

2015 FINAL BUDGET

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TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Council Administration

About the Council Administration

The Council Administration area of the budget reflects the costs and activities of the elected members of Council and related direct support costs. Council is dedicated to serving the residents and businesses of the Town of Aurora in a responsive and effective manner through leadership and legislative action, and setting policy direction for the present and future well-being of the community. The Mayor is also responsible for representing the Town by sitting as a member of the Council of the Regional Municipality of York.

For the 2015 Budget, the Council Administration provides its activities and support to clients through three organizational areas as presented in this section: Offices of the Mayor and Council, Education Grants, and Advisory Committees.

Services That We Provide

- Offices of the Mayor and Council
 - Town-wide policy leadership and guidance
 - Provides support to the Mayor and all Councillors for their Town-related activities, including participation on various committees and boards
- Education Grants
 - Oversees and administers the education grant program which is made available to two graduating students from each of the town's high schools each year.
- Advisory Committees
 - Provides funding to support the work of various advisory committees.

Full-Time Approved Complement:

	Starting Approved	2015 Requested
• Council Administration(Support Staff)	1FT	1FT
• Elected Council	9	9

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Council Administration

Offices of the Mayor and Council

The Offices of the Mayor and Council portion of the budget includes compensation and benefits for all members of Council, and all directly related costs, including the provision of administrative support to all members of Council.

Educational Grants

Council Administration oversees and administers the town's Education Grant program which awards \$400 each to two graduating students from each of the town's five high schools. This program's total budget for 2015 remains unchanged from 2014 at \$4,000.

All other town community grant programs are overseen and administered by the Parks & Recreation Department.

Advisory Committees

The Council Committees area provides funding for meeting expenses as well as some action funds for the following committees:

- Accessibility Advisory Committee
- Heritage Advisory Committee
- Economic Development Advisory Committee
- Environmental Advisory Committee
- Parks & Recreation Advisory Committee
- Finance Advisory Committee

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Council Administration

2015 Budget Highlights:

Council Administration	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	396.1	410.9	401.0	428.9	438.0	448.8	460.5
Other Expenditures	164.6	213.7	67.2	96.3	112.7	112.7	112.7
Total Expenditures	560.7	624.6	468.3	525.3	550.7	561.5	573.2
Revenues	(3.6)	(5.0)	(6.0)	-	-	-	-
Net	557.1	619.6	462.3	525.3	550.7	561.5	573.2

Change from 2014 Budget (15.2%) Favorable
Change from 2015 Approved Outlook of \$610.9K: (14.0%) Favorable

The overall departmental costs and revenues are as follows:

Council Administration	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs	396.1	410.9	401.0	428.9	(18.0)	(4.4%)
Other Costs:						
Conferences	22.2	27.0	8.7	20.3	6.8	25.0%
Mileage & Vehicle Allowance	22.1	21.7	22.2	21.7	-	-
Civic Responsibilities/Receptions	4.7	17.6	11.3	17.6	-	-
All Other Expenditures	115.6	147.4	24.9	36.8	110.6	75.0%
Total Other Costs	164.6	213.7	67.2	96.3	117.3	54.9%
Total Expenditures	560.7	624.6	468.3	525.3	99.3	15.9%
Revenues	(3.6)	(5.0)	(6.0)	-	(5.0)	100.0%
Net	557.1	619.6	462.3	525.3	94.3	15.2%

Committees (Included in Other Expenditures Above)	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Accessibility	0.0	0.5	0.2	0.5	0.5	0.5	0.5
Heritage	5.0	5.5	3.2	5.5	5.5	5.5	5.5
Economic Dev	9.4	8.5		0.5	8.5	8.5	8.5
Environmental	0.0	0.5	0.2	0.5	0.5	0.5	0.5
Total Committees	14.4	15.0	3.6	7.0	15.0	15.0	15.0

Change from 2014 Budget (53.3%) Favorable

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Council Administration

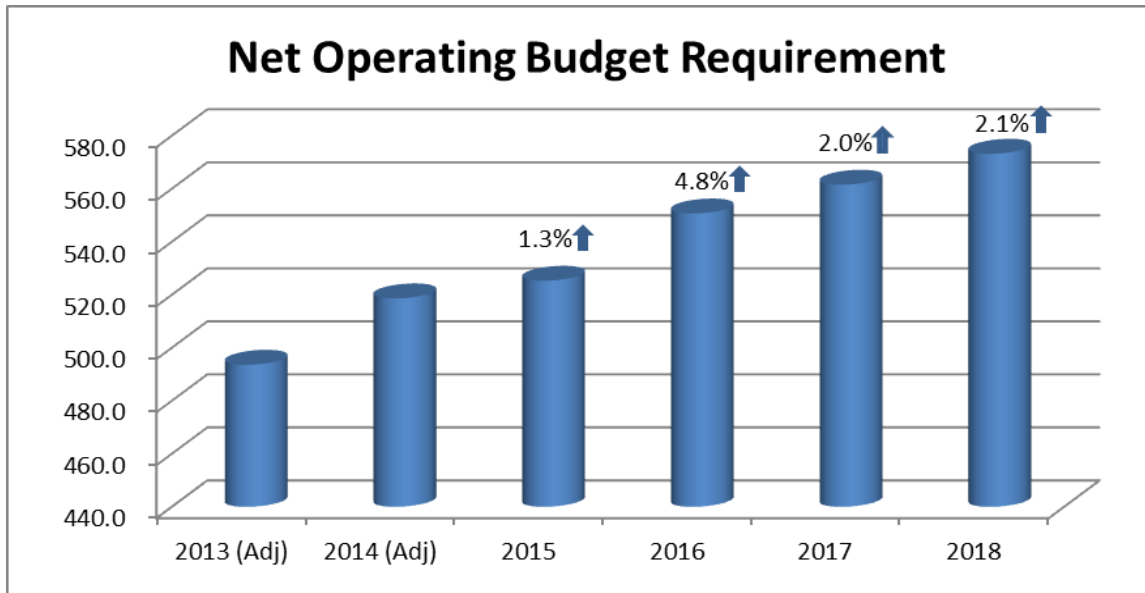
Budget Breakdown by Town Service

SERVICE	2015						2016			2017			2018		
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$'s													
Council Administration	1.00	428.9	85.3		514.3		1.00	531.7		1.00	542.5		1.00	554.2	
Community Grants		-	4.0		4.0			4.0			4.0			4.0	
Council Committees		-	7.0		7.0			15.0			15.0			15.0	
	1.00	428.9	96.3	-	525.3		1.00	550.7		1.00	561.5		1.00	573.2	

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TOWN OF AURORA
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Council Administration



The above graphic illustrates the Council Administration's historical and planned net operating budget requirements. The 2013 to 2015 amounts reflect Council's final approved net operating budget. And, the figures presented for 2016 to 2018 are Council's projected net resource requirements for those years. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need. The 2013 & 2014 approved net operating budgets have been restated in order to reflect the transfer of responsibility for Community Grants to the Parks & Recreation Services Department.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs; as well as, maintaining existing service levels in an environment of a growing number of citizens in which it is responsible for serving.

Council Administration's 2015 net operating budget pressures are presented in more detail in the Key Financial Variance(s) section of this report.

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TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Council Administration

Key Financial Variance(s):

Variance	Pressure Category ¹	Description	Amount (\$000's)
Salary related COLA & Step Increases	Other	Incremental cost of living allowance & step increases in relation to existing positions	\$ 18.0
Community Grant Funding Transfer	N/A	Transfer of Community Grant Funding to Parks & Recreation	(101.0)
Various Net Operational Budget Savings	N/A	Conference & training budget reductions.	(11.3)
Total			(\$ 94.3)

Note(s):

- 1) Pressure categories:
 - a. Decision Unit: Represents a financial pressure where a decision point is possible.
 - b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
 - c. Other: Represents any other pressures that do not fall under one of the above two categories.

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TOWN OF AURORA
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Administrative Services Department

About the Administration Department

The Administration Department is responsible for providing effective and efficient administrative services to Council, Staff and the Public. The responsibilities of the Department include overseeing municipal operations, providing pro-active corporate communications and ensuring Council's priorities and strategic directions are achieved.

The Chief Administrative Officer (CAO) leads the Administration Department and is the senior staff person ultimately responsible for the proper administration of the Corporation.

Services That We Provide

- Executive Management
 - Corporate Leadership and Support (Policy, Planning and Management)
 - Key liaison to Council
 - Effective and efficient administration of the corporation
 - Effective advice to Council, responding to Council's requests for assistance and implementing Council's Policies
 - Ensuring that the Town provides a customer friendly environment for all members of the public as well as internal and external stakeholders
 - Manage and direct special projects and initiatives as set out within the Strategic Plan
 - Leadership with N6 initiatives and other partnerships

- Corporate Communications
 - Corporate Communications Strategy
 - Corporate Special Events
 - Issues Management
 - Marketing Services
 - Media Relations
 - Web Services

- HR Services
 - Human Resource Policy and Management
 - Retention & Recruitment
 - Training and Development
 - Occupational Health and Safety
 - Employee & Labour Relations

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TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Administrative Services Department

- Business Partnering with Departments & Divisions
- Special Projects
 - Performance Measurement
 - Emergency Management
 - Excellence Matters Aurora (Excellence Canada)
 - Business Improvement Area Initiative

Departmental Initiatives that advance the Strategic Plan

Fiscal Year: 2015

Strategic Plan Linkage	Description of Initiative	Completion Date
Community Goal: Supporting an exceptional quality of life for all	Continued pursuit of obtaining Silver (Level 2) Certification from Excellence Canada. Submit certification application	December, 2015
	Creation of a more robust system of communications / public engagement for Planning and other consultations	June, 2015
	Strategic Plan Update	September, 2015
	Organizational Review	December, 2015
Economy Goal: Enabling a diverse, creative and resilient economy	Creation of a Business Improvement Area in Downtown Aurora	September, 2015
	Conduct a comprehensive study to explore further shared service and collaboration opportunities among the N6 municipalities	June, 2015
	Development of a Tourism Strategy	May, 2015

Fiscal Year: 2016 – 2018*

Strategic Plan Linkage	Description of Initiative
Community Goal: Supporting an exceptional quality of life for all	To obtain Silver (Level 2) Certification from Excellence Canada
	Develop more robust wellness program focusing on mental health and stress issues.
	Strategic Plan Implementation

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TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Administrative Services Department

	Continued integration of electronic communications channels with Customer Relationship Management software and protocols
	To obtain Gold (Level 3) Certification from Excellence Canada
	Creation of robust communications campaign with Legal & Legislative services to support 2018 municipal election
Economy Goal: Enabling a diverse, creative and resilient economy	Support and enhance the BIA
	Implementation of the Tourism Strategy

** Business plan goals and initiatives for outlook years contribute to departmental budget planning for 2016-2018, but are subject to modification due to changing corporate/departmental requirements, budget approval, or to respond to other situations that may arise beyond the current fiscal year.*

Key Performance Measures

Measure	Results			2015 Target
	2012	2013	2014	
Sick Days per year per employee (days)	6.14	6.19	6.12	5.0
Employee Turnover – Full Time Staff (%)	3.29	5.25	5.60	6.0
Number of FTE/HR staff	37.8	37.8	39.2	
Time to hire (days)	57.9	57.9	64.2	50*
Number of Health & Safety Issues	< 10	< 10	< 10	<10

*2015 will be from Posting Close Date to Date of Offer Acceptance.

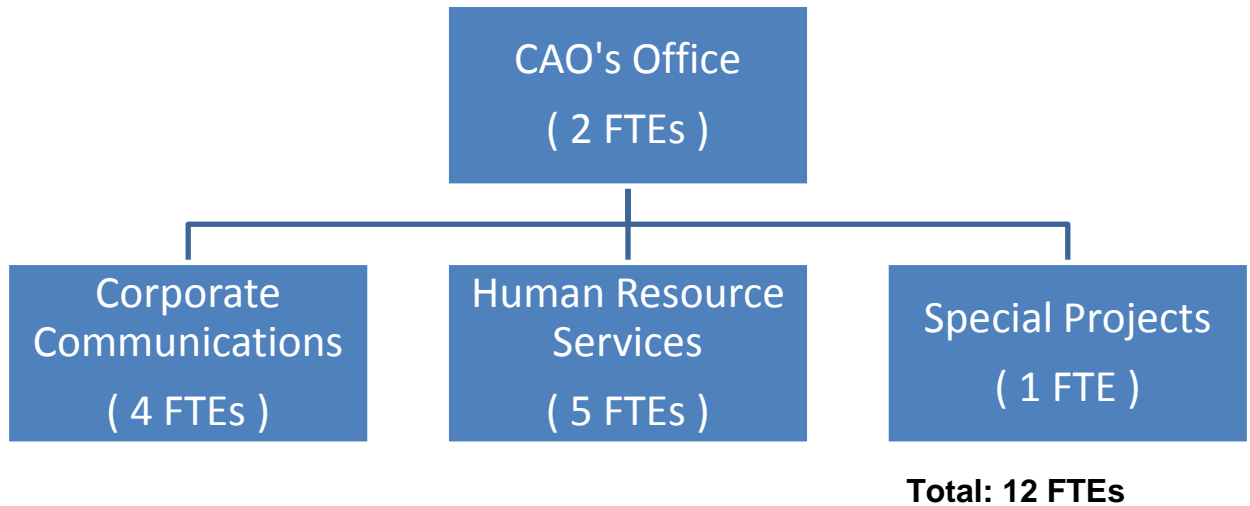
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TOWN OF AURORA
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Administrative Services Department

Departmental Organization

The department has three functional divisions through which it delivers its services. Each of these divisions are headed by a manager reporting to the CAO.



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TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Administrative Services Department

2015 Budget Highlights:

Total Administration Department \$,000's	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	1,420.8	1,439.1	1,464.5	1,453.5	1,492.1	1,574.3	1,661.8
Other Expenditures	394.8	455.5	415.2	415.8	454.9	454.9	454.9
Total Expenditures	1,815.6	1,894.6	1,879.7	1,869.3	1,947.0	2,029.2	2,116.7

Change from 2014 Budget (1.3%) Favorable
Change from 2015 Approved Outlook of \$1,956.8K: (4.5%) Favorable

The overall departmental costs and revenues are as follows:

Administration Department (shown in \$'000's)	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs	1,420.8	1,439.1	1,464.5	1,453.5	(14.4)	(1.0%)
Other Costs:						
Advertising & Events	129.4	172.1	148.4	167.0	5.1	3.0%
Consulting	107.2	78.0	62.0	82.5	(4.5)	(5.8%)
Corporate Memberships	15.4	19.3	19.6	19.3	-	-
Corporate Courses	10.4	40.0	41.6	10.0	30.0	75.0%
HR Legal Costs	27.0	20.0	17.9	20.0	-	-
Emergency Preparedness Services	11.6	20.5	13.0	20.5	-	-
All Other Expenditures	93.9	105.5	112.8	96.5	9.1	8.6%
Total Other Costs	394.8	455.5	415.2	415.8	39.7	8.7%
Total Expenditures	1,815.6	1,894.6	1,879.7	1,869.3	25.3	1.3%
Net	1,815.6	1,894.6	1,879.7	1,869.3	25.3	1.3%

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TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Administrative Services Department

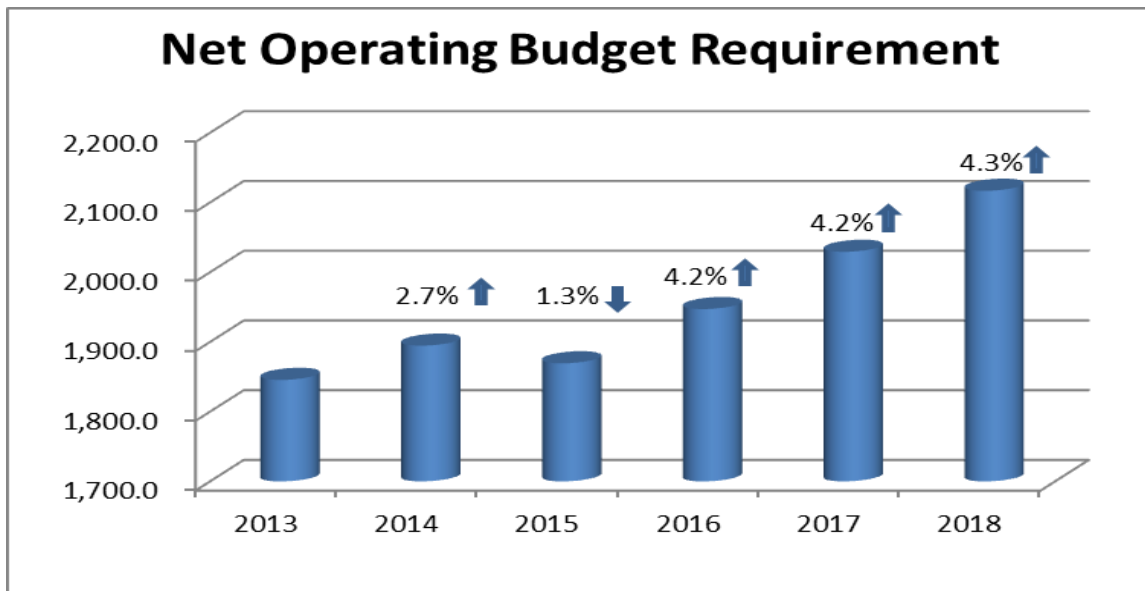
Budget Breakdown by Town Service

SERVICE	2015					2016			2017			2018			
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$'s													
Executive Management	2.00	352.9	131.2		484.2		2.00	501.0		2.00	510.2		2.00	520.2	
Corporate Communications	4.00	423.4	172.5		595.9		4.00	607.3		5.00	657.9	↑	5.00	711.5	
HR Services	5.00	537.6	88.8		626.4		5.00	672.7		5.00	691.4		5.00	711.3	
Special Projects	1.00	139.6	2.8		142.4		1.00	145.5		1.00	149.2		1.00	153.2	
Emergency Preparedness	0.00	-	20.5		20.5		0.00	20.5		0.00	20.5		0.00	20.5	
	12.00	1,453.5	415.8	-	1,869.3		12.00	1,947.0		13.00	2,029.2		13.00	2,116.7	

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Administrative Services Department



The above graphic illustrates the Administrative Services Department's historical and planned net operating budget requirements. The 2013 to 2015 amounts reflect Administrative Services' final approved net operating budget. And, the figures presented for 2016 to 2018 are Administrative Services' projected net resource requirements for those years. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs; as well as, maintaining existing service levels in an environment of a growing client base both externally and internally. The reduction in 2015 requirements is attributable to 2015 tax pressure mitigation measure deployment. The Administrative Services Department's net operating budget increases for 2015 to 2018 represent a tax pressure of (0.07%), 0.21%, 0.22% and 0.23%, respectively.

