

Finance Advisory Committee Meeting Agenda

Wednesday, February 22, 2017 5:30 p.m.

Leksand Room

Aurora Town Hall



Town of Aurora Finance Advisory Committee Meeting Agenda

Date: Wednesday, February 22, 2017

Time and Location: 5:30 p.m., Leksand Room, Aurora Town Hall

1. Approval of the Agenda

Recommended:

That the agenda as circulated by Legislative Services be approved.

2. Declarations of Pecuniary Interest and General Nature Thereof

3. Receipt of the Minutes

Finance Advisory Committee Meeting Minutes of January 25, 2017

Recommended:

That the Finance Advisory Committee meeting minutes of January 25, 2017, be received for information.

4. Delegations

5. Consideration of Items

1. Revised 2017 Work Plan for Finance Advisory Committee

Recommended:

- 1. That the Revised 2017 Work Plan for Finance Advisory Committee be received; and
- 2. That the Revised 2017 Work Plan for Finance Advisory Committee be approved.

2. Draft FS17-006 – 2018 Town of Aurora Budget Workplan

Recommended:

- 1. That Draft Report No. FS17-006 be received; and
- 2. That the Finance Advisory Committee endorse the proposed 2018 Town of Aurora Budget Workplan.

3. Consideration of a Separate Fire Services Line in the Tax Bill

Recommended:

1. That the Finance Advisory Committee provide direction.

4. Distribution and Introduction of Detailed Financial Information Re: Planning and Building Services (PBS)

(to be distributed at meeting)

Recommended:

1. That the detailed financial information for PBS be received and referred for discussion and detailed review at the March 22, 2017 meeting of the Finance Advisory Committee.

General Discussion by Committee Re: Topics of Focus for PBS Review

Recommended:

1. That the comments and suggestions of the discussion regarding Topics of Focus for PBS Review be referred to staff for consideration and action as appropriate.

6. New Business

7. Adjournment



Town of Aurora Finance Advisory Committee Meeting Minutes

Date: Wednesday, January 25, 2017

Time and Location: 5:30 p.m., Leksand Room, Aurora Town Hall

Committee Members: Councillor Michael Thompson (Chair), Councillor Harold Kim

(arrived 5:46 p.m.), and Mayor Geoffrey Dawe

Member(s) Absent: None

Other Attendees: Councillor Wendy Gaertner, Councillor Tom Mrakas, Doug

Nadorozny, Chief Administrative Officer, Dan Elliott, Director of Corporate and Financial Services/Treasurer, Jason Gaertner, Manager, Financial Planning, Karen Oreto, Financial Analyst,

and Linda Bottos, Council/Committee Secretary

The Chair called the meeting to order at 5:30 p.m.

1. Declaration of Pecuniary Interest and General Nature Thereof

There were no declarations of pecuniary interest under the *Municipal Conflict of Interest Act*.

2. Approval of the Agenda

Moved by Mayor Dawe Seconded by Councillor Thompson

That the agenda as circulated by Legislative Services be approved.

Carried

3. Receipt of the Minutes

Finance Advisory Committee Meeting Minutes Wednesday, January 25, 2017

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Finance Advisory Committee Meeting Minutes of July 28, 2016

Moved by Mayor Dawe Seconded by Councillor Thompson

That the Finance Advisory Committee meeting minutes of July 28, 2016, be received for information.

Carried

4. Delegations

None

5. Consideration of Items

1. 2017 Work Plan for Finance Advisory Committee

Staff briefly reviewed elements of the first proposal of the 2017 Work Plan for the Committee, and noted that the Work Plan was not all-inclusive and other items will be added as required.

Moved by Mayor Dawe Seconded by Councillor Thompson

1. That the 2017 Work Plan for Finance Advisory Committee be approved.

Carried

2. 2017 Work Plan for Financial Planning Division

Staff distributed an abbreviated version of the 2017/2018 Budget Work Plan to the Committee and highlighted various milestones and associated timelines throughout the year. The Committee inquired about multi-year budgeting, financial planning in relation to growth projections, and the Town's financial system, and staff responded.

Moved by Councillor Kim Seconded by Mayor Dawe

1. That the 2017 Work Plan for Financial Planning Division be received for information.

Carried

Finance Advisory Committee Meeting Minutes Wednesday, January 25, 2017

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3. General Discussion by Committee Re: Use of Citizen Budget Survey Tool for 2017

Staff provided background on the past use of the Citizen Budget Survey tool. The Committee expressed support of the concept and suggested that the questions need to be reframed and more specific to gain better insights. It was further suggested to consider how to engage citizens, demonstrate the value, and make it easier to participate. Staff agreed to engage the expertise of the Manager of Communications and provide feedback to the Committee.

