



**Town of Aurora
Budget Committee Report**

No. FS17-059

Subject: Additional Budget Information

Prepared by: Jason Gaertner, Manager, Financial Planning – Deputy Treasurer

Department: Financial Services

Date: November 27, 2017

Recommendation

- 1. That Report No. FS17-059 providing additional budget information be received.**

Executive Summary

Over the course of the past two 2018 operating budget discussions taking place on November 18th and 20th, the Budget Committee has requested some additional financial information from Staff. This report's intent is to provide the Budget Committee with this requested additional information along with an accompanying explanation for each information item provided.

Background

A key component of the Town of Aurora's operating and capital budget derivation is the undertaking of a review by the town's Budget Committee. As part of its review, the Budget Committee is able to ask any questions or request any additional financial information that it may require as part of its review in support of its ultimate recommendation of a final budget to Council for its approval.

Analysis

Additional financial information requested by the budget committee

Over the course of its review of the Town of Aurora's 2018 draft Operating Budget, the Budget Committee has asked for the following additional financial information that is being provided as part of this report:

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A Comparison of municipal salaries and benefits as a percent of total expenses

Attachment #1 provides a comparison of the Town of Aurora's total salaries & benefits as a percentage of its gross operating costs to that of a select sample of other Ontario municipalities.

Revised Town of Aurora five year operating budget history summary

Attachment #2 provides the Budget Committee with a replacement five year operating budget history summary. This replacement summary contains two key changes being a value correction resulting in a reduction to the presented 2017 Total Salaries & Benefits budget and a corresponding increase to the 2017 All Other Expenses value.

The Budget Committee noted vehicle & equipment fleet cost increase from 2017 to 2018 is attributable to an increase in required fleet operation supplies. This increase is fully offset by projected savings in 2018 fleet fuel costs.

With the above noted correction to the presented 2017 salary & benefit information, the all other expenses line's 2017 versus 2018 change becomes a savings to the town.

Updated full time salary analysis

Attachment #3 provides an updated full time analysis that now includes additional requested financial information relating to the total value of staff salary step increases that have been included in the 2018 draft operating budget.

Updated budget option decision unit summary

The primary changes to the updated budget option decision unit summary which can be found under Attachment #4 relate to the receipt of an updated Sport Aurora 2018 funding request and the addition of a new budget option decision unit item relating to the newly proposed outdoor Christmas market special event.

Replacement 2018 Sport Aurora budget option decision unit

A replacement 2018 Sport Aurora budget option decision unit has been included under Attachment #5. This single decision unit replaces the two earlier Sport Aurora decision unit items that were provided to the Budget Committee at its May 31st public stakeholder consultation session.

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Replacement detailed Sport Aurora 2018 funding request supporting business case

Attachment #6 provides the Budget Committee with Sport Aurora's updated detailed supporting business case for its 2018 funding request. This document replaces the previous business cases which were provided to the Budget Committee at its Public Stakeholder meeting which took place on May 31, 2017.

2018 outdoor Christmas market budget option decision unit

A new budget option decision unit item relating to the recent proposal of an outdoor Christmas market special event in the Town of Aurora can be found under Attachment #7. Council agreed to the inclusion of this event as a budget option decision unit item in the 2018 operating budget on November 14th as one of its recommendations relating to report number PRCS17-037.

Aurora Historical Society detailed 2018 operating budget

A detailed 2018 operating budget for the Aurora Historical Society is presented under attachment #8.

Further breakdown of the Aurora Cultural Centre's 2018 revenue

Attachment #9 provides a detailed dollar breakdown of the Aurora Cultural Centre's previously presented 2018 'Grants, Sponsorship and Donations' revenue line. This attachment also provides further information in regards to the percentage of its total revenue that the Town's grant represents for 2017 and 2018.

Availability of Sponsorship Funding within Existing Budget

As to the Budget Committee's question regarding the availability of existing sponsorship funding within staff's proposed draft operating budget, general sponsorship funding of this nature was removed from the budget several years ago.

Advisory Committee Review

N/A

Financial Implications

None; this additional requested financial information will inform the Budget Committee in its derivation of its final recommended 2018 operating budget to Council.

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. Each budget meeting will be separately communicated through various channels to the community, including a synopsis of the topics planned. A final press release with budget highlights will be issued upon approval by Council.

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

1. None: General Committee will consider this additional requested financial information.

The Committee may make recommendations for changes to the 2018 draft budget at any time during its review process.

Conclusions

Over the course of its last two meetings, the Budget Committee has made multiple requests of staff for additional financial information in support of its review of the presented draft 2018 operating budget. This report strives to address all such requests received to date.

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Attachments

Attachment #1 - Comparison of Municipal Salaries and Benefits as a Percent of Total Expenses

Attachment #2 – Revised Town of Aurora Five Year Operating Budget History Summary

Attachment #3 – Updated Full Time Salary Analysis

Attachment #4 – Updated Budget Option Decision Unit Summary

Attachment #5 – Replacement 2018 Sport Aurora Budget Option Decision Unit

Attachment #6 – Replacement Detailed Sport Aurora 2018 Funding Request Business Plan

Attachment #7 – 2018 Christmas Market Budget Option Decision Unit

Attachment #8 – 2018 Aurora Historical Society Detailed Operating Budget

Attachment #9 – 2018 Aurora Cultural Centre Breakdown of its 'Grants, Sponsorship and Donations' revenue line

Previous Reports

FS17-046 - 2018 Operating Budget

Pre-submission Review

N/A

Departmental Approval


FOR / **Dan Elliott, CPA, CA**
Director of Financial Services
- Treasurer

Approved for Agenda


Doug Nadorozny
Chief Administrative Officer

ATTACHMENT #1

Comparison of Municipal Salaries and Benefits as Percent of Total Expenses

At the budget meeting of November 18, 2018, staff were asked to provide a comparison of the Town's total salaries and benefits as a percent of our total expenses, along with the comparators. The data below is taken from the Financial Information Return database of Ontario municipalities.

The comparators used below follow the guidelines of the Council Budget Principles document that calls any budget comparisons of data to include all York Region municipalities, plus any lower tier municipality within Durham, Peel, or Halton regions which have populations plus or minus 30% of that of Aurora.

To improve the comparability of the data, we chose to remove costs related to Fire Departments, or in our case, contracted Fire Services costs, from both the numerator and denominator of our calculations. Had we not done this, the Town's salaries and benefits as percent of total expenses would have been low relative to the comparator municipalities, as they all carry full salaries and benefits of Fire Services while Aurora does not.

Staff note that the percent of salaries and benefits of total expenses for Aurora is declining, while some of the others are actually increasing. The differences between municipalities is generally driven by the degree to which work is contracted out rather than performed by in-house staff. Examples of such work for Aurora includes garbage and recycling, water and sewer main break repairs, road maintenance activities such as crack sealing, and winter control operations.

	Aurora	Markham	Vaughan	Newmarket	Richmond Hill	Whitchurch-Stouffville	East Gwillimbury	Georgina	King	Caledon	Halton Hills
2016	37.24%	30.79%	33.77%	35.95%	n/a	34.74%	28.31%	47.20%	36.07%	50.70%	48.54%
2015	38.96%	31.09%	33.07%	35.61%	37.48%	35.02%	44.41%	46.46%	35.34%	47.41%	49.09%
2014	39.84%	29.67%	31.37%	35.73%	37.34%	34.70%	43.87%	45.43%	36.80%	45.94%	47.26%
2016 Population	55,445	353,899	323,500	87,329	n/a	45,837	23,991	50,771	24,512	74,534	57,922

