640.5</b>	<b>30,959.7</b>	<b>1,720.6</b>

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

In consideration of past capital program success, a new capital program for Information Technology Services is proposed as part of the 2023 budget. Table 4 presents a complete summary of the proposed 2023 capital programs.

**Budget Committee identified a list of new items to be considered in future operating and capital budgets**

Budget Committee identified a list of new items to be considered in future operating and capital budgets. Table 5 presents a summary of these items.

**Table 5**  
**Summary of future budget items to be considered**

<b>Requesting Councillor</b>	<b>Item</b>
Gallo	Revitalization of Petch house
Gallo	Outdoor skating rinks with boards for hockey
Gallo	That a dedicated operating budget for each ward Councillor be considered
Gilliland	Industrial Parkway project 31204 – expand to include multi-use path
Gilliland	New washroom facility at Copeland Park
Gilliland	Addition of multi-use pathway at Summit Park
Gilliland	That a comparison of Council remuneration with other similar municipalities be undertaken
Kim	Consider the rehabilitation & reconstruction of the pathways along Wellington
Thompson	Streetlights at Bayview and Vandorf
Thompson	Review and update of the Town's Strategic Plan
Weese	Outdoor rink with artificial ice
Weese	Development and implementation of an active transportation plan

## **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 this requirement. This attachment includes a reconciliation of the proposed 2023 budget which is completed based upon a modified accrual method of accounting with the Public Sector Accounting Board 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 percent.

The Town's proposed tax increase of 3.5 percent for 2023 would add approximately \$10.19 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 2022 is \$2,328.91. If the proposed tax increase of 3.5% is approved, this tax bill will increase by \$81.51 to \$2,410.42 for 2023.

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 2022 was \$312.63; if approved, the rates in this budget for water, wastewater and stormwater will increase this average bill by \$13.80 to \$326.43 in 2023.

The proposed 2023 capital plan is affordable should Council approve the proposed additional allocation of 0.9 percent of the total planned fiscal strategy one percent tax rate increase in support of the Town's capital infrastructure renewal.

## Communications Considerations

The Town will inform the public of Council's approval of the 2023 Budget through regular communications channels, including a press release, social media and external newsletters. 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.

## Climate Change Considerations

The recommendations from this report do not directly impact greenhouse gas emissions or climate change adaptation. Climate change has been considered in the 2023 proposed budget that will be reviewed by Budget Committee for its review and consideration in the new year.

## **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 review of the Town's 2023 operating budget. The result of this budget is a 3.5 percent tax increase for 2023 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 2023 operating budget to the full accrual basis of accounting.

