



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

### Agenda

**Date:** February 23, 2021  
**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 specialist, 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 Office of the City Clerk at [clerks@burlington.ca](mailto:clerks@burlington.ca) by noon the business day before the meeting is to be held. It is recommended that delegates submit a copy of their intended remarks which will be circulated to all members of committee in advance as a backup should any technology issues occur. Your remarks will also be attached to the minutes posted on the city's website, forming part of the public record.

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. 2021 budget multi-year simulation (F-14-21)

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Receive and file finance department report F-14-21 regarding 2021 budget multi-year simulation.

**4. Regular Items:**

4.1. 2021 operating budget review and approval (F-04-21-1)

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Approve the 2021 operating budget including any budget amendments approved by the Corporate Services, Strategy, Risk and Accountability Committee to be applied against the proposed net tax levy amount of \$183,768,566.

**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 Appendix D to 2021 operating budget review and approval (F-04-21-1)

Pursuant to Section 239(2)(b) of the Municipal Act, personal matters about an identifiable individual, including municipal or local board employees; and Section 239(2)(d), labour relations or employee negotiations.

**6. Procedural Motions:**

**7. Information Items:**

7.1. Correspondence from Margaret Lindsay Holton regarding City View Park in the 2021 operating budget (F-04-21-1)

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**8. Staff Remarks:**

**9. Committee Remarks:**

**10. Adjournment:**



**SUBJECT: 2021 budget multi-year simulation**

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

**FROM: Finance Department**

Report Number: F-14-21

Wards Affected: All

File Numbers: 435-01

Date to Committee: February 23, 2021

Date to Council: March 3, 2021

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**Recommendation:**

Receive and file finance department report F-14-21 regarding 2021 budget multi-year simulation.

**PURPOSE:**

To present a 10-year operating budget forecast as part of the City's long-term planning.

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**Background and Discussion:**

The City's Long-Term Financial plan (Report F-22-12), contains the following key strategic objectives for the city:

1. Competitive Property Taxes
2. Responsible Debt Management
3. Improved Reserves and Reserve Funds
4. Predictable Infrastructure Investment
5. Recognized Value for Services

Other related reports:

F-04-21: 2021 Budget Overview

F-29-19: Financial Condition Assessment

F-12-17: 2016 Asset Management Financing Plan

### **Strategy/process**

In prior years, Council was presented with a 20-year simulation showing forecasted tax increases within this timeframe. With the uncertainty of COVID impacts, the timeframe of the forecast has been reduced to 10 years, aligning to the 10-year Capital Program. This 2021-2030 simulation uses the 2021 proposed budget (as submitted) as a starting point and adjusts the 2022–2030 forecast based on estimated budget drivers.

As with any modeling tool, the simulation forecast has the greatest precision in the first year. It is imperative that the results are simply used as an information tool regarding major budget drivers and future projected tax impacts. It provides an analysis of what the future financial picture for the City of Burlington may look like, helps assess financial risks and the affordability of existing services and capital investments, and provides an opportunity to analyze sensitivities to assumptions.

When forecasting into the future, it is difficult to predict with 100% accuracy given uncertainties around:

- Magnitude and duration of COVID impacts
- Senior Government Grant Programs
- Changes in economic conditions and market demands
- Fluctuations in customer expectations
- Legislative changes
- Reassessment impacts
- Operating impacts from approved capital initiatives
- Business process improvements
- Climate change impacts

When updating the 10-year forecasting model, staff considered the general outlook for the city. Staff have shown a realistic scenario where assessment growth is maintained at 0.6% per annum for the next 3 years, increasing to an average of 1.05% in 2025 and 2026 and then remaining steady at 0.9% for years 2027-2030. These estimates are based on future development projections including an allowance for assessment appeals. Infrastructure renewal funding is consistent with the Asset Management Financing Plan and repurposing of the hospital levy to infrastructure renewal as the commitments for the hospital decline. These components provided the basis for estimating budget drivers (as per Appendix A) and include the following assumptions within each item:

## **Maintaining Current Service Levels – Base Budget**

### Inflationary Impacts and User Fees

- With the exception of human resources and commodities (hydro, water, fuel etc.), 2.0% inflation per year has been applied to other expense categories (materials and supplies, purchased services) and 1.75% increase per year applied to contributions to Local Boards and Committees.
- Most User Rates and Fees are assumed to increase at 2.0% per annum, which is dependent on the nature of the revenues and external market conditions. However, included in years 2022 and 2023 is an estimated normalizing of revenue based on shift in consumer behavior and ongoing operational impacts post-COVID, resulting in projected revenues losses of \$500,000.

### Corporate Expenditures/Revenues

- An annual increase to the provisions for Insurance and Contingency Reserves of \$50,000 and \$100,000 respectively.
- An increase in Investment Income of \$50,000 per year starting in 2023 subject to a moderately increasing interest rate environment.

## **Other Key Priority Expenditures**

Key Priorities identified in the simulation are classified within 4 categories as follows:

### Sustaining City Operations and Financing

- Initiatives and obligations that serve to maintain City operations at a certain standard including:
  - funding for the maintenance of City assets
  - improved investments in Forestry operations
  - ongoing operational support of IT initiatives
  - funding to sustain Transit Capital program
  - ongoing funding for HR Market Competitiveness
  - continued phased implementation of Designing and Evolving Our Organization initiative.

### Managing Community Growth

- Additional staff resources for the Development Review and Application process addressing workload demands as outlined in PL-45-20.

### Enhancing Services

- Funding to enhance City services including:
  - investment in Transit services aligned to the 5 year Transit Business Plan
  - initiatives to improve City parks
  - funding for a Green Levy

### Modifications to Service to address COVID

- Estimated \$500K in lost revenues over the next two years as ongoing operational impacts post-COVID and a longer-term shift in consumer behavior impact City operations.

