

**City of St. Albert**  
**Covid-19 Net Revenue and Cash Flow Impacts**  
**Municipal**

	20-Mar	Proxy to April 5, 2020	20-Apr	20-May	20-Jun	20-Jul	20-Aug	20-Sep	2020 deficit/(surplus) based on Current Assumptions
<b><u>Net Anticipated Revenue Impact (Due to Service Reductions)</u></b>									
<b><u>Forecasted Revenue Impacts</u></b>									
Sales & User Fees	757,880	194,129	1,164,774	1,146,530	56,808	48,962	32,828	8,570	3,216,351
Culture	149,416	25,483	152,900	151,422	9,069	7,816	5,241	1,368	
Recreation	352,060	138,404	830,427	730,641	47,739	41,145	27,587	7,202	
Transit	256,404	30,241	181,447	264,467	-	-	-	-	
Fines & Penalties	-	8,632	51,793	51,990	-	201,796	169,101	84	474,596
Assessment & Taxation Services	-	28	169	-	-	201,796	169,101	84	
By-Law Enforcement	-	844	5,062	5,065	-	-	-	-	
Police Services	-	7,817	46,900	46,925	-	-	-	-	
Other	30,097	7,960	47,760	47,257	1,742	1,160	630	364	129,011
<b>Total Forecasted Revenue Impacts</b>	<b>787,977</b>	<b>210,721</b>	<b>1,264,327</b>	<b>1,245,777</b>	<b>58,550</b>	<b>251,918</b>	<b>202,559</b>	<b>8,850</b>	<b>3,819,958</b>
<b><u>Offsetting Expense Savings</u></b>									
Contracted & General Services	- 43,197	- 7,354	- 44,124	- 43,766	- 6,023	- 7,474	- 2,790	- 956	- 148,329
Culture	- 40,599	- 6,795	- 40,770	- 40,704	- 1,108	- 1,376	- 513	- 176	
Recreation	- 2,598	- 559	- 3,354	- 3,062	- 4,914	- 6,098	- 2,276	- 780	
Materials, Goods, Supplies & Utilities	- 70,637	- 9,971	- 59,824	- 73,371	- 13,932	- 8,647	- 5,337	- 1,597	- 233,346
Culture	- 29,109	- 4,842	- 29,055	- 29,068	- 241	- 150	- 92	- 28	
Recreation	- 41,528	- 5,128	- 30,770	- 44,303	- 13,691	- 8,498	- 5,245	- 1,569	
Salaries, Wages, & Benefits	- 368,916	- 87,038	- 522,230	- 488,780	- 63,497	- 52,373	- 38,605	- 9,559	- 1,543,960
Culture	- 103,161	- 17,207	- 103,239	- 103,244	- 250	- 206	- 152	- 38	
Recreation	- 265,754	- 69,832	- 418,991	- 385,536	- 63,248	- 52,167	- 38,454	- 9,521	
<b>Total Offsetting Expense Savings</b>	<b>- 482,749</b>	<b>- 104,363</b>	<b>- 626,179</b>	<b>- 605,916</b>	<b>- 83,452</b>	<b>- 68,494</b>	<b>- 46,733</b>	<b>- 12,112</b>	<b>- 1,925,635</b>
<b><u>Total Net Anticipated Revenue &amp; Cash Flow Impact (Due to Service Reductions)</u></b>	<b>305,228</b>	<b>106,358</b>	<b>638,148</b>	<b>639,861</b>	<b>24,903</b>	<b>183,424</b>	<b>155,826</b>	<b>3,261</b>	<b>1,894,323</b>