## **Attachments**

Attachment 1 – 2023 Proposed Operating Budget by Department

Attachment 2 – 2023 Proposed Capital Budget Authority by Department

Attachment 3 – 2023 Proposed Capital Budget Authority - Project Detail

Attachment 4 – Reconciling the 2023 Proposed Budget with PSAB Standards

## **Previous Reports**

FIN22-018, 2023 Budget Timeline and Process, June 7, 2022

FIN22-039, 2023 Budget Information, December 13, 2022

FIN23-002, 2023 Budget Information, January 23, 2023

CMS23-003, Aurora Cultural Centre 2023 Funding Request, January 23, 2023

## **Pre-submission Review**

Agenda Management Team review on January 19, 2023

## **Approvals**

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

Approved by Doug Nadorozny, Chief Administrative Officer

## 2023 Proposed Operating Budget by Department

\$000's	2023 Approved		Net Change	
	Gross	Net	\$	%
Council	699.9	599.9	1.8	0.3%
Office of the CAO	1,561.1	1,560.8	106.8	7.3%
Community Services	19,006.8	11,717.4	724.4	6.6%
Corporate Services	6,868.9	6,094.4	377.2	6.6%
Finance	7,453.2	6,589.6	417.0	6.8%
Operational Services:				
Roads, Parks & Waste Mgmt	13,513.0	11,960.8	529.6	4.6%
Water, Wastewater & Storm	33,228.7	-	-	-
Planning & Development Serv.	6,569.1	12.4	(722.8)	(98.3%)
Corporate Revenues & Exp.	6,829.6	1,647.1	772.9	88.4%
<b>Total Departmental Budget</b>	<b>95,730.2</b>	<b>40,182.5</b>	<b>2,207.0</b>	<b>5.8%</b>
Central York Fire Services	12,722.9	12,722.9	428.0	3.5%
Library	4,101.1	4,052.1	118.0	3.0%
<b>Total Budget</b>	<b>112,554.3</b>	<b>56,957.5</b>	<b>2,753.0</b>	<b>5.1%</b>
<b>Assessment Growth</b>		<b>807.8</b>	<b>807.8</b>	<b>1.5%</b>
<b>Tax Increase</b>		<b>1,945.2</b>	<b>1,945.2</b>	<b>3.5%</b>
<b>Total Tax Levy</b>	<b>112,554.3</b>	<b>56,957.5</b>	<b>2,753.0</b>	<b>5.0%</b>

## New Permanent Full Time Staff Positions

	FTE	2023	
		Gross \$000	Net \$000
<b>Opening Full Time Equivalent (FTE)</b>	<b>255.0</b>		
<b>Office of the CAO:</b>			
Communications Coordinator (conversion)	1.0	91.6	45.8
<b>Community Services:</b>			
Special Events Assistant (uplift from PT to FT)	1.0	28.0	14.0
<b>Finance:</b>			
Revenue Administrator - Tax	1.0	96.9	48.5
<b>Operational Services:</b>			
Roads Technician	1.0	108.8	54.4
<b>Planning and Development Services</b>			
Traffic Analyst	1.0	108.8	54.4
<b>Full-Time Equivalent (FTE)</b>	<b>260.0</b>	<b>434.1</b>	<b>217.1</b>

## 2023 Proposed Capital Budget Authority by Department

(\$000s)	Previously Approved Budget	2023 Budget		Capital Budget Authority Cash Flow			
		Capital Budget Authority*	Budget Change	Actuals to Dec/21	2022 Forecast	2023	2024+
<b>Office of the CAO</b>							
Asset Mgmt	-	-	-	-	-	-	-
Studies & Other	155.0	155.0	-	61.9	48.7	44.4	-
	155.0	155.0	-	61.9	48.7	44.4	-
<b>Community Services</b>							
Asset Mgmt	5,040.5	6,677.9	1,637.4	1,084.9	2,275.3	3,282.2	35.5
Growth & New	65,922.9	66,093.9	171.0	20,694.5	20,589.7	20,498.9	4,310.8
Studies & Other	415.0	495.0	80.0	9.9	289.0	146.1	50.0
	71,378.4	73,266.7	1,888.3	21,789.3	23,153.9	23,927.2	4,396.3
<b>Corporate Services</b>							
Asset Mgmt	1,632.9	1,632.9	-	1,311.9	225.9	70.0	25.1
Growth & New	688.1	688.1	-	391.0	158.0	139.1	-
Studies & Other	338.2	378.2	40.0	310.6	(59.3)	126.9	-
	2,659.1	2,699.1	40.0	2,013.5	324.6	336.0	25.1
<b>Finance</b>							
Asset Mgmt	11,650.8	12,745.9	1,095.1	4,257.5	2,620.5	4,647.2	1,220.8
Growth & New	872.8	1,002.8	130.0	290.2	129.0	543.6	40.0
Studies & Other	375.0	560.0	185.0	43.8	114.0	324.9	77.3
	12,898.6	14,308.7	1,410.1	4,591.5	2,863.5	5,515.7	1,338.0
<b>Operational Services</b>							
Asset Mgmt	7,133.2	10,465.6	3,332.4	3,468.7	1,659.7	4,279.4	1,057.7
Growth & New	19,763.7	24,768.8	5,005.1	8,804.5	2,073.1	10,495.4	3,395.9
Studies & Other	212.4	587.4	375.0	122.9	13.8	397.1	53.6
	27,109.3	35,821.8	8,712.5	12,396.1	3,746.6	15,171.9	4,507.2
<b>Planning &amp; Development Services</b>							
Asset Mgmt	30,531.1	46,495.1	15,964.1	13,695.3	5,692.4	25,517.0	1,590.5
Growth & New	12,928.4	13,506.7	578.3	9,121.2	2,721.9	1,663.7	-
Studies & Other	1,400.4	2,408.4	1,008.0	959.4	293.9	1,055.1	100.0
	44,859.8	62,410.2	17,550.4	23,775.8	8,708.2	28,235.8	1,690.5
<b>Subtotal</b>	<b>159,060.3</b>	<b>188,661.6</b>	<b>29,601.3</b>	<b>64,628.0</b>	<b>38,845.5</b>	<b>73,231.0</b>	<b>11,957.1</b>
<b>Central York Fire Services</b>							
Growth & New	13,706.3	13,706.3	-	10,017.2	3,293.8	395.4	-
	13,706.3	13,706.3	-	10,017.2	3,293.8	395.4	-
<b>Proposed Budget</b>	<b>172,766.5</b>	<b>202,367.9</b>	<b>29,601.3</b>	<b>74,645.2</b>	<b>42,139.3</b>	<b>73,626.3</b>	<b>11,957.1</b>

