



**Town of Aurora
Finance Advisory Committee
Meeting Agenda**

Date: Tuesday, May 20, 2025
Time: 5:45 p.m.
Location: Holland Room, Aurora Town Hall

Meetings are available to the public in person and via live stream on the [Town's YouTube channel](#). To participate, please visit aurora.ca/participation.

	Pages
1. Call to Order	
2. Land Acknowledgement	
3. Approval of the Agenda	
4. Declarations of Pecuniary Interest and General Nature Thereof	
5. Receipt of the Minutes	
5.1 Finance Advisory Committee Meeting Minutes of April 15, 2025	1
1. That the Finance Advisory Committee meeting minutes of April 15, 2025, be received for information.	
6. Delegations	
7. Matters for Consideration	
7.1 Memorandum from Advisor, Financial Management; Re: Line by Line Budget Review of Planning and Development Services	5
1. That the memorandum regarding the Budget Review of Planning and Development Services be received; and	
2. That the Finance Advisory Committee comments regarding the Budget Review of Planning and Development Services be received and referred to staff for consideration and further action as appropriate.	
7.2 Memorandum from Manager, Financial Management Services; Re: Review of Proposed 2026 Budget Survey	17

1. That the memorandum regarding the Proposed 2026 Budget Survey be received; and
2. That the Finance Advisory Committee comments regarding the Proposed 2026 Budget Survey be received and referred to staff for consideration and further action as appropriate.

8. New Business

9. Adjournment



**Town of Aurora
Finance Advisory Committee
Meeting Minutes**

Date: Tuesday, April 15, 2025
Time: 5:45 p.m.
Location: Holland Room, Aurora Town Hall

Committee Members: Mayor Tom Mrakas (Chair)
Councillor Harold Kim
Councillor Michael Thompson

Other Attendees: Doug Nadorozny, Chief Administrative Officer*
Rachel Wainwright-van Kessel, Director, Finance
Jason Gaertner, Manager, Financial Management
Sandeep Dhillon, Advisor, Financial Management
Laura Sheardown, Financial Management Advisor
Ishita Soneji, Deputy Town Clerk
Julia Shipcott, Council/Committee Coordinator

*Attended electronically

1. Call to Order

The Chair called the meeting to order at 5:45 p.m.

2. Land Acknowledgement

The Committee acknowledged that the meeting took place on Anishinaabe lands, the traditional and treaty territory of the Chippewas of Georgina Island, recognizing the many other Nations whose presence here continues to this day, the special relationship the Chippewas have with the lands and waters of this territory, and that Aurora has shared responsibility for the stewardship of these lands and waters. It was noted that Aurora is part of the treaty lands of the Mississaugas and Chippewas, recognized through Treaty #13 and the Williams Treaties of 1923.

Finance Advisory Committee Meeting Minutes
April 15, 2025

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3. Approval of the Agenda

Moved by Councillor Thompson

Seconded by Councillor Kim

That the agenda as circulated by Legislative Services be approved.

Carried

4. Declarations of Pecuniary Interest and General Nature Thereof

There were no declarations of pecuniary interest under the *Municipal Conflict of Interest Act, R.S.O. 1990, c. M.50*.

5. Receipt of the Minutes

5.1 Finance Advisory Committee Meeting Minutes of February 18, 2025

Moved by Councillor Kim

Seconded by Councillor Thompson

1. That the Finance Advisory Committee meeting minutes of February 18, 2025, be received for information.

Carried

6. Delegations

None.

7. Matters for Consideration

7.1 Memorandum from Senior Advisor, Financial Management; Re: Proposed Water and Wastewater Rate Strategy

Sandeep Dhillon, Senior Advisor, Financial Management presented an overview of current rate structures related to the delivery of water and wastewater services and outlined two alternative rate structure options introduced to share the burden equitably across all customers. The Committee inquired on the percentage of residents who will see a rate increase, the current percentage of inactive/vacant properties, the

potential impact of senior's home residents being charged independently as opposed to collectively, and the method of tallying the meter charge, and staff provided responses.

The Committee shared concerns that those residents conserving through lower water consumption will see an increase and inquired on opportunities available to engage residents and capture feedback for a future Council meeting, prior to implementation in 2027. Committee members shared their option preferences, and staff identified next steps for proceeding.

Moved by Councillor Kim

Seconded by Councillor Thompson

1. That the memorandum regarding the Proposed Water and Wastewater Rate Structure be received; and
2. That the Finance Advisory Committee comments regarding the proposed water and wastewater rate structure be received and referred to staff for consideration and further action as appropriate.

Carried

7.2 Memorandum from Financial Management Advisor; Re: Annual Investment Policy Review

Staff provided an overview of the memorandum pertaining to administrative changes in terminology, and additions of alternative investment and restricted special assets sections to the policy.

The Committee inquired as to whether short-term investments with Money Not Required Immediately (MNRI) are allowed, and requested clarification of an MNRI's term, and staff provided a response.

Moved by Councillor Thompson

Seconded by Councillor Kim

1. That the memorandum regarding the annual investment policy review be received; and
2. That the Finance Advisory Committee comments regarding the annual investment policy review be received and referred to staff for consideration and further action as appropriate.

Carried

7.3 Memorandum from Manager, Financial Management Services; Re: Financial Risk Assessment – Possible US Tariffs

Staff provided an overview of the memorandum pertaining to potential exposure based on possible US Tariffs.

The Committee inquired on the outlook of current investments, and staff clarified with an explanation of current strategies implemented to limit losses and avoid tariffs thus far. The Committee further reported on an upcoming enactment of trade-barrier legislation.

Moved by Councillor Kim

Seconded by Councillor Thompson

1. That the memorandum regarding the Financial Risk Assessment of Possible US Tariffs be received; and
2. That the Finance Advisory Committee comments regarding the Financial Risk Assessment of Possible US Tariffs be received and referred to staff for consideration and further action as appropriate.

Carried

8. New Business

None.

9. Adjournment

Moved by Councillor Thompson

Seconded by Councillor Kim

That the meeting be adjourned at 6:21 p.m.

Carried



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Town of Aurora
Memorandum
Finance

Re: Line by Line Budget Review of Planning and Development Services

To: Finance Advisory Committee

From: Laura Sheardown, Advisor, Financial Management

Date: May 20, 2025

Recommendation

1. That the memorandum regarding the Budget Review of Planning and Development Services be received; and
2. That the Finance Advisory Committee comments regarding the Budget Review of Planning and Development Services be received and referred to staff for consideration and further action as appropriate.

Background

As per its budget process document, the Finance Advisory Committee is required to undertake a detailed review of each department and community service partner's core operating budgets prior to the conclusion of the Council term. These detailed reviews allow for a more strategic review of the Town's draft operating budgets by the Budget Committee. During the course of these detailed reviews any arising budget concern areas can be explored and addressed as part of a future Town budget process.

