

Corporate & Financial Services Department

About the Corporate and Financial Services Department

The Corporate and Financial Services Department is responsible for serving both the internal supportive needs of the Town's administration as well as the external needs of our stakeholders in the core areas of Information Technology, Human Resources and Financial Services. In doing so, this department is also charged with fulfilling the statutory roles of the Municipal Treasurer as set out in the Municipal Act of Ontario.

Internally, our clients include the Mayor and Council, heads of every department, and all departmental staff. We provide them with operational business and technical support, advice, reporting and business information, process support and controls, training, and strategic corporate financial planning. We ensure statutory compliance in financial, legislative and employment matters.

Externally, the Department serves ratepayers, the public, prospective employees, vendors and various government ministries and agencies. Among the services provided are the issuance and collection of tax and water bills, dissemination of general financial information, statutory and accountability reporting and corporate recruitment services.

For the 2010 Budget, the Corporate and Financial Services Department provides its activities and support to clients through three organizational cost centres as presented in this section: Financial Services, Information Systems & Technology, and Human Resources. In future budgets, this department budget will be presented in five organizational units as described in the following paragraphs.

Services That We Provide

The Department has four functional groups reporting to the Director as follows:

- Office of the Director & Treasurer
 - Departmental Leadership and Support (Policy, Planning and Management)
 - Key liaison to Council, the Chief Administrative Officer and all Department Heads
 - Fulfill Statutory role of Municipal Treasurer

- Corporate Accounting
 - Accounts Payable
 - Payroll
 - Securities and Deposits of Others
 - Revenue/Taxation/Assessment/Cashiering

Corporate & Financial Services Department

- Financial Planning
 - Budgeting and Business Planning
 - Long Term Financial Planning
 - Capital Asset Accounting and Coordination
 - Reserves and Reserve Funds
 - Cash and Investment Portfolio Management
 - Business Unit support services

- Human Resources
 - Human Resource Policy and Management
 - Recruiting
 - Training and Development
 - Occupational Health and Safety
 - Labour Relations
 - Client Department Support

- Information Systems & Technology
 - Applications and Business Support
 - Data Management
 - Network, Infrastructure and Security Systems
 - Technical Support and Help Desk for Internal Clients

Corporate & Financial Services Department

Key Objectives for 2010

Improved Operational Efficiency

- Continue to maintain legislative compliance corporately
- Seamlessly implement changes in corporate organizational structure
- Examine major business activity cycles and related policies to reduce red-tape, enhance efficiency, and improve organizational effectiveness while enhancing control and security of data and financial resources. Cycles to examine include:
 - on-line services options
 - human capital information management and integration with payroll and financial systems
 - tax and utility billing and collection processes
 - corporate budget development
 - building permit and development application tracking and management
 - capital asset accounting, management and planning.
 - opportunities for electronic document imaging and workflow technologies

Positioning for our Future

- Implement priority activities and programs identified in the approved IT Strategic Plan
- Develop a long term financial planning framework for growth capital
- Develop a long term financial planning framework for infrastructure sustainability and replacement.

Client Service and Satisfaction

- Undertake activities to continuously improve our client's service experience.

Full Time Approved Complement:

	2009 <u>Approved</u>	2010 <u>Approved</u>
• Financial Services	13FT	14FT
• Human Resources	4FT +2PT	5FT +1PT
• Information Systems	<u>6FT</u>	<u>8FT</u>
	23FT + 2PT	27FT+ 1PT

TOWN OF AURORA
2010 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

2010 Budget Highlights:

	Actuals as of Dec 31, 2008	Preliminary Actuals Dec 31, 2009	2009 Approved Budget	2010 Approved Budget	Variance Unfavourable (Favourable)	%
Personnel Costs	1,605,000	1,726,900	1,803,500	2,202,300	398,800	22.11%
Other Expenditures	738,900	692,000	734,600	880,500	145,900	19.86%
Total Expenditures	2,343,900	2,418,900	2,538,100	3,082,800	544,700	21.46%
Revenues	(128,600)	(141,600)	(126,500)	(147,400)	(20,900)	16.52%
	2,215,200	2,277,300	2,411,600	2,935,400	523,800	21.72%

Corporate & Financial Services Department

Financial Services Division

Division Overview:

The Financial Services Division of the Corporate and Financial Services Department provides corporate activities for accounting, payroll, reporting, Treasurer's statutory activities, financial planning, investment portfolio control, as well as issuance and collection of all tax and water utility bills and administration of related client accounts.

Costs related to provision of services for the water and sewer utility fund are incurred in the division budget, such as salaries and office supplies. Apportioned costs are then recovered through a cost recovery charge back also noted in the Expenditure section of the budget.