Moved by Mayor Dawe Seconded by Councillor Kim

 That the comments and suggestions of the discussion regarding continued use of the Citizen Budget Survey tool be referred to staff for consideration and action as appropriate.

Carried

4. Distribution and Introduction of Detailed Financial Information Re: Infrastructure and Environmental Services (IES)

Staff distributed the line-by-line analysis of the final approved 2017 budget for IES (consolidated and by division) to the Committee, and noted that further information and explanations would be provided for the highlighted items.

Moved by Mayor Dawe Seconded by Councillor Kim

 That the detailed financial information for IES be received and referred for discussion and detailed review at the February 22, 2017 meeting of the Finance Advisory Committee.

Carried

General Discussion by CommitteeRe: Topics of Focus for IES Review

The Committee requested that the topics of focus for IES review include snow removal, utilities, and the capital asset maintenance process and strategy.

Finance Advisory Committee Meeting Minutes Wednesday, January 25, 2017

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Moved by Councillor Kim Seconded by Mayor Dawe

 That the comments and suggestions of the discussion regarding Topics of Focus for IES Review be referred to staff for consideration and action as appropriate.

Carried

6. Extracts from Council Meeting of August 9, 2016

Re: Finance Advisory Committee Meeting Minutes of July 12, 2016, and July 28, 2016; and Item 14, CFS16-026 – Budget Allocation 2017 – Cultural Partners

Moved by Mayor Dawe Seconded by Councillor Kim

1. That the Extracts from Council Meeting of August 9, 2016, regarding the Finance Advisory Committee meeting minutes of July 12, 2016, and July 28, 2016, and Item 14, CFS16-026 – Budget Allocation 2017 – Cultural Partners, be received for information.

Carried

6. New Business

None

7. Adjournment

Moved by Councillor Kim Seconded by Mayor Dawe

That the meeting be adjourned at 6:25 p.m.

Carried

Committee recommendations are not binding on the Town unless adopted by Council at a later meeting.

Finance Advisory Committee: 2017 Work Plan Outline - Proposed by Staff

January 25:

- Review and approval of FAC 2017 Work Plan
- Review of 2017 Work Plan for Financial Planning Division and 2018 budget development including public and community group consultations
- Discussion of continued use of Citizen Budget survey tool
- Receipt of Infrastructure and Environmental Services (IES) department budget materials (review at next meeting)

February 22:

- Receipt of Planning and Building Services (PBS) department budget materials (review at next meeting)
- Review of format and disclosures of annual Council Compensation and expenses report
- Review of 2018 budget public consultation plan, including Citizen Budget next steps w/Manager,
 Corporate Communications
- Introduction of process for in-year requests to Council

March 22:

- Review of PBS budget (45 minutes) Planning Division, multi-year development forecast
- Identification of PBS specific review areas
- Review of Reserve Funds structure and proposed new reserve funds

April 26:

- Review of PBS budget (45 minutes)
- Review of most recent internal monthly 2017 budget to actual review and forecast

May 24:

- Review of IES budget (45 minutes) incl. discussion of winter control budget approaches
- Review report of the Town's snow maintenance program
- 2018 budget preparation directions

June 28:

- Review of IES budget (45 minutes)
- Review of most recent internal monthly 2017 budget to actual review and forecast
- Review of 2018 budget public consultation results, excluding survey



No. FS17-006

Subject: 2018 Town of Aurora Budget Workplan

Prepared by: Dan Elliott, Director of Financial Services - Treasurer

Department: Financial Services

Date: March 21, 2017

Recommendation

- 1. That Report No. FS17-006 be received; and
- 2. That the proposed 2018 Budget Workplan be approved.

Executive Summary

The purpose of this report is to present staff's proposed 2018 Town of Aurora budget workplan to Council for its review and approval.

Background

Requirement to formally document the Town's annual budget workplan

As a part of its normal course of business, staff undertake a review at the end of each annual budget cycle with the intent of continued improvement of the town's budgeting and reporting framework. These reviews have indicated a need for the Town to more formally document and obtain Council's approval of its annual budget workplan.

