

Ready, Resilient and Resourceful Committee Report

DATE: Tuesday, June 23, 2020

WARD(S): ALL

TITLE: FINANCIAL UPDATE - COVID-19 RESPONSE AND RECOVERY

FROM:

Michael Coroneos, Deputy City Manager, Corporate Services and Chief Financial Officer

ACTION: FOR INFORMATION

Purpose

To report to Council on the financial implications of the COVID-19 pandemic and the City's response to it.

Report Highlights

- COVID-19 has resulted in significant change in the City's service delivery including:
 - the closure of facilities and park amenities, and cancellation of events; and
 - a significant portion of the City's employees placed on temporary leaves and deferral of start dates for most of Vaughan's part time, seasonal and student workforce, as well as volunteers.
- As uncertainty remains with respect to the time horizon and degree to which COVID19 will continue to impact operations, two financial scenarios are being assessed, including one with 9 months of closures followed by a 12-month recovery period.
- The City's strategic planning for the balance of 2020 and beyond will need to remain nimble as COVID-19 and the societal response continue to evolve rapidly.

Recommendations

1. That the City of Vaughan continue to participate in efforts with other municipalities seeking financial support from senior levels of government to help offset the financial impact of the COVID-19 pandemic; and
2. That the City Clerk forward this Report to local MPs and MPPs, the Federation of Canadian Municipalities (FCM) and the Association of Municipalities of Ontario (AMO).

Background

COVID-19 and its resulting health and societal implications have had a significant impact globally, nationally and within the community. The pandemic and societal responses have continued to evolve at a rapid pace based on science and public health guidance. Notable milestones up to May 31 include (but are not limited to):

- On March 11th, the World Health Organization (WHO) declared a Global pandemic;
- States of emergency have been declared by the City of Vaughan, as well as the Province and Region;
- The Province has ordered all non-essential workplaces to close, as well as all publicly funded schools;
- New emergency orders have been issued under the Emergency Management and Civil Protection Act to prohibit organized public events and social gatherings of more than five people and to close all outdoor recreational amenities;
- Travel restrictions have been put in place as well as mandatory self-isolation for those returning from international travel; and
- Financial assistance programs have been introduced by the Federal and Provincial Governments and York Region in order to support individuals, families, businesses and not-for-profit organizations (**Appendix 1** provides a summary of financial assistance programs announced by the other senior levels of government).

The City has yet to receive financial assistance from either the Federal or Provincial governments. Federal COVID-19 funding to-date is geared toward support to individuals, private and not-for-profit businesses. Provincial funding has been directed to support front-line health and social services for both single and upper-tier municipalities. The City will continue to work with partner municipalities, the Region, FCM, Large Urban Mayors' Caucus of Ontario, AMO and Municipal Finance Officers' Association to access eligible funding for lower tier municipalities.

The City of Vaughan has also responded with measures to support our residents including (but not limited to):

- Declaration of a State of Emergency and activation of the City's Emergency Operations Centre;
- Establishment of a COVID-19 Task Force led by Fire and Rescue Services and the Emergency Management Office to coordinate the City's response to the pandemic and activities to help flatten the curve;
- Closure of all City facilities and park amenities including refunds issued without penalty for all cancelled camps, programs and permits;
- Additional safety measures and protocols in all aspects of the City's operations and service delivery;
- Financial assistance with respect to deferral of property taxes (waived late payment penalty on the Interim billing until July 1st);
- Deferred renewals of Business Licenses for existing businesses by up to 90 days;
- Deferred monthly rent payments for not-for-profit Tenants within City-owned facilities for 3 months (Apr-Jun);
- Suspension of collection of Municipal Accommodation Tax until September 1st;
- Deferral of the annual Stormwater Charge for 60 days;
- Cancellation of the 2020 Water and Wastewater rate increases planned for April 1; and
- Implemented workforce re-balancing measures, including temporary layoffs for non-essential staff who are unable to work from home, re-deployments and organizational re-alignments.

A full summary of events and measures taken by the City up to June 2nd is provided in **Appendix 2**.

