



Staff Report

Finance and IT Services

Report To: Committee of the Whole
Meeting Date: June 30, 2020
Report Number: FAF.20.100
Subject: 2020 Year End Variance Analysis
Prepared by: Sam Dinsmore, Deputy Treasurer/Manager of Accounting and Budgets

A. Recommendations

THAT Council receive Staff Report FAF.20.100 entitled "2020 Year End Variance Analysis";

1. AND THAT Council redirect the \$17,000 as outlined on the Council division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
2. AND THAT Council direct staff on whether to pay \$7,000 to the South Georgian Bay Tourist Association;
3. AND THAT Council defer the hiring of the Sustainability Coordinator and include the position in the 2021 budget for a 2020 savings of \$96,500 in taxation to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
4. AND THAT Council delay the Ash Tree Removal program by one year and include the program in the Base Budget for 2021 to 2023 for a 2020 savings of \$50,000 to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
5. AND THAT Council delay the Additional Ditching program by one year and include the program in the Base Budget for 2021 to 2023 for a 2020 savings of \$40,000 to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
6. AND THAT Council redirect the \$6,800 as outlined on the Chief Administrative Officer division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
7. AND THAT Council redirect the \$16,000 as outlined on the Communication and Economic Development division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
8. AND THAT Council redirect the \$159,500 as outlined on the Human Resources division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
9. AND THAT Council direct staff to fill the Manager of Facility and Fleet position with a start date of no earlier than November 1, 2020;

10. AND THAT Council redirect the \$130,600 as outlined on the Financial Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
11. AND THAT Council redirect the \$5,000 as outlined on the Information Technology division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
12. AND THAT Council cancel the Fire Master Plan for 2020 and include in the 2021 Base Budget;
13. AND THAT Council redirect the \$217,275 as outlined on the Corporate Administration division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
14. AND THAT Council direct staff to continue monitoring the Corporate Administration revenue lines and report back in September 2020;
15. AND THAT Council redirect the \$122,000 as outlined on the Fire Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
16. AND THAT Council redirect the \$28,200 as outlined on the Legal Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
17. AND THAT Council redirect the \$5,500 as outlined on the By-law division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
18. AND THAT Council direct staff to continue monitoring the By-law revenue lines and report back in September 2020;
19. AND THAT Council redirect the \$12,500 as outlined on the Planning division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
20. AND THAT Council direct staff to continue monitoring the Planning revenue lines and report back in September 2020;
21. AND THAT Council redirect the \$9,900 as outlined on the Community Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
22. AND THAT Council approve rolling the \$11,400 funding into 2021 for the Beaver Valley Fall Fair;
23. AND THAT Council direct staff to continue monitoring the Transit ridership revenue line and report back in September 2020;
24. AND THAT Council redirect the \$32,400 in Parks and Trails as outlined on the Parks and Trails division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
25. AND THAT Council direct staff to continue monitoring the Tomahawk revenue lines and report back in September 2020;

26. AND THAT Council redirect the \$35,000 as outlined on the Beaver Valley Community Centre division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
27. AND THAT Council direct staff to continue monitoring the Beaver Valley Community Centre revenue lines and report back in September 2020;
28. AND THAT Council redirect the \$4,000 as outlined on the Cemetery division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
29. AND THAT Council redirect the \$57,200 as outlined on the Operations division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
30. AND THAT Council redirect the \$3,100 as outlined on the Roads and Drainage division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
31. AND THAT Council direct staff to continue monitoring the Garbage Collection cost and report back in September 2020;
32. AND THAT Council direct staff to fill the Landfill Operator position with a start date of no earlier than September 1, 2020;
33. AND THAT Council redirect the \$77,200 as outlined on the Landfill division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
34. AND THAT Council direct staff to continue monitoring the Landfill revenue lines and report back in September 2020;
35. AND THAT Council direct staff to continue monitoring the Waste Diversion Collection cost and report back in September 2020;
36. AND THAT Council redirect the \$2,300 as outlined on the Waste Diversion division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;
37. AND THAT Council approve the refunding of 1/6 of all Seasonal Mooring and Hydro payments at a cost of \$76,000;
38. AND THAT Council authorize charging owners the Winter Storage Rate fee if they elect to leave the boats on the land for the boating season;
39. AND THAT Council direct staff to decrease the Water Consumption Rate by 5% starting on July 1 2020.

B. Overview

The purpose of this report is to provide Council with an update on the 2020 Approved Budget with additional details around additional cost and lost revenues due to the COVID-19 Pandemic as well as cost savings to mitigate these losses.

C. Background

COVID-19 has a significant impact on residents and businesses in The Town, as well as on Town operations. This report looks at what additional expenses staff are forecasting to be spent in the remainder of 2020 due to the pandemic. In addition staff have forecasted lost revenues due to closed facilities, cancelled programs, and lower participation rates. The last area staff have forecasted is cost savings to help mitigate the year-end bottom-line impact of COVID-19.

This report is built similar to the annual budget with each Division having their own fact sheet. Each fact sheet has a summary of the expenses, revenues and tax impact of the Division as well as an update on the current budget, impacts from COVID-19, cost savings, and an update on any addition to the budgets if applicable.

The recommendations included at the beginning of the report have also been included with the appropriate Division and can be discussed with each fact sheet.

Attachment #1 is the fact sheets for all Town Divisions.

D. Analysis

With the onset of COVID-19 a number of lock-down procedures were put in place by all three levels of government in Canada. These lock-down procedures have taken a large toll on the Canadian economy, Canadian citizens and businesses as well as on municipal governments.

Due to the timing of the pandemic and the Town's budget process Council opted to approve the 2020 Budget a week early to give staff and the public a guiding document for the year. However with many unknowns at the time Council has requested additional information which staff are bringing forward in this report.

Staff are planning to bring back a follow-up report in September of 2020 which will allow more time to pass and more unknowns to become known.

The negative impacts from the pandemic has effected the Town's budget in a number of different ways:

- 1) Additional Expenses – this includes additional Personal Protective Equipment (PPE) for staff, additional staff for patrols, and safe guards being installed at various facilities;
- 2) Lost Revenues – by upper government mandate certain facilities have been closed to the public and therefore have brought in lower revenues than originally budgeted. Other areas such as Investment Income has taken a substantial hit as the world's stock markets have seen a huge impact from the pandemic. The Town in a bid to help local citizens and business has waived penalty and interest on tax payments until at least September 2020, this has also had a huge impact on the 2020 budget; and
- 3) Cost Savings – at the direction of Council staff have gone through the 2020 budget and found cost savings to offset the impact from Parts 1 and 2. These cost savings come in a few different manners. The first is salary and benefit gapping savings; these savings are created when a position is unfilled for a period of time. In a similar manner delayed

additional staff positions has also created more cost savings. The last area is through reductions in the operating budgets, it should be noted that the items reduced for the year will be re-budgeted in future years.