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Asset Management</b>				
<b>Community Services</b>				
<b>Facilities</b>				
72111 Building Automation System Replacement	132.0	-	132.0	Approve
72412 Work Station Refresh Carpet Paint (2023) (Conditionally Approved 2023)	292.5	-	292.5	Conditional Approval
72470 SARC - Replacement of Competitive Starting Blocks	58.5	-	58.5	Approve
72473 SARC - Enclosed Outdoor Preschool Area	58.5	-	58.5	Approve
72477 Unplanned - Emergency Repairs Contingency (2023)	100.0	-	100.0	Approve
72478 Sports Dome - Air Conditioning (Conditionally Approved 2023)	155.0	-	155.0	Conditional Approval
72479 Town Hall - 3rd Floor LED Lighting (Conditionally Approved 2023)	135.0	-	135.0	Conditional Approval
72480 SARC - Ice Plant Arena Rehabilitation	160.0	-	160.0	Approve
72481 CYFS - Facilities Placeholder (BCA)	100.0	-	100.0	Approve
72482 Recreation Centre - Facility Placeholder (BCA)	250.0	-	250.0	Approve
72483 Library Elevator Pit Waterproofing	50.0	-	50.0	Approve
72484 Inverter Batteries - Multi-sites	70.0	-	70.0	Approve
Previously Approved Projects	4,639.4	4,639.4	-	Receive for information only
	6,200.9	4,639.4	1,561.5	
<b>Programs</b>				
73324 Pet Cemetery Restoration	98.4	75.0	23.4	Approve
74040 AFLC Fitness Equipment Replacement - 2023/2024	52.5	-	52.5	Approve
Previously Approved Projects	326.1	326.1	-	Receive for information only
	477.0	401.1	75.9	
<b>Subtotal Community Services</b>	<b>6,677.9</b>	<b>5,040.5</b>	<b>1,637.4</b>	
<b>Corporate Services</b>				
Previously Approved Projects	1,632.9	1,632.9	-	Receive for information only
<b>Subtotal Corporate Services</b>	<b>1,632.9</b>	<b>1,632.9</b>	<b>-</b>	