ATTACHMENT #2

Town of Aurora - Five Year Operating Budget History

Revised November 27, 2017

DEPARTMENTAL TOTAL NET BUDGETS

	2014 Actual		2015 Actual		2016 Actual		2017 Approved Budget		2018 Proposed Budget	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Mayor & Council	546,160	6%	513,086	(1%)	517,987	(8%)	561,900	(8%)	606,600	(8%)
Office of the Chief Administrative Officer	1,094,909	3%	1,066,807	(7%)	1,140,986	(7%)	1,221,700	1%	1,213,700	1%
Corporate Services	5,687,853	(11%)	6,493,755	5%	6,151,364	(17%)	7,209,400	(3%)	7,410,100	(3%)
Financial Services	1,276,003	9%	1,163,840	(6%)	1,230,174	(44%)	1,767,300	(5%)	1,862,000	(5%)
Planning & Building Services	(65,337)	330%	(281,155)	10%	(310,159)	(90%)	(30,900)	(1,217%)	345,000	(7%)
Infrastructure & Environmental Services	11,566,300	(2%)	11,764,836	(8%)	12,751,012	0%	12,739,800	(883,600)	13,623,400	(7%)
Parks, Recreation and Cultural Services	2,697,376	(11%)	3,001,905	(243,627)	3,245,532	(653,568)	3,899,100	(430,200)	4,329,300	(11%)
Corporate Revenues & Expenses	(1,022,165)	(95%)	(52,944)	(1,120,218)	1,067,274	606,574	460,700	(258,100)	718,800	(56%)
Total Departmental Budgets	21,781,099	(9%)	23,670,130	(2,124,040)	25,794,170	(2,034,830)	27,829,000	(2,279,900)	30,108,900	(8%)
Plus: Fire Services	8,814,584	(3%)	9,105,304	(669,496)	9,774,800	(450,200)	10,225,000	(259,200)	10,484,200	(3%)
Plus: Library	3,439,179	(3%)	3,538,687	(110,226)	3,648,913	(118,787)	3,767,700	(94,100)	3,861,800	(2%)
Net before Tax Levy	34,034,862	(7%)	36,314,121	(2,903,762)	39,217,883	(2,603,817)	41,821,700	(2,633,200)	44,454,900	(6%)
Tax Levy	(34,822,702)	6%	(36,996,231)	2,121,306	(39,117,537)	2,704,163	(41,821,700)	1,296,500	(43,118,200)	3%
Proposed Tax Levy Increase (3.1%)	-	n/a	-	n/a	-	n/a	-	1,336,700	-	n/a
Net	(787,840)		(682,110)		100,346		-	-	(1,336,700)	

SUMMARIZED AS FOLLOWS:

	2014 Actual		2015 Actual		2016 Actual		2017 Budget		2018 Budget	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Total Departmental Costs	44,245,200	(10%)	48,655,702	842,287	47,813,415	770,815	47,042,600	(2,661,900)	49,704,500	(6%)
Total Departmental Revenues	(22,464,101)	11%	(24,985,572)	(2,966,405)	(22,019,167)	(2,805,567)	(19,213,600)	382,000	(19,595,600)	2%
Net Departmental Budgets	21,781,099	(9%)	23,670,130	(2,124,118)	25,794,248	(2,034,752)	27,829,000	(2,279,900)	30,108,900	(8%)
Plus Fire Services & Library	12,253,763	(3%)	12,643,991	(779,722)	13,423,713	(568,987)	13,992,700	(953,300)	14,346,000	(3%)
Budget before Tax Levy	34,034,862	(7%)	36,314,121	(2,903,840)	39,217,961	(2,603,739)	41,821,700	(2,633,200)	44,454,900	(6%)
Tax Levy	(34,822,702)	6%	(36,996,231)	2,121,306	(39,117,537)	2,704,163	(41,821,700)	2,633,200	(44,454,900)	6%
Net	(787,840)		(682,110)		100,424		-	-	-	

ATTACHMENT #2

Town of Aurora - Five Year Operating Budget History

Revised November 27, 2017

2014 Actual	2015 Act vs 2014 Act		2015 Actual	2015 Act vs 2014 Act		2016 Actual	2017 Bud vs 2016 Act		2017 Approved Budget	2018 Bud vs 2017 Bud		2018 Proposed Budget
	Dollars	Percent		Dollars	Percent		Dollars	Percent		Dollars	Percent	
	Fav / (Unfav)		Fav / (Unfav)			Fav / (Unfav)				Fav / (Unfav)		
552,160	39,044	7%	513,116	(4,871)	(1%)	517,987	(43,913)	(8%)	561,900	(44,700)	(8%)	606,600
1,110,621	43,421	4%	1,067,200	(73,286)	(7%)	1,140,486	(81,214)	(7%)	1,221,700	7,700	1%	1,214,000
6,384,814	(647,770)	(10%)	7,032,584	411,489	6%	6,621,095	(960,605)	(15%)	7,581,700	(575,700)	(8%)	8,157,400
1,442,257	60,842	4%	1,381,415	(112,413)	(8%)	1,493,828	(454,872)	(30%)	1,948,700	(116,000)	(6%)	2,064,700
4,707,326	(2,904,321)	(62%)	7,611,647	1,090,845	14%	6,520,802	1,855,702	28%	4,665,100	(145,800)	(3%)	4,810,900
13,556,304	(41,658)	(0%)	13,597,962	(1,061,998)	(8%)	14,659,960	(99,640)	(1%)	14,759,600	(636,400)	(4%)	15,396,000
8,775,253	(307,612)	(4%)	9,082,865	24,495	0%	9,058,370	(195,530)	(2%)	9,253,900	(339,600)	(4%)	9,593,500
7,716,465	(652,448)	(8%)	8,368,913	568,026	7%	7,800,887	750,887	10%	7,050,000	(811,400)	(12%)	7,861,400
44,245,200	(4,410,502)	(10%)	48,655,702	842,287	2%	47,813,415	770,815	2%	47,042,600	(2,661,900)	(6%)	49,704,500

TOTAL DEPARTMENTAL EXPENDITURES & VARIANCES (excluding Fire & Library Services):

- Mayor & Council
- Office of the Chief Administrative Officer
- Corporate Services
- Financial Services
- Planning & Building Services
- Infrastructure & Environmental Services
- Parks, Recreation and Cultural Services
- Corporate Expenses

TOTAL DEPARTMENTAL COSTS

**Made Up Of:
Salaries & Benefits**

Full Time Salaries	14,404,655	(503,399)	(3%)	14,908,054	(772,383)	(5%)	15,680,437	(960,463)	(6%)	16,640,900	(606,800)	(4%)	17,247,700
Overtime	224,122	11,062	5%	213,060	(11,002)	(5%)	224,062	57,662	26%	166,400	-	-	166,400
Part Time Salaries	2,651,371	(409,603)	(15%)	3,060,974	59,654	2%	3,001,320	77,020	3%	2,924,300	(814,700)	(28%)	3,739,000
Salaries	17,280,148	(901,940)	(5%)	18,182,088	(723,731)	(4%)	18,905,819	(825,781)	(4%)	19,751,600	(1,421,500)	(7%)	21,153,100
OMERS	1,535,213	(40,626)	(3%)	1,575,839	(101,152)	(6%)	1,676,991	(119,309)	(7%)	1,796,300	(30,900)	(2%)	1,827,200
Health	564,722	97,749	17%	466,973	(73,456)	(16%)	540,429	(75,771)	(14%)	616,200	(23,400)	(4%)	639,600
Canada Pension Plan (CPP)	538,783	(52,412)	(10%)	591,195	(27,245)	(5%)	618,440	(55,260)	(9%)	673,700	(12,700)	(2%)	686,400
Extended Health Tax Benefits	336,911	(15,529)	(5%)	352,440	(16,469)	(5%)	368,909	(21,191)	(6%)	390,100	(8,800)	(2%)	398,900
Dental	328,587	63,449	19%	265,138	(16,688)	(6%)	281,826	(114,774)	(41%)	396,600	22,600	6%	374,000
Employment Insurance (EI)	298,151	(29,683)	(10%)	327,834	(17,977)	(5%)	345,811	11,411	3%	334,400	10,500	3%	323,900
Long Term Disability	277,244	28,398	10%	248,846	(7,152)	(3%)	255,998	(48,602)	(19%)	304,600	(34,100)	(11%)	338,700
WSIB	233,692	95,306	41%	138,386	7,963	6%	130,423	(17,277)	(13%)	147,700	(3,000)	(2%)	150,700
Other Benefits	156,128	86,582	55%	69,546	(1,461)	(2%)	71,007	(4,393)	(6%)	75,400	(12,100)	(16%)	87,500
Wage Recoveries from Building & Water	(805,326)	(344,823)	(43%)	(460,503)	(6,860)	(1%)	(453,643)	59,957	13%	(513,600)	(513,600)	(100%)	-
Total Salary & Benefits	20,744,253	(1,013,529)	(5%)	21,757,782	(1,701,099)	(8%)	22,742,010	(1,210,990)	(5%)	23,953,000	(2,027,000)	(8%)	25,980,000