An important thing to remember is the cost savings are not being cut or reduced because the expense is not worthy they are being reduced for a number of different reasons. For example some conferences have been cancelled so the conference and accommodation budget is not required for the year. In other areas, such as Parks and Trails, seasonal staff start dates were delayed, and in the same thinking the hiring process is taking longer and the vacant positions are staying vacant longer than usual.

E. The Blue Mountains Strategic Plan

The Blue Mountains Strategic Plan

Goal #4: Promote a Culture of Organizational and Operational Excellence

Objective #4: To Be a Financially Responsible Organization

F. Environmental Impacts

None.

G. Financial Impact

The full details of the following charts can be found on the specific Division fact sheet. This section is giving a summary of the various financial impacts.

Division	Impacts of COVID-19	Cost Savings	Impact
Council	\$0	\$17,000	(\$17,000)
Committees of Council	\$0	\$186,500	(\$186,500)
Chief Administrative Officer	\$309,500	\$6,800	\$302,700
Communication and Economic Development	\$0	\$16,000	(\$16,000)
Human Resources	\$0	\$159,500	(\$159,500)
Financial Services	\$0	\$130,600	(\$130,600)
Information Technology	\$0	\$5,000	(\$5,000)
Corporate Administration	\$365,000	\$217,275	\$147,725
Fire Services	\$0	\$122,000	(\$122,000)
Legal Services	\$0	\$28,200	(\$28,200)
By-law	\$0	\$5,500	(\$5,500)
Planning	\$110,000	\$12,500	\$97,500
Community Services	\$75,000	\$9,900	\$65,100
Transit	\$18,000	\$0	\$18,000
Parks and Trails	\$35,000	\$32,400	\$2,600
Tomahawk	\$25,000	\$0	\$25,000

Division	Impacts of COVID-19	Cost Savings	Impact
Beaver Valley Community Centre	\$173,000	\$35,000	\$138,000
Cemetery	\$0	\$4,000	(\$4,000)
Facility Maintenance	\$10,000	\$0	\$10,000
Operations	\$0	\$57,200	(\$57,200)
Roads and Drainage	\$2,500	\$5,600	(\$3,100)
Garbage Collection	\$90,000	\$0	\$90,000
Landfill	\$41,500	\$77,200	(\$35,700)
Waste Diversion	\$210,000	\$2,300	\$207,700
COVID-19 Impact on Budget	\$1,464,500	\$1,130,475	\$334,025
By-law Fines (non-COVID-19 related)			\$40,000
Landfill Tipping Fees (non-COVID-19 related)			\$325,000
Impact on Budget			\$699,025

At this time staff are not recommending a funding source for the bottom-line impact of \$699,025 as a number of assumptions went into forecast most of these numbers. Staff will be bringing a report back in September updating these numbers and potential funding sources if a bottom-line impact still exists.

The \$7,000 request from the South Georgian Bay Tourist Association has not been included in the above chart as that request has not been approved by Council at this time.

The following five charts are summaries for each of the user-fee funded divisions. Each division is a self-contained operating program where the revenues should not be shared with taxation. Each division has a rate stabilization reserve/reserve fund to offset any year-end deficits.

Division	Impacts of COVID-19	Cost Savings	Impact
Development Engineering	\$0	\$8,000	(\$8,000)

Division	Impacts of COVID-19	Cost Savings	Impact
Building	\$2,500	\$141,175	(\$138,675)

Division	Impacts of COVID-19	Cost Savings	Impact
Thornbury Harbour	\$86,000	\$10,600	\$75,400

Division	Impacts of COVID-19	Cost Savings	Impact
Water	\$11,000	\$64,500	(\$53,500)

Division	Impacts of COVID-19	Cost Savings	Impact
Wastewater	\$11,000	\$49,300	(\$38,300)

H. In consultation with

Senior Management Team

I. Public Engagement

The topic of this Staff Report has not been subject to a Public Meeting and/or a Public Information Centre as neither a Public Meeting nor a Public Information Centre are required. Comments regarding this report should be submitted to Sam Dinsmore, Deputy Treasurer/Manager of Accounting and Budgets at finance@thebluemountains.ca.

J. Attached

1. Division Fact Sheets

Respectfully Submitted,

Sam Dinsmore
Deputy Treasurer/Manager of Accounting and Budgets

Ruth Prince
Director of Finance and IT Services

For more information, please contact:
Sam Dinsmore
finance@thebluemountains.ca
519-599-3131 extension 274

Council

	2020 Actuals (May)	2020 Budget
Expenses	\$ 218,639	\$ 431,598
Transfers	\$ (47,511)	\$ (79,462)
Revenues	\$ -	\$ (840)
Tax Levy Impact	\$ 171,128	\$ 351,296

Notes on Current Budget

- \$5,000 in Meet the Mayor expenses unspent to date
- \$12,000 in Training, Travel, Conference and Accommodations unspent

Impacts of COVID-19 - \$0

- With social distancing and other restrictions, the Meet the Mayor sessions have not been able to go forward as planned
- Most conferences that have not been outright cancelled have moved to a virtual setting and therefore mileage and accommodations are not required

Cost Savings - \$17,000

- \$5,000 in Meet the Mayor expenses
- \$12,000 in Conference and Accommodations

Impact – (\$17,000)

Recommendations

AND THAT Council redirect the \$17,000 as outlined on the Council division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council direct staff on whether to pay \$7,000 to the South Georgian Bay Tourist Association.

