

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. Further we provide our departmental clients with planning advice, process support while guarding our internal controls, and financial reporting. 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
- Accounting & Revenue
 - Accounts Payable
 - Payroll
 - Securities and Deposits of Others
 - Utility & Taxation Revenue and Client Account Administration
 - Assessment Amendment Processing
 - Accounts Receivable

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- 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 IT Service Desk for Internal Clients

Initiatives that advance the Strategic Plan in 2014

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.
- Ensure helpful information about the town's finances, budgets, taxes and utility account processes is available to the community through our internet website.
- Expand the provision of public wireless internet access at Town facilities.

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 balances need with affordability
- Complete formal documentation of the purposes of each Town reserve fund and make readily available to all stakeholders through the Town's website.
- Complete the early update to the Town's Development Charges bylaw to optimize growth contributions to expansion of infrastructure
- 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

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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	2011 Result	2012 Result	2013 Target	2013 Result	2014 Target
Network availability	99.0%	99.97%	99.9%	99.83%	99.9%

Full-Time Approved Complement: (2 staff shifted to Customer Service division of Building & Bylaw Services Department during 2013)

	Adjusted Approved	2014 Request
• Office of the Director	2FT	-
• Accounting & Revenue	6FT	-
• Financial Planning	4FT	-
• Information Technology Services	11FT	-
	23FT	23FT

TOWN OF AURORA
2014 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

2014 Budget Highlights:

Corporate & Financial Services	2012 Actual	2013 Budget (adjusted)	2013 Actual	2014 Draft Budget	2015 Outlook	2016 Outlook	2017 Outlook
Personnel Costs	1,950.9	2,161.7	2,104.0	2,206.9	2,487.8	2,604.1	2,674.3
Other Expenditures	709.3	742.7	688.1	761.0	805.5	823.8	840.8
Total Expenditures	2,660.2	2,904.3	2,792.0	2,968.0	3,293.3	3,427.9	3,515.1
Revenues	(133.4)	(130.0)	(123.1)	(119.0)	(112.8)	(112.8)	(112.8)
Net	2,526.8	2,774.3	2,668.9	2,849.0	3,180.5	3,315.1	3,402.3
				Change from 2013 Budget	2.7%		

Corporate & Financial Services	2012 Actual	2013 Budget (adjusted)	2013 Actual	2014 Draft Budget	2014 Budget vs 2013 Budget Fav / (UnFav)	
					\$	%
Office of the Director	229.3	300.6	293.1	303.9	(3.3)	(1.1%)
Accounting & Revenue	352.3	346.1	306.5	336.9	9.2	2.7%
Financial Planning	401.1	415.2	518.3	405.8	9.4	2.3%
Information Technology/Communications	1,544.1	1,712.4	1,551.0	1,802.4	(89.9)	(5.3%)
NET DEPARTMENT COST	2,526.8	2,774.3	2,668.9	2,849.0	(74.7)	(2.7%)

The overall departmental costs and revenues are as follows:

Corporate & Financial Services	2012 Actual	2013 Budget (adjusted)	2013 Actual	2014 Draft Budget	2014 Budget vs 2013 Budget Fav / (UnFav)		
					\$	%	
Personnel Costs	1,950.9	2,161.7	2,104.0	2,206.9	(45.3)	(2.1%)	
Other Costs:							
Software Maintenance & Support	230.8	235.0	205.9	272.0	(37.0)	(15.7%)	
Telecommunications Costs	161.3	203.8	186.4	192.0	11.8	5.8%	
Software Licenses	122.7	120.0	144.5	130.0	(10.0)	(8.3%)	
Contracts	89.1	71.3	54.0	70.9	0.5	0.6%	
Consulting	54.1	62.5	39.7	59.6	3.0	4.7%	
I.T. Courses & Seminars	25.3	23.0	21.0	21.0	2.0	8.7%	
All Other Expenditures	26.2	27.1	36.5	15.6	11.4	42.2%	
Total Other Costs	709.3	742.7	688.1	761.0	(18.4)	(2.5%)	
Total Expenditures	2,660.2	2,904.3	2,792.0	2,968.0	(63.7)	(2.2%)	
Revenues:							
Ownership Changes	(66.5)	(65.0)	(62.1)	(57.0)	(8.0)	(12.3%)	
Tax Certificates	(47.7)	(45.0)	(44.3)	(40.0)	(5.0)	(11.1%)	
Other Revenues	(19.2)	(20.0)	(16.7)	(22.0)	2.0	10.0%	
Total Revenues	(133.4)	(130.0)	(123.1)	(119.0)	(11.0)	(8.5%)	
Net	2,526.8	2,774.3	2,668.9	2,849.0	(74.7)	(2.7%)	

