

Corporate & Financial Services Department

About the Corporate & Financial Services Department

The Corporate & 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 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, the Chief Administrative Officer, Directors of each department, and all departmental staff. We provide them with operational business and technical support for technology and business systems used. Our financial services include providing Council with sound professional advice, strategic corporate financial planning, financial reporting and business information, and providing our departmental clients with process support while guarding our internal controls. We ensure statutory compliance in financial and related legislative matters. The Department also coordinates the annual corporate business planning and budget process from start to finish.

Externally, the Department serves ratepayers, the public, vendors and various government ministries and agencies. Among the services provided are the administration and collection of tax and water bills, dissemination of general financial information, vendor and contractor payments, and statutory and accountability reporting.

Services That We Provide

The Department has three functional groups, each with a manager reporting to the Director resulting in four accountability divisions as follows:

- Office of the Director & Treasurer
 - Departmental leadership and support (Policy, Planning and Management)
 - Key liaison to the Mayor and Council, the Chief Administrative Officer and all other department Directors
 - Fulfill statutory role of Municipal Treasurer
- Corporate Accounting
 - Accounts Payable
 - Payroll
 - Securities and Deposits of Others
 - Utility & Taxation Revenue and Client Account Administration
 - Assessment Amendment Processing
 - Accounts Receivable and 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
 - Support services for client business units
- Information Technology Services
 - Network, Infrastructure and Security Systems
 - Data Management
 - Business Systems, Project support and Coordination
 - Business and Applications Technical Support and Help Desk for Internal Clients

Initiatives that advance the Strategic Plan in 2013

Community Goal: Supporting an exceptional quality of life for all

- Deploy leading technology in telephony and Customer Relationship Management systems for the Customer Service initiative to contribute to its success.
- Continue to explore partnership opportunities for efficiency in government with our neighbouring municipalities, including the completion of our new website in conjunction with the Town of Newmarket
- Ensure helpful information about the town's finances, budgets, taxes and utility account processes is available to the community through our internet website.
- Refine the Town Hall public access wireless system, and extend to one major recreation complex.

Economy Goal: Enabling a diverse, creative and resilient economy

- Maintain and monitor the Town's ten year capital investment plan, which outlines fiscal and operational plans for maintenance of our community infrastructure, and balance need with affordability
- Develop a reserve fund strategy for asset related reserves in 2013.
- Undertake an early update to the Town's Development Charges bylaw to optimize growth contributions to expansion of infrastructure

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- Develop scope and plan details for creating a 25 year fiscal analysis and plan, leveraging the work done in our ten year capital plan, reserve fund strategy and development charges update. Such long range fiscal plan will help ensure long term financial sustainability of the corporation and thereby the community's infrastructure.

Natural Environment Goal: Supporting environmental stewardship and sustainability

- Through the town's budget process, coordinate with Council to ensure adequate funding is available to corporately implement projects and programs which will advance our goal of supporting environmental stewardship and sustainability.
- Evaluate and implement methods and systems to reduce paper and labour in our routine transaction systems, including e-billing for water and taxes if possible.

Key Performance Measures

Measure	2010 Result	2011 Result	2012 Target	2012 Result	2013 Target
Network availability	n/a	99.0%	99.9%	99.97%	99.9%

Full-Time Approved Complement:

	Starting Approved	2013 Request
• Office of the Director	2FT	-
• Corporate Accounting	8FT	-
• Financial Planning	4FT	-
• Information Technology Services	9FT	1 Contract Conversion 1 PT to FT Conversion 1 New Contract
	23FT	25FT+1 New Contract

TOWN OF AURORA
2013 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

2013 Budget Highlights:

Corporate & Financial Services	2010 Actual	2011 Actual	2012 Budget (adjusted)	2012 Actual (estimated)	2013 Draft Budget	2013 Budget vs 2012 Budget Fav / (UnFav)	
						\$	%
Office of the Director	320.5	271.3	270.5	320.0	293.5	(23.0)	(8.5%)
Corporate Accounting	220.3	271.7	346.3	319.0	420.7	(74.4)	(21.5%)
Financial Planning	345.9	414.7	393.9	390.0	417.5	(23.6)	(6.0%)
Information Technology/Communications	1,228.8	1,264.5	1,573.4	1,504.5	1,743.7	(170.3)	(10.8%)
NET DEPARTMENT COST	2,115.5	2,222.2	2,584.1	2,533.5	2,875.4	(291.3)	(11.3%)