Committees of Council

	2020 Actuals (May)	2020 Budget
Expenses	\$ 126,872	\$ 627,437
Transfers	\$ 38,068	\$ (47,456)
Revenues	\$ (78,368)	\$ (170,500)
Tax Levy Impact	\$ 86,572	\$ 409,481

Notes on Current Budget

- Salary and Benefit Gapping due to not filling the 12 month contract for the Sustainability Coordinator, will be included in the 2021 budget
- Committees are meeting on a regular basis and continuing their work

Additions to the Budget

- Ash Tree Removal
 - Included in the 2020 Approved Budget; however, additional approval required
 - Recommended delaying until 2021 with the program running until 2023
- Ditching Work
 - Included in the 2020 Approved Budget however additional approval required
 - Recommended delaying until 2021 with the program running until 2023

Impacts of COVID-19 - \$0

- None

Cost Savings - \$186,500

- \$96,500 Salary and Benefit Gapping
- Delay Ash Tree work until 2021 extend budget till 2023 and make \$50,000 available in 2020
- Delay Ditching work until 2021 extend budget till 2023 and make \$40,000 available in 2020

Impact – (\$186,500)

Recommendations

AND THAT Council defer the hiring of the Sustainability Coordinator and include the position in the 2021 budget for a 2020 savings of \$96,500 in taxation to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council delay the Ash Tree Removal program by one year and include the program in the Base Budget for 2021 to 2023 for a 2020 savings of \$50,000 to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

Committees of Council

AND THAT Council delay the Additional Ditching program by one year and include the program in the Base Budget for 2021 to 2023 for a 2020 savings of \$40,000 to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

Chief Administrative Officer

	2020 Actuals (May)	2020 Budget
Expenses	\$ 166,618	\$ 529,014
Transfers	\$ (45,058)	\$ (195,340)
Revenues	\$ (10,925)	\$ 0
Tax Levy Impact	\$ 110,635	\$ 333,674

Notes on Current Budget

- The CAO provides limited opportunities for cost savings through the COVID-19 Pandemic; however, staff are suggesting that due to the limitations currently in place and seeing many opportunities relating to time available that no spending on Professional Development be made representing a savings of \$6,800.

Impacts of COVID-19 - \$309,500

- Community Task Force established an original budget of \$50,000 that has been spent, partially funded from 2019 Surplus.
- At the June 1st meeting of Council, Council approved an additional \$50,000 for recovery and reopening.
- Bruce and Marsh Street (as outlined in Staff Report FAF.20.104) \$29,500
- Ambassador Program (as outlined in Staff Report FAF.20.104) \$30,000
- Parks Site Management (as outlined in Staff Report FAF.20.104) \$40,000
- By-Law Enforcement (as outlined in Staff Report FAF.20.104) \$160,000
- Town PPE (as outlined in Staff Report FAF.20.104) \$10,000
- Tomahawk Reopening (as outlined in Staff Report FAF.20.104) \$37,100 offset by an increase in the Golf Course fee
- Community Recovery Task Force has received just over \$10,000 in donations to date

Cost Savings - \$6,800

- \$6,800 Professional Development

Impact - \$302,700

Recommendations

AND THAT Council redirect the \$6,800 as outlined on the Chief Administrative Officer division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

Town Clerk

	2020 Actuals (May)	2020 Budget
Expenses	\$ 103,063	\$ 246,977
Transfers	\$ (68,165)	\$ (72,210)
Revenues	\$ (2,861)	\$ (13,250)
Tax Levy Impact	\$ 32,037	\$ 161,517

Notes on Current Budget

- Expenses operating on budget.

Impacts of COVID-19

- None.

Cost Savings

- None.

Recommendations

- None.

Communication and Economic Development

	2020 Actuals (May)	2020 Budget
Expenses	\$ 100,819	\$ 384,870
Transfers	\$ (4,085)	\$ (6,393)
Revenues	\$ 0	\$ 0
Tax Levy Impact	\$ 96,734	\$ 378,476

Notes on Current Budget

- \$6,000 in Training, Travel, Conference and Accommodations unspent
- \$10,000 for various tourism opportunities that may present during the year can be reallocated to help offset the impacts of COVID-19

Additions to the Budget

- Communication Coordinator has been approved and recruitment has begun
 - No 2020 tax savings
- Capital Communication Assistant has not been approved

Impacts of COVID-19 - \$0

- None

Cost Savings - \$16,000

- \$6,000 in Training and Travel
- \$10,000 on tourism opportunities

Impact – (\$16,000)

Recommendations

AND THAT Council redirect the \$16,000 as outlined on the Communication and Economic Development division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Human Resources

	2020 Actuals (May)	2020 Budget
Expenses	\$ 177,252	\$ 447,446
Transfers	\$ (59,828)	\$ (98,595)
Revenues	\$ -	\$ -
Tax Levy Impact	\$ 117,424	\$ 348,851

Notes on Current Budget

- \$6,500 in Training, Travel, Conference and Accommodations unspent (HR employees)
- \$5,000 in Staff Recognition unspent
- Corporate Training spent \$3,000 of \$40,000, reduce to \$15,000

Addition to the Budgets

- Cost of Living Market Enhancement
 - Received Council Approval
 - Has been implemented
- Bonus Reserve
 - Seeking approval through report FAF.20.095
 - If the program is not initiated until 2021 \$118,000 in 2020 taxation savings

Impacts of COVID-19 - \$0

- As much Corporate Training as possible has been moved online. A number of Health and Safety courses will be moved to 2021 when social distancing is anticipated to relax or our third-party vendors move to an online platform. Staff will retain \$12,000 for mandatory health and safety training required by end of year.
- The Health and Safety program has pivoted to focus on COVID-19 staff implications. We will be revisiting our Health and Safety program goals for 2020.
- Plans are underway to focus staff recognition/engagement on non-monetary elements for the remainder of 2020.

Cost Savings - \$159,500

- \$118,000 in Bonus Reserve
- \$25,000 in Corporate Training return
- \$6,500 in Training and Travel
- \$10,000 in Staff Meetings and Recognition

Impact – (\$159,500)

Recommendations

AND THAT Council redirect the \$159,500 as outlined on the Human Resources division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Financial Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 462,993	\$ 1,426,707
Transfers	\$ (156,403)	\$ (333,311)
Revenues	\$ (9,243)	\$ (32,500)
Tax Levy Impact	\$ 297,348	\$ 1,060,896

Notes on Current Budget

- Salary and Benefit Gapping savings will be realized in 2020 due to staff vacancies
- \$13,000 in Training and Travel unspent
- \$5,000 in consulting budgeted for assistance with Asset Management is unspent

Addition to the Budget

- Manager of Facility and Fleet
 - Salary and Benefit gapping dollars \$47,600 (Start date November 1)
 - Recommendations have been included to have this position approved

Impacts of COVID-19 Total - \$ 0

- Fewer customers and requests for tax certificates

Cost Savings Total - \$130,600

- \$65,000 in Salary and Benefit Gapping
- Addition to the budget Salary and Benefit Gapping \$47,600 in savings with November 1 start date
- Training and Travel \$13,000
- Consulting \$5,000

