

Public Release  
November 22, 2019



**Town of Aurora  
Additional Items to  
Budget Committee Meeting Agenda  
2020-22 Operating Budget Review**

Monday, November 25, 2019  
6 p.m., Council Chambers

- **Item 3 – FS19-046 – 2020 Budget Committee Additional Information**



**Town of Aurora  
Budget Committee Report**

**No. FS19-046**

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**Subject:** 2020 Budget Committee Additional Information

**Prepared by:** Rachel Wainwright-van Kessel, Director, Finance

**Department:** Finance

**Date:** November 25, 2019

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## **Recommendation**

1. That Report No. FS19-046 be received for information

## **Executive Summary**

This report provides the background information requested by Budget Committee members to support their review of the Town's 2020 to 2022 proposed operating budget.

- The 2019 budget estimated the 2020 to 2022 tax increases to be 2.9 percent each year
- Annual salaries and benefits cost increases mostly relate to cost of living adjustments, step increases and new staff
- The Town added 23 new permanent full-time positions from 2015 through 2019

## **Background**

The Town's proposed budget was presented to General Committee on November 5, 2019. A key part of the Town's budget process is Budget Committee reviews of the proposed budget. Budget Committee held the first meeting to review the proposed budget on November 18, 2019.

Budget Committee has requested additional information to help support their review of the proposed 2020 to 2022 budget. The information requested includes:

- Tax levy increase estimates for 2020 presented as part of the 2019 budget process
- Trend analysis on salaries and benefits
- Staffing approved through previous budgets

## **Analysis**

### **The 2019 budget estimated the 2020 to 2022 tax increases to be 2.9 percent each year**

As part of the previous 2019 budget process a forecast of 3.1 percent per year was provided for years 2020 to 2022. For the 2020 budget process Council provided direction to keep the tax levy increase within 3 percent. This included 2 percent for inflationary pressures and 1 percent for fiscal strategies. The proposed 2020 to 2022 budget includes a tax increase of 2.9 percent each year with an option to add an additional 0.5 percent in 2020 and 2021 for the Library Square tax levy debt carrying costs.

### **Annual salaries and benefits cost increases mostly relate to cost of living adjustments, step increases and new staff**

A breakdown of the year-over-year increases for salaries and benefits from the 2015 budget to the proposed 2022 budget is shown in Attachment 1. The largest drivers of the increases relate to the cost of living, step increases (movement through the salary range) and new staff. Minimum wage provincial legislation changes in 2018 also created a pressure.

The table in Attachment 1 shows the full cost of salaries and benefits for the tax levy budget. It does not include the salaries and benefits for positions which are fully funded through the user rate budget. The Town also has positions which are funded through the capital budget, partially recovered from user rates or are funded directly through fees charges on the service the staff provide such as swimming lessons and camps.

### **The Town added 23 new permanent full-time positions from 2015 through 2019**

From 2015 to 2019 the Town added 23 new permanent full-time positions as shown in Table 1 below. During this period the new positions were driven by the need to maintain service levels for growth and new initiatives.

**Table 1  
2015 to 2019 New Full-Time Positions**

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Year	2015	2016	2017	2018	2019	Total
# Full-Time Positions	4	0	8.5	2.5	8	23

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These positions supported a variety of initiatives across all departments at the Town. Attachment 2 shows year-over-year changes to the Town's permanent full-time positions including the position, salary and benefit cost and the impact to the tax levy.

### **Advisory Committee Review**

None

### **Legal Considerations**

None

### **Financial Implications**

There are no financial implications associated with this report; However, Budget Committee may make changes to the 2020 to 2022 proposed budget at any time during their review.

### **Communications Considerations**

This report will be posted to the Town's Budget and Financial Information web page for transparency and accountability as part of the overall annual budget communications and engagement plan.

### **Link to Strategic Plan**

Developing the annual budget supports all aspects of the Strategic Plan. Specifically, this report supports the Plan principles of Leadership in Corporate Management, Leveraging Partnerships, and Progressive Corporate Excellence and Continuous Improvement.

### **Alternative(s) to the Recommendation**

None. This information is provided to Budget Committee as supplemental information. The Committee may make recommendations for changes to the 2020 to 2022 proposed budget at any time during its review process.

## **Conclusions**

This report provides the additional information requested by Budget Committee on November 18<sup>th</sup>. The information is intended to support their review of the 2020 to 2022 proposed budget.

## **Attachments**

Attachment #1 – Salaries and Benefits Budget Change History

Attachment # 2 – 2015 to 2019 Approved Staffing

## **Previous Reports**

FS19-002: 2019 Operating Budget Introduction

FS19-020: 2020-22 Budget Development Direction

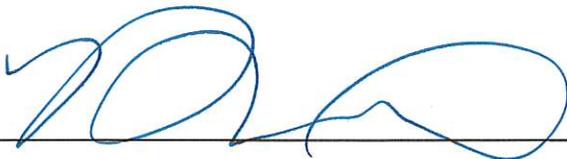
FS19-031: 2020-22 Operating Budget

## **Pre-submission Review**

The Agenda Management Team's review of this report was facilitated by e-mail on November 21<sup>st</sup>.