The overall departmental costs and revenues are as follows:

Corporate & Financial Services	2010 Actual	2011 Actual	2012 Budget (adjusted)	2012 Actual (estimated)	2013 Draft Budget	2013 Budget vs 2012 Budget Fav / (UnFav)	
						\$	%
Personnel Costs	1,679.3	1,809.8	2,066.9	1,871.2	2,267.5	(200.6)	(9.7%)
Other Costs:							
Software Maintenance & Support	172.0	144.8	225.0	225.0	235.0	(10.0)	(4.4%)
Telecommunications Costs	135.9	123.5	139.9	139.0	165.5	(25.6)	(18.3%)
Software Licenses	98.8	99.1	85.0	120.1	120.0	(35.0)	(41.2%)
Contracts	52.7	89.4	67.2	89.0	71.3	(4.1)	(6.1%)
Consulting	30.0	15.3	48.0	91.5	62.5	(14.5)	(30.2%)
I.T. Courses & Seminars	14.9	14.3	35.0	29.0	23.0	12.0	34.3%
All Other Expenditures	90.6	68.3	60.1	74.7	60.6	(0.5)	(0.8%)
Total Other Costs	594.9	554.7	660.2	768.3	737.9	(77.7)	(11.8%)
Total Expenditures	2,274.2	2,364.5	2,727.1	2,639.5	3,005.4	(278.3)	(10.2%)
Revenues:							
Ownership Changes	(79.7)	(71.7)	(76.0)	(65.1)	(65.0)	(11.0)	(14.5%)
Tax Certificates	(51.1)	(47.4)	(47.0)	(47.1)	(45.0)	(2.0)	(4.3%)
Other Revenues	(27.9)	(23.2)	(20.0)	6.2	(20.0)	(0.0)	(0.0%)
Total Revenues	(158.7)	(142.3)	(143.0)	(106.0)	(130.0)	(13.0)	(9.1%)
Net	2,115.5	2,222.2	2,584.1	2,533.5	2,875.4	(291.3)	(11.3%)

Corporate & Financial Services Department

Office of the Director of Corporate & Financial Services/Treasurer Division

Division Overview:

The Office of the Director of Corporate & Financial Services - Treasurer Division of the Corporate and Financial Services Department provides policy, planning and oversight administration for the Department. The Director is the Council appointed Municipal Treasurer and fulfils and complies with all statutory responsibilities and roles set out and required in the *Municipal Act* of Ontario and any other applicable legislation. Often referred to as the Chief Financial Officer, the Treasurer provides financial information and strategic financial advice to the Chief Administrative Officer and directly to Council as they require or request, as well as providing advice and recommendations with regard to the administrative functional area of Information Technology Services.

Expenditures:

The Division's expenditure budget has decreased 8.5% over the prior year. Personnel costs represent 84.5% of the net divisional budget. Salaries and benefits experienced an overall increase of 2.86%, with increases due to step rate progression of applicable staff, corporate increases for salary grid adjustment and benefits cost increases. Cost recoveries from the water and sewer fund for activities and support efforts provided by this Department are made within the appropriate Division. The Office of the Director of Corporate & Financial Services - Treasurer has a recovery amount of \$36,000.

All other expenditure items have been reviewed and adjusted; reduced where possible with a net increase of non-personnel expenses of nearly \$1,100 prior to an increase in consulting budget of \$15,000 to assist in ensuring year-end and audit preparation issues experienced for 2011 year end do not recur.

Consulting costs have been provided for the following activities:

	<u>2012</u>	<u>2013</u>
General provision for specialized assistance	10,000	25,000

Revenues:

There are no revenues attached directly to the Office of the Director of Corporate and Financial Services - Treasurer.