Impact – (\$130,600)

Recommendations

AND THAT Council direct staff to fill the Manager of Facility and Fleet position with a start date of no earlier than November 1, 2020;

AND THAT Council redirect the \$130,600 as outlined on the Financial Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Information Technology

	2020 Actuals (May)	2020 Budget
Expenses	\$ 468,504	\$ 872,048
Transfers	\$ 2,832	\$ 25,277
Revenues	\$ (176)	\$ (47,140)
Tax Levy Impact	\$ 471,159	\$ (850,185)

Notes on Current Budget

- \$5,000 in Training, Travel, Conference and Accommodations unspent

Impacts of COVID-19 - \$0

- Staff time spent getting equipment/employee training to allow working from home and virtual meetings

Cost Savings - \$5,000

- \$5,000 in Training and Travel

Impact – (\$5,000)

Recommendations

AND THAT Council redirect the \$5,000 as outlined on the Information Technology division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Corporate Administration

	2020 Actuals (May)	2020 Budget
Expenses	\$ 134,555	\$ 2,609,202
Transfers	\$ 78,443	\$ (1,647,382)
Revenues	\$ (1,000,703)	\$ (2,793,140)
Tax Levy Impact	\$ (787,705)	\$ (1,831,320)

Notes on Current Budget

- Bi-monthly staff lunches have not been held \$5,000 unspent
- Staff budget for one insurance deductible of \$50,000 if unspent then transferred into Insurance Reserve at year-end, could be reallocated (not included as a Cost Savings at this time)
- Lost Revenues
 - General Bank Account Interest rate fell from 2.1% to 0.6% also seeing a decrease in the balance due to tax due date extensions budget \$261,000 lost revenue forecast till year-end of \$135,000
 - Penalty and Interest lost revenue if waived till September 30, 2020 \$230,000
 - Supplemental Tax Bill – billed \$285,000 budget of \$640,000

2020 Plans and Studies

- Master Drainage Plan - \$25,000
 - 2019 Budget was \$350,000, added \$25,000 in 2020 for Academic S&B
 - No expenses to date
 - No taxation, Reserve and Reserve Fund Funding
- Community Improvement Plan \$30,000
 - Contract has been awarded to consulting firm
 - No taxation, Reserve funding
- Fire Master Plan \$150,000
 - No expenses to date
 - \$75,000 in 2020 Taxation and Reserve Fund Funding
 - If funding is reallocated will be re-budgeted for 2021
- Leisure Activity Plan \$290,000
 - Reduced budget approved by Council through Staff Report CSOPS.20.042
 - \$68,100 in 2020 Taxation and Reserve Fund funding for revised budget
 - \$137,275 in 2020 Taxation reallocated to offset impacts of COVID-19
- Wastewater Collection System Master Plan EA \$319,500
 - No expenses to date
 - No 2020 Wastewater Revenues, Reserve Fund funding

Corporate Administration

Impacts of COVID-19 - \$365,000

- Lost Revenues due to waived Penalty and Interest \$230,000 and Investment Income \$135,000

Cost Savings - \$217,275

- \$5,000 Staff lunches
- \$75,000 for Fire Master Plan
- \$137,275 for Leisure Activity Plan

Impact - \$147,725

Recommendation

AND THAT Council cancel the Fire Master Plan for 2020 and include in the 2021 Base Budget;

AND THAT Council redirect the \$217,275 as outlined on the Corporate Administration division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council direct staff to continue monitoring the Corporate Administration revenue lines and report back in September 2020.

Health and Social Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 43,000	\$ 20,000
Transfers	\$ (23,000)	\$ -
Revenues	\$ -	\$ -
Tax Levy Impact	\$ 20,000	\$ 20,000

Notes on Current Budget

- \$20,000 contribution to BVO (2nd of 3rd year)
- \$23,000 contributed to the Meaford and Collingwood Hospital Foundations (funded through the Health Services Reserve)

Impacts of COVID-19 Total - \$0

- None.

Cost Savings Total - \$0

- None.

Impact - \$0

Recommendations

- None.

Fire Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 590,766	\$ 1,568,204
Transfers	\$ 46,662	\$ 114,565
Revenues	\$ (1,710)	\$ (32,500)
Tax Levy Impact	\$ 635,718	\$ 1,650,269

Notes on Current Budget

- Salary and Benefit Gapping savings will be realized in 2020 due to staff vacancies
- \$10,000 in Uniforms forecasted to be unspent by year-end

Impacts of COVID-19 - \$0

- Fewer false alarms calls

Cost Savings - \$122,000

- \$112,000 in Salary and Benefit Gapping
- \$10,000 in Uniforms

Impact – (\$122,000)

Recommendations

AND THAT Council redirect the \$122,000 as outlined on the Fire Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Legal Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 22,524	\$ 204,563
Transfers	\$ -	\$ -
Revenues	\$ -	\$ (20,000)
Tax Levy Impact	\$ 22,524	\$ 184,563

Notes on Current Budget

- Salary and Benefit Gapping savings will be realized in 2020 due to staff vacancies
- \$1,500 in Training, Travel, Conference and Accommodations unspent

Impacts of COVID-19 -\$0

- None.

Cost Savings -\$28,200

- \$26,700 in Salary and Benefit Gapping
- \$1,500 in Training and Travel

Impact – (\$28,200)

Recommendations

AND THAT Council redirect the \$28,200 as outlined on the Legal Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

By-law Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 207,165	\$ 525,576
Transfers	\$ -	\$ (20,905)
Revenues	\$ (41,953)	\$ (127,190)
Tax Levy Impact	\$ 165,212	\$ 377,481

Notes on Current Budget

- \$5,500 in Training, Travel, Conference and Accommodations unspent
- Fines operating at 67% year over year –fewer calls and new fees not in place yet

Impacts of COVID-19 -\$0

- Additional PPE for MLEOs
- Additional cost of call service
- Fewer fines due to two reasons, loss of \$40,000
 - Fewer visitors to the area
 - Courts closed making it difficult to collect (no timeline for reopening)
 - Not COVID-19 related

Cost Savings -\$5,500

- \$5,500 in Training and Travel

Impact – (\$5,500)

Recommendations

AND THAT Council redirect the \$5,500 as outlined on the By-law division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council direct staff to continue monitoring the By-law revenue lines and report back in September 2020.