Other Operating Expenditures

Trans to Capital	4,031,900	(180,300)	(4%)	4,212,200	(382,500)	(9%)	4,594,700	(243,100)	(5%)	4,837,800	(215,600)	(4%)	5,053,400
Trans to Reserves	4,355,801	(2,801,382)	(64%)	7,157,183	966,108	14%	6,171,075	2,782,375	45%	3,388,700	(407,400)	(12%)	3,796,100
Contracts	2,619,520	(195,134)	(7%)	2,814,654	(246,935)	(9%)	3,063,589	152,689	5%	2,910,900	(600,900)	(17%)	3,411,800
Utilities	2,011,434	(267,456)	(13%)	2,278,890	(130,891)	(6%)	2,409,781	479,181	20%	1,950,600	(331,100)	(17%)	2,261,700
Recycling Contract	1,322,942	(8,442)	(1%)	1,331,384	169,086	13%	1,162,298	(149,702)	(13%)	1,312,000	(48,000)	(4%)	1,360,000
Solid Waste Collection Contracts	457,131	(24,806)	(5%)	481,937	(187,932)	(39%)	669,869	194,869	29%	475,000	(470,000)	(99%)	945,000
Operating Materials	784,155	(7,687)	(1%)	791,842	(97,827)	(12%)	889,669	(135,131)	(15%)	1,024,800	38,100	4%	986,700
Software Licenses & Maintenance	472,062	(74,063)	(16%)	546,125	16,716	3%	529,409	(121,091)	(23%)	650,500	(69,800)	(11%)	720,300
Capital Loan Repayments	1,867,338	809	0%	1,866,529	1,360,040	73%	506,489	(181,511)	(36%)	688,000	-	-	688,000
Corporate Insurance	642,560	40,080	6%	602,480	(3,427)	(1%)	605,907	(13,493)	(2%)	619,400	(17,600)	(3%)	637,000
Building & Equipment Repair & Mtce	537,625	47,896	9%	489,729	47,802	10%	441,927	(123,373)	(28%)	565,300	4,600	1%	560,700
Fuel Costs	527,446	43,492	8%	483,954	57,912	12%	426,042	(124,058)	(29%)	550,100	67,500	12%	482,600
Aurora Cultural Centre Operating Contract	377,000	(10,000)	(3%)	387,000	(6,900)	(2%)	393,900	(11,700)	(3%)	405,600	(10,100)	(2%)	415,700

**Budget Committee - 2018 Operating Budget
Review Meeting Agenda
Monday, November 27, 2017**

ATTACHMENT #2

Town of Aurora - Five Year Operating Budget History

Revised November 27, 2017

	2014 Actual		2015 Actual		2015 Act vs 2014 Act		2016 Actual		2017 Bud vs 2016 Act		2017 Approved Budget		2018 Bud vs 2017 Bud		2018 Proposed Budget
	Dollars	Percent	Dollars	Percent	Fav / (UnFav)	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	
Telecommunications	218,190	3.014	215,176	(5%)	(10,829)	(5%)	226,005	(52,095)	(23%)	278,100	4,200	2%	273,900	4,200	2%
Printing & Advertising	232,840	5.839	227,001	3%	27,099	12%	199,902	(30,098)	(15%)	230,000	8,100	4%	221,900	8,100	4%
Consulting	169,807	(103,464)	273,271	(61%)	107,328	39%	165,943	(52,857)	(32%)	218,800	7,600	3%	211,200	7,600	3%
Tax Write-Offs	269,039	(242,750)	511,789	(90%)	261,216	51%	250,573	50,573	20%	200,000	-	-	200,000	-	-
Vehicle & Equipment Fleet ²	145,819	89,861	55,958	62%	(96,851)	(173%)	152,809	35,409	23%	117,400	(62,800)	(53%)	180,200	(62,800)	(53%)
Training & Development	152,613	9,862	142,751	6%	32,605	23%	110,146	(49,854)	(45%)	160,000	(15,000)	(9%)	175,000	(15,000)	(9%)
Park Maintenance / Operation ¹	133,055	13,317	119,738	10%	(2,806)	(2%)	122,544	(31,856)	(26%)	154,400	(10,000)	(6%)	164,400	(10,000)	(6%)
Animal Control Contract	216,930	(617)	217,547	1%	3,177	1%	214,370	(61,630)	(29%)	276,000	136,000	49%	140,000	136,000	49%
Equipment Service Contracts	194,038	72,141	121,897	37%	31,709	26%	90,188	(93,912)	(104%)	184,100	47,900	26%	136,200	47,900	26%
Trees & Shrubs Maintenance	150,323	29,307	121,016	19%	58,199	48%	62,817	(72,183)	(115%)	135,000	-	-	135,000	-	-
Postage & Courier	102,144	28,702	73,442	28%	(32,159)	(44%)	105,601	1,801	2%	103,800	(5,000)	(5%)	108,800	(5,000)	(5%)
Memberships	73,339	(14,533)	87,872	(8%)	(6,962)	(8%)	94,834	(12,466)	(13%)	107,300	(600)	(0%)	107,800	(600)	(0%)
ActiveNet Charges	-	n/a	-	n/a	-	n/a	-	-	n/a	(107,200)	n/a	n/a	107,200	(107,200)	n/a
External Legal Costs	108,069	83,634	24,435	77%	(291,395)	(1,193%)	315,830	155,830	49%	160,000	60,000	38%	100,000	60,000	38%
Town Grants ³	92,098	3,996	88,102	4%	(6,720)	(8%)	94,822	(17,778)	(19%)	112,600	13,200	12%	99,400	13,200	12%
Photocopiers/Fax/Printers	80,202	(56)	80,258	(0%)	(8,204)	(10%)	88,462	(738)	(1%)	89,200	(800)	(1%)	90,000	(800)	(1%)
Small Equipment Replacement / Rental	60,745	(14,361)	75,106	(24%)	(36,429)	(49%)	111,535	26,235	24%	85,300	(700)	(1%)	86,000	(700)	(1%)
WSIB Claim Costs	87,576	(16,075)	103,651	(18%)	6,662	6%	96,989	11,989	12%	85,000	-	-	85,000	-	-
Mileage / Vehicle Allowance	71,437	(2,851)	74,288	(4%)	(7,078)	(10%)	81,366	3,266	4%	78,100	(100)	(0%)	78,200	(100)	(0%)
Office Supplies	55,491	880	54,611	2%	8,674	16%	45,937	(10,663)	(23%)	56,600	(900)	(2%)	57,000	(900)	(2%)
Clothing Allowance	50,768	(2,419)	53,187	(5%)	3,616	7%	49,571	(10,229)	(21%)	59,800	2,800	5%	57,000	2,800	5%
Waste Disposal Fees	56,893	8,733	48,160	15%	(32)	(0%)	48,192	(3,708)	(8%)	51,900	-	-	51,900	-	-
Purchase of Trees	94,448	43,949	50,499	47%	(36,602)	(72%)	87,101	37,101	43%	50,000	-	-	50,000	-	-
Community Program Materials	38,243	(8,222)	46,465	(21%)	2,715	6%	43,750	(950)	(2%)	44,700	-	-	44,700	-	-
Audit Fees	32,718	(13,113)	45,831	(40%)	35,989	79%	9,842	(31,058)	(316%)	40,900	-	-	40,900	-	-
Bank Charges	59,739	(4,574)	64,313	(8%)	5,007	8%	59,306	27,806	47%	31,500	(3,900)	(12%)	35,400	(3,900)	(12%)
Council Contingency	157,173	112,355	44,818	71%	24,564	55%	20,254	(14,746)	(73%)	35,000	1,500	4%	35,000	1,500	4%
Events & Promotions	-	(31,755)	31,755	n/a	1,062	3%	30,693	(5,807)	(19%)	36,500	-	-	35,000	-	-
Accessibility Costs	23,907	(1,054)	24,961	(4%)	3,744	15%	21,217	(3,783)	(18%)	25,000	-	-	25,000	-	-
Appraisals	33,927	(6,040)	39,967	(18%)	20,189	51%	19,778	(5,222)	(26%)	25,000	2,100	8%	22,900	2,100	8%
Special Event Equipment Rental	18,037	7,513	10,524	42%	(9)	(0%)	10,533	(6,467)	(61%)	17,000	-	-	17,000	-	-
Realty Taxes	49,426	(1,187)	50,613	(2%)	(379)	(1%)	50,992	(7,508)	(15%)	58,500	58,500	100%	-	58,500	100%
Park Security Contract	33,872	3,659	30,213	11%	(5,386)	(18%)	35,599	599	2%	35,000	35,000	100%	-	35,000	100%
Cost Recoveries from Building & Water	(132,141)	2,420	(134,561)	(3%)	(3,467)	(3%)	(131,094)	77,006	59%	(208,100)	1,121,000	539%	(1,329,100)	1,121,000	539%
Reserved for Council Decision	-	-	-	n/a	-	n/a	-	-	n/a	-	-	-	94,800	(94,800)	n/a
All Other	363,268	(16,091)	379,359	(4%)	159,016	42%	220,343	(376,157)	(171%)	596,500	129,200	22%	467,300	129,200	22%
TOTAL DEPARTMENTAL COSTS	44,245,200	(4,410,502)	48,655,702	(10%)	842,287	2%	47,813,415	770,815	2%	47,042,600	(2,661,900)	(6%)	49,704,500	(2,661,900)	(6%)

Note(s):
 1) Park Maintenance / Operating **excludes** salaries & benefits, contracts. Includes pathway maintenance & fence materials, field paint, fertilizer/grass seed, park electricity/lighting, irrigation.
 2) Vehicle & Equipment Fleet Expenditures **exclude** Salaries & Benefits, Fuel, Contributions to Reserves, and Insurance as these related costs are captured under the same named expenditure categories.
 3) Town grants includes grants to the Aurora Historical Society, Arts & Cultural Grants & Education Grants.