Greater structure is required to facilitate requests for funding from external stakeholders

Staff's review of the recently completed 2017 budget exercise has also identified a requirement for greater structure in regards to the facilitation of funding requests or suggestions for budget savings/efficiencies that are received from external organizations and citizens that arise both pre and post budget approval.

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Report No. FS17-006

Analysis

Formal 2018 Town of Aurora Budget Workplan has been developed

Staff have formally documented the Town's 2018 Budget Workplan. Many of the key budget process milestones found within this workplan are not new. What is new is they have now been formally captured all in a single document making it easier for Council and staff to visualize how these milestones all fit together. Some key highlights from the workplan include:

- Completion of the Town's longer term development activity forecasting
- Town Key Performance Indicator (KPI) review and update
- Council approval of the Town's 2018 budget workplan
- Public stakeholder consultation on the Town's operating and capital budgets
- Council direction to staff regarding 2018 operating budget parameters
- 2017 ten year capital plan review and approval
- 2018 capital plan approval
- 2018 operating budget review and approval

The detailed 2018 budget workplan can be found in Attachment #1.

New Budget Processes relating to external stakeholder funding requests or suggestions for budget savings

Two new processes have been developed in order to formalize the process through which external stakeholders may request funding and/or provide other budget input to Council.

1) Pre-Budget Funding Request / Input

As part of the 2018 budget development, the Town will schedule one or more public meetings where external stakeholders will be given an opportunity to present to Council any funding requests or other budget input that they might have. All stakeholders who intend to present to Council at these meetings will be required to fill out a 'Pre-Budget Funding Request or Other Budget Input to Council' form two weeks ahead of the scheduled meeting. All presenter forms received will be provided to Council for its review prior to the scheduled meeting. This form's benefit is three-fold;

- i. it ensures that each presenter provides a similar level of core information to Council;
- ii. it allows staff to obtain an understanding as to the number of presenters which must be accommodated at the public meeting; and

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Report No. FS17-006

iii. it allows Council to obtain a general understanding of each presenter's item for discussion prior to the scheduled meeting, including the formulation of any questions that they might have.

An early draft of the form can be found under Attachment #2.

No decisions will be made at the public consultation meeting. Stakeholder requests/input received at the public meeting(s) will be consolidated by staff and brought back to council with a recommendation on each under one of the following groupings:

- Recommended that staff incorporate into the draft operating or capital budget
- Recommended that item be presented as a budget option in the budget
- Recommended that item be deferred
- Recommended that item is not considered feasible by staff at this time

2) In-Year Funding Request / Input

Should an external stakeholder desire to request funding or provide other budget input to Council at a time other than at the consultation meeting, they may be able to do so if the item is time sensitive and supported by at least two members of Council. In this instance, a slightly different form would have to be completed, 'In-Year Request for Funding or Other Budget input to Council'. The information required by this form is quite similar to that of the Pre-Budget Request; however it also requires that the stakeholder obtain an endorsement of the item that they would like to present to Council from a minimum of two different Councillors. See Attachment #3 for a template of this form. Any forms received would be provided to council ahead of the item's formal presentation and receipt by council. The stakeholder will subsequently be given an opportunity to present their budget item at an upcoming Council or General Committee meeting during the Delegates' phase of the meeting. Again, no decision would be made at the meeting in which the item is presented; rather a staff report would be requested should Council feel that there may be merit for further consideration of the item.

The rate at which any items of this nature are integrated into the Town's budget will be determined by Council. However, the Town's best practice would be to whenever possible refer these items to the next upcoming budget process.

Advisory Committee Review

Finance Advisory Committee, February 22, 2017.

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Report No. FS17-006

Financial Implications

Financial implications will be determined by outcomes of budget process and postbudget approval budget item process.

Communications Considerations

A strong communications plan in regards to the development of the Town's 2018 operating and capital budget is absolutely critical. Consequently, staff will develop a clear cradle to grave communication strategy for the entire 2018 budget cycle. This communication strategy will utilize all communication tools available to the Town including its social media channels. One key component of this communication strategy will relate to the town's strategy for the solicitation of budget input and/or funding requests from the town's citizens and other external organizations. Special advertising and notices will be developed for all communication channels. Further, groups already receiving funding from the town, including the Chamber of Commerce, will be personally invited to provide budget input to Council in the form of a letter from the Town.

Link to Strategic Plan

Approval of the 2018 Operating Budget provides funding support and approval for all initiatives, services and operations of the Town, all of which support and advance the Strategic Plan objectives. Overall, the budget leads to improving the quality of life of the community we serve.