### Infrastructure Renewal Funding

- An annual increase of 1.25% for Dedicated Infrastructure Renewal Funding. This provides funding for capital renewal, as per the Asset Management Financing Plan.
- Includes the repurposing of the hospital levy to infrastructure renewal in 2023 (\$150 thousand), 2025 (\$110 thousand) and 2027 (\$2.84 Million)
- An annual increase of 4% to the Vehicle Depreciation Reserve Fund to sustain the City's fleet and equipment inventory

### **Service Reviews & Efficiency Savings:**

#### City Manager Sustainable Expenditure Savings Target

The City Manager has included a goal of finding \$250K of annual on-going expense savings as part of his City Manager Objectives workplan. Estimates of potential savings have been incorporated into this simulation however they will be refined in future simulations.

#### Chief Financial Officer Annual Budget Review

As part of the annual budget development process, the CFO conducts a line by line review of the budget submitted by each service. Estimates of potential savings have been incorporated into this simulation however they will be refined in future simulations.

### **Allowance for Unknown Factors**

As with all forecasts, it is imperative to recognize that there are unknown factors that will likely occur in the future that could impact the model. In order to address these unpredictable factors, an amount of \$150,000 has been included in the 2023 forecast, increasing by \$50,000 per year until 2030. This allowance has been included to recognize that factors in the simulation such as future efficiency savings and

assessment growth can be increasingly difficult to predict the further out into the future they are.

### **Assessment Growth**

Assessment growth is estimated to be 0.6% per year from 2022 to 2024, increasing to an average of 1.05% in 2025 and 2026 and then remaining steady at 0.9% for years 2027-2030. These estimates are based on an analysis of future development projections including an allowance for assessment appeals. This growth can be difficult to forecast as it is dependent upon new properties being added to the assessment roll by the Municipal Property Assessment Corporation (MPAC). In 2020 actual assessment growth was 0.34% which was 0.26% lower than estimated. To reduce the impact on the tax rate, this shortfall was funded by a one-time transfer (\$450K) from Tax Rate Stabilization Reserve. Should growth assumptions change they will be adjusted in future updates to the simulation.

### **Financial Matters:**

The proposed 2021 Budget reflects a city tax impact of 4.99%, resulting in an overall tax increase of 2.88% (City, Region and Education).

The simulation forecasts the city tax impact from 2022 to 2030 to begin at 5.25% reducing to 3.23%. The overall tax rate impact (City, Region and Education) ranges from 2.84% in 2022 to 2.10% in 2030.

### **Total Financial Impact**

The model indicates tax increases as follows (detailed in Appendix A):

							Average
	Proposed 2021	2022	2023	2024	2025	2026- 2030	
<b>City Tax Increase</b>	4.99%	5.25%	5.14%	4.85%	4.04%	3.36%	
<b>City Tax Bill Impact</b>	2.23%	2.39%	2.40%	2.31%	1.97%	1.70%	
<b>Overall Tax Bill Impact</b>	2.88%	2.84%	2.87%	2.78%	2.43%	2.13%	

## **Conclusion:**

The 10 Year Budget Driver forecast is a tool that provides a high-level summary of major budget drivers and the expected tax impacts. This will be helpful to establish future budget targets, as well as provide the ability to undertake tax impact sensitivity analysis should circumstances change.

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Respectfully submitted,

Gurpinder Grewal

Financial Analyst

905-335-7600 ext.7319

## **Appendices:**

A. 10-Year Forecasted Budget Drivers

## **Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Counsel.



City of Burlington  
10-Year Forecasted Budget Drivers

Appendix A of F-14-21

Description	3-Year History			2021 Proposed Budget	2022-2030 Forecast								
	2018	2019	2020		2022	2023	2024	2025	2026	2027	2028	2029	2030
<b>City Tax Levy</b>				<b>\$ 174,436</b>	<b>\$ 184,219</b>	<b>\$ 195,052</b>	<b>\$ 206,316</b>	<b>\$ 217,623</b>	<b>\$ 228,915</b>	<b>\$ 239,231</b>	<b>\$ 249,658</b>	<b>\$ 260,365</b>	<b>\$ 271,447</b>
Inflationary pressures & User Fees				\$ 8,339	\$ 5,077	\$ 5,050	\$ 5,214	\$ 5,344	\$ 5,354	\$ 5,506	\$ 5,664	\$ 5,576	\$ 5,744
Corporate Expenditures/Revenues				\$ 391	\$ 677	\$ 284	\$ 292	\$ 299	\$ 307	\$ 315	\$ 324	\$ 333	\$ 342
Efficiencies				\$ (2,340)	\$ (800)	\$ (500)	\$ (300)	\$ (250)	\$ (250)	\$ (250)	\$ (250)	\$ -	\$ -
<b>Base Budget</b>				<b>\$ 6,390</b>	<b>\$ 4,955</b>	<b>\$ 4,835</b>	<b>\$ 5,206</b>	<b>\$ 5,393</b>	<b>\$ 5,411</b>	<b>\$ 5,572</b>	<b>\$ 5,738</b>	<b>\$ 5,909</b>	<b>\$ 6,087</b>
<b>% Assessment Growth</b>				<b>0.60%</b>	<b>0.60%</b>	<b>0.60%</b>	<b>0.60%</b>	<b>1.10%</b>	<b>1.00%</b>	<b>0.90%</b>	<b>0.90%</b>	<b>0.90%</b>	<b>0.90%</b>
<b>Incremental Tax Impact (%)</b>				<b>3.05%</b>	<b>2.08%</b>	<b>1.87%</b>	<b>1.91%</b>	<b>1.36%</b>	<b>1.35%</b>	<b>1.42%</b>	<b>1.39%</b>	<b>1.36%</b>	<b>1.33%</b>
<b>Other Expenditures/Revenues</b>													
Infrastructure Renewal				\$ 2,180	\$ 2,303	\$ 2,588	\$ 2,579	\$ 2,830	\$ 2,861	\$ 5,830	\$ 3,121	\$ 3,255	\$ 3,393
Covid-19 One time Impacts				\$ 8,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Repurposing of Infrastructure Renewal Levy				\$ (2,180)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Fund Draw to offset Covid-19 impacts				\$ (6,618)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repurposing the levy for JBH				\$ -	\$ -	\$ (150)	\$ -	\$ (110)	\$ -	\$ (2,840)	\$ -	\$ -	\$ -
Sustaining City Operations and Finances				\$ 1,109	\$ 1,796	\$ 2,311	\$ 2,037	\$ 1,329	\$ 195	\$ 100	\$ -	\$ -	\$ -
Managing Community Growth				\$ 155	\$ 175	\$ 191	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
Enhancing Services				\$ 117	\$ 1,355	\$ 1,090	\$ 1,085	\$ 1,400	\$ 1,548	\$ 1,415	\$ 1,448	\$ 1,468	\$ 1,315
Modifications to Services to address COVID				\$ (168)	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Expenditures/Revenues</b>				<b>\$ 3,393</b>	<b>\$ 5,878</b>	<b>\$ 6,280</b>	<b>\$ 5,901</b>	<b>\$ 5,649</b>	<b>\$ 4,604</b>	<b>\$ 4,505</b>	<b>\$ 4,569</b>	<b>\$ 4,723</b>	<b>\$ 4,708</b>
<b>Allowance for Unknown Factors</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ 200</b>	<b>\$ 250</b>	<b>\$ 300</b>	<b>\$ 350</b>	<b>\$ 400</b>	<b>\$ 450</b>	<b>\$ 500</b>
<b>Total Net Taxes</b>	<b>\$ 160,104</b>	<b>\$ 165,961</b>	<b>\$ 174,436</b>	<b>\$ 184,219</b>	<b>\$ 195,052</b>	<b>\$ 206,316</b>	<b>\$ 217,623</b>	<b>\$ 228,915</b>	<b>\$ 239,231</b>	<b>\$ 249,658</b>	<b>\$ 260,365</b>	<b>\$ 271,447</b>	<b>\$ 282,741</b>
<b>City Tax Increase (%)</b>	<b>4.36%</b>	<b>2.99%</b>	<b>3.99%</b>	<b>4.99%</b>	<b>5.25%</b>	<b>5.14%</b>	<b>4.85%</b>	<b>4.04%</b>	<b>3.47%</b>	<b>3.43%</b>	<b>3.36%</b>	<b>3.33%</b>	<b>3.23%</b>
<b>Overall Tax Bill Impact (%) *</b>	<b>2.64%</b>	<b>1.94%</b>	<b>2.43%</b>	<b>2.88%</b>	<b>2.84%</b>	<b>2.87%</b>	<b>2.78%</b>	<b>2.43%</b>	<b>2.14%</b>	<b>2.14%</b>	<b>2.13%</b>	<b>2.13%</b>	<b>2.10%</b>