ATTACHMENT #2

Town of Aurora - Five Year Operating Budget History

Revised November 27, 2017

	2014 Actual		2015 Act vs 2014 Act		2015 Actual		2015 Act vs 2014 Act		2016 Actual		2017 Bud vs 2016 Act		2017 Approved Budget		2018 Bud vs 2017 Bud		2018 Proposed Budget
		Dollars	Percent	Fav / (Unfav)	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	
TOTAL DEPARTMENTAL REVENUES																	
Mayor & Council	(6,000)	(5,970)	(100%)	(30)	(30)	(100%)	(30)	(100%)	-	-	n/a	-	-	-	n/a	-	(300)
Office of the Chief Administrative Officer	(15,712)	(15,319)	(91%)	(393)	(393)	(27%)	(893)	(27%)	500	500	100%	300	300	300	n/a	300	(747,300)
Corporate Services	(696,961)	(158,132)	(23%)	(538,829)	(538,829)	(13%)	(69,129)	(13%)	(469,700)	(469,700)	(21%)	(97,400)	(97,400)	(372,300)	375,000	101%	(202,700)
Financial Services	(166,254)	51,321	31%	(217,575)	(217,575)	21%	46,079	21%	(263,654)	(263,654)	(31%)	(82,254)	(82,254)	(181,400)	21,300	12%	(4,465,900)
Planning & Building Services	(4,772,665)	3,120,139	65%	(7,892,802)	(7,892,802)	(13%)	(1,061,802)	(13%)	(6,831,000)	(6,831,000)	(31%)	(2,135,000)	(2,135,000)	(4,696,000)	(230,100)	(5%)	(1,772,600)
Infrastructure & Environmental Services	(1,990,004)	(156,878)	(8%)	(1,833,126)	(1,833,126)	4%	75,774	4%	(1,908,900)	(1,908,900)	6%	110,900	110,900	(2,019,800)	(247,200)	(12%)	(5,264,200)
Parks, Recreation and Cultural Services	(6,077,877)	3,083	0%	(6,080,960)	(6,080,960)	(4%)	(268,160)	(4%)	(5,812,800)	(5,812,800)	(8%)	(458,000)	(458,000)	(6,019,800)	(90,600)	(2%)	(7,142,600)
Corporate Revenues	(8,738,630)	(316,773)	(4%)	(8,421,857)	(8,421,857)	(20%)	(1,688,244)	(20%)	(6,733,613)	(6,733,613)	(2%)	(144,313)	(144,313)	(6,589,300)	553,300	8%	(19,595,600)
TOTAL DEPARTMENTAL REVENUE	(22,464,101)	2,521,471	11%	(24,985,572)	(24,985,572)	(12%)	(2,966,405)	(12%)	(22,019,167)	(22,019,167)	(13%)	(2,805,567)	(2,805,567)	(19,213,600)	382,000	2%	(19,595,600)
Made Up Of:																	
Parks & Rec Fees	(5,813,670)	(20,897)	(0%)	(5,792,773)	(5,792,773)	(4%)	(216,834)	(4%)	(5,575,939)	(5,575,939)	(8%)	(450,139)	(450,139)	(5,125,800)	(101,000)	(2%)	(5,024,800)
Building & Plumbing Permits	(2,303,051)	1,897,963	82%	(4,201,014)	(4,201,014)	1%	49,862	1%	(4,250,876)	(4,250,876)	(34%)	(1,440,876)	(1,440,876)	(2,810,000)	100,000	4%	(2,910,000)
Other Grants	(1,834,901)	(40,356)	(2%)	(1,794,545)	(1,794,545)	4%	69,330	4%	(1,863,875)	(1,863,875)	1%	13,625	13,625	(1,877,500)	77,100	4%	(1,954,600)
Trans From Capital & Other Reserves	(1,522,379)	(511,625)	(34%)	(1,010,754)	(1,010,754)	41%	416,615	41%	(1,427,369)	(1,427,369)	(0%)	(2,669)	(2,669)	(1,424,700)	231,500	16%	(1,656,200)
Investment Income / Interest	(2,275,523)	(649,917)	(29%)	(1,625,606)	(1,625,606)	5%	74,064	5%	(1,699,670)	(1,699,670)	(3%)	(49,670)	(49,670)	(1,650,000)	(50,000)	(3%)	(1,600,000)
Engineering Fees	(2,140,850)	(539,828)	(25%)	(1,601,022)	(1,601,022)	(21%)	(343,096)	(21%)	(1,257,926)	(1,257,926)	(10%)	(121,626)	(121,626)	(1,136,300)	(69,600)	(6%)	(1,066,700)
Trans From DC Reserves	(2,610,370)	(212,723)	(8%)	(2,397,647)	(2,397,647)	(56%)	(1,347,676)	(56%)	(1,049,971)	(1,049,971)	(17%)	(173,771)	(173,771)	(876,200)	(20,600)	(2%)	(855,600)
Penalties on Taxes	(987,221)	(96,046)	(10%)	(891,175)	(891,175)	(2%)	(13,628)	(2%)	(877,547)	(877,547)	3%	22,453	22,453	(900,000)	(50,000)	(6%)	(850,000)
Federal & Provincial Grants	(67,311)	453,429	674%	(520,740)	(520,740)	(35%)	(183,350)	(35%)	(337,390)	(337,390)	66%	221,510	221,510	(558,900)	238,700	43%	(797,600)
Supplemental Taxes	(393,240)	948,156	241%	(1,341,396)	(1,341,396)	(33%)	(441,961)	(33%)	(899,435)	(899,435)	(38%)	(337,535)	(337,535)	(561,900)	188,100	33%	(750,000)
Planning Application Fees	(602,993)	254,590	42%	(857,583)	(857,583)	5%	46,745	5%	(904,328)	(904,328)	(12%)	(108,128)	(108,128)	(796,200)	(124,100)	(16%)	(672,100)
Payments in Lieu of Taxes	(301,563)	(12,099)	(4%)	(289,464)	(289,464)	2%	4,920	2%	(294,384)	(294,384)	(3%)	(8,384)	(8,384)	(286,000)	8,400	3%	(294,400)
Financial Services Fees	(163,499)	54,076	33%	(217,575)	(217,575)	21%	46,079	21%	(263,654)	(263,654)	(4%)	(82,254)	(82,254)	(181,400)	21,300	12%	(202,700)
Lease Revenues	(168,897)	504	0%	(169,401)	(169,401)	8%	13,801	8%	(183,202)	(183,202)	(4%)	(6,802)	(6,802)	(176,400)	10,800	6%	(187,200)
Other Planning Fees	(207,349)	(20,893)	(10%)	(186,456)	(186,456)	(25%)	(46,567)	(25%)	(139,889)	(139,889)	10%	14,111	14,111	(154,000)	(4,000)	(3%)	(150,000)
All Other Bylaw Fines & Fees	(164,925)	(52,103)	(32%)	(112,822)	(112,822)	49%	55,628	49%	(168,450)	(168,450)	(18%)	(31,150)	(31,150)	(137,300)	2,100	2%	(139,400)
Parking Fines	(115,046)	(10,667)	(9%)	(104,379)	(104,379)	(18%)	(19,108)	(18%)	(85,271)	(85,271)	(12%)	(10,271)	(10,271)	(75,000)	-	-	(75,000)
Animal Tag Revenue	(34,956)	(589)	(2%)	(34,367)	(34,367)	(31%)	(10,780)	(31%)	(23,587)	(23,587)	57%	13,413	13,413	(37,000)	-	-	(37,000)
Other Building Services Revenues	(28,185)	17,214	61%	(45,399)	(45,399)	(33%)	(14,765)	(33%)	(30,634)	(30,634)	9%	2,766	2,766	(33,400)	(9,300)	(28%)	(24,100)
Other Developer Contributions	(915,410)	889,598	97%	(1,805,008)	(1,805,008)	(66%)	(1,885,371)	(66%)	(619,637)	(619,637)	(100%)	(618,637)	(618,637)	(1,000)	-	-	(1,000)
All Other	187,238	173,684	93%	13,554	13,554	588%	79,687	588%	(66,133)	(66,133)	527%	348,467	348,467	(414,600)	(67,400)	(16%)	(347,200)
TOTAL DEPARTMENTAL REVENUE	(22,464,101)	2,521,471	11%	(24,985,572)	(24,985,572)	(12%)	(2,966,405)	(12%)	(22,019,167)	(22,019,167)	(13%)	(2,805,567)	(2,805,567)	(19,213,600)	382,000	2%	(19,595,600)