Alternative(s) to the Recommendation

Council may modify the 2018 Town of Aurora Budget Workplan as desired.

Conclusions

The formal documentation of the key milestones of the Town of Aurora's budget workplan is necessary in order to provide clarity and ensure that all participant expectations are aligned. In addition, the formalization of a process for external stakeholders to present requests for funding and other budget ideas to Council both pre and post budget approval is necessary. Staff have presented a 2018 budget workplan to Council for the Town which addresses these requirements.

Staff recommend that the 2018 Town of Aurora budget workplan as presented be

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Report No. FS17-006

approved by Council.

Attachments

Attachment #1 – 2018 Town of Aurora Budget Workplan

Attachment #2 - Pre-Budget Funding Request or Other Budget Input to Council

Attachment #3 - In-Year Funding Request or Other Budget input to Council

Previous Reports

Nil

Pre-submission Review

Agenda Management Team review on February 16, 2017

Departmental Approval

Approved for Agenda

Dan Elliott, CPA, CA **Director of Financial Services**

- Treasurer

Doug Nadorozny Chief Administrative Officer

	January		February	March	April	May	Ju	ne	July	Au	gust	September	October	November	December
Milestone	6 13 20	27	3 10 17 24	3 10 17 24 3	1 7 14 21 28	5 12 19 2	6 2 9 1	6 23 30	7 14 2:	28 4 11	18 25	1 8 15 22 29	6 13 20 27	3 10 17 24	1 8 15 22 29
Finance Advisory Committee (FAC) Meetings											<u> </u>				
Executive Leadership Team (ELT) Financial Performance Management Meeting															
Completion of Town's longer term development activity projections															
Town KPI review & update					// ^										
Council Approval of 2018 Budget Workplan (Report to Council)					FAC Review: Fel GC: Mar. 21st;	o. 22nd Mar. 28th: Coun	ıcil								
Capital close report #1 (As of December 31, 2016)				Ma	. 21 to Mar. 3rd: Co r. 6 to 17th: Departm April 18th; April 25	nent review & up		se report.		,					
2016 Final Audit & Financial Statement Preparation					Depar	tmental input m	ay be require	d 1st two	weeks of Apri						
2017 Interim operating budget forecast update (As of March 31, 2017)						10 to 19th: Depa 6th: GC; May 23		ast input ir	to FMW.						
Review and update of four year staffing plan (2018 to 2021)															
Public stakeholder consultation - operating & capital items										tes in prepara te April / earl		onsultation including	i template outlining	g rationale for each	request received.
2016 year end financial performance report								th to 19th:		/ariance expla	nations v	vill be required.			
Council Direction to Staff Regarding Operating Budget Tax Increase Thresholds for 2018								h, plus Ad				integrate corporate p p recommended staff			quarter.
2017 Interim operating budget forecast update (As of May 31, 2017)									12 to 16th: [1th: Council	epartment for	ecast inp	ut into FMW.			
2017 Ten Year Capital Plan & 2018 Detailed Capital Plan Update												pital Plan Publishing. 24: Council Approval			

	Jan	uary	Feb	ruary		Ma	ırch		Ар	ril		May	у		June	е		Ju	uly		August			September				October			November			December	
Milestone	6 13	20 27	3 10	17 24	4 3	10 1	.7 24 3	7	14	21 28	5	12 1	19 26	2 9	16	23 3	0 7	14	21 2	8 4	11	18 2	25 :	1 8	15	22 29	6	13 2	0 27	3 1	10 17	7 24	1 8	15	22 29
2018/19 Capital Process Kick-Off Report & Presentation							•		•	,			•	•	•			C	Oct. 10tl	h: Cou	ncil N	leetin	g - 20	018 Cap	pital k	ick-off	Repo	ort & Pre	senat	ion.	•				
2018 Fees & Service Charge Schedule Update																												ntal revi w Period							
2018 Operational Plan Updates in FMW (Includes review & update of the 'out years' 2019, 2020, 2021)																												1st: Ope erationa						iew an	d
2017 Interim operating budget forecast update (As of July 31, 2017)																								15th: th: GC;				ecast inp cil	ut into	FMW.	•				
Capital Close Report #2 (As of July 31, 2017)																												mental r 9th: Cou		of clos	sed cap	pital re	port sc	hedule	S.
Final Operating Budget Material for ELT Review and Approval , Plus Water Budget (Including kick-off report & Presentation)																																			
2018 Draft Operating Budget Binder Package Publishing & Distribution (Including 2018 Water Budget)																															N b	lov. 71	to Nov h: Deli to bud tee.	very of	
2017 Interim operating budget forecast update (As of October 31, 2017)																								artmen 2th: Cou		cast inp	out ir	nto FMW							