The City continues to provide many of its services largely with a remote workforce. City Hall staff are performing their roles remotely, where possible, with access to City Hall for those staff who provide essential services. New protocols and enhanced cleaning have been implemented at all facilities. Many services, typically provided by staff at City Hall, remain available to the public using other channels such as online, by telephone or mail, including planning applications and permit review and approvals, traffic services, development engineering, parks planning, design and construction and financial services.

At the time of preparing this report, there is no certainty as to when the federal, provincial, municipal and societal restrictions will be eased or relaxed. As such, this report has been prepared to update Council on the strategic planning exercises that are currently being undertaken in order to position the City to appropriately manage the remainder of this pandemic and to plan for a return to normal operations.

Given the unique circumstances the City is facing in response to the COVID-19 pandemic, staff has committed to providing Council with assessments of the current and projected financial implications related to the 2020 Operating Budget. As this is an evolving event with many unknowns, these projections will be monitored and adjusted as conditions change.

The *forward-looking projections* presented herein are based on reasonable assumptions and best available information at this time. These estimates are subject to inherent risks and uncertainties and actual financial impact may differ materially.

Previous Reports/Authority

N/A

Analysis and Options

The financial impacts of the COVID-19 Pandemic to the City's Tax and Rate Supported Operating Budgets include foregone revenues, incremental costs and avoided expenses from closures and workforce re-balancing. Analysis of the City's response and different scenarios are reported in the following pages.

Staff have analyzed the impact of 2 possible scenarios:

Scenario 1 - COVID-19 conditions and restrictions persist until September 30, followed by 6-month recovery period ending March 31, 2021. Total estimated financial impact of \$19.4 million in 2020 and \$4.9 million in 2021 consisting of:

Tax supported:

- Foregone revenue of \$24.3 million in 2020 and \$8.9 million in 2021;
- Additional costs of \$1.9 million in 2020 and \$0.2 million in 2021; partially offset by
- Avoided costs of \$8.4 million in 2020 and \$4.2 million in 2021.

Rate supported:

- Foregone revenue / reserve contributions of \$1.5 million in 2020.

Scenario 2 - COVID-19 conditions and restrictions persist until December 31, followed by 12-month recovery period ending December 31, 2021. Total estimated financial impact of \$21.1 million in 2020 and \$18.6 million in 2021 consisting of:

Tax supported:

- Foregone revenue of \$27.7 million in 2020 and \$25.0 million in 2021;
- Additional costs of \$2.1 million in 2020 and \$1.4 million in 2021; partially offset by
- Avoided costs of \$10.2 million in 2020 and \$7.7 million in 2021.

Rate supported:

- Foregone revenue / reserve contributions of \$1.5 million in 2020.

Table 1 provides a summary of the financial impacts in 2020 and 2021 for the two scenarios described above.

Table 1

Financial Impact of COVID-19 Conditions and Recovery Period

\$ Millions	Scenario 1		Scenario 2	
	2020 Impact	2021 Impact	2020 Impact	2021 Impact
<u>TAX SUPPORTED:</u>				
FORGONE REVENUES				
Recreation programs & rentals (cancelled)	(13.7)	(7.8)	(14.4)	(11.5)
Development application fees (market slow-down)	(3.2)	(0.6)	(3.8)	(3.9)
Permit fees (market slow-down)				(3.1)
Municipal Accommodation Tax (market slow-down + suspension until Sept 1st)	(2.9)	(0.5)	(3.1)	(1.7)
Investment income (interest rate reductions)	(1.3)	(0.4)	(1.3)	(1.9)
Property Tax - foregone interest & penalties (Mar/Apr/May)	(0.7)	0.0	(0.7)	0.0
Parking, permits, licensing fees (reduced/deferred collections)	(1.5)	0.4	(2.9)	(1.9)
Various other impacts	(1.0)	0.0	(1.5)	(1.0)
TOTAL FORGONE REVENUES	(24.3)	(8.9)	(27.7)	(25.0)
ADDITIONAL COSTS				
Labour - COVID-19 related overtime (non-salaried staff)	(0.6)	(0.1)	(0.7)	(0.5)
Incremental COVID-19 related spend (PPE, cleaning, signage, tech)	(1.3)	(0.2)	(1.3)	(0.9)
TOTAL ADDITIONAL COSTS	(1.9)	(0.2)	(2.1)	(1.4)
AVOIDED COSTS				
Workforce re-balancing	6.6	4.1	8.1	6.4
Reduced facility operating costs (Utilities, VPL)	1.1	0.1	1.3	0.9
Deferred/cancelled discretionary spend (education, conferences)	0.5	0.0	0.6	0.4
Various other impacts	0.2	(0.1)	0.2	0.0
TOTAL AVOIDED COSTS	8.4	4.2	10.2	7.7
TOTAL EXPENDITURE IMPACT	6.4	4.0	8.1	6.3
NET OPERATING IMPACT - TAX SUPPORTED	(17.9)	(4.9)	(19.6)	(18.6)
<u>RATE SUPPORTED:</u>				
Cancellation of the planned 2020 rate increase for Water / Wastewater	(1.5)		(1.5)	
TOTAL NET OPERATING IMPACT - TAX & RATE SUPPORTED	(19.4)	(4.9)	(21.1)	(18.6)