ATTACHMENT #3

Full Time Salary Analysis

	2014	2015	2016	2017	2018
Total Full time FTE's included in approved budget	207	211	211	221	223
Total budgetted gross salaries (incl water and buildings) full time only , excl. OT, Lieu, benefits	\$ 15,367,000	\$ 16,080,000	\$ 16,858,400	\$ 17,591,300	\$ 18,020,850
Total gross operational expenditures budget incl water and buildings	\$ 68,083,200	\$ 71,731,800	\$ 73,870,500	\$ 79,724,200	\$ 85,475,900
Full time salaries as a percentage (%) of gross expenditures	22.57%	22.42%	22.82%	22.07%	21.08%
April 1 COLA increase approved full time	2.00%	2.00%	1.00%	1.50%	1.75%
	2.00%	2.00%	1.00%	1.50%	1.75%
June to June Toronto CPI prior to budget year.	1.40%	3.24%	1.10%	2.10%	2.10%

2018 Staff Salary Step Increases Included in Draft Operating Budget	
Tax Levy Funded Staff	\$ 93,800
Building Service Fee Funded Staff	9,000
	<u>\$ 102,800</u>

ATTACHMENT #4
Budget Option Decision Unit Summary
(Budget Items NOT Included in Staff's Recommended 2018 Operating Budget)
----- REVISION #3 - As of November 27, 2017 -----

Decision Unit Number	Option	FTE +/-	COUNCIL PRIORITY											BUDGET IMPACT		Notes		
			Communications	Parks Service Levels	Roads Service Levels	By-law Enforcement	Economic Development	Cultural Services	Succession Planning	Capital Project Delivery	Animal Control on Town's trails	Other Strategic Plan Driven	Other Funding	Levy Funding				
1	Sport Aurora	-														\$113,400		Revised Option
2	Christmas Market	-								✓						\$ 29,500		NEW - PRCS17-037
3	Sport Hall of Fame Sustainability**	-								✓						\$ 51,500		
4	Aurora Historical Society one-time Storage Requirement**	-								✓						\$ 5,000		
5	Sponsorship Program Position (Jul-Dec) * (\$30,000)	1.0														\$ 30,000		
6.1	COC - Aurora Chamber Home Show**	-								✓						\$ 8,500		Revised Option
6.2	COC - Aurora Chamber Business Excellence Awards	-								✓						\$ 2,500		Revised Option
6.3	COC - Business Women's Summit**	-								✓						\$ 2,500		
6.4	COC - Aurora Chamber Tech Expo**	-								✓						\$ 2,500		
7.0	New Projector / Blinds for the ACC Auditorium	-									✓					\$ 5,000		

*** Post Budget Process:** All position salary values are preliminary estimates. Prior to the posting of each proposed position it must go through a detailed job description and internal job evaluation process.
**** May 31, 2017 Public Stakeholder Consultation Funding Proposal.**

NEW Staffing Items Included within Staff's Recommended 2018 Operating Budget															
Full Time															
A	Bylaw Officer - Animal Control	1.0								✓					Approved as per CS17-033
B	Bylaw Officer - Park Security	1.0								✓					

ATTACHMENT #5

Decision Unit: #1 Sport Aurora		Year: 2018
<p>Category: Department: Parks, Recreation & Cultural Services Request: Sport Aurora Operating Grant Description/Impact:</p> <p>Our published Mission is to support and develop sport and physical activity in our community by advocating on behalf of our member organizations in order to build capacity, increase participation, enhance integration and celebrate excellence.</p> <p>Funds that are advanced will be used to further our Mission; continuing the work that we have done over the past 12 years and add expertise and value by delivering on the Sport Plan that was approved by the Town Council in 2016. We are a professionally managed, volunteer-driven organization and the operating grant will allow us to continue to serve the Community with sport and physical activity and meet the stated needs of the Sport Plan. The 2018 budget represents a conservative yet accurate estimate of the financial requirements to achieve our goals and we are confident of the projections.</p> <p>As we are revenue aware; we are asking for only 30.9% of our total budget and expect to continue all our revenue activities to sustain ourselves.</p> <p>It is our contention that there is no better partner for the Town to have than Sport Aurora because we have proven to be fiscally responsible and provided value. We are governed by a Board who sets and oversees ethical guidelines and have demonstrated to be capable in delivering upon every objective or role ever assumed.</p> <p>We ask that our 2018 funding request of \$113,400 be approved by Town Council.</p> <p>For further details see Sport Aurora's detailed 2018 Business Plan.</p>		
Notes:		

Summary:

Value	FTE +/-	Council Priority										Budget Impact		
		Communications	Park Service Levels	Road Service Levels	By-law & Building Process	Economic Development	Cultural Services	Succession Planning	Capital Project Delivery	Animal Control on Town's Trails	Other Strategic Plan Driven	Existing Funding	Non Levy Funding	Levy Impact
\$ 113,400											√	-	-	\$ 113,400

ATTACHMENT #6



Executive Summary

Sport Aurora was asked last spring to provide a request for funding. The Town wanted to hear of ‘add-ons’ early. Sport Aurora provided a proposed budget within the two-week window asked. The proposed budget was based upon information from experience in delivering Programs and the knowledge of the Sport Plan direction that was endorsed by Council.

Sport Aurora has continued to develop their budget in an iterative manner and the Sport Plan deliverables were foremost in importance. Sport Aurora also listened to the Council debate about funding and has subsequently followed budget discussions. Sport Aurora believe that it isn’t the responsibility of the Town to ‘sustain’ our Organization however the logic is that if there is no Organization, then we cannot participate in the delivery of the Sport Plan. Every item included has relevance to the Sport Plan.

We now provide Town Council with a revised budget and a revised operating grant request so we can continue to serve the Community with sport and physical activity and meet the stated needs of the Sport Plan. This revised budget and grant request has come after careful scrutiny of the expenses incurred during our history and successes with Sport Plan development as well as the knowledge of deliverables and a clear understanding of the next number of years as the Sport Plan remains in force.

Previously we made a total request for both Sport Aurora sustainability and Sport Plan for \$163,270.00 for 2018. We now revise that request and ask for consideration of an operating grant request of \$113,385.00 that includes both Options 1 and 2 as follows:

Item	Expenses	Revenue	Net Request
Administration	65,950	6515	\$ 59,435.
Breakfast of Champions	10,470	10,200	\$ 270.
Sport Volunteer Recognition	4,850	3,570	\$ 1,280.
Community Development	5,000	920	\$ 4,080.
Promotion of Sport	48,925	12,025	\$ 36,900.
Sport Tourism	34,450	13,260	\$ 21,190.
All Kids Can Play	4,550		\$ 4,550.
Physical Literacy Training	6,240	3,060	\$ 3,180.
Activate Aurora	250,000	250,000	\$ 0.
Total	430,435	299,550	\$130,885.
*Less transferred from 2017			(\$17, 500.)
Total request			\$113,385.

Please note that the operating grant request is 30.9% of our budget; the balance coming from sales, donations, fees and sponsorship. We provide almost \$300,000.00 of revenue on \$430,000.00 of expense.

This base funding request will be projected in subsequent years and will depend upon the % of assessed growth and changes in the Consumer Price Index.

We respectfully submit this request and report and ask for consideration in the 2018 budget.

We encourage Council to invite us for a presentation or discussion at any time.

ATTACHMENT #6



1) Administration

Our focus remains clear. Sport does not happen off of kitchen tables with 100% of activity and expertise accomplished by volunteers. While Sport Aurora remains a not-for profit, volunteer driven organization, it is professionally managed; allowing it to operate with the diligence and professional oversight required of an Organization that represents the interests of over 40 member sport Organizations and the over 20,000 sport participants they serve. The benefits to the Community are that Sport Aurora provides professional expertise from a variety of specialists who are on contract with us to perform duties that are success-focused. We do not pay employee benefits as these people are independent contractors and so the cost of professional engagement is significantly lower than if the Town was to hire a generalist and pay all employment costs.

The administrative budget reflects the needs for professional services provided by skilled management professionals who provide their services for fees, but as importantly, they deliver these services with a passion for their work and a sense of contribution.

Executive Director- We have hired an experienced professional who provides management of the entire Organization in an Executive Director capacity whose salary is partially paid through Sport Aurora, but the balance comes from other grants. Her role is to lead and supervise others in the Mission of the Organization and ensure that deliverables are met, providing financial, legal and accounting oversight through professional services contracted to us and to provide direct support to the Executive Committee and Board of the Organization.