The larger incremental requirements in 2017 are attributable to the proposed addition of a new full time Web Services position which will allow the town to strategically expand and enhance its corporate communication services, specifically:

- Expand, enhance and better utilize the robust capability of the Town's new Sharepoint 2013 platform, to provide additional web based services and functionality, including e-commerce, to meet the growing online needs and expectations of residents
- Expand and enhance the use of live-streaming technology to better engage residents in Town Hall discussions and decision-making

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Administrative Services Department

- Expand and enhance app development to better engage residents who access information from hand-held electronic devices
- Expand and enhance the Town's social media presence, including the adoption and use of Instagram, to engage more demographically diverse groups of residents
- Allow the Corporate Communications department to organize and execute an increasing number of corporate events

Administrative Services' 2015 net operating budget pressures, if any, are presented in more detail in the Key Financial Variance(s) section of this report.

Key Financial Variance(s):

Variance	Pressure Category ¹	Description	Amount (\$000's)
Various Operational savings	N/A		(\$ 25.3)
Total			(\$ 25.3)

Note(s):

- 1) Pressure categories:
 - a. Decision Unit: Represents a financial pressure where a decision point is possible.
 - b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
 - c. Other: Represents any other pressures that do not fall under one of the above two categories.

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TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Legal & Legislative Services Department

About the Legal & Legislative Services Department

The Legal & Legislative Services Department is committed to providing the highest level of support and services to the Corporation, its elected Council and appointed Committees, as well as the Chief Administrative Officer, the Executive Leadership Team and staff.

The Department provides its services and support to clients through three organizational divisions: Legal Services, Legislative Services, and Procurement Services.

Legal Services provides a full and broad range of legal services to the Corporation, its elected Council and appointed Committees, as well as the Chief Administrative Officer, the Executive Leadership Team and staff. The role of Legal Services changes constantly to meet the diverse and complex needs of the Town as it continues to evolve; however, the primary function of Legal Services is to provide legal advice and opinions, interpretation of legislation, review of agreements, and litigation representation and management. Legal Services also conducts legal research and prepares legal opinions pertaining to the Town's rights, duties, powers, and obligations pursuant to provincial and federal legislation, its own By-Laws and policies, as well as pertinent case law.

The legal field is extremely broad and diverse and, as such, Legal Services provides a very broad array of services in different areas of the law. The areas of law primarily practiced are planning and development, real estate, administrative, civil litigation, municipal, contract, computer and information technology, mediation, arbitration, dispute resolution, and procurement. Legal Services also acts in an advisory capacity with respect to various matters, while providing this broad array of services to its client departments in an economical and efficient manner.

Legislative Services provides a number of services across the Corporation, including insurance and risk management (with the assistance of Legal Services), municipal elections, corporate records management, and Freedom of Information Requests under the *Municipal Freedom of Information and Protection of Privacy Act*.

Legislative Services also provides key secretariat, agenda, and support services to Council and its Committees, together with a variety of duties, the majority of which are statutory in nature, as prescribed by statutes such as the *Municipal Act, 2001* and the *Planning Act*. Legislative Services also maintains important communication and information relationships with neighbouring municipalities, including working with The Association of Municipal Managers, Clerks and Treasurers of Ontario to stay informed about municipal issues.

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Legal & Legislative Services Department

Procurement Services is responsible for centrally providing efficient and cost effective procurement of goods and services using competitive bid and proposal processes, to ensure that the Corporation obtains the best value for its purchases in accordance with the Town's Procurement By-law. A key part of these services includes working with client departments to assist their achievement of corporate and operational goals through the formation of bid and proposal documents. Procurement Services also addresses external vendor requests and inquiries, and acts as the "front line" for identifying and limiting risks and liabilities associated with the Town's procurement of goods and services.

Services That We Provide

- Legal Services:
 - legal, strategic, risk management and policy advice to Council, the Chief Administrative Officer, Executive Leadership Team, client departments, and Town committees;
 - legal representation, advice and direction pertaining to the Town's services and operations;
 - preparation, review and interpretation of agreements for the provision or acquisition of goods and services by and for the Town;
 - preparation, review and interpretation of Town By-Laws;
 - real estate services;
 - planning and development-related legal services;
 - valuations to determine the cash-in-lieu of parkland payable for development applications;
 - protecting and defending the Town's interests in litigation and administrative tribunal matters;
 - review, advise, and report on recent pertinent case law, recently enacted and pending legislation, and the application of the Town's By-Laws and policies; and
 - review, advise, and prepare administrative policy and procedure documents.

- Legislative Services:
 - insurance and risk management programs;
 - records management, including the administration of the Town's various records management programs and the Record Classification Structure & Retention By-law;
 - processing Freedom of Information requests under the *Municipal Freedom of Information and Protection of Privacy Act*;
 - conducting municipal elections;
 - secretariat services to Council and its Committees, providing support for Council, General Committee, Public Planning and Advisory Committee meetings by preparing the agendas and minutes of the meetings; and

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Legal & Legislative Services Department

- provides support at the Emergency Operation Centre.
- Procurement Services:
 - oversight of the Town's Procurement By-law and policies;
 - manages all purchasing functions to ensure that the Corporation obtains the best value for its purchases, combined with fair and equitable access to all providers of goods and services; and
 - provides direct advice and support to client departments related to the entire procurement process, including identifying needs and costs, bid formation, bid advertisement, evaluation, and debriefing.

Departmental Initiatives that advance the Strategic Plan

Fiscal Year: 2015

Strategic Plan Linkage	Description of Initiative	Anticipated Completion Date
Community Goal: Supporting an exceptional quality of life for all.	Draft work plan and clean-up of Town By-Laws to assist with the future implementation of a Municipal Code for the Town.	Ongoing
	Establish procedures/policy and bring forward a By-Law for Council to allow the Town Clerk to officiate wedding ceremonies.	Q3
Economy Goal: Enabling a diverse, creative and resilient economy.	Clarifying legal ownership of parking lot adjacent to Temperance Street in order to facilitate the objectives of the Promenade Study.	Q3
	Complete the update of the Town-owned land index.	Q3
Natural Environment Goal: Supporting environmental stewardship and sustainability.	Continue to implement records & document management plan (TRIM) phases 3 & 4.	Ongoing
	Purchase and implement a new e-agenda system for Council and Committee meetings.	Q1, 2016

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Legal & Legislative Services Department

Fiscal Year: 2016 – 2018*

Strategic Plan Linkage	Description of Initiative
Community Goal: Supporting an exceptional quality of life for all.	Drafting and consultation of new Municipal Code for the Town.
	Develop contract administration/management plan.
	Final implementation of new Municipal Code for the Town.
	Implement contract administration/management plan.
	Building on revised risk management plan, develop insurance claims management protocol.
	Client services goal for department; identifies operational risks and liabilities to the Town.
Natural Environment Goal: Supporting environmental stewardship and sustainability.	Final implementation of e-agenda system for Council and Committee meetings.
	Continue to implement records & document management plan (TRIM) phase 4.

Other Departmental Initiatives

Fiscal Year: 2015

Initiative Driver	Description of Initiative	Completion Date
Corporate priority identified by Council	Review and update the Delegation Policy; Real Estate Policy (Administration Procedure No. 55); Notice Provisions Policy (Administration Policy No. 62); and Accountability and Transparency Policy (Administration Procedure No. 67), pursuant to subsection 270(1) of the <i>Municipal Act, 2001</i> , S.O. 2001, c. 25, as amended.	Q2, 2015
Client services goal for department; identifies operational risks and liabilities to the Town	Identify, update, and create document precedents for client departments (one per department) to improve corporate efficiency and aid corporate standardization while adhering to risk management strategies for the Town.	On-going
Operational requirement	Monitor litigation and administrative tribunal proceedings, taking an active role in same where appropriate.	On-going
Client services goal for department; identifies operational risks and liabilities to the Town	Standardize bid documents, develop procurement policies and procedures, and clean-up procurement files to prepare for a new procurement audit in 2016.	On-going

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Legal & Legislative Services Department

Fiscal Year: 2016 – 2018*

Initiative Driver	Description of Initiative
Client services goal for department; identifies operational risks and liabilities to the Town.	Identify, update, and create document precedents for client departments (one per department) to improve corporate efficiency and aid corporate standardization while adhering to risk management strategies for the Town.
Client services goal for department; identifies operational risks and liabilities to the Town	Standardize bid documents, develop procurement policies and procedures, and clean-up procurement files to prepare for a new procurement audit in 2016.
Operational requirement	Assist with any issues/appeals related to implementation of new Zoning By-law.
Client services goal for department; identifies operational risks and liabilities to the Town	Review and revise risk management plan and processes.
Client services goal for department; identifies operational risks and liabilities to the Town	Identify, update, and create document precedents for client departments (one per department) to improve corporate efficiency and aid corporate standardization while adhering to risk management strategies for the Town.
Operational requirement	Monitor litigation and administrative tribunal proceedings, taking an active role in same where appropriate.
Statutory requirement of the <i>Municipal Elections Act, 1996</i> .	Begin preparation for 2018 election, including acquisition of equipment and services as required.
Client services goal for department; identifies operational risks and liabilities to the Town.	Identify, update, and create document precedents for client departments (one per department) to improve corporate efficiency and aid corporate standardization while adhering to risk management strategies for the Town.
Statutory requirement of the <i>Municipal Elections Act, 1996</i> .	Prepare and conduct 2018 municipal election.

** Business plan goals and initiatives for outlook years contribute to departmental budget planning for 2016-2018, but are subject to modification due to changing corporate/departmental requirements, budget approval, or to respond to other situations that may arise beyond the current fiscal year.*

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Legal & Legislative Services Department

Key Performance Measures

Measure	Results				2015 Target
	2011	2012	2013	2014	
Average number of business days to complete a review of standard, non-complex By-Laws for form and legislative compliance			5	5	5
Average number of business days to complete a review of standard/routine procurement documents prior to release of advertisement for bidding			5	5	5
Appropriate tracking of external legal expenses and monitoring of external advocacy budget (including OMB advocacy)			Within budget	Within budget	Stay within 2015 external advocacy budget (including OMB advocacy)
Median number of working days to respond to and commence processing of insurance claims from the receipt of the claim				2	2
Median number of working days to respond to internal request for records				2	2
Median number of working days to prepare and post minutes from a meeting				3	3
Median number of working days to issue a purchase order after completed requisition is received				3	3

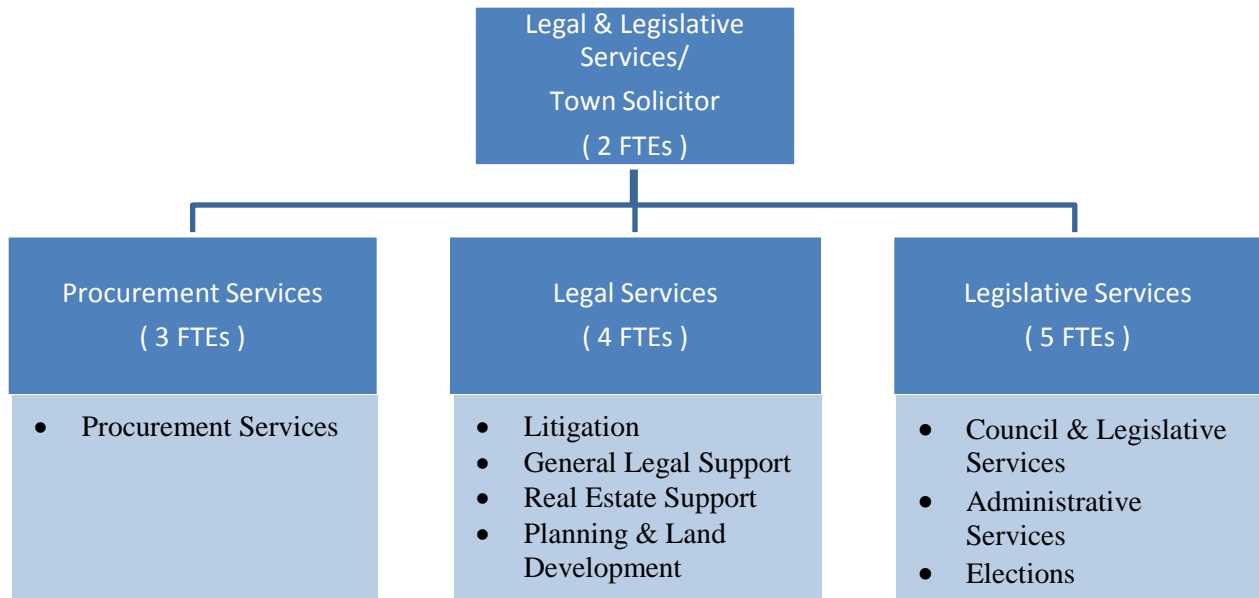
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Legal & Legislative Services Department

Departmental Organization

The department has three functional teams through which it delivers its services. Each of these teams are headed by a manager reporting to the Director.



Total: 14 FTEs

2015 FINAL BUDGET

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Legal & Legislative Services Department

2015 Budget Highlights:

Total Legal & Legislative Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	1,509.9	1,633.4	1,662.7	1,592.7	1,669.8	1,720.4	1,873.4
Other Expenditures	668.6	1,048.4	1,066.4	1,018.2	1,222.1	1,286.4	1,417.0
Total Expenditures	2,178.6	2,681.8	2,729.1	2,610.9	2,891.8	3,006.9	3,290.4
Revenues	(104.4)	(308.5)	(382.0)	(190.7)	(168.2)	(76.1)	(318.6)
Net	2,074.1	2,373.2	2,347.0	2,420.2	2,723.6	2,930.8	2,971.8

Change from 2014 Budget 2.0% Unfavorable
Change from 2015 Approved Outlook of \$2,548.9K: (5.0%) Favorable

The overall departmental costs and revenues are as follows:

Legal & Legislative Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs*	1,509.9	1,633.4	1,662.7	1,592.7	40.6	2.5%
Other Costs:						
Corporate Insurance Fees	330.1	472.8	548.7	531.4	(58.6)	(12.4%)
Corporate Insurance Claim Costs	45.7	75.0	68.6	75.0	-	-
Contracts (excluding Election)	16.7	18.0	15.0	17.0	1.0	5.6%
External Legal Costs	44.5	197.0	108.1	170.0	27.0	13.7%
Non-Personnel Costs of Election	2.4	178.9	178.6	-	178.9	100.0%
Trans to Election Res.	60.0	-	-	82.5	(82.5)	-
All Other Expenditures *	169.2	106.6	147.5	142.3	(35.6)	(33.4%)
Total Other Costs	668.6	1,048.4	1,066.4	1,018.2	30.2	2.9%
Total Expenditures	2,178.6	2,681.8	2,729.1	2,610.9	70.8	2.6%
Revenues:						
Trans From Election Reserve	-	(180.0)	(180.0)	-	(180.0)	100.0%
Other Revenues	(104.4)	(128.5)	(202.0)	(190.7)	62.1	48.3%
Total Revenues	(104.4)	(308.5)	(382.0)	(190.7)	(117.9)	(38.2%)
Net	2,074.1	2,373.2	2,347.0	2,420.2	(47.0)	(2.0%)

* Includes Information Management System Implementation Contract employeee.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Legal & Legislative Services Department

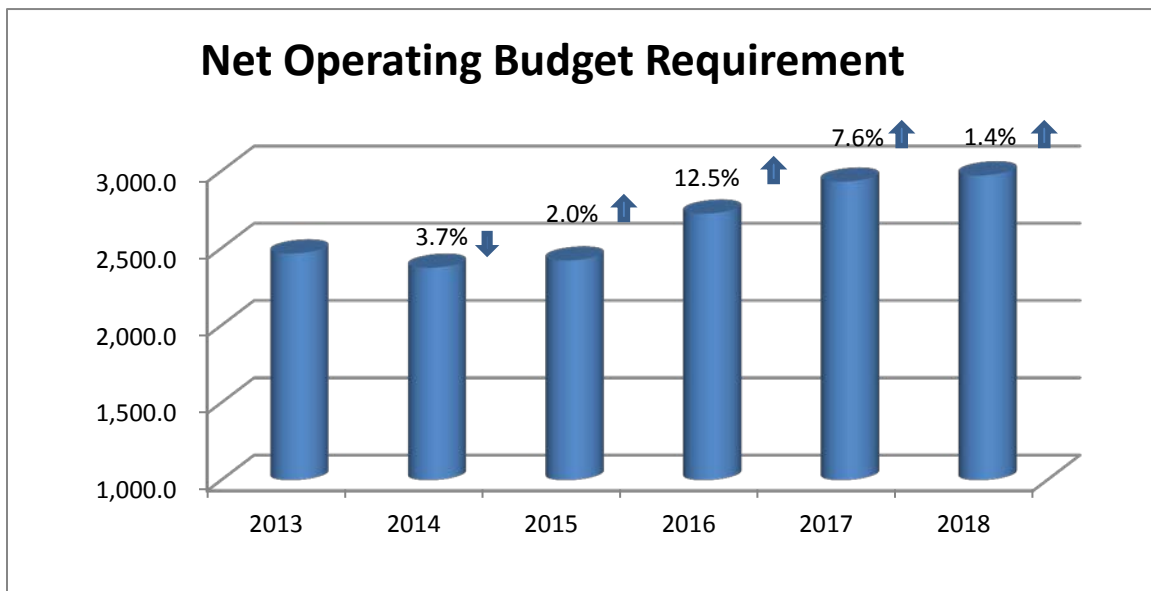
Budget Breakdown by Town Service

SERVICE	2015					2016			2017			2018			
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$'s													
Litigation	1.25	159.6	100.6		260.2		1.25	271.7		1.25	276.8		1.25	281.7	
General Legal Support	1.25	159.6	0.6		160.2		1.25	171.7		1.25	176.8		1.25	181.7	
Real Estate Support	1.25	159.6	98.6		258.2		1.25	274.7		1.25	284.8		1.25	289.7	
Planning & Land Develop	1.25	159.6	70.6	(92.0)	138.2		1.25	287.9		1.25	296.8		1.25	206.7	
Council & Secretariat Servs	3.50	334.6	16.6		351.2		3.50	365.8		3.50	382.2		3.50	399.6	
Administrative Services	2.50	311.7	640.0	(98.7)	853.1		3.50	938.2		3.50	1,083.5		3.50	1,165.8	
Procurement	3.00	307.9	8.6		316.5		3.00	331.0		3.00	347.1		3.00	363.8	
Elections	0.00	-	82.5		82.5		0.00	82.5		0.00	82.5		0.00	82.9	
	14.00	1,592.7	1,018.2	(190.7)	2,420.2		15.00	2,723.6		15.00	2,930.8		15.00	2,971.8	

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Legal & Legislative Services Department



The above graphic illustrates the Legal & Legislative Services Department's historical and planned net operating budget requirements. The 2013 value reflects the department's approved 2013 net operating budget which has been adjusted to reflect the department's contribution toward the creation of the Access Aurora group under Building & Bylaw Services. The 2013 to 2015 amounts reflect LLS' final approved net operating budget. And, the figures presented for 2016 to 2018 are LLS' projected net resource requirements for those years. The identified changes between fiscal years reflect the change in LLS' net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs; as well as, maintaining existing service levels in an environment of a growing client base both externally and internally. LLS' proposed net operating budget increases for 2015 to 2018 represent a tax pressure of 0.13%, 0.83%, 0.55% and 0.11%, respectively.