Attachments

- 1 – Planning & Development Services detailed budget materials

FAC Line By Line
4PDS: Planning and Development Services
 Report Run: April 25, 2025 3:40 PM



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	3,384,286	3,895,843	4,052,442	4,899,135	4,899,135	846,693	20.9%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61002: SALARIES - O/T	3,988	1,434	1,366	14,054	14,054	12,688	929.2%	
61003: SALARIES - P/T	7,898	17,982	50,690	55,948	55,948	5,258	10.4%	
61004: VACATION PAY	19,287	26,221	8,045	-	-	(8,045)	(100.0%)	
61005: SICK PAY	49,365	38,100	44,140	-	-	(44,140)	(100.0%)	
61006: LIEU TIME	-	9,172	-	-	-	-	-	
61090: YEAR END ACCRUALS	12,593	5,829	53,958	-	-	(53,958)	(100.0%)	
61101: BENEFITS - OMERS	371,894	392,313	438,910	531,228	531,228	92,318	21.0%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61102: BENEFITS - EHT	75,343	78,153	84,002	96,109	96,109	12,107	14.4%	
61103: BENEFITS - WSIB	26,380	27,948	29,131	36,965	36,965	7,834	26.9%	
61104: BENEFITS - CPP	137,926	147,052	153,073	188,395	188,395	35,322	23.1%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61105: BENEFITS - EI	54,595	57,412	59,772	66,279	66,279	6,507	10.9%	
61106: BENEFITS - DENTAL	49,273	48,912	52,702	81,703	81,703	29,001	55.0%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61107: BENEFITS - HEALTH	79,287	83,407	88,728	128,218	128,218	39,490	44.5%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61108: BENEFITS - LTD/ADD	104,168	102,707	111,847	128,022	128,022	16,175	14.5%	
61109: BENEFITS - OTHER	-	-	-	18,658	18,658	18,658	-	
61902: SALARY SAVINGS	-	-	-	(37,400)	(37,400)	(37,400)	-	
Subtotal: 61000: SALARIES AND BENEFITS	4,376,284	4,932,485	5,228,806	6,207,314	6,207,314	978,508	18.7%	
62001: OFFICE SUPPLIES	9,618	7,059	18,133	9,500	9,500	(8,633)	(47.6%)	
62005: SUBSCRIPTIONS/PUBLICATIONS	1,262	928	1,476	14,434	14,434	12,958	878.0%	
62007: OFFICE EQUIPMENT	1,479	966	1,460	1,500	1,500	40	2.7%	
62008: COMPUTER SUPPLIES	-	4,233	-	-	-	-	-	
62011: CLOTHING ALLOWANCE	841	6,598	5,798	5,200	5,200	(598)	(10.3%)	
62016: OPERATING MATERIALS	-	1,943	1,352	1,570	1,570	218	16.1%	
62019: LICENSES	-	-	7,436	-	-	(7,436)	(100.0%)	
62025: PROGRAM MATERIALS	-	288	2,123	-	-	(2,123)	(100.0%)	
62026: PROMOTIONAL/RECOGNITION	-	1,323	-	-	-	-	-	
62045: MEETING EXPENSES	1,942	4,650	3,164	2,800	2,800	(364)	(11.5%)	
62059: FOI EXPENSES	2,139	1,339	47	2,000	2,000	1,953	4181.7%	
62087: ENVIRONMENTAL INITIATIVES MATERIALS AND SUPPLIES	-	6,073	4,472	5,000	5,000	528	11.8%	
62999: CLEARING/SUSPENSE ACCOUNT	-	6,956	6,623	-	-	(6,623)	(100.0%)	
63901: OTHER COST REALLOCATIONS	788,900	788,900	827,900	859,400	859,400	31,500	3.8%	
Subtotal: 62000: MATERIALS AND SUPPLIES	806,181	831,256	879,984	901,404	901,404	21,420	2.4%	
64002: CONFERENCES	-	183	115	-	-	(115)	(100.0%)	
64008: MOBILE PLAN CHARGES	10,953	6,409	6,774	12,600	12,600	5,826	86.0%	
64013: COURSES & SEMINARS	9,034	6,847	18,241	17,949	17,949	(292)	(1.6%)	
64014: MANDATORY COURSES & SEMINARS	-	-	405	-	-	(405)	(100.0%)	
64015: MEMBERSHIPS	15,219	26,494	12,910	19,300	19,300	6,390	49.5%	
64016: MILEAGE	18,101	26,084	32,397	25,070	25,070	(7,327)	(22.6%)	