The Executive Director supervises Programs through other contracted professional services needed by the diverse Organization:

A Sport Plan Manager is needed to plan and deliver new Programs described in the Sport Plan. In Year 2 these include the identification and support of marginalized Communities, improving access to sport for women and girls as participants and coaches, the engagement of adults and older adults as well as culturally diverse populations. This requires facilitation of group discussions, research into best practices elsewhere, preparation of accurate reports, recommending strategies and proposing Programs to meet short-falls. This Manager will be responsible for the delivery of the Sport Summit that is directly focused on sport plan deliverables.

An Events Coordinator is required to build a volunteer team to support various sport and physical activity events, implement sport tourism activities and support our sport delivery system as we create Aurora as a sport destination.

A Promotional Partnerships Manager is needed to build and implement a Marketing and Promotion strategy that not only increases sport revenue by promoting sport participation, but adds revenue to the member Organizations through partnerships with Community businesses and service

ATTACHMENT #6



organizations that share the Mission, Vision and Beliefs of sport. Where sport programs and business intersect there is a need for partnership and someone to manage those relationships.

Other expenses include those related to legal and accounting activities as well as insurance requirements and simple overhead.

The administrative budget also includes in 2018 a 100% increase in revenue from membership. We heard that our membership ought to take on more of the load of expenses to show value of Sport Aurora to them. The Executive is now looking into sustainability strategies that include progressive membership fees geared to participant numbers and other fundraising strategies designed to have us reach a revenue reserve that is considered acceptable. This will be a balanced approach because of the varying sizes of our member organizations to ensure that fees are not a limiting factor to membership. This new fee structure will be proposed to the Membership at our Annual General Meeting in Feb 2018.

For administration and professional Management we request an operating grant of \$59,435.00

2) Breakfast of Champions

This project is an annual event that recognizes the accomplishments of athletes and coaches in the Community who have won championships at Provincial or National levels and is part of our Promotion and Celebration of support mandate.

The 2017 sold-out event recently concluded with 200 people in attendance including 130 athletes and coaches. The venue we use is limiting and we believe that when suitable larger venue is made available in Town, we will grow this event and be able to profit from the event itself. Awards are presented in front of family, friends, VIP's and Media.

The benefits to the Community are far reaching. It is widely known that the celebration of exemplary effort is conducive to participation rates climbing. Celebrating sport participants has a positive effect on entry-level and recreational participant levels. Sport Organizations who produce high-performance athletes have a higher standing in the Community and it demonstrates their expertise, attracting participants.

Identifying and celebrating sport excellence is also a matter of Community pride and the public relations benefits of being identified as a Town that produces excellence in sport is valued everywhere.

In 2018 we request an operating grant of \$ 270.00

ATTACHMENT #6



3) Sport Volunteer Recognition Lunch

This luncheon has been provided for the last six years and was in fact begun before we had any Trillium Funding, because our Sport Organization members felt it was a priority to recognize and support volunteerism.

Sport Aurora recruits and accept nominations from all 42 of our members for people who have made significant contributions to their Organizations. Awards are provided, individual volunteer contributions are presented publicly and documented in front of families, friends, VIP's and the Media. The event is widely publicized.

The benefits to the Community are that volunteerism is rewarded and it stimulates volunteerism. The economic benefits of having a vibrant, engaged volunteer sector, whether it be sport or otherwise is well documented. Showing the public that sport volunteers are valued is an important step in recruiting more volunteers. Sport Organizations identify the lack of sufficiently trained volunteers as a major threat and so working with them to help recruit volunteers through public recognition is important.

We request an operating grant of \$ 1280.00

4) Community Development Workshops

Building on the facilitation and community consultation undertaken in Year 1 of the Sport Plan, and the recommendations to build Programs for marginalized communities, those with disabilities, girls and women and older adults, we have prepared workshops for the Community that bring the issues them and provide resources for those seeking advice and promotion of these special populations.

The benefits to the Community are that each of these special populations will have a community forum from which to build awareness and then subsequently, programs for integration of special populations into mainstream programming will be offered. Leadership of special populations will be trained and capacity to service special populations will be extended. Aurora will become a sport-inclusive community.

An operating grant of \$ 4080.00 is requested for this Program

5) All Kids Can Play Program

While Aurora is considered an affluent Town, there are 'pockets of poverty' according to our service providers and partners who have worked with us in consultation in the previous year's Sport

ATTACHMENT #6



Plan work. These include Welcoming Arms, Big Brothers and Big Sisters of York and Canadian Tire JumpStart.

The 'All Kids Can Play in Aurora' Program has been in operation for five years now, and we have been successful at raising significant funds for donation to families in need. Presently we have a reserve of over \$30,000.00 for needy families. We have created policies for the appropriate administration of the Program based on best practices seen elsewhere. However, since we guarantee that 100% of the donated funds go to the families and children in need in order to boost donations, the administration and management of the Program and the costs associated with outreach to potential recipients is unfunded.

Our goal is to make every dollar received go directly to the families in need and so our operating grant request is based upon both the outreach administration of the Program so it reaches the kids in need.

The benefits to the Community are obvious when we are trying to increase participation rates but financial barriers are evident. This Program addresses specifically the Sport Plan objectives of identifying and removing barriers to participation such as financial barriers. The goal is to provide additional funding to outreach to families and to be able to recruit donors so the fund grows and the number of children assisted grows as well.

The operating grant request for this program is \$4550.00

6) Promotion of Sport

As the Town grows, we are increasingly aware that new residents do not have readily available information on how to access sport. We are also told that the three major socializing tools for families to integrate themselves in the Community are the schools, the faith community and sport.

There is nothing on the Town web-site for example that helps a resident find sport. There is nothing available to promote the value of sport in the Community and little to encourage healthy physical activity through sport. Sport Organizations do their best to advertise and promote, but their often limited resources and, in particular, volunteer time are spent in delivery of Programs, not the promotion of them. In addition, the specialized nature of the skill of marketing and promoting sport is not something available to most sports, large or small in size.

ATTACHMENT #6



The promotion of sport is an important and valuable part of the Sport Plan and one that requires attention to various media (social and traditional) as well as digital presence and use of digital means of information dissemination.

Our direction includes the planning and implementation of an annual Sport Summit that brings sport together. It will be called 'Connecting Community Sport' and will be launched in early 2018. We intend to bring sport together and discuss common challenges and opportunities annually to make sport a better place to be in Aurora.

The expenses we expect to incur will be for professional help in event planning and management, digital and traditional media campaign development and strategy design, graphic display and strategic delivery of messaging.

We will use revenue tools such as advertising to offset costs and will develop further strategies to reduce the reliance on advertising expense after launch in 2018.

The benefits to the Community include wider and more accurate access to sport and healthy physical activity and faster and better social integration of newcomers to Aurora. Sport Organizations who service the majority of residences will see greater profile to their sports and increased participation through greater awareness. This helps with their sustainability and the provision of low-priced, high-value service.

In 2018 we request an operating grant of \$36900.00

7) Sport Tourism

The Sport Plan is clear about the importance of developing Aurora as a sport tourism 'destination'. Sport tourism is the most stable of all tourism types because it is known that once sporting events are established, they endure in spite of economic downturns that affect other types of tourism. Sport tourism events that are built and supported locally have a wealth of talented volunteers attached to them to reduce costs of implementation and ensure that the competition 'inside the lines' is done in a quality manner. Supporting volunteer sport organizations is therefore a good investment when the economic off-shoots of visitors to the Community result in visits to local businesses.

Developing a Sport Tourism Plan is essential to the development, and sustainability of sport tourism activities and involves the cooperation of the municipality, the business community and of course sport organizations. Sport Aurora has begun this process, met with and discussed the sport tourism landscape with community members in 2017 and a direction was established out of the recommendations received.

ATTACHMENT #6



The Sport Tourism Plan proposed is designed to build a sport tourism infrastructure through establishing a sport tourism volunteer team who will provide support of 5-10 local events (in 2018) that have potential to be developed into larger annual tourism events.

The Sport Tourism Coordinator will ensure that events are properly advertised and promoted, that support for all activities 'outside the lines' are properly managed and there will be a focus on the 'customer experience' ensuring that every guest to our Community has a positive experience. This includes articulation and coordination amongst the participating sport organizations, the general public, business community and the Municipality. It benefits everyone to know what is happening, when and to what extent.

An important part of the direction is the production, both in print and digitally, of a Sport Tourism publication called 'Play in Aurora' that has been previously published as a pilot activity and evaluated as being useful and will be used to advertise both Town and business interests to visiting sport guests. This magazine will be available through sport organizations when they bring guests into Town and through digital outreach to teams before they reach Town. Ancillary 'things to do' will be highlighted to make the experience in Aurora memorable.