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Operational Services</b>				
<b>Operations</b>				
34014 Railing Replacement - 15347 Yonge Street, 37 Harriman Rd	265.0	-	265.0	Approve
34015 Engineered Walkway Reconstruction – Moffat Crescent to Valley Drive + Crawford Rose to Devins Drive (Conditionally Approved 2023)	175.0	-	175.0	Conditional Approval
34016 Retaining Wall Repair - 1 Community Centre Lane + 25 Falling Leaf Court	200.0	-	200.0	Approve
34017 Guiderail Replacement - Marksbury Court	110.0	-	110.0	Approve
34018 Replace Asphalt Multi-Use Path on Bayview Ave - River Ridge Blvd to Borealis Avenue; Borealis Ave to Spring Farm Rd	200.0	-	200.0	Approve
34019 Streetlight Pole Replacement - 2023	50.0	-	50.0	Approve
41015 Structural Lining of Sanitary Sewermains & Laterals - 2023-2026	500.0	-	500.0	Approve
Previously Approved Projects	1,079.1	1,079.1	-	Receive for information only
	2,579.1	1,079.1	1,500.0	
<b>Fleet</b>				
34163 Facilities - Replacement of GMC Savana Van to 1/2 ton (#502-23)	65.0	-	65.0	Approve
34262 Vehicle Radio Upgrade	50.0	30.0	20.0	Approve
34415 Roads - Chev/1500 (#3-20)	-	-	-	Pulled from consideration by staff
34431 Roads - 3/4 Ton Pick Up (#23-21)	75.3	60.0	15.3	Approve
34434 Roads - 6 Ton Diesel Dump with Sander (#26-22) (Conditionally Approved 2023)	375.0	-	375.0	Conditional Approval
34454 Roads - Asphalt Hot Box (#88-22)	60.0	-	60.0	Approve
34470 Facilities - Ice Resurfacer (#596-21)	159.0	-	159.0	Approve
71137 Parks - 3/4 Ton Pick Up (#204-21)	-	-	-	Pulled from consideration by staff
71159 Parks - Zero Turn Mowers (#245:251-22) (Conditionally Approved 2023)	169.0	-	169.0	Conditional Approval
Previously Approved Projects	583.6	583.6	-	Receive for information only
	1,536.9	673.6	863.3	

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Parks</b>				
73217 Playground Replacement, Walkway Repaving, Basketball Resurfacing- Summit Park (Conditionally Approved 2023)	300.0	-	300.0	Conditional Approval
73237 Pathway Paving - various park trails	69.3	30.0	39.3	Approve
73341 Butternut Ridge Trail Construction	379.8	-	379.8	Approve
Previously Approved Projects	4,405.6	4,675.6	(270.0)	Receive for information only
	5,154.7	4,705.6	449.1	
<b>Subtotal Operational Services</b>	<b>9,270.6</b>	<b>6,458.2</b>	<b>2,812.4</b>	
<b>Planning &amp; Development Services</b>				
<b>Roads</b>				
31113 M & O and Underground Infrastructure Rehabilitation - Murray Dr, Kennedy St W, Pinehurst Crt. Wiles Crt.	5,522.3	5,122.3	400.0	Approve
31124 Henderson Dr Culvert Replacement with Wildlife Passage	2,282.4	175.0	2,107.4	Approve
31156 Pavement Condition Assessment - 2023	65.0	-	65.0	Approve
31178 Reconstruction of Poplar Crescent	5,935.3	5,235.3	700.0	Approve
31199 Road Resurfacing - Gurnett St., Kennedy St. E., Victoria St.,	1,588.3	250.0	1,338.3	Approve
31204 M & O - Industrial Pkwy N, Earl Stewart Dr, Mosley St, Larmont St	2,500.0	-	2,500.0	Approve
31205 M & O - Kennedy St W, Trillium Dr, Meadowood Dr, Treegrove Circle, McKinnley Gate, Klaimen Crt, Lenarthur Crt, Springburn Cres.	1,800.0	-	1,800.0	Approve
31206 M & O - Avondale Cres, Centre St, Earl Stewart Dr, McMaster Ave, Heathwood Heights Dr	1,000.0	-	1,000.0	Approve
72466 Parking Lot Rehabilitation – SARC	140.4	-	140.4	
Previously Approved Projects	16,910.0	16,910.0	-	Receive for information only
	37,743.7	27,692.6	10,051.1	
<b>Streetlights</b>				
Previously Approved Projects	600.0	600.0	-	Approve
	600.0	600.0	-	