Attachment #2



Budget Consultation Meeting May 1, 2017 7:00pm

<u>Pre-Budget Funding Request or Other Budget</u> Input to Council

This Request form and any written submissions or background information for consideration by either Council or Committees of Council must be submitted to the Clerk's office by the following deadline:

4:30 p.m. Two (2) Weeks Prior to Scheduled Public Consultation meeting via e-mail to Clerks@aurora.ca

Budget Item for Discussion:							
Name of Spokesperson:	Name of Group or Person applicable):	(s) being Represented (if					
Brief Summary of Budget Item	to be Presented to Counci	l:					
Attach a one page description of Council and staff to understand the reference to:	, , , , , , , , , , , , , , , , , , , ,	•					
Benefit to Town Community	Benefit to Town Community						
 If applicable, how requested f 	 If applicable, how requested funds will be managed and spent 						
Expected outcomes							
Please complete the following:							
Are you requesting funding fro	m Council?	Yes □ No □					
If yes, how much?							
To Support one-time project \$	or, an on-going Prog	ram/Operation \$					
Have you been in contact with Council member regarding you interest?	165 🗆	If yes, with whom?					
☐ I acknowledge that the Proce (Depending upon the number of pless than 5 minutes)	• •) minutes to present. air may shorten all presentations to					

Note: Information on the first page of this form together with your one-page summary will be printed on a public agenda.

The Clerk's office will confirm your inclusion in the list of presenters by telephone and/or e-mail after receiving this form.

Contact Info	ormation:	
Name:		
Address:		
	Street Address	
	Town/City	Postal Code
Phone:	Fax:	
Email:	Websi	te:
Do you requ	uire any accessibility accommodation	n? Yes □ No □
If yes, what	do you require?	

Should you require assistance completing this form, please contact: Deputy Clerk at 905-727-3123, ext. 4224, or <u>Clerks@aurora.ca</u>.

Personal information on this form is collected under the legal authority of the *Municipal Act*, as amended. The information is collected and maintained for the purpose of creating a **record that is available to the general public**, pursuant to Section 27 of the *Municipal Freedom of Information and Protection of Privacy Act*. Questions about this collection should be directed to the Town Clerk, Town of Aurora, 100 John West Way, Box 1000, Aurora, ON L4G 6J1, Telephone 905-727-3123, ext 4771.

Attachment #3



In-Year Funding Request or Other Budget Input to Council

This Request form and any written submissions or background information for consideration by either Council or Committees of Council must be submitted to the Clerk's office by the following deadline:

4:30 p.m. Two (2) Weeks Prior to Scheduled Public Consultation meeting via e-mail to Clerks@aurora.ca

Council/Committee/Advisory C	Committee Meeting Da	ate:					
Budget Item for Discussion:	199						
Name of Spokesperson:	Name of Group or Poapplicable):	erson(s) bein	ng Represented (if				
Brief Summary of Budget Item	to be Presented to C	ouncil:					
Attach a one page description of Council and staff to understand t reference to:	, .	•					
Benefit to Town Community							
If applicable, how requested:	 If applicable, how requested funds will be managed and spent 						
Expected outcomes							
Please complete the following	:						
Are you requesting funding fro	om Council?	Yes □	No □				
If yes, how much?							
To Support one-time project \$	or, an on-goin	g Program/Ope	eration \$				
Names of two Councillors who (The endorsement of two Councillors PLEASE ATTACH A COPY OF E-MA	are necessary in order to allo	ow this request to	be heard by council;				
Councillor #1:							
Councillor #2:							
☐ I acknowledge that the Proc	edure By-law permits t	five (5) minute	es to present.				

Note: Information on the first page of this form together with your one-page summary will be printed on a public agenda.

The Clerk's office will confirm your inclusion in the list of presenters by telephone and/or e-mail after receiving this form.

Contact Info	rmation:
Name:	
Address:	
	Street Address
	Town/City Postal Code
Phone:	Fax:
Email:	Website:
Do you requ	ire any accessibility accommodation? Yes □ No □
If yes, what	do you require?

Should you require assistance completing this form, please contact: Deputy Clerk at 905-727-3123, ext. 4224, or <u>Clerks@aurora.ca</u>.

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