### **Departmental Approval**

### **Approved for Agenda**



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**Rachel Wainwright-van Kessel, CPA, CMA**  
Director, Finance  
- Treasurer



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**Doug Nadorozny**  
Chief Administrative Officer

**Attachment 1**

**Salary and Benefits Budget Changes**

<b>\$000s</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Salaries &amp; Benefits Opening</b>	<b>21,502.5</b>	<b>22,390.3</b>	<b>23,034.3</b>	<b>24,466.6</b>	<b>26,014.8</b>	<b>27,194.0</b>	<b>28,954.3</b>	<b>30,511.8</b>
Salaries & Benefits - COLA and Step Increases	731.5	558.7	615.6	547.0	620.9	470.3	719.0	659.7
New Full Time Staffing	147.2	-	597.8	200.0	328.5	918.2	712.1	450.7
Part-Time Salaries	9.2	85.4	268.9	196.2	229.8	171.3	126.4	52.7
Provincial Labour Legislation Impacts	-	-	-	605.0	-	-	-	-
Compensation Review	-	-	-	-	-	323.1	-	-
Salary Gapping	-	-	(50.0)	-	-	(122.6)	-	-
<b>Budget Change to Salaries &amp; Benefits</b>	<b>887.8</b>	<b>644.0</b>	<b>1,432.3</b>	<b>1,548.2</b>	<b>1,179.2</b>	<b>1,760.3</b>	<b>1,557.5</b>	<b>1,163.2</b>
<b>Total Salaries &amp; Benefits</b>	<b>22,390.3</b>	<b>23,034.3</b>	<b>24,466.6</b>	<b>26,014.8</b>	<b>27,194.0</b>	<b>28,954.3</b>	<b>30,511.8</b>	<b>31,675.0</b>

**Attachment 2**

**2015 to 2019 Staffing  
 Converted and New Positions Included 2015-2019 Budgets**

	2015			2016			2017			2018			2019		
	FTE	Gross	Net	FTE	Gross	Net	FTE	Gross	Net	FTE	Gross	Net	FTE	Gross	Net
<b>Opening Full-Time Equivalent (FTE)</b>	<b>207</b>			<b>211</b>			<b>211</b>			<b>220</b>			<b>223</b>		
<b>CAO</b>															
Communications Specialist							1	109,700	109,700						
<b>Corporate Services</b>															
Program Manager, Records Management							1	116,100	116,100						
Bylaw Officer - Animal Control Position will be funded 100% from contract savings										1	85,000	0			
Bylaw Officer - Park Security Position will be funded 100% from savings in Parks Security & reduction of P/T hours										1	85,000	0			
HR Specialist													1	42,800	42,800
<b>Finance</b>															
Water & Tax Administrative Clerk Position will be funded 90% from Water rates	1	37,648	3,765												
Procurement Consultant Position will be funded 85% from Water rates							1	59,900	15,500						
Accounting Analyst Position will be funded 40% from Building and 10% from Water													1	49,850	24,925
Collections Coordinator Position will be funded 100% from Water													1	73,500	0
<b>Planning &amp; Development Services</b>															
Plan Examiner/Inspector (Previously approved by Council) Position will be funded 100% from Building	1	51,238	0												
Building Services Clerical Support Position will be funded 100% from Building							1	38,500	0						
Economic Development Officer Position will be funded 100% from Capital							1	76,895	0						
Site Inspector/Contract Administrator Position will be funded 100% from Capital													1	46,500	0

**2015 to 2019 Staffing  
 Converted and New Positions Included 2015-2019 Budgets**

	2015			2016			2017			2018			2019		
	FTE	Gross	Net	FTE	Gross	Net	FTE	Gross	Net	FTE	Gross	Net	FTE	Gross	Net
<b>Operational Services</b>															
Parks Operations Crew Leader							1	47,800	47,800						
Fleet Supervisor													1	51,600	51,600
Flex Serviceperson (2)													2	17,700	17,700
<b>Community Services</b>															
Youth Programmer (Previously approved by Council)	1	39,300	39,300												
Facility Bookings Administrator	1	18,971	18,971												
Uplift P/T to F/T Special Events Coordinator							1	30,100	30,100						
Collections & Exhibitions Coordinator							1	58,635	58,635						
Contract Vendor Administrator							1	60,200	42,100						
Position will be funded 30% from Capital															
Uplift P/T to F/T Facility Advertising & Sponsorship Coordinator										1	30,000	0			
Position will be funded 100% from increased revenue															
Program Manager, Facility Capital Projects													1	46,500	0
Position will be funded 100% from Capital															
<b>Closing Full-Time Equivalent (FTE)</b>	<b>211</b>	<b>147,157</b>	<b>62,036</b>	<b>211</b>	<b>0</b>	<b>0</b>	<b>220</b>	<b>597,830</b>	<b>419,935</b>	<b>223</b>	<b>200,000</b>	<b>0</b>	<b>231</b>	<b>328,450</b>	<b>137,025</b>