LLS' 2015 net operating pressures are presented in more detail under the Key Financial Variance(s) section of this report. The increase in the net operating budget for 2016 is attributable to a projected increase in external planning and development advocacy costs, due to possible appeals to the OMB arising out of the Town's new Zoning By-law.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Legal & Legislative Services Department

Key Financial Variance(s):

Variance	Pressure Category ¹	Description	Amount
Insurance Premium Costs	Notable	Rising number of claims and claim amounts contribute to increased premiums, as does ongoing insurance-covered litigation and general insurance financial market uncertainty.	58,300
General Operational Savings	N/A		(11,300)
Total			\$ 47,000

Note(s):

- 1) Pressure categories:
 - a. Decision Unit: Represents a financial pressure where a decision point is possible.
 - b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
 - c. Other: Represents any other pressures that do not fall under one of the above two categories.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

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

- Budget Management & Financial Reporting
 - Budgeting and Business Planning
 - Long Term Financial Planning
 - Capital Asset Accounting and Coordination
 - Grant management
 - Reserves and Reserve Funds
 - Cash and Investment Portfolio Management
 - Support services for client business units
- Treasury & Accounting Services
 - Accounts Payable
 - Payroll
 - Securities and Deposits of Others
- Revenue Services
 - Utility & Taxation Revenue and Client Account Administration
 - Assessment Amendment Processing
 - Accounts Receivable

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

- Frontline IT Service & Support
 - Business and Applications Technical Support and IT Service Desk for Internal Clients
- IT Project Support
 - Business Systems, Project support and Coordination
- IT Infrastructure Support
 - Network, Infrastructure and Security Systems
 - Data Management

Departmental Initiatives that advance the Strategic Plan*

Fiscal Year: 2015

Strategic Plan Linkage	Description of Initiative	Completion Date
Community Goal: Supporting an exceptional quality of life for all	Introduce multi-year budgeting and other budget process changes to improve accountability, and streamline budget preparation and review cycles.	Fall 2015
	Explore partnership opportunities for efficiency in government with Newmarket for IT services	Q4, 2015
	Enable Town website for e-commerce capability	March, 2015
Economy Goal: Enabling a diverse, creative and resilient economy	Develop long term fiscal sustainability plan	Jan 2016
Natural Environment Goal: Supporting environmental stewardship and sustainability	Implementation of paperless billings (e-billings) for tax and water	Jan 2016

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

Other Departmental Initiatives

Fiscal Year: 2015

Initiative Driver	Description of Initiative	Completion Date
Emerging Best Practices	Introduce multi-year budgeting and other budget process changes to improve accountability, and streamline budget preparation and review cycles.	Fall 2015
Market Expectations	Implementation of paperless billings (e-billings) for tax and water	Jan 2016
Internal Needs	Develop long term plan for financial systems software	Fall 2015
Internal Efficiencies	Transition of payroll to cloud based software solution	Mid 2015
Internal Collaboration	Update and improve internal intranet for increased corporate collaboration and sharing of corporate knowledge	Fall 2015
Regulatory Change	Implement new "Liabilities for Contaminated Sites" accounting reporting standard as mandated	2015 Fiscal statements

Fiscal Year: 2016 – 2018*

Initiative Driver	Description of Initiative
Internal requirements.	Implementation of long term plan for financial systems software
Municipal Best Practices	Refine multi-year budget processes
Financial Directive	Continuously seek additional sources of revenue, grants and subsidies for funding the town's operations or capital program requirements.

** Business plan goals and initiatives for outlook years contribute to departmental budget planning for 2016-2018, but are subject to modification due to changing corporate/departmental requirements, budget approval, or to respond to other situations that may arise beyond the current fiscal year.*

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

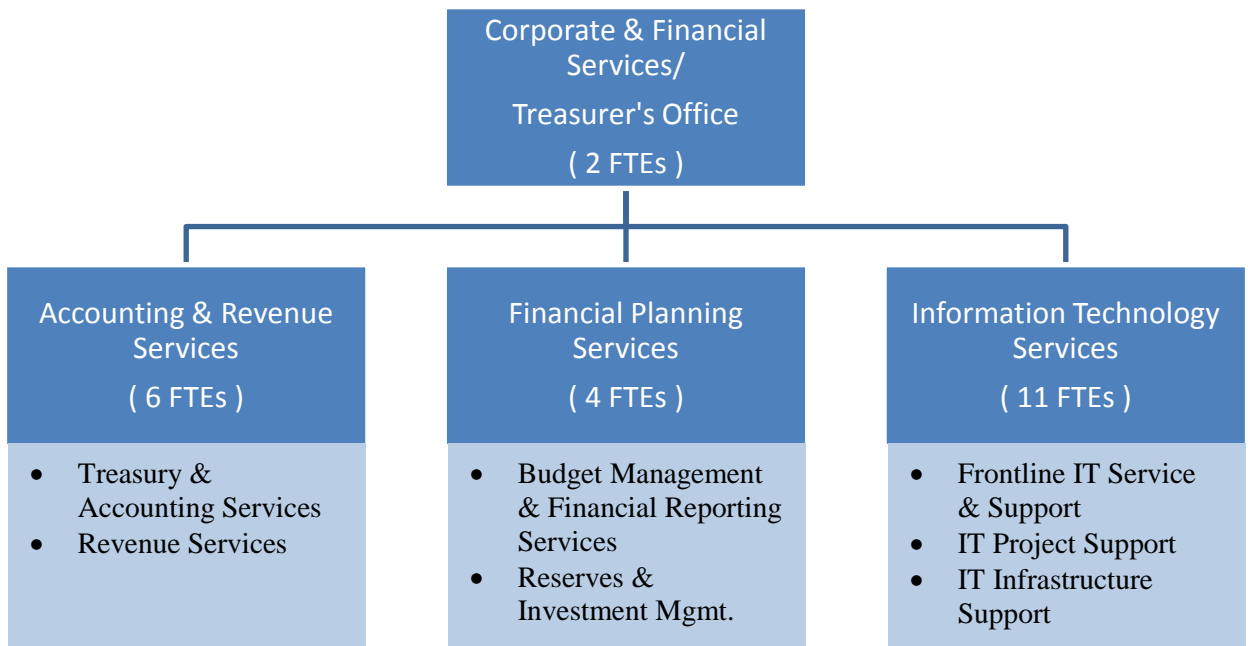
Corporate & Financial Services Department

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%

Departmental Organization

The department has three functional divisions through which it delivers its services. Each of these divisions are headed by a manager reporting to the Director.



Total: 23 FTEs

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

2015 Budget Highlights:

Corporate & Financial Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	2,104.0	2,206.9	2,085.9	2,230.1	2,391.9	2,516.2	2,604.1
Other Expenditures	688.1	764.6	801.3	960.5	987.7	990.3	965.4
Total Expenditures	2,792.0	2,971.6	2,887.2	3,190.7	3,379.7	3,506.6	3,569.4
Revenues	(123.1)	(119.0)	(163.5)	(129.0)	(129.0)	(129.0)	(129.0)
Net	2,668.9	2,852.6	2,723.7	3,061.7	3,250.7	3,377.6	3,440.4

Change from 2014 Budget: 7.3% Unfavorable
Change from 2015 Approved Outlook of \$3,124.0K: (2.0%) Favorable

The overall departmental costs and revenues are as follows:

Corporate & Financial Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs	2,104.0	2,206.9	2,085.9	2,230.1	(23.2)	(1.1%)
Other Costs:						
Software Maintenance & Support	205.9	275.6	254.3	345.7	(70.1)	(25.4%)
Telecommunications Costs	186.4	192.0	205.1	213.8	(21.8)	(11.4%)
Software Licenses	144.5	130.0	190.8	232.8	(102.8)	(79.1%)
Contracts	21.1	70.9	69.4	63.0	7.8	11.1%
Consulting	39.7	59.6	61.1	62.1	(2.6)	(4.3%)
Courses & Seminars	31.3	29.1	35.2	9.7	19.4	66.8%
All Other Expenditures	59.1	7.5	(14.6)	33.4	(25.9)	(344.0%)
Total Other Costs	688.1	764.6	801.3	960.5	(195.9)	(25.6%)
Total Expenditures	2,792.0	2,971.6	2,887.2	3,190.7	(219.1)	(7.4%)
Revenues:						
Ownership Changes	(62.1)	(57.0)	(83.8)	(63.0)	6.0	10.5%
Tax Certificates	(44.3)	(40.0)	(53.4)	(44.0)	4.0	10.0%
Other Revenues	(16.7)	(22.0)	(26.3)	(22.0)	-	-
Total Revenues	(123.1)	(119.0)	(163.5)	(129.0)	10.0	8.4%
Net	2,668.9	2,852.6	2,723.7	3,061.7	(209.1)	(7.3%)

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

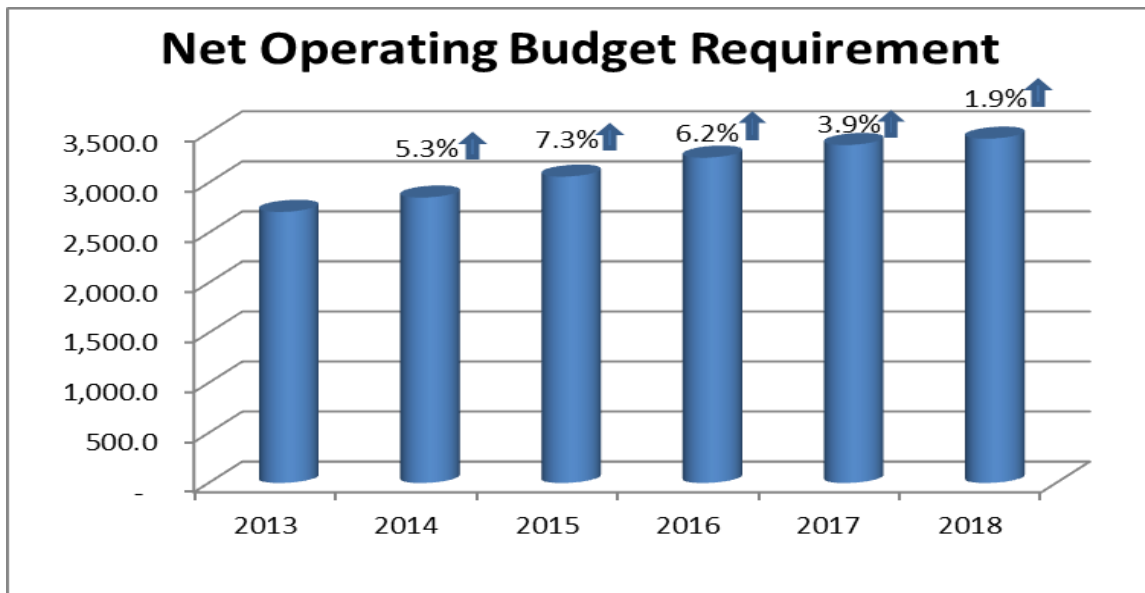
Budget Breakdown by Town Service

SERVICE	2015					2016			2017			2018			
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$'s													
Budget Management & Financial	4.42	455.2	20.9		476.0		4.42	492.9		4.42	509.7		4.42	528	
Treasury & Accounting Services	3.24	234.5	25.7		260.3		3.24	274.2		3.24	282.3		3.24	291	
Revenue Services	4.39	254.1	30.8	(129.0)	155.9		4.39	168.9		4.39	177.5		4.39	187	
Frontline IT Service & Support	3.98	428.5	804.6		1,233.1		4.98	1,287.5	↑	4.98	1,318.9		4.98	1,310	
IT Project Support	2.65	285.2	35.3		320.5		2.65	350.8		2.65	371.4		2.65	383	
Infrastructure Support	5.32	572.6	43.2		615.8		5.32	676.5		5.32	717.7		5.32	742	
	24.00	2,230.1	960.5	(129.0)	3,061.7		25.00	3,250.7		25.00	3,377.6		25.00	3,440.4	

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department



The above graphic illustrates the Corporate Financial Service (CFS) Department's historical and planned net operating budget requirements. The 2013 to 2015 amounts reflect CFS' final approved net operating budget. And, the figures presented for 2016 to 2018 are CFS' projected net resource requirements for those years. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs; as well as, maintaining existing service levels in an environment of a growing client base both externally and internally. The CFS Department's proposed net operating budget increases for 2015 to 2018 represent a tax pressure of 0.59%, 0.51%, 0.34% and 0.16%, respectively.

The larger incremental requirements in 2016 are attributable to the proposed addition of a new full time Telephone & Mobility Solutions Analyst position which will allow the town to strategically expand and enhance its telephone and mobility solutions.

CFS' 2015 net operating budget pressures are presented in more detail under the following Key Financial Variance(s) section of this report.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Corporate & Financial Services Department

Key Financial Variance(s):

Variance	Pressure Category ¹	Description	Amount
Software Licensing & Maintenance Cost Increase	Notable	Increase of ongoing software licensing and maintenance agreement costs	186,700
Water & Administration Clerk	Decision Unit #1.3	Proposal to add a new FT position (funded 90% water rates)	3,800
Salary related COLA & Step Increases	Other	Incremental cost of living allowance & step increases in relation to existing positions	23,200
Minor Net Operational Savings	N/A	Incremental costs to be incurred for telecom and other miscellaneous contracts	(4,600)
Total			\$ 209,100

Note(s):

1) Pressure categories:

- a. Decision Unit: Represents a financial pressure where a decision point is possible.
- b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
- c. Other: Represents any other pressures that do not fall under one of the above two categories.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department

About the Planning & Development Services Department

Planning and Development Services manages the growth and physical form of the Town. Planning and Development Services provides professional planning advice to Council, other departments, the public and Council endorsed committees on a variety of policy and procedural issues and *Planning Act* applications.

Planning and Development Services activities relate to, long-range strategic planning and development review; formulation of plans, policies, regulations and guidelines on growth management, land use, development, heritage planning, economic development, environmental initiatives, strategic planning, urban design; processing and evaluation of development applications; data collection, analysis, research and monitoring of land use, planning policy and growth management matters; digital mapping and related functions and customer service guidance to residents, business owners and applicants.

The Planning and Development Services Department provides its activities and support to clients through three organizational divisions: Development Planning, Long Range and Strategic Planning and Heritage Planning.

Services That We Provide

The Department has three major functions and various associated activities including:

Development Planning

- Development Application Review and Reports
- Preparation of Official Plan and Zoning Bylaw Amendments
- Development Conditions of Approval and Agreements
- Development Engineering
- Implementation of Environmental Protection & Enhancement Policies
- Administration of the Committee of Adjustment
- Information and Advice on Town Policies and Development Inquiries

Long Range and Strategic Planning

- Strategic Planning
- Long Range Planning and Growth Management
- Secondary Plans, Zoning Updates and Special Studies
- Growth Projections and Monitoring
- Geographic Information Systems
- Economic Development
- Environmental Initiatives
- Official Plan/Zoning and Report Mapping

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department

- Street Names and Addressing
- Air Photo/Digital Mapping
- Property Information and Database Management
- Economic Development
- Property Sales and Acquisitions

Heritage Planning

- Heritage Application Review
- Heritage Policy, Awards, Events and Programs

Departmental Initiatives that advance the Strategic Plan

Fiscal Year: 2015

Strategic Plan Linkage	Description of Initiative	Anticipated Completion Date
Community Goal: Supporting an exceptional quality of life for all	Preparation of a new Comprehensive Zoning Bylaw	Q2, 2015
Economy Goal: Enabling a diverse, creative and resilient economy	To complete detailed streetscape designs for the Aurora Promenade.	Q3, 2015
Natural Environment Goal: Supporting environmental stewardship and sustainability	Preparation of Green/Sustainable Development Guidelines	Q2, 2015
All Aspects of Plan	To update the Town of Aurora Strategic Plan.	Q3, 2015

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department

Fiscal Year: 2016 – 2018*

Strategic Plan Linkage	Description of Initiative
Community Goal: Supporting an exceptional quality of life for all	To update the Town of Aurora Official Plan
	A land use study to determine the most appropriate location for Medical Marijuana facilities in Aurora.
Economy Goal: Enabling a diverse, creative and resilient economy	Review of development application procedures to fast track ICI developments
	To update the Economic Development Action Plan
	To update the Economic Development Action Plan
Natural Environment Goal: Supporting environmental stewardship and sustainability	To complete a Climate Change Adaptation Plan for the Town of Aurora.
	To update the Corporate Environmental Action Plan.