64017: VEHICLE ALLOWANCE	4,363	4,270	4,429	-	-	(4,429)	(100.0%)	
64018: GENERAL OFFICE EQUIPMENT	1,682	2,407	3,260	3,000	3,000	(260)	(8.0%)	
64030: CONSULTING	99,575	76	484	38,500	38,500	38,016	7848.3%	Consulting budget was not fully used in 2023 or 2024.
64032: PHOTOCOPIER CHARGES	6,182	21,302	17,460	20,148	20,148	2,688	15.4%	
64033: PRINTING	6,142	4,288	4,529	8,500	8,500	3,971	87.7%	
64037: APPRAISALS	40,551	8,599	11,099	18,000	18,000	6,901	62.2%	
64045: CONTRACTS	20,054	38,027	155,056	71,448	71,448	(83,608)	(53.9%)	2024 expense includes cabinet conversion for 8 intersections (invoice from Region)
64060: CORPORATE PROMO MATERIAL	35,041	17,387	47,349	71,100	71,100	23,751	50.2%	Additional \$5,000 for Workforce Session and \$25,000 for implementation of EcD Action Plan in 2025. Underspending due to staff capacity constraints related to previous managers absence in November and unanticipated Parkland acquisition projects arising.
Subtotal: 64000: SERVICES AND CONSULTANTS	266,897	162,372	314,509	305,615	305,615	(8,894)	(2.8%)	
66001: BANK CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
Subtotal: 66000: FINANCIAL CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
67003: FACADE & SIGNAGE IMPVMENT GRANT	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Subtotal: 67000: GRANTS AND EXTERNAL TRANSFERS	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
45003: TRANSFERS TO RESERVES	890,981	14,090	-	-	-	-	-	
Subtotal: 45000: TRANSFERS TO	890,981	14,090	-	-	-	-	-	
Expenses Budgeted	6,395,111	5,959,903	6,443,811	7,439,333	7,439,333	995,523	15.4%	
Revenues:								
52123: SP REVIEW FEE/STABLE NBHD COMPL	(28,225)	544	-	-	-	-	-	
52110: BUILDING - SURVEY CERTIFICATES	(11,053)	(9,284)	(8,640)	(8,998)	(8,998)	(359)	4.1%	
52111: BUILDING - COMPLIANCE LETTERS	(13,844)	(14,492)	(16,740)	(16,850)	(16,850)	(110)	.7%	
52114: FOI REVENUES	(1,196)	(2,187)	(1,126)	(3,040)	(3,040)	(1,914)	170.1%	
52115: REGISTRATION OF SECONDARY SUITES	(4,650)	(5,850)	(6,900)	(4,120)	(4,120)	2,780	(40.3%)	
52105: ENGINEERING - ENGINEERING FEES	(354,058)	(365,170)	(312,689)	(522,746)	(522,746)	(210,057)	67.2%	Revenues were lower than anticipated in 2024 however higher revenues are expected for 2025
52102: ADMINISTRATIVE FEE REVENUE	(3,300)	(1,886)	-	(5,890)	(5,890)	(5,890)	-	
52129: WATERMAIN AND SANITARY SEWER SYSTEM MODELING FEE	(2,000)	(8,000)	(23,191)	-	-	23,191	(100.0%)	Revenues budgeted for in this line were recorded in another account (water system modeling fee).
52106: PARKS PLANNING - LANDSCAPE FEES	-	322	-	-	-	-	-	
52100: PDS-FILE MAINTENANCE APPLICATION FEE	(1,524)	(4,668)	(30,829)	(4,120)	(4,120)	26,709	(86.6%)	One time increase in revenues during 2024 as a catch up on missing file maintenance revenues were collected
52101: PDS-OMB REFERRAL FEE	(8,015)	(2,397)	(4,100)	(3,090)	(3,090)	1,010	(24.6%)	
52104: PDS-PLANNING ENGINEERING FEE-SITE PLAN	(806,687)	(475,420)	(374,835)	(832,000)	(832,000)	(457,165)	122.0%	Revenues were lower than anticipated in 2024 however higher revenues are expected for 2025
52107: COMMITTEE OF ADJUSTMENTS FEES	(169,344)	(167,248)	(118,386)	(141,398)	(141,398)	(23,012)	19.4%	Lower Committee of Adjustment revenues in 2024, however higher revenues are expected for 2025
52118: PDS-MUNICIPAL ADDRESS CHANGE FEE	(7,959)	(1,192)	(4,960)	(3,653)	(3,653)	1,307	(26.4%)	
52119: PDS-PLANNING ENGINEERING FEE SUDIVISION	(458,247)	(419,206)	(1,729,472)	(617,574)	(617,574)	1,111,898	(64.3%)	Revenues were higher than anticipated for 2024 however the revenues are expected to drop in 2025 to be more in line with historical levels.
52121: PDS-PLNG ENG FEE-LOT GRDG	(19,430)	(32,920)	(29,293)	(41,200)	(41,200)	(11,907)	40.6%	
52128: PREAPPLICATION CONSULTATION	(9,552)	(11,256)	(25,600)	(10,300)	(10,300)	15,300	(59.8%)	
52601: CONTRIBUTIONS FROM DEVELOPERS	(2,500)	-	-	(8,000)	(8,000)	(8,000)	-	
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	(8,656)	-	-	-	-	-	-	
54100: OTHER GRANTS	(10,000)	-	-	-	-	-	-	
56117: PDS-RADIO COMMUNICATION APPLICATIONS	-	(9,291)	(9,753)	-	-	9,753	(100.0%)	
56119: SEWAGE SYS MTCE INSPCTN FEE	-	-	-	(5,000)	(5,000)	(5,000)	-	
56106: RESIDENTIAL BUILDING PERMITS	(1,689,197)	(1,424,593)	(983,600)	(1,800,000)	(1,800,000)	(816,400)	83.0%	Lower than anticipated Residential Building Permits in 2024

56118: COMMERCIAL BUILDING PERMITS	(1,004,366)	(973,998)	(859,018)	(589,481)	(589,481)	269,537	(31.4%)	Higher than anticipated Commercial Building Permits for 2024
56111: OFFICIAL PLAN APPLICATIONS	(164,307)	(136,763)	(106,621)	(162,348)	(162,348)	(55,727)	52.3%	Revenues were lower than anticipated in 2024 however higher revenues are expected for 2025
56112: SUBDIVISION APPLICATION FEES	(133,651)	(255,003)	(122,265)	(118,692)	(118,692)	3,573	(2.9%)	
56113: SITE PLAN APPLICATION FEES	(740,777)	(632,172)	(471,424)	(853,632)	(853,632)	(382,208)	81.1%	Revenues were lower than anticipated in 2024 however higher revenues are expected for 2025
56114: ZONING APPLICATIONS	(131,918)	(171,962)	(175,344)	(133,900)	(133,900)	41,444	(23.6%)	Revenues are expected to drop in 2025 based on the planned developments for 2025.
56115: PART LOT APPLICATIONS	(3,373)	(4,358)	(14,938)	(9,292)	(9,292)	5,646	(37.8%)	
56116: CONDOMINIUM APPLICATIONS	(30,769)	(34,821)	(100,635)	(66,414)	(66,414)	34,221	(34.0%)	Revenues were higher than anticipated for 2024 however the revenues are expected to drop in 2025 to be more in line with historical levels.
56126: OTHER USER FEES	(88,502)	(43,329)	(19,186)	(47,333)	(47,333)	(28,147)	146.7%	Revenues budgeted for in this line were recorded in another account (water system modeling fee).
Subtotal: 50000: REVENUES	(5,907,097)	(5,206,599)	(5,549,544)	(6,009,071)	(6,009,071)	(459,527)	8.3%	
41003: TRANSFERS FROM RESERVES	(378,276)	(491,312)	(1,593,956)	(1,842,938)	(1,842,938)	(248,982)	15.6%	Increases in transfers from capital reserves to fund positions directly related to capital project delivery.
Subtotal: 41000: TRANSFERS FROM RESERVE	(378,276)	(491,312)	(1,593,956)	(1,842,938)	(1,842,938)	(248,982)	15.6%	
Revenues Budgeted	(6,285,373)	(5,697,911)	(7,143,500)	(7,852,009)	(7,852,009)	(708,509)	(9.9%)	
Total Levy	109,738	261,992	(699,689)	(412,676)	(412,676)	287,013	(41.0%)	

FAC Line By Line
PDS Alternate Rollup Before Reclassification
 Report Run: May 6, 2025 2:17 PM



