



## Corporate Services, Strategy, Risk and Accountability Committee Meeting

### Agenda

**Date:** May 14, 2020  
**Time:** 9:30 am  
**Location:** Council Chambers- members participating remotely.

Pages

#### 1. Declarations of Interest:

#### 2. Delegation(s):

Due to COVID-19 this meeting will be conducted virtually. Only the chair of the meeting, along with a clerk and audio/visual technician, will be in council chambers, with all other staff, members of council and delegations participating in the meeting remotely. The meeting will be live webcasted, as usual, and archived on the city website.

Requests to delegate to this virtual meeting can be made by completing the online delegation registration form at [www.burlington.ca/delegate](http://www.burlington.ca/delegate) or by submitting a written request by email to the Clerks Department at [clerks@burlington.ca](mailto:clerks@burlington.ca) by noon the day before the meeting is to be held. All requests to delegate must contain a copy of the delegate's intended remarks which will be circulated to all members of committee in advance as a backup should any technology issues occur.

If you do not wish to delegate, but would like to submit feedback, please email your comments to [clerks@burlington.ca](mailto:clerks@burlington.ca). Your comments will be circulated to committee members in advance of the meeting and will be attached to the minutes, forming part of the public record.

#### 3. Consent Items:

Reports of a routine nature, which are not expected to require discussion and/or debate. Staff may not be in attendance to respond to queries on items contained in the Consent Agenda.

3.1 2019 Treasurer's statement for reserve funds (F-05-20) 1 - 11

3.2 2020 capital budget variance and project closure (F-14-20) 12 - 18

3.3	Financial status report as at March 31, 2020 (F-22-20)	19 - 40
3.4	Municipal property tax software (F-23-20)	41 - 45
3.5	Annual report from the Burlington Ombudsman (CL-07-20)	46 - 57

#### **4. Regular Items:**

4.1	Staff directions from 2020 budget (F-46-19-2)	58 - 59
4.2	Business intelligence and Vision to Focus integrated reporting (CM-02-20)	60 - 74
4.3	Strategies to address financial impacts of COVID-19 (F-27-20)	75 - 81
4.4	Financial impacts of COVID-19 on local boards (F-26-20)	82 - 88
4.5	Verbal update on COVID-19 from City Manager Tim Commisso	

#### **5. Confidential Items:**

Confidential reports may require a closed meeting in accordance with the Municipal Act, 2001. Meeting attendees may be required to leave during the discussion.

5.1	Confidential leasing matters (L-17-20)	
5.2	Verbal update on COVID-19 from City Manager Tim Commisso (if necessary)	

#### **6. Procedural Motions:**

#### **7. Information Items:**

#### **8. Staff Remarks:**

#### **9. Committee Remarks:**

#### **10. Adjournment:**



**SUBJECT: 2019 Treasurer's statement for reserve funds**

**TO: Corporate Services, Strategy, Risk & Accountability Cttee.**

**FROM: Finance Department**

Report Number: F-05-20

Wards Affected: All

File Numbers: 460-01

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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**Recommendation:**

Receive and file finance department report F-05-20 providing the annual financial statements for the development charges, park dedication and public benefits reserve funds.

**PURPOSE:**

In accordance with the Development Charges Act, 1997 (DCA), Planning Act, and the City's Development Charges By-law 29-2019 the Treasurer is required to provide council with an annual financial statement on the Development Charges, the City's Park Dedication and Public Benefits reserve funds.

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**Background and Discussion:**

**Development Charges Reserve Fund Statement**

Section 12 of O.Reg. 82/98 prescribes the information that must be included in the Treasurer's statement. The information is in addition to the opening and closing balance for the previous year and the transactions relating to that year. For each reserve fund:

1. A description of the service for which the fund was established. If the fund was established for a service category, the service is the category.
2. For the credits in relation to the service or service category for which the fund was established,

- i. the amount outstanding at the beginning of the previous year, given in the year, used in the year and outstanding at the end of the year,
  - ii. the amount outstanding at the beginning of the previous year and outstanding at the end of the year, broken down by individual credit holder.
3. The amount of any money borrowed from the fund by the municipality during the previous year and the purpose for which it was borrowed.
4. The amount of interest accrued during the previous year on money borrowed from the fund by the municipality.
5. The amount and source of any money used by the municipality to repay, in the previous year, money borrowed from the fund or interest on such money.
6. A schedule that identifies credits recognized under section 17 and, for each credit recognized, sets out the value of the credit, the service against which the credit is applied and the source of funds used to finance the credit. O. Reg. 82/98, s. 12 (2).

The following is also prescribed as information to be included in the statement of the treasurer:

1. For each project that is financed, in whole or in part, by development charges,
  - i. the amount of money from each reserve fund established under section 33 of the Act that is spent on the project, and
  - ii. the amount and source of any other money that is spent on the project. O. Reg. 82/98, s. 12 (3).

The treasurers' statement to be completed as part of the above requirements is included as Appendix A to this report.

### **Park Dedication Reserve Fund Statement**

Section 42 of the Planning Act prescribes the information that must be provided to council with annual financial statements on the city's Cash in Lieu of Park Land, known as the Park Dedication Reserve Fund. For this reserve fund:

17. The treasurer of the municipality shall each year, on or before the date specified by the council, give the council a financial statement relating to the special account.
18. The statement shall include, for the preceding year,
  - a. statements of the opening and closing balances of the special account and of the transactions relating to the account;
  - b. statements identifying,
    - i. any land or machinery acquired during the year with funds from the special account,

- ii. any building erected, improved or repaired during the year with funds from the special account,
    - iii. details of the amounts spent, and
    - iv. for each asset mentioned in subclauses (i) and (ii), the manner in which any capital cost not funded from the special account was or will be funded; and
  - c. any other information that is prescribed.
19. The treasurer shall give a copy of the statement to the Minister on request.
20. The council shall ensure that the statement is made available to the public.

The treasurer's statement is included as Appendix B to this report.

### **Public Benefits Reserve Fund Statement**

Section 37 of the Planning Act prescribes the information that must be provided to council with annual financial statements on the city's Public Benefits Reserve Fund. For this reserve fund:

- 5. All money received by the municipality under this section shall be paid into a special account and spent only for facilities, services and other matters specified in the by-law.
- 6. The money in the special account may be invested in securities in which the municipality is permitted to invest under the Municipal Act, 2001 and the earnings derived from the investment of the money shall be paid into the special account, and the auditor in the auditor's annual report shall report on the activities and status of the account.
- 7. The treasurer of the municipality shall each year, on or before the date specified by the council, give the council a financial statement relating to the special account.
- 8. The statement shall include, for the preceding year,
  - a. statements of the opening and closing balances of the special account and of the transactions relating to the account;
  - b. statements identifying,
    - i. any facilities, services or other matters specified in the by-law for which funds from the special account have been spent during the year,
    - ii. details of the amounts spent, and
    - iii. for each facility, service or other matter mentioned in subclause (i), the manner in which any capital cost not funded from the special account was or will be funded; and
  - c. any other information that is prescribed.
- 9. The treasurer shall give a copy of the statement to the Minister on request.
- 10. The council shall ensure that the statement is made available to the public.

The treasurer's statement for the Public Benefits Reserve Fund is included as Appendix C to this report.

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### **Financial Matters:**

The 2019 Development Charges Reserve Funds Statement is attached as Appendix A.

- Schedule 1 – Development Charges Reserve Funds statement
- Schedule 2 – Capital Fund Transfers

The 2019 Park Dedication reserve fund statement is attached as Appendix B.

- Schedule 1 – Park Dedication Reserve Fund statement
- Schedule 2 – Capital Fund Transfers

The 2019 Public Benefits reserve fund statement is attached as Appendix C.

- Schedule 1 – Public Benefits Reserve Fund Statement
  - Schedule 2 – Capital Fund Transfer
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### **Public Engagement Matters:**

The 2019 Treasurer's statements included within this report are made available to the public on the city's website and upon request. Furthermore, the Development Charges Reserve Fund statement has also been distributed to the Development Charges Consultation Committee.

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### **Conclusion:**

The attached treasurer's statements are provided for information only.

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Respectfully submitted,

Luke Zygalko

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## **Appendices:**

### A. The 2019 Development Charges reserve fund statements

- Schedule 1 – Development Charges Reserve Funds statement
- Schedule 2 – Capital Fund Transfers

### B. The 2019 Park Dedication reserve fund statement

- Schedule 1 – Park Dedication Reserve Fund statement
- Schedule 2 – Capital Fund Transfers

### C. The 2019 Public Benefits reserve fund statement

- Schedule 1 – Public Benefits Reserve Fund statement
- Schedule 2 – Capital Fund Transfers

## **Report Approval:**

All reports are reviewed and/or approved by Department Director, Director of Finance and Director of Legal. Final approval is by the City Manager.

City of Burlington

Treasurer's Statement - Development Charges Reserve Funds (DCRF)

For The Period January 1, 2019 to December 31, 2019

Appendix A of F-05-20

Schedule 1

	Growth Studies	Fire Protection	Library	Transit	Transportation	Storm Drainage	Parks & Recreation	Total
<b>Balance as of January 1, 2019</b>	\$ 117,563	\$ 15,371	\$ 57,467	\$ 1,266,058	\$ 19,205,239	\$ 7,190,885	\$ 4,103,922	\$ 31,956,505
<b>Revenues</b>								
Development Charges Collected								
Residential	6,763	12,330	18,057	27,330	959,530	115,522	301,371	1,440,903
Non-Residential	7,162	23,291	1,099	37,512	1,523,650	81,835	16,967	1,691,516
Interest Earned	1,903	-	1,010	25,980	254,229	85,301	19,471	387,893
<b>Sub-Total</b>	<b>\$ 15,827</b>	<b>\$ 35,622</b>	<b>\$ 20,166</b>	<b>\$ 90,822</b>	<b>\$ 2,737,409</b>	<b>\$ 282,658</b>	<b>\$ 337,808</b>	<b>\$ 3,520,312</b>
<b>Expenditures</b>								
Transfers (To)/ From Capital	(95,000)	(14,928)	(34,912)	(344,984)	(2,588,678)	(1,189,074)	(203,483)	(4,471,059)
Transfers (To)/ From DCRF (Loan Repayment)		(34,924)				34,924		-
Transfers (To)/From Other Reserve Funds	-	-	-	-	(2,400,000)	-	-	(2,400,000)
<b>Sub-Total</b>	<b>\$ (95,000)</b>	<b>\$ (49,852)</b>	<b>\$ (34,912)</b>	<b>\$ (344,984)</b>	<b>\$ (4,988,678)</b>	<b>\$ (1,154,150)</b>	<b>\$ (203,483)</b>	<b>\$ (6,871,059)</b>
<b>Balance as of December 31, 2019*</b>	<b>\$ 38,391</b>	<b>\$ 1,141</b>	<b>\$ 42,721</b>	<b>\$ 1,011,896</b>	<b>\$ 16,953,970</b>	<b>\$ 6,319,392</b>	<b>\$ 4,238,247</b>	<b>\$ 28,605,758</b>

\*Balances do not include prior commitments.

The City of Burlington has not imposed, directly or indirectly, a charge related to a development or requirement to construct a service related to development except as permitted by the DCA, 1997.



City of Burlington  
Development Charges - Capital Fund Transfers  
Eligible Services  
For The Period January 1, 2019 to December 31, 2019

Appendix A of F-05-20  
Schedule 2

		(To) / From		
Order No.	Description	Development Charges Reserve Funds	Other Revenue	Total
Growth Studies				
RA0236	Development Charges Study	\$ 95,000	\$ -	\$ 95,000
Subtotal Growth Studies		\$ 95,000	\$ -	\$ 95,000
Fire				
FI0051	Fire Master Plan and Community Risk	\$ 14,928	\$ 90,000	\$ 104,928
Subtotal Fire		\$ 14,928	\$ 90,000	\$ 104,928
Transit				
TR0039	Fairview Street Bus Bay	\$ 2,712	\$ 33,660	\$ 36,372
VN0047	Transit Expansion Handi-Van	\$ 28,873	\$ 193,971	\$ 222,844
VN0050	Transit Conventional Bus Expansion	\$ 313,399	\$ 1,530,124	\$ 1,843,523
Subtotal Transit		\$ 344,984	\$ 1,757,755	\$ 2,102,739
Transportation				
MP0027	Transportation Master Plan	\$ (3,321)	\$ (8,333)	\$ (11,654)
MP0031	Integrated Mobility Plan	\$ 3,321	\$ 8,333	\$ 11,654
RA0158	Appleby Ln at Harvester	\$ -	\$ -	\$ -
RA0161	Waterdown Road (Plains-Masonry) - Land Acquisition	\$ 513	\$ -	\$ 513
RA0186	Lakeshore Rd Reconstruction (Maple to City Limit)	\$ -	\$ (145,851)	\$ (145,851)
RA0200	Walkers Line at North Service Rd (Land Acquisition)	\$ 2,301,700	\$ (20,590)	\$ 2,281,111
RA0205	Plains Rd (King to Francis)	\$ 5,408	\$ 7,924	\$ 13,332
RA0206	Harvester Rd (South Service Rd to Century)	\$ 9,127	\$ -	\$ 9,127
RA0237	Harvester Rd at Guelph Ln (Intersection Improvements)	\$ 84	\$ -	\$ 84
RL0262	Digital Ortho Imagery	\$ 6,157	\$ -	\$ 6,157
RL0279	Design & Survey of Future Year Projects	\$ 26,245	\$ -	\$ 26,245
SW0091	Millcroft Community Multi-use Pathway	\$ 21,468	\$ -	\$ 21,468
TC0037	Safety Review/Related Improvements (Stop Yield)	\$ 2,935	\$ -	\$ 2,935
TR0038	Bus Stop Locations Upgrade	\$ 90,163	\$ 74,364	\$ 164,527
TS0105	Traffic Signals	\$ 81,003	\$ 7,500	\$ 88,503
TS0107	Traffic Signals	\$ 43,874	\$ -	\$ 43,874
Subtotal Transportation		\$ 2,588,678	\$ (76,653)	\$ 2,512,026
Storm Drainage				
BG0046	Tuck Creek Bridge Replacement (Regal Road)	\$ 40,279	\$ -	\$ 40,279
RL0206	Engineering Data Acquisition	\$ 1,564	\$ -	\$ 1,564
RL0262	Digital Ortho Imagery	\$ 1,082	\$ 490	\$ 1,572
SD0007	Sheldon Creek East Branch	\$ (328)	\$ -	\$ (328)
SD0039	Rambo Creek Erosion Control (Fairview to CNR)	\$ 2,424	\$ -	\$ 2,424
SD0058	Watershed Plans Verification and Update	\$ 2,510	\$ -	\$ 2,510
SD0073	Roseland Creek (Guelph Ln to Lake ON)	\$ (1,631)	\$ (6,525)	\$ (8,156)
SD0096	Tuck Creek (South Service Rd to Harvester)	\$ 15,671	\$ (44,506)	\$ (28,836)
SD0097	Tuck Creek (Upper Middle Rd to Palmer)	\$ (1,584)	\$ (396)	\$ (1,980)
SD0108	Shoreacres Creek Erosion Control (Millcroft Park Drive to CNR)	\$ 2,138	\$ 1,295	\$ 3,433
SD0116	Minor Erosion Control Projects	\$ 154,439	\$ 76,917	\$ 231,356
SD0127	Appleby Creek Erosion Control (South Service Road to Lake On	\$ 70,394	\$ -	\$ 70,394
SD0131	Grind stone Creek (Waterdown Rd to Main Branch)	\$ 12,300	\$ 145,000	\$ 157,300
SM0003	Tuck Creek Culvert Upgrade (North of New Street to Spruce Ave	\$ 24,643	\$ 3,253	\$ 27,896
SM0006	Regal Road Channel Works	\$ 865,173	\$ -	\$ 865,173
Subtotal Storm Drainage		\$ 1,189,074	\$ 175,528	\$ 1,364,603
Parks & Recreation				
PD0196	City View Park	\$ 178,063	\$ 77,066	\$ 255,130
PD0211	Colin Alton Parkette Construction	\$ 4,264	\$ 3,946	\$ 8,210
PD0213	Multi-Use Path Hydro Corridor Cumberland	\$ 21,156	\$ 207,377	\$ 228,532
Subtotal Parks & Recreation		\$ 203,483	\$ 288,389	\$ 491,872
Library				
LI0057	Collection Expansion	\$ 34,912	\$ 5,850	\$ 40,762
Subtotal Library		\$ 34,912	\$ 5,850	\$ 40,762
Total		\$ 4,471,059	\$ 2,240,870	\$ 6,711,929

**City of Burlington  
Treasurer's Statement - Park Dedication  
Reserve Fund (PDRF)  
For The Period January 1, 2019 to  
December 31, 2019**

**Appendix B of  
F-05-20  
Schedule 1**

	<b>Park Dedication</b>
<b>Balance as of January 1, 2019</b>	<b>\$ 18,837,498</b>
<b>Revenues</b>	
Park Dedication Cash-in-Lieu	
Residential	1,346,327
Non-Residential	309,180
Interest Earned	321,768
<b>Sub-Total</b>	<b>\$ 1,977,275</b>
<b>Expenditures</b>	
Transfers (To)/ From Capital	(3,978,587)
Transfers (To)/From Other Reserve Funds	(200,000)
<b>Sub-Total</b>	<b>\$ (4,178,587)</b>
<b>Balance as of December 31, 2019</b>	<b>\$ 16,636,186</b>

**City of Burlington**  
**Capital Fund Transfers - Park Dedication Reserve Fund (PDRF)**  
**Eligible Services**  
**For The Period January 1, 2019 to December 31, 2019**