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Water, Wastewater &amp; Stormwater</b>				
43060 Watermain Decommissioning - 15408/15390 Yonge Street	65.0	-	65.0	Approve
42078 Sediment removal and remediation - ponds C1 and C4	125.0	-	125.0	Approve
42079 Devlin Place Stream Rehabilitation	2,900.0	200.0	2,700.0	Approve
42080 Jones Court Stream Rehabilitation	1,450.0	150.0	1,300.0	Approve
42083 Willow Farm Lane Stream Rehabilitation	1,772.0	150.0	1,622.0	Approve
42090 Sediment removal and remediation - Ponds SC2 and WC5	101.0	-	101.0	Approve
Previously Approved Projects	1,373.5	1,373.5	-	Receive for information only
	7,786.5	1,873.5	5,913.0	
<b>Traffic</b>				
Previously Approved Projects	365.0	365.0	-	Receive for information only
	365.0	365.0	-	
<b>Subtotal Planning &amp; Development</b>	<b>46,495.1</b>	<b>30,531.1</b>	<b>15,964.1</b>	
<b>Finance</b>				
<b>Information Technology</b>				
14093 Council Chamber A/V Technology	104.0	-	104.0	Approve
14111 CyberSecurity Vulnerability Services	98.4	-	98.4	Approve
14112 CyberSecurity SIEM Services	295.3	-	295.3	Approve
14115 Cluster Replacement at Town Hall	250.0	-	250.0	Approve
14116 Data Centre Upgrades - Cybersecurity (2023)	62.4	-	62.4	Approve
14118 Uninterruptable Power Supply Refresh	50.0	-	50.0	Approve
14120 Legal Management System	100.0	-	100.0	Approve
14123 End User Equipment Replacement - 2023-2026	94.9	67.4	27.5	Approve
14124 Data Centre Equipment Replacement - 2023-2026	65.0	46.2	18.8	Approve
14125 Mobile Equipment Replacement - 2023-2026	30.0	21.3	8.7	Approve
14128 Cybersecurity Software (2023)	60.0	-	60.0	Approve
14131 Unplanned - Emergency Repairs Contingency (2023)	20.0	-	20.0	Approve
Previously Approved Projects	2,843.1	2,843.1	-	Receive for information only
	4,073.1	2,978.0	1,095.1	
<b>Finance</b>				
Previously Approved Projects	8,672.8	8,672.8	-	Receive for information only
	8,672.8	8,672.8	-	
<b>Subtotal Finance</b>	<b>12,745.9</b>	<b>11,650.8</b>	<b>1,095.1</b>	

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Previously Conditionally Approved</b>				
<b>Operational Services - Parks</b>				
72281 AFLC - Skate Park Reconstruction (Conditionally Approved 2022)	1,195.0	675.0	520.0	Receive for information Retains conditional approval
<b>Subtotal Previously Conditionally Approved</b>	<b>1,195.0</b>	<b>675.0</b>	<b>520.0</b>	
<b>Subtotal Asset Management</b>	<b>78,017.4</b>	<b>55,988.5</b>	<b>22,028.9</b>	
<b>Growth &amp; New</b>				
<b>Community Services</b>				
<b>Facilities</b>				
Previously Approved Projects	65,641.9	65,641.9	-	Receive for information only
	65,641.9	65,641.9	-	
<b>Programs</b>				
73347 Pet Cemetery Fencing	100.0		100.0	Approve
74025 AV Equipment for Combined Virtual/In-Person Programming	11.7		11.7	Approve
74026 Snoezelen Room/Sensory Room	29.3		29.3	Approve
74033 Cultural Action Plan Implementation - 2023	-		-	Pulled from consideration by staff
74044 Water Refill Station Trailer	30.0		30.0	Approve
Previously Approved Projects	281.0	281.0	-	Receive for information only
	452.0	281.0	171.0	
<b>Subtotal Community Services</b>	<b>66,093.9</b>	<b>65,922.9</b>	<b>171.0</b>	
<b>Corporate Services</b>				
Previously Approved Projects	688.1	688.1	-	Receive for information only
<b>Subtotal Corporate Services</b>	<b>688.1</b>	<b>688.1</b>	-	
<b>Central York Fire Services</b>				
Previously Approved Projects	13,706.3	13,706.3	-	Receive for information only
<b>Subtotal Central York Fire Services</b>	<b>13,706.3</b>	<b>13,706.3</b>	-	