Tax Supported:

Foregone Revenue

The current forecast estimates a loss of revenue ranging from \$24.3 million to \$27.7 million in 2020, and \$8.9 million to \$25.0 million in 2021. The majority of forecasted foregone revenues are from Recreation, Development Application, Parking, Permits and Licensing Fees (reduced/deferred collections).

Recreation

Lower recreation user fee revenues of \$13.7 million to \$14.4 million in 2020, and \$7.8 million to \$11.5 million in 2021 are due to closure of recreation facilities resulting in the cancellation of programs. These include, but are not limited to, lost revenues from the closure of pools, arenas, fitness centres, camps, general programming and indoor and outdoor rentals.

The City uses a partial cost recovery model for recreation as user fees reduce the burden on the tax base, but users fees do not fund all the fixed and variable costs of delivering the programming.

Development Application Fees

As a result of a market slowdown caused by COVID-19, Development Application Fees are expected to decrease by between \$3.2 million and \$3.8 million in 2020, and between \$0.6 million and \$3.9 million in 2021.

Parking & Licensing Fees

Lower parking fee revenues as a result of less vehicles using paid parking spaces and deferred / reduced collections of Licensing Fees totaling between \$1.5 million to \$2.9 million are anticipated for 2020, and up to \$1.9 million for 2021.

Municipal Accommodation Tax (MAT)

As a result of the suspension of Municipal Accommodation Tax until September 1st, and market slowdown of the hotel and accommodation industry, loss of MAT revenues are forecast to decrease between \$2.9 million and \$3.1 million in 2020 and between \$0.5 million and \$1.7 million in 2021.

Investment Income

Investment income is expected to decrease by \$1.3 million in 2020 and \$1.9 million in 2021 due to the Bank of Canada lowering interest rates by 75 basis points.

Other

Other foregone and deferred revenues include tax penalties that has been waived to assist taxpayers facing financial hardship, estimated at \$0.7 million in 2020, and various other user fees and licenses of \$1.0 million to \$1.5 million in 2020 and up to \$1.0 million in 2021.

Additional Costs

Additional costs in 2020 are anticipated to be between \$1.9 million and \$2.1 million as Fire and Rescue Services, By-Law & Compliance, Licensing & Permit Services, Emergency Management Office and Facility Services are experiencing significant increases in response to the COVID-19 pandemic related to over-time, personal protective equipment (PPE), and cleaning and disinfecting. Technology costs have also increased to accommodate remote work arrangements.

Fire & Rescue Services, By-Law & Compliance, Licensing & Permit Services

A total of \$0.6 to \$0.7 million in additional overtime expenses for Fire and Rescue Services, By-Law & Compliance, and Licensing & Permit Services is expected in 2020, and between \$0.1 million and \$0.5 million in 2021.

PPE, Cleaning and Disinfectant, Signage & Telecommuting

Costs of \$1.3 million in 2020 includes cleaning and disinfecting facilities (City Hall, the Emergency Operations Centre (JOC), community centres and Public Libraries), signage for facility and park closures, PPE for essential workers, and costs related to the initial requirements in enabling work from home options for essential staff (laptops, additional hardware and software licenses).