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	1,351,291	1,407,356	1,476,365	1,610,512	1,610,512	134,147	9.1%	
61002: SALARIES - O/T	216	1,207	707	-	-	(707)	(100.0%)	
61003: SALARIES - P/T	794	-	17,181	10,595	10,595	(6,586)	(38.3%)	
61004: VACATION PAY	19,287	12,295	73	-	-	(73)	(100.0%)	
61005: SICK PAY	17,776	15,268	19,033	-	-	(19,033)	(100.0%)	
61006: LIEU TIME	-	7,975	-	-	-	-	-	
61090: YEAR END ACCRUALS	(4,282)	9,609	30,399	-	-	(30,399)	(100.0%)	
61101: BENEFITS - OMERS	139,204	137,600	140,788	180,892	180,892	40,104	28.5%	
61102: BENEFITS - EHT	27,324	28,263	29,166	31,405	31,405	2,239	7.7%	
61103: BENEFITS - WSIB	9,628	9,646	9,977	12,079	12,079	2,102	21.1%	
61104: BENEFITS - CPP	50,350	51,109	52,092	55,781	55,781	3,690	7.1%	
61105: BENEFITS - EI	20,888	20,787	21,046	20,115	20,115	(931)	(4.4%)	
61106: BENEFITS - DENTAL	15,510	15,369	14,976	25,050	25,050	10,074	67.3%	
61107: BENEFITS - HEALTH	24,780	26,119	25,086	39,312	39,312	14,226	56.7%	
61108: BENEFITS - LTD/ADD	36,446	37,539	38,779	42,104	42,104	3,325	8.6%	
61109: BENEFITS - OTHER	-	-	-	6,136	6,136	6,136	-	
61902: SALARY SAVINGS	-	-	-	(37,400)	(37,400)	(37,400)	-	
Subtotal: 61000: SALARIES AND BENEFITS	1,709,213	1,780,140	1,875,669	1,996,582	1,996,582	120,914	6.4%	
62001: OFFICE SUPPLIES	3,080	2,798	3,277	5,000	5,000	1,723	52.6%	
62005: SUBSCRIPTIONS/PUBLICATIONS	1,144	878	1,186	950	950	(236)	(19.9%)	
62011: CLOTHING ALLOWANCE	-	162	586	-	-	(586)	(100.0%)	
62016: OPERATING MATERIALS	-	-	517	-	-	(517)	(100.0%)	
62025: PROGRAM MATERIALS	-	260	2,123	-	-	(2,123)	(100.0%)	
62026: PROMOTIONAL/RECOGNITION	-	1,323	-	-	-	-	-	
62045: MEETING EXPENSES	1,322	4,210	2,968	1,900	1,900	(1,068)	(36.0%)	
62999: CLEARING/SUSPENSE ACCOUNT	-	-	610	-	-	(610)	(100.0%)	
Subtotal: 62000: MATERIALS AND SUPPLIES	5,546	9,631	11,267	7,850	7,850	(3,417)	(30.3%)	
64002: CONFERENCES	-	183	115	-	-	(115)	(100.0%)	
64008: MOBILE PLAN CHARGES	2,779	660	1,276	2,600	2,600	1,324	103.8%	
64013: COURSES & SEMINARS	6,814	2,582	7,173	5,449	5,449	(1,724)	(24.0%)	
64014: MANDATORY COURSES & SEMINARS	-	-	405	-	-	(405)	(100.0%)	
64015: MEMBERSHIPS	8,347	15,861	7,923	10,000	10,000	2,077	26.2%	
64016: MILEAGE	432	726	2,250	1,450	1,450	(800)	(35.6%)	
64017: VEHICLE ALLOWANCE	4,363	4,270	4,429	-	-	(4,429)	(100.0%)	

64018: GENERAL OFFICE EQUIPMENT	1,682	1,385	-	1,500	1,500	1,500	-	
64030: CONSULTING	79,947	76	484	24,500	24,500	24,016	4958.0%	Consulting budget was not fully used in 2023 or 2024.
64032: PHOTOCOPIER CHARGES	8,977	9,360	9,162	9,336	9,336	174	1.9%	
64033: PRINTING	5,781	2,688	4,318	6,000	6,000	1,682	39.0%	
64037: APPRAISALS	40,551	8,599	11,099	18,000	18,000	6,901	62.2%	
64045: CONTRACTS	6,295	15,818	17,806	24,000	24,000	6,194	34.8%	
64060: CORPORATE PROMO MATERIAL	35,041	17,387	47,349	71,100	71,100	23,751	50.2%	Additional \$5,000 for Workforce Session and \$25,000 for implementation of EcD Action Plan in 2025. Underspending due to staff capacity constraints related to previous managers absence in November and unanticipated Parkland acquisition projects arising.
Subtotal: 64000: SERVICES AND CONSULTANTS	201,008	79,595	113,790	173,935	173,935	60,145	52.9%	
45003: TRANSFERS TO RESERVES	502,655	-	-	-	-	-	-	
Subtotal: 45000: TRANSFERS TO	502,655	-	-	-	-	-	-	
Expenses Budgeted	2,418,422	1,869,366	2,000,726	2,178,367	2,178,367	177,641	8.9%	
Revenues:								
52123: SP REVIEW FEE/STABLE NBHD COMPL	(28,225)	544	-	-	-	-	-	
52100: PDS-FILE MAINTENANCE APPLICATION FEE	(1,524)	(4,668)	(30,829)	(4,120)	(4,120)	26,709	(86.6%)	One time increase in revenues during 2024 as a catch up on missing file maintenance revenues were collected
52101: PDS-OMB REFERRAL FEE	(8,015)	(2,397)	(4,100)	(3,090)	(3,090)	1,010	(24.6%)	
52104: PDS-PLANNING ENGINEERING FEE-SITE PLAN	(806,687)	(475,420)	(374,835)	(832,000)	(832,000)	(457,165)	122.0%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
52107: COMMITTEE OF ADJUSTMENTS FEES	(169,344)	(167,248)	(118,386)	(141,398)	(141,398)	(23,012)	19.4%	Lower Committee of Adjustment revenues in 2024, however higher revenues are expected for 2025
52118: PDS-MUNICIPAL ADDRESS CHANGE FEE	(7,959)	(1,192)	(4,960)	(3,653)	(3,653)	1,307	(26.4%)	
52119: PDS-PLANNING ENGINEERING FEE SUDIVISION	(458,247)	(419,206)	(1,729,472)	(617,574)	(617,574)	1,111,898	(64.3%)	Revenues were higher than anticipated for 2024 however the revenues are expected to drop in 2025 to be more in line with historical levels.
52121: PDS-PLNG ENG FEE-LOT GRDG	(19,430)	(32,920)	(29,293)	(41,200)	(41,200)	(11,907)	40.6%	
52128: PREAPPLICATION CONSULTATION	(9,552)	(11,256)	(25,600)	(10,300)	(10,300)	15,300	(59.8%)	
52601: CONTRIBUTIONS FROM DEVELOPERS	(2,500)	-	-	(8,000)	(8,000)	(8,000)	-	
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	(8,656)	-	-	-	-	-	-	
54100: OTHER GRANTS	(10,000)	-	-	-	-	-	-	
56117: PDS-RADIO COMMUNICATION APPLICATIONS	-	(9,291)	(9,753)	-	-	9,753	(100.0%)	
56111: OFFICIAL PLAN APPLICATIONS	(164,307)	(136,763)	(106,621)	(162,348)	(162,348)	(55,727)	52.3%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
56112: SUBDIVISION APPLICATION FEES	(133,651)	(255,003)	(122,265)	(118,692)	(118,692)	3,573	(2.9%)	
56113: SITE PLAN APPLICATION FEES	(740,777)	(632,172)	(471,424)	(853,632)	(853,632)	(382,208)	81.1%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
56114: ZONING APPLICATIONS	(131,918)	(171,962)	(175,344)	(133,900)	(133,900)	41,444	(23.6%)	Revenues are expected to drop in 2025 based on the planned developments for 2025.
56115: PART LOT APPLICATIONS	(3,373)	(4,358)	(14,938)	(9,292)	(9,292)	5,646	(37.8%)	
56116: CONDOMINIUM APPLICATIONS	(30,769)	(34,821)	(100,635)	(66,414)	(66,414)	34,221	(34.0%)	Revenues were higher than anticipated for 2024 however the revneues are expected to drop in 2025 to be more in line with historical levels.
56126: OTHER USER FEES	(47,844)	(20,576)	-	(7,678)	(7,678)	(7,678)	-	
Subtotal: 50000: REVENUES	(2,782,776)	(2,378,709)	(3,318,455)	(3,013,291)	(3,013,291)	305,164	(9.2%)	
Revenues Budgeted	(2,782,776)	(2,378,709)	(3,318,455)	(3,013,291)	(3,013,291)	305,164	9.2%	
Total Levy	(364,354)	(509,343)	(1,317,729)	(834,924)	(834,924)	482,805	(36.6%)	