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Operational Services</b>				
<b>Operations</b>				
Previously Approved Projects	2,219.1	2,219.1	-	Receive for information only
<b>Fleet</b>				
24024 Bylaw - SUV x 2 (New)	75.0	-	75.0	Approve
34565 Conveyor Material Stacker (New)	170.0	-	170.0	Approve
34566 SUV (Roads Technician - New)	60.0	-	60.0	Approve
71060 Facilities - 1/2 ton Truck (New)	64.0	45.0	19.0	Approve
71092 Facilities - Van - Aurora Town Square (New)	62.0	55.0	7.0	Approve
Previously Approved Projects	952.9	952.9	-	Receive for information only
	1,383.9	1,052.9	331.0	
<b>Parks</b>				
73085 Arboretum Development	1,136.3	1,036.3	100.0	Approve
73355 Tree Inventory (2023)	15.0	-	15.0	Approve
Previously Approved Projects	15,320.6	15,455.4	(134.8)	Receive for information only
	16,471.9	16,491.7	(19.8)	
<b>Subtotal Operational Services</b>	<b>20,074.9</b>	<b>19,763.7</b>	<b>311.2</b>	
<b>Planning &amp; Development Services</b>				
<b>Roads</b>				
Previously Approved Projects	6,551.7	6,551.7	-	Receive for information only
<b>Sidewalks</b>				
Previously Approved Projects	2,752.6	2,752.6	-	Receive for information only
<b>Traffic</b>				
34519 Traffic Calming as per 2019 DC Study (Conditionally Approved 2022)	245.1	122.6	122.6	Approve
34569 Traffic Control Signals at Wellington St. East and Kaleia Ave/Elyse Ct.	360.8	-	360.8	Approve
34570 Train Whistle Cessation at St. John's Sdrd Grade Crossing (Conditionally Approved 2023)	95.0	-	95.0	Conditional Approval
Previously Approved Projects	1,150.6	1,150.6	-	Receive for information only
	1,851.5	1,273.1	578.4	
<b>Water, Wasterwater &amp; Stormwater</b>				
Previously Approved Projects	1,661.0	1,661.0	-	Receive for information only
<b>Community Planning</b>				
Previously Approved Projects	570.0	570.0	-	Receive for information only
<b>Subtotal Planning &amp; Development</b>	<b>13,386.7</b>	<b>12,808.4</b>	<b>578.4</b>	

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Finance</b>				
<b>Information Technology</b>				
14101 Permit Occupancy Application	40.0	25.0	15.0	Approve
14102 Garbage Tag Portal	40.0	25.0	15.0	Approve
Previously Approved Projects	822.8	822.8	-	Receive for information only
<b>Subtotal Finance</b>	<b>902.8</b>	<b>872.8</b>	<b>30.0</b>	
<b>Building Services</b>				
Previously Approved Projects	120.0	120.0	-	Receive for information only
<b>Subtotal Building Services</b>	<b>120.0</b>	<b>120.0</b>	<b>-</b>	
<b>Previously Conditionally Approved</b>				
<b>Operational Services</b>				
73338 St. Anne's School Park (Conditionally Approved 2022)	4,693.9	-	4,693.9	Receive for information Retains conditional approval
<b>Finance</b>				
14088 Outdoor Wi-Fi Implementation (Conditionally Approved 2022)	100.0	-	100.0	Receive for information Retains conditional approval
<b>Subtotal Previously Conditionally Approved</b>	<b>4,793.9</b>	<b>-</b>	<b>4,793.9</b>	
<b>Subtotal Growth &amp; New</b>	<b>119,766.5</b>	<b>113,882.1</b>	<b>5,884.4</b>	
<b>Studies &amp; Other</b>				
<b>Office of the CAO</b>				
Previously Approved Projects	155.0	155.0	-	Receive for information only
<b>Subtotal Office of the CAO</b>	<b>155.0</b>	<b>155.0</b>	<b>-</b>	
<b>Community Services</b>				
74027 Recreation Needs Assessment for Persons with Disabilities	80.0	-	80.0	Approve
Previously Approved Projects	415.0	415.0	-	Receive for information only
<b>Subtotal Community Services</b>	<b>495.0</b>	<b>415.0</b>	<b>80.0</b>	
<b>Corporate Services</b>				
Previously Approved Projects	308.2	308.2	-	Receive for information only
<b>Subtotal Corporate Services</b>	<b>308.2</b>	<b>308.2</b>	<b>-</b>	
<b>Finance</b>				
14067 DC Background Study - 2024	100.0	-	100.0	Approve
14106 Security Awareness Training (Conditionally Approved 2023)	40.0	-	40.0	Conditional Approval
14108 Asset Management Plan Update - Phase 3	-	-	-	Pulled from consideration by staff
14110 Water Rate Study	45.0	-	45.0	Approve
Previously Approved Projects	375.0	375.0	-	Receive for information only
<b>Subtotal Finance</b>	<b>560.0</b>	<b>375.0</b>	<b>185.0</b>	