** Business plan goals and initiatives for outlook years contribute to departmental budget planning for 2016-2018, but are subject to modification due to changing corporate/departmental requirements, budget approval, or to respond to other situations that may arise beyond the current fiscal year.*

Key Performance Measures

Key Performance Measure	2013 (reported)	2013 (revised)	2014 Target	2014 Actual
Number of hectares of serviced vacant employment lands within the municipality	137.30 Ha	92.31 ha	125 ha	85.91 ha
Percentages of 2031 Intensification target constructed to date	24%	27%	30%	30%
Number of new residential units constructed in the Regional Corridor	96 units	96 units	50 units	5 units

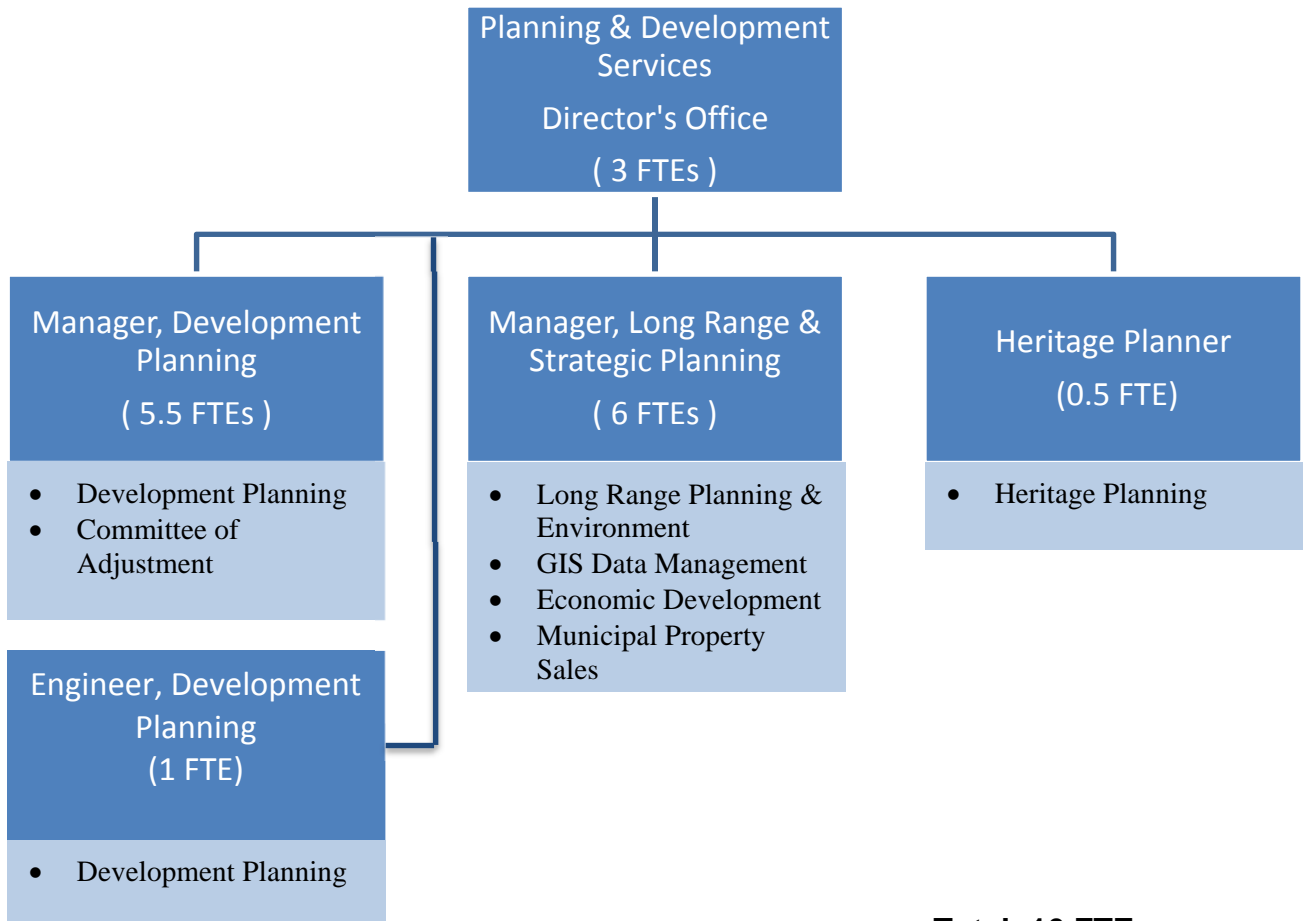
2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department

Departmental Organization

The department has three functional divisions through which it delivers its services.



Total: 16 FTEs

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department

2015 Budget Highlights:

Planning & Development Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	1,709.4	1,867.2	1,773.9	1,800.3	1,868.2	1,941.4	2,011.4
Other Expenditures	114.8	131.4	345.5	125.7	133.7	134.2	134.2
Total Expenditures	1,824.2	1,998.6	2,119.5	1,926.0	2,001.9	2,075.6	2,145.6
Revenues	(1,430.1)	(1,577.9)	(2,184.5)	(1,610.5)	(1,594.5)	(1,449.1)	(1,530.8)
Net	394.1	420.7	(65.1)	315.5	407.4	626.5	614.8

Change from 2014 Budget (25.0%) Favorable

Change from 2015 Approved Outlook of \$552.3K: (42.9%) Favorable

The overall departmental costs and revenues are as follows:

Planning & Development Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs	1,709.4	1,867.2	1,773.9	1,800.3	66.9	3.6%
Other Costs:						
Corporate Promotional Material	16.6	28.3	18.4	28.3	-	-
Contracts	24.4	22.2	31.8	22.2	-	-
Memberships	9.6	9.6	7.5	11.1	(1.5)	(15.7%)
Courses & Seminars	4.5	12.9	4.6	6.4	6.4	49.9%
Consulting	11.0	11.8	9.5	12.0	(0.2)	(1.7%)
Office/Program Supplies & Printing	18.0	23.8	19.2	24.0	(0.2)	(0.8%)
All Other Expenditures	30.9	22.9	254.6	21.7	1.2	5.2%
Total Other Costs	114.8	131.4	345.5	125.7	5.7	4.4%
Total Expenditures	1,824.2	1,998.6	2,119.5	1,926.0	72.6	3.6%
Revenues:						
Planning Application Fees	(729.5)	(724.0)	(588.0)	(617.8)	(106.2)	(14.7%)
Committee of Adjustment Fees	(106.6)	(90.0)	(88,830.0)	(80.0)	(10.0)	(11.1%)
Engineering Fees	(297.8)	(450.0)	(877.6)	(556.3)	106.3	23.6%
Trans From D.C. Reserve / Capital	(260.0)	(260.0)	(260.0)	(260.0)	-	-
Other Revenues	(36.3)	(53.9)	88,371.0	(96.4)	42.4	78.7%
Total Revenues	(1,430.1)	(1,577.9)	(2,184.5)	(1,610.5)	32.5	2.1%
Net	394.1	420.7	(65.1)	315.5	105.2	25.0%

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department

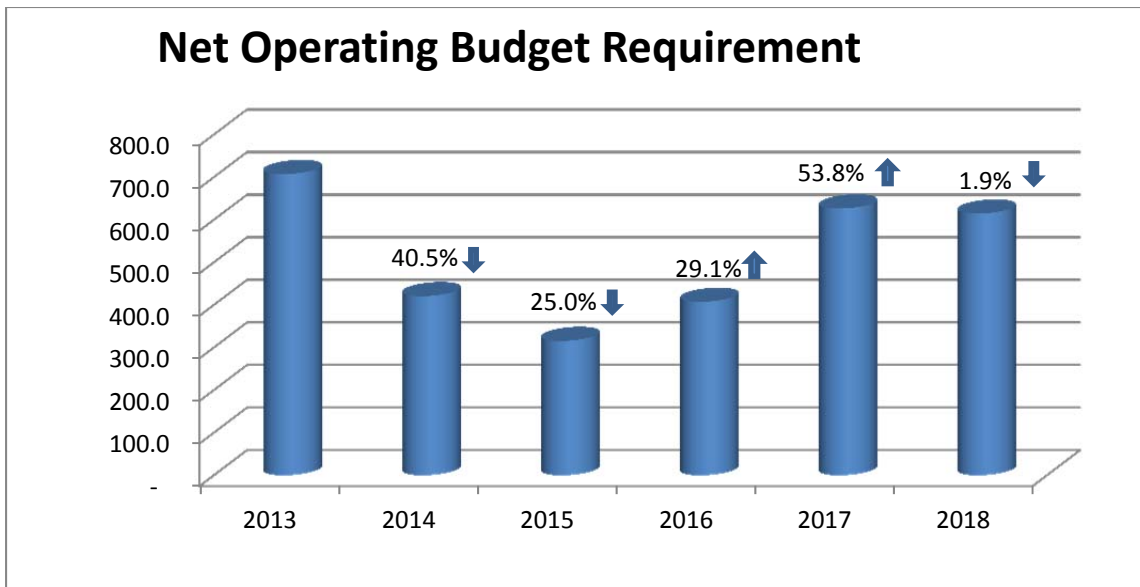
Budget Breakdown by Town Service

SERVICE	2015					2016			2017			2018			
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$'s													
Development Planning & Engineering	7.33	834.0	42.6	(1,530.5)	(653.9)		7.33	(584.5)		7.33	(397.2)		7.33	(438.6)	
Committee of Adjustments	1.00	81.0	5.8	(80.0)	6.8		1.00	(2.4)		1.00	(2.0)		1.00	(1.6)	
Long Range Planning & Environmental	4.02	448.0	23.3		471.3		4.02	483.1		4.02	494.3		4.02	506.1	
GIS Data Management	2.05	191.7	11.9		203.6		2.05	216.3		2.05	229.1		2.05	238.6	
Economic Development	1.30	203.8	35.8		239.6		1.30	245.7		1.30	252.0		1.30	258.7	
Heritage Planning	0.00	-	4.5		4.5		0.00	4.5		0.00	4.5		0.00	4.5	
Municipal Property Sales	0.30	41.9	1.7		43.6		0.30	44.7		0.30	45.8		0.30	47.0	
	16.00	1,800.3	125.7	(1,610.5)	315.5		16.00	407.4		16.00	626.5		16.00	614.8	

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department



The above graphic illustrates the Planning & Development (PDS) Department's historical and planned net operating budget requirements. The 2013 to 2015 amounts reflect PDS' final approved net operating budget. And, the figures presented for 2016 to 2018 are PDS' projected net resource requirements for those years. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs. The main contributor to the larger net operational budget need in 2017 is a projected reduction in development driven revenues. The PDS Department's proposed net operating budget increases for 2015 to 2018 represent a tax pressure of (0.30%), 0.25%, 0.59% and (0.03%), respectively. A tax pressure value in brackets reflects a forecasted net operating budget surplus.

PDS' 2015 net operating budget pressures, if any, are presented in more detail under the Key Financial Variance(s) section of this report.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Planning & Development Services Department

Key Financial Variance(s):

Variance	Pressure Category ¹	Description	Amount
Net Salary savings	N/A	Salary savings as a result of eliminated position	(\$ 66.9)
Additional Growth Revenues	N/A	Overall additional growth driven revenues projected	(\$ 32.5)
Other net operating savings	N/A	Various minor other operational cost savings	(\$5.8)
Total			(\$105.2)

Note(s):

- 1) Pressure categories:
 - a. Decision Unit: Represents a financial pressure where a decision point is possible.
 - b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
 - c. Other: Represents any other pressures that do not fall under one of the above two categories.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

About the Building and By-Law Services Department

The Building and By-law Services Department is responsible for public health and safety, property protection and Corporate Customer Service.

Building Division

The Building division is responsible for the administration of the Ontario Building Code ensuring minimum building standards are achieved for new buildings, additions and renovations with reference to public health and safety, structural sufficiency, fire protection, energy conservation, accessibility and water and sewage protection. Qualified building officials review and inspect all construction projects within the Town of Aurora as mandated for compliance with the Ontario Building Code, the Town of Aurora Zoning By-law and other applicable legislation.

Bylaw Services

The By-law Services division is responsible for promoting healthy, safe and harmonious communities through education, investigation and resolution of by-law related issues. The division's goal is to achieve voluntary compliance with Town by-laws and regulations through regular and consistent dialogue with residents, the public and other stakeholders. At times, progressive enforcement may be necessary to achieve compliance.

Customer Care Centre – “Access Aurora – Serving Our Community”

On November 1, 2013 the customer care centre known as Access Aurora opened its counter and various service channels with a “We can Help” model. The customer service team is staffed with a manager, four customer services representatives (CSR's) and the Town's Accessibility Advisor. During the initial launch Access Aurora demonstrated their value and resiliency in providing Corporate and Community support through the challenges of the 2013 ice storm followed by an extremely difficult winter. Access Aurora has become the hub of corporate messaging and customer management. The development of Access Aurora continues to expand as new services and applications come on board such as Ping Street and “Where is my Plow”.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

Services That We Provide

The Department has three major divisions:

- Building Division
 - Review and issuance of building permits
 - Conducting on-site inspections
 - Zoning by-law administration and interpretation
 - Issuance and inspection of sign permits, pool enclosures and hot tubs

- By-law Enforcement and Licensing Division:
 - Parking control
 - Property standards
 - Clean yards
 - Noise
 - Business licensing, mobile and stationary
 - Animal licensing and control
 - Enforcement support for other Departments

- Access Aurora
 - Greet all visitors entering Town hall and provide way finding assistance
 - Single point of contact for general enquiries
 - Corporate call centre for all service channels ie. phone calls, e-mails
 - Cashiering and posting of payments
 - Corporate mail sort and distribution
 - Issuance of Lottery Licenses, Marriage Licenses, Death Registration and Municipal Clearance for Liquor Licenses.
 - Ensuring support for, and compliance with, the [Accessibility for Ontarians with Disabilities Act](#) and the *Ontarians with Disabilities Act* including the provision of accessible customer service

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

Departmental Initiatives that advance the Strategic Plan *

Fiscal Year: 2015

Strategic Plan Linkage	Description of Initiative	Completion Date
Community Goal: Strengthening the fabric of our community.	Development of a Customer Experience Plan in support of Excellence Matters initiative	2016
Community Goal: Strengthening the fabric of our community.	Review corporate mail process and implement process improvements	Q1 2016
Community Goal: Supporting an exceptional quality of life for all.	Fire Services review and inspections on building code matters – process improvements. Linked to service level review.	Q3 2015
Community Goal: Strengthening the fabric of our community.	Zoning Bylaw Review	Q4 2015
Community Goal: Strengthening the fabric of our community.	Review and update ICI development agreements.	Q4 2015
Economy Goal: Supporting small business and encouraging a more sustainable business environment.	Temporary and Permanent Sign Bylaw Review	Q3 2015
Natural Environment Goal: Encouraging stewardship of natural resources.	Development of a Septic Maintenance Program as required by Building Code regulatory changes.	Q1 2016

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

Fiscal Year: 2016 – 2018 (subject to internal coordination with other departments, and where applicable, subject to budget approval)

Strategic Plan Linkage	Description of Initiative	Completion Date
Community Goal: Strengthening the fabric of our community.	Development of a Customer Experience Plan in support of Excellence Matters initiative	2016
Community Goal: Supporting an exceptional quality of life for all.	Mobile Devices for Inspections	2016
Community Goal: Supporting an exceptional quality of life for all.	Investigate, prioritize and implement e-services	ongoing
Community Goal: Supporting an exceptional quality of life for all.	Participate in the development of a Municipal Code	ongoing
Community Goal: Supporting an exceptional quality of life for all.	Continue to implement Accessibility Plan	ongoing
Community Goal and Environmental:	Implement new Ontario Building Code requirements	ongoing
Community Goal: Strengthening the fabric of our community	Consider additional services and phasing of customer service strategy	ongoing
Community Goal: Supporting an exceptional quality of life for all.	Consider options for Animal Control services including potential municipal partnerships	2016

* Business plan goals and initiatives for outlook years contribute to departmental budget planning for 2016-2018, but are subject to modification due to changing corporate/departmental requirements, or to respond to other situations that may arise beyond the current fiscal year.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

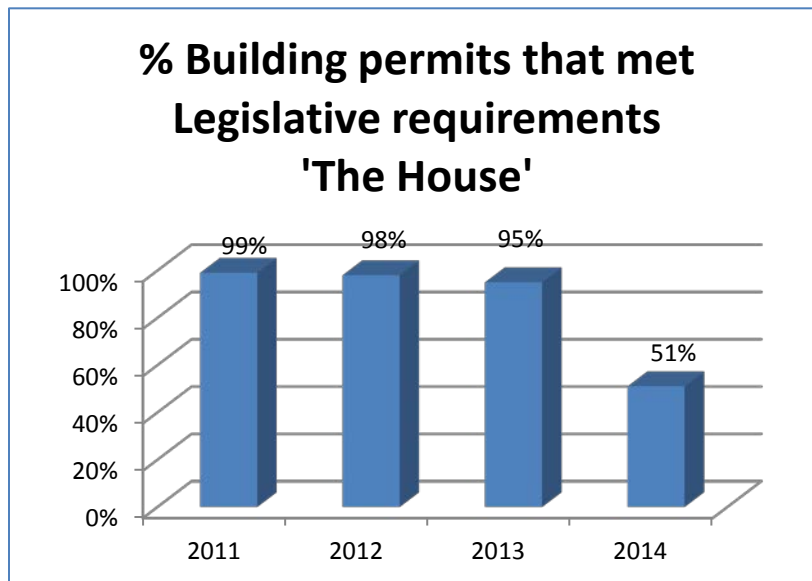
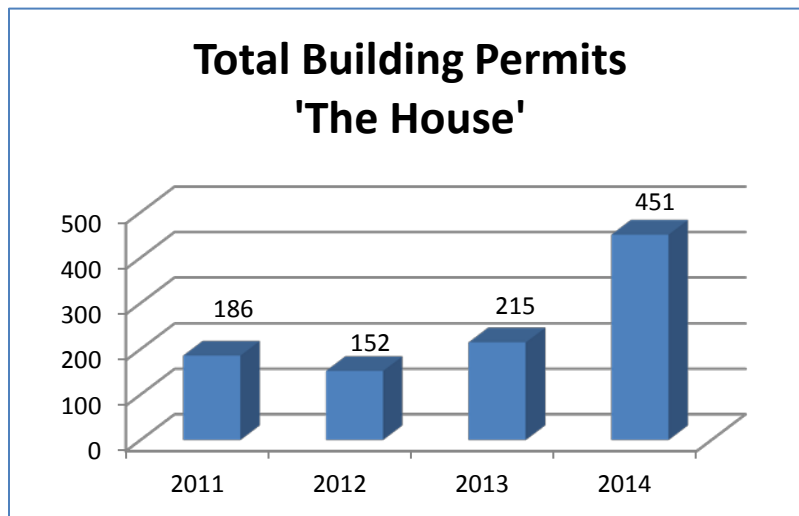
Building and By-Law Services Department

Key Performance Measures

KPI: Building Permit Review for the Building Code Class 'The House'

Link to the Strategic Plan: Community Objective - Strengthening the fabric of our community

Objective: 10 day time period for the review of a complete building permit application



2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

The Story Behind the Baseline
<ol style="list-style-type: none">1. The division received 718 'House' permit applications of which 451 were considered 'complete' (applications submitted with all prescribed information and approvals).2. Building activity for 2C lands is underway with several builders seeking building permits. At times we had multiple builders seeking permits at the same time with high volumes of applications.3. There was significant effort and resources assigned to certifying models which is work not captured as applications but streamlines the process for future applications.4. Staff performs both plan review and inspections, both duties subject to legislated timeframes. Under the building code construction may proceed if inspections are not responded to within the timeframe. Therefore, at times, prioritizing work based on risk is necessary.5. The percentage of permits reviewed within the time period decreased but the number of permits actually issued within time period increased (230 in 2014 versus 206 in 2013). Volumes of permits are considerably higher in 2014.
Partners (Internal and external)
<ol style="list-style-type: none">1. Applicants and Owners2. Developers, builders and designers3. Internal stakeholders (IES, Planning, Legal, Finance)
Action Plan
<ol style="list-style-type: none">1. Request for an additional staff resource in 2015.2. Continue to communicate with the various builders and/or developers to discuss their targets and timelines and prioritize work to meet their needs.3. Continue to review internal processes to increase capacity of the inspection staff. For example in 2014 pool inspections were transferred to Bylaw Officer.4. Continue to explore efficiency opportunities such as mobile devices for inspections.