Avoided Costs

Avoided costs, currently estimated at between \$8.4 million and \$10.2 million for 2020 and between \$4.2 million and \$7.7 million for 2021 are comprised of workforce re-balancing which includes temporary layoffs of approximately 1,200 employees and current staff vacancies; reduced operating costs due to facility closures (e.g. materials, supplies, utilities); and cancelled/deferred discretionary spending such as conferences, training and education and professional fees.

Rate Supported:

Water / Wastewater Rate Income

Forgone revenues of \$1.5 million are expected due to the cancellation of the planned rate increase for Water and Wastewater in 2020. This will result in lower contributions to the water and wastewater reserves.

Collection of Property Taxes and Utilities (Rate)

The waiver of penalty on the Interim Property Tax billing instalments until July 1st is not expected to impact the amount the City will receive but will temporarily impact cash flow. Property tax collections to date have been stable and ongoing. Levy payments to the Region and Education payments to the Province have been granted deferrals of up to 90 days which is alleviating some cash flow pressure.

Cash Flow Implications and Liquidity

Staff have been carefully monitoring cash flow during this crisis and will continue to analyze the City's position to ensure sufficient liquidity for ongoing operations.

The approved property tax assistance measures were designed to provide temporary relief to taxpayers facing hardship during the COVID-19 pandemic. As mentioned above, the City's decision to waive the penalty on the Interim billing instalments until July 1 will result in lost revenues of approximately \$0.7 million in 2020, as well as place potential pressure on the City's cash flows and liquidity.

The City has sufficient cash flow to provide for this period; however, if other due dates are extended, additional measures may have to be taken.

The City's cash position is healthy due to:

- unrestricted operating cash balance as of April 30, 2020 of \$200 million; and
- low outstanding debt and low debt service ratio as a percentage of own sourced revenues (\$23 million and 2.3% respectively, as of December 31, 2019).

Additional options are available to the City for short term liquidity, if required, include:

- Uncommitted reserves at December 31, 2019 total \$637.8 million, including discretionary reserves of \$240.9 million (\$16.9 million in the Working Capital Reserve and \$3.2 million in the Tax Stabilization Reserve);
- Temporary borrowing of up to \$80 million to manage short term cash flow needs (the City has never used this in the past); and

- Deferral of non-essential Capital Projects.

These options conform to the city's policy of keeping reserve balances at 50% of own-sourced revenues maintained.

Financial Assistance

The Federal and Provincial governments have made several funding announcements over the past few weeks in response to the COVID-19 pandemic. To date, the City has not received additional funding from either the Federal or Provincial Governments. However, a number of municipal organizations and associations have made requests for funding on behalf of municipalities.

On April 23, 2020, FCM issued an urgent report entitled "Protecting vital municipal services" to the Government of Canada requesting emergency operating funding for municipalities to keep essential services running. FCM is seeking \$10 billion in targeted emergency operating funding:

1. Base allocation of \$7.6 billion based on the Federal Gas Tax Fund formula; and
2. Supplementary allocation for municipalities that own and operate transit systems - \$2.4 billion based entirely on 2019 transit ridership. This funding would not apply to Vaughan.

The entire report is available through the following link:

<https://data.fcm.ca/documents/resources/reports/protecting-vital-municipal-services.pdf>

On April 27, 2020, AMO sent a request to the Federal and Provincial Ministers of Finance supporting the FCM request for stimulus funding. Included in the request are continuation of the Federal Gas Tax funding as a preferred and reliable choice to quickly move funding for infrastructure from the federal government to municipalities in Ontario and grants from the Ontario government to help municipalities remain solvent during the pandemic and beyond.

<http://www.amo.on.ca/AMO-PDFs/Letters/2020/GC-Finance-Canada-MOF-LTR-AP-Municipal-Government.aspx>

At a meeting on April 28, 2020, the Large Urban Mayors' Caucus of Ontario (LUMCO) also joined the FCM request for emergency funding for municipalities from the Federal Government.