**Appendix B of**  
**F-05-20**  
**Schedule 2**

		(To) / From		
Order No.	Description	Park Dedication Reserve Fund	Other Revenue	Total
Parks and Recreation				
AA0017	Arenas Repair & Renewal	5,604	35,900	41,504
AA0019	Appleby Arena Repair & Renewal	44,973	207,800	252,773
AA0021	Mainway Arena Repair & Renewal	61,862	204,400	266,262
AA0022	Central Arena Repair & Renewal	11,000	208,000	219,000
CC0037	Senior Centre Repair & Renewal	7,947	76,300	84,247
CC0042	Mountainside Repair & Renewal	1,829	143,000	144,829
MB0266	Roof Replacement	143,173	334,740	477,913
PD0178	LaSalle Wavebreak Infrastructure	(12,753)	(25,506)	(38,260)
PD0196	City View Park Infrastructure	77,516	177,613	255,130
PD0208	Boich Parkette Infrastructure	1,891	-	1,891
PD0211	Colin Alton Parkette Infrastructure	3,946	4,264	8,210
PD0213	Multi-Use Path Hydro Corridor Cumberland	207,377	21,156	228,532
PD0218	Bolus Gardens Park Infrastructure	14,974	-	14,974
PD0219	Beachway Master Plan	2,000	-	2,000
PD0222	Kilbride Skate Park Infrastructure	147,030	-	147,030
PD0223	Itabashi Gardens - Construction	153,693	13,814	167,506
PD0224	Brant Hills Splash Pad Infrastructure	8,061	-	8,061
PL0017	Mountainside Pool Slide Infrastructure	(115,900)	(604,100)	(720,000)
PL0019	Aldershot Pool Repair & Renewal	16,420	70,000	86,420
PR0080	Playground Replacement	(2,713)	(26,894)	(29,606)
PR0089	Ireland Park Infrastructure	518	1,442	1,959
PR0105	Maple, Mohawk, Sheldon Park Infrastructure	663,877	227,500	891,377
PR0107	Nelson Stadium Infrastructure	(20,000)	-	(20,000)
PR0108	Palmer Park Infrastructure	(7,465)	(28,616)	(36,081)
PR0113	Spencer Smith Infrastructure	(2,039)	32,956	30,916
PR0118	Shade Structure Renewal	300	3,017	3,317
PR0119	LaSalle Park Infrastructure	7,718	45,000	52,718
PR0122	Park - Repair & Renewal of Infrastructure	107,039	108,575	215,614
PR0127	Pinemeadow Park Infrastructure	68	100	168
PR0129	Tansley Woods Park Infrastructure	900,000	401,606	1,301,606
PR0130	Cavendish & Champlain Park Infrastructure	8,017	35,000	43,017
PR0132	Breckon Park Infrastructure	54,316	61,140	115,456
PR0134	Infrastructure Condition Assessment	1,139	(1,870)	(730)
PR0135	Lowville Park Infrastructure	10,547	-	10,547
PR0136	Paletta Lakefront Park Infrastructure	119,396	132,500	251,896
PR0138	School Playground Improvement Strategy	21,386	40,000	61,386
PR0139	Sheraton Park Infrastructure	62,994	61,140	124,134
PR0140	Sherwood Forest Park - Turf Replacement	(4,953)	(12,374)	(17,327)
PR0141	Shoreline Infrastructure Assessment	86	-	86
PR0143	Sports Lighting Relamping Program	26,124	30,000	56,124
PR0145	Desjardins Park Infrastructure	1,000	30,000	31,000
PR0146	Community Gardens	13,878	15,000	28,878
PR0147	Francis Road Bikeway	33,714	11,663	45,376
PR0149	Lansdown Park Renewal	42,811	25,000	67,811
PR0151	Brada Woods Park Infrastructure	101,846	102,500	204,346
PR0152	Amherst Park Infrastructure	99	5,000	5,099
PR0157	Spencer Smith Playground Improvements	179,330	347,780	527,110
PR0159	Ireland Park Infrastructure	1,883	5,000	6,883
PR0163	Nelson Park Infrastructure - Electrical	16,883	20,000	36,883
PR0165	Roly Bird Park Infrastructure	10,329	16,250	26,579
PR0169	LaSalle Wavebreak EA	12,753	25,506	38,260
RA0187	Land Purchase	767,466	80,833	848,298
VN0039	Equipment for Sports Fields	69,596	-	69,596
Total		\$ 3,978,587	\$ 2,662,133	\$ 6,640,719

NOTE: \$200,000 transfer to the Strategic Land Acquisition Reserve Fund for financing the land acquisition of General Brock Park.

**City of Burlington  
Treasurer's Statement - Public  
Benefits Reserve Fund (Section 37)  
For The Period January 1, 2019 to  
December 31, 2019**

**Appendix C of  
F-05-20  
Schedule 1**

	<b>Public Benefits Reserve Fund</b>
<b>Balance as of January 1, 2019</b>	<b>\$ 725,718</b>
<b>Revenues</b>	
Development Contributions	
Interest Earned	16,334
Total Revenues	<b>\$ 16,334</b>
<b>Expenditures</b>	
Transfers To/ (From) Capital	225,000
Transfer to another RESF	-
Total Expenditures	<b>\$ 225,000</b>
<b>Balance as of December 31, 2019</b>	<b>\$ 517,051</b>

**City of Burlington**  
**Capital Fund Transfers - Public Benefits Reserve Fund (Section 37)**  
**Eligible Services**  
**For The Period January 1, 2019 to December 31, 2019**

**Appendix C of**  
**F-05-20**  
**Schedule 2**

Order No.	Description	(To) / From		
		Public Benefits Reserve Fund	Other Revenue	Total
PR0129	Tansley Woods Park Infrastructure	100,000	1,251,606	1,351,606
PR0157	Spencer Smith Playground Infrastructure	125,000	402,110	527,110
<b>Total</b>		<b>\$ 225,000</b>	<b>\$ 1,653,716</b>	<b>\$ 1,878,716</b>



**SUBJECT: 2020 capital budget variance and project closure**

**TO: Corporate Services, Strategy, Risk & Accountability Cttee.**

**FROM: Finance Department**

Report Number: F-14-20

Wards Affected: All

File Numbers: 435-06

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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**Recommendation:**

Direct the Chief Financial Officer to proceed with the closure of 55 capital projects identified as being ready for closure in finance department report F-14-20.

**PURPOSE:**

**Vision to Focus Alignment:**

- Deliver customer centric services with a focus on efficiency and technology transformation

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**Background and Discussion:**

Unlike expenditures reflected in the operating budget, capital projects do not close on an annual basis. The capital projects are closed following the completion of all work and when all costs and financing have been finalized. The time between identifying the need for a capital project to its final completion can span a number of years for a major project.

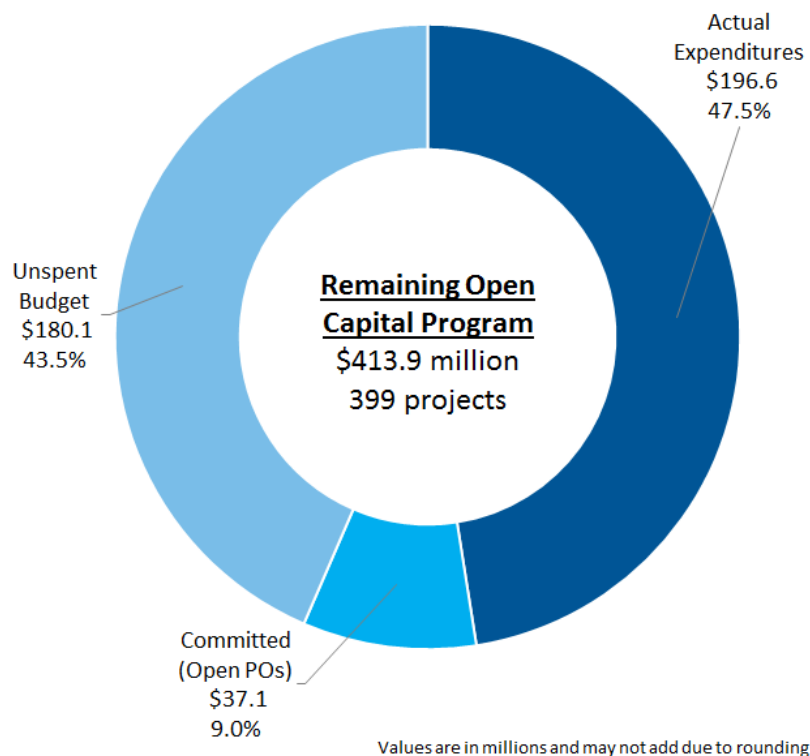
**Capital Project Analysis**

As part of the ongoing capital project management, staff review the status of all open projects to ensure that as projects are completed and an asset goes into service, they are closed. The reporting of capital variances is in accordance with Delegated Authority By-law 99-2012.

As of March 18, 2020, the City had 454 open capital projects with a total approved capital budget of \$456.2 million. Of the 454 open capital projects, staff have identified 55 capital projects with a total approved budget of \$42.3 million, or 9.3% of the total program, to be closed. For a breakdown of the capital program by asset category and a chart of the remaining open projects please see Appendix A.

Staff continue to support the closure of capital projects which have not commenced after three years from budget approval. As part of this closure process, staff have recognized seven capital projects that fall under this category, of which two will be closed and five remain open as the project managers have indicated they will commence in 2020.

The following chart provides the status of the approved \$413.9 million budget of the 399 remaining open projects. Of the total, \$233.8 million or 56.5% of the approved budget has either been spent or committed through purchase orders (POs). Therefore, the total unspent balance in open capital projects is \$180.1 million or 43.5% as of March 2020, reflecting the multi-year nature of the capital projects.



## **Financial Matters:**

### **Variance Analysis**

The 55 capital projects ready for closure are categorized into favourable and unfavourable variances by asset category. There are 49 capital projects (89.1%) for closure with favourable variances totaling \$4.3 million. The favourable variance of \$4.3 million is partially offset by the remaining 6 capital projects having unfavourable variances totaling approximately \$0.08 million, resulting in an overall net positive variance of \$4.2 million. A summary of the variances by asset category is presented in Appendix B.

Appendix C summarizes the net funding transfers back to reserve funds to close the 55 capital projects. Of the 55 capital projects identified for closure, there were no unfavourable variances greater than the \$50,000 reporting threshold.

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## **Climate Implications**

Not Applicable

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## **Conclusion:**

Finance report F-14-20 was prepared in keeping with the Capital Project Monitoring and Control Policy and Council Delegation of Authority report. Staff in various departments who have capital project responsibilities conducted a diligent review of their capital projects, resulting in the recommended closure of 55 capital projects or 12.1% of all projects.

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Respectfully submitted,

Andrea Hagley

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Christopher Schneider

Financial Analyst – Budgets and Policies

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**Appendices:**

Appendix A: All Capital Projects by Asset Category

Appendix B: Capital Project Variances by Asset Category for Closure

Appendix C: Funding Sources for Capital Project Variances by Asset Category  
for Closure

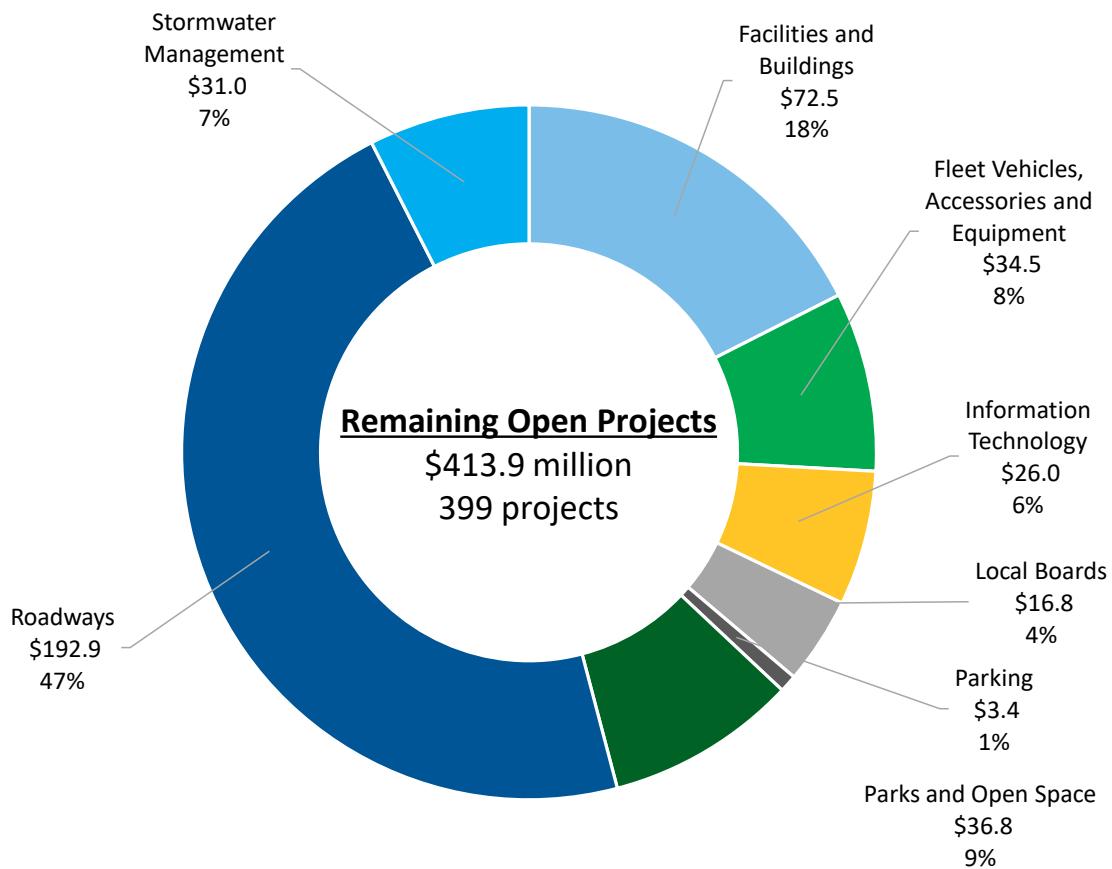
**Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.

**City of Burlington**  
**2020 Capital Budget Variance and Project Closure**  
**All Capital Projects by Asset Category**

**Appendix A**  
**of F-14-20**

Asset Category	Total		Closures		Remaining Open	
Facilities and Buildings	92	\$ 75,229,271	12	\$ 2,699,831	80	\$ 72,529,439
Fleet Vehicles, Accessories and Equipment	41	35,743,745	5	1,200,000	36	34,543,745
Information Technology	31	26,611,728	3	640,755	28	25,970,973
Local Boards	15	16,760,738	-	-	15	16,760,738
Parking	9	3,352,594	-	-	9	3,352,594
Parks and Open Space	93	41,192,533	19	4,345,138	74	36,847,395
Roadways	138	224,442,377	13	31,546,625	125	192,895,753
Stormwater Management	35	32,888,868	3	1,898,074	32	30,990,794
<b>Total</b>	<b>454</b>	<b>\$ 456,221,853</b>	<b>55</b>	<b>\$ 42,330,423</b>	<b>399</b>	<b>\$ 413,891,431</b>

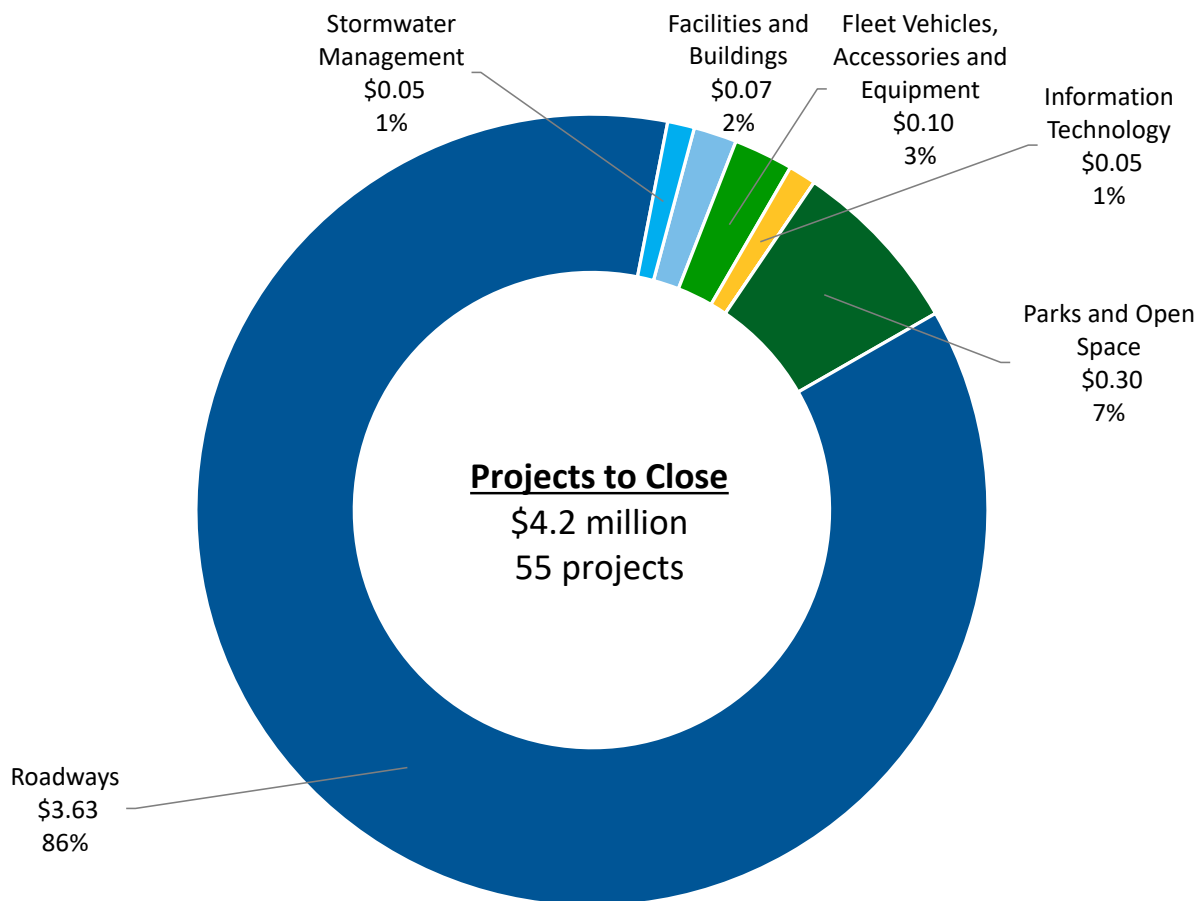


Values are in millions and may not add due to rounding

**City of Burlington**  
**2020 Capital Budget Variance and Project Closure**  
**Capital Project Variances by Asset Category for Closure**