FACT Line-by-Line - Forecast equals Budget

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FAC Line By Line
1020: BUILDING SERVICES
 Report Run: April 25, 2025 3:40 PM



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	1,168,595	1,237,741	1,231,834	1,583,581	1,583,581	351,747	28.6%	Temporary Vacancies in 2024 led to savings
61002: SALARIES - O/T	3,772	-	390	14,054	14,054	13,664	3507.7%	
61003: SALARIES - P/T	7,104	17,982	32,284	16,607	16,607	(15,677)	(48.6%)	
61004: VACATION PAY	-	-	7,001	-	-	(7,001)	(100.0%)	
61005: SICK PAY	12,429	12,722	7,466	-	-	(7,466)	(100.0%)	
61090: YEAR END ACCRUALS	10,752	751	9,324	-	-	(9,324)	(100.0%)	
61101: BENEFITS - OMERS	107,076	122,533	122,154	174,788	174,788	52,634	43.1%	
61102: BENEFITS - EHT	23,238	24,822	24,874	31,456	31,456	6,582	26.5%	
61103: BENEFITS - WSIB	8,305	8,986	9,007	12,098	12,098	3,091	34.3%	
61104: BENEFITS - CPP	44,505	47,036	49,317	60,271	60,271	10,954	22.2%	
61105: BENEFITS - EI	17,179	17,654	18,584	22,386	22,386	3,802	20.5%	
61106: BENEFITS - DENTAL	15,764	16,765	17,826	26,977	26,977	9,152	51.3%	
61107: BENEFITS - HEALTH	25,211	28,643	30,187	42,336	42,336	12,149	40.2%	
61108: BENEFITS - LTD/ADD	30,774	29,865	30,028	41,342	41,342	11,314	37.7%	
61109: BENEFITS - OTHER	-	-	-	6,025	6,025	6,025	-	
Subtotal: 61000: SALARIES AND BENEFITS	1,474,704	1,565,500	1,590,275	2,031,921	2,031,921	441,646	27.8%	
62001: OFFICE SUPPLIES	4,883	1,307	2,882	2,000	2,000	(882)	(30.6%)	
62005: SUBSCRIPTIONS/PUBLICATIONS	118	-	265	13,184	13,184	12,919	4875.1%	
62007: OFFICE EQUIPMENT	1,479	966	1,460	1,500	1,500	40	2.7%	
62011: CLOTHING ALLOWANCE	499	2,299	2,190	2,350	2,350	160	7.3%	
62019: LICENSES	-	-	7,436	-	-	(7,436)	(100.0%)	
62045: MEETING EXPENSES	363	63	144	450	450	306	211.5%	
62059: FOI EXPENSES	2,139	1,339	47	2,000	2,000	1,953	4181.7%	
62999: CLEARING/SUSPENSE ACCOUNT	-	6,956	6,013	-	-	(6,013)	(100.0%)	
63901: OTHER COST REALLOCATIONS	788,900	788,900	827,900	859,400	859,400	31,500	3.8%	
Subtotal: 62000: MATERIALS AND SUPPLIES	798,380	801,829	848,338	880,884	880,884	32,546	3.8%	
64008: MOBILE PLAN CHARGES	3,849	1,727	2,050	5,000	5,000	2,950	143.9%	
64013: COURSES & SEMINARS	1,569	3,047	5,360	7,500	7,500	2,140	39.9%	
64015: MEMBERSHIPS	2,933	6,755	2,231	5,000	5,000	2,769	124.1%	
64016: MILEAGE	13,405	16,676	20,703	16,120	16,120	(4,583)	(22.1%)	
64030: CONSULTING	-	-	-	9,000	9,000	9,000	-	
64032: PHOTOCOPIER CHARGES	6,171	6,990	5,171	6,418	6,418	1,247	24.1%	
64045: CONTRACTS	4,938	272	6,767	5,000	5,000	(1,767)	(26.1%)	
Subtotal: 64000: SERVICES AND CONSULTANTS	32,865	35,468	42,282	54,038	54,038	11,756	27.8%	
66001: BANK CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
Subtotal: 66000: FINANCIAL CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
45003: TRANSFERS TO RESERVES	388,326	14,090	-	-	-	-	-	
Subtotal: 45000: TRANSFERS TO	388,326	14,090	-	-	-	-	-	
Expenses Budgeted	2,727,240	2,433,861	2,499,226	2,991,843	2,991,843	492,617	19.7%	

Revenues:								
52110: BUILDING - SURVEY CERTIFICATES	(11,053)	(9,284)	(8,640)	(8,998)	(8,998)	(359)	4.1%	
52111: BUILDING - COMPLIANCE LETTERS	(13,844)	(14,492)	(16,740)	(16,850)	(16,850)	(110)	.7%	
52114: FOI REVENUES	(1,196)	(2,187)	(1,126)	(3,040)	(3,040)	(1,914)	170.1%	
52115: REGISTRATION OF SECONDARY SUITES	(4,650)	(3,000)	(6,900)	(4,120)	(4,120)	2,780	(40.3%)	
52106: PARKS PLANNING - LANDSCAPE FEES	-	322	-	-	-	-	-	
56119: SEWAGE SYS MTCE INSPCTN FEE	-	-	-	(5,000)	(5,000)	(5,000)	-	
56106: RESIDENTIAL BUILDING PERMITS	(1,689,197)	(1,424,593)	(983,600)	(1,800,000)	(1,800,000)	(816,400)	83.0%	Lower than anticipated Residential Building Permits in 2024
56118: COMMERCIAL BUILDING PERMITS	(1,004,366)	(973,998)	(859,018)	(589,481)	(589,481)	269,537	(31.4%)	Higher than anticipated Commercial Building Permits for 2024
56126: OTHER USER FEES	(2,934)	(6,630)	(3,821)	(2,163)	(2,163)	1,658	(43.4%)	
Subtotal: 50000: REVENUES	(2,727,239)	(2,433,861)	(1,879,844)	(2,429,652)	(2,429,652)	(549,808)	29.2%	
41003: TRANSFERS FROM RESERVES	-	-	(619,382)	(562,191)	(562,191)	57,191	(9.2%)	
Subtotal: 41000: TRANSFERS FROM RESERVE	-	-	(619,382)	(562,191)	(562,191)	57,191	(9.2%)	
Revenues Budgeted	(2,727,239)	(2,433,861)	(2,499,226)	(2,991,843)	(2,991,843)	(492,617)	(19.7%)	