Short Term Accommodation

	2020 Actuals (May)	2020 Budget
Expenses	\$ 38,181	\$ 165,709
Transfers	\$ -	\$ (60,209)
Revenues	\$ (31,392)	\$ (105,500)
Tax Levy Impact	\$ 6,789	\$ -

Notes on Current Budget

- Off year for revenues, budgeted to pull from reserve
- Currently running a small deficit

Impacts of COVID-19 - \$0

- STAs are currently prohibited by Provincial mandate
- Additional PPE for MLEOs
- Redeployed of MLEO to COVID enforcement
 - No processing of new licenses and follow-up on payment
 - Expect to collect by year-end, be generally revenue-neutral.

Cost Savings - \$0

- None.

Impact - \$0

Recommendations

- None.

Ontario Provincial Police

	2020 Actuals (May)	2020 Budget
Expenses	\$ 1,146,760	\$ 2,784,827
Transfers	\$ -	\$ (37,375)
Revenues	\$ (2,813)	\$ (15,000)
Tax Levy Impact	\$ 1,143,946	\$ 2,732,452

Notes on Current Budget

- Contract with the OPP is trending on budget

Impacts of COVID-19

- None at this time

Cost Savings

- None.

Recommendations

- None.

Conservation Authority

	2020 Actuals (May)	2020 Budget
Expenses	\$ 205,935	\$ 411,871
Transfers	\$ (34,323)	\$ (82,374)
Revenues	\$ -	\$ -
Tax Levy Impact	\$ 171,613	\$ 329,497

Notes on Current Budget

- Operating on budget

Impacts of COVID-19

- No 2020 impacts, potential for future levy increases

Cost Savings

- None.

Recommendations

- None.

Planning Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 402,747	\$ 922,529
Transfers	\$ 18,997	\$ 31,185
Revenues	\$ (101,287)	\$ (438,353)
Tax Levy Impact	\$ 320,457	\$ 515,361

Notes on Current Budget

- \$12,000 in Training, Travel, Conference and Accommodations unspent
- LPAT expenses under last year; however, LPAT has resumed with teleconference and virtual meetings now forecasted to be under-budget
- Revenues are at 87% year over year, year-end forecast has a shortfall of \$110,000

Impacts of COVID-19 - \$110,000

- Since the onset of COVID-19, various Provincial Orders and Regulations have restricted some formal milestones in the Planning Act process from proceeding as they typically would.
- Despite that, the Planning Services Division has remained actively working on existing files and "open-for-business", including accepting new applications through modified protocols.
- Planning Applications received to date in the first half of 2020 have been less than anticipated resulting in a forecasted loss of \$110,000
- The reduction in actual applications received is likely related to the inability to have a public meeting and applicants unsure of the associated delay in moving through the approvals process.
- In consultation with the Town Clerk and Legal Services, Planning staff expect to revive the planning public meetings in the near future once a policy/framework has been finalized to guide the logistics of the meetings.

Cost Savings - \$12,500

- The following reductions have been made to the Division's budget
 - Reduce Training & Travel budget reduced by \$12,000; amount retained allows for staff to register for virtual training opportunities to fulfill professional development requirements
 - Personnel/Clothing budget reduced by \$500; amount retained to provide for any required personal protective equipment

Impact - \$97,500

Planning Services

Recommendations

AND THAT Council redirect the \$12,500 as outlined on the Planning division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council direct staff to continue monitoring the Planning revenue lines and report back in September 2020.

Development Engineering

	2020 Actuals (May)	2020 Budget
Expenses	\$ 245,771	\$ 590,676
Transfers	\$ 4,053	\$ 3,000
Revenues	\$ (122,169)	\$ (593,676)
Tax Levy Impact	\$ 127,655	\$ -

Notes on Current Budget

- \$5,000 in Training, Travel, Conference and Accommodations unspent
- Revenues at 29% year over year to date; however, sufficient revenues are forecasted to break-even for the year
- Reserve available for deficit

Additions to the Budget

- Development Engineering Contract Extensions
 - Received Council approval
 - These costs were included in the Fee review done for the 2020 Budget
 - Contract extensions for two current employees

Impacts of COVID-19 - \$0

- The Development Engineering Division has remained actively working on existing files and "open-for-business", including accepting new and revised submissions through modified protocols.
- Funds continue to be received through fees associated with development review and agreement works fees.
- Current volume of work and related funds is expected to remain steady, barring a more severe economic downturn
- Softening of the real estate market could reduce the demand for new development applications to go through the planning approvals process
- Beyond 2020, if demand for review and implementation of new developments decreases, workload volumes and revenues will decrease as well

Cost Savings - \$8,000

- \$5,000 in Training and Travel
- \$3,000 if the Bonus Reserve is cancelled for 2020

Impact – (\$8,000)

Recommendations

- None.

Community Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 136,423	\$ 254,344
Transfers	\$ 57,685	\$ 145,095
Revenues	\$ -	\$ -
Tax Levy Impact	\$ 194,108	\$ 399,439

Notes on Current Budget

- \$3,400 in Training, Travel, Conference and Accommodations unspent
- Special Event revenue forecasted to be \$0; however, the Subsidy expense is forecasted to be \$0
- \$6,500 in Special Events unspent

Addition to the Budget - \$75,000

- Beaver Valley 150th Fall Fair Support
 - Fall Fair has been cancelled for 2020
 - Staff will be recommending that the \$11,400 in 2020 taxation be rollover into 2021 and offer the same support to the Fall Fair
- Paid Parking
 - Council approved
 - July 1 2020 start date for paid parking program
 - Forecasting 50% of vehicle traffic as compared to budget projections bottom-line impact of \$75,000

Impacts of COVID-19 - \$0

- Cancellation of special events

Cost Savings - \$9,900

- \$3,400 in Training and Travel
- \$6,500 in Special Events

Impact - \$65,100

Recommendations

AND THAT Council redirect the \$9,900 as outlined on the Community Services division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council approve rolling the \$11,400 funding into 2021 for the Beaver Valley Fall Fair.

Transit

	2020 Actuals (May)	2020 Budget
Expenses	\$ -	\$ 104,000
Transfers	\$ -	\$ -
Revenues	\$ -	\$ -
Tax Levy Impact	\$ -	\$ 104,000

Notes on Current Budget

- Have not been billed by Collingwood as of May 31
 - Expense is offset by Gas Tax and Ridership revenues received by Collingwood
 - Ridership is forecasting to be under-budget this year

Impacts of COVID-19 - \$18,000

- Decrease in ridership will increase the overall cost for 2020 by \$18,000

Cost Savings - \$0

- None.