**SUBJECT: 2021 operating budget review and approval**

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

**FROM: Finance Department**

Report Number: F-04-21-1

Wards Affected: All

File Numbers: 435-01

Date to Committee: February 23, 2021

Date to Council: March 3, 2021 (Special Council)

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**Recommendation:**

Approve the 2021 operating budget including any budget amendments approved by the Corporate Services, Strategy, Risk and Accountability Committee to be applied against the proposed net tax levy amount of \$183,768,566.

**PURPOSE:**

**Vision to Focus Alignment:**

- Improve integrated city mobility
- Support sustainable infrastructure and a resilient environment
- Deliver customer centric services with a focus on efficiency and technology transformation

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**Background and Discussion:**

On January 21, 2021, the Corporate Services, Strategy, Risk and Accountability (CSSRA) Committee received finance department report F-04-21; the 2021 operating budget overview. Committee members also received the proposed 2021 operating budget book which will be required for consideration at the meeting on February 23, 2021.

Appendix A provides responses to questions raised at the January 21, 2021 CSSRA Committee meeting or subsequently posed by a member of Council.

Appendix B responds to staff direction SD-05-21 approved at the January 21, 2021 CSSRA Committee meeting requesting a list of 2021 operating budget reduction items for Council's consideration that could decrease the overall proposed tax impact (city, region, education) from 2.88% to 2.43% (representing a city tax increase of 3.99%).

Appendix C provides a consolidated summary of the proposed amendments provided by members of Council to facilitate the operating budget review at the February 23, 2021 meeting. This consolidated listing will be used to ensure that the appropriate staff and information are available during the review and will be used as the format for the budget review.

If more time is required for review of the 2021 operating budget, the CSSRA Committee will reconvene on February 25, 2021 with final approval of the 2021 operating budget taking place at the March 3, 2021 Special Council meeting.

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### **Financial Matters:**

The 2021 operating budget consists of a proposed base amount of \$182,555,894 plus recommended risk mitigation measures of \$1,212,672 for a total proposed net tax levy of \$183,768,566, outlined as follows:

- The city's base budget is presented with a 3.65% tax increase.
- Assessment growth (new residential units and businesses) of 0.34% as well as a one-time draw from the tax rate stabilization reserve fund of \$450,000 (0.26%) to achieve an overall 0.6% net assessment growth. This reduces the base budget tax impact to 3.05%.
- The dedicated infrastructure levy of \$2.18 million (temporarily redirected to address short-term COVID impacts) results in an additional tax increase of 1.25%.

This brings the total proposed city tax increase to 4.3% before recommended risk mitigation measures. The recommended risk mitigation measures are aligned to 4 categories as follows:

- Sustaining city services (\$1.1 million) results in an additional tax increase of 0.63%;
- Managing community growth (\$155K) results in an additional tax increase of 0.09%;
- Enhancing services (\$117K) results in an additional tax increase of 0.07%; and
- Modifications to city services to address COVID (\$168K savings) results in a tax decrease of 0.10%.

Inclusion of these categorized risk mitigation measures brings the total proposed city tax increase to 4.99%. When combined with the proposed Region of Halton increase and the Boards of Education, the overall tax increase is 2.88%, equivalent to \$21.89 per \$100,000 of residential current value assessment (CVA).

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## **Climate Implications**

The budget includes items that work towards achieving the city's Vision to Focus (V2F), including those that contribute to a low carbon energy pathway as identified in the city's Climate Action Plan.

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## **Engagement Matters:**

Committee received report F-05-21 providing details about the 2021 budget engagement process on February 3, 2021.