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<b><u>Direct Incident Response and Corporate Decisions (Costs &amp; Savings) to April 5, 2020</u></b>									
Emergency Operations Center direct incremental costs	126,628	7,471	44,826	44,826	22,413	11,207	5,603	2,802	258,304
General Supplies Equipment	369,594	64,533	387,198	387,198	193,599	96,800	48,400	24,200	1,506,988
Contracted Services	14,123	2,164	12,984	12,984	6,492	3,246	1,623	812	52,264
Public Works overtime, Material, Vehicle	5,801	9,855	59,130	59,130	29,565	14,783	7,391	3,696	179,495
Deferral of April 1 increments	-	8,333.33	50,000	50,000	50,000	150,000			-
Deferral of Property Taxes	-		2,746,935	2,746,935	24,722,415	2,746,935	2,746,935	35,710,155	-
<b>Total Direct Incident Response</b>	<b>516,146</b>	<b>75,690</b>	<b>3,201,073</b>	<b>3,201,073</b>	<b>24,924,484</b>	<b>3,022,970</b>	<b>2,809,952</b>	<b>35,678,646</b>	<b>1,997,051</b>
<b><u>Grand Total Covid-10 Estimated Impact</u></b>	<b>821,374</b>	<b>182,048</b>	<b>3,839,221</b>	<b>3,840,934</b>	<b>24,899,581</b>	<b>3,206,393</b>	<b>2,965,778</b>	<b>35,681,908</b>	<b>3,891,374</b>

Council Approved Funding for Covid-19 Response	1,400,000	Estimated Daily Burn Rate	Estimated Remaining Budget (in Days)					
Total estimated spend to April 5, 2020	1,003,421	36,410	11					
Estimated funding required by month	821,374	1,092,286	1,093,999	177,166	459,458	218,843	28,247	
Estimated funding required cumulative	821,374	1,913,660	3,007,659	3,184,825	3,644,284	3,863,127	3,891,374	

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Service	Description	Reduction/Canellation Start Date	Reduction/Canellation Start Date	% Reduction	Ramp-up Start date	Ramp-up End date	Notes
Recreation & Culture	All Recreation & Culture facilities and programming cancelled until May 31	14-Mar-20	31-May-20	100%	01-Jun-20		Future scenarios to include a time period for services to ramp back up to 100%
Transit	Eliminate ridership fees for STat March 24 - May 31	24-Mar-20	31-May-20	100%	01-Jun-20		Future scenarios to include a time period for services to ramp back up to 100%
Fines		01-Apr-20	31-May-20	25%	01-Jun-20		Non Council directed however wanted to recognize the potential loss in revenue as less cars driving. Actual impact to be monitored and forecast updated accordingly.
Utilities & Taxes	No Utility Penalties, No Tax Penalties	01-Apr-20	30-Sep-20	100%	01-Oct-20		Was originally built as a single scenario with a 6 month cancellation for both. Furture versions to have Utilities and taxes separated to allw for different parameters.
Utilities	Defer Utility Bills for 3 months, payback over the next 6	01-Apr-20	30-Jun-20	50%	01-Jul-20	31-Dec-20	Deferring of bills only impacts cash flow and not our annual income statement. It is assumed in this scenario that only 50% of customers will choose to defer payment. This will be monitored and updated accordingly.
Property Taxes	Defer property taxes 3 months	01-Jul-20	30-Sep-20	50%	01-Oct-20		Deferring of bills only impacts cash flow and not our annual income statement. It is assumed in this scenario that only 50% of customers will choose to defer payment. This will be monitored and updated accordingly.
Rec & Parks Sponsorship	Waiving of contract	14-Mar-20	30-Jun-20	100%	01-Jul-20		Amounts forecasted only include waiving of invoices for monthly payors. Decision has not yet been made as to how to handle longer term contracts that have been pre-paid (ie. deferral, refund, credit etc)
Rec & Parks Advertising	Waiving of contract	14-Mar-20	30-Jun-20	100%	01-Jul-20		Amounts forecasted only include waiving of invoices for monthly payors. Decision has not yet been made as to how to handle longer term contracts that have been pre-paid (ie. deferral, refund, credit etc)
Rec & Parks Leaseholder	Waiving of contract	14-Mar-20	30-Jun-20	100%	01-Jul-20		Amounts forecasted only include waiving of invoices for monthly payors. Decision has not yet been made as to how to handle longer term contracts that have been pre-paid (ie. deferral, refund, credit etc)

Other Notes:

1. Direct incident response forecast based on current burn rate of \$36K per day to the end of May with each subsequent month being reduced by 50%
2. Does not include additional costs related to recovery efforts
3. Positive values under revenue indicate "reduced" revenue
4. Positive values under expenses indicated "increased" costs, negative values under expenses indicate "decreased" costs (ie savings)
5. Gaps remaining in current estimated spend include Fire/EMS overtime, and inside worker overtime (thought to be minimal). These values will become more apparent through payroll processing.