## 2023 Proposed Capital Budget Authority - Project Detail

(\$000s)

Project	Proposed Capital Budget Authority	Previously Approved Budget	Proposed Budget Change	Recommendation
<b>Operational Services</b>				
34038 Salt Management Plan Update	150.0	-	150.0	Approve
41014 Condition Assessment of all Sanitary Pumping Stations & 1 Water Booster Station	150.0	-	150.0	Approve
73288 LED Sports Light Conversion	60.0	-	60.0	Approve
73332 Urban Forestry Study - 2022/23	15.0	-	15.0	Approve
Previously Approved Projects	212.4	212.4	-	Receive for information only
<b>Subtotal Operational Services</b>	<b>587.4</b>	<b>212.4</b>	<b>375.0</b>	
<b>Planning &amp; Development Services</b>				
41012 Wastewater Hydraulic Model	125.0	-	125.0	Approve
42811 Energy Conservation Demand Management Plan (ECDMP) - 2023	50.0	-	50.0	Approve
42813 Energy Retrofit Program Business Case	100.0	-	100.0	Approve
42819 Natural Capital Asset Management Planning for Municipal Infrastructure	75.0	-	75.0	Approve
43064 Water Hydraulic Model - Upgrade	125.0	-	125.0	Approve
81001 Official Plan Review/Conformity to Places to Grow	1,098.4	750.4	348.0	Approve
81029 Zoning By Law Update	150.0	-	150.0	Approve
81030 Economic Development Strategic Plan	35.0	-	35.0	Approve
Previously Approved Projects	650.0	650.0	-	Receive for information only
<b>Subtotal Planning &amp; Development</b>	<b>2,408.4</b>	<b>1,400.4</b>	<b>1,008.0</b>	
<b>Previously Conditionally Approved</b>				
<b>Corporate Services</b>				
13026 Risk Management (Conditionally Approved 2022)	70.0	30.0	40.0	Receive for information Retains conditional approval
<b>Subtotal Previously Conditionally Approved</b>	<b>70.0</b>	<b>30.0</b>	<b>40.0</b>	
<b>Subtotal Studies &amp; Other</b>	<b>4,583.9</b>	<b>2,895.9</b>	<b>1,688.0</b>	
<b>Total</b>	<b>202,367.9</b>	<b>172,766.5</b>	<b>29,601.3</b>	

## Reconciling the 2023 Proposed Budget with PSAB Standards

(in \$000's)	2023			
	Modified Accrual		Reporting Change	Full Accrual
	Operating	Capital*		Operating and Capital
<b>Revenues</b>				
Proposed budget	112,554	73,626	-	186,181
Transfers from reserves			-57,730	-57,730
<b>Total Revenues</b>	<b>112,554</b>	<b>73,626</b>	<b>-57,730</b>	<b>128,451</b>
<b>Expenses</b>				
Proposed budget	112,554	73,626	-	186,181
Transfers to reserves			-13,750	-13,750
Acquisition of tangible capital assets			-57,225	-57,225
Debt principal repayments			-1,399	-1,399
Amortization			17,324	17,324
WSIB			127	127
Post employment benefits			54	54
<b>Total Expenses</b>	<b>112,554</b>	<b>73,626</b>	<b>-54,870</b>	<b>131,310</b>
<b>Deficit</b>	<b>-</b>	<b>-</b>	<b>-2,859</b>	<b>-2,859</b>

\*As per ten year capital plan.