**Appendix B**  
**of F-14-20**

Asset Category	Favourable		Unfavourable		Total Variances	
Facilities and Buildings	12	\$ 73,971	-	\$ -	12	\$ 73,971
Fleet Vehicles, Accessories and Equipment	4	105,449	1	(3,462)	5	101,988
Information Technology	3	47,442	-	-	3	47,442
Local Boards	-	-	-	-	-	-
Parking	-	-	-	-	-	-
Parks and Open Space	17	335,004	2	(30,891)	19	304,113
Roadways	11	3,660,238	2	(33,161)	13	3,627,077
Stormwater Management	2	54,022	1	(8,002)	3	46,020
<b>Total</b>	<b>49</b>	<b>\$ 4,276,126</b>	<b>6</b>	<b>\$ (75,516)</b>	<b>55</b>	<b>\$ 4,200,610</b>



Values are in millions and may not add due to rounding

**City of Burlington**  
**2020 Capital Budget Variance and Project Closure**  
**Funding Sources for Capital Project Variances by Asset Category for Closure**

**Appendix C**  
**of F-14-20**

<b>Asset Category</b>	<b>Development Charges</b>	<b>Capital Purposes</b>	<b>Park Dedication</b>	<b>Infrastructure Renewal</b>	<b>Federal / Provincial Gas Tax</b>	<b>Other Reserve Funds</b>	<b>Total</b>
Facilities and Buildings	\$ -	\$ 46,580	\$ -	\$ 27,391	\$ -	\$ -	\$ 73,971
Fleet Vehicles, Accessories and Equipment	-	105,449	-	(3,462)	-	-	101,988
Information Technology	-	-	-	47,442	-	-	47,442
Local Boards	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-
Parks and Open Space	-	119,117	65,878	692	-	118,426	304,113
Roadways	1,671,866	1,067,071	-	888,140	-	-	3,627,077
Stormwater Management	12,317	38,024	-	(4,321)	-	-	46,020
<b>Total</b>	<b>\$ 1,684,183</b>	<b>\$ 1,376,241</b>	<b>\$ 65,878</b>	<b>\$ 955,882</b>	<b>\$ -</b>	<b>\$ 118,426</b>	<b>\$ 4,200,610</b>

**Note:**

- Negative figures reported in the table above indicate the amount of additional funding required from the relevant funding source
- Positive figures reported in the table above represent available funding to the relevant funding source

**Funding Sources Directory**

Development Charges	Growth Studies Development Charge Reserve Fund, Storm Drainage Development Charge Reserve Fund and Transportation Development Charge Reserve Fund
Capital Purposes	Capital Purposes Reserve Fund
Park Dedication	Park Dedication Reserve Fund
Infrastructure Renewal	Infrastructure Renewal Reserve Fund, Vehicle Depreciation Reserve Funds and Information Technology Renewal Reserve Fund
Federal / Provincial Gas Tax	Federal Gas Tax Reserve Fund and Provincial Gas Tax Reserve Fund
Other Reserve Funds	Public Art Reserve Fund



**SUBJECT: Financial status report as at March 31, 2020**

**TO: Corporate Services, Strategy, Risk & Accountability Cttee.**

**FROM: Finance Department**

Report Number: F-22-20

Wards Affected: All

File Numbers: 100-01

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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**Recommendation:**

Receive and file finance department report F-22-20 providing a financial status report as at March 31, 2020.

**PURPOSE:**

**Vision to Focus Alignment:**

- Deliver customer centric services with a focus on efficiency and technology transformation

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**Background and Discussion:**

**PART A - FINANCIAL POSITION**

The COVID-19 pandemic hit North America significantly in the first quarter of 2020. The pandemic is a serious health threat to people around the world and has brought significant disruption to daily life. COVID-19 is also having a major impact on the global and Canadian economy. As markets reacted to the economic impacts of the pandemic, other existing economic tensions (i.e. oil price wars) escalated which took an additional toll on the market. The Bank of Canada reacted swiftly to these significant events by lowering interest rates three times in March 2020. The cuts were delivered on March 4<sup>th</sup>, 13<sup>th</sup> and 27<sup>th</sup> taking the overnight rate from 1.75% down to 0.25%. The interest rate cuts were delivered to support economic activity and keep inflation low and stable. For

the City, these interest rate cuts will have a negative impact on the ability to generate interest income for 2020. Adding further complexities to the City's situation is the anticipated decrease in cash flows arising from the City's essential actions taken to respond to the pandemic (loss of revenues due to facility closures, property tax deferrals and emergency expenses).

The instability of the economy and unknown economic repercussion from the pandemic are expected to continue through the second quarter of 2020. Staff will continue to monitor economic conditions daily and their resulting impact on the market while managing the risk to the City's portfolio.

Staff will maintain the following investment and cash flow strategies for the remainder of 2020;

- Monitor daily cash balances to manage the risk surrounding diminishing cash flows to ensure the City can continue to meet its financial obligations.
- Maintain investments in the City's long-term portfolio to maximizes interest income and support cash flow.
- Trade bonds for capital gains by taking advantage of market fluctuations generated by economic data.

Overall, investment income is projected to meet budget for year-end based on the detail below.

	<b>Projected December 2020</b>	<b>Actual December 2019</b>
Total Interest	3,072,585	4,308,362
Budget	5,300,000	5,300,000
Favourable/(Unfavourable) Variance	(2,227,415)	(991,638)
Capital Gains	2,227,415	2,728,321
Favourable/(Unfavourable) Variance	-	1,736,683

The attached Appendix A shows investment income (interest earned, and capital gains realized) to March 31, 2020 on the total investment portfolio. The overall investment

portfolio decreased \$8.4M from the previous year. This decrease is due to several factors including; delay in receipt of the Provincial Gas Tax funding, timing difference for Burlington Hydro dividends/interest, purchase of two new fire trucks and the loss of revenue as a result of COVID-19. The investment income as of March 31, 2020 increased by \$1.76M. When oil prices dropped in March there was an opportunity to take advantage in the market which resulted in unusually large capital gains leading to this increase. This was an extraordinary situation that is not likely to present itself under normal circumstances.

Appendix B provides a listing of the current portfolio by type of investment, and weighted average yield, in accordance with the Ontario Regulation 438/97. In following the City of Burlington's investment policy, the City can purchase Region of Halton bonds, up to but not greater than, the amount of the debenture issued on behalf of the City. As of March 31, 2020, the City's investment portfolio included \$15.6 million Region of Halton bonds.

As at March 31, 2020 the City's investment portfolio is compliant with the guidelines set out in the City's investment policy and goals adopted by the City.

## **PART B – PROPERTY TAX COLLECTION**

The City of Burlington collects property taxes for the city, Region of Halton and the Halton Boards of Education as legislated under the *Municipal Act, 2001*. Appendix C reflects the property tax status at March 31, 2020 compared to March 31, 2019. The 2020 total levy, which represents interim billing with due dates of February 21 and April 21, is \$211.2 million compared to \$204.8 million in 2019.

Collections for the current taxation year are 55.7%, which is consistent with prior years as highlighted in the chart below and detailed in Appendix C.

<b>As at March 31</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Current year Collections	55.7%	55.5%	55.6%	56.1%	55.6%
Current year Outstanding*	44.3%	44.5%	44.4%	43.9%	44.4%

\*includes installments not yet due

In February, collection letters were sent to seven business property owners that owed taxes back to 2018. Payment or payment arrangements have been made with five of the property owners.

Prior to the COVID-19 state of emergency, four residential properties had a tax arrears certificate registered on title, compared to two in 2019. In accordance with the emergency regulation O. Reg 73/20 municipal tax sale deadlines are suspended for the duration of the emergency.

Businesses and residents may be experiencing financial hardship during the COVID-19 outbreak. City council has approved a temporary relief of penalty and interest related to the April 21 installment, essentially extending the due date until June 30. All collection activities (arrears notices, collection letters) will be put on hold until the state of emergency is lifted. This may affect our property tax collections moving forward.

The city offers multiple payment options including three pre-authorized payment plans which provide a convenient and reliable payment method for property owners. Approximately one third (20,000) of all property accounts are enrolled in pre-authorized payment plans. As of April 23, 2020, the city has received 275 requests from taxpayers to temporarily suspend their automatic withdrawal due to the COVID-19 crisis.

Property tax bills are available electronically via Canada Post's epost service. There are currently 2,331 accounts signed up for electronic bill presentment, representing 3.6% of all property tax accounts.

### **PART C - DEBT AND FINANCIAL OBLIGATION LIMIT**

As of March 31, 2020, the City's total debt charges as a percentage of own source revenue is estimated to be 10.6%, which is below the council approved guideline of 12.5%, and below the provincial limit of 25%. (See Appendix D)

The city has an estimated \$88.8 million in total principal debt outstanding. Taking into consideration principal debt repayments of \$13.6 million, as well as \$24.3 million in debt which has been approved and not issued, total city principal debt outstanding at year end 2020 is forecasted at approximately \$99.5 million.

Due to COVID-19, the spring debt issuance is being deferred and the city along with the Region and other local municipalities are in discussions to determine timing of the 2020 issuance given market conditions.

### **PART D - RESERVES AND RESERVE FUNDS**

Reserves and reserve funds are an important element of the City's long-term financial plan. They allow the City to set aside funds for a future purpose and fulfil a critical financial need for the municipality. They make provisions for the replacement and rehabilitation of existing City assets, provide a contingency for one-time and unforeseeable events, and provide flexibility to manage debt levels and protect the City's financial position.

#### **Stabilization Reserves and Reserve Funds**

Stabilization reserves are used to offset extraordinary and unforeseen expenditure requirements, one-time expenditures, cyclical expenses, revenue shortfalls and they help to



minimize fluctuations in the tax levy. A draw on the Planning & Engineering Fee Stabilization Reserve Funds may be needed at year end due to anticipated lower planning applications this year as a result of COVID-19.

Stabilization Reserves/Reserve Funds	Recommended Balance		March 31 Uncommitted Balance
Contingency	The target balance for the consolidated stabilization reserves/reserve funds is 10%-15% of the City's own source revenues.	Based on the City's 2018 own source revenues of \$237 million the recommended balance is <b>\$23.7 - \$35.6 million.</b>	\$21.0 million
Severe Weather			
Tax Rate Stabilization			
Planning Fee Stabilization			
Engineering Fee Stabilization			
Commodity Stabilization			

### Building Permit Stabilization Reserve Fund

The building permit stabilization reserve fund is used stabilize building permit revenues and expenditures, which can vary from year to year based on development activity levels in accordance with Bill 124. A draw from this reserve fund may be needed at year end due to reduced building permits anticipated this year as a result of COVID-19.

Corporate Reserve Funds	Recommended Balance		March 31 Uncommitted Balance
Building Permit Stabilization	The reserve fund is capped at 163% of direct costs.	Total direct costs for 2019 were approximately \$3.3 million. Based on this the upset balance for the reserve fund is <b>\$5.4 million.</b>	\$3.3 million

### Capital Reserve Funds

Capital reserve funds form an important component of any Capital Financing Plan and are used extensively by the City in financing the capital program for maintenance and replacement of existing infrastructure to maintain assets in a state of good repair and the construction/purchase of infrastructure to service the growing community.

Capital Reserve Funds	Recommended Balance		March 31 Uncommitted Balance
Vehicle and Equipment Reserve Funds	The target balance for the consolidated capital reserve fund balance is a minimum of 2% of the asset replacement value.	The City's 2016 Asset Management Plan has total asset replacement value at approximately \$3 billion. Based on this amount the recommended balance is <b>\$60 million</b> .	\$21.6 million
Parks & Recreation Infrastructure Reserve Funds			
Transit Related Reserve Funds			
Other Capital Reserve Funds			

### Corporate Reserve Funds

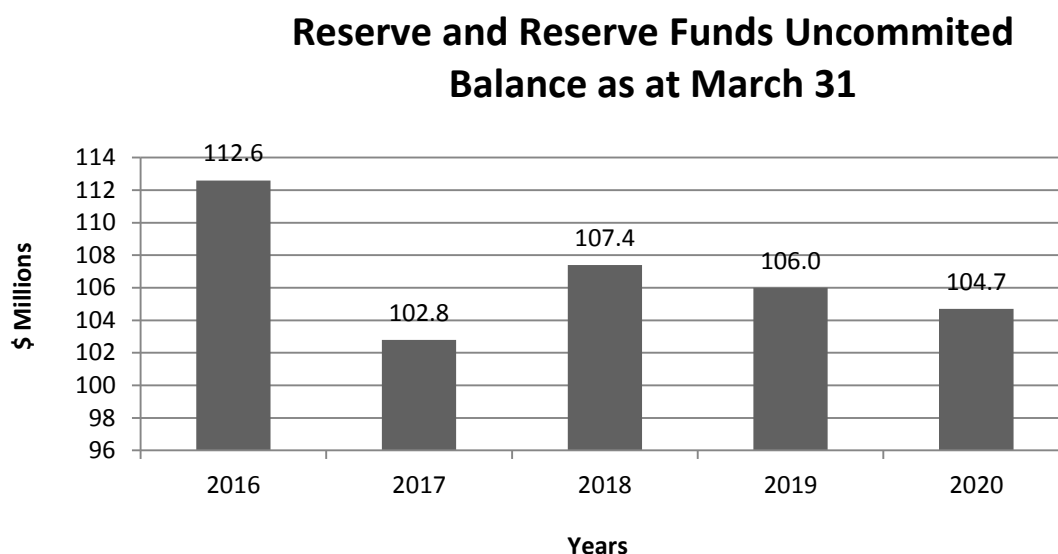
Corporate reserve funds provide for various contingent and potential future liabilities. The City budgets annually for the current year costs expected to be incurred from these liabilities but does not budget for the estimated future liability. The impact of post-employment benefit expenses is communicated annually as part of the financial statements.

Corporate Reserve Funds	2020 Actuarial Valuation Liability	March 31 Uncommitted Balance
Employee Accident	\$8.5 million	\$4.5 million
Benefits	\$14.9 million	\$2.8 million

The status of the City's Reserves and Reserve Funds balances are disclosed in Appendix E. Finance staff will be completing a full review of the Reserve and Reserve Funds in Q2 of 2020 to ensure reserve and reserve funds continue to be relevant, adequately funded and utilized at the appropriate time. A report on any changes will be brought to Council in June.

At March 31, 2020, the total of the reserve and reserve fund balances amounted to \$152.3 million, which is \$8.6 million lower than the corresponding figure of \$160.9 million at March 31, 2019. This decrease is due to the usage of the reserve funds and commitment pay outs.

Of the total Reserves and Reserve Funds \$47.6 million is committed for various projects leaving an uncommitted balance of \$104.7 million. The commitments represent expenditures approved by Council or funds held for specific future purposes. The following chart provides an historical perspective of uncommitted reserve and reserve fund balances as at March 31:



## **PART E - 2020 BUDGET MONITORING**

As of March 31, 2020, the operating budget shows a favourable variance of \$1,341,599 with a yearend projection of an unfavourable variance of \$268,945 (Appendix F & G).

Staff will continue to monitor and update the year-end projections as part of the City's COVID- 19 response. Report F-25-20 on this same agenda provides a more detailed outline of the City's financial strategies in dealing with the COVID-19 pandemic including the delay of some 2020 Operating Business Cases and Capital Projects.

**PART F – Financial Position**

The financial status report provides information on significant balances on the City's statement of financial position. Information is provided on the City's short and long term investments and cash balances. Information is also provided on taxes receivable. The reserve fund balances contain obligatory reserve funds which are shown as deferred revenue on the City's statement of financial position. Our net long term liabilities are discussed in the section on debt and financial obligation limits. Significant balances are as follows:

**As at March 31st**

**(Amount are in thousands of dollars)**

	2020	2019
	\$	\$
Cash & temporary investments	98,951	112,790
Taxes receivable*	100,378	96,547
Long term investments	176,951	171,516
Investment in Burlington Hydro Electric**	136,291	133,243
Deferred revenue - obligatory reserve funds	27,468	34,161
Net long term liabilities	88,800	95,702

**\* Reported net of allowance for write-offs and based on two installments**

**\*\* 2020 balance is as at December 31, 2019**

The City's statement of financial position provides a long-term view of the City's financial health. A year over year comparison helps to identify indicators that may be of concern or interest. As of March 31, 2020, there was a decrease in the deferred revenue for the obligatory reserve funds of approximately \$6.7M. This decrease is a result of a delay in the receipt of Provincial Gas Tax funding for 2020, lower development charges collected for the beginning of 2020 and allocation of funding to capital projects based on the approved 2020 capital budget. The remaining balances are consistent with prior year and reflect expectations. Though these balances at March 31<sup>st</sup> do not reflect any concern for the City the implications of the Covid-19 pandemic would not yet have had a measurable effect. Staff will continue to monitor and report on these balances on a regular basis.

**Financial Matters:**

Not applicable.

**Total Financial Impact**

Not applicable.

**Source of Funding**

Not applicable.

**Other Resource Impacts**

Not applicable.

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**Climate Implications**

Not applicable.

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**Conclusion:**

To present the financial status of the City as at March 31, 2020.