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2013 BUSINESS PLAN AND BUDGET

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Office of the Director & Treasurer Staff Complement:

2 Full-Time

Director of Corporate & Financial Services - Treasurer
Administrative Assistant

2013 Divisional Highlights:

Office of the Director (Treasurer)	2010 Actual	2011 Actual	2012 Budget (adjusted)	2012 Actual (estimated)	2013 Draft Budget	2014 Outlook	2015 Outlook	2016 Outlook
Personnel Costs	265.8	237.0	241.0	226.5	247.9	-	-	-
Other Expenditures	54.7	34.3	29.5	93.5	45.6	-	-	-
Total Expenditures	320.5	271.3	270.5	320.0	293.5	-	-	-
Revenues	-	-	-	-	-	-	-	-
Net	320.5	271.3	270.5	320.0	293.5	-	-	-

Change from 2012 Budget 8.5%

Available January 12, 2013

Corporate & Financial Services Department

Corporate Accounting Division

Division Overview:

The Corporate Accounting Division of the Corporate & Financial Services Department provides corporate activities for accounting, accounts payable, accounts receivable and payroll, as well as issuance and collection of all tax and water utility bills and administration of related client accounts.

Costs related to the 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. This recovery includes elements of all services of the Department provided to the water and sewer utility activities, including a portion of staff salaries.

Expenditures:

The Division's expenditure budget has increased 21.5% over the prior year. Personnel costs represent 91.7% of the divisional gross expenditure budget. Salaries and benefits increased 5.5%, net of recoveries, with all increases due to step rate progression of applicable staff, corporate increases for salary grid adjustment, job evaluation changes, and benefits cost increases. A further \$35,000 was added to provide for occasional part-time clerical assistance to our revenue group during peak period to ensure client account administration is maintained up to date.

Cost recoveries from the water and sewer fund have increased 3.6% to better reflect activity levels and support efforts provided by the Division and Department as a whole.

A provision for \$18,000 has again been formally set out for consulting to assist with the defense and resolution of major assessment appeals. All other expenditure items have been reviewed and adjusted and reduced where possible.

Consulting costs have been provided for the following activities:

	<u>2012</u>	<u>2013</u>
Defense/resolution of major assessment appeals	18,000	18,000

Revenues:

Revenue expectations have been decreased 9% to reflect a slowed housing sales and fewer revenue generating transactions for the division.

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Corporate Accounting Division Staff Complement:

8 Full-Time

- Manager of Accounting and Revenues
- Accounting Supervisor
- Payroll Coordinator
- Accounts Payable Coordinator
- Revenue Administrator
- Senior Revenue Clerk
- Revenue Clerk
- Water/Wastewater Billing & Collection Administrator

2013 Divisional Highlights:

Corporate Accounting	2010 Actual	2011 Actual	2012 Budget (adjusted)	2012 Actual (estimated)	2013 Draft Budget	2014 Outlook	2015 Outlook	2016 Outlook
Personnel Costs	350.5	352.2	445.4	361.6	504.9	-	-	-
Other Expenditures	28.5	61.8	43.9	63.4	45.8	-	-	-
Total Expenditures	379.0	414.0	489.3	425.0	550.7	-	-	-
Revenues	(158.7)	(142.3)	(143.0)	(135.0)	(130.0)	-	-	-
Net	220.3	271.7	346.3	290.0	420.7	-	-	-
				Change from 2012 Budget	21.5%			

Available January 12, 2013

Corporate & Financial Services Department

Financial Planning Division

Division Overview:

The Financial Planning Division of the Corporate & Financial Services Department provides corporate activities for reporting, financial planning, investment portfolio control, as well as capital asset management accounting. This division is responsible for driving the annual corporate operating and capital budgets, as well as developing and maintaining long-term financial plans and capital forecasts.

Expenditures:

The Division's expenditure budget has decreased 6% over the prior year. Personnel costs represent 98.6% of the net divisional budget. Salaries and benefits increased, with all increases due to step rate progression of applicable staff, corporate increases for salary grid adjustment and benefits cost increases. Off-setting these increases was a higher recovery for the services of this Division to water and sewer and to the Building Services group to better reflect actual activities and services of staff. All other expenditure items totaling \$5,440 from the prior year have been reviewed with no adjustments possible. For 2013, a consulting provision in the amount of \$7,500 has been included to fund specialized and/or software consulting costs required during the year.

Revenues:

This Division has no sources of revenue.