Since that time, Finance staff provided budget presentations for:

- Ward 1 meeting – Monday, February 8<sup>th</sup>
- Ward 3 meeting – Tuesday, February 9<sup>th</sup>
- Ward 2 meeting – Thursday, February 11<sup>th</sup>

Finally, city staff participated in a broadcast of The Issue on YourTV.

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## **Conclusion:**

The proposed 2021 budget has been thoroughly reviewed by staff. Decisions considered as part of the 2021 budget deliberations need to be made in the context of the multi-year budget framework. This includes consideration of the operational and financial implications related to deferrals, use of one-time revenues, and service level revisions that may be associated with achieving the desired 2021 tax levy. The 2021 proposed overall property tax increase of 2.88% is consistent with the 2021 budget framework report.

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Respectfully submitted,

Georgie Gartside

Committee Clerk

905-335-7600, ext. 7492

**Appendices:**

- A. Follow up budget questions
- B. Budget reduction items responding to staff direction
- C. 2021 consolidated operating budget action request forms
- D. Confidential budget action request items

**Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Counsel.

## **2021 Operating Budget – Council Follow-up**

As a follow up to the Corporate Services, Strategy, Risk and Accountability meeting on January 21 additional information with respect to the 2021 proposed operating budget was requested by members of council. The following is a consolidation of the questions and responses. Where appropriate, page numbers from the Proposed 2021 Operating Budget book have been referenced.

### **Budget General**

Item: **Reserve Funds**

Question: Provide historical information on stabilization, capital and corporate reserve funds and reason for differentiating cash balance vs uncommitted balance.

Response: Stabilization Reserve Funds:

The target balance established for the consolidated stabilization reserve funds is set at 10-15% of the city's own source revenues. Over the last ten years, there has not been a significant gain overall in the city's uncommitted balance for stabilization reserve funds. Average growth over the last ten years has been approximately 7.2%. Over the ten-year period, the city has not met or been within the target range. *(Refer to Chart 1 attached for ten-year detail)*

Corporate Reserve Funds:

Corporate reserve funds provide for various contingent and future liabilities. Specifically, for Employee Accident and Benefits reserve funds, 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. Over the last ten years, there has been an increase in these reserve funds averaging 12.4% per year, however the balance does not reflect the full actuarial valuation. The impact of post-employment benefit expenses is communicated annually as part of the financial statements. *(Refer to Chart 2 attached for ten-year detail)*

Capital Reserve Funds:

The city has adopted the target to maintain a minimum balance in capital reserve funds of 2% of the city's asset replacement value. Over the last ten years, the city's capital renewal reserve fund balances as a percentage of our replacement value has hovered around 1% (half the target balance). Although the renewal reserve fund balances have exhibited some growth, the pace of growth does not coincide with the changes we have and will be experiencing in our overall asset inventory replacement value. *(Refer to Chart 3 attached for ten-year detail)*

*\*\*It is important to note that targets are based on the city's uncommitted balance as an accurate depiction of funding available for future use. Cash balances include funds approved by council to be spent on specific initiatives and therefore are not available for future spending.*

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Item: **Reserve and Reserve Funds - Budget**

Question: Please provide a listing of 2021 budgeted provisions and draws from Reserve and Reserve Funds.

Response: Refer to Chart 4 attached.

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Item: **2020 BMA Comparative Study**

Question: Please provide updated tax burden graph and taxes as a % of income if available.

Response: The updated BMA study was recently received from regional staff. There is no difference in terms of where Burlington is ranked relative to the other municipalities as well as the group average. Refer to Chart 5 and 6 attached.

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Item: **Debt**

Question: Provide the amount of Tax supported debt charges budgeted in 2021 as well as total debt approved (issued and not issued).

Response: The 2021 proposed operating budget for tax supported debt charges is \$8.5 million. As of December 31, 2020, the city has approximately \$81.98 million in total principal debt outstanding, along with total approved debt not issued of approximately \$17.8 million bringing total debt outstanding of \$99.78 million. Council approved the 2021 capital budget which would add \$7.8 million of approved debt in 2021.

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## Risk Mitigation Measures

Item: **2021-076 Tree Management – 3 additional arborists**

Question: Are the forestry resources identified on page 33 related to the private tree by-law or requests for additional resources in general?

Response: The 3 additional arborists positions are required to support general forestry operations and not the private tree bylaw.

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Item: **Heritage Rebate Program**

Question: What would be the cost to provide a heritage property tax rebate program to owners of eligible commercial heritage properties similar to the existing residential heritage tax rebate program?

**Response:** Based on preliminary review, Burlington has 8 designated commercial heritage properties under the Ontario Heritage Act. If all designated properties applied and received a heritage property tax rebate of 20%, the total city rebate cost would be approximately \$15,000. A rebate amount equivalent to 20% is consistent with other municipalities that offer a commercial heritage property tax rebate. The budget would need to increase from the existing \$45,000 for the residential heritage rebate program to approx. \$60,000.

Should council increase the budget to implement a commercial heritage property tax rebate program in 2021, Community Planning staff will prepare a report to committee for the passage of a by-law. Staff would inform the Region of Halton of the program and request their consideration for matching the commercial Heritage Property Tax Rebate by-law in Burlington. The Region currently participates in the Residential Heritage Property Tax Rebate program.

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### Other Additional Items

**Question:** What is the total of other additional items not included in the proposed budget (both \$ and tax impact) on page 87/88 of the budget book?

**Response:** The total of the other additional items not included in the 2021 proposed budget has a net financial impact of \$2,780,139. If all additional items were included in the budget it would increase the city tax impact by a further 1.59%.

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### A City that Grows

**Item:** **Projected assessment growth from new units**

**Question:** Provide an estimate of new units in the development pipeline over the next few years and what this may mean for assessment growth each year.

**Response:** Planning staff have estimated the timing for development approvals by year and type of development over the next five years (this estimation is an upset limit based on development applications, which are subject to change). Assumptions regarding the potential timing of building permit issuance, construction and unit occupancy have been incorporated into the analysis. Using current assessment values for 2021 and an average current value assessment for 2022-2025 for the unit types (low rise, mid rise, high rise) the overall assessment and growth projections were calculated for each year. The chart below summarizes this information recognizing these are estimates to provide an indication of new residential development forecasts for the next few years.