Expenditures:

The Division's base expenditure budget has increased 4.45% over the prior year. Personnel costs represent 84.0% of the net divisional budget. Salaries and benefits increased 24.17%, net of recoveries, with all increases due to step rate progression of applicable staff, addition of the Manager of Financial Planning as part of the Corporate Organization Review, corporate increases for salary grid adjustment and benefits cost increases. Cost recoveries from the water and sewer fund have increased 16.41% to better reflect activity levels and support efforts provided by the division. Bank Charges have increased due to additional volumes of transactions. Conferences & Courses and Municipal Business provisions have been adjusted according to revised corporate allocation formulas. All other expenditure items have been reviewed and reduced where possible.

Consulting/Auditing costs have been provided for the following activities:

	<u>2009</u>	<u>2010</u>
PSAB Tangible Capital Assets Accounting	5,000	13,000-Operating
Internal Audit Fees	35,000	37,000-Operating
Annual audit and special reviews	73,000	72,000-Operating
Special audits – control compliance		<u>30,000-Capital</u>
	113,000	152,000

Corporate & Financial Services Department

Revenues:

Additional revenues of \$21,000 are estimated to arise from serving a growing community. Included in this, new account fees are expected to increase as activity in the real estate markets begins to rebound.

Financial Services Division Staff Complement:

14 Full Time

Director of Corporate & Financial Services/Treasurer
Administrative Assistant

Manager of Financial Planning (new in Org. Review)
Financial Analyst (2)
Capital Accounting Coordinator

Manager of Accounting and Revenues
Accounting Supervisor
Payroll Coordinator
Accounts Payable Clerk
Revenue Supervisor
Treasury Clerks (2)
Treasury Clerk-Water Billing

TOWN OF AURORA
2010 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

2010 Budget Highlights:

	Actuals as of Dec 31, 2008	Preliminary Actuals Dec 31, 2009	2009 Approved Budget	2010 Approved Budget	Variance Unfavourable (Favourable)	%
Personnel Costs						
Base Budget	920,600	1,039,500	1,039,900	1,161,800	121,900	11.72%
Manager of Financial Planning		0	0	112,400	112,400	100.00%
Wage Recovery	(209,400)	(220,000)	(220,000)	(256,100)	(36,100)	16.41%
	711,200	819,600	819,900	1,018,100	198,200	24.17%
Other Expenditures						
Consulting and Audit Fees	99,000	75,800	113,000	122,000	9,000	7.96%
Bank Charges	17,800	19,100	16,000	18,200	2,200	13.75%
Conferences and Courses	10,500	11,800	15,400	12,400	(3,000)	(19.48%)
Municipal Business	300	600	500	2,400	1,900	380.00%
Other Expenditures	32,600	32,700	37,400	38,200	800	2.14%
	160,300	140,000	182,300	193,100	10,800	5.92%
Total Expenditures						
	871,500	959,600	1,002,200	1,211,200	209,000	20.85%
Revenues						
	(125,200)	(141,600)	(123,000)	(144,000)	21,000	17.07%
Net Division Budget	746,300	817,900	879,200	1,067,200	230,000	26.16%

Corporate & Financial Services Department

Human Resources Division

Division Overview:

The Human Resources Division of the Corporate & Financial Services Department provides corporate supportive activities for recruiting of full and part-time staff, benefits administration, corporate staff training, legislative compliance and occupational health and safety, and employee/labour relations.

While general staff training expenses are included in each departmental budget, the Human Resources Division is responsible for corporate staff training initiatives, providing programs and courses of general application to most employees. Funding of this Corporate Training is provided in the Corporate Expenses Budget.

Expenditures:

The Human Resources Division's budget increased substantially from 2009, due to the conversion of one part time staff to full time status, as well as a \$41,000 increase in consulting and contracts as detailed below. Personnel costs represent 75.82% of the net budget, with salaries and benefits of existing staff increasing only 2.82% with all increases due to step rate progression of applicable staff, corporate increases for salary grid adjustment and benefits cost increases. \$3,500 has been formally budgeted for retirement gifts of staff from any department. These costs have previously not been budgeted. Recruitment advertising costs remain unchanged for 2010. All other expenditure items have been reviewed and reduced where possible, leading to a small net reduction.

Consulting and Contracts costs have been provided for the following activities:

	<u>2009</u>	<u>2010</u>
General Provision	5,000	20,000-Operating
Job Evaluation process review		30,000-Capital
Union negotiations assistance		30,000-Capital
Implement Employee Assistance Program		25,000-Operating
Contract Occupational Health Nurse & Program	<u>20,000</u>	<u>21,000-Operating</u>
	\$25,000	\$126,000

Revenues:

A small grant continues to be received by the Town related to pay equity initiatives.