2015 FINAL BUDGET

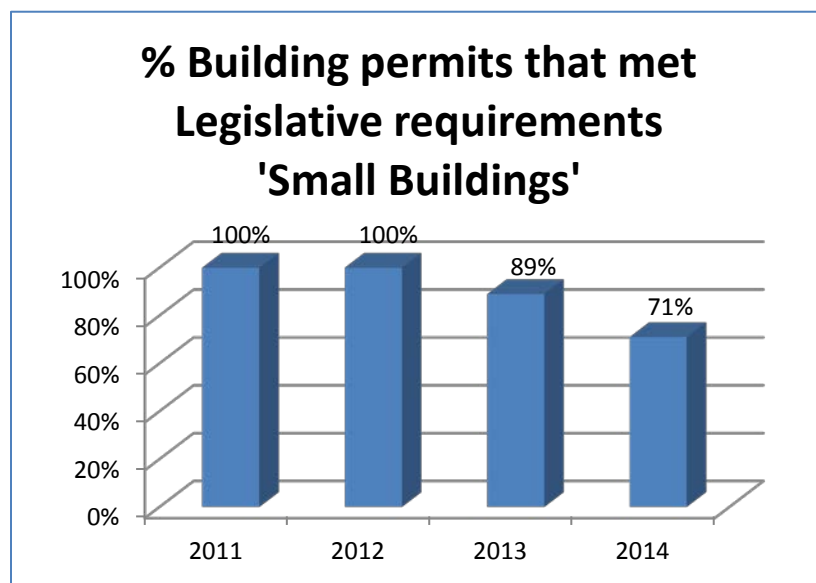
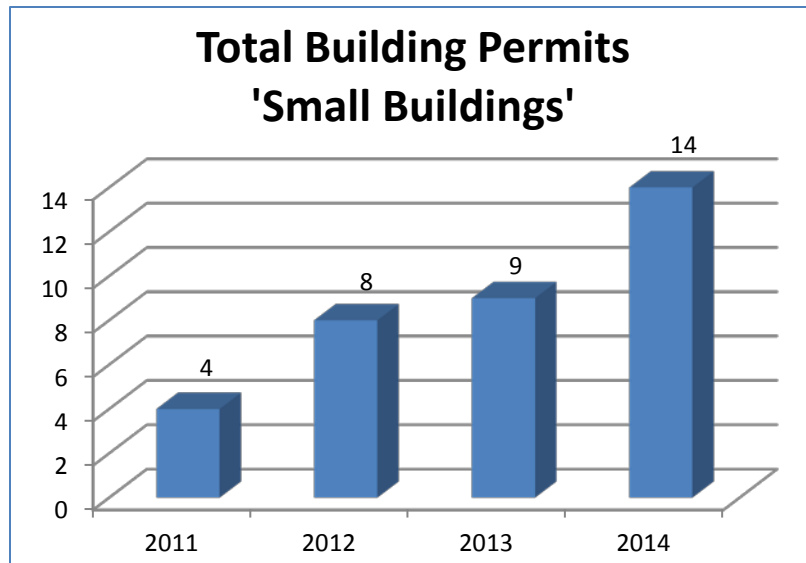
TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

KPI: Building Permit Review for the Building Code Class 'Small Buildings'

Link to the Strategic Plan: Community Objective - Strengthening the fabric of our community

Objective: 15 day time period for the review of a complete building permit application



2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

The Story Behind the Baseline
<ol style="list-style-type: none">1. The division received 30 'small building' permit applications of which 14 were considered 'complete' (applications submitted with all prescribed information and approvals).2. The percentage of permits issued within time-frame has decreased but the number of permits issued within time-frame increased to 10 which is more than the number of 'complete' applications received the previous year.3. Volume of permit applications in all classes of buildings has increased and balancing workload and priorities is challenging.4. Staff performs both plan review and inspections, both duties subject to legislated timeframes. Under the building code construction may proceed if inspections are not responded to within the timeframe. Therefore, at times, prioritizing work based on risk is necessary.
Partners (Internal and external)
<ol style="list-style-type: none">1. Applicants and Owners2. Developers, builders and designers3. Central York Fire Services4. Internal Stakeholders (IES, Planning, Legal, Finance)
Action Plan
<ol style="list-style-type: none">1. Request for an additional staff resource in 2015.2. Continue to communicate with the various builders and/or developers to discuss their targets and timelines and prioritize work to meet their needs.3. Continue to review internal processes to increase capacity of the inspection staff. For example in 2014 pool inspections were transferred to Bylaw Officer.4. Continue to explore efficiency opportunities such as mobile devices for inspections.

2015 FINAL BUDGET

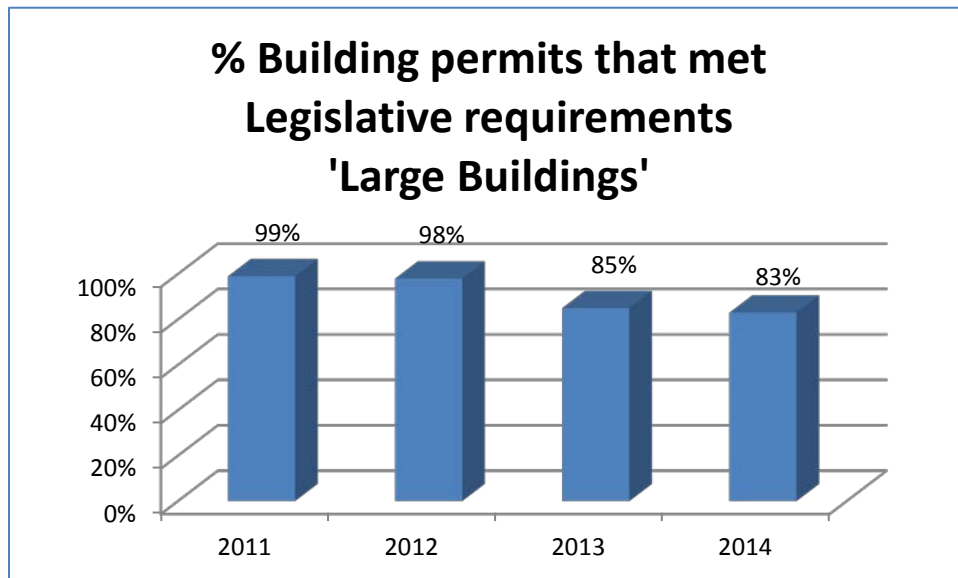
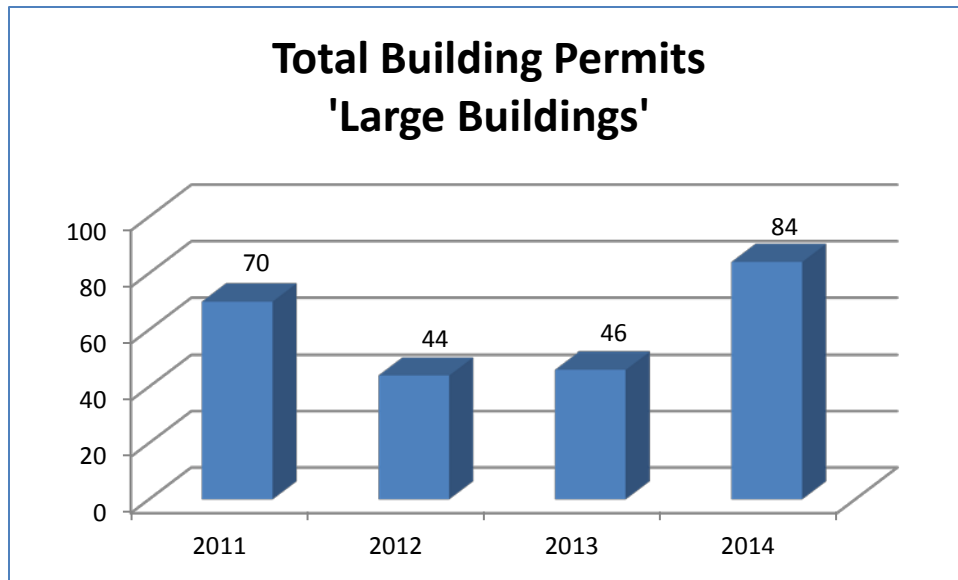
TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

KPI: Building Permit Review for the Building Code Class 'Large Buildings'

Link to the Strategic Plan: Community Objective - Strengthening the fabric of our community

Objective: 20 day time period for the review of a complete building permit application



2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

The Story Behind the Baseline
<ol style="list-style-type: none">1. The division received 175 'large building' permit applications of which 84 were considered 'complete' (applications submitted with all prescribed information and approvals).2. The percentage of permits reviewed in time-frame decreased but the number of permits issued within time frame increase to 70 compared to 40 the previous year.3. Volume of permit applications in all classes of buildings has increased and balancing workload and priorities is challenging.4. Staff performs both plan review and inspections, both duties subject to legislated timeframes. Under the building code construction may proceed if inspections are not responded to within the timeframe. Therefore, at times, prioritizing work based on risk is necessary.
Partners (Internal and external)
<ol style="list-style-type: none">1. Applicants and Owners2. Developers, builders and designers3. Central York Fire Services4. Internal Stakeholders (IES, Planning, Legal, Finance)
Action Plan
<ol style="list-style-type: none">1. Request for an additional staff resource in 2015.2. Continue to communicate with the various builders and/or developers to discuss their targets and timelines and prioritize work to meet their needs.3. Continue to review internal processes to increase capacity of the inspection staff. For example in 2014 pool inspections were transferred to Bylaw Officer.4. Continue to explore efficiency opportunities such as mobile devices for inspections.

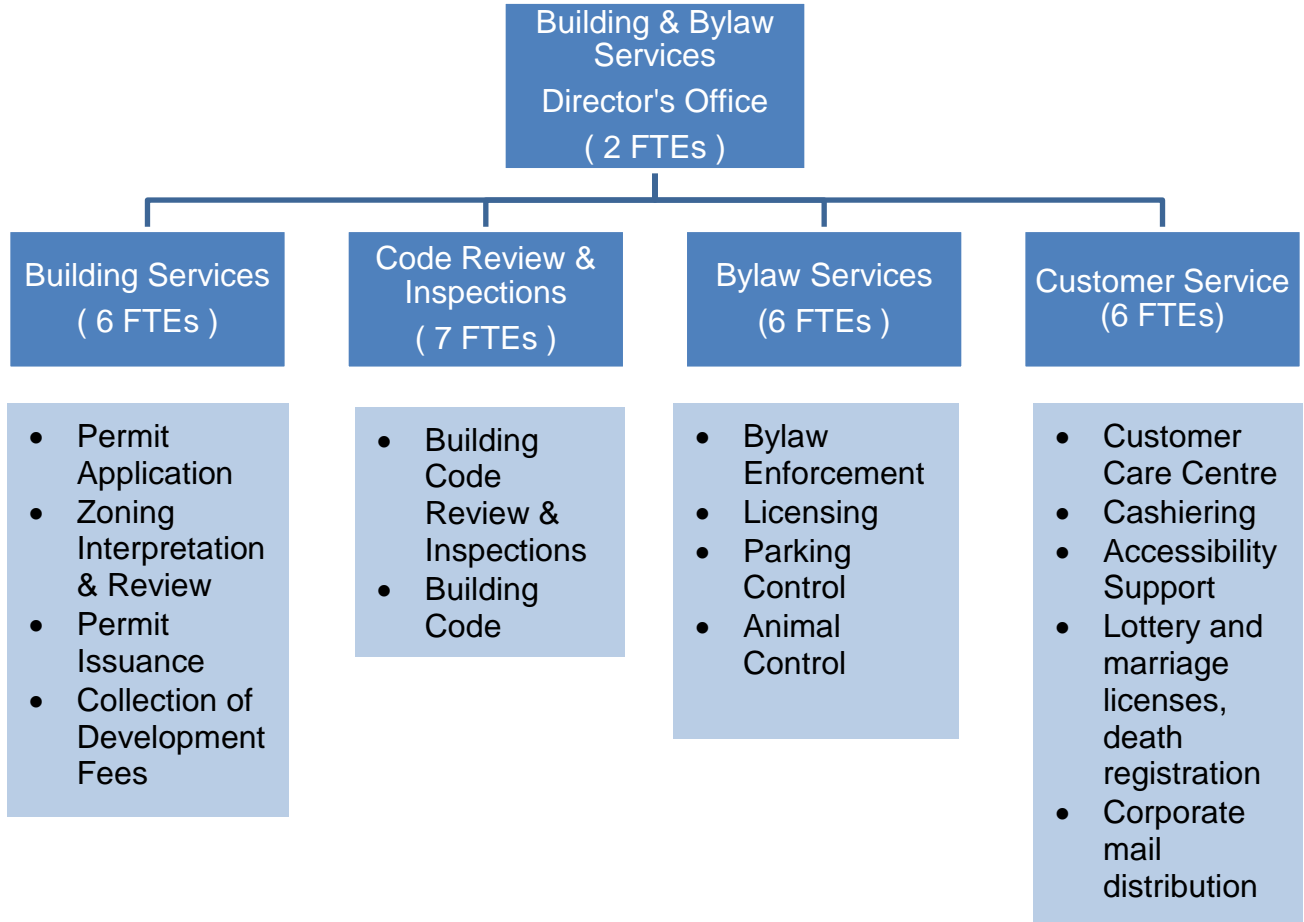
2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

Departmental Organization

The department has four functional divisions through which it delivers its services. Each of these divisions are headed by a manager reporting to the Director.



Total: 27 FTEs

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

2015 Budget Highlights:

Total Building & By-law Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	2,513.4	2,826.6	2,710.1	2,972.1	3,215.0	3,382.0	3,504.6
Other Expenditures	705.0	983.0	1,319.1	1,044.0	1,343.2	1,093.8	940.2
Total Expenditures	3,218.4	3,809.6	4,029.3	4,016.1	4,558.2	4,475.8	4,444.8
External Revenue	(1,200.4)	(2,296.4)	(2,903.1)	(2,661.9)	(3,052.0)	(2,855.0)	(1,855.1)
Transfer From Reserve	(893.6)	(256.9)	-	-	-	-	(894.2)
Total Revenue	(2,093.9)	(2,553.2)	(2,903.1)	(2,661.9)	(3,052.0)	(2,855.0)	(2,749.3)
Net	1,124.4	1,256.4	1,126.2	1,354.2	1,506.3	1,620.9	1,695.5
			Change from 2014 Budget	7.8%	Unfavorable		
			Change from 2015 Approved Outlook of \$1,347.3K:	0.5%	Unfavorable		

Building Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	1,401.3	1,634.6	1,548.8	1,718.8	1,812.1	1,871.1	1,925.6
Other Expenditures	442.5	583.2	865.4	651.2	940.9	683.9	523.7
Total Expenditures	1,843.8	2,217.7	2,414.2	2,370.0	2,753.0	2,555.0	2,449.2
External Revenue	(950.2)	(1,960.9)	(2,414.2)	(2,370.0)	(2,753.0)	(2,555.0)	(1,555.0)
Transfer From Reserve	(893.6)	(256.9)	-	-	-	-	(894.2)
Total Revenue	(1,843.8)	(2,217.7)	(2,414.2)	(2,370.0)	(2,753.0)	(2,555.0)	(2,449.2)
Net	-	-	-	-	-	-	-

Total By-law & Customer Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	1,112.1	1,192.0	1,161.3	1,253.3	1,402.8	1,510.9	1,579.0
Other Expenditures	262.5	399.9	453.8	392.8	402.4	410.0	416.6
Total Expenditures	1,374.6	1,591.9	1,615.1	1,646.1	1,805.2	1,920.8	1,995.6
External Revenue	(250.2)	(335.5)	(488.8)	(291.9)	(299.0)	(300.0)	(300.1)
Total Revenue	(250.2)	(335.5)	(488.8)	(291.9)	(299.0)	(300.0)	(300.1)
Net	1,124.4	1,256.4	1,126.2	1,354.2	1,506.3	1,620.9	1,695.5
			Change from 2014 Budget	7.8%	Unfavorable		

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

The overall departmental costs and revenues are as follows:

Building & By-law Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs	2,513.4	2,826.6	2,710.1	2,972.1	(145.4)	(5.1%)
Other Costs:						
Animal Control Contract	206.8	220.0	216.9	224.5	(4.5)	(2.0%)
Mandatory & Other Courses	11.6	17.7	11.8	17.1	0.6	3.2%
Mileage, Vehicle Repairs & Supplies	23.9	12.3	14.2	16.8	(4.6)	(37.1%)
Accessibility Costs	23.1	25.0	23.9	25.0	-	-
Office Supplies/Equipment	13.4	14.2	11.1	13.0	1.2	8.5%
Consulting	2.5	9.0	6.9	9.0	-	-
Clothing Allowance	5.9	8.5	6.3	8.0	0.5	5.9%
By-law Property Improvement	0.6	1.0	0.4	1.0	-	-
All Other Controllable Expenditures	18.5	148.8	501.0	253.0	(104.2)	(70.0%)
Total Controllable Expenses	306.4	456.4	792.5	567.4	(111.0)	(24.3%)
Allocation of Costs from Other Depts.	398.6	526.6	526.6	476.6	50.0	9.5%
Total Other Costs	705.0	983.0	1,319.1	1,044.0	(61.0)	(6.2%)
Total Expenditures	3,218.4	3,809.6	4,029.3	4,016.1	(206.4)	(5.4%)
Revenues:						
Building Permits	(903.7)	(1,904.5)	(2,254.3)	(2,300.0)	395.5	20.8%
All Other Building Revenues	(85.1)	(136.9)	(404.7)	(142.0)	5.1	3.8%
By-law Revenues	(211.5)	(255.0)	(244.1)	(219.9)	(35.2)	(13.8%)
All Other Revenues	(1,200.4)	(2,296.4)	(2,903.1)	(2,661.9)	365.5	15.9%
Transfer from Building '124' Reserve	(893.6)	(256.9)	-	-	(256.9)	100.0%
Total Revenues	(2,093.9)	(2,553.2)	(2,903.1)	(2,661.9)	108.6	4.3%
Net	1,124.4	1,256.4	1,126.2	1,354.2	(97.8)	(7.8%)