<https://www.ontariobigcitymayors.ca/news/details.php?id=675>

On May 30, the Municipal Finance Officers' Association of Ontario (MFOA) issued its First Report on the Financial Implications of the COVID-19 Pandemic, in which it

supported FCM's recommendations to the federal government in principle and recommended the following:

- The Province establish a support grant to compensate municipalities for targeted net lost revenues resulting from the COVID-19 emergency. Targeted revenue streams include, but are not limited to, transit and recreation;
- The provincial or federal government provide forgivable interest-free loans to municipalities to address revenue shortfalls of a temporary nature;
- The Province establish an emergency cost recovery grant to compensate municipalities for increased costs directly related to the COVID-19 emergency;
- The provincial and federal governments, under existing programs, maintain committed transfer payments to each municipality as planned for 2020-2022;
- The Province extend statutory and non-statutory reporting deadlines: 1-year deferrals for new requirements and 6-month deferrals for existing reporting deadlines. Timelines should be reviewed in tandem with the easing of restrictions; and
- The Province continue to work closely with its municipal partner to learn "on the ground" lessons of the financial impacts of the pandemic and to plan for future recovery.

The complete report is available through the following link:

https://www.mfoa.on.ca/mfoa/Main/MFOA_Policy_Projects/Financial_Implications_of_COVID19.aspx

On June 1, the Federal Government announced acceleration of payments of the 2020 Gas Tax Funding to municipalities. The City will receive the total of \$9.3 million in June instead of the scheduled 50% in July and 50% in November. However, the entire \$9.3 million has already been allocated to eligible capital projects during the 2020 Budget process.

The City will continue to work with partner municipalities, the Region, FCM, LUMCO, AMO and MFOA to access eligible funding for lower tier municipalities. Staff will be participating in efforts with other municipalities seeking financial support from senior levels of government to mitigate the financial impact of the COVID-19 pandemic.

Options to Mitigate the Financial Pressures in 2020

Potential measures to offset the forecasted COVID-19 pandemic operating budget deficits in 2020 and 2021 could include:

- Additional workforce re-balancing - temporary layoffs, re-deployments, organization re-alignments;
- Continued spending restrictions – hiring, discretionary spend, non-essential expenditures;

- Manage timing of non-essential capital project delivery;
- Consider operating budget contingencies;
- Maintain strong operating cash balance;
- Review discretionary reserve balances;
- Consider temporary borrowing; and
- Continue to advocate for funding support from senior levels of government.

Staff will continue to monitor the situation closely as it evolves and will provide regular updates to Council.

Section 290(4) of *The Municipal Act*, states that the municipality shall provide for any deficit of the previous year in preparing their annual budget. As such, forecasted deficits not funded from grants made available from higher levels of government will need to be reflected in the development of the 2021 Operating Budget. Staff will consult with Council prior to developing the 2021 Operating Budget to reflect the most recent information of the pandemic and incorporate mitigation measures accordingly.

Financial Impact

The financial impact of the two scenarios discussed in this report to the City's Tax Supported Operating Budget in 2020 and Forecast in 2021 is summarized in the following table:

Scenario	2020 (\$M)					2021 (\$M)			
	Forgone Revenue	Additional Costs	Avoided Costs	Rate Impact	Total Impact	Forgone Revenue	Additional Costs	Avoided Costs	Total Impact
1. COVID-19 Conditions Persist until September 30, Recovery by March 31, 2021	(24.3)	(1.9)	8.4	(1.5)	(19.4)	(8.9)	(0.2)	4.2	(4.9)
2. COVID-19 Conditions Persist until December 31, Recovery by December 31, 2021	(27.7)	(2.1)	10.2	(1.5)	(21.1)	(25.0)	(1.4)	7.7	(18.6)

The City will consider all potential options to mitigate the financial pressures in 2020 including workforce re-balancing, spending restrictions, capital project deferrals and petitioning support from the federal and provincial governments.

Staff will continue to monitor the pandemic closely as it evolves and will provide regular updates to Council, including in the Fiscal Health reports. Staff will also consult with Council prior to developing the 2021 Operating Budget to reflect the most recent information of the pandemic and incorporate mitigation measures accordingly.

Conclusion

The global outbreak of the coronavirus (COVID-19) has impacted the lives of billions of people, businesses and governments around the world. The City of Vaughan, like many other municipalities across Canada and Ontario, has responded with measures to stop the spread of the virus, protect its citizens and businesses while ensuring continuation of essential services. These measures along with market reaction to the pandemic has created challenges for the City including delivery of essential services and financial pressures from the loss of revenues due to the closure of City facilities, suspension of programs, financial relief for residents and businesses and additional expenditures to ensure the health and safety of residents and employees. Due to the City's swift and effective measures taken and prudent management of financial resources over many years, the City of Vaughan is in a strong position to withstand the pressures of the pandemic in the near term, but financial aid from senior levels of government is being sought to help prepare for recovery and ensure financial sustainability into the future.