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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 increased 1.1% over the prior year. Personnel costs represent 84.7% of the net divisional budget. Salaries and benefits experienced an overall increase of 3.0%, 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 \$36,600.

All other expenditure items have been reviewed and adjusted; reduced where possible with a net decrease of non-personnel expenses of \$5,400.

Consulting costs have been provided for the following activities:

	<u>2013</u>	<u>2014</u>
General provision for specialized assistance	25,000	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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Office of the Director & Treasurer Staff Complement:

2 Full-Time

Director, Corporate & Financial Services/Treasurer
Administrative Assistant

2014 Divisional Highlights:

Office of the Director (Treasurer)	2012 Actual	2013 Budget (adjusted)	2013 Actual	2014 Draft Budget	2015 Outlook	2016 Outlook	2017 Outlook
Personnel Costs	198.1	250.0	250.6	258.7	328.5	336.1	344.0
Other Expenditures	31.3	50.6	44.6	45.2	46.6	47.7	48.7
Total Expenditures	229.4	300.6	295.2	303.9	375.1	383.8	392.6
Revenues	(0.1)	-	(2.1)	-	-	-	-
Net	229.3	300.6	293.1	303.9	375.1	383.8	392.6

Change from 2013 Budget 1.1%

Corporate & Financial Services Department

Accounting & Revenue Division

Division Overview:

The Accounting & Revenue Division of the Corporate & Financial Services Department provides centralized 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:

Two staff positions were transferred out of this division into another Department during 2013. The comparative 2013 budget and actuals have been restated to reflect the transfer, making the 2014 budget comparable to the content of the 2013 budget. The Division's expenditure budget has decreased 2.7% over the prior year. Personnel costs represent 89.9% of the divisional gross expenditure budget. Salaries and benefits decreased 5.0%, net of recoveries, as a result of the removal of \$35,000 for one-time part-time salaries to assist with the transition to a customer service based approach.

Cost recoveries from the water and sewer fund have increased 3.2% to better reflect activity levels and support efforts provided by the Division and Department as a whole.

A provision for \$10,000 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>2013</u>	<u>2014</u>
Defense/resolution of major assessment appeals	10,000	10,000

Revenues:

Revenue expectations have been decreased 9.2% or \$11,000 to reflect a slowed housing sales and fewer revenue generating transactions for the division.

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Accounting & Revenue Division Staff Complement:

6 Full-Time (during 2013, 2 positions were transferred to Building & Bylaw Services Department for Customer Services Division)

- Manager, Accounting & Revenue/Deputy Treasurer
- Supervisor, Accounting
- Coordinator, Payroll
- Coordinator, Accounts Payable
- Administrator, Revenue
- Administrator, Water/Wastewater Billing & Collections

2014 Divisional Highlights:

Accounting & Revenue	2012 Actual	2013 Budget (adjusted)	2013 Actual	2014 Draft Budget	2015 Outlook	2016 Outlook	2017 Outlook
Personnel Costs	406.6	430.5	398.1	410.6	458.1	507.2	516.5
Other Expenditures	79.1	45.5	29.4	45.3	23.4	24.4	23.0
Total Expenditures	485.6	476.1	427.5	455.9	481.5	531.6	539.5
Revenues	(133.3)	(130.0)	(121.0)	(119.0)	(112.8)	(112.8)	(112.8)
Net	352.3	346.1	306.5	336.9	368.7	418.8	426.7