FAC Line-by-Line - Forecast equals Budget

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FAC Line By Line
1026: ENGINEERING SERVICES
 Report Run: April 25, 2025 3:40 PM



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	951,517	856,377	624,611	786,014	786,014	161,403	25.8%	2024 salary savings a result of temporary vacancies
61002: SALARIES - O/T	-	152	78	-	-	(78)	(100.0%)	
61003: SALARIES - P/T	-	-	1,225	25,872	25,872	24,646	2011.6%	
61004: VACATION PAY	-	13,181	647	-	-	(647)	(100.0%)	
61005: SICK PAY	14,746	7,807	11,505	-	-	(11,505)	(100.0%)	
61006: LIEU TIME	-	1,197	-	-	-	-	-	
61090: YEAR END ACCRUALS	(5,154)	(512)	11,471	-	-	(11,471)	(100.0%)	
61101: BENEFITS - OMERS	89,531	86,149	97,843	80,548	80,548	(17,296)	(17.7%)	
61102: BENEFITS - EHT	19,011	17,366	13,526	15,327	15,327	1,801	13.3%	
61103: BENEFITS - WSIB	6,660	6,489	4,271	5,895	5,895	1,625	38.0%	
61104: BENEFITS - CPP	36,351	35,415	26,770	32,998	32,998	6,228	23.3%	
61105: BENEFITS - EI	13,563	13,466	8,586	11,605	11,605	3,018	35.2%	
61106: BENEFITS - DENTAL	14,181	12,436	9,568	14,452	14,452	4,884	51.0%	
61107: BENEFITS - HEALTH	23,166	21,275	16,400	22,680	22,680	6,280	38.3%	
61108: BENEFITS - LTD/ADD	28,845	24,735	18,928	20,549	20,549	1,621	8.6%	
61109: BENEFITS - OTHER	-	-	-	2,995	2,995	2,995	-	
Subtotal: 61000: SALARIES AND BENEFITS	1,192,417	1,095,532	845,430	1,018,934	1,018,934	173,504	20.5%	
62001: OFFICE SUPPLIES	1,655	2,954	11,974	2,500	2,500	(9,474)	(79.1%)	
62005: SUBSCRIPTIONS/PUBLICATIONS	-	50	25	300	300	275	1099.0%	
62008: COMPUTER SUPPLIES	-	4,233	-	-	-	-	-	
62011: CLOTHING ALLOWANCE	343	4,137	2,859	2,850	2,850	(9)	(.3%)	
62016: OPERATING MATERIALS	-	1,943	835	1,570	1,570	735	88.0%	
62025: PROGRAM MATERIALS	-	28	-	-	-	-	-	
62045: MEETING EXPENSES	256	378	51	450	450	399	784.6%	
62087: ENVIRONMENTAL INITIATIVES MATERIALS AND SUPPLIES	-	6,073	4,472	5,000	5,000	528	11.8%	
Subtotal: 62000: MATERIALS AND SUPPLIES	2,254	19,797	20,216	12,670	12,670	(7,546)	(37.3%)	
64008: MOBILE PLAN CHARGES	4,274	4,021	3,448	5,000	5,000	1,552	45.0%	
64013: COURSES & SEMINARS	651	1,219	5,708	5,000	5,000	(708)	(12.4%)	
64015: MEMBERSHIPS	3,939	3,878	2,756	4,300	4,300	1,544	56.0%	
64016: MILEAGE	4,265	8,682	8,963	7,500	7,500	(1,463)	(16.3%)	
64018: GENERAL OFFICE EQUIPMENT	-	1,022	3,260	1,500	1,500	(1,760)	(54.0%)	
64030: CONSULTING	19,628	-	-	5,000	5,000	5,000	-	
64032: PHOTOCOPIER CHARGES	(8,966)	4,951	3,127	4,394	4,394	1,267	40.5%	
64033: PRINTING	361	1,600	211	2,500	2,500	2,289	1083.0%	
64045: CONTRACTS	8,821	21,937	130,483	42,448	42,448	(88,035)	(67.5%)	2024 expense includes cabinet conversion for 8 intersections (invoice from Region)
Subtotal: 64000: SERVICES AND CONSULTANTS	32,973	47,309	157,956	77,642	77,642	(80,314)	(50.8%)	
Expenses Budgeted	1,227,644	1,162,638	1,023,603	1,109,246	1,109,246	85,644	8.4%	

Revenues:								
52115: REGISTRATION OF SECONDARY SUITES	-	(2,850)	-	-	-	-	-	
52105: ENGINEERING - ENGINEERING FEES	(354,058)	(365,170)	(312,689)	(522,746)	(522,746)	(210,057)	67.2%	Anticipating higher development revenues for 2025
52102: ADMINISTRATIVE FEE REVENUE	(3,300)	(1,886)	-	(5,890)	(5,890)	(5,890)	-	
52129: WATERMAIN AND SANITARY SEWER SYSTEM MODELING FEE	(2,000)	(8,000)	(23,191)	(23,000)	(23,000)	191	(.82%)	
56126: OTHER USER FEES	(37,724)	(16,122)	(15,365)	(14,492)	(14,492)	873	(5.7%)	
Subtotal: 50000: REVENUES	(397,082)	(394,029)	(351,245)	(566,128)	(566,128)	(214,883)	61.2%	
41003: TRANSFERS FROM RESERVES	-	-	(56,499)	(120,870)	(120,870)	(64,371)	113.9%	Transfers from reserves to pay for Asset Management related position (partial position in 2024)
Subtotal: 41000: TRANSFERS FROM RESERVE	-	-	(56,499)	(120,870)	(120,870)	(64,371)	113.9%	
Revenues Budgeted	(397,082)	(394,029)	(407,744)	(686,998)	(686,998)	(279,254)	(68.5%)	
Total Levy	830,562	768,609	615,859	422,248	422,248	(193,610)	31.4%	

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FAC Line By Line
1027: WORKS CAPITAL
 Report Run: April 25, 2025 3:40 PM