City staff will continue to monitor the evolving situation and shift resources to mitigate the pressures. The City will also participate with partner municipalities, the Region and associations such as the FCM, LUMCO, AMO and MFOA to request for funding relief from senior levels of Government.

For more information, please contact:

Michael Marchetti, Director of Financial Planning & Development Finance & Deputy City Treasurer, Ext. 8271

Dean Ferraro, Director, Financial Services & Deputy Treasurer, Ext. 8272

Kenneth Quan, Manager, Corporate Financial Planning & Analysis, Ext. 8029

Prepared by

Kenneth Quan, Manager, Corporate Financial Planning & Analysis, Ext. 8029

With Contributions from

Lisa-Marie Russo, Manager Financial Planning & Analysis Ext. 8438

Varant Khatchadourian, Manager Financial Planning & Analysis Ext. 8338

Sean Skinkle, Finance Manager, Water, Wastewater and Stormwater Ext. 8486

Appendix 1 – Financial Assistance Programs for COVID-19 from Senior Levels of Government

The Federal Government has announced over \$250 billion¹ in financial support, including but not limited to:

- Canada emergency wage subsidy (CEWS) - \$73 billion, aimed at covering up to 75 per cent of wages for businesses so that they don't have to lay people off;
- Canada emergency relief benefit (CERB) - \$35 billion, provides \$2,000 a month for four months to employees laid off due to COVID-19;
- Canada emergency business account (CEBA) \$25 billion, makes available, through banks, interest-free loans of \$40,000 to qualifying businesses, with up to \$10,000 of that amount forgivable;
- \$5.5 billion in GST credits for low-income individuals; and
- \$9 billion in Financial aid to students, a large chunk for post-secondary students, providing \$1,250 a month (and up to \$1,750 for students who are caregivers) from May to August for current college or university students, those that were set to start in the fall and recent graduates who had finished their degree after December.

Over \$17 billion² announced by the Province of Ontario including but not limited to:

- Up to \$10 billion in tax deferrals, including \$6 billion in deferred taxes for 100,000 businesses, \$1.9 billion in WSIB premium deferrals and \$1.8 billion in deferred municipal education property tax payments;
- \$250 million of direct support to assist municipalities to stop the spread of COVID-19;
- One-time payments to families of \$200 for every child under the age of 12; parents of special-needs kids will receive \$250 per child as part of the \$336 million program;
- \$1 billion contingency fund for COVID-19 outbreak response as needed;
- \$935 million for hospitals to increase capacity to handle patients with more acute- and critical-care beds;
- \$243 million to expand emergency capacity and virus containment measures in nursing homes;

¹Government of Canada website; ² Government of Ontario website

- \$160 million to boost COVID-19 testing and surveillance and provide home-testing kits when they become available; and
- \$182 million for increased home and community care, hiring of more doctors, nurses and personal support workers.

The Region has approved the following supports to help residents and businesses:

- Waive interest on any portion of tax levy instalments not remitted to the Region as a result of a local municipality's COVID-19 tax relief program for a period of up to 90 days; and
- Retain 2020 water and waste-water rates at their 2019 levels.