It is important to recognize that not all applications will receive approval as submitted in that the unit counts may decrease through the application process. The timing represents staff's best estimate (applications approvals, building permits, construction, occupancy, and finally addition to the assessment roll) knowing many of these variables and related timing are outside the control of staff.



There are a significant number of anticipated development units in the planning review pipeline. Many development applications are not included in the chart below as they are at varying stages of the planning process including; pre-application, under consideration, require site plan approval, or have been appealed to the Local Planning Appeal Tribunal (LPAT). Estimates of the number of units not included in the analysis given the status of their application in the planning process and factors outside of the city's control are as follows:

Development Applications: Under Consideration or Require Site Plan Approval: 586 units

Development Applications Appealed to LPAT: 3,638 units

Pending Development Applications (OPA & ZBLA)– Pre-Application that have held Pre-application community Meetings: 6,358 units

Below are the projections of the development forecast.

**Forecasted Development Applications (2021-2025)**

Year	2021	2022	2023	2024	2025
# Units Assessed	510	642	700	1467	1,205
Estimated Weighted Assessment	260,914,446	239,751,624	250,100,000	538,750,000	439,200,000
Estimated Assessment Growth	0.50%	0.46%	0.48%	1.03%	0.83%

## Questions Received After February 1, 2021

**Item: Green Initiatives Reserve Fund**

**Question:** Is there an opportunity to provide funding to the green initiatives reserve fund without adding a green levy in 2021?

**Response:** In October 2020 Council approved the Interest Allocation Policy. Under this policy any capital gains in excess of budgeted investment income are to be allocated equally between the Tax Rate Stabilization Reserve Fund and Infrastructure Renewal Reserve Fund at year end. Staff are proposing an amendment to this policy retroactive to December 31, 2020 to allocate the first \$250,000 of capital gains over the investment income budget to the Green Initiatives Reserve Fund and the balance to be allocated equally between Tax Rate Stabilization and Infrastructure Renewal Reserve Funds. This policy amendment will be brought forward to the March 3<sup>rd</sup> CRRSA meeting.

**Item: Tree Removal and Replacement Information – Urban Forestry**

**Question:** Provide a 3-year summary of tree removals and replacements. How is the program funded? How much cash-in-lieu was collected in 2020?

**Response:** The following table provides a three-year summary of tree removals and replacements for each program:

Non-EAB Removals/Replacements	2014- 2018	2018	2019	2020	3 Yr Total (2018- 2020)	3 yr Avg	2021 Projected
Total Removals		547	741	797	2085	695	800
Total Replacements		341	737	1000	2078	693	908
Difference (replacements - removals)		-206	-4	203	-7	-2	108
EAB Removals/Replacements	2014- 2018	2018	2019	2020	3 Yr Total (2018- 2020)	3 yr Avg	2021 Projected
Total Removals	7918	1046	727	926	2699	900	833
Total Replacements	2888	1297	1247	0	2544	848	530
Difference (replacements - removals)	-5030	251	520	-926	-155	-52	-303

#### Tree Removals:

Tree removals are funded through the annual operating budget. The proposed 2021 operating budget includes \$880,000 allocated to Non-EAB tree maintenance (includes removals) combined in-house and contracted services, and \$410,000 allocated to EAB removals (contracted services only). The EAB program is a static annual budget of \$861,000. Stump grinding, tree replacement, and injections are also funded through this program. These programs are managed by different branches within the Forestry section (Non-EAB maintenance is administered through Forestry Operations, and EAB management is administered through Forest Planning and Health).

Non-EAB trees are removed annually due to poor health or deemed high risk by staff. This work is completed by in-house crews and contracted services depending on the type of work and need for specialized equipment. The numbers noted within the table do not include trees removed as a result of large storm events.

Historically, the Non-EAB tree removal budget is overspent as it is required to mitigate known risks. It is important to note that contracted services are utilized on an increasing basis due to staffing shortages of in-house crews. This also leads to increased operations costs.

The EAB program has consistently exhausted its budget allocated toward removal. In 2020 all replacement planting was deferred with funds redirected to address the need to prioritize the removal of declining ash trees. The EAB program was approved as a 10-year program and is expected to conclude at the end of 2024. EAB removals are completed solely by contracted services. The majority of street ash tree removals is expected to be completed by the end of 2021 and park trees by the end of 2022. It is anticipated that all the objectives of the program will be achieved by 2024.

#### Tree Replacement Planting:

Tree planting is pre-planned and coordinated through the Forestry section's Forest Planning and Health branch. All planting is done through contracted services as a supply, install, and maintenance contract.

EAB tree replacements are lagging due to the prioritization of tree removal over replacement for the purpose of risk mitigation. In addition, there is a forecasted program shortfall of 1,050 tree replacements, valued at approximately \$450,000. This was communicated in report RPF-27-20 - EAB Management Program Update at the EICS meeting of October 5, 2020.

The tree planting program is funded through the annual operating budget. The proposed 2021 operating budget includes \$451,000 allocated to street and park tree replacement planting for Non-EAB replacements and \$221,500 for EAB tree replacements. Although the scope of work is the same, these programs are funded and tracked by different cost centres.

The budget for Non-EAB replacements has increased substantially from \$230,000 in 2018, to \$451,000 in 2020 (includes committing funds to private tree planting and woodlot regeneration planting in 2021).

The current funding will allow staff to maintain the current service level of 1:1 replacement to removal. In order to meet the 2022 target of 2:1 replacement to removal ratio as identified within the Vision to Focus document, additional funds will be required to be added to the base budget, estimated at approximately \$500,000 annually.

### Cash In lieu Funds

In 2020, cash in lieu of tree replacement was collected through the administration of the private tree bylaw, totalled approximately \$70,000 (combined public and private tree compensation). These funds will result in the planting of approximately 230 trees.