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Respectfully submitted,

Michelle Moore

Coordinator of Financial Reporting

(905) 335-7600 ext. 7535

**Appendices:**

- A. Securities Position and Performance
- B. Investment Portfolio
- C. Property Tax Collection
- D. Debt and Financial Obligation Limit

- E. Reserve Funds and Reserve
- F. Budget monitoring (by Service)
- G. Budget monitoring (by Cost Element)

**Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.

## Appendix A

## City of Burlington

## SECURITIES POSITION AND PERFORMANCE

## Period Ended

March 31, 2020

March 31, 2019

	Actual	Budget (where applicable)	Actual	Budget (where applicable)	Variance
Net bank position	\$ 35,950,738		\$ 52,789,613		\$ (16,838,875)
Short term investments	63,000,000		60,000,000		3,000,000
Long term investments	176,950,515		171,515,925		5,434,590
<b>Total City funds invested</b>	<b>\$ 275,901,253</b>		<b>\$ 284,305,538</b>		<b>\$ (8,404,285)</b>
<b>Total Investment Income</b>	<b>\$ 3,955,567</b>	<b>5,300,000</b>	<b>\$ 2,192,446</b>	<b>5,300,000</b>	<b>\$ 1,763,121</b>
		(Current Fund Only)			

## Appendix B

## City of Burlington

INVESTMENT PORTFOLIO		
as at March 31, 2020		
	PORTFOLIO HOLDINGS (\$000's)	CURRENT YIELD (Weighted Average on cost)
<b>Long Term (at cost)</b>		
Government of Canada	\$ 22,270	2.11%
Province of Ontario	32,240	3.04%
Region of Halton	15,605	3.84%
Other provinces	48,400	2.71%
Other municipalities	45,416	2.89%
Major banks	13,020	2.41%
<b>Total Bonds</b>	<b>\$ 176,951</b>	<b>2.85%</b>
<b>Short Term</b>		
Money market	\$ 63,000	2.54%
Cash in bank	35,951	0.80%
<b>Total Investments</b>	<b>\$ 275,902</b>	<b>2.35%</b>



## Appendix C

## City of Burlington

<b>PROPERTY TAX COLLECTION</b> <b>COMPARISON OF THE FIRST QUARTER OF 2020 WITH 2019</b>					
	Period ended				Variance
	Mar 31, 2020		Mar 31, 2019		
	Amount	Percent of Current Levy	Amount	Percent of Current Levy	
Total Levy	\$211,237,143	100.0%	\$204,808,657	100.0%	\$6,428,486
Current Year Collections	\$117,576,123	55.7%	\$113,675,548	55.5%	\$3,900,575
Current Year Arrears	\$93,661,020	44.3%	\$91,133,109	44.5%	\$2,527,911

	Amount	Percent of Total Arrears	Amount	Percent of Total Arrears	Variance
Total Arrears*	\$101,971,778	100.00%	\$98,662,209	100.00%	\$3,309,569
Prior Years Arrears	\$8,310,758	8.2%	\$7,529,100	7.6%	\$781,658
Current Year Arrears	\$93,661,020	91.8%	\$91,133,109	92.4%	\$2,527,911

	Amount	Annual Budget	Amount	Annual Budget	Variance
Penalties and interest earned on taxes	\$505,049	\$2,125,000	\$450,349	\$2,100,000	\$54,700

\*Arrears amounts include outstanding taxes not yet due

## Appendix D

**City of Burlington**  
**DEBT AND FINANCIAL OBLIGATION**  
**as at March 2020**

**Calculation of Net Debt Charges (2018 FIR)**

Gross Debt Charges	\$ 16,091,876
Long Term Commitments	14,131,879
<b>NET DEBT CHARGES</b>	<b>\$ 30,223,755</b>

**Calculation of Annual Repayment Limit (2018 FIR)**

Total Revenue Fund Revenues	\$ 282,896,924
<b>EXCLUDED REVENUE AMOUNTS:</b>	
Government Grants	4,120,368
Deferred Revenue Earned	10,199,972
Other Municipalities	20,829,434
Sale of Land & Capital Assets	-
Deferred Revenues Earned	7,621,252
Donated Tangible capital assets	-
Government Business Enterprise Equity	2,516,582
Other	1,185,622
<b>Total Exclusions</b>	<b>\$ 46,473,230</b>
<b>NET REVENUE FUND REVENUES</b>	<b>\$ 236,423,694</b>
25% of Net Revenue Fund Revenues	59,105,924
Less Net Debt Charges	(30,223,755)

<b>ANNUAL REPAYMENT LIMIT AT JAN 01/19</b>	<b>\$ 28,882,169</b>
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**2018 UPDATED ANNUAL REPAYMENT LIMIT**

2018 Annual Repayment Limit	\$ 28,882,169
<b>Net Adjustments</b>	
Change in Debt Charges	(4,855,743)
Change Long Term Commitments	10,131,816
<b>Total NET ADJUSTMENT</b>	<b>\$ 5,276,073</b>

<b>2018 Adjusted Annual Repayment Limit</b>	<b>\$ 34,158,242</b>
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<b>City's Debt Charges as a Percentage of Net Revenues Fund Revenues</b>	<b>10.6%</b>
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*Note: City Debt Charges excluding Long Term Commitments (hospital, randle reef) is approximately 9.5%*

## Appendix E

## City of Burlington

### Reserve Funds and Reserves

As At March 31, 2020 with Comparatives from December 31, 2019

#### 1. CAPITAL RELATED RESERVE FUNDS AND RESERVES

<b>A) Development Related Reserve and Reserve Funds</b>	<b>Uncommitted Balance As at Dec 31, 2019</b>	<b>BALANCE</b>	<b>COMMITMENTS</b>	<b>UNCOMMITTED BALANCE</b>
Growth Studies	38,391	(74,014)	-	(74,014)
Library	24,983	7,175	-	7,175
Transit	925,514	789,872	-	789,872
Transportation	10,582,905	5,927,693	-	5,927,693
Storm Drainage*	4,151,772	2,136,299	(1,019,811)	3,156,110
Fire Protection*	(1,018,670)	(42,802)	1,019,811	(1,062,612)
Parks & Recreation	221,115	130,211	-	130,211
Park Dedication	9,321,541	3,884,396	-	3,884,396
Public Benefits	-	250,216	250,216	0
Future Services	5,262,792	10,781,991	5,529,198	5,252,792
Future Services Signs & Barricades	494,754	494,754	-	494,754
Future Services Trees	155,455	102,683	-	102,683
<b>Total Development Related Reserve Funds</b>	<b>\$ 30,160,552</b>	<b>\$ 24,388,473</b>	<b>\$ 5,779,414</b>	<b>\$ 18,609,059</b>

<b>B ) Vehicle and Equipment Reserve Funds</b>				
Vehicle Replacements - Fire	829,294	1,612,555	-	1,612,555
Vehicle Replacements - RPM & PR	3,677,935	1,920,570	-	1,920,570
Vehicle Replacements - Tyandaga	317,467	201,500	-	201,500
<b>Total Vehicle and Equipment Reserve Funds</b>	<b>\$ 4,824,696</b>	<b>\$ 3,734,625</b>	<b>\$ -</b>	<b>\$ 3,734,625</b>

\*The committed balance represents borrowing between Development Charge Reserve Funds for capital projects. The current outstanding amount borrowed is disclosed in the commitment however repayment is expected to take place over a number of years.

## City of Burlington

### Reserve Funds and Reserves

As At March 31, 2020 with Comparatives from December 31, 2019

<b>C) Transit Related Reserve Funds</b>	<b>Uncommitted Balance As at Dec 31, 2019</b>	<b>BALANCE</b>	<b>COMMITMENTS</b>	<b>UNCOMMITTED BALANCE</b>
Transit Inter-Regional/Capital	11,832	11,832	-	11,832
Transit Capital	199,511	199,511	-	199,511
Provincial Gas Tax*	1,066,204	(258,156)	-	(258,156)
Federal Gas Tax - Transit Dedicated	259,547	1,443,811	-	1,443,811
Transit Shelters	1,366	1,366	-	1,366
<b>Total Transit Related Reserve Funds</b>	<b>\$ 1,538,460</b>	<b>\$ 1,398,364</b>	<b>\$ -</b>	<b>\$ 1,398,364</b>

<b>D) Other Capital Reserve Funds</b>				
Burlington Hydro Proceeds	8,658,790	12,480,458	4,075,000	8,405,458
Capital Purposes	3,914,836	3,681,716	10,000	3,671,716
Infrastructure Renewal	7,396,695	4,457,498	-	4,457,498
Information Technology Renewal	986,266	906,067	-	906,067
Federal Gas Tax	4,470,432	1,866,159	-	1,866,159
Public Art Reserve Fund	599,301	670,201	20,900	649,301
Railway Crossing	-	8,479,812	8,479,812	-
Joseph Brant Hospital	-	10,970,066	10,970,066	-
Strategic Plan	548,877	842,203	293,325	548,877
Strategic Land Acquisition	6,371,891	7,814,898	1,003,007	6,811,891
<b>Total Other Capital Reserve Funds</b>	<b>\$ 32,947,088</b>	<b>\$ 52,169,079</b>	<b>\$ 24,852,111</b>	<b>\$ 27,316,967</b>

\*The Provincial Gas Tax Funding announcement for 2020 was delayed until March 12, 2020. The City received it's funding package on March 23, 2020 and the signed agreement was returned to the Province on April 7, 2020. Payment is expected in Q2.

## City of Burlington

### Reserve Funds and Reserves

As At March 31, 2020 with Comparatives from December 31, 2019

#### 2. OPERATING RELATED RESERVE FUNDS AND RESERVES

<b>A) Stabilization Reserves and Reserve Funds</b>	<b>Uncommitted Balance</b>	<b>BALANCE</b>	<b>COMMITMENTS</b>	<b>UNCOMMITTED</b>
	<b>As at Dec 31, 2019</b>			<b>BALANCE</b>
Contingency	8,020,692	12,086,489	2,062,273	10,024,216
Severe Weather	4,017,264	4,017,264	-	4,017,264
Tax Rate Stabilization	3,392,170	4,510,523	1,164,720	3,345,803
Building Permit Stabilization	3,322,564	3,322,564	-	3,322,564
Planning Fee Stabilization	2,850,706	3,001,066	150,360	2,850,706
Engineering Fee Stabilization	539,939	539,939	-	539,939
Commodity Stabilization Reserve Fund	200,667	200,667	-	200,667
<b>Total Stabilization Reserve Funds</b>	<b>\$ 22,344,003</b>	<b>\$ 27,678,512</b>	<b>\$ 3,377,353</b>	<b>\$ 24,301,159</b>

<b>B) Corporate Reserve Funds</b>				
Employee Accident	4,724,809	6,512,870	2,003,149	4,509,721
Benefits	2,803,935	2,788,545	-	2,788,545
<b>Total Corporate Reserve Funds</b>	<b>\$ 7,528,745</b>	<b>\$ 9,301,415</b>	<b>\$ 2,003,149</b>	<b>\$ 7,298,265</b>

<b>C) Corporate Reserves</b>				
Election Expense	-	484,500	484,500	-
Insurance	-	7,599,998	7,599,998	-
Early Retirement	2,846	2,846	-	2,846
Emergency Plan	133,539	133,539	-	133,539
Ontario Cannabis Legalization Implementation	254,372	254,372	-	254,372
Tree Planting	34,138	17,280	-	17,280
Future Expense	896,259	896,259	-	896,259
<b>Total Corporate Reserves</b>	<b>\$ 1,321,154</b>	<b>\$ 9,388,794</b>	<b>\$ 8,084,498</b>	<b>\$ 1,304,296</b>

## City of Burlington

### Reserve Funds and Reserves

As At March 31, 2020 with Comparatives from December 31, 2019

#### 3. LOCAL BOARDS AND PROGRAM SPECIFIC RESERVE FUNDS AND RESERVES

A) Program Specific Reserve Funds	Uncommitted Balance As at Dec 31, 2019	BALANCE	COMMITMENTS	UNCOMMITTED BALANCE
Economic Development	45,018	45,018	-	45,018
Parks & Recreation Infrastructure				
Waterfront Centre	347,253	347,253	-	347,253
Paletta Mansion	599,451	574,451	-	574,451
Senior's Centre	496,816	364,459	-	364,459
Tyandaga Facility	68,385	68,405	-	68,405
LaSalle Park Pavilion	397,005	377,005	-	377,005
Burlington Youth Centre	-	16,949	16,949	-
Sports Fields	178,437	153,270	-	153,270
Haber Community Centre	447,500	427,500	-	427,500
Recreation Centre	230,180	157,535	-	157,535
Pools	524,022	254,223	-	254,223
Arenas	433,056	437,862	-	437,862
Culture	119,180	106,808	-	106,808
Randle Reef	-	1,249,231	1,249,231	-
Downtown Streetscape	52,018	1,353	-	1,353
Community Heritage	263,351	263,351	-	263,351
Mundialization Committee	161,639	161,639	-	161,639
Naval Memorial	41,836	41,836	-	41,836
LaSalle Marina	-	467,554	467,554	-
Policy Initiatives	349,835	2,083,791	1,633,957	449,835
Culture Initiatives	123,940	223,940	50,000	173,940
Energy Initiatives	47,374	78,492	31,118	47,374
Community Investment	221,193	221,193	-	221,193
Sims Square Reserve Fund	978,717	729,138	-	729,138
Forestry Reserve Fund	23,821	81,852	58,031	23,821
<b>Total Program Specific Reserve Funds</b>	<b>\$ 6,150,027</b>	<b>\$ 8,934,109</b>	<b>\$ 3,506,840</b>	<b>\$ 5,427,269</b>

## City of Burlington

### Reserve Funds and Reserves

As At March 31, 2020 with Comparatives from December 31, 2019

<b>B) Local Boards Reserve Funds</b>	<b>Uncommitted Balance As at Dec 31, 2019</b>	<b>BALANCE</b>	<b>COMMITMENTS</b>	<b>UNCOMMITTED BALANCE</b>
Parking District	9,819,588	9,566,345	-	9,566,345
Downtown BIA	288,231	288,231	-	288,231
BEDC Operations	394,073	394,073	-	394,073
BEDC Strategic Initiatives	280,414	280,414	-	280,414
BEDC Innovation Centre	133,341	133,341	-	133,341
Library Board	2,266,080	2,011,080	-	2,011,080
Tourism Burlington	89,841	89,841	-	89,841
Museums Board - Joseph Brant General	203,991	203,991	-	203,991
Museums Board - Joseph Brant Project	159,785	159,785	-	159,785
Museums Board - Ireland House General	191,218	191,218	-	191,218
Museums Board - Ireland House Project	89,779	89,779	-	89,779
PAC	995,297	938,576	10,279	928,297
PAC - CPRF	797,273	821,414	-	821,414
PAC Donations	8,523	13,802	5,279	8,523
<b>Total Local Boards Reserve Funds</b>	<b>\$ 15,717,433</b>	<b>\$ 15,181,889</b>	<b>\$ 15,558</b>	<b>\$ 15,166,331</b>

<b>C) Program Specific Reserves</b>				
Crime Prevention	26,810	26,810	-	26,810
Burlington International Games	63,907	63,907	-	63,907
<b>Total Program Specific Reserves</b>	<b>\$ 90,716</b>	<b>\$ 90,716</b>	<b>\$ -</b>	<b>\$ 90,716</b>

<b>Total Reserve Funds</b>	<b>\$ 113,190,310</b>	<b>\$ 130,699,976</b>	<b>\$ 37,221,937</b>	<b>\$ 93,227,823</b>
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<b>Total Reserves</b>	<b>\$ 9,432,563</b>	<b>\$ 21,565,999</b>	<b>\$ 10,396,987</b>	<b>\$ 11,419,228</b>
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<b>Total Reserve Funds and Reserves</b>	<b>\$ 122,622,873</b>	<b>\$ 152,265,975</b>	<b>\$ 47,618,924</b>	<b>\$ 104,647,051</b>
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CITY OF BURLINGTON  
2020 BUDGET MONITORING  
FOR THE PERIOD ENDING MARCH 31, 2020

Appendix F

2020								
Services	Actuals YTD		Variance YTD		Fav/ Unfav	Net Approved Budget	Projected Year-End	Projected Year-End Surplus / (Deficit)
	\$	%	\$	%				
Building Code Permit & Inspection	\$ 245,401	-18%	\$ (235,435)	-2362%	U	\$ (1,370,182)	\$ (1,370,182)	\$ 0
Development Review Service	515,761	24%	39,439	7%		2,141,118	2,063,935	77,182
Business Economic Development Cor	347,998	25%	-	0%		1,391,990	1,391,990	-
<b>A City that Grows</b>	<b>\$ 1,109,160</b>	<b>51%</b>	<b>\$ (195,995)</b>	<b>-21.5%</b>	<b>U</b>	<b>\$ 2,162,926</b>	<b>\$ 2,085,743</b>	<b>\$ 77,182</b>
Roadway Maintenance Service	\$ 3,065,831	26%	\$ 1,633,986	35%	F	\$ 11,808,718	\$ 10,681,670	\$ 1,127,048
Parking Service	(48,324)	5%	(178,194)	79%	U	(881,477)	(521,477)	(360,000)
Roads & Structure Design & Construction	483,504	32%	(142,702)	-42%	U	1,493,888	1,706,483	(212,595)
Traffic Operations Management Service	1,168,401	24%	(74,168)	-7%		4,890,740	4,688,051	202,689
Transportation (Network) Planning	112,518	23%	4,849	4%		484,565	484,565	-
Conventional Transit	2,328,922	16%	418,462	15%	F	14,395,153	15,025,290	(630,136)
Specialized Transit	378,130	20%	46,839	11%		1,878,081	1,703,543	174,538
<b>A City that Moves</b>	<b>\$ 7,488,983</b>	<b>22%</b>	<b>\$ 1,709,072</b>	<b>18.6%</b>		<b>\$ 34,069,667</b>	<b>\$ 33,768,125</b>	<b>\$ 301,542</b>
Parks and Open Space Maintenance	\$ 918,315	16%	\$ (238,504)	-35%	U	\$ 5,704,204	\$ 5,182,628	\$ 521,576
Tree Management Service	598,530	15%	53,739	8%		3,925,202	3,806,847	118,355
Organized Sport Support	164,430	3%	216,263	57%	F	4,834,461	4,925,818	(91,356)
Recreation Service	1,352,841	21%	27,710	2%		6,472,866	6,911,842	(438,976)
Parks & Open Space Design and Development	223,893	32%	(8,088)	-4%		690,528	685,528	5,000
Surface Water Drainage Service	247,873	14%	(24,728)	-11%		1,812,748	1,785,080	27,667
Environment & Energy Service	116,752	21%	16,976	13%		549,807	450,074	99,733
Cemetery Service	47,650	46%	(25,779)	-118%		102,581	108,955	(6,374)
<b>A Healthier and Greener City</b>	<b>\$ 3,670,283</b>	<b>15%</b>	<b>\$ 17,589</b>	<b>0.5%</b>		<b>\$ 24,092,396</b>	<b>\$ 23,856,772</b>	<b>\$ 235,624</b>
Cultural Service	\$ 319,271	25%	\$ 548	0%		\$ 1,265,006	\$ 1,304,341	\$ (39,335)
Communications Service	453,295	27%	(18,195)	-4%		1,693,701	1,717,601	(23,900)
Burlington Performing Arts Center	269,531	26%	-	0%		1,028,123	1,028,123	-
Library Services	2,994,209	27%	-	0%		11,121,348	11,121,348	-
Museum Services	227,903	31%	-	0%		725,431	725,431	-
Art Gallery of Burlington	247,292	25%	-	0%		989,168	989,168	-
Tourism Services	49	0%	(0)	0%		406,549	406,549	-
<b>An Engaging City</b>	<b>\$ 4,511,549</b>	<b>26%</b>	<b>\$ (17,647)</b>	<b>-0.4%</b>		<b>\$ 17,229,326</b>	<b>\$ 17,292,561</b>	<b>\$ (63,235)</b>
Animal Control Service	\$ 130,284	21%	\$ (29,284)	-29%		\$ 615,659	\$ 645,659	\$ (30,000)
Bylaw Enforcement Service	298,046	35%	(81,683)	-38%		859,896	1,133,384	(273,488)
Emergency Management Service	35,841	20%	467	1%		177,644	177,644	-
Fire Communications	420,426	45%	16,156	4%		935,566	938,235	(2,668)
Fire Prevention & Education	272,783	25%	(5,551)	-2%		1,105,263	1,085,734	19,529