Appendix 2 – Measures Taken by the City of Vaughan in Response to COVID-19

Date	Event	Target Area	Measure Taken
13-Mar	City of Vaughan activates Emergency Plan		
13-Mar	PSA	Community Ctr & Library Closures (until Apr 6th)	Closed all community ctrs and libraries - effective Sat 3/14 @ 5pm until Mon Apr 6th
			Includes all CC permits/rentals, recreation & library programming
			March Break camps and daycare programming cancelled - refunds to be issued w/o penalty
			JOC closed to the public - effective Mon 3/16 until further notice
			Cancelled a few other public meetings & events
17-Mar	City of Vaughan declares State of Emergency		
17-Mar	PSA	"All City Facility Closures (until Apr 6th)"	City Hall and all other City facilities closed to public - effective Wed 3/18 @ 8:30am until Mon Apr 6th
			Cancelled all Council, Committee & task force meetings up to and incl Apr 9th
			Aligning to Ontario & YR - closure of private schools, churches, child care centres and bars/restaurants (except for takeout/delivery)
17-Mar	Sp.CW/Council	Property Tax	Waived late payment fees and interest on iterim billing until June 1st (for payments due 3/26, 4/27, 5/27)
		Municipal Accommodation Tax	Suspended collection of 4% MAT tax until June 1st
		Business License Renewals	Deferred license renewals for existing business by up to 90 days past the expiry date of license. New business are still required to be licensed.
17-Mar	PSA	Vaughan Business Action Plan	Announced the above property tax, MAT measures + some other misc. by-law changes to help re-stocking of store shelves and movement of goods.
19-Mar	PSA	Elderly Home-Owner Tax Assistance Program	Deadline for Elderly Home-Owner Tax Assistance program (tax credit of \$377) extended to April 30th (from Mar 31st)
			Deadline for low-income seniors and disabled persons property tax deferral program remains Sep 30th
30-Mar	Sp.CW/Council	Stormwater Charge	Deferred billings for 60 days (from May 11 to July 11)
		Water/Wastewater Rates	Cancelled 2020 rate increase (planned for 9% on Apr 1st). Asking YR to follow-suit
30-Mar	PSA	Water Charges	News release re: the above water charge changes.
31-Mar	PSA	"Extension of Facility Closures (until further notice)"	Previously announced facility closures and program cancellations extended from Apr 6th until further notice
2-Apr	PSA	Spring Rec Programs & Permits Cancelled	All Spring recreation programs and swim lessons cancelled.
			Indoor facility permits @ CC's cancelled until May 3rd
			Outdoor field permits cancelled until May 31st
			All City-led events from Apr-Jun are post-poned until further notice
			Refunds to be issued to all participants and permit holders
			Summer camps still running, but payments deferred to May 15th and June 15th
6-Apr	PSA	Elderly Home-Owner Tax Assistance Program	Deadline for Elderly Home-Owner Tax Assistance program (tax credit of \$377) extended further to May 15th (from previous Apr 30th date in 3/19 PSA)
			Deadline for low-income seniors and disabled persons property tax deferral program remains Sep 30th
8-Apr	Sp.CW/Council	Rent at City-owned facilities	Defer monthly rent payments for not-for-profit Tenants within City-owned facilities for 3 months (Apr-Jun)
14-Apr	PSA	Water/Wastewater	Waiving late payment charges on water/wastewater billings for all properties, for 60 days (effective 4/15). No impact to City revenues; impact contained within Alectra.
22-Apr	PSA	Rent at City-owned facilities	Announced above rent for non-for-profit measure

Date	Event	Target Area	Measure Taken
24-Apr	PSA	Public Works Seasonal Services	Published list of seasonal services that are continuing, delayed, reduced or suspended
13-May	PSA	Property Tax	Interim billings - extend waiver of late payment fees and interest another 30 days, until July 1st (for payments due 3/26, 4/27, 5/27) "Final billings: Residential & Non-res...30-day delay of tax bills, from June billing (due July, Aug, Sep)...to July billing (due Aug, Sep, Oct) "
15-May	PSA	VPL Curbside Pickup	Vaughan Public Libraries is first in Province to provide curbside pickup
27-May	Council	Municipal Accommodation Tax	Suspended collection of 4% MAT tax for an additional 3 months (until Sept 1st)
		Ready, Resilient, Resourceful (RRR) Committee	Establish the new RRR Committee of Council as part of City's ongoing COVID-19 response efforts. First meeting to be in June 2020 and will be chaired by the Mayor.
28-May	PSA	VPL In-library Programs	Vaughan Public Libraries has cancelled all in-library programs until January 2021.
29-May	PSA	On-line Summer Camps & Programs	Announced new Virtual Summer Adventure series; registration starts June 1st, with livestream summer camp activities and recreational programs running July 6th to Sept 4th
2-Jun	PSA	Municipal Accommodation Tax	Announced above extension of MAT collection until Sept 1st