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	(87,117)	394,369	719,633	919,028	919,028	199,395	27.7%	The staffing costs recovered from reserves for capital related works was increased to better align with the true activities.
61002: SALARIES - O/T	-	75	191	-	-	(191)	(100.0%)	
61003: SALARIES - P/T	-	-	-	2,875	2,875	2,875	-	
61004: VACATION PAY	-	745	324	-	-	(324)	(100.0%)	
61005: SICK PAY	4,415	2,304	6,135	-	-	(6,135)	(100.0%)	
61090: YEAR END ACCRUALS	11,277	(4,020)	2,765	-	-	(2,765)	(100.0%)	
61101: BENEFITS - OMERS	36,084	46,031	78,124	95,001	95,001	16,877	21.6%	
61102: BENEFITS - EHT	5,769	7,703	16,436	17,921	17,921	1,485	9.0%	
61103: BENEFITS - WSIB	1,787	2,828	5,877	6,893	6,893	1,016	17.3%	
61104: BENEFITS - CPP	6,719	13,492	24,894	39,345	39,345	14,451	58.0%	
61105: BENEFITS - EI	2,965	5,505	11,556	12,174	12,174	618	5.4%	
61106: BENEFITS - DENTAL	3,817	4,342	10,332	15,223	15,223	4,891	47.3%	
61107: BENEFITS - HEALTH	6,129	7,369	17,054	23,890	23,890	6,836	40.1%	
61108: BENEFITS - LTD/ADD	8,103	10,568	24,112	24,027	24,027	(85)	(.4%)	
61109: BENEFITS - OTHER	-	-	-	3,502	3,502	3,502	-	
Subtotal: 61000: SALARIES AND BENEFITS	(51)	491,312	917,432	1,159,877	1,159,877	242,445	26.4%	
62011: CLOTHING ALLOWANCE	-	-	162	-	-	(162)	(100.0%)	
Subtotal: 62000: MATERIALS AND SUPPLIES	-	-	162	-	-	(162)	(100.0%)	
64008: MOBILE PLAN CHARGES	51	-	-	-	-	-	-	
64016: MILEAGE	-	-	481	-	-	(481)	(100.0%)	
Subtotal: 64000: SERVICES AND CONSULTANTS	51	-	481	-	-	(481)	(100.0%)	
Expenses Budgeted	-	491,312	918,075	1,159,877	1,159,877	241,802	26.3%	
Revenues:								
41003: TRANSFERS FROM RESERVES	(378,276)	(491,312)	(918,075)	(1,159,877)	(1,159,877)	(241,802)	26.3%	The staffing costs recovered from reserves for capital related works was increased to better align with the true activities, and terfore the associated transfers from reserves were also adjusted.
Subtotal: 41000: TRANSFERS FROM RESERVE	(378,276)	(491,312)	(918,075)	(1,159,877)	(1,159,877)	(241,802)	26.3%	
Revenues Budgeted	(378,276)	(491,312)	(918,075)	(1,159,877)	(1,159,877)	(241,802)	(26.3%)	
Total Levy	(378,276)	-	-	-	-	-	(73.9%)	

Fac Line by Line - Forecast equals Budget

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FAC Line By Line
1095: COMMUNITY IMPROVEMENT PLAN PROGRAM
 Report Run: April 25, 2025 3:40 PM



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
67003: FACADE & SIGNAGE IMPVMNT GRANT	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Subtotal: 67000: GRANTS AND EXTERNAL TRANSFERS	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Expenses Budgeted	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Revenues:								
Total Levy	21,805	2,726	2,181	-	-	(2,181)	100.0%	

FAC Line-by-Line - Forecast equals Budget

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100 John West Way
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Town of Aurora
Memorandum
Finance

Re: Review of Proposed 2026 Budget Survey

To: Finance Advisory Committee

From: Jason Gaertner, Manager, Financial Management Services

Date: May 20, 2025

Recommendation

1. That the memorandum regarding the Proposed 2026 Budget Survey be received; and
2. That the Finance Advisory Committee comments regarding the Proposed 2026 Budget Survey be received and referred to staff for consideration and further action as appropriate.

Background

An important component of the Town's annual budget engagement strategy is its public stakeholder budget survey. This survey provides important feedback from the Town's residents as to where their budget priorities lie. To ensure the Town is gathering this valuable input in the most efficient and effective manner possible, it will regularly revisit the tools it uses for this purpose.

Analysis

Specifically, the Town's online budget survey feedback tool has been well received by residents. In 2025, the Town experienced a significant increase in participation compared to previous years; seeing its total respondents grow from 200 in 2024 to 308 in 2025. This has been attributed to two main factors: a change in the survey's creative design to a more engaging visual presentation, coupled with a specific outreach to the north-eastern part of Town which has traditionally been under-represented in past surveys.

In its ongoing quest to ensure that this tool's value is maximized, staff will regularly review the feedback received from its stakeholders on past surveys. The following key takeaways were identified from the 2025 budget survey feedback:

- The offering of a pizza dinner prize to a randomly chosen survey respondent was appreciated.
- There is a knowledge gap of the municipal services that the Town is responsible for providing versus others.
- There is a knowledge gap of how municipal budgets are built and funded.
- The connection between the cost of maintaining expected levels of service in an inflationary and growing user environment need to be strengthened.
- The importance of asset management and its large sticker price is not appreciated.
- Some questions were perceived to be biased toward a desired input (i.e. why didn't you ask me for areas where budget should be cut?).

With this feedback in mind, staff undertook a review and update of last year's budget survey. The revitalized 2026 budget survey is attached for the Finance Advisory Committee's feedback.

Attachments

1. Draft 2026 Budget Survey
2. 2025 Budget Survey

2026 Draft Survey Questions

Q.1 Who are you?

Q.2 How old are you?

Q.3 In which ward are you located? – [Link to ward map?](#)

Q.4 How familiar are you with how the Town develops its annual budget?

Q.5 The Town follows a multi-year operating budget approval process

The Town creates a multi-year budget aligned with the Council's term, ensuring strategic planning and tax levy stability. In year one, Council receives a one-year operating budget with a three-year outlook. In year two, a three-year operating budget is proposed. In the final two years, the budget review's focus is on necessary changes to what was previously endorsed.

Q.5.1 How familiar are you with the process used to develop the Town's annual budget?

Q.6 The operating budget allocates funds to provide a large number of services to residents and businesses

Inflation and growth challenge the Town's ability to maintain service levels that its citizens expect, increasing budget needs. Growth costs are balanced by new development property taxes, while inflation or new services may lead to tax levy increases. The Town works hard to reduce inflation impacts through seeking efficiency savings but setting tax increases too low could lead to necessary service reductions.

Q. 6.1 Which of the following options would you most prefer the Town use to balance its increasing costs?

- a. Increase taxes a little above the rate of inflation to provide for enhanced service levels such as expanded recreation amenities, without the need to cut services elsewhere to offset.
- b. Increase taxes by the rate of inflation; if services are enhanced in one area, these should be offset by a reduction to services elsewhere.
- c. Reduce existing service levels to have a tax increase below the rate of inflation.
- d. Don't know

The following table presents a summary of the Town's key service categories, including the proportion of each tax dollar collected that is allocated to each category.