CITY OF BURLINGTON  
2020 BUDGET MONITORING  
FOR THE PERIOD ENDING MARCH 31, 2020

**Appendix F**

2020								
Services	Actuals YTD		Variance YTD		Fav/ Unfav	Net Approved Budget	Projected Year-End	Projected Year-End Surplus / (Deficit)
	\$	%	\$	%				
Emergency Response Service	6,665,741	23%	25,431	0%		28,921,385	28,770,365	151,020
Halton Court Services	-	0%	-			(746,097)	(746,097)	-
<b>A Safe City</b>	<b>\$ 7,823,120</b>	<b>25%</b>	<b>\$ (74,463)</b>	<b>-1.0%</b>		<b>\$ 31,869,316</b>	<b>\$ 32,004,924</b>	<b>\$ (135,608)</b>
Corporate Management Service	\$ 399,996	26%	\$ 10,654	3%		\$ 1,547,739	\$ 1,536,339	\$ 11,400
Internal Audit Service	(878)	0%	52,669	102%		210,320	124,400	85,920
Mayor and Council	405,809	23%	7,203	2%		1,729,173	1,717,773	11,400
Council & Citizen Committee Service	499,514	28%	44,744	8%		1,801,717	1,735,016	66,701
Corporate Legal Service	346,961	20%	47,520	12%		1,696,381	1,591,380	105,001
<b>Good Governance</b>	<b>\$ 1,651,402</b>	<b>24%</b>	<b>\$ 162,790</b>	<b>9.0%</b>	<b>F</b>	<b>\$ 6,985,329</b>	<b>\$ 6,704,907</b>	<b>\$ 280,422</b>
Facilities & Buildings Design and Construction	\$ 227,896	31%	\$ 5,668	2%		\$ 729,583	\$ 729,583	\$ -
Human Resources Service	316,843	12%	121,042	28%	F	2,709,707	2,602,093	107,615
Asset Management Service	184,238	25%	(3,603)	-2%		746,650	741,650	5,000
Service Burlington	253,007	26%	(42,925)	-20%		981,312	1,013,277	(31,965)
Financial Management Service	981,899	27%	(15,079)	-2%		3,584,899	3,591,901	(7,001)
Information Technology Service	1,608,787	21%	110,435	6%	F	7,747,743	7,705,293	42,450
Geographic Information & Mapping	164,333	26%	(11,572)	-8%		628,904	622,904	6,000
Corporate Signs	60,912	102%	7,435	11%		59,783	58,837	946
Fleet Management Service	202,865	-47%	(235,161)	728%	U	(429,012)	(41,980)	(387,032)
<b>Enabling Services</b>	<b>\$ 4,000,780</b>	<b>24%</b>	<b>\$ (63,759)</b>	<b>-1.6%</b>		<b>\$ 16,759,569</b>	<b>\$ 17,023,557</b>	<b>\$ (263,988)</b>
<b>City Services</b>	<b>\$ 30,255,277</b>	<b>23%</b>	<b>\$ 1,537,587</b>	<b>4.8%</b>	<b>F</b>	<b>\$ 133,168,529</b>	<b>\$ 132,736,589</b>	<b>\$ 431,940</b>
<b>Total Corporate Expenditures</b>	<b>\$ 42,973,112</b>	<b>80%</b>	<b>\$ (213,480)</b>	<b>-0.5%</b>	<b>U</b>	<b>\$ 53,894,800</b>	<b>\$ 54,145,685</b>	<b>\$ (250,885)</b>
<b>Total Corporate Revenues</b>	<b>\$ (87,809,094)</b>	<b>47%</b>	<b>\$ 17,492</b>	<b>0.0%</b>		<b>\$ (187,063,329)</b>	<b>\$ (186,613,329)</b>	<b>\$ (450,000)</b>
<b>TOTAL</b>			<b>\$ 1,341,599</b>		<b>F</b>			<b>\$ (268,945)</b>

CITY OF BURLINGTON  
2020 BUDGET MONITORING  
FOR THE PERIOD ENDING MARCH 31, 2020

Appendix G

2020								
Description	Actuals YTD		Variance YTD			Net Approved Budget	Projected Y-End	Projected Y-End Variance
	\$	%	\$	%	Fav/ Unfav			
<b>By Cost Element Category:</b>								
Human Resources	\$ 27,446,976	22.2%	\$ 911,880	3.2%	F	\$ 123,661,524	\$ 119,106,241	\$ 4,555,283
Operating/Minor Capital Equip.	3,269,491	20.8%	723,756	18.1%	F	15,729,154	14,313,523	1,415,631
Purchased Services	4,156,973	17.5%	880,113	17.5%	F	23,761,286	23,136,232	625,054
Corp. Expenditures/Provisions	52,038,473	56.1%	14,152	0.0%	F	92,814,806	92,806,856	7,950
Internal Charges & Settlements	583,024	12.8%	266,274	31.4%	F	4,553,632	4,146,083	407,549
<b>TOTAL EXPENDITURES</b>	<b>\$ 87,494,937</b>	<b>33.6%</b>	<b>2,796,175</b>	<b>3.1%</b>	<b>F</b>	<b>\$ 260,520,402</b>	<b>\$ 253,508,935</b>	<b>\$ 7,011,467</b>
Controllable Revenues	(6,701,225)	18.5%	(982,354)	12.8%	U	(36,201,159)	(28,921,393)	(7,279,766)
General Revenues & Recoveries	(95,374,417)	42.5%	(472,222)	0.5%	U	(224,319,242)	(224,318,596)	(646)
<b>TOTAL REVENUES</b>	<b>\$ (102,075,642)</b>	<b>39.2%</b>	<b>\$ (1,454,576)</b>	<b>1.4%</b>	<b>U</b>	<b>\$ (260,520,402)</b>	<b>\$ (253,239,989)</b>	<b>\$ (7,280,412)</b>
<b>NET OPERATING BUDGET</b>			<b>\$ 1,341,599</b>		<b>F</b>			<b>\$ (268,945)</b>



**SUBJECT: Municipal property tax software**

**TO: Corporate Services, Strategy, Risk & Accountability Cttee.**

**FROM: Finance Department**

Report Number: F-23-20

Wards Affected: All

File Numbers: 201-02

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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**Recommendation:**

Endorse the city's participation in the Early Adopters Program for a property tax billing and collections software system with the Tempest product of CentralSquare Canada Software Inc.; and

Authorize the Chief Financial Officer to enter into a non-disclosure agreement with CentralSquare Canada Software Inc. in a form satisfactory to the Executive Director of Legal Services; and

Direct the Chief Financial Officer to report back in Q3 2021 on the progress of the program and software with options to proceed with respect to the procurement of a property tax billing and collections software system.

**PURPOSE:**

**Vision to Focus Alignment:**

- Increase economic prosperity and community responsive city growth
- Building more citizen engagement, community health and culture
- Deliver customer centric services with a focus on efficiency and technology transformation

## **Background and Discussion:**

The City's current property tax software, Amanda OpenTax, has been in use for over 20 years. OpenTax is used to bill 65,000 property tax accounts collecting over \$418M (including city, region, education, BIA and parking levies) in 2019. Property taxes are the largest revenue source for the City.

The Amanda software system is used extensively at the City of Burlington for permitting, licensing as well as property tax billing and collection. In June of 2018 the software provider (CSDC, now Calytera) made the decision to discontinue Amanda OpenTax module from its suite of products in the latest version 7 of Amanda. For Burlington, this meant that the OpenTax module was moved to a new database while the rest of Amanda was upgraded to version 7 in February 2020. In the current environment, OpenTax is using the desktop version of Amanda (version 5.4) and is synced to the web-based case management version of Amanda (version 7) to share people and property records. While this environment is stable, it creates a need for multiple servers and databases to maintain the different environments. Support for the OpenTax desktop version is nearing end of life with modest support by the vendor. The current software creates a risk to the City if new legislation were to be implemented requiring updates by the vendor. Product changes or advancements and an ability for an on-line customer portal are halted with the current software vendor.

## **Strategy/process**

Finance and Information Technology staff have been actively reviewing potential replacements for a property tax software system as well as staying connected with other municipalities. The Municipalities of Oakville, Windsor and Brantford are also using Amanda OpenTax and are in the same situation looking for a replacement system. Review of the current market shows most municipalities are using the Vailtech system to bill and collect property taxes which has had limited enhancements and support in recent years resulting in most of those municipalities looking to move away from this software as well. Currently there are very few products in the market that would meet our current and future property tax requirements. A tax software system must comply with the Ontario Municipal Act, Assessment Act and Education Act. It must also have the ability to load assessment information each year from the Municipal Property Assessment Corporation (MPAC) using a specific file format. Other products include Mississauga's in-house solution (TXM), used by Brampton, Richmond Hill, Markham and Pickering. The TXM system is cost prohibitive, built on older technology with limited ability for external change requests. Other smaller municipalities are using Vadim Software and Diamond Municipal Solutions, both which fall under the CentralSquare suite of products. There may be a potential for other companies to enter the marketplace as they become aware of a need for a robust municipal property tax

solution in Ontario. It is estimated that a new tax software system would take up to two years to build out a stable product with significant support from a municipality to provide subject matter expertise.

Vendor demos have been conducted in 2019 and 2020. Most of the vendor products reviewed would require extensive coding updates to be compatible with Ontario legislative and business requirements. CentralSquare has a suite of current tax products including Vadim, Diamond and a desktop version of Tempest (used in BC and Alberta). CentralSquare recognized the need in the Ontario market and are leveraging their current tax expertise to build out a web-based property tax solution for Ontario municipalities. The software development began in July 2018 with a release date of January 2021. Based on availability and vendor demonstrations, staff is recommending participation in the Early Adopters program with Central Square. This participation will not commit the City in anyway. It will provide an opportunity to work with the vendor and a select few other municipalities to provide input and guidance into the final product.

CentralSquare is currently engaged with Chatham-Kent and Halton Hills under recently awarded contracts for a new Municipal Property Tax Software. Both the City of Windsor and the City of Hamilton are participating in the Early Adopter Program to provide input and direction into the final product. Chatham-Kent and Halton Hills are also actively working with CentralSquare to achieve an implementation date of January 1, 2021.

### **Options Considered**

The City could enter into a competitive bid process (RFP) for a property tax software system. It is expected that the RFP process would take a minimum of six months to complete at which time the base product from CentralSquare would be finalized with limited ability to provide input into the system.

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### **Financial Matters:**

Participation in the Early Adopters Program does not require any financial obligation, only staff time and commitment. The City can choose to proceed with the CentralSquare product or pursue other options after the Early Adopters Program participation is completed.

Approved capital funding of \$1.5M remains committed for the replacement of the existing property tax software solution to continue efforts and focus on this essential and critical service.

### **Other Resource Impacts**

The Early Adopters Program would require 1-2 tax staff member's time of approximately 10-15 hours per month. The program would last approximately 12 months. An initial requirement of Information Technology Services staff will be needed to review security and cloud-based architecture of the software. Legal Services will be requested to review the non-disclosure agreement for participation in the Early Adopters Program. The additional workload will be absorbed by the existing complement of staff.

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### **Climate Implications**

Not applicable

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### **Enterprise Risk:**

- Technology
  - Legislative Changes
- 

### **Engagement Matters:**

Property tax staff continue to work closely with ITS and Procurement to replace our current tax software as efficiently as possible. Consultation with other municipalities has revealed that many other municipalities are in a similar situation and are expected to be looking for a replacement to their property tax software. Staff are working closely with the other municipalities that are currently on the Amanda OpenTax system.

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### **Conclusion:**

Property tax staff have scanned the current environment and have found that CentralSquare Canada Software Inc is developing a robust, hosted system using the latest programming technology. City staff recommend pursuing the opportunity to work collaboratively to help build and evaluate the CentralSquare product without any financial commitments.

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Respectfully submitted,

Amy Moore

Coordinator of Tax Billing and Collections

(905) 335-7600 x7792

**Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.



**SUBJECT:** Annual report from the Burlington Ombudsman

**TO:** Corporate Services, Strategy, Risk & Accountability Cttee.

**FROM:** Clerks Department

Report Number: CL-07-20

Wards Affected: Not applicable

File Numbers: 110.03

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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**Recommendation:**

Receive the annual report from ADR Chambers, Ombudsman for the City of Burlington.

**PURPOSE:**

**Vision to Focus Alignment:**

- Building more citizen engagement, community health and culture.
- Deliver customer centric services with a focus on efficiency and technology transformation.

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**Background and Discussion:**

The *Public Sector and MPP Accountability and Transparency Act* came into force on January 1, 2016. This legislation expanded the function of the provincial Ombudsman to include investigation of decisions or recommendations with respect to the administrative acts of a municipality. The *Municipal Act* allows a municipality to appoint an Ombudsman to have the same responsibility for conducting investigations with respect to these administrative acts of the municipality.

The ombudsman serves as an impartial investigator, who reviews complaints about the administration of city's services or programs. This service is utilized only after the city's internal complaint procedures and processes have not resolved the issue to the



complainant's satisfaction. The scope is limited to the administration of the City of Burlington.

In January 2016, Burlington City Council appointed ADR Chambers as the Ombudsman for the City of Burlington. ADR Chambers also serves on behalf of the Region of Halton, the Towns of Milton and Oakville. As part of the agreement with ADR Chambers, they are required to submit an annual report to Council. The 2019 annual report is attached as Appendix A.

### **Strategy/process**

This is a legislative function. Retaining an independent firm to carry out reviews, allows for the review to be conducted impartially.

### **Options Considered**

This function is mandated through legislation.

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### **Financial Matters:**

The administrative fee for ADR Chambers is \$1,000 per month. As indicated in the annual report, three complaints resulted in a file being opened and investigated. There are additional costs associated with an investigation, in the past year \$10,300.00 was spent. With providing this service, there is no costs borne by the complainant.

### **Source of Funding**

Operating Budget.

### **Other Resource Impacts**

Not applicable

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### **Climate Implications**

Not applicable

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### **Engagement Matters:**

Supporting an ombudsman function allows for those who have had unsatisfactory customer experiences to have an external party do a review. It is an important function

to demonstrate the city's commitment to transparency and accountability.

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**Conclusion:**

This report transmits the annual report from ADR Chambers.

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Respectfully submitted,

Kevin Arjoon

City Clerk

905-335-7600 ext. 7702

**Appendices:**

A. 2019 Annual report from ADR Chambers

**Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.



# ANNUAL REPORT – 2019

**ADR CHAMBERS OMBUDS OFFICE  
OMBUDSMAN FOR THE REGIONAL  
CITY OF BURLINGTON**

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## MESSAGE FROM THE OMBUDSMAN

I am pleased to provide our first Annual Report for the City of Burlington. My name is Britt Warlop. I am a lawyer and serve as the Ombudsman with the ADR Chambers Ombuds Office, which has been providing Ombuds Services for over 10 years. I am proud to use my professional skills to serve a public good, helping citizens who believe they have been wronged.

ADR Chambers has been providing Ombudsman Services for the Municipality for approximately four years and provides Ombudsman Services to additional 2.3 million citizens. ADR Chambers is an organization that provides dispute resolution services to citizens across Canada and internationally, also including Integrity Commissioner Services for the City of Brantford, the Town of Fort Erie, the Town of Georgina, the Town of Grimsby, Haldimand County, the City of Kawartha Lakes, the City of Kitchener, the Municipality of Leamington, the City of Markham, the City of Niagara Falls, the Town of Niagara-On-The-Lake, the Regional Municipality of Niagara, the Township of North Dumfries, the Town of Pelham, the City of Port Colborne, the City of Timmins, the Township of Wainfleet, the City of Waterloo, and the Township of Woolwich. Our core business is providing ADR services (mediation, arbitration, investigation) and administering large-scale ADR programs, for both the private and public sectors.

We are extremely proud of the level of professionalism and quality customer service that our team of investigators exercised in 2019. I would like to thank them for all of their work and their commitment to ADR Chambers' values of impartiality, independence and fairness as well as their dedication to providing accountable and fair outcomes.

At ADR Chambers, we believe that every person we serve should feel they've dealt with a fair and balanced process. This is why in 2020 we are committed to continuing the quality of our service, making it more accessible to those we serve and finding ways to better accommodate the needs of particularly vulnerable communities. We look forward to the coming year and will continue to work towards our goal of providing the highest quality service to Canadian citizens through innovation, professionalism and responsiveness.

*Britt Warlop*

Ombudsman  
ADR CHAMBERS OMBUDS OFFICE

## ADR CHAMBERS OMBUDS OFFICE TEAM

ADR Chambers Ombuds Office is headed by the Ombudsman, Britt Warlop. Britt is a lawyer who has been called to the Ontario bar and has experience in investigations and employment law. ADR Chambers Ombuds Office is also served by the Deputy Ombudsman Ombudsman and Ombudsman Officer respectively, Peter Maniatakis and Kayla Albin, who are both lawyers with extensive drafting and investigations experience. Two Bilingual Intake Coordinators support the office, Diane Menanteau and Susan Felver.

Additionally, ADR Chambers Ombuds Office has a roster of experienced investigators, who also have experience in law, dispute resolution, and complaint handling.

ADR Chambers Ombuds Office and its staff act in compliance with accessibility, privacy legislation, obligations of confidentiality, and applicable codes of conduct.





## WHAT WE DO

ADR Chambers Ombuds Office reviews complaints brought by members of the public about the City of Burlington. We work with the City of Burlington to investigate and resolve complaints as part of the local complaint mechanisms. ADR Chambers Ombuds Office prides itself on its ability to ensure that citizens receive thorough and timely assistance with local issues in the community of Burlington.