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

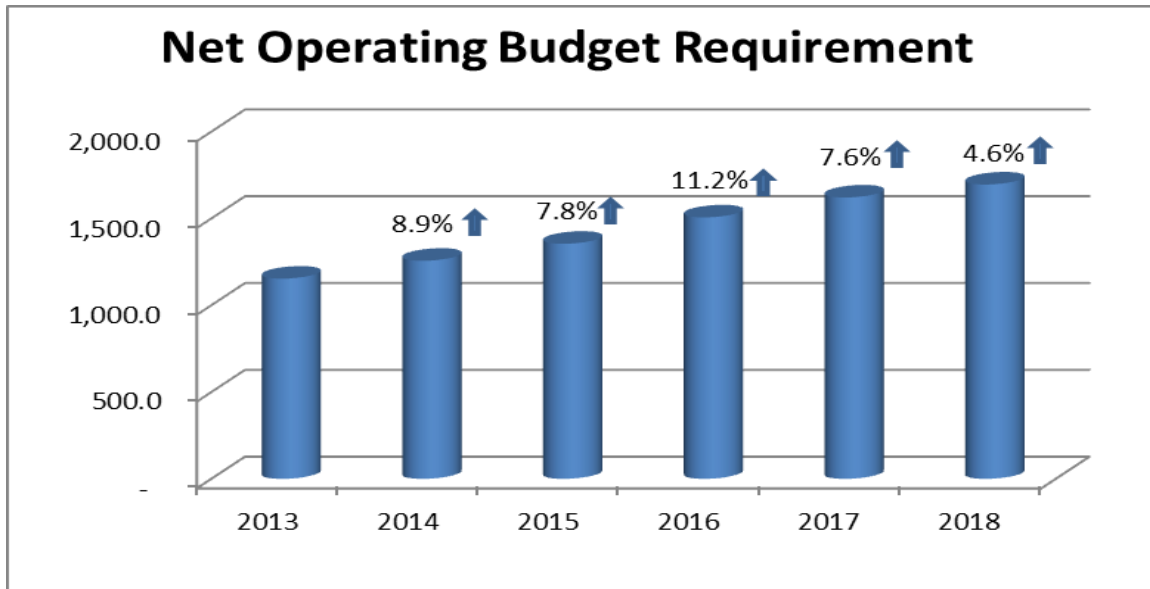
Budget Breakdown by Town Service

SERVICE	2015					2016			2017			2018			
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$s													
Code Review	7.66	856.8	327.7	(1,184.5)	0.1		7.66	0.0		7.66	0.0		7.66	0.0	
Inspections	5.36	494.3	229.3	(837.1)	(113.5)		5.36	(116.2)		5.36	(119.3)		5.36	(122.6)	
Zoning Interpretation & Review	2.20	254.3	94.1	(348.4)	(0.0)		2.20	0.0		2.20	(0.0)		2.20	(0.0)	
Bylaw Enforcement	4.27	614.5	249.9	(215.0)	649.4		5.27	695.5		7.27	764.2		7.27	813.1	
Licensing	2.37	208.2	11.3	(43.9)	175.7		2.37	182.6		2.37	190.0		2.37	200.1	
Access Aurora	6.14	544.1	131.6	(33.0)	642.6		7.14	744.4		7.14	785.9		7.14	804.7	
	28.00	2,972.1	1,044.0	(2,661.9)	1,354.2		30.00	1,506.3		32.00	1,620.9		32.00	1,695.5	

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department



The above graphic illustrates the Building and By-law Services (BBS) Department's historical and planned net operating budget requirements. The 2013 amount reflects the department's final net operating expenditures for that year. The 2013 to 2015 amounts reflect BBS' final approved net operating budget. And, the figures presented for 2016 to 2018 are BBS' projected net resource requirements for those years. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs; as well as, maintaining existing service levels in an environment of a growing client base both externally and internally. The BBS Department's proposed net operating budget increases for 2015 to 2018 represent a tax pressure of 0.27%, 0.42%, 0.31% and 0.19%, respectively.

BBS' 2015 net operating budget pressures are presented in more detail under the Key Financial Variance(s) section of this report.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Building and By-Law Services Department

Key Financial Variance(s):

Variance	Pressure Category ¹	Description	Amount (\$000's)
NEW Building Plan Examiner Inspector	Decision Unit #1.1	Proposal to create a new full time position to be funded 100% by Building Services Revenues	\$ 0.0
NEW Customer Service Representative (CSR)	Decision Unit #1.2	Proposal to create a new part time CSR position	27.4
Annualization of Licensing & Court Administrator	Notable	Incremental requirement in relation to the recognition of a full 12 months' worth of salary for 2014 approved position	58.1
Salary related COLA & Step Increases	Other	Incremental cost of living allowance & step increases in relation to existing positions	12.3
Total			\$ 97.8

Note(s):

- 1) Pressure categories:
 - a. Decision Unit: Represents a financial pressure where a decision point is possible.
 - b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
 - c. Other: Represents any other pressures that do not fall under one of the above two categories.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

About the Infrastructure & Environmental Services Department

The Department is responsible for the planning, construction, operation and maintenance of all Town owned infrastructure assets related to buildings and facilities, transportation networks, water and sewer supplies, solid waste management, and fleet.

The Department supports internal clients by providing fleet management services for all Town owned equipment. This includes management, procurement, and maintenance of equipment such as vehicles, lawn care equipment and excavation equipment. The Department also manages the construction, operation and maintenance of all buildings and facilities owned and operated by the Town which are primarily in place to meet community cultural, recreational and administrative needs.

The Department delivers services and provides support to clients through three organizational divisions: Linear Assets Operations, Facilities and Fleet Operations, and Engineering and Capital Projects.

Services That We Provide

The Department has three major functions and various associated activities including:

Linear Assets Operations

- Water and Wastewater Operations
 - Water meter installations
 - Water quality monitoring
 - Sanitary Inflow and Infiltration management
 - Stormwater system maintenance
 - Asset maintenance and operation
- Road Network Operations
 - Traffic management
 - Winter control
 - Road asset management
 - Street lighting
 - Traffic lights
 - Sidewalks and curbing
 - Bridges
- Solid Waste
 - Collection Contract Administration
 - Customer complaints resolution
 - Diversion strategies

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

Facilities and Fleet Services

- Facilities design, construction, repairs, and renovations
- Facility operations
- Fixed and mobile asset management, condition assessments maintenance, revitalization and replacement
- Fleet management and procurement
- Energy conservation and management

Engineering and Capital Projects

- Development review for operational input
- Asset management strategy and implementation
- Capital planning
- Capital delivery
- Development inspections
- Lot Grading

Departmental Initiatives that advance the Strategic Plan

Fiscal Year: 2015

Strategic Plan Linkage	Description of Initiative	Completion Date
Community Goal: Supporting an exceptional quality of life for all	Convert street lights to LED for energy savings. Strategic Environmental Master Plan	Q4 2015
	Town Wide Stream Erosion Management Plan Strategic Environmental Master Plan	Q4 2015
Natural Environment Goal: Supporting environmental stewardship and sustainability	Implement clear bags for household waste SM4RT Living Plan	Q2 2015

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

Fiscal Year: 2016 – 2018*

Strategic Plan Linkage	Description of Initiative
Community Goal: Supporting an exceptional quality of life for all	Building Condition Assessment for priority sites Strategic Environmental Master Plan
	Facility LED retrofit in pool and ice pad areas Strategic Environmental Master Plan
	Update Master Transportation Plan Strategic Environmental Master Plan
Natural Environment Goal: Supporting environmental stewardship and sustainability	Backyard composting education and awareness program SM4RT Living Plan
	Promote zero waste program in schools SM4RT Living Plan
	3 stream collection at events and public spaces SM4RT Living Plan
	Priority capital projects to fulfill Lake Simcoe Protection Plan Strategic Environmental Master Plan Lake Simcoe Protection Plan

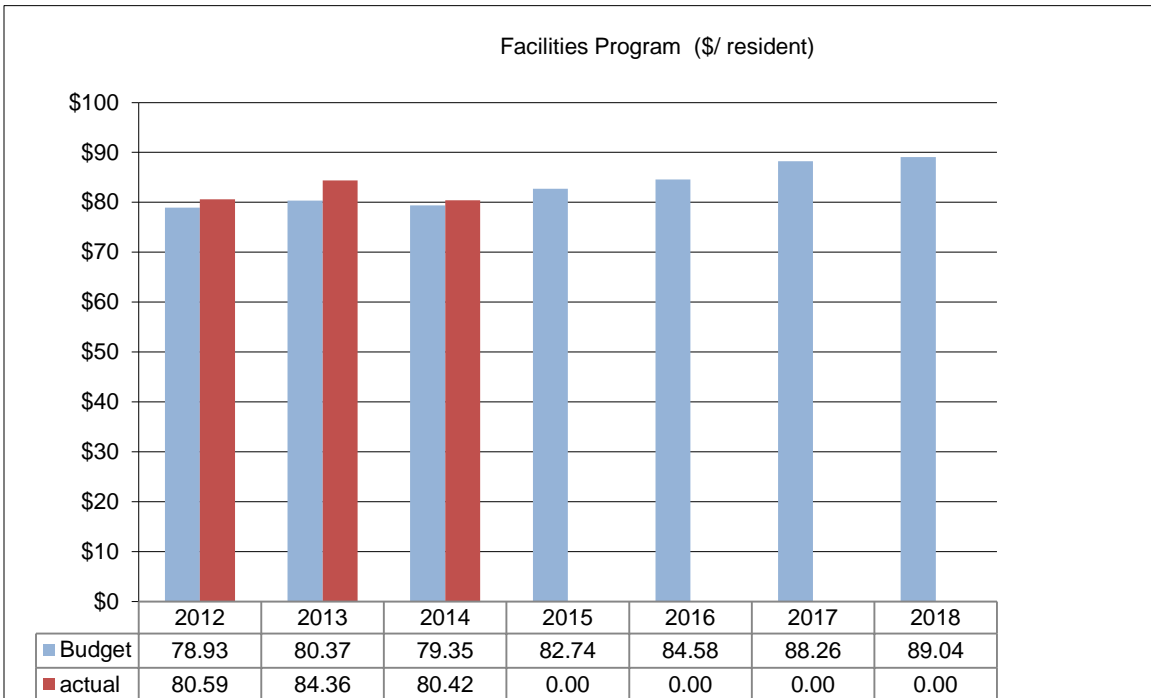
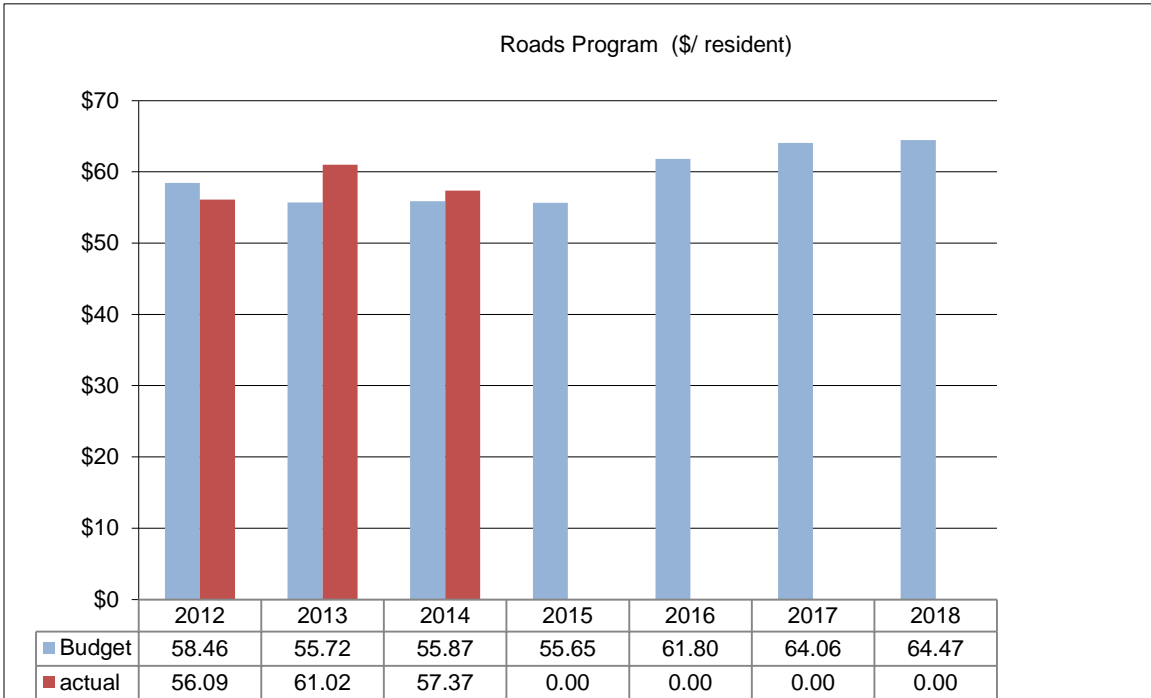
** Business plan goals and initiatives for outlook years contribute to departmental budget planning for 2016-2018, but are subject to modification due to changing corporate/departmental requirements, budget approval, or to respond to other situations that may arise beyond the current fiscal year.*

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

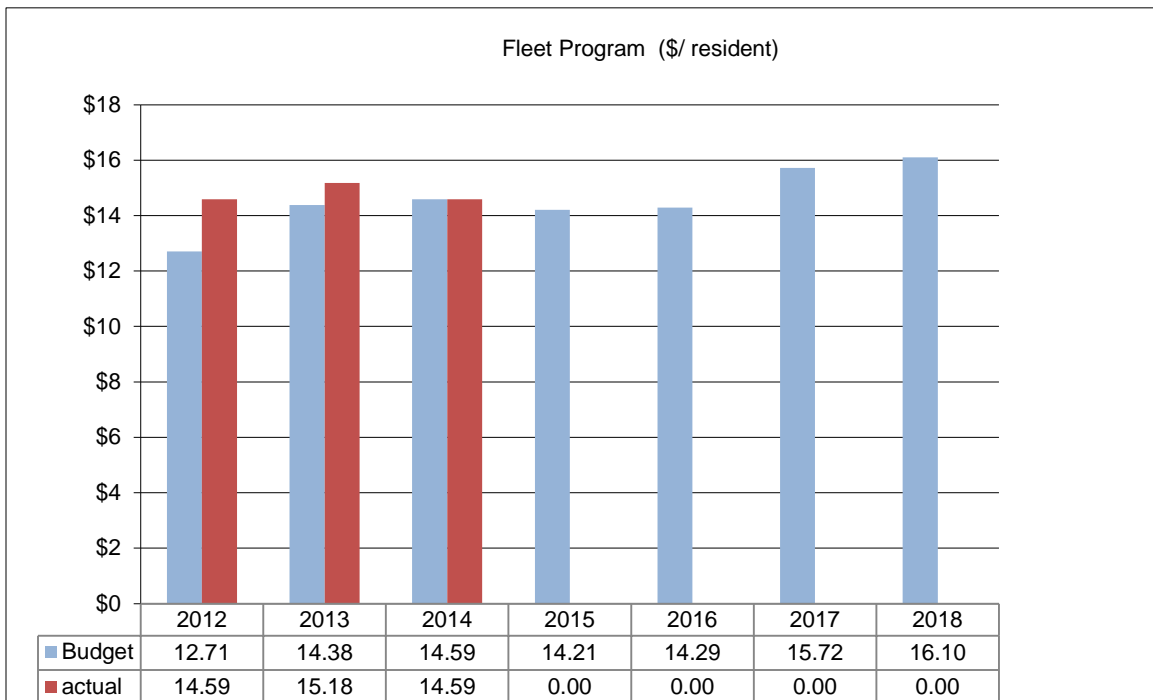
Key Performance Measures



2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department



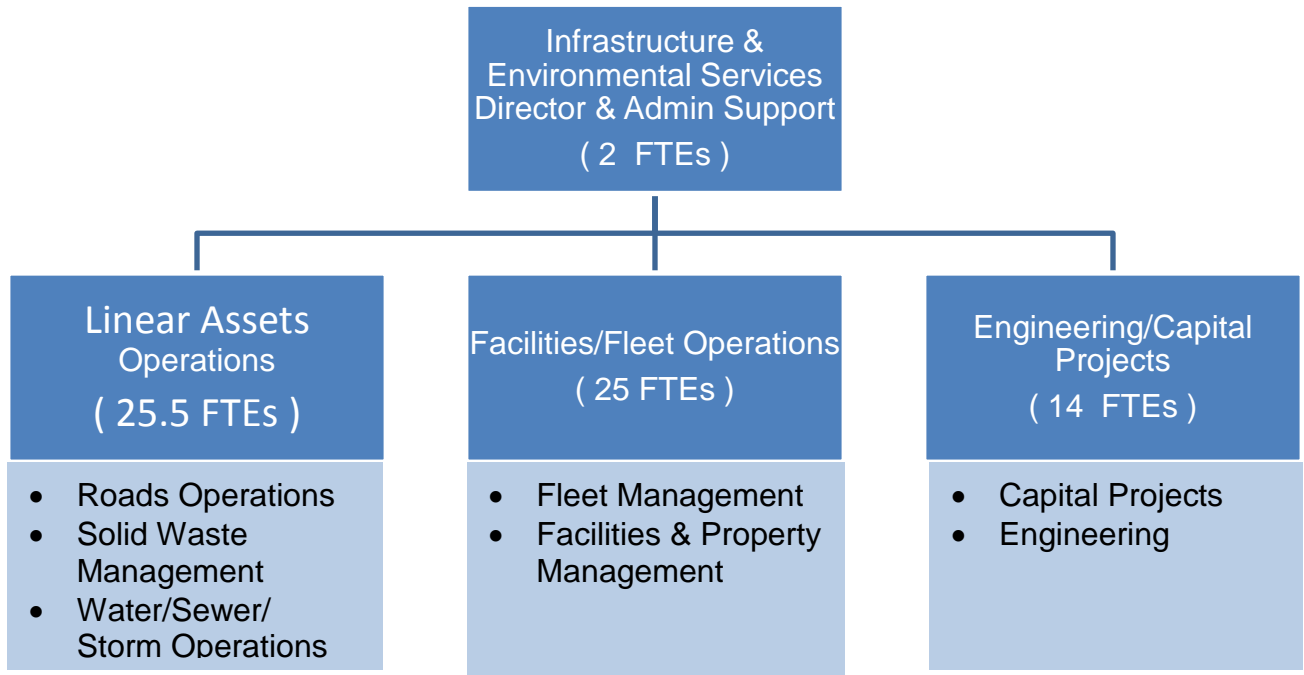
2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

Departmental Organization

The department has three functional divisions through which it delivers its services. Each of these divisions are headed by a manager reporting to the Director.