Impact - \$18,000

Recommendations

AND THAT Council direct staff to continue monitoring the Transit ridership revenue line and report back in September 2020.

Parks and Trails

	2020 Actuals (May)	2020 Budget
Expenses	\$ 202,087	\$ 937,737
Transfers	\$ 3,685	\$ (186,000)
Revenues	\$ (6,575)	\$ (21,875)
Tax Levy Impact	\$ 199,197	\$ 729,862

Notes on Current Budget

- Salary and Benefit savings from delayed seasonal contract start time by one month
- \$2,400 in Training, Travel, Conference and Accommodations unspent

Addition to the Budget

- Parks Second Shift
 - Approved through report FAF.20.104

Impacts of COVID-19 - \$35,000

- Cancel of minor sports lost revenues of \$9,000
- An upset limit of \$6,000 to help the Thornbury Business Improvement Area complete their Lighting Capital Program
- An upset limit of \$20,000 to water and tend to the flowers in the Thornbury Business Improvement Area that would normally be billed back

Cost Savings - \$32,400

- \$30,000 in Salary and Benefit Gapping
- \$2,400 in Training and Travel

Impact - \$2,600

Recommendations

AND THAT Council redirect the \$32,400 in Parks and Trails as outlined on the Parks and Trails division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Tomahawk Golf Course

	2020 Actuals (May)	2020 Budget
Expenses	\$ 19,211	\$ 152,531
Transfers	\$ 0	\$ 0
Revenues	\$ (2,400)	\$ (64,800)
Tax Levy Impact	\$ 16,811	\$ 87,731

Notes on Current Budget

- Expenses operating on budget as most expenses are fixed
- The course is scheduled to open on June 19th with a reduced number of golfers allowed on the course at the same time
 - Lost revenues due to closure
 - Lost revenues due to limited golfers

Impacts of COVID-19 - \$25,000

- Limit number of golfers by an estimated 50%
 - 2,500 fewer golfers for a revenue loss of \$25,000

Cost Savings - \$0

- None.

Impact - \$25,000

Recommendations

AND THAT Council direct staff to continue monitoring the Tomahawk revenue lines and report back in September 2020.

Beaver Valley Community Centre

	2020 Actuals (May)	2020 Budget
Expenses	\$ 261,785	\$ 590,602
Transfers	\$ 200	\$ -
Revenues	\$ (73,967)	\$ (247,519)
Tax Levy Impact	\$ 188,017	\$ 343,083

Notes on Current Budget

- The majority of the BVCC expenses are fixed and not dependant on usage of the facility
 - Hydro Costs are one exception as the ice was taken out early and staff are forecasting that it could be out for the remainder of the year which results in a decrease to hydro costs
- Revenues are forecasting well below budget due to the facility closure

Impacts of COVID-19 - \$173,000

- With the facility being closed Hydro consumption is down for the year
- At this point staff are forecasting that the facility will be closed for the remainder of 2020 (or at least closed to most types of events) if this happens the Town could see \$173,000 in lost revenues

Cost Savings – 35,000

- \$35,000 in Hydro Savings

Impact - \$138,000

Recommendations

AND THAT Council redirect the \$35,000 as outlined on the Beaver Valley Community Centre division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council direct staff to continue monitoring the Beaver Valley Community Centre revenue lines and report back in September 2020.

Cemetery

	2020 Actuals (May)	2020 Budget
Expenses	\$ 9,529	\$ 83,368
Transfers	\$ 3,135	\$ 36,000
Revenues	\$ (16,503)	\$ (37,800)
Tax Levy Impact	\$ (3,839)	\$ 81,568

Notes on Current Budget

- \$4,000 in Training, Travel, Conference and Accommodations unspent
- Revenues are trending on budget

Impacts of COVID-19 - \$0

- None.

Cost Savings - \$4,000

- \$4,000 in Training and Travel

Impact – (\$4,000)

Recommendations

AND THAT Council redirect the \$4,000 as outlined on the Cemetery division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Facility Maintenance

	2020 Actuals (May)	2020 Budget
Expenses	\$ 191,750	\$ 395,027
Transfers	\$ (9,421)	\$ 65,055
Revenues	\$ (1,376)	\$ (10,560)
Tax Levy Impact	\$ 180,953	\$ 449,522

Notes on Current Budget

- Revenues are down due to closed facilities; however, some expense lines (cleaning) are also trending below budget.

Impacts of COVID-19 - \$10,000

- Closure of public facilities
 - Town Hall, OPP, and Library still have employees working there
 - Depot was closed in late 2019
 - Ravenna and Craigleith Community Centres both closed
- Safety guards to reopen public facilities (\$10,000)
 - Plastic barriers
 - Signage
 - Desk barriers
 - Floor markers

Cost Savings - \$0

- None.

Impact - \$10,000

Recommendations

- None.

Operations

	2020 Actuals (May)	2020 Budget
Expenses	\$ 335,908	\$ 1,144,898
Transfers	\$ 85,569	\$ (148,724)
Revenues	\$ -	\$ (26,037)
Tax Levy Impact	\$ 421,477	\$ 970,137

Notes on Current Budget

- Salary and Benefit Gapping savings will be realized in 2020 due to staff vacancies
- \$7,200 in Training, Travel, Conference and Accommodations unspent

Impacts of COVID-19 -\$0

- None

Cost Savings - \$57,200

- \$50,000 in Salary and Benefit Gapping
- \$7,200 in Training and Travel

Impact – (\$57,200)

Recommendations

AND THAT Council redirect the \$57,200 as outlined on the Operations division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Roads and Drainage

	2020 Actuals (May)	2020 Budget
Expenses	\$ 2,062,843	\$ 3,493,646
Transfers	\$ 120,572	\$ 181,365
Revenues	\$ (20,938)	\$ (227,499)
Tax Levy Impact	\$ 2,162,477	\$ 3,447,511

Notes on Current Budget

- \$5,600 in Training, Travel, Conference and Accommodations unspent
- Significant amount of the budget has been committed, mostly for Winter Control, this is normal for this time of year

Additions to the Budget

- Additional Snow Plow purchase has been approved at \$320,000 to be Development Charge funded, expense will be spread over 2020 and 2021
 - Additional Road and Drainage Operator scheduled to start in fall of 2021
 - No 2020 taxation impact

Impacts of COVID-19 - \$2,500

- Additional PPE for Operators
- Additional fuel and mileage as only traveling with one operator per vehicle

Cost Savings - \$5,600

- \$5,600 in Training and Travel

Impact – (\$3,100)

Recommendations

AND THAT Council redirect the \$3,100 as outlined on the Roads and Drainage division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Garbage Collection

	2020 Actuals (May)	2020 Budget
Expenses	\$ 130,061	\$ 341,191
Transfers	\$ -	\$ -
Revenues	\$ (7,242)	\$ (20,000)
Tax Levy Impact	\$ 122,819	\$ 321,191

Notes on Current Budget

- Significant increase in road side collection

Impacts of COVID-19 - \$90,000

- Significant increase in road side collection due to residents being home full-time and some part-time/seasonal residents being in the Town full-time forecasting a budget overage of \$90,000

Cost Savings - \$0

- None.