If a complainant is dissatisfied with the provision of services, a decision or recommendation made by the Municipality in the administration of municipal services, and the complainant has gone through the Municipality's internal complaint system and is not satisfied with the outcome, they may escalate their complaint to the ADR Chambers Ombuds Office. People may contact our office by phone, online and through the mail.

We investigate complaints with a view to resolving them either by agreement among the parties, or by issuing a report with analysis and conclusions, including any recommendations.

ADR Chambers Ombuds Office ensures all investigations are conducted in a fair, neutral, independent and confidential manner while respecting the rights and time constraints of the individuals involved.

### ⇒ Types of Complaints

The types of complaints that may be submitted by complainants are varied, including complaints about the denial of services or the failure to provide a proper quality of service; complaints that the Municipality has made a decision that is not within their legal power to make; complaints that the Municipality has not followed the appropriate procedures in reaching a decision; and complaints that the Municipality has failed to take a certain action that it is required to take under its rules, procedures or by-laws.


### ⇒ Process

Upon receiving a complaint, ADR Chambers Ombuds Office first considers whether it has the jurisdiction to investigate the complaint.

### Situations where ADR Chambers Ombuds Office Will Not Investigate

There are certain matters that are not within our mandate to investigate. These include:

- Matters that are not within the jurisdiction of the City of Burlington
- Complaints regarding the conduct of Municipality Councillors and closed meetings of Municipality Council
- Complaints regarding any decision, recommendation, act or omission of any person acting as a legal adviser to the Municipality or acting as counsel to them in relation to any proceedings
- Matters for which there is a right of appeal, under an Act, to a court or tribunal, unless this right has been exercised or the time to exercise this right has expired.



We also cannot investigate where a complainant has not exhausted the Municipality's internal complaint procedures or where more than 12 months have elapsed from the completion of the Municipality's complaint process, unless the Complainant can establish that there were exceptional circumstances justifying the delay.

There are other circumstances where we may decide not to investigate, such as cases where the subject matter of the complaint is trivial or the complaint is frivolous or vexatious, or where we believe that having regard to all of the circumstances of the case, no further investigation is necessary.

If ADR Chambers Ombuds Office does not investigate a complaint for one of the above reasons, the complainant will be notified of this decision in writing and reasons will be provided. Whenever possible, referral information will also be provided.

#### *Complaints Within ADR Chambers Ombuds Office's Mandate*

In cases where ADR Chambers Ombuds Office decides that it has the mandate to investigate, the Complainant and the Municipality are informed of the decision and the file is assigned to an investigator.

The investigator reviews the file and first considers whether a mediated resolution might be possible. Where possible, the investigator will seek to mediate a resolution. Where no resolution is possible, the investigator will proceed to gather information and ultimately draft a report containing a description of the complaint, the Ombudsman's findings, and a conclusion and recommendation.

In certain instances, such as cases where the Ombudsman concludes that the Municipality has acted appropriately, the report will indicate that the Ombudsman does not recommend that the Municipality take any action.

In other cases, the Ombudsman will recommend that the Municipality take certain action(s) to remedy a situation. Recommendations seek to achieve a satisfactory resolution of the complaint, however, all recommendations are non-binding.

Draft reports are submitted to the Ombudsman, who reviews the reports, along with another senior staff member. The reports are then circulated to both the Complainant and the Municipality, who are invited to provide comments. The Ombudsman and the investigator consider the comments and make any necessary changes to the report. The final report is then provided to both parties.



## 2019 COMPLAINTS

ADR Chambers Ombuds Office received 11 contacts about the City of Burlington. Contacts are instances when complainants contact ADR Chambers Ombuds Office, either by phone or through correspondence, expressing a possible interest in filing a Complaint and seeking information regarding the process. Complaints are not open until we have a completed and signed Complaint Submission Form.

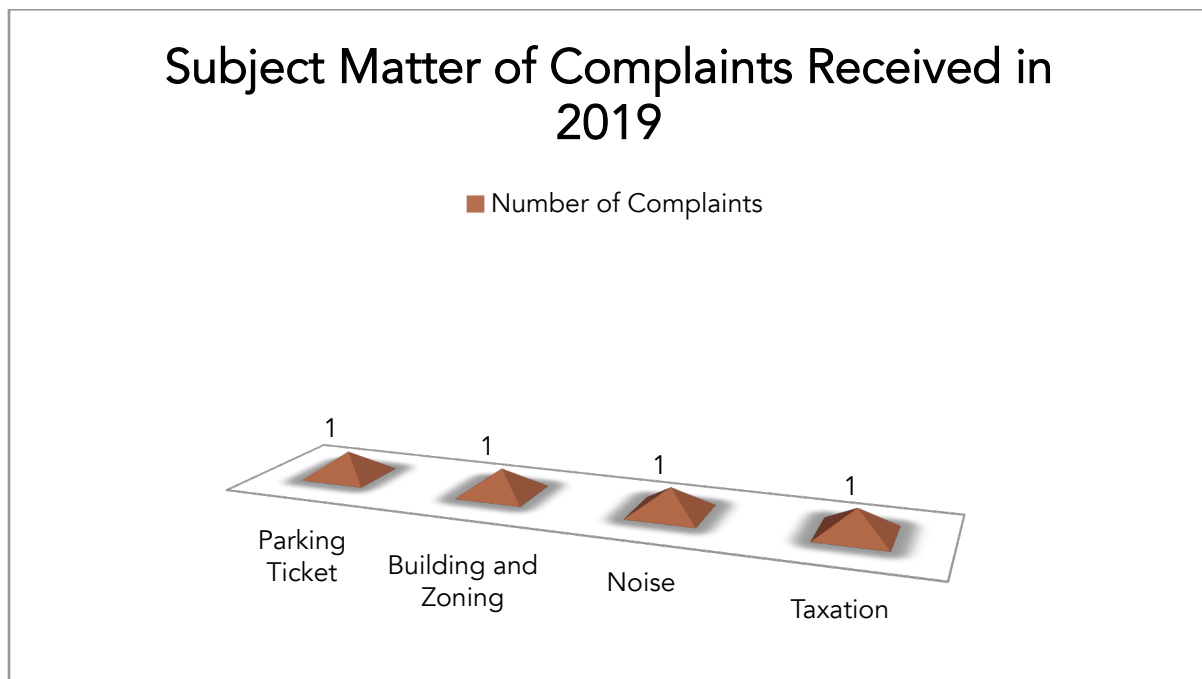
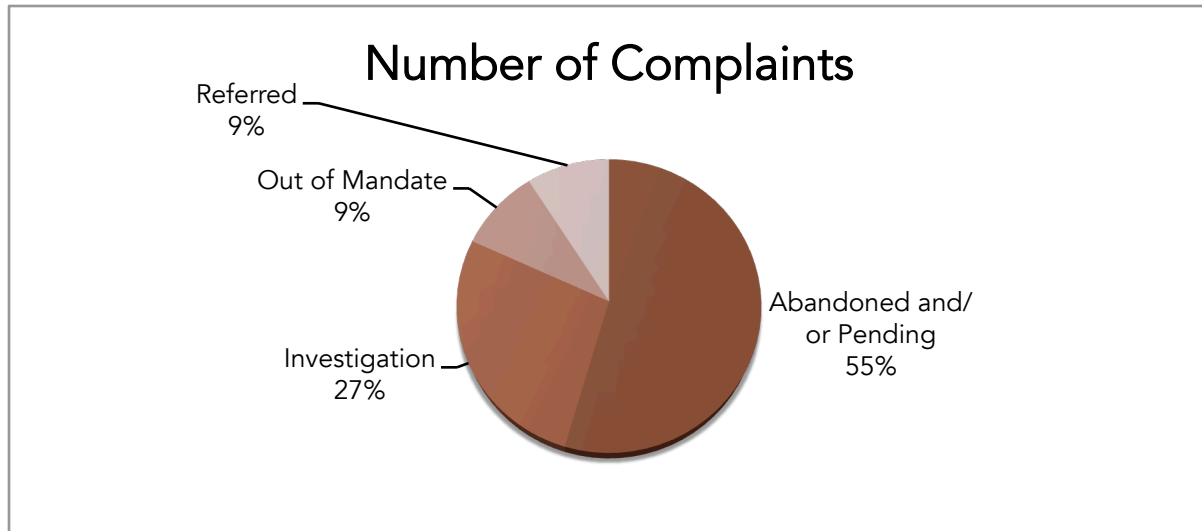
Of the 11 contacts, 5 complainants have been advised that we require a Complaint Submission Form to be completed and submitted in order to proceed with their complaints, however, they have yet to submit the completed forms. Complaint Submission Forms are necessary in order to determine whether the complaint is within our mandate and to ensure that all parties are aware of and are prepared to abide by the confidentiality requirement. These complainants were also advised that complainants are first required to bring their complaint to the Municipality before escalating them to the ADR Chambers Ombuds Office, and if they had not already taken this step, they should do so. One complainant was referred elsewhere. One complainant advised that their matter had been resolved with the Municipality and they did not wish to proceed with opening a Complaint.

Out of the 11 contacts, 4 resulted in a Complaint file being opened. One of these Complaints was deemed to be outside our mandate and an Initial View letter was issued. This complaint was outside our mandate on the basis that no further investigation was necessary in light of the fact that the subject matter of the Complaint was a disagreement with a decision made by an independent not-for-profit corporation funded by Ontario municipalities.

Three Complaints were active investigations as of the end of 2019.

## STATISTICS

Out of the 11 complaints made to our office, 1 was referred elsewhere, 5 potential Complaints are pending the return of our intake documents, one was abandoned, 1 was outside our mandate and 3 complaints were opened and assigned to investigation.



# ADR CHAMBERS OMBUDS OFFICE

## CONTACT INFORMATION

**ADR Chambers Ombuds Office**

P.O. Box 1006  
31 Adelaide Street East  
Toronto, ON  
M5C 2K4

Tel: 1-844-235-4442 | Fax: 1-877-803-5127

Email: [ombudsman@adr.ca](mailto:ombudsman@adr.ca)

[www.municipalombuds.ca/](http://www.municipalombuds.ca/)



ADR Chambers Ombuds Office

Staff directions referred from the December 10 and 12, 2019 Committee of the Whole – Budget meetings and December 16, 2019 City Council meeting.

#	Budget Page Number	Reference Number	Councillor		Discussion Item	Staff Direction	Notes
59			Sharman		Debt Maintenance	Direct the Chief Financial Officer to review the city's Debt Policy taking into consideration commitments and other long-term obligations including those that are financially supported by community groups, partners and/or stakeholders.	Approved at the January 16, 2020 Corporate Services, Strategy Risk and Accountability Committee. (SD-01-20)
60	642		Kearns		Corporate Expenditures and Revenues	Direct the Chief Financial Officer to review the current value assessment and taxation changes for the Downtown Business Improvement Area (BIA) properties and consult with the Municipal Property Assessment Corporation (MPAC) and the Region of Halton regarding available tax policy initiatives and report back to Council with the results of the review in Q1 2020.	Approved at the December 16 and 19, 2019 City Council meeting. (SD-41-19)
61			Nisan		Environment, Infrastructure and Community Services	Direct the Executive Director of Environment, Infrastructure and Community Services and the City Solicitor to work with Burlington Hydro on a possible agreement to provide additional EV charging stations at city facilities.	Withdrawn
62	65		Kearns		HR - Inclusivity and Diversity Strategy Development	Direct the Director of HR to include a focus on poverty reduction strategies by including socio-economic status as a factor in inclusivity and diversity whereby creating employment opportunities for low-income groups with high unemployment rates that are traditionally excluded from communication and engagement tactics to attract a diverse workforce.	Withdrawn
63			Bentivegna			Direct the Director of Roads, Parks & Forestry to review options for residential property owners to clear sidewalks in front of their property and identify any associated impacts.	Lost at the January 16, 2020 Corporate Services, Strategy Risk and Accountability Committee.
64			Bentivegna			Direct the Director of Building and By-law to investigate the feasibility of providing additional support to ensure by-law compliance (e.g. business and lottery licenses, building permits). Investigate pilot project on specific commercial roads to ensure compliance with all businesses to create a level playing field and to seek compliance opportunities to ensure transparent practices throughout the city. Seek opportunities to utilize business Intelligence (BI) platform for reporting data to internal and external stakeholders.	Revised staff direction: Direct the City Manager to consider adding a business license review as a candidate project under the audit and accountability fund.  Lost at the January 16, 2020 Corporate Services, Strategy Risk and Accountability Committee.

#	Budget Page Number	Reference Number	Councillor		Discussion Item	Staff Direction	
65	551		Kearns		Good Governance / Corporate Management	Vision to Focus Plan - Financial alignment A. Prioritize funding to implement the V2F as outlined in F-41-19 with particular focus on allocating special dividends received from Burlington Hydro toward the strategic plan. B. Allocate any unanticipated discretionary funding from upper level governments to the 12 unfunded V2F initiatives, excluding the ZBL review scheduled for 2020 at a cost of \$2.5m.	Withdrawn
66			Bentivegna			Direct the Executive Director of Environment, Infrastructure & Community Services to review the impact of increasing the gas tax allocation to transit from 75/25 to 70/30.	Approved at the March 12, 2020 Corporate Services, Strategy Risk and Accountability Committee. (SD-04-20)
67			Bentivegna			Direct the City Clerk to review the consolidation of all funding for advisory committees with funding allocated based on an annual business plan / workplan.	Withdrawn
68	121		Kearns		Community Design and Development Review	Direct the Director of Community Planning to complete Low-Rise Design Guidelines that address issues of low-rise compatibility and results in low-rise developments that positively contribute to our urban areas.	
69	122		Kearns		Community Design and Development Review	Direct the Director of Community Planning to report on the financial impact of a recommendation to reduce fees for charitable housing organizations by Q2-2020.	Withdrawn
70			Stolte			Direct the Chief Financial Officer to plan a Council Workshop in June of 2020 with the subject matter of "Vision to Focus - Budget 2021". The purpose is to allow staff and Council the opportunity to collaborate on high level priorities, values and vision leading into the 2021 Budget Process in an effort to concentrate the focus and priorities of Council.	Approved at the March 12, 2020 Corporate Services, Strategy Risk and Accountability Committee. (SD-05-20)



**SUBJECT: Business intelligence and Vision to Focus integrated reporting**

**TO: Corporate Services, Strategy, Risk & Accountability Cttee.**

**FROM: City Manager's Office**

Report Number: CM-02-20

Wards Affected: all

File Numbers: 155-03-01

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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### **Recommendation:**

Receive and file city manager's office report CM-02-20 providing the introduction of the Vision to Focus (V2F) integrated reporting tool as depicted in sample screens shots contained in Appendix A.

### **PURPOSE**

#### **Vision to Focus Alignment:**

- Building more citizen engagement, community health and culture
- Deliver customer centric services with a focus on efficiency and technology transformation

---

### **Background and Discussion:**

#### **2018 – 2022 Burlington's Plan: From Vision to Focus**

2018 to 2022 Burlington's Plan: From Vision to Focus (V2F) was also unanimously approved by Council on July 15, 2019 (CM-15-19). This is the City's work plan that prioritizes key strategic directions from Burlington's long-term 25-year Strategic Plan and details key goals and strategic actions required to move these priorities forward during the term of this Council. This plan takes into consideration the wide range of programs and 39 City Services delivered to the community and the commitment both

Council and administration have in delivering trusted, effective and efficient services to everyone.

V2F is divided into 5 focus areas which are aligned to the 25-year Strategic Plan and the delivery of city services to the community.

Focus Area 1 - Increasing Economic Prosperity and Community Responsive  
Growth Management

Focus Area 2 - Improving Integrated City Mobility

Focus Area 3 - Supporting Sustainable Infrastructure and a Resilient  
Environment

Focus Area 4 - Building More Citizen Engagement, Community Health and  
Culture

Focus Area 5 - Delivering Customer Centric Services with a Focus on Efficiency  
and Technology Transformation

In November 2019, Council received the 2018-2022 Burlington's Plan Vision to Focus Financial Plan (F-41-19). This plan assists in ensuring initiatives are aligned with the annual budget, and that business cases are directly supportive of strategic priorities.

City of Burlington Proposed High-Level Corporate Strategy Workplan was endorsed by Corporate Services, Strategy, Risk & Accountability Committee on March 12, 2020 (CM-08-20). This workplan included the introduction of the V2F Integrated Reporting in May 2020 to establish accountability through regular reporting on progress to meeting key performance indicators and key target dates.

### *Business Intelligence (BI)*

Business Intelligence enables services, streamlines operations, generates insights and fuels continual process improvements, by improving access to high quality data for ongoing analysis. This includes presenting current and historical data in dynamic dashboards that are readily available, easy to use and create.

The City's Business Intelligence program was formally established in 2017 and its mission is reflected as a key theme in the City's Corporate IT Strategic Plan. This theme describes the need to treat information as an asset and envisions a future where the City becomes more of a data and evidence driven organization, using analytics to improve the lives of residents and enhance the efficiency of the City's operations.

The BI program originated as one of the findings from an enterprise-systems review completed by Deloitte in 2013, which recommended "improving Information

Management with focused investment on middleware (integration), data warehousing and reporting tools."

Business Intelligence is now accomplishing the following goals:

- Implementing enterprise-wide BI technology from Information Builders
- Developing skills and sharing knowledge
- Building a data-driven culture and community of practice
- Completing a Master Data Management roadmap
- Developing data-driven dashboards
- Assessing data quality

The Business Intelligence team consists of four contract positions and reports directly to the Chief Information Officer. The program is funded by capital order (CA0057) and currently set to close in December 2020.

## **Strategy/process**

### *Why monitoring and reporting matter?*

Goals, strategies, objectives and activities are all achievable; some over longer time periods than others. What each has in common is the need to monitor and track to see how progress is made in achieving the stated goal or objective and completing the activities. In V2F, Burlington City Council made a commitment:

"We will share regular updates on the implementation and progress of the plan with the citizens of Burlington. We will let our community know our achievements and progress on the 2018 to 2022 Burlington Plan: From Vision to Focus that helps realize our long-term vision for the City of Burlington." V2F, page 3.

Monitoring and reporting matter because of accountability. City of Burlington management and staff are accountable to City Council. City of Burlington council is accountable to the citizens of Burlington.