The majority of these trees are planned to be given away to residents twice annually through an application process with the intent that they be planted on private property. Program specifics will be communicated through an upcoming Private Tree Bylaw update report.

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Item: **201-063 Parking capacity measures at Beachway and Lowville Park (page 79)**

Question: Provide the assumptions used to determine the anticipated parking revenues at Beachway.

Response: The financial impacts are based on weekends only from 9am-9pm reflecting 22 weeks which equates to 44 days + 4 stat holidays = 48 days (weekends only).

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Item: **Expansion of Specialized Transit (page 87)**

Question: Can the additional handi-van purchased this year in Capital be put in service without the need for the additional driver or will it be used as a spare? How many additional trips could be accommodated by having the additional driver? What is the current demand for service now and has it been impacted by COVID?

Response: The additional van cannot be put into service without an operator. This vehicle is a growth vehicle funded under the ICIP funding it is not for a spare vehicle. There is an 8-month timeframe for delivery of the vehicle, as such the operator can be delayed until the 2022 budget. One new van can accommodate up to 700 trips per month. We are currently carrying about 65% of trips however, the demand for this service was increasing substantially before covid as a result of the free service for seniors mid day.

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Item: **Additional items**

Question: Are there other additional items that staff could bring forward for budget deliberations around an annual budget savings target, tipping fees paid to the region for the leaf program, possibility of extending the free transit for seniors' pilot and impact of a larger reduction to the provision to contingency given the uncommitted balance in this reserve.

Response: See below. These items have been included in the consolidated BAR form listing.

**City Manager Sustainable Expenditure Savings Target** – As part of the City Manager's upcoming 2021 Objectives for review and approval by Council (April CSSRA Committee), Tim is recommending a new annual sustainable expenditure savings target of \$250,000. Tim is proposing that this savings target begin as part of the 2021 Budget deliberations with actual budget restatements to be implemented by June 30/21.

**Leaf Program Tipping Fees** - The City Manager has had an initial discussion with the CAO from the Region regarding the requirement for the city to pay regional tipping fees for the leaves we collect and dispose of through our loose-leaf collection program. The outcome of these discussions is that the Region is prepared to consider this request for 2022 as part of the regional waste management costs charged to Burlington property owners. However, no final decision has been made to date by the Region on this change. The 2021 budget amount for the cost to dispose of the leaves is \$97,000.

**Free Transit for Seniors pilot program** – The current pilot program is set to end part way through 2021. An option is to extend the pilot for the entire year of 2021 and bring forward the permanent program in the 2022 budget once actual ridership and associated revenue loss through this program are better quantified. This would reduce the budget by \$116,700 while continuing the pilot to the end of the year.

**Provision to Contingency Reserve** – as stated in the budget reduction list provided to you on February 1st, the list included a \$100,000 reduction to the provision that would flatline the amount to the 2020 budget. The note included that the uncommitted balance was approximately \$9.5 million. A question was asked as to whether the amount of the provision could be reduced further given this balance. Legal staff are reviewing outstanding and potential future litigation matters. At this time, a range could be considered for Committee's discussion. This range would be from \$100,000 (results in a budget provision of \$2,038,445) to \$338,445 (results in a budget provision of \$1,800,000).

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Council request for list of 2021 budget/tax impact reduction items

Appendix B of F-04-21-1

	Page # in Budget Book	2021 Budget Amount	Potential Budget Reduction	Notes
<b>Risk Mitigation Measures included in proposed 2021 Budget</b>				
<b><u>Sustaining City Services</u></b>				
2 FTEs to Sustain the Business Intelligence Program	33/42	\$ 235,765	\$ (235,765)	These positions are to support and maintain the data analytics and integration platform implemented through the BI program.
3 FTEs for Forestry to address ongoing/growing workload	33/49	\$ 293,087	\$ (293,087)	Additional crew to address outstanding service requests and incomplete work orders.
3 FTEs to address ongoing/growing workload in Road Maintenance operations	33/52	\$ 227,183	\$ (227,183)	Additional staff to address legislative repairs, provide staff capacity and ability to allocate vacation time during peak seasons.
1 FTE to support and enhance community engagement	33/54	\$ 89,143	\$ (89,143)	Additional staff person to support single FTE delivering community and staff engagement and deliver volunteer management system.
<b><u>Managing Community Growth</u></b>				
4 FTEs in Community Planning funded from increased fee revenues	34/63	\$ -	\$ -	These positions are offset by revenue increase (fees) of \$415,367
1 FTE in Building funded from increased building permit fee revenues	34/67	\$ -	\$ -	This position is offset by revenue increase (building permits) of \$110,706
1 FTE in Legal to support ongoing work of Community Planning	34/70	\$ 155,470	\$ (155,470)	Additional position to handle day-to-day legal support for Community Planning.
<b><u>Enhancing Services</u></b>				
Free Transit for Seniors to make program permanent	35/74	\$ 116,700	\$ (116,700)	To make the pilot program permanent resulting in reduced fare revenues.
<b><u>Reduction in Services</u></b>				
Permanent reduction of leaf program to 1 pick-up per Ward	137/140	\$ 40,500	\$ (40,500)	Service level change to the leaf program approved by council was for Fall 2020 and 2021
<b><u>Other Base Budget adjustments</u></b>				
Electricity savings	N/A	\$ 4,100,000	\$ (300,000)	On December 11, 2020, the Provincial Government announced a reduction to the Global Adjustment "GA" portion of electricity costs for non-Regulated Price Plan consumers beginning January 1, 2021. The Government transferred approximately 85% of revenue payments currently paid to certain wind, solar, and bioenergy (excluding hydroelectric) generators from the ratepayer to the tax-base. This is a permanent change to electricity rate structures and will have the greatest impact on the City's large electricity accounts.
Remove base amount for pole rental costs	150	\$ 109,100	\$ (109,100)	Other Halton municipalities do not pay for this
Reduction to Stat Holiday Pay -Fire	295	\$ 1,353,349	\$ (100,000)	Reduction reflecting actuals based on review of collective agreement.
City Manager/Corporate Strategy budget	328	\$ 1,750,000	\$ (20,000)	Minimal reduction with no impact to service delivery
Advisory Committees	335	\$ 54,200	\$ (10,000)	Reduces pooled budget for advisory committees (CL-17-20) to 3 yr avg (2017-19) spend
Council events	340	\$ 30,000	\$ (15,000)	Reduces amount from \$5,000 per Ward to \$2,500 per Ward
Provision for Culture Initiatives	405	\$ 125,000	\$ (25,000)	Removes the \$25k increase council amended in 2020 budget
Debt Charges	405	\$ 8,500,000	\$ (100,000)	Would require increase in future budgets based on planned debt approvals
Provision for Contingency	405	\$ 2,138,445	\$ (100,000)	2020 budget was \$2,038,445. Uncommitted balance in Reserve is \$9,541,861. Note: Stabilization R&RFs are below target (see Q&A memo)
Provision for Insurance	405	\$ 3,600,000	\$ (50,000)	2020 Budget was \$3,550,000. Balance in Insurance Reserve is \$4,274,277 for annual premium and deductible costs.
Provision for Strategic Land Acquisition	405	\$ 240,000	\$ (120,000)	Would require increase in future budgets for potential property acquisitions
Supplementary Tax Revenues	406	\$ 950,000	\$ (50,000)	2020 Budget was \$1M
Reserve Fund Contribution to Operating (from Hydro RF)	406	\$ 200,000	\$ (50,000)	2020 Budget was \$250,000 Note: significant reduction to dividends & interest (see report F-01-21 Feb.3/21 CSSRA)
<b><u>Other adjustment to provide tax relief</u></b>				
10% Reduction in Parking Levy	128	\$ 304,200	\$ -	Decrease levy by 10% (\$30,420) to provide relief to downtown business properties for 2021 - results in reduction to budgeted provision to parking reserve funds
			<u>\$ (2,206,948)</u>	
			-1.26%	