Impact - \$90,000

Recommendations

AND THAT Council direct staff to continue monitoring the Garbage Collection cost and report back in September 2020.

Landfill

	2020 Actuals (May)	2020 Budget
Expenses	\$ 369,949	\$ 845,355
Transfers	\$ 75,959	\$ 194,800
Revenues	\$ (111,475)	\$ (760,400)
Tax Levy Impact	\$ 334,433	\$ 279,755

Notes on Current Budget

- Salary and Benefit Gapping savings will be realized in 2020 due to staff vacancies
- \$6,200 in Training, Travel, Conference and Accommodations unspent
- Revenues were operating at 50% during closure of the site (site was still open to contractors) lost revenues of \$34,500
- Revenue targets are not being met since the site was re-open, due to the increase in fees the contracts have started to use the transfer stations, lost revenues of \$325,000 (non-COVID-19 related)

Addition to the Budgets

- Landfill Operator
 - Seeking approval through this report
 - \$38,500 in Salary and Benefit gapping if approved for a September 1 start date
- Landfill Additional Hours Pilot
 - Received Council approval
 - If delayed until 2021, 2020 taxation savings of \$3,870

Impacts of COVID-19 - \$41,500

- Site closed for 6 weeks
- Extended hours after the closure are leading to an increase in overtime paid to employees forecasting \$7,000 by year-end if extra hours continue
- Revenues were operating at 50% during closure of the site (site was still open to contractors) lost revenues of \$34,500

Cost Savings - \$77,200

- \$32,500 in Salary and Benefit Gapping
- \$38,500 in Salary and Benefit Gapping (additional operator)
- \$6,200 in Training and Travel

Landfill

Impact – (\$35,700)

Recommendations

AND THAT Council direct staff to fill the Landfill Operator position with a start date of no earlier than September 1, 2020;

AND THAT Council redirect the \$77,200 as outlined on the Landfill division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic;

AND THAT Council direct staff to continue monitoring the Landfill revenue lines and report back in September 2020;

Waste Diversion

	2020 Actuals (May)	2020 Budget
Expenses	\$ 301,447	\$ 775,839
Transfers	\$ -	\$ -
Revenues	\$ (47,133)	\$ (184,924)
Tax Levy Impact	\$ 254,314	\$ 590,915

Notes on Current Budget

- \$2,300 in Training, Travel, Conference and Accommodations unspent
- Significant increase in road side collection

Impacts of COVID-19 - \$210,000

- Significant increase in road side collection due to residents being home full-time and some part-time/seasonal residents being in the Town full-time forecasting a budget overage of \$210,000

Cost Savings - \$2,300

- \$2,300 in Training and Travel

Impact - \$207,700

Recommendations

AND THAT Council direct staff to continue monitoring the Waste Diversion Collection cost and report back in September 2020;

AND THAT Council redirect the \$2,300 as outlined on the Waste Diversion division sheet to cover the additional costs and lost revenues due to the COVID-19 Pandemic.

Building Services

	2020 Actuals (May)	2020 Budget
Expenses	\$ 397,701	\$ 1,205,071
Transfers	\$ 142,391	\$ 11,599
Revenues	\$ (406,496)	\$ (1,216,670)
Tax Levy Impact	\$ 133,596	\$ -

Notes on Current Budget

- \$20,000 in Training, Travel, Conference and Accommodations unspent
- Sufficient revenues are forecasted for year-end to break-even
- Salaries and Benefits are running under-budget due to unfilled additions that have been advertised and the cancellation of two contract positions for 2020

Additions to the Budget

- Building and Zoning Coordinator (24 month contract)
 - Cancelled for 2020 -- will re-assess need through Budget 2021 process
 - S&B Gapping \$46,345
- Building Inspector/Plans Examiner (24 month contract)
 - Cancelled for 2020 -- will re-assess need through Budget 2021 process
 - S&B Gapping \$58,930
- Building Inspector/Plans Examiner
 - Received Council approval
 - No increase to fees
 - S&B Gapping \$7900
- Permit and Inspection Assistant – 12 month contract extension
 - Received Council approval
 - No increase to fees
 - Fill with existing internal contract staff

Impacts of COVID-19 - \$2,500

- Additional costs associated with PPE and sanitizing
- Provincial Orders related to COVID-19 temporarily restricted the Town's ability to issue building permits; however the Town still received applications and reviewed plans
- Building permit fees are typically payable at the time of permit issuance. With no permits being issued until Provincial restrictions were lifted, this resulted in a delay in receipt of permit fees and accounts for a portion of the decrease in revenues

Building Services

Cost Savings - \$141,175

- Training & Travel budget is reduced by \$20,000 but sufficient funds are retained to permit staff to continue with virtual certifications and training
- \$113,175 in Salary and Benefit Gapping
- \$8,000 if the Bonus Reserve is cancelled for 2020

Impact – (\$138,675)

Recommendations

- None

Thornbury Harbour

	2020 Actuals (May)	2020 Budget
Expenses	\$ 50,124	\$ 574,026
Transfers	\$ 45,169	\$ 86,949
Revenues	\$ (433,197)	\$ (660,975)
Tax Levy Impact	\$ (337,904)	\$ -

Notes on Current Budget

- \$6,300 in Training, Travel, Conference and Accommodations unspent
- Revenues are sitting equal year over year; however certain revenue lines are projected to be down
 - Refunding 1 month for Seasonal Mooring
 - Worse case loss of all transient revenues
 - Projecting lower fuel sales
 - Offset is decrease to DFO rental payment

Impacts of COVID-19 - \$86,000

- The facility has closed until late in May leading to a one month delay in Refunding 1 month of seasonal mooring at a cost of \$76,000
- Month delay in launching boats and starting the season
- Expectation is fuel sales to be down by \$10,000
- Zero revenue from transient for 2020 season for a loss of \$21,500
- If these losses are realized will lead to a \$21,500 decrease in the annual rent payment

Cost Savings - \$10,600

- \$6,300 in Training and Travel
- \$3,000 if the Bonus Reserve is cancelled for 2020
- \$1,300 in Salary and Benefit Gapping with a starting date of November 1 for the Manager of Facility and Fleet

Impact - \$75,400

Recommendations

AND THAT Council approve the refunding of 1/6 of all Seasonal Mooring and Hydro payments at a cost of \$76,000;

AND THAT Council authorize charging owners the Winter Storage Rate fee if they elect to leave the boats on the land for the boating season.