	Allocation of \$1.00
Road Network Operations	\$ 0.10
Winter Management	\$ 0.04
Solid Waste Management	\$ 0.06
Town Facilities	\$ 0.16
Community Programs	\$ 0.08
Parks, Trails & Open Space	\$ 0.08
Cultural Services	\$ 0.04
Enforcement & Licencing	\$ 0.02
Animal Control	\$ 0.01
Community Planning	\$ (0.01)
Asset Renewal	\$ 0.14
Fire Services	\$ 0.21
Aurora Public Library	\$ 0.07
Total Operating Budget	\$ 1.00

Q. 6.2 If you would like to reduce any existing service levels, for which services would you like to see a reduction? (list services above, including an option for none)

Q. 6.3 Are there any services for which you would like to see a level of service enhancement? (list services above with an option for none)

Q.6.4 Are there any NEW services that you would like the Town to offer? le. Windrow removal.

Q.7 The Town strives to minimize the financial impact to taxpayers through maximizing the use of non-tax levy funding sources

In addition to regularly seeking operating efficiencies, the Town strives to maximize the use of non-tax revenues such as grants and user fees.

Q. 7.1 An alternative to increasing taxes is charging user fees for services. The Town typically increases all its fees annually in line with inflation. Would you be interested in increasing these fees further or creating new user fees for the following list of services?

- a) Increase recreation user fees (e.g. swimming, fitness classes, camps)
- b) Increase parking fines
- c) Increase facility rental fees
- d) New revenue from automated speed enforcement

- e) Increase administrative fees (e.g. documents, reminder notices on tax accounts, etc.)
- f) Increase in fees for garbage bag tags
- g) New fee for paper bill printing and postage where an e-billing option is provided
- h) Don't increase fees beyond inflation
- i) Other _____

Q.8 The goal of asset management is to deliver an adequate level of service in the most cost-effective manner

Aurora manages \$2.3 billion in assets, all requiring future repairs or replacement. Like many Ontario municipalities, the Town's funding in support of its asset management is unsustainable, risking infrastructure performance decline. To maintain the Town's roads, streetlights, sidewalks, outdoor spaces, and facilities at their current levels of service a 1.63% dedicated annual tax increase for 15 years (\$41/year per resident) is needed. The Town is experiencing similar asset management funding challenges for its water, wastewater and storm water services.

Q. 8.1 Do you support maintaining the existing levels of service for the Town's assets? For example, are you happy with the present condition of the Town's roads and facilities?

- a) I would like to maintain the Town's assets as they are today
- b) No, we need to improve the condition of Town assets (e.g. roads, facilities etc.)
- c) I think we should let our assets degrade further and reduce service levels

Q 8.2 Would you be supportive of paying, on average, an additional \$41.00 per year in support of the Town's long term asset sustainability?

- a) Yes, I support this
- b) I would support a higher investment to maintain/improve asset conditions
- c) No, I don't support this

Q. 9 Any other general feedback?

Town of Aurora Budget Survey 2025

Thank you for participating in this important survey as it will help staff shape our draft budget for the coming year. This survey is anonymous and voluntary. Individual responses will be kept strictly confidential.

The Town of Aurora receives the majority of its revenues from property taxes. We develop a budget for every fiscal (calendar) year; an extensive, thorough process, involving stakeholders' input and reflecting decisions made throughout the year. Town priorities align with Council's priorities and our approved Strategic Plan. The majority of the Town's total budget is allocated to our front-line services such as roads, parks, recreation, fire, development, and library services. The remaining budget funds are allocated to resources required to support these front-line services.

The 2024 approved budget was \$340.7M, including \$118.6M for operating expenditures and \$222.1M allocated to capital expenditure. For more information on the 2024 budget please visit: aurora.ca/budget2024

Connection to Town of Aurora: Who are you?

(Choose any 4 options) (Required)

- ☐ Resident Business Work in Town
- ☐ Business
- ☐ Work in Town
- ☐ Visitor (uses Town services, but does not reside in Aurora)

How old are you?

(Choose any 1 options) (Required)

- ☐ Under 18
- ☐ 18-24
- ☐ 25-34
- ☐ 35-44
- ☐ 45-54
- ☐ 55-64
- ☐ 65-74
- ☐ 75+

How familiar are you with how the Town develops the annual budget?

(Choose any one option) (Required)

☐ Very familiar

☐ Somewhat

☐ Not familiar

Currently, an average residential property assessed at \$800,000 will pay approximately \$6,595 in total property taxes to the Town of Aurora, York Region, and the School Board. Of this amount the Town keeps \$2,503.44 (38% of total) to provide municipal services

Overall, how would you rate the value you are receiving from your municipal tax dollars?

(Choose any 1 options) (Required)

- ☐ Excellent
- ☐ Good
- ☐ Fair
- ☐ Poor
- ☐ Very Poor
- ☐ Undecided

Select up to three service areas where you would like to see **more** tax dollars spent.

(Choose any 3 options) (Required)

- ☐ Road Network Operations
- ☐ Snow Management
- ☐ Solid Waste Management
- ☐ Town Facilities
- ☐ Community Programs
- ☐ Parks, Trails and Open Spaces
- ☐ Culture
- ☐ Enforcement and Licensing Animal Control
- ☐ Community Planning (i.e., Active Transportation Masterplan) Asset Management
- ☐ Fire Services
- ☐ Aurora Public Library
- ☐ None. I prefer everything to stay as it is.

As per the Town's fiscal strategy, the Town can use debt financing to manage the timing difference between when a capital project is built and when the funding for the project is received. Do you agree or disagree that the Town should continue to use debt wisely over the long term?

(Choose any one option) (Required)

☐ Agree

☐ Disagree

Property taxes in the Town of Aurora in part allow the Town to spend money to renew infrastructure (roads, bridges, storm sewers, parks, recreation centers, arenas, libraries and other Town facilities). In the future, the Town may need additional funds to maintain Town assets. Please indicate your level of support for the Town increasing property taxes to fund infrastructure renewal and construction.

(Choose any one option) (Required)

- ☐ Strongly Support
- ☐ Support
- ☐ Oppose
- ☐ Strongly Oppose

We are in the midst of modernizing a variety of processes including providing e-billing for tax bills and providing real time and historical water usage monitoring (including alerts for abnormal water usage).

Please select which future modernization initiatives you would be most supportive of. (select all that apply)

(Choose any 15 options) (Required)

- ☐ Online account inquiry and bill payments
- ☐ Increased ability to purchase Town services online
- ☐ Online applications for Bench donations, etc.
- ☐ Facility and meeting room virtual tours and floor plans
- ☐ Online viewing of facility amenities
- ☐ Online facility permit request forms
- ☐ Club Aurora virtual tours and membership information
- ☐ Facility rental availability
- ☐ Legal claim submission online
- ☐ Submission for FOI requests, including payment
- ☐ None. Keep as is.
- ☐ Other (please specify)

Please provide any additional comments that you would like to be considered during the 2025 Budget deliberations.

Provide your email if you would like to be entered into the draw for a pizza dinner for a family of four!