Financial Planning Division Staff Complement:

4 Full-Time

- Manager of Financial Planning
- Financial Analyst/Budget Supervisor
- Financial Analyst/Cashflow & Investment Supervisor
- Capital Asset Management Coordinator

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2013 Divisional Highlights:

Financial Planning	2010 Actual	2011 Actual	2012 Budget (adjusted)	2012 Actual (estimated)	2013 Draft Budget	2014 Outlook	2015 Outlook	2016 Outlook
Personnel Costs	342.3	410.8	388.5	378.8	404.6	-	-	-
Other Expenditures	3.6	3.9	5.4	11.2	12.9	-	-	-
Total Expenditures	345.9	414.7	393.9	390.0	417.5	-	-	-
Revenues	-	-	-	-	-	-	-	-
Net	345.9	414.7	393.9	390.0	417.5	-	-	-

Change from 2012 Budget 6.0%

Available January 12, 2013

Corporate & Financial Services Department

Information Technology Services 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 budget has increased by 10.8% year over year excluding identified new items. Salaries and benefits for existing staff increased 11.9% with all increases due to the step rate progression of applicable staff, corporate increases for salary grid adjustment and benefits cost increases, as well as the annualization of a new position added but only part year funded in 2012.

Included in this budget is a request for a new Applications Support Specialist (contract) to assist with supporting client systems, and capital project implementations, with this position being budgeted only from June 1, 2013 forward. Also included is a request for a conversion of a contract to full-time for the Junior DBA. Courses and seminars have decreased by \$12,000 due to the completion of the one-time training cost for the Office 2010 and Windows 7 deployment which took place in 2012. Licenses have increased by \$35,000 due to additional requirements for software acquisition for IT infrastructure projects (SharePoint) the platform which provides our corporate Intranet and will be used for our redesigned Town Internet website. The license increase also supports the anticipated mobile expansion initiative in 2013. Also in 2013 maintenance costs have increased by \$10,000 to support the additional software licenses acquired in 2012 via Corporate Projects. Simply stated, additional users of corporate applications equates to more software licenses required and ongoing maintenance of those licenses. Non-compliance with terms of licensing agreements can result in severe financial penalties for the Corporation and administrators.

Overall, telecommunications costs have increased by \$20,700 or 11.3% due to the anticipated higher support agreement charges for the needed Telephony upgrade. As well in 2013, a reduction in contract costs is a direct result of the savings resulting from the finalized York Region fibre agreement and a reduction in long distance charges due to anticipated changes with our current contracts.

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The ITS Division continues to fine-tune their operations to support and maintain ongoing initiatives and priorities within the Corporation. The addition of the Applications Support Specialist position will provide the ITS group with an additional dedicated applications support resource to assist with implementation and operation of newer corporate IT projects and systems. The additional resource benefits the Corporation by providing more IT staff time to dedicate to these corporate priority projects, resulting in more available staff time to complete necessary projects than in previous years.

Information Technology Services Division Staff Complement:

9 Full-Time (2013 requests include converting existing contract to FT, converting existing PT to FT, and add new contract position)

- Manager of Information Technology Services
- Database Administrator
- Junior Database Administrator – Contract (2013 request to convert to full-time)
- Client Services Administrator
- ITS Helpdesk & Telecom Support Technician
- Network/Security Administrator
- Network Operations Technician
- Business Analyst
- Project Coordinator
- Applications Support Specialist
- Administrative Assistant (2013 request to convert from PT to FT)
- Applications Support Specialist (2013 contract request)

2013 Divisional Highlights:

Information Technology & Telecommunications	2010 Actual	2011 Actual	2012 Budget (adjusted)	2012 Actual (estimated)	2013 Draft Budget	2014 Outlook	2015 Outlook	2016 Outlook
Personnel Costs	720.7	809.8	992.0	928.4	1,110.1	-	-	-
Other Expenditures	508.1	454.7	581.4	576.1	633.6	-	-	-
Total Expenditures	1,228.8	1,264.5	1,573.4	1,504.5	1,743.7	-	-	-
Revenues	-	-	-	-	-	-	-	-
Net	1,228.8	1,264.5	1,573.4	1,504.5	1,743.7	-	-	-

Change from 2012 Budget 10.8%

Available January 12, 2013