Our Sport Organizations are very skilled at organizing their sport competitions, but what they lack is the time and resources to build the customer experience that drives participants to businesses and Town attractions that make their visit memorable. Memorable visits cause repeat visits and that is how sport tourism grows.

It has been determined through a facility inventory and analysis that Aurora has a limited ability to provide for larger national and international events, however in reviewing the proximity and facilities of neighbouring Communities, combining the resources of these Communities through collaboration could result in attracting larger events. A collaborative Bid Committee is recommended and we will lead the facilitation of this to its conclusion.

Our operating grant request for Sport Tourism in 2018 is \$21,190.00

8) Physical Literacy Training

This project was suggested by the Sport Plan consultant and approved by Council. It is designed to bring physical literacy training to municipal recreation leaders, sport leaders and to service organizations that deal with children. This is a capacity building exercise that is directed at the early years and once we have sufficient leaders trained in all sectors, then Programs can be delivered and sustained that focus on building a physically literate society that has both the competence and confidence to be active.

ATTACHMENT #6



The benefits to the Community include providing competent trainers for all sport organizations at the intake level of participants. Presently little exists in this area and so coaches must make adjustment to programs to accommodate children under the age of 12 year and often they provide youth developmental principles to children when this could be harmful or at least inappropriate.

Our operating grant request for Physical Literacy training is \$ 3180.00

9) Activate Aurora

Activate Aurora is self-sustaining and will remain so until mid-2019 when the Ontario Trillium Foundation grant expires. By then the Project will have built awareness, capacity and sustainable programs in schools, in the municipality and within sport Organizations.

The Town and other members of the Steering Committee already provide in-kind support of Activate Aurora and no operating grant is requested.

The benefit to the Community is that \$749,500.00 of provincial money has been invested in this Community through the efforts of Sport Aurora to build an active community.

10) *Transferred funds from 2017 budget.

Please note that since the 2017 grant was not approved nor received until late in 2017, some work from the 2017 deliverables, in particular the Sport Summit that has been planned for early 2018 requires us to transfer funds into 2018. These funds have been deducted from the actual cost projected for 2018, reducing the Total request by \$17,500.00.

**Budget Committee - 2018 Operating Budget
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ATTACHMENT #6

SPORT AURORA (Including Sport Plan)
2017 / 19 BUDGET

02Nov2017

	2018	2017
<u>Including Sports Plan</u>		
<u>Expenses</u>		
Administration	\$ 65,950	\$ 83,020
Breakfast of Champions	10,470	8,450
Volunteer Recognition Event	4,850	4,250
Community Development Workshop	4,980	3,170
Promotion of Sport	48,925	58,925
Sport Tourism	34,450	14,740
All Kids Can Play	4,550	3,950
Activate Aurora	250,000	250,000
Physical Literacy Training	6,240	-
Total Expenses	430,415	426,505
<u>Less Revenue</u>		
Administration	6,515	39,838
Breakfast of Champions	10,200	7,300
Volunteer Recognition Event	3,570	3,750
Community Development Workshop	900	2,500
Promotion of Sport	12,025	8,425
Sport Tourism	13,260	18,000
All Kids Can Play	-	3,000
Activate Aurora	250,000	250,000
Physical Literacy Training	3,060	-
	299,530	332,813
Net Sport Aurora Expense	130,885	93,692
Less 2017 Funding Trans to 2018*	17,500	-
Net Sport Aurora Grant	\$ 113,385	\$ 93,692
<u>Allocated by Program</u>		
Administration	\$ 59,435	\$ 43,182
Breakfast of Champions	270	1,150
Volunteer Recognition Event	1,280	500
Community Development Workshop	4,080	670
Promotion of Sport	36,900	50,500
Sport Tourism	21,190	(3,260)
All Kids Can Play	4,550	950
Physical Literacy Training	3,180	-
Activate Aurora	-	-
	130,885	93,692
Less 2017 Funding Trans to 2018*	17,500	-
Net Sport Aurora Grant	\$ 113,385	\$ 93,692

* Due to the late grant approval, two items in the 2017 Sport Aurora Budget had to be deferred to into 2018 Budget. Thus funding for these items was included in 2017 grant.

ATTACHMENT #6

02/Nov/2017

SPORT AURORA (Including Sport Plan)
2017 BUDGET

	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
Breakfast of Champions													
Expenses													
Food & Beverage	-	-	-	-	-	-	-	-	-	-	3,375	-	3,375
Gifts & Acknowledgement	-	-	-	-	-	-	-	-	-	-	385	-	385
Video Editing	-	-	-	-	-	-	-	-	-	-	150	-	150
Programs	-	-	-	-	-	-	-	-	-	-	200	-	200
Video of Breakfast	-	-	-	-	-	-	-	-	-	-	250	-	250
Advertising	-	-	-	-	-	-	-	-	-	-	400	-	400
Awards	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000
Master of Ceremonies	-	-	-	-	-	-	-	-	-	-	500	-	500
Guest Speaker	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
Contingency	-	-	-	-	-	-	-	-	-	-	1,210	-	1,210
Total Expenses	-	-	-	-	-	-	-	-	-	-	10,470	-	10,470
Revenue													
Guest Ticket Sales	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000
Table Sponsorship	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000
Naming Sponsor	-	-	-	-	-	-	-	-	-	-	5,200	-	5,200
Total Breakfast of Champions Expense	-	-	-	-	-	-	-	-	-	-	10,200	-	10,200
Total Breakfast of Champions Expense	-	-	-	-	-	-	-	-	-	-	270	-	270
Food & Beverage													
Gifts & Acknowledgement	-	-	-	-	-	-	-	-	-	-	225	-	225
Programs	-	-	-	-	-	-	-	-	-	-	7	-	7
Awards	-	-	-	-	-	-	-	-	-	-	100	-	100
Guests	-	-	-	-	-	-	-	-	-	-	200	-	200
Athletes	-	-	-	-	-	-	-	-	-	-	100	-	100
Table Sponsorship	-	-	-	-	-	-	-	-	-	-	100	-	100
Naming Sponsor	-	-	-	-	-	-	-	-	-	-	20	-	20
	-	-	-	-	-	-	-	-	-	-	1	-	1

ATTACHMENT #6

02Nov2017

SPORT AURORA (Including Sport Plan)
2017 BUDGET

Volunteer Recognition Event

	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
<u>Expenses</u>													
Food & Beverage	-	-	-	-	-	-	-	-	-	-	750	-	750
Advertising / Promotion	-	-	-	-	-	-	-	-	-	-	600	-	600
Awards	-	-	-	-	-	-	-	-	-	-	1,900	-	1,900
Guest Speaker	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
Contingency	-	-	-	-	-	-	-	-	-	-	600	-	600
Total Expenses	-	-	-	-	-	-	-	-	-	-	4,850	-	4,850
<u>Revenue</u>													
Member Participation Fee	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
Naming Sponsor	-	-	-	-	-	-	-	-	-	-	2,570	-	2,570
Total Volunteer Recognition Expense	-	-	-	-	-	-	-	-	-	-	3,570	-	3,570
	-	-	-	-	-	-	-	-	-	-	1,280	-	1,280
Awards	-	-	-	-	-	-	-	-	-	-	20	-	20
Member Participation Fee	-	-	-	-	-	-	-	-	-	-	20	-	20
Naming Sponsor	-	-	-	-	-	-	-	-	-	-	1	-	1
Venue Sponsor	-	-	-	-	-	-	-	-	-	-	1	-	1

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02/Nov/2017

SPORT AURORA (Including Sport Plan)
2017 BUDGET

Community Development Workshop

	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
<u>Expenses</u>													
Food & Beverage	-	-	-	-	-	-	-	-	-	-	300	-	300
Advertising / Promotion	-	-	-	-	-	-	-	-	-	-	450	-	450
Printing	-	-	-	-	-	-	-	-	-	-	120	-	120
Facilitator	-	-	-	-	-	-	-	-	-	-	3,820	-	3,820
Contingency	-	-	-	-	-	-	-	-	-	-	290	-	290
Total Expenses	-	-	-	-	-	-	-	-	-	-	4,980	-	4,980
<u>Revenue</u>													
Registration	-	-	-	-	-	-	-	-	-	-	900	-	900
Total Community Development Expense	-	-	-	-	-	-	-	-	-	-	4,080	-	4,080
Participants	-	-	-	-	-	-	-	-	-	-	60	-	60

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SPORT AURORA (Including Sport Plan)
2017 BUDGET