Water

	2020 Actuals (May)	2020 Budget
Expenses	\$ 823,183	\$ 2,514,685
Transfers	\$ 828,741	\$ 1,613,783
Revenues	\$ (1,243,165)	\$ (4,128,468)
Tax Levy Impact	\$ 408,759	\$ -

Notes on Current Budget

- \$7,000 in Training, Travel, Conference and Accommodations unspent
- Revenues on par year over year
- Sitting in a deficit position which is normal with 4 months of revenue and 5 months of expenses
- Lost Revenues due to waiving of penalty and interest

Additions to the Budget

- Two Additional Operators and Vehicles shared with Wastewater
 - Received Council approval
 - No increase to consumption rates
 - Salary and Benefit Gapping \$39,600 with an August 1 start date

Impacts of COVID-19 - \$11,000

- Additional PPE for Operators
- Additional fuel and mileage as only traveling with one operator per vehicle
- Lost Revenues due to waiving of penalty and interest of \$8,500

Cost Savings - \$64,500

- \$7,000 in Training and Travel
- \$39,600 in Salary and Benefit Gapping with a starting date of August 1 for the Two Additional Operators
- \$11,000 if the Bonus Reserve is cancelled for 2020
- \$7,500 in Salary and Benefit Gapping with a starting date of November 1 for the Manager of Facility and Fleet

Impact – (\$53,500)

Water

Consumption Rate

- With Water's 2019 year-end completed and the cost savings recognized above staff are recommending that the Water consumption rate be decrease by 5% starting July 1, 2020
 - Lowers revenue for the remainder of the year by \$53,400

Recommendations

AND THAT Council direct staff to decrease the Water Consumption Rate by 5% starting on July 1 2020.

Wastewater

	2020 Actuals (May)	2020 Budget
Expenses	\$ 846,424	\$ 1,919,636
Transfers	\$ 573,002	\$ 1,218,947
Revenues	\$ (919,721)	\$ (3,138,583)
Tax Levy Impact	\$ 499,706	\$ -

Notes on Current Budget

- \$5,000 in Training, Travel, Conference and Accommodations unspent
- Revenues on par year over year
- Sitting in a deficit position which is normal with 4 months of revenue and 5 months of expenses
- Lost Revenues due to waiving of penalty and interest

Addition to the Budget

- Two Additional Operators and Vehicles shared with Water
 - Received Council approval
 - 3% increase to the consumption fees as of May 1, 2020
 - Salary and Benefit Gapping \$26,400 with an August 1 start date

Impacts of COVID-19 - \$11,000

- Additional PPE for Operators
- Additional fuel and mileage as only traveling with one operator per vehicle
- Lost Revenues due to waiving of penalty and interest of \$8,500

Cost Savings - \$49,300

- \$5,000 in Training and Travel
- \$26,400 in Salary and Benefit Gapping with a starting date of August 1 for the Two Additional Operators
- \$7,000 if the Bonus Reserve is cancelled for 2020
- \$10,900 in Salary and Benefit Gapping with a starting date of November 1 for the Manager of Facility and Fleet

Impact – (\$38,300)

Recommendations

- None

Blue Mountain Public Library

	2020 Actuals (May)	2020 Budget
Expenses	\$ 340,147	\$ 939,441
Transfers	\$ 45,396	\$ 197,574
Revenues	\$ (21,353)	\$ (96,400)
Tax Levy Impact	\$ 364,190	\$ 1,040,614

Notes on Current Budget

BMPL will have a small shortfall of revenue and overages in the health & safety lines; however, the expenses will be adjusted to make up these differences. This is a combination of additional needs for PPE which are not a typical part of the BMPL budget and a loss of own source revenue. Revenue of approximately \$21,000 is anticipated to be lost, with an anticipated \$3,000 in Health & Safety Line overages and some unknown costs in installing "sneeze guards" and other workflows which should be under \$2,000 for both facilities. We have adjusted our planned expenses to limit \$10,000 initially, but are still working on identifying the balance of \$16,000 in overages we anticipate will occur in 2020.

The CHD has also cancelled all fundraising activities which means a loss of \$12,500 which typically covers the annual REEL History project and supports the CHD Reserve Fund for artifacts. This year we will be pulling from the fund and expect minimal donations with the financial crisis which is part of the current pandemic.

Impacts of COVID-19

The primary impact of COVID-19 has been the need to provide alternate services during the community lock-down and through the period that the province has closed library facilities. While the facility has been closed since March 15, 2020, each of the GLAM services have been available virtually, with programs offered through social media platforms, and materials available by Curbside Pick-up in March and beginning again on June 2, 2020.

In order to bring staff back into the workplace, PPE is needed including masks and gloves. Additionally, when the province opens Phase II and when TBM opens facilities, we will need modifications to the facility including floor signage, large quantities of hand sanitizer, and sneeze guards installed at check out areas.

While there is a limited immediate budget impact, BMPL was planning to complete 25th Anniversary Celebrations include an anniversary Golf Tournament which would support the CHD REEL History Series and artifact reserve, and the 25th Anniversary Gala. Both of these programs have been cancelled as there is no ability to gather safely, nor did the Board feel the timing was right to request the community and local businesses to support such events.

As BMPL is planning for the 2021 budget, we are planning for increased PPE needs throughout 2021 and the possibility of decreased revenues.

Blue Mountain Public Library

Cost Savings

There will be no cost savings in the operational budget, but we will also work to have no overages.

BMPL was awarded a part-time position to begin in 2020. This position has not been filled as all staff were working from home until end of May and training at a distance was not deemed conducive to best practice. In the next month a report will be coming to Council requesting the ability to move forward with this position for a Summer posting and October hire. The savings of the ¾ of the 2020 expenses for this position will not be utilized by BMPL and is available as a cost savings. A report will follow in June on this position, as per the Budget Resolution.

Recommendations

- None