Total: 66.5 FTEs

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

2015 Budget Highlights:

Infrastructure & Environmental Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	4,818.9	4,763.8	4,964.2	4,814.0	5,061.2	5,405.2	5,659.5
Other Expenditures	7,114.5	7,167.8	8,600.1	7,886.6	8,102.1	8,302.5	8,462.5
Total Expenditures	11,933.3	11,931.5	13,564.4	12,700.6	13,163.3	13,707.7	14,122.0
Revenues	(970.5)	(1,132.3)	(1,992.8)	(1,181.9)	(1,214.2)	(1,182.6)	(1,155.7)
Net	10,962.9	10,799.2	11,571.6	11,518.7	11,949.1	12,525.1	12,966.2

Change from 2014 Budget 6.7% Unfavorable
Change from 2015 Approved Outlook of \$11,348.1K: 1.5% Unfavorable

The overall departmental costs and revenues are as follows:

Infrastructure & Environmental Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs	4,818.9	4,763.8	4,964.2	4,814.0	(50.2)	(1.1%)
Other Costs:						
Contracts						
Snow Removal	628.7	738.5	747.8	799.0	(60.5)	(8.2%)
Waste Management	1,745.5	1,920.0	1,322.9	1,460.0	460.0	24.0%
Road Maintenance	457.3	473.4	450.5	535.2	(61.8)	(13.1%)
Street Lights	100.0	185.0	178.8	185.0	-	-
Facility Related	928.7	898.5	1,198.5	1,008.3	(109.9)	(12.2%)
Other	268.1	166.0	384.4	880.0	(714.0)	(430.1%)
Utilities & Fuel	2,261.2	2,073.3	2,263.0	2,272.0	(198.7)	(9.6%)
Operating Materials						
Snow Removal	302.0	255.3	335.9	260.0	(4.7)	(1.8%)
Facility Related	214.4	200.8	200.3	204.1	(3.3)	(1.7%)
Road Maintenance	68.5	72.9	80.4	79.9	(7.0)	(9.6%)
Waste Management	34.7	52.0	45.2	60.0	(8.0)	(15.4%)
Other	15.5	17.0	15.8	16.0	1.0	5.9%
Courses & Seminars	33.9	34.6	30.6	22.0	12.6	36.5%
Office & Computer Supplies	14.6	17.1	13.6	15.0	2.1	12.3%
Memberships	9.1	11.0	12.8	13.5	(2.5)	(22.7%)
All Other Expenses	32.5	52.5	1,319.5	76.6	(24.2)	(46.0%)
Total Other Costs	7,114.5	7,167.8	8,600.1	7,886.6	(718.8)	(10.0%)
Total Expenditures	11,933.3	11,931.5	13,564.4	12,700.6	(769.0)	(6.4%)
Revenues:						
Engineering Fees	(270.0)	(250.0)	(1,263.3)	(250.0)	-	-
Transfer from Eng. Fees Reserve	(125.1)	(270.7)		(310.9)	40.2	14.9%
All Other Revenue	(575.3)	(611.6)	(729.5)	(621.0)	9.4	1.5%
Total Revenue	(970.5)	(1,132.3)	(1,992.8)	(1,181.9)	49.6	4.4%
Net	10,962.9	10,799.2	11,571.6	11,518.7	(719.5)	(6.7%)

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

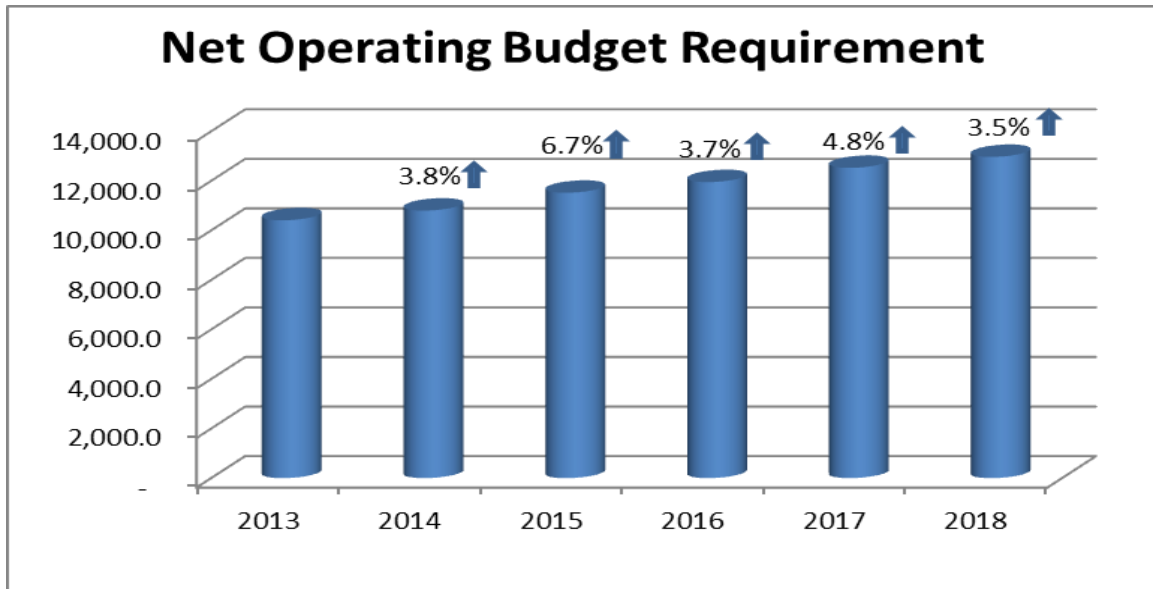
Budget Breakdown by Town Service

SERVICE	2015					2016			2017			2018			
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$'s													
Engineering & Capital Delivery	13.12	560.7	68.5	(568.1)	61.0	↓ ↑	13.12	64.9		14.12	68.2		14.12	69.9	
Roads Operations	16.22	1,398.8	2,415.1	(77.6)	3,736.3		17.72	3,867.3		18.72	4,030.9		19.72	4,157.1	
Water / Sewer / Storm Operations	7.23	1,825.3	17,540.4	(19,257.7)	108.0		8.23	121.8		8.23	127.8		8.23	131.0	
Solid Waste Management	1.02	130.9	2,052.1	(298.8)	1,884.1		1.02	1,943.1		1.02	1,990.0		1.02	2,032.8	
Facilities and Property Management	25.37	2,310.0	3,001.5	(182.8)	5,128.8		26.37	5,330.3		26.37	5,590.9		26.37	5,810.5	
Fleet Management	3.55	309.1	338.0	(46.7)	600.4		3.55	621.8		4.55	717.2		4.55	764.9	
	66.50	6,534.8	25,415.6	(20,431.7)	11,518.7		70.00	11,949.1		73.00	12,525.1		74.00	12,966.2	
Less: Portion of Costs Rate Funded	-	1,720.7	17,529.0	(19,249.8)	-										
Tax Levy Funded Service Costs	66.50	4,814.0	7,886.6	(1,181.9)	11,518.7	70.00	11,949.1		73.00	12,525.1		74.00	12,966.2		

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department



The above graphic illustrates the Infrastructure & Engineering Services (IES) Department's historical and planned net operating budget requirements. The 2013 to 2015 amounts reflect IES's final approved net operating budget. And, the figures presented for 2016 to 2018 are the department's projected net resource requirements for those years. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs, increased energy and contract costs; as well as, maintaining existing service levels in an environment of a growing client base both externally and internally. The IES Department's proposed net operating budget increases for 2015 to 2018 represent a tax pressure of 2.02%, 1.16%, 1.50% and 1.11%, respectively. IES' 2015 net operating budget pressures are presented in more detail under the following Key Financial Variance(s) section of this report.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Infrastructure & Environmental Services Department

Key Financial Variance(s):

Variations	Pressure Category ¹	Description	Amount
Energy Cost Increases	Notable	Inflationary Cost increases for utilities	278,700
Facility Related Increases	Notable	Increased R & M contracts as well as supplies	112,200
Road & Sidewalk Maintenance	Notable	Increased costs associated with road and sidewalk maintenance	48,800
Snow Removal	Notable	Contract increase for snow removal	19,200
Waste Management Advertising Increase	Decision Unit (2.3)		22,000
Sidewalk Snow Removal Services	Decision Unit (2.4)		246,000
Road Maintenance	Decision Unit (2.5)	Crack Filling Contract increase	20,000
Various Net Operating Budget Savings	N/A		(27,400)
Total			719,500
Percent on Gross Budget			6.0%

Note(s):

1) Pressure categories:

- a. Decision Unit: Represents a financial pressure where a decision point is possible.
- b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
- c. Other: Represents any other pressures that do not fall under one of the above two categories.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

About the Parks and Recreation Services Department

The Parks and Recreation Services Department is responsible for the planning, development, general/financial management and administration of Parks and Recreation. We oversee planning, construction and maintenance of parks, as well as development and delivery of community and heritage programs to enhance and improve the quality of life of Aurora residents through participation in recreation programs and use of recreation facilities and active/passive green spaces.

The Parks and Recreation Services Department provides essential public services which ensure a high quality of both natural and urban environments and promote a healthy, satisfying lifestyle for all Aurora citizens. Parks and open spaces, recreational facilities, sports, fitness, creative and social programs are all managed with the aim of encouraging the greatest possible public participation in fitness and leisure.

Services That We Provide

The Parks and Recreation Services Department delivers a wide range of programs and services primarily focused on the following areas:

- 1) Parks and Recreation Services Administration
- 2) Parks and Open Spaces and Trails
- 3) Recreational Programming and Community Development Initiatives
- 4) Business Support Services
- 5) Cultural Services

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

Departmental Initiatives that advance the Strategic Plan

Fiscal Year: 2015

Strategic Plan Linkage	Description of Initiative	Anticipated Completion Date
Community Goal: Supporting an exceptional quality of life for all	Public Art Policy	Q2
Economy Goal: Enabling a diverse, creative and resilient economy	Pricing Policy	Q4
Natural Environment Goal: Supporting environmental stewardship and sustainability	Disposition of Vacant Buildings	Q3

Fiscal Year: 2016 – 2018*

Strategic Plan Linkage	Description of Initiative
Community Goal: Supporting an exceptional quality of life for all	Historical Collection - Next Steps
	New Recreation Complex Design
	New Recreation Complex Construction
Economy Goal: Enabling a diverse, creative and resilient economy	Parks and Recreation Master Plan
	Trails Master Plan Review
	Cultural Master Plan Review
Natural Environment Goal: Supporting environmental stewardship and sustainability	Wildlife Park Phase I Construction
	Wildlife Park Phase II Construction
	Wildlife Park Phase III Construction

** Business plan goals and initiatives for outlook years contribute to departmental budget planning for 2016-2018, but are subject to modification due to changing corporate / departmental requirements, budget approval, or to respond to other situations that may arise beyond the current fiscal year.*

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

Key Performance Measures

Measure	2012 Result	2013 Result	2014 Target	2014 Result	2015 Target
# Participant hours special events (annually)-based on MPMP stats	371,000	371,000		417,400	
# Participant hours registered programs (annually)-based on MPMP stats	194,061	194,061		206,934	
% of Membership retention (Fitness)	60	60	60	48.56	65
Revenue per Fitness Member	217.44	217.44	217.44	113.91	225.00
% registered program capacity used	52.8	55.0	55.0	73	57.0
% of population utilization of registered program	n/a	n/a	n/a	27	

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

Departmental Organization

The department has four functional divisions through which it delivers its services. Each of these divisions are headed by a manager reporting to the Director.



Total: 47.5 FTE

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

2015 Budget Highlights:

Total Parks & Recreation Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	5,688.2	6,068.7	5,644.3	6,308.3	6,707.8	7,003.3	7,223.2
Other Expenditures	2,199.1	1,995.9	3,130.9	2,130.5	2,257.9	2,237.8	2,242.1
Total Expenditures	7,887.4	8,064.5	8,775.2	8,438.8	8,965.7	9,241.1	9,465.3
Revenues	(5,350.7)	(5,553.0)	(6,077.9)	(5,520.9)	(5,499.5)	(5,479.5)	(5,455.8)
Net	2,536.6	2,511.6	2,697.3	2,917.9	3,466.2	3,761.6	4,009.5

Change from 2014 Budget 16.2% Unfavorable
Change from 2015 Approved Outlook of \$2,931.4K: (0.5%) Favorable

The overall departmental costs and revenues are as follows:

Total Parks & Recreation Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget	
					Fav / (UnFav)	%
Personnel Costs	5,688.2	6,068.7	5,644.3	6,308.3	(239.7)	(3.9%)
Other Costs:						
Contracts						
Cultural Services	375.9	377.0	377.0	377.0	-	-
Community Programs	357.1	195.6	389.7	186.1	9.5	4.9%
Special Events	99.2	103.8	91.0	112.6	(8.8)	(8.4%)
Grass Cutting	26.2	35.0	26.9	35.0	-	-
Shrub Bed Maintenance	58.5	100.0	95.9	100.0	-	-
Arboricultural Services	58.5	60.0	54.4	60.0	-	-
Other	50.2	76.1	67.4	105.6	(29.5)	(38.8%)
Operating Materials & Supplies						
Park Maintenance Materials	174.9	200.5	202.9	206.0	(5.5)	(2.7%)
Program Materials	46.6	39.3	34.8	44.2	(4.9)	(12.5%)
Other	5.8	6.4	3.1	6.4	(0.0)	(0.0%)
Park Operation Utilities (incl. water)	196.3	200.0	200.0	200.0	-	-
Soccer Bubble Reality Taxes	49.1	55.3	49.4	56.3	(1.0)	(1.8%)
Security	36.3	35.0	33.9	35.0	-	-
Purchase of Trees	51.7	50.0	94.3	50.0	-	-
Printing - Advertising	67.5	60.5	44.8	56.5	4.1	18.5%
Courses & Seminars	9.3	22.0	11.4	20.0	2.1	0.6%
All Other Expenses	535.9	379.4	1,354.2	480.0	(100.7)	(26.5%)
Total Other Costs	2,199.1	1,995.9	3,130.9	2,130.5	(134.6)	(6.7%)
Total Expenditures	7,887.4	8,064.5	8,775.2	8,438.8	(374.3)	(4.6%)
Revenues:						
Community Program Revenues	(2,458.0)	(2,628.9)	(2,194.9)	(2,604.0)	(24.9)	(0.9%)
Facility Driven Revenues	(2,118.9)	(2,155.6)	(2,169.7)	(2,097.3)	(58.3)	(2.7%)
Parks Dev DC Revenues	(208.2)	(177.0)	(177.0)	(160.6)	(16.4)	(9.3%)
All Other Revenue	(565.6)	(591.5)	(1,536.3)	(659.0)	67.5	11.4%
Total Revenue	(5,350.7)	(5,553.0)	(6,077.9)	(5,520.9)	(32.0)	(0.6%)
Net	2,536.6	2,511.6	2,697.3	2,917.9	(406.3)	(16.2%)

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

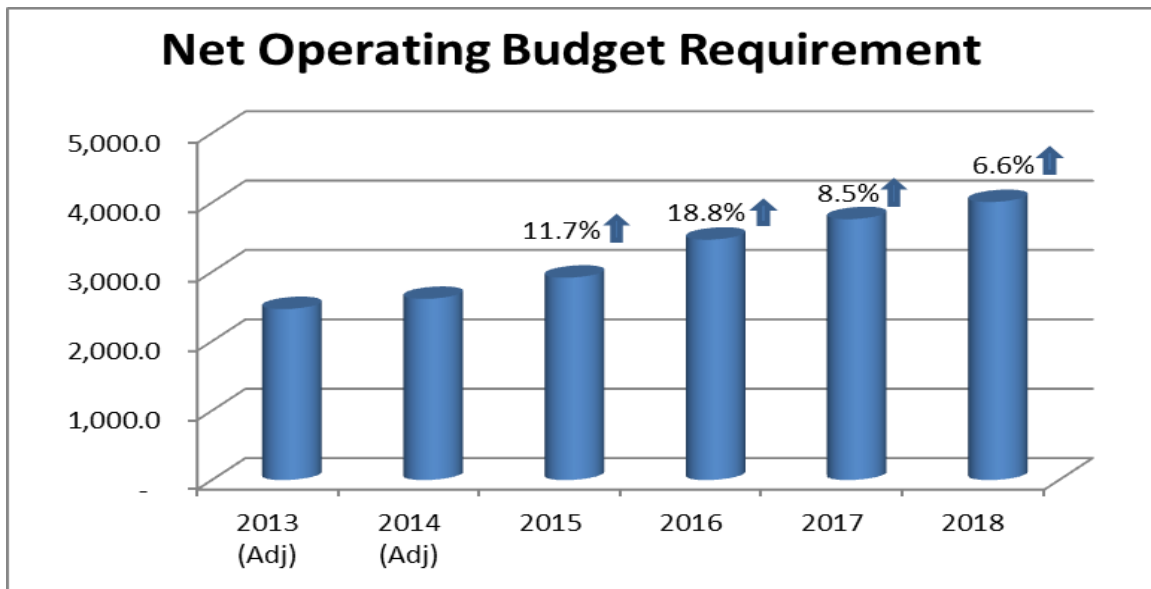
Budget Breakdown by Town Service

SERVICE	2015					2016			2017			2018			
	PERSONNEL		OTHER OPERATING	REVENUE	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT	FTEs	NET OPERATING	SERVICE IMPACT
	FTEs	\$'s													
Recreation Programming, Registration & Reception	21.79	2,986.5	443.1	(2,099.5)	1,330.1		22.79	1,617.2	↑	22.79	1,702.5		23.79	1,804.8	
Fitness	2.51	530.2	46.5	(597.9)	(21.2)	↑	2.51	50.4		2.51	64.9		2.51	80.2	
Culture/ Special Events	3.42	429.4	696.5	(159.3)	966.6	↑	3.42	997.7	↑	3.42	1,013.3		3.42	1,028.0	
Facilities Booking & Advertising	3.55	239.4	10.9	(2,096.8)	(1,846.6)		4.55	(1,833.4)	↑	4.55	(1,811.4)		4.55	(1,800.5)	
Parks Management	18.23	2,122.9	933.5	(567.5)	2,489.0		19.73	2,634.4		20.73	2,792.2		20.73	2,897.0	
	49.50	6,308.3	2,130.5	(5,520.9)	2,917.9		53.00	3,466.2		54.00	3,761.6		55.00	4,009.5	

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department



The above graphic illustrates the Parks & Recreation Services (PRS) Department's historical and planned net operating budget requirements. The 2013 to 2015 amounts reflect PRS' final approved net operating budget. And, the figures presented for 2016 to 2018 are PRS' projected net resource requirements for those years. The identified changes between fiscal years reflect the change in net operating requirements from the year presented versus the previous year's net financial resource need. The 2013 & 2014 approved net operating budgets have been restated in order to reflect the transfer of responsibility for Community Grants to the Parks & Recreation Services Department.