## 2021 BUDGET ACTION REQUEST (BAR) FORM

The following list of items, requested by Councillors, will be highlighted during the 2021 Operating Budget review. This consolidated listing will be distributed at the Corporate Services, Strategy, Risk and Accountability (CSSRA) Committee meeting to form the agenda for discussion. The Budget Action Request form will also be used to ensure that the appropriate staff and information are available during the review for the areas highlighted.

#	Budget Page Number	Reference Number	Service	Discussion Item	Proposed Amendment	Councillor	Gross Cost
1			City Services	City Manager Sustainable Savings	City Manager Sustainable Expenditure Savings Target to be included in approved budget with actual 2021 Budget restatements to be implemented by June 30/21.	Staff Initiated	\$ (250,000)
						Meed Ward	
					City Manager led reductions	Nisan	\$ (375,000)
2	140		Road and Sidewalk Maintenance	Loose Leaf Collection Program waste disposal costs	Loose Leaf Collection Tipping Fee Reduction	Staff Initiated	\$ (97,000)
						Bentivegna	
						Meed Ward	
3	35/74	2021-055	Transit Service	Free Transit for Seniors	Continue pilot program for 2021 and reassess for 2022 budget	Staff Initiated	\$ (116,700)
						Meed Ward	
						Nisan	
					Remove Free Transit for Seniors	Bentivegna	\$ (116,700)
						Galbraith	
						Sharman	
4	405		Corporate Expenditures	Provision for Contingency	Reduce Provision for Contingency	Staff Initiated	\$(100,000) to \$(338,445)
						Bentivegna	\$ (100,000)
						Kearns	
						Galbraith	
						Nisan	
						Sharman	
						Meed Ward	\$ (400,000)
5	N/A		City Services	Electricity savings	Reduce Hydro Budget	Bentivegna	\$ (300,000)
						Galbraith	
						Kearns	
						Meed Ward	
						Nisan	
						Sharman	

**2021 BUDGET ACTION REQUEST (BAR) FORM**

The following list of items, requested by Councillors, will be highlighted during the 2021 Operating Budget review. This consolidated listing will be distributed at the Corporate Services, Strategy, Risk and Accountability (CSSRA) Committee meeting to form the agenda for discussion. The Budget Action Request form will also be used to ensure that the appropriate staff and information are available during the review for the areas highlighted.

#	Budget Page Number	Reference Number	Service	Discussion Item	Proposed Amendment	Councillor	Gross Cost
6	328		Corporate Strategy	City Manager/Corporate Strategy budget	Budget reduction with no impact to service delivery	Bentivegna	\$ (20,000)
						Galbraith	
						Kearns	
						Meed Ward	
						Nisan	
7	335		Legislative Services	Advisory Committees	Budget reduction to 3 year average spend ( 2017-19)	Bentivegna	\$ (10,000)
						Galbraith	
						Kearns	
8	340		Office of the Councillors	Council events	Reduce amount from \$5,000 per Ward to \$2,500 per Ward	Bentivegna	\$ (15,000)
						Galbraith	
						Kearns	
9	405		Corporate Expenditures	Provision for Culture Initiatives	Remove the \$25k increase council amended in 2020 budget	Bentivegna	\$ (25,000)
						Galbraith	
						Kearns	
						Meed Ward	
10	405		Corporate Expenditures	Provision for Insurance	Reduce Provision for Insurance	Bentivegna	\$ (50,000)
						Galbraith	
						Kearns	
						Nisan	
						Sharman	\$ (75,000)
						Meed Ward	
11	128		Parking Management	Parking Levy	10% Reduction in Parking Levy - \$30,420 ( No tax impact)	Kearns	\$ -
						Meed Ward	
						Nisan	
12	150		Traffic Operations Management	Pole Rental Cost	Remove base amount for pole rental costs	Bentivegna	\$ (109,100)
						Galbraith	
						Kearns	
						Meed Ward	
						Nisan	
						Sharman	

**2021 BUDGET ACTION REQUEST (BAR) FORM**

The following list of items, requested by Councillors, will be highlighted during the 2021 Operating Budget review. This consolidated listing will be distributed at the Corporate Services, Strategy, Risk and Accountability (CSSRA) Committee meeting to form the agenda for discussion. The Budget Action Request form will also be used to ensure that the appropriate staff and information are available during the review for the areas highlighted.