Change from 2013 Budget (2.7%)

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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 2.3% over the prior year. Personnel costs represent 96.8% of the net divisional budget. Salaries and benefits have a net decrease due to step rate changes, corporate increases for salary grid adjustment and benefits cost increases. Off-setting this decrease was a lowered recovery for the services of this Division to water and sewer and to the Building Services group for activities and services of staff. All other expenditure items of the Division have been reviewed with a \$300 decrease, totaling \$12,600. For 2014, a consulting provision in the amount of \$7,500 has been continued 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, Financial Planning
Financial Analyst (3)

2014 Divisional Highlights:

Financial Planning	2012 Actual	2013 Budget (adjusted)	2013 Actual	2014 Draft Budget	2015 Outlook	2016 Outlook	2017 Outlook
Personnel Costs	394.9	402.3	506.6	393.2	407.0	420.0	433.5
Other Expenditures	6.3	12.9	11.7	12.6	13.1	13.1	13.1
Total Expenditures	401.1	415.2	518.3	405.8	420.1	433.1	446.6
Revenues	-	-	-	-	-	-	-
Net	401.1	415.2	518.3	405.8	420.1	433.1	446.6

Change from 2013 Budget (2.3%)

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Information Technology Services Division

Division Overview:

The Information Technology Services Division of the Corporate & Financial Services Department provides technical solutions, support and maintenance of the business technology infrastructure, 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 5.3% year over year excluding identified new items. Salaries and benefits for existing staff increased 6.0% with all increases due to the step rate progression of applicable staff, corporate increases for salary grid adjustment and benefits cost increases.

The costs for corporate software maintenance and support are steadily increasing and are the biggest pressure in terms of cost escalations in this budget. This cost amounts to a 15% increase this budget. The maintenance fees included are for corporate applications that are required for ongoing operations across the departments. Similarly projections for additional software licenses increased this budget by 8.3%. As more and more staff require the use of software applications and programs, additional licenses need to be acquired to ensure compliance with licensing agreements. Non-compliance with terms of licensing agreements can result in severe financial penalties for the Corporation and administrators. Telecommunications costs have dropped this year due to the operational cost of the new phone system being covered in the original capital project. As well, changes to our internet service provider have resulted in internet savings for 2014. The courses and seminars allocation has been trimmed by 8.76% to better reflect staff needs.

The ITS Division continues to fine-tune their operations to support and maintain ongoing initiatives and priorities within the Corporation. The focus for 2014 will be looking at collaborating with other municipal partners to help leverage resources to better meet our needs without increasing costs.

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Information Technology Services Division Staff Complement:

10 Full-Time

- Manager, Information Technology Services
- Administrative Assistant, IT
- Database Administrator
- Team Lead, IT Support Services
- Systems Support Specialist (2)
- Business Support Analyst
- Business Systems Project Manager
- Business Analyst
- Network/Security Administrator
- Network Operations Technician

2014 Divisional Highlights:

Information Technology & Telecommunications	2012 Actual	2013 Budget (adjusted)	2013 Actual	2014 Draft Budget	2015 Outlook	2016 Outlook	2017 Outlook
Personnel Costs	951.4	1,078.9	948.6	1,144.4	1,294.2	1,340.8	1,380.3
Other Expenditures	592.7	633.5	602.4	658.0	722.4	738.6	756.0
Total Expenditures	1,544.1	1,712.4	1,551.0	1,802.4	2,016.7	2,079.4	2,136.3
Revenues	-	-	-	-	-	-	-
Net	1,544.1	1,712.4	1,551.0	1,802.4	2,016.7	2,079.4	2,136.3

Change from 2013 Budget 5.3%