In general, the presented trend of increasing net operating resource needs is predominantly driven by inflationary pressures such as growing salary and benefit costs, increased operating material costs; as well as, maintaining existing service levels in an environment of a growing client base both externally and internally. The PRS Department's proposed net operating budget increases for 2015 to 2018 represent a tax pressure of 1.14%, 1.49%, 0.77% and 0.63%, respectively. PRS' 2015 net operating budget pressures are presented in more detail under the Key Financial Variance(s) section of this report.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Parks and Recreation Services Department

Key Financial Variance(s):

Variance	Pressure Category ¹	Description	Amount
Annualization of previously approved positions	Other	Special Events Assistant Heritage Curator	147,800
Facility Booking Administrator	Decision Unit (1.4)	Proposal to add a new PT position	19,000
Youth Room Climbing Wall Staff	Decision Unit (1.5)	Proposal to add a new PT position	27,000
Youth Programmer	Decision Unit (1.6)	Proposal to add a new FT position	39,300
Special Events Revenue Increase	Decision Unit (2.6)	Proposal to increase Ribfest Event Revenues	30,000
Recreation Program Revenue Decreases	Notable	Decrease in planned recreation program revenues as a result of budget correction	40,000
Community Grant Funding Transfer	N/A	Transfer of Community Grant Funding to Parks & Recreation	101,000
Minor Net Operational Deficit	Other		2,200
Total			\$ 406,300

Note(s):

- 1) Pressure categories:
 - a. Decision Unit: Represents a financial pressure where a decision point is possible.
 - b. Notable: Represents a financial pressure which is notable, but no decision point is possible.
 - c. Other: Represents any other pressures that do not fall under one of the above two categories.

2015 FINAL BUDGET

TOWN OF AURORA
2015 BUSINESS PLAN AND BUDGET

Corporate Expenses & Revenues

About Corporate Expenses & Revenues

The Corporate Expenses & Revenues budget includes items which cannot be easily associated with specific departments or are Corporation-wide in nature.

For clarity there is a description of each item following the Expenditure and Revenue charts.

2015 Base Budget:

Corporate Revenue & Expenses \$,000's	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Personnel Costs	(140.2)	(87.8)	37.6	(128.1)	(79.4)	(80.7)	(79.8)
Other Expenditures	7,737.5	7,485.6	8,175.1	8,045.2	6,799.9	6,986.3	7,238.4
Total Expenditures	7,597.3	7,397.8	8,212.7	7,917.1	6,720.6	6,905.6	7,158.7
Revenues	(8,855.7)	(7,556.8)	(8,738.6)	(7,729.6)	(6,058.1)	(5,883.1)	(5,785.2)
Net	(1,258.4)	(159.0)	(525.9)	187.5	662.4	1,022.5	1,373.4

Change from 2014 Budget (217.9%) Unfavorable

Change from 2015 Approved Outlook of \$300.5K: (37.6%) Favorable

New Items (netting an unfavourable change of \$ 346,400):

- Increase in Cash to Capital: (180,300)
- Building Services Overhead Cost Reallocation Reduction: (50,000)
- Reduced reliance on Stabilization Reserves (336,600)
- Further reduced reliance on interest from Hydro Funds (100,000)
- Growth in Projected Supplementary Tax Revenues 325,000
- Other minor adjustments : (4,500)

2015 FINAL BUDGET

TOWN OF AURORA 2015 BUSINESS PLAN AND BUDGET

Corporate Expenses & Revenues

2015 Expenditures:

Corporate Expenses \$,000's	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Personnel Costs:						
Town Wide Gapping	(147.0)	(136.3)		(150.0)	13.7	10.1%
Retiree Benefits	6.8	48.5	37.6	21.8	26.7	55.0%
Total Personnel Costs	(140.2)	(87.8)	37.6	(128.2)	40.4	46.0%
Other Expenditures:						
Cost Reallocations	(398.6)	(526.6)	(526.6)	(476.6)	(50.0)	(9.5%)
External Audit Fees	6.5	40.9	32.7	40.9	-	-
Council Contingency Amount	13.0	20.0	157.2	35.0	(15.0)	(75.0%)
W.S.I.B. Claims Costs	76.4	85.0	87.6	85.0	-	-
Capital Loan Payment	1,867.5	1,883.9	1,867.3	1,884.1	(0.2)	(0.0%)
Contribution to Reserves	2,005.4	1,770.5	2,255.9	2,084.6	(314.1)	(17.7%)
Contributions to Capital	3,823.9	4,031.9	4,031.9	4,212.2	(180.3)	(4.5%)
In-Year Tax Adjustments	343.3	180.0	269.1	180.0	-	-
Total Other	7,737.5	7,485.6	8,175.1	8,045.2	(559.6)	(7.5%)
Total Expenditures	7,597.3	7,397.8	8,212.7	7,917.1	(519.3)	(7.0%)

Town-Wide Gapping - (\$150,000):

All existing staff positions are budgeted for a full fiscal year. Prior to 2010, no provision was made in the operating departments to reflect cost savings due to position vacancies which occur throughout the year due to staff turnover. The current economic climate and job satisfaction continue to keep the Town's level of turnover low. The amount provided for 2015 is \$100,000. In addition, as a savings measure council adopted a policy of mandatory four month vacant position gapping in 2015. It is estimated that this measure will generate an additional \$50,000 in salary gapping savings for the corporation. In 2014, the amount also included a temporary amount of \$36,300 that was added to capture anticipated savings that the Town was expecting to achieve through the changing of its benefits provider. Benefits savings for 2015 have now been reflected in each department.

Retiree Benefits - \$21,800:

The on-going costs of dental and health benefits for employees who have retired early must continue to be borne by the Town until such time that the employee reaches their normal retirement age, then benefits cease. Consequently, the corporation must set aside a sufficient amount for this purpose. The value in 2015 of this segregated amount has been set at \$ 21,800, representing an

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amount that is \$ 26,700 less than the 2014 amount in recognition of recent historical expenditure requirements.

Cost Reallocations - (\$476,600):

Overhead cost allocations are charged each year to the Building Services Division whose operations are funded entirely by Building Services Fees. In 2013, Financial Services working with Building Services, revisited and updated the calculation of these charges to better reflect the value of the services provided which includes costs related to facilities, IT support, accounting services, human resources, and an amount for building plan and field inspections provided by fire services. These related costs have now been revised downwards to \$429,400 from the 2013 estimate of \$ 631,000. This resultant reduction in overhead cost recoveries is being phased in over the 2014 to 2016 fiscal years with the final \$ 50,000 in reduced recoveries to be recognized in 2016.

External Audit Fees - \$40,900:

This amount reflects the cost of undertaking a mandatory external audit of the Town's Financial Statements. Fees for 2015 remain unchanged versus 2014.

Council Contingency Amount - \$35,000:

It is always difficult for departments and Financial Services to consider and include in the budget every possible expense that may arise during the coming fiscal year. In an effort to mitigate the impact of some of these unforeseen costs, or to meet other corporate or community needs, the Town sets aside a contingency amount each year to be used only by approval of Council. The 2015 amount has been established at a reduced value of \$35,000 versus its historical amount of \$50,000 in an effort to mitigate 2015 tax pressures. In 2014, this amount was temporarily reduced to \$30,000 during budget deliberations where \$20,000 was allocated in support of an unplanned increase in health benefit costs and a further \$ 10,000 was allocated to the Aurora Historical Society.

WSIB Claims Costs - \$85,000:

The Town of Aurora is a 'Schedule 2 Employer' with the Workplace Safety and Insurance Board (WSIB). This simply means that the Town pays for all of its costs incurred through the WSIB itself. In order to mitigate the risk of high claim costs the Town utilizes a 3rd party insurance provider in order to cover any extreme costs of this nature. The WSIB Claims Costs account is utilized for the payment of any claims and costs experienced, which are not covered by the Town's "excess-loss" insurance. An equal and offsetting account in the Revenues section draws a contribution from the WSIB Reserve in order to fund these payments. There is no change to the planned claims cost amount for 2015. The WSIB Reserve is funded directly by a charge to each operating group through the payroll system, which appears in each department cost center under their salaries and benefits sections.

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SARC Debt Payment - \$1,884,100:

In 2006, a debenture was issued (through the Region) for \$16.9 million in order to finance a portion of the Stronach Aurora Recreation Complex (SARC). The \$1,884,100 debt repayment amount for 2015 represents principal of \$1,703,400 and interest of \$180,700. An equal and offsetting account in the Revenues section draws a contribution from the Development Charges Reserve to fully fund this payment.

Contributions to Reserves - \$2,084,600:

This category identifies funds that are required for items outside of the operating budget. This amount includes:

- The transfer to reserves of \$1,540,500 in anticipated Gas Tax revenue to be received in 2015. There is a fully offsetting revenue item for this amount. This item flows through the Town's "operating" accounts in order to comply with financial statement requirements.
- The transfer to reserves of \$234,600 in anticipated Ontario Community Infrastructure Program (OCIP) Formula revenue to be received in 2015. There is a fully offsetting revenue item for this amount. This item flows through the Town's "operating" accounts in order to comply with financial statement requirements.
- The transfer of \$289,500 to pay down the internally financed portion of the Library expansion. There is a fully offsetting revenue item being drawn from Development Charge Reserve Funds for this same amount.
- The contribution of \$20,000 to the Environmental Initiatives Reserve.

Tax Cash to Capital - \$4,212,200:

The 'Cash to Capital' component included represents last year's amount of \$4,031,900, plus a \$180,300 increase representing 0.5% of annual tax revenue as per the Town's approved ten year capital Investment plan. These funds are moved to the Town's reserve funds for capital purposes.

In-Year Tax Adjustments - \$180,000:

Every year, the Town receives notices and decisions relating to assessments and reassessments of properties within the Town's borders. Most of these decisions have a small impact on the amount of tax charged to a given property and some have a very large impact. The 2015 planned expense of \$180,000 includes only the Town's share of such tax adjustments, all of which are approved by the Municipal Property Assessment Corporation (MPAC), as part of the Ontario Assessment Review Board (ARB) appeal process.

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2015 Revenues:

Corporate Revenue \$,000's	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2015 Budget vs 2014 Budget Fav / (UnFav)	
					\$	%
Penalties on Taxes	(1,002.7)	(975.0)	(987.2)	(975.0)	-	-
Investment Income	(2,177.9)	(1,550.0)	(1,875.5)	(1,550.0)	-	-
Interest from Hydro Funds	(500.0)	(400.0)	(400.0)	(300.0)	(100.0)	(25.0%)
Grants - Federal Gas Tax	(1,461.0)	(1,461.0)	(1,579.5)	(1,540.5)	79.5	5.4%
Grants - OCIF Formula	-	-	-	(234.6)	234.6	n/a
Trans From DC Reserves	(2,172.5)	(2,173.4)	(2,173.4)	(2,173.6)	0.2	0.0%
Trans From Other Reserves	(445.8)	(446.5)	(87.6)	(85.0)	(361.5)	(81.0%)
Payments in Lieu of Taxes	(295.1)	(300.0)	(301.6)	(286.0)	(14.0)	(4.7%)
Supplementary Taxes	(750.8)	(250.0)	(393.2)	(575.0)	325.0	130.0%
Other	(50.0)	(0.9)	(940.6)	(9.9)	9.0	1,063.3%
Total Revenues	(8,855.7)	(7,556.8)	(8,738.6)	(7,729.6)	172.9	2.3%
NET	(1,258.4)	(159.0)	(525.9)	187.5	(346.4)	217.9%

Penalties on Taxes - (\$975,000):

The Town imposes late charge penalties and interest on late or unpaid tax installments. Revenues of this nature are referred to as Penalties on Taxes. The 2015 budget is anticipated to remain unchanged at 2014 levels of \$975,000.

Investment Income - (\$1,550,000):

It is anticipated that investment income will remain unchanged in 2015 versus the previous year at \$1,550,000 as the economy's recovery continues to improve at a slow rate. This low rate of growth places little pressure on inflation rates which subsequently create little incentive for interest rates to climb in the short term. The Town's investment portfolio continues to earn a competitive rate of return on its investments comprised of all of the Town's funds that are not required for the day-to-day operations. They are invested in the most appropriate investment vehicle available, balancing cash needs forecasts with market yields. All portfolio investments must comply with strict and highly conservative provincial and local regulations in an effort to protect the public funds that are being invested. The portfolio includes a mix of long and short term products to meet our expected cash flow requirements.

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Interest from Hydro Funds - (\$300,000):

The other source of town investment income is a \$300,000 draw upon the interest earned by the Town's Hydro Funds. This amount is \$100,000 less than the amount drawn in 2014. This reduction is in alignment with Council's desire to eliminate its reliance upon this revenue source, and allow the hydro reserves to maintain and grow their purchasing power over time.

Grants – Federal Gas Tax - (\$1,540,500):

The provision of the Gas Tax from the Federal Government has been an integral part of the Town's budget since 2006 when the program was initiated. In 2015, the Town is expecting to receive an increased amount totaling \$1,540,500 which is the result of gas tax sharing formula amongst municipalities being updated. These funds are received as income through the operating budget which is then subsequently transferred to the Federal Gas Tax Reserve, now considered as an infrastructure repair & replacement funding source.

Grants – Ontario Community Infrastructure Funding Program - (\$234,600):

In 2014, the province of Ontario introduced a new grant program in recognition of the province's infrastructure funding gap. This program's total available funding is made available to municipalities in two components. One component being an allocation based upon a formula which factors in multiple variables such as a municipality's population, its total assessment base and average household income among others. These funds are received as income through the operating budget which is then subsequently transferred to a newly created OCIF Reserve, now considered as an infrastructure repair & replacement funding source. The second component of this funding program is allocated based upon a project specific application basis. No revenue is budgeted for this second component.

Transfers from D.C. Reserves - (\$2,173,600):

There are two amounts drawn from Development Charges Reserve Funds; the amount for the SARC debt payment of \$1,884,100 and the \$289,500 related to the internal financed debt of construction costs of the Library. These two revenue items fund the same two corresponding expense items previously detailed in the Expenses section.

Transfers from Other Reserves - (\$85,000):

This category identifies funds that are coming from reserves in order to fund specific expenditures of a corporate-wide nature. For 2015, the only planned fund transfer is in relation to the Town's normal \$85,000 transfer from the WSIB reserve to fund WSIB claims costs as outlined in the Expenses portion of this section. Last year's amount included draws from Stabilization Reserves to offset expected temporary revenue reductions due to the temporary renovation

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closure of a community center, and due to an expected low in supplementary revenue activity. These noted stabilizations are not applicable for 2015.

Payments in Lieu of Taxes - (\$286,000):

Payments in Lieu of Taxes represents assessment based revenue from federal and provincial owned properties. The federal and provincial governments are not technically subject to formal property taxes; however they must remit an equal amount as though they were fully taxable. These amounts paid are referred to as Payments in Lieu of Taxes or 'PILs'. Changes reflect reported assessment value changes due to sales of property or appeal changes. Only one change in the level of PILs are expected in relation to the lost PIL revenues of \$14,000 resulting from the Town's purchase of the armory building from the Federal Government in 2014. For 2015, this building will now be fully tax exempt as it is now municipally owned and used for community purposes.

Supplementary Taxes - (\$575,000):

Supplementary taxes (SUPPs) represent property taxes for new properties and construction which become newly assessed during the year, including some portions of taxation related to prior years where applicable. All supplementary taxation is retroactive to the date of assessment and occupancy. The 2015 budget amount of \$525,000 is up by \$325,000 from 2014 in recognition of the expectation that SUPP levels will peak in the 2015 fiscal year as the planned 2C development begins to take shape. A separate report outlining a proposed strategy for budgeting SUPPs in the coming ten years was presented in January 2014 to the Budget Committee for its consideration. The Town plans to annually reduce this revenue source over the next five year period as growth is expected to slow to long term levels.

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Fire Services

Fire Services

Overview: Fire Services is a grouping of the costs of Central York Fire Services (CYFS).

Central York Fire Services

Overview:

Central York Fire Services (CYFS) is a consolidated fire service that strives to provide excellence in fire protection, prevention, public fire education and emergency services to the residents of Aurora and Newmarket.

CYFS operates under the direction of a six-member Joint Council Committee made up of three members from each of the Town Councils of Aurora and Newmarket. The Joint Council Committee provides and administers a borderless, single tier of fire protection and prevention services throughout both Towns in accordance with the Consolidated Fire Services Agreement, the Fire Services Master Plan, and the *Fire Protection and Prevention Act*.

Expenditures:

Under the joint services agreement between Newmarket and Aurora, the operating costs of CYFS are shared on a proportional basis, using three factors combined: share of call volume, share of combined population, share of combined assessment values. For 2015, the JCC has approved a minor amendment to the sharing formula to now use a multi-year weighted averaging of the above factors, alleviating the severity of annual fluctuations which have at times been significant in the past.

For 2015, a new Fire Master Plan was approved by the Joint Council Committee (JCC) resulting in a significant impact on the cost of fire services, due primarily to the addition of a new fire hall and pumper truck, including a new 20 person crew to staff this new apparatus.

Over the next six years, operational costs for CYFS are expected to increase by just over \$8 million, with Aurora's share of this amount estimated at \$3.25 million. Although the exact timing of the on-lining of these costs is at the control of the JCC, Aurora Council has agreed to phase this tax pressure in over the next six years at a pace of 1.3% dedicated tax rate increase per year for fire services in order to avoid a significant tax rate pressure that may otherwise arise.

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Fire Services

2015 Budget Highlights:

Fire Services	2013 Actual	2014 Budget (adjusted)	2014 Actuals (as of Dec. 31)	2015 Final Budget	2016 Outlook	2017 Outlook	2018 Outlook
Operating \$ to Newmarket	8,427.0	8,808.6	8,808.6	9,281.4	9,779.6	10,304.6	10,857.7
Aurora Snow Clearing Cost	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Total Expenditures	8,433.0	8,814.6	8,814.5	9,287.4	9,785.6	10,310.6	10,863.7
Transfer From DC's (Capital)	-	-	-	-	-	-	-
Net	8,433.0	8,814.6	8,814.5	9,287.4	9,785.6	10,310.6	10,863.7

Change from 2014 Budget 5.4% Unfavorable
Change from 2015 Approved Outlook of \$9,085.3K: 2.2% Unfavorable