TOWN OF AURORA
2010 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

Human Resources Division Staff Complement:

4 Full Time plus one conversion from PT request
1 Part-time (was 2)

Manager of Human Resources
Human Resources Advisor
Human Resources Generalist
Human Resources Assistant
Human Resources Clerk (PT to FT request)
Nurse (PT)

2010 Budget Highlights:

	Actuals as of Dec 31, 2008	Preliminary Actuals Dec 31, 2009	2009 Approved Budget	2010 Approved Budget	Variance Unfavourable (Favourable)	%
Personnel Costs						
Base Budget	355,100	323,900	390,100	401,100	11,000	2.82%
PT Conversion Request	0	0	0	26,900	26,900	100.00%
	355,100	323,900	390,100	428,000	37,900	9.72%
Other Expenditures						
Consulting & Contracts	56,900	20,500	25,000	66,000	41,000	164.00%
Retirement Presentations	0	0	0	3,500	3,500	
Office Equipment re new staff	0	0	0	5,500	5,500	
Recruitment Advertising	83,300	54,600	50,000	50,000	0	0.00%
Other Expenditures	12,400	14,400	18,300	15,000	(3,300)	(18.03%)
	152,600	89,500	93,300	140,000	46,700	50.05%
Total Expenditures	507,700	413,500	483,400	567,900	84,600	17.50%
Revenues	(3,500)	0	(3,500)	(3,400)	100	(2.86%)
	504,200	413,500	479,900	564,500	84,700	17.65%

Corporate & Financial Services Department

Information Systems & Technology Division

Division Overview:

The Information Technology Services Division of the Corporate & Financial Services Department provides technical solutions and expertise to meet the strategic goals of the business, its employees and the community. This is accomplished by providing corporate support and coordinating activities for the acquisition, installation, maintenance and security of all corporate software and hardware of all computerized data and information systems and technology. This also includes all wired and wireless voice and data communications systems and devices. Capital projects with a technology component require the participation of staff from this division.

Expenditures:

The Division's base budget has increased by only 10.44% year over year. Salaries and benefits for existing staff increased 3.62% with all increases due to step rate progression of applicable staff, corporate increases for salary grid adjustment and benefits cost increases. Software maintenance costs have increased 38.10% consistent with increases experienced by other municipalities. This is further impacted by the expansion of application use across the organization, and as well, is representative of the increased software maintenance required to support Capital project initiatives. Efforts will continue to ensure support contracts and initiatives remain current and of necessity to the corporation.

Mobile plan charges have increased by 54.05% to reflect the recent increases in demand for portable communication devices both basic cell phones and pda's. ITS anticipates this trend to continue in 2010. Licenses have also increased by 34.17%, this reflects the need to acquire software licenses to support the software used by staff while performing their job function. Simply stated, additional users of corporate applications equates to more software licenses required. Non-compliance with terms of licensing agreements can result in severe financial penalties.

The IT Strategic Plan identifies the need for additional resources to support and maintain ongoing initiatives and priorities within the Corporation. The addition of the Application Analyst position supports this philosophy by providing the ITS group with an additional dedicated applications resource to assign to projects and to support and maintain existing corporate applications, an area needing attention as emphasized in the IT Strategic Plan.

Corporate & Financial Services Department

The budget for consulting dollars has increased by \$5,000. This also supports the need for additional resources and external expertise especially as it relates to projects and improvements to IT policies as referenced in the IT Strategic Plan.

Consulting costs have been provided for the following activities within the operating budget:

	<u>2009 & Prior</u>	<u>2010 Request</u>
IT policy development and general provision	5,000	10,000
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	5,000	10,000

Revenues:

Opportunities to earn revenues are limited for this Division. In previous budgets the internal recovery from other departments for printers and photocopiers were included as part of the revenue section, but that has been corrected as part of this budget to a cost reallocation line.

Information Systems & Technology Division Staff Complement:

6 Full Time plus 2 Full Time Request

Manager of Information Technology Services
ITS Supervisory/Applications Analyst
ITS Helpdesk & Telecom Support Technician (2)
Network/Security Administrator
Database Administrator
Applications Analyst (FT request)
Network Operations Technician (FT request)

TOWN OF AURORA
2010 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

2010 Budget Highlights:

	Actuals as of Dec 31, 2008	Preliminary Actuals Dec 31, 2009	2009 Approved Budget	2010 Approved Budget	Variance Unfavourable (Favourable)	%
Personnel Costs						
Base Budget	538,700	583,400	593,500	615,000	21,500	3.62%
Applications Analyst		0	0	81,500	81,500	100.00%
Network Operations Technician		0	0	59,700	59,700	100.00%
	538,700	583,400	593,500	756,200	162,700	27.41%
Other Expenditures						
Licenses	62,000	54,100	60,000	80,500	20,500	34.17%
Consulting	4,500	1,900	5,000	10,000	5,000	100.00%
Software Maintenance	144,200	119,900	147,000	203,000	56,000	38.10%
Mobile Plan Charges	41,400	48,200	37,000	57,000	20,000	54.05%
Other Expenditures	173,600	238,300	210,000	196,900	(13,100)	(6.24%)
	425,700	462,500	459,000	547,400	88,400	19.26%
Total Expenditures	964,400	1,045,900	1,052,500	1,303,600	251,100	23.86%
Revenues	0	0	0	0	0	
	964,400	1,045,900	1,052,500	1,303,600	251,100	23.86%