Promotion of Sport

	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
Expenses													
Web Maintenance	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Advertising	200	200	200	200	200	200	200	200	200	200	200	200	2,200
Street Sale	-	250	250	250	250	250	1,125	250	-	250	-	250	3,000
Graphic Production Contract	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000
Sport Summit	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Monthly Bulletin Board	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Communication Director	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Special Promo Projects	200	200	200	200	200	200	200	200	200	200	200	200	2,600
Contingency	200	200	200	200	200	200	200	200	200	200	200	200	2,600
Total Expenses	3,150	3,150	13,150	3,150	3,150	3,150	4,275	3,150	3,150	3,150	3,150	3,150	48,925
Revenue													
Street Sale Revenue	-	-	-	-	-	-	1,225	-	-	-	-	-	1,225
Monthly Bulletin Board Advertising	650	650	650	650	650	650	650	650	650	650	650	650	7,800
Sport Summit Ticket Sales	-	-	-	-	-	-	-	-	-	3,000	-	-	3,000
Total Promotion of Sport Expense	650	650	650	650	650	650	1,875	650	650	3,650	650	650	12,025
Total Promotion of Sport Expense	2,500	2,500	12,500	2,500	2,500	2,500	2,400	2,500	2,500	(500)	2,500	2,500	36,900

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SPORT AURORA (Including Sport Plan)
2017 BUDGET

Sport_Tourism	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
Expenses													
Play In Aurora Production Costs	-	1,500	1,500	1,500	1,500	-	-	-	6,800	1,500	-	-	6,800
Events Manager	1,500	-	-	-	-	-	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Volunteer Meeting Costs	-	-	-	-	-	-	50	50	100	50	50	-	300
ST Committee Support	-	300	300	300	300	300	300	300	2,750	300	300	300	2,750
Sport Tourism Advertising	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Contingency	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Total Expenses	2,050	2,050	2,050	2,050	2,050	2,050	2,100	2,100	11,700	2,100	2,100	2,050	34,450
Revenue													
Advertising	-	-	-	-	-	-	-	4,100	4,100	5,060	-	-	13,260
Total Sport Tourism Expense	2,050	2,050	2,050	2,050	2,050	2,050	2,100	(2,000)	7,600	(2,960)	2,100	2,050	21,190

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SPORT AURORA (Including Sport Plan)
2017 BUDGET

Physical Literacy Training	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
Expenses													
Food & Beverage	-	-	-	-	-	-	-	-	-	300	-	-	300
Advertising / Promotion	-	-	-	-	-	-	-	-	-	450	-	-	450
Printing	-	-	-	-	-	-	-	-	-	120	-	-	120
Guest Speaker	-	-	-	-	-	-	-	-	-	900	-	-	900
Facility Costs	-	-	-	-	-	-	-	-	-	1,500	-	-	1,500
Manuals	-	-	-	-	-	-	-	-	-	1,500	-	-	1,500
Trainer Costs	-	-	-	-	-	-	-	-	-	200	-	-	200
Program Sponsor Support	-	-	-	-	-	-	-	-	-	370	-	-	370
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-	6,240	-	-	6,240
Revenue													
Registration	-	-	-	-	-	-	-	-	-	1,530	-	-	1,530
Sponsorship	-	-	-	-	-	-	-	-	-	1,530	-	-	1,530
Total Physical Literacy Training Expense	-	-	-	-	-	-	-	-	-	3,060	-	-	3,060
Participants	-	-	-	-	-	-	-	-	-	60	-	-	60

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	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
SPORT AURORA (Including Sport Plan) 2017 BUDGET													
All Kids Can Play													
Expenses													
Outreach Campaign	-	-	-	-	-	-	-	-	-	500	-	-	500
Video Production	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Graphics	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Poster/Printing	-	-	-	-	-	-	-	-	-	750	-	-	750
Media	-	-	-	-	-	-	-	-	-	1,200	-	-	1,200
Distribution	-	-	-	-	-	-	-	-	-	250	-	-	250
Contingency	-	-	-	-	-	-	-	-	-	350	-	-	350
Total Expenses	-	-	-	-	-	-	-	-	-	4,550	-	-	4,550
Revenue													
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total All Kids Can Play Expense	-	-	-	-	-	-	-	-	-	4,550	-	-	4,550

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02/Nov/2017

SPORT AURORA (Including Sport Plan)
2017 BUDGET

Activate Aurora	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
Expenses													
Sport Aurora ED	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Activate Aurora Manager	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Contract Support	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,200
Purchased Services	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	78,420
Meeting/Workshop (facility and other) costs	130	130	130	130	130	130	130	130	130	130	130	130	1,560
Supplies and Materials	640	640	640	640	640	640	640	640	640	640	640	640	7,680
Travel	450	450	450	450	450	450	450	450	450	450	450	450	5,400
Impact Reporting Costs	460	460	460	460	460	460	460	460	460	460	460	460	5,520
Overhead and Admin	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Total Expenses	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	21,035	250,000
Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
OTF	-	-	-	-	-	-	-	-	-	250,000	-	-	250,000
Allocated to admin	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Activate Aurora Expense	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	(239,185)	20,815	21,035	-

ATTACHMENT #7

Decision Unit: #2		Year: 2018
Outdoor Christmas Market		
Category:		
Department: Parks, Recreation and Cultural Services		Division: Cultural Services
Request: Sport Plan		
Description/Impact:		
<p>In PRCS17-037, staff recommended that an Outdoor Christmas Market special event be included as a budget pressure option decision unit item in the 2018 budget. Council agreed to this recommendation on November 14, 2017.</p> <p>The proposed outdoor Christmas Market could include several features such as:</p> <ul style="list-style-type: none"> • Suitable site that includes sufficient space and access for vendors, activities and parking. The site must be safe, free of ice and snow and well-lit and must be able to support event infrastructure such as electrical service, toilets and garbage disposal. The site should have some indoor space as a back-up for inclement weather; • Road closures that could be transformed into pedestrian walkways with festive names such “Candy Cane Lane”; • Artisan and Artist vendors including fine crafts, jewelry, home décor, art and culinary specialties, roving buskers, Carolers, Sing-a-longs, children’s activities including visits with Santa and music to include live musical performances; • Light displays and unique décor; • “How to” workshops; • Food and Beverage; • Community organization displays, booths and activities; • Ice carvings. <p>Further details on this proposed new special event can be found within the above named report.</p>		
Notes:		

Summary:

Value	FTE +/-	Council Priority										Budget Impact		
		Communications	Park Service Levels	Road Service Levels	By-law & Building Process	Economic Development	Cultural Services	Succession Planning	Capital Project Delivery	Animal Control on Town's Trails	Other Strategic Plan Driven	Existing Funding	Non Levy Funding	Levy Impact
\$ 29,500							√				√	-	-	\$ 29,500

ATTACHMENT #8

**Aurora Historical Society
Planned 2018 Budget**

	Projected 2017	Planned 2018
OPERATIONS		
Operating Grants		
Town of Aurora	\$ 72,600.0	\$ 74,400
Ontario Museum Association	16,200	16,200
Summer Students	9,500	11,400
Heritage Canada -Curatorial	9,000	
Total Grants	107,300	102,000
Other Income		
Hillary House Ball (Net)	27,000	35,000
Admissions/Programs	3,100	4,000
Memberships	3,400	3,800
General Donations	11,500	14,350
Sales/Rental/Other	8,200	10,200
Total Income	160,500	169,350
Operating Expenses		
Advertising	250	300
Amortization	2,150	2,000
Curatorial	7,800	9,500
Insurance -Property/Liability	7,225	7,400
Office/Administration	13,300	13,200
Other	2,875	2,500
Programs	2,200	3,500
Repairs	14,000	17,000
Salaries	100,500	106,950
Utilities	5,700	6,000
Total Operating Expenses	156,000	168,350
Total Operating Surplus	\$ 4,500	\$ 1,000
CAPITAL		
House Restoration Work	23,230	no restoration
Parks Canada Grant	11,600	work planned
Society Capital Share	11,630	

ATTACHMENT #9

From: Suzanne Haines [<mailto:suzanne@auroraculturalcentre.ca>]
Sent: November-24-17 11:05 AM
To: Saavedra, Marianna
Subject: Re: Follow-up to November 20th Budget meeting

Hi Marianna,

1) Councillor Thom asked for more information about our 2018 revenue budget.

Grants 47,000

Sponsorship 20,000

Donations 22,000

Total: 89,000

2) Councillor Michael Thompson also asked about the ratio of Town grant to total revenue for 2017 and 2018.

Both years indicate that the Town's contribution is 57% of Total revenue

Sincerely,

Suzanne Haines
Executive Director
Aurora Cultural Centre
[905 713 1818](tel:9057131818) Direct Line: [905 750 1743](tel:9057501743)
suzanne@auroraculturalcentre.ca