### *What is it?*

V2F integrated reporting is the combination of qualitative information and quantitative data in a way that supports:

- Telling the story by communicating our successes and progress to the public,
- A consistent and standardized corporate-wide approach to strategic tracking and reporting, and
- Linking levels of corporate performance from the high-level strategy to service-level operations.



*Who is it for and when will they have access to it?*

The V2F integrated reporting is for a wide range of audiences.

- Management and staff use it track their progress against the workplans and allocate resources to drive results.
  - Access will be available to management effective June 2020.
- Council use it to see the status of the initiatives they have identified as priority and the progress towards the objectives and goals.
  - Access will be available to Council effective June 2020.
- Citizens of Burlington use it to see the work that is in progress and has been completed to advance the community closer to the 25-year vision.
  - Access will be available to the public in the fall of 2020. This timeline provides the time to ensure the necessary information security measures are in place.

*What is being reported?*

V2F Integrated Reporting includes initiatives and measures from each of the 5 focus areas as identified in the “Top Priorities” section of the 2018 – 2022 Burlington’s Plan From Vision to Focus (updated version September 2019 - pages 10 and 11). Attention has been given to those initiatives with associated target completion dates contained in Appendix A – Action Plan at a Glance (pages 27 and 28).

Information provided includes:

- Strategic goal summary
- Initiative status updates
- Key performance indicators, and
- Completed initiatives

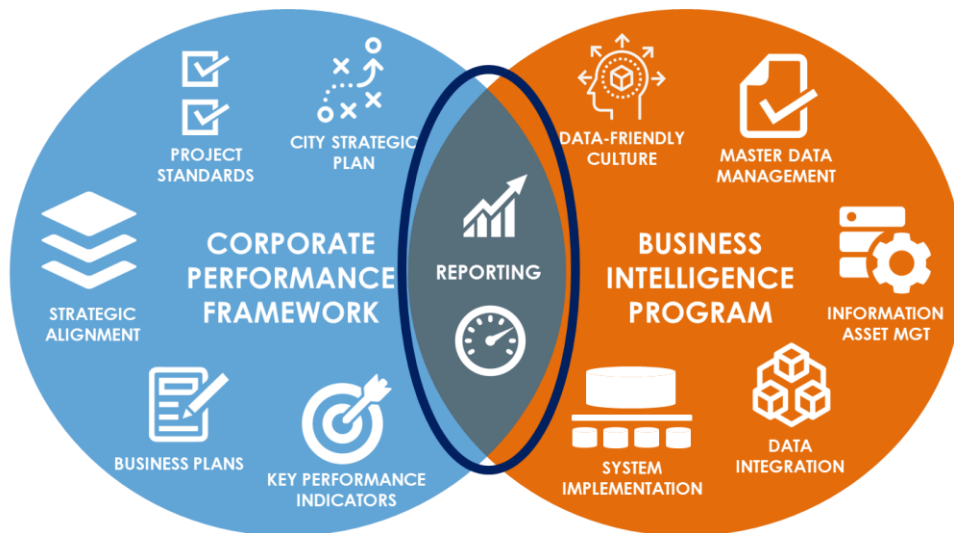
There is a placeholder for risk details to be identified through the implementation of a risk governance framework. The expected timeline for the risk information is December 2020.

*How often will V2F information be updated?*

Updates to the qualitative information (e.g. status of the initiatives, progress, etc.) will be quarterly. Data-driven measures are updated in real-time based on the frequency parameters defined at the time the measure was designed.

### *How we did it?*

The natural partnership of our Business Intelligence team with service leads and subject matter experts, and use of the City's business intelligence technology, has led to the development and implementation of the V2F Integrated Reporting Tool.



The Business Intelligence program charter also includes a goal to “collaborate with the City Manager’s Office on developing a citizen dashboard and/or public portal to view KPI measures.”

What is unique about the City of Burlington’s integrated reporting is the use of live data to construct key performance measures resulting in data-driven measures. These measures are made possible through:

- the view that business intelligence is an activity, discipline, process and strategy
- the technical capabilities of iWay and WebFOCUS technology to connect with, translate and display live data in a single integrated platform
- the skills available among members of the Business Intelligence team
- the active participation of service-based Subject Matter Experts
- the willingness of organizational leaders to share data on service performance
- the creation of links to many of the City’s source systems, and
- the involvement and collaboration of subject matter experts, data modelers, data integration specialists, and business intelligence specialists.

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### **Financial Matters:**

The development of the V2F Integrated Reporting tool was completed within the corporate project funding for the Business Intelligence program.

## **Climate Implications**

Not applicable.

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## **Engagement Matters:**

Inclusive in the overall project plan for V2F Integrated Reporting is ongoing communications and engagement. The initial phase of the project included awareness and knowledge building through presentations and training about Service Key Performance Indicators, Business Intelligence and the V2F Plan to City Leadership, Service Leads and Management. Further consulting has occurred through one on one meetings with Council and Burlington Leaders and a recent presentation on April 22<sup>nd</sup> to the Burlington Leadership Team to achieve the current design and data. There will be internal staff communication, further Councilor and staff training and change management practices implemented as part of the initial launch of the V2F Integrated Reporting platform. Leading up to the public launch, an external communications plan will be executed to inform the public.

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## **Conclusion:**

V2F integrated reporting (version 1.0) utilizes data-driven measures, in conjunction with qualitative updates, to monitor and report on the City's progress in achieving Vision to Focus goals. This tool supports our commitment to share regular updates on the implementation and progress of the plan with Burlington City Council and citizens. It also showcases the return on investment made with the implementation of business intelligence strategy, tools and processes.

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Respectfully submitted,

Sheila M. Jones, CIA, CFE, CRMA  
Executive Director, Strategy, Risk  
& Accountability  
905-335-7600 ext. 7872

Clare Cameron  
Program Manager, Business  
Intelligence  
905-335-7600 ext. 7356

**Appendices:**

- A. CM-02-20 Appendix A: V2F Integrated Reporting sample screen shots

**Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.

# CM-02-20

## Appendix A

# V2F Integrated Reporting

## Sample Screen Shots

# V2F Integrated Reporting - Landing Page



Vision to Focus 2018-2022

Focus Areas

Achieving Outcomes

Measuring Results

Risk Assessment

Welcome to the City of Burlington's Vision to Focus Integrated Reporting Tool

Click on a Focus Area icon to view strategic goals, initiative status and link to available metrics.

Click on the status bar below each icon to see more detail on current initiatives where a target date has been set.

Choose a tab above to view data-driven charts and completed initiatives from the Vision to Focus plan.

The legend refers to status of initiatives where a target date has been set.

## Status Bar Legend



Complete



In Progress

### Focus Area 1: Economic Prosperity



### Focus Area 2: Integrated Mobility



Status Count: 4  
Status: In Progress



### Focus Area 3: Resilient Environment & Sustainable Infrastructure



### Focus Area 4: Citizen Engagement



### Focus Area 5: Customer Centric Services



# V2F Integrated Reporting - Strategic Goal Summary Page

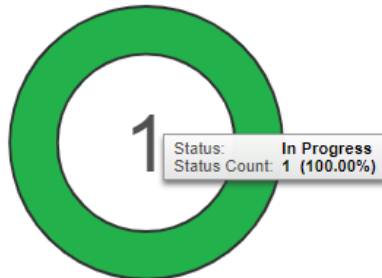
## 2018-2022 Burlington's Plan: From Vision to Focus

Each circle below represents a strategic goal and shows the number of initiatives connected with that goal, as part of the City's four-year work plan.  
Click on the coloured circles to see all of the initiatives connected with that goal.

Where data-driven measures are available that relate to a strategic goal, click on the icon below each circle to see more.

### Focus Area 1 : Increasing Economic Prosperity and Community Responsive City Growth

Increasing options for employment opportunities in Burlington



Click to view Measures

Supporting and maintaining a diverse economy in small business, commercial, industrial, and office sectors



Maintaining and continually developing a safe city



# V2F Integrated Reporting - Initiative Status Updates Page



## 2018-2022 Burlington's Plan: From Vision to Focus

Initiatives: In Progress / Needs Attention / Not Yet Started



In Progress






Needs Attention



Not Yet Started

### Focus Area 1 : Increasing Economic Prosperity and Community Responsive City Growth

Initiative #	Current Status	Strategic Goal Summary \ Lead Department	Key Actions	Target Date \ Revised Date	Initiative Comments
1.010		Increasing options for employment opportunities in Burlington City Manager's Office	Implement the recommendations of the Red Tape Red Carpet Taskforce to make it easier for businesses to locate and thrive in Burlington, attracting more investment. First priorities will be grading and drainage, Committee of Adjustment, and Zoning and Development Application and Approval business process reviews	2019 Q4 2020 Q4	In Fall 2019 Report MO-10-19 was presented and approved by Council on September 23 2019 to implement the recommended actions (see Red Tape Red Carpet website) <a href="https://www.burlington.ca/en/your-city/red-tape-red-carpet-task-force">https://www.burlington.ca/en/your-city/red-tape-red-carpet-task-force</a>
1.020		Supporting and maintaining a diverse economy in small business, commercial, industrial, and office sectors BEDC	Work with Burlington Economic Development Corporation to create and implement strategies to focus on: Creating jobs and achieving long term economic vision for the City of Burlington	2022 Q1	Initiative is part of the Burlington Economic Development Corporation (BEDC) strategic plan, developed and implemented annually
1.030		Increasing options for housing in Burlington Community Planning	Determine the future vision for the downtown by completing the review of the Official Plan policies and the Interim Control Bylaw land use study	2020 Q2	Interim Control By-law approved in January 2020. Official plan adoption expected April 2020. Approval by Regional Council will follow.
1.040		Increasing options for housing in Burlington Community Planning	Define Burlington's expectations for population and jobs to 2041 as part of the Halton Region's Municipal Comprehensive Review	2020 Q3 2021 Q4	The next Official Plan process will address population and jobs as part of the Halton Region's Municipal Comprehensive Review
1.050		Increasing options for housing in Burlington Community Planning	Complete the area specific plans for Mobility Hubs	2021 Q4	Not fully funded will depend on 2021 budget submission to complete the work. The Region's Municipal Comprehensive Review must be completed prior to approval of the area specific plans.



## V2F Integrated Reporting – Completed Initiatives Page

### Completed Initiatives

	Initiative #	Key Actions	Target Date / Revised Date	Initiative Comments
	<b>Focus Area 3 : Supporting Sustainable Infrastructure and a Resilient Environment</b>			
	3.050	Update the Corporate Energy and Emissions Management Plan to recognize achievements and identify new initiatives for implementation	2019 Q3	Delivering on carbon neutral initiatives
	<b>Focus Area 5 : Delivering Customer Centric Services with a Focus on Efficiency and Technology Transformation</b>			
	5.010	Complete the functional realignment of the City Manager's office	2019 Q4	Delivering on efficient and effective project management and accountable corporate performance
	5.020	Initiate a corporate-wide service review program	2019 Q4	Ensuring efficient, effective and economical service delivery
	5.040	Conduct a community-wide survey every two years, starting in fall 2019 to determine if residents feel they are being engaged and are part of the City's decision-making process and based on established municipal norms, including quality of life, city programs and services, value for taxes and governance	2019 Q4	Increasing community and customer input into how the city delivers services

## V2F Integrated Reporting – Risk Page

Measuring Results

Risk Assessment

**A Risk Governance Framework is currently being developed which will guide analysis of Vision to Focus (V2F) goals and initiatives.**

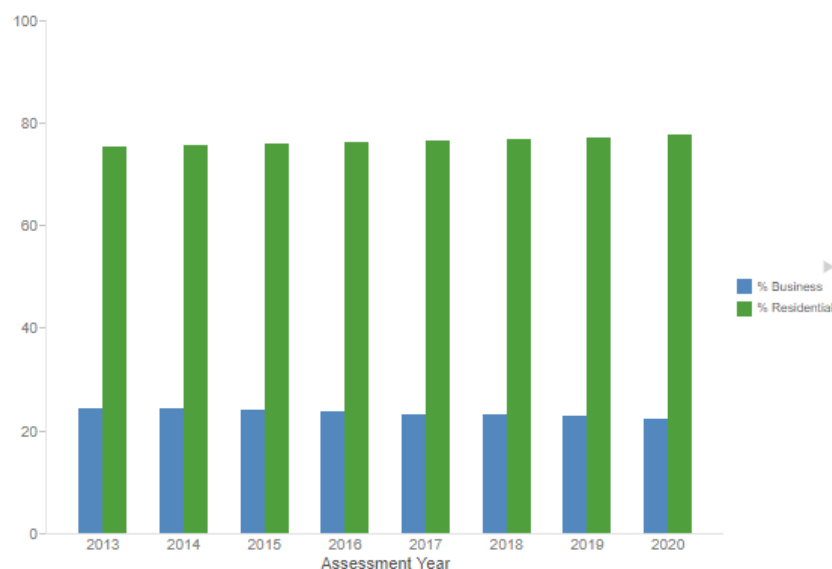
# V2F Integrated Reporting - Key Performance Indicator Measures Page

## Strive for a Weighted Assessment Ratio of Nonresidential to Residential of 25/75



**Target:** 25% Business : 75% Residential  
**Current:** 22.23% Business : 77.77% Residential

### Weighted Assessment Ratio



### Weighted Assessment Dollar



### Why is this important?

This measure is important for Finance because assessment base and composition are important indicators of fiscal strength. Weighted assessment reflects the basis upon which property taxes are levied. Monitoring assessment is important because taxation is the largest source of revenues to support City programs, services and the replacement of assets. A strong assessment base provides a stable long-term funding source. Burlington's assessment composition represents a good balance between residential and non-residential.

### How is this measured?

Assessments are received from the Municipal Assessment Corporation (MPAC) each year in December and used in taxation for the following year. Properties are classified by tax class based on use. Tax rates for each tax class are determined as a ratio of the residential rate. Tax ratios are set through tax policy at the regional level. To determine the tax impact of each tax class we must multiply the assessment value by the tax ratio. We refer to this as the weighted assessment. Each tax class is categorized into either business or residential to determine the split of weighted assessments.

# V2F Integrated Reporting – Key Performance Indicator Measures Page

Vision to Focus 2018-2022

Focus Areas Achieving Outcomes Measuring Results Risk Assessment

Click on a tab to view current status

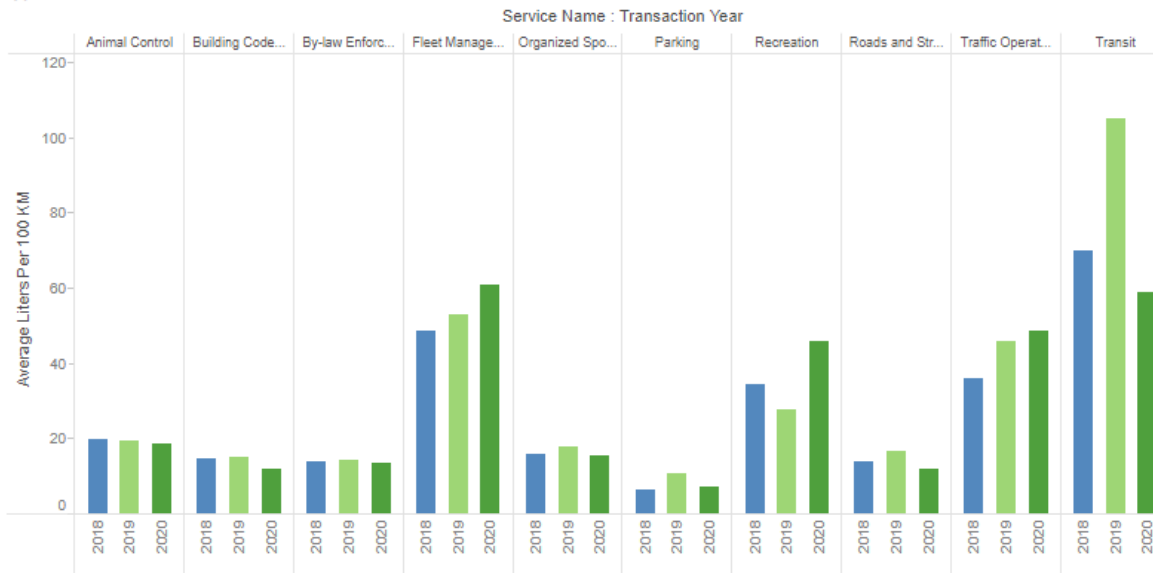
Weighted Assessments Modal Spilt Fuel Efficiency Greenhouse Gases Tree Canopy

## Reduce the Community Greenhouse Gas Emissions

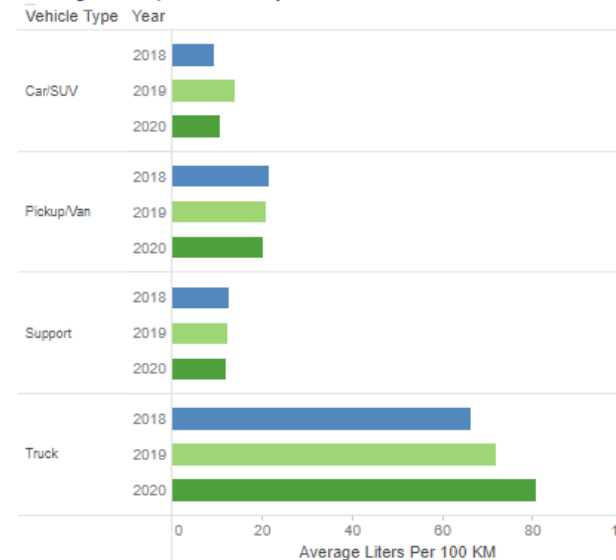


**Target:** 21% Reduction by 2024  
**Current:** Establishing Baseline

Average Liters per 100 KM by Service Area and



Average Liters per 100 KM by Year and Vehicle





**SUBJECT: F-27-20 Strategies to Address the Financial Impacts of COVID-19**

**TO: Corporate Services, Strategy, Risk & Accountability Cttee.**

**FROM: Finance Department**

Report Number: F-27-20

Wards Affected: All

File Numbers: 435-03

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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### **Recommendation:**

Approve the financial strategy to address the impacts of COVID-19 as outlined in finance department report F-27-20; and

Direct the Chief Financial Officer to implement the recommendations outlined in finance department report F-27-20 related to the 2020 approved business cases and in Appendix A related to the proposed list of delayed capital projects.