#	Budget Page Number	Reference Number	Service	Discussion Item	Proposed Amendment	Councillor	Gross Cost
13	295		Fire Emergency Response	Stat Holiday Pay - Fire	Reduction to Stat Holiday Pay - Fire	Bentivegna	\$ (100,000)
						Galbraith	
						Kearns	
						Meed Ward	
						Nisan	
						Sharman	
14	405		Corporate Expenditures	Debt Charges	Reduce budget for debt charges	Bentivegna	\$ (100,000)
						Galbraith	
						Kearns	
						Meed Ward	
						Nisan	
						Sharman	
15	405		Corporate Expenditures	Provision for Strategic Land Acquisition	Reduce Provision for Strategic Land Acquisition	Bentivegna	\$ (120,000)
						Galbraith	
						Sharman	
16	406		Corporate Revenues	Supplementary Tax Revenues	Increase Supplementary Tax Revenues	Bentivegna	\$ (50,000)
						Galbraith	
						Kearns	
						Meed Ward	
						Nisan	
						Sharman	
17	406		Corporate Revenues	Reserve Fund Contribution to Operating (from Hydro RF)	Increase Reserve Fund Contribution to Operating (from Hydro RF)	Bentivegna	\$ (50,000)
						Galbraith	
						Kearns	
						Sharman	\$ (75,000)
						Meed Ward	
						Nisan	
18	140		Road and Sidewalk Maintenance	Leaf pick up program	Permanent reduction of leaf program to 1 pick-up per Ward	Bentivegna	\$ (40,500)
						Galbraith	
						Kearns	
						Meed Ward	
						Nisan	



**2021 BUDGET ACTION REQUEST (BAR) FORM**

The following list of items, requested by Councillors, will be highlighted during the 2021 Operating Budget review. This consolidated listing will be distributed at the Corporate Services, Strategy, Risk and Accountability (CSSRA) Committee meeting to form the agenda for discussion. The Budget Action Request form will also be used to ensure that the appropriate staff and information are available during the review for the areas highlighted.

#	Budget Page Number	Reference Number	Service	Discussion Item	Proposed Amendment	Councillor	Gross Cost
19	340/341		Mayor & Council	Council compensation	Remove provision for annual adjustment to City portion of Council increase	Stolte	\$ (3,400)
20	340/341		Mayor & Council	Council compensation	9 months x 10% salary reduction to city portion for Council	Stolte	\$ (54,600)
21				Confidential BAR Items			TBD
22	33/49	2021-076	Tree Management	Forestry Staff	Remove 3 Forestry staff	Bentivegna	\$ (293,087)
						Galbraith	
						Kearns	
23	33/52	2021-077	Road and Sidewalk Maintenance	Road Maintenance Staff	Remove 1 Heavy Equipment Operator	Stolte	\$ (75,000)
					Remove 3 Heavy Equipment Operators	Bentivegna	\$ (227,183)
						Galbraith	
						Kearns	
24	34/70	2021-074	Corporate Legal	Legal Staff for Community Planning	Remove 1 Legal staff for Community Planning	Bentivegna	\$ (155,470)
						Galbraith	
						Sharman	
25	33/47	2021-070	Information Technology	AV Specialist	Remove part time AV Specialist position	Stolte	\$ (49,920)
26	267		Burlington Public Library	City Contribution to Local Boards	Recommend that the City contributes 50% of the proposed annual amount	Bentivegna	\$ (95,000)
27	140		Road and Sidewalk Maintenance	Winter Sidewalk Maintenance	Reduce level of service on residential local roads from 5 centimetres to 7.5 centimeters for 2021	Bentivegna	TBD
28				CMMP	Add one CMMP Liaison Position (Capital Works)	Stolte	\$ 110,000
29	405		Corporate Expenditures	Heritage property tax rebate program	Add \$15,000 to expand the Heritage property tax rebate program to commercial heritage properties equivalent to a 20% rebate amount.	Kearns	\$ 15,000
						Meed Ward	
						Nisan	

**From:** Margaret Lindsay Holton < >  
**Sent:** Thursday, January 21, 2021 3:39 PM  
**To:** Mailbox, Clerks <[Clerks@burlington.ca](mailto:Clerks@burlington.ca)>  
**Subject:** City Council Meeting Tonight - re: Budget

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Apologies, I only just discovered this was happening now ...  
Kindly forward the following letter to the Chair, and Council Members,

Dear Council, in review of the Proposed Budget, I see that "\$1 million in funding to continue the development of park amenities at City View Park (2500 Kerns Rd)" . I presume that is for the new 'pavilion' with the 'new' parking lot, correct? If not, what is it for specifically? **Details, please.**

Question 2: Where, in this budget, is the required funding for the replacement of the 3 toxic 'heat island' artificial turf fields in City View Park that have now exceeded their legal 'best-by' dates? (Recommended replacement date by the manufacturer is 5 years It's now been 9. At present, you are putting the public at risk.)

As you all know, the introduction of 'artificial turf' into this NEPOSS UNESCO World Biosphere was not only an ecological embarrassment, it remains a **civic disgrace**. Burlington is the only municipality **in the whole world** that has deliberately violated a designated UNESCO ecological sanctuary with the rapid introduction of artificial turf for the PanAm/federally funded 'sports centre'.

Question 3: When will City come to its senses and replace, at minimum, the artificial turf with new 'low maintenance' real grass? The water is now there (because of the new fake pond) to adequately water the "sports" facilities. Since the existing toxic turf has not been replaced yet, (at a projected average cost of \$1million per plastic field), there remains some hope that the city can and will RETHINK its long-term relationship to this outstanding 'public park asset' for future generations.

There are many of us who still wait for The City to do the Right Thing here.  
Remove the toxic fake grass. The PanAm Games have long gone. You got your money.  
It is time now to allow this once fantastic eco-system to heal and regenerate. Please.

The courtesy of a reply by anyone on Council would be greatly appreciated.  
Thank you.

Sincerely,  
Margaret Lindsay Holton