### **PURPOSE:**

- The purpose of this report is to provide further information regarding recommended 2020 operating budget business cases and capital projects that should be deferred to assist with the city's cash flow and year-end financial position.

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### **Background and Discussion:**

On March 17, 2020, the Province of Ontario declared an emergency under Section 7.0.1 (1) of the Emergency Management and Civil Protection Act. As a result of this declaration and its associated orders, certain establishments were legally required to close immediately.

On April 3, the Ontario government announced it was further reducing the list of businesses and services classified as essential and ordering more workplaces to close to prevent the spread of COVID-19 and protect public health.

Schedule 1 of the amended Provincial Order provides that nothing in the Order precludes operations or delivery of services by any government, or by any person or publicly funded agency or organization that delivers or supports government operations and services. This provision allows municipalities to continue to operate and provide services and those which support such operations and service during the emergency. It therefore falls to each municipality to consider what operations and services it will continue to provide as essential in order to do its part in responding to the continually evolving health crisis and take the necessary steps to help protect the health of their communities.

As part of our ongoing response to the COVID-19 pandemic and based on the advice being provided by the provincial and regional Medical Officers of Health, the City of Burlington has enacted its emergency planning operations, closed city facilities and parks, and focused efforts on delivering only essential and critical services to ensure the safety of the community.

## **Strategy/process**

### **Service Level Impacts**

In a crisis period, such as the world is experiencing, the City has made significant changes to operations to keep the public and employees safe. This includes the closure of facilities and park amenities, cancellation of events, and modifications to service delivery in areas such as transit, operations and by-law enforcement. Regrettably, this has directly impacted a significant portion of the City's workforce through temporary layoffs and deferral of start dates for the majority of the city's part-time, seasonal and student workforce as well as volunteers.

While the ultimate economic impact of the pandemic will not be understood until we are well past the state of emergency, the City must consider the preliminary financial picture related to COVID-19 impacts in order to make strategic decisions today that are in the best interest of the organization and the community for the long term.

Although not explicitly documented, the recurring themes and principles that have guided the City's decision making as it relates to managing the impacts of COVID-19 have included:

- Safety of the community and staff;
- Continuation in the delivery of essential and emergency public services;
- Agile response to the needs of the community as the pandemic evolves;
- Fiscal responsibility and appropriate use of taxpayer funding.

## Financial Matters:

Senior staff and the Financial Management Service have been monitoring the potential financial impacts to the City since the onset of the pandemic. Less than 5 months after approving the 2020 budget, a variety of operating expenditures and revenues are now expected to be impacted.

As indicated in the Financial Status Report (F-22-20) on this same agenda the City is currently projecting an unfavourable year-end operating budget variance of \$268,945. This variance includes significant projected revenue losses largely offset by a number of expense mitigation strategies and draws from program specific reserve funds.

This shortfall is likely to grow depending on the length of the COVID-19 related service restrictions and length of the recovery period once restrictions are lifted. Future updates to Committee will include analysis of various scenarios on the City's overall financial impact.

## Mitigation Strategies

### Expenditure Restraint Program and Staffing Adjustments

On March 30, the Chief Financial Officer announced an expenditure restraint program to eliminate all discretionary spending for a three-month period. A key aspect of this policy includes a temporary freeze on all non-essential staff recruitments. This policy will be extended as required.

In addition to the expenditure restraint program the City has laid off or deferred the hiring of over 680 part-time, contract and seasonal staff.

### Recommended Operating Business Case Deferrals

Business cases approved as part of the 2020 budget have been carefully reviewed. The following are recommended for deferral until September and will be revisited should the situation change:

Business Cases to be delayed	2020 Approved Cost	One Time Funding	2020 Net Cost	Notes
Green Fleet Strategy	\$ 100	\$ -	\$ 100	
Brant Hills Splash Pad Operating Expenses	\$ 30	\$ -	\$ 30	Delay in operations
Staffing for Joseph Brant Museum	\$ 120	\$ (120)	\$ -	
Gardeners for Downtown Streetscapes	\$ 147	\$ -	\$ 147	2 positions
Climate Action Plan Support Staff	\$ 100	\$ -	\$ 100	1 position
Urban Forestry Management Plan Update	\$ 200	\$ (200)	\$ -	
Corporate Security	\$ 140	\$ (140)	\$ -	Contracted services
Steps to Safety Home Visit Program	\$ 100	\$ (100)	\$ -	Funding for 4 years

Total	\$ 937	\$ (560)	\$ 377
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Deferral of these business cases would provide additional operating savings for those items funded from the tax base as well as additional cash flow for one-time funded items.

### **Proposed Capital Program Deferrals**

The capital program has been reviewed to determine the impacts of COVID-19 on the delivery of specific projects. Projects have been reviewed vis a vis Ontario Regulation 82/20 – Closure of Non-Essential Businesses and the Schedule of Essential Businesses contained in the Regulation which at the time of the writing of this report had been revised 3 times and it is anticipated that further amendments will be made as more businesses are allowed to re-open and restrictions are relaxed.

In addition, any of the workplaces, including construction sites, that have remained have had to abide by the directives from the Chief Medical Officer or local public health units and comply with the Occupational Health and Safety Act (OHSA). Further, the Ministry of Labour, Training and Skills Development recently issued revised guidelines for construction sites. Failure to comply with OHSA and its regulations could result in a stop work order.

Broadly speaking the Regulations and list of Essential Businesses does not apply to government including Municipal government, however this needs to be interpreted in the context of the provinces essential services list. Staff continue to monitor this and city capital projects through the lens of the provinces essential services list, the nature of the work and if the health and safety of the public, workers and staff can be maintained and if the undertaking.

While some projects may be slowed or stopped, other projects will need to continue for essential capital work required to meet regulatory requirements, safety, or asset preservation. Projects that are currently underway and have contractual requirements are expected to continue if funding is secured, work can be performed safely, and where work is considered an essential service (e.g. road construction).

While other capital projects would be eligible to proceed, there are circumstances that would prevent that from happening given the need for public engagement and because of delays out of our control such as permits, and other approvals required. These delays are the result of impacts created by COVID-19 on the workforce both at the City and with local authorities, that has pushed the approval process beyond a typical permit window, thus hindering the ability to deliver the project this year for the 2020 construction season. Also included in this category is the construction for the Skyway Arena Revitalization project which is awaiting approval under the Investing in Canada Infrastructure funding program.



Appendix A provides a list of projects that currently fall under these two categories for deferral. These deferred capital projects total \$31.2 million, which assists with the management of the city's cash flow.

Continuing with the balance of the capital program is important for a few reasons. First, in the last couple of months, we have seen favourable tender prices from the marketplace and we expect that to continue over the coming months. Based on 6 tenders which have closed since the pandemic began, the City has realized \$3.2 million in capital funding savings. In comparison, the one project which closed prior to the pandemic in February was slightly above budget. Depending on the overall financial impact of the pandemic, some of these tender savings may be used to offset operational losses or could be used as a municipal contribution towards a future stimulus program if announced.

Also, it is important to continue to invest in our infrastructure and stimulate the economy during these times as long as the construction can be completed in a safe manner in accordance with the revised guidelines for construction sites.

Finally, municipalities have also played an important role in economic recovery by delivering infrastructure projects as part of senior government cost shared infrastructure programs. As such, it is important the work continue to prepare projects in anticipation of government funding programs (e.g. design work to bring a project to shovel ready conditions).

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## **Climate Implications**

Assets need to function reliably and be resilient to future climate change related risks. Staff will continue to manage the risks of climate change on existing infrastructure by ensuring repairs and renewals are completed at the optimum time as identified in the Capital Program.

While the City has made significant changes to operations and service levels, facilities remain in a low to unoccupied state in turn reducing utility costs and associated carbon footprint. To keep the public and staff safe the city has increased staff social distancing by introducing a remote work environment. This change alone has reduced staff daily commuting and associated carbon footprint with the increase use of technology.

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## **Engagement Matters:**

With physical distancing measures in place a number of capital projects are recommended for deferral to ensure that adequate public consultation can take place

prior to final design and construction. Projects that are proceeding have completed their public engagement prior to Covid-19 restrictions.

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### **Conclusion:**

The review of the capital program as well as business cases in the 2020 operating budget have identified several areas where decisions can be made to delay projects and initiatives given workload, required engagement and essential vs non-essential services/ priorities. This enables the corporation to continue to focus on the delivery of essential services and provide much needed cash flow during this crisis.

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Respectfully submitted,

Lori Jivan

Coordinator of Budgets and Policy

(905) 335-7600 ext. 7798

### **Appendices:**

A. Proposed Capital Project Deferral Listing

### **Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.

### Public Engagement Required

#### Roadways

- Active Transportation Initiatives & Infrastructure
- Traffic Calming Projects

#### Parks and Open Space

- Multi-Use Path Alton Construction
- Civic Square Revitalization Project
- General Brock Surplus School Land Park Construction

### Delays Outside of Our Control (permitting and other approvals, etc)

#### Roadways

- Millcroft Multi-use Path
- Walkers Line at Britannia Road
- New Street Bridge Rehab at Shoracres
- Spruce Bridge Replacement at Tuck Creek
- Walker at Britannia Road Culvert
- Downtown Streetscape Infrastructure
- Transit Priority Measures

#### Stormwater

- East Rambo Creek Erosion Control at Roly Bird Park

#### Parks and Open Space

- Sherwood Design - phase 3, 4 and 5
- Multi-Use Trail, Sutton to Bronte Construction
- Roly Bird Park- path reconfiguration
- Palmer Park Infrastructure

#### Facilities and Buildings

- Skyway Arena Revitalization (pending senior government funding approval)



**SUBJECT: Financial Impacts of Covid 19 on Local Boards**

**TO: Corporate Services, Strategy, Risk & Accountability Cttee.**

**FROM: Finance Department**

Report Number: F-26-20

Wards Affected: not applicable

File Numbers: 400-01

Date to Committee: May 14, 2020

Date to Council: May 25, 2020

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**Recommendation:**

Receive and file report F-26-20 providing information on financial impacts to local boards of Covid 19.

**PURPOSE:**

**Vision to Focus Alignment:**

- Increase economic prosperity and community responsive city growth
- Building more citizen engagement, community health and culture

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**Background and Discussion:**

Since the arrival of the CoVid-19 virus in Canada, the City has been on high alert; making the necessary decisions to amend our operations with the goal to continue to protect the health and safety of the Burlington community and City of Burlington staff and do our part to limit the spread of CoVid-19.

As valued partners, the local boards deliver a wide variety of programs and services to the community that the City does not deliver. The local boards have looked to the City for guidance to protect both the community and their own staff and limit the spread of CoVid-19.

### **Strategy/process**

The local boards for the most part deliver services that are program related. In a period of social distancing to protect the community, staff and service providers, providing programs has become very difficult as the City has determined with its own recreation services programs.

To support the health and safety of the community and respect directives from the province, the local boards have completely closed their respective facilities to the public and have encouraged employees to work from home in line with the City's actions. More specific information on impacts to each specific local board follow.

### **BEDC**

BEDC continues to remain committed to the economic development of the city and is working with Team Burlington to support businesses in the community. As they are not reliant on revenues for their operation, they have responded by refocusing efforts and resources in support of the business community and looking forward to recovery. The efforts on One Brand, the Burlington branding initiative has been put on hold as this is not a priority at this time. Financial adjustments are primarily focused on the projects that were budgeted in the original 2020 budget. As initiatives and resources become refocused the projects budget has been reduced from \$566,768 to \$177,768. Losses are expected in the TechPlace operations as the facilities are closed. Loss of rental income from start up companies and loss of sponsorship is expected to reduce income for TechPlace by \$26,293 while expenses stay constant.

Financial Impacts from COVID-19 Closure (Until June 30, 2020)	
Lost Revenue	\$326,175
Savings & Other Mitigation Measures	\$408,940
Reserve funding available for mitigation	
Total impact without drawing from reserve fund	\$82,765

### **Tourism Burlington**

The Visitor Information Centre is closed to walk-in visitors and inquiries are being handled via e-mail, phone, social media and website. Full time staff are working remotely. Summer student positions have been put on hold. Like the City, Tourism Burlington is mitigating impacts through an expenditure restraint program. The following table provides information on financial impacts for Tourism Burlington:

Financial Impacts from COVID-19 Closure (Until June 30, 2020)	
Lost Revenue	\$35,500
Savings & Other Mitigation Measures	\$26,100
Reserve funding available for mitigation	\$(9,400)
Total impact without drawing from reserve fund	\$(9,400)

### **Art Gallery of Burlington**

The Art Gallery is highly program dependent for its revenues. Any mitigation of year end projections is highly dependent on receiving federal government relief for payroll. In addition, the Ontario Association of Art Galleries is advocating for Art Galleries to receive a subsidy equal to 30% of 2019 revenue. Mitigation strategies include receiving a portion of membership renewals and donations as well as implementing executive and leadership pay cuts.

The table below outlines impacts to June 30, 2020

Financial Impacts from COVID-19 Closure (Until June 30, 2020)	
Lost Revenue	\$409,689
Savings & Other Mitigation Measures	\$172,403
Federal funding available for mitigation	\$(236,581)
Total impact	\$(705)

Federal funding includes Canada Employee Wage Subsidy (CEWS) of \$166,596, an amount of CEWS of \$41,649 if the subsidy continues beyond June. Confirmed increased grant amounts from Ontario Arts Federation, Ontario Arts Council and Incite of \$28,336.

### **Burlington Public Library**

BPL's operations focus on community borrowing of materials, use of facilities, services and programming. With the closure of all locations effective at 6pm on Friday March 13, 2020 mitigation strategies for the library have included a shift to digital service offerings, providing community resources in dealing with CoVid-19, reallocating the collection budget to be focused on digital resources. Almost half of the approved 2020 capital budget related to time-sensitive (lifecycle) IT and Facility infrastructure projects that BPL

staff continue to work on during the closure. The goal is to complete some projects prior to re-opening to minimize disruption to customers (when it is safe to do so).

Library projections identify expenses of \$11,128 k against revenues of (\$11,429k) for net revenues of (\$301k).

Financial Impacts from COVID-19 Closure (Until June 30, 2020)	
Lost Revenue	\$155,000
Savings & Other Mitigation Measures	\$456,000
Reserve funding available for mitigation	
Total impact	\$301,000

### **Museums of Burlington**

As a local board highly dependent on program revenues, the Museums have been highly impacted by the shut down imposed by the pandemic. The closure of the facilities has resulted in projected revenue losses of \$54 k from loss of programs, special events, camps and souvenir sales. This represents a 20% loss in revenue. Mitigation measures include reducing staff hours, implementing an expense restraint program and deferring capital expenditures.

Financial Impacts from COVID-19 Closure (Until June 30, 2020)	
Lost Revenue	\$53,502
Savings & Other Mitigation Measures	\$128,048
Reserve funding available for mitigation	
Total impact	\$74,546

### **Burlington Performing Arts Centre**

As an entertainment facility BPAC was closed under provincial mandate and performances were cancelled and the facility remains closed. Mitigation measures have included laying off part time staff, reducing contracted services in the building and reduction in expenditures related to performances. Revenues for BPAC have been severely impacted as 34 rentals have been cancelled resulting in lost revenue of \$284,177. Also 6 BPAC presents shows have been cancelled resulting in further revenue loss of \$75,035 in ticket sales. The remaining revenue losses are in donations, memberships, sponsorships and advertising revenue. The table below shows projected impacts to June 30, 2020.

Financial Impacts from COVID-19 Closure (Until June 30, 2020)	
Lost Revenue	\$560,737
Savings & Other Mitigation Measures	\$282,471
Reserve funding available for mitigation	\$(278,266)
Total impact without drawing from reserve fund	\$(278,266)

### Financial Matters:

The City maintains several reserve funds on behalf of the boards. These reserve funds may provide some mitigation to losses incurred by the boards as a result of the Covid-19 pandemic. Reserve funds are as follows:

Reserve Fund	Purpose	Restricted	Amount as at December 31, 2019
BEDC Operations	Funded by surplus of operations or draw to fund deficit	No	394,073
BEDC Strategic Initiatives	Funded by surplus of projects and funds deficit in projects	Yes	280,414
Innovation Reserve Fund (BEDC)	Capital purposes for TechPlace	No	133,341
<b>Total BEDC Reserve Funds</b>			<b>807,828</b>
Library Capital Project	Fund Library Capital	Yes	2,266,080
<b>Total Library Reserve Funds</b>			<b>2,266,080</b>
Museums – Ireland House- General	Funded by surplus of operations or draw to fund deficit	No	191,218



Museums – Ireland House – Project	Fund Museum capital	Yes	89,799
Museums – Joseph Brant – General	Funded by surplus of operations or draw to fund deficit	No	203,991
Museums – Joseph Brant – Project	Fund Museum capital	Yes	159,785
<b>Total Museum Reserve Funds</b>			<b>671,793</b>
Tourism Burlington Reserve Fund	Funded by surplus of operations or draw to fund deficit	No	89,841
<b>Total Tourism Reserve Funds</b>			<b>89,841</b>
BPAC Reserve	Funded by surplus of operations or draw to fund deficit	No	1,005,576
CPRF-BPAC	Fund BPAC capital	Yes	797,273
BPAC-Donations	Donations received by BPAC	Yes	13,802
<b>Total BPAC Reserve Funds</b>			<b>1,816,651</b>
<b>Total Board Reserve Funds</b>			<b>5,652,193</b>

It should be noted that the boards reserve funds form part of the City's investments. Interest earned is allocated to the reserve funds annually. The Burlington Art Gallery does not currently maintain a reserve fund at the City.

### **Total Financial Impact**

The extent of the impact on the operating budget and capital programs of the local boards are currently being analyzed based on known conditions and stated

assumptions. Among the assumptions is that the City's operating grants to the local boards will remain whole. The City's 2020 approved operating budget to local boards totals \$15.7 million.

### **Engagement Matters:**

The city has engaged with the local agencies, boards and commissions and Team Burlington to maintain open lines of communication and share information about decisions and on-going actions. Local boards continue to look to the City for information and leadership in this situation.

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### **Conclusion:**

Local Boards continue to assess their financial health and seek ways to minimize a year-end unfavourable financial position. They continue to look to the City for guidance in mitigating impacts of this situation.

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Respectfully submitted,

Sandy O'Reilly

Controller and Manager of Financial Services

Ext 7648

### **Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.