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**Subject:** Approval of 2021 Interim Levy Dates and Amounts

**Report to:** Corporate Services Committee

**Report date:** Wednesday, January 13, 2021

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## **Recommendations**

1. That the interim amounts for the Regional levy **BE APPROVED** by Regional Council in the amounts shown in **Appendix 1**;
2. That the Regional Clerk ensures that the appropriate by-law **BE PREPARED** for presentation to Regional Council for consideration and approval; and
3. That report CSD 2-2021 **BE CIRCULATED** to the Councils of the local area municipalities for information.

## **Key Facts**

- The purpose of this report is to approve the interim levy amounts and due dates.
- Section 316 of the Municipal Act provides that the council of an upper-tier municipality may requisition an amount equivalent to 50% of the prior year's approved levy from each area municipality in order to continue core services prior to the adoption of budget estimates for the year.
- The Region's Budget Control Bylaw (2017-63, section 6.3 paragraph a.) provides that prior to Council's approval of the Operating Budget bylaw, a current year's expenditures may be incurred if a budget for a similar item existed in the previous year's operating budget and the expenditures is at the same service level as the prior year and does not exceed 50% if the amount appropriated in the previous year's operating budget.
- Interim levy dates are consistent with the prior years. The local area municipalities were consulted and no alternative dates are considered.

## **Financial Considerations**

The interim levy amounts to be requisitioned from the local area municipalities totals \$196,284,697 (General Levy) and \$19,410,737 (Waste Management) for a total of \$215,695,434 or 50% of the 2020 levied amounts. The interim levy will provide sufficient cash flows for current year Region operations until approval of the 2021 operating budget and levy amounts.

## **Analysis**

The authority to incur expenditures by Regional departments, boards and agencies is granted by Regional Council through the annual approved operating budget as prescribed by the Municipal Act. Prior to the an annual budget being adopted by Regional Council, bylaw 2017-63 as approved by Regional Council provides that Regional departments, boards and agencies may incur expenses up to 50% of their prior year's operating budget in order to maintain business as usual for Regional services.

Further to this, Section 316 of the Municipal Act authorizes Council through a bylaw to provide an interim levy equivalent to 50% of the prior year's approved estimates (subject to certain adjustments) before the adoption of budget estimates for the year. It has been the Region's past practice to levy an interim levy in order to fund Regional services prior to the approval of the annual budget and final levy amounts. As such, Appendix 1 includes the proposed interim levy dates and amounts by Area Municipality.

## **Alternatives Reviewed**

Alternative thresholds were not considered as the interim levy of 50% permitted by the Municipal Act will generally ensure cash inflows in the shorter term are able to accommodate the level of expenditures. The Municipal Act does not have a requirement to approve a spending limit in advance of the budget approval however the practice has been adopted by the Region through bylaw 2017-63.

## **Relationship to Council Strategic Priorities**

Not Applicable.

## **Other Pertinent Reports**

Not Applicable.

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### **Recommended by:**

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**Submitted by:**

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*This report was prepared in consultation with Margaret Murphy, Associate Director, Budget Planning & Strategy and reviewed by Helen Chamberlain, Director, Financial Management & Planning/Deputy Treasurer*

**Appendices**

Appendix 1              Interim Levy Payments and Dates

**Appendix 1 - Interim Levy Payments and Dates**

<b>General Levy</b>			
<b>Municipality</b>	<b>March 10, 2021</b>	<b>May 12, 2021</b>	<b>Total Interim Levy</b>
Fort Erie	6,062,754	6,062,754	12,125,508
Grimsby	7,516,889	7,516,889	15,033,779
Lincoln	5,833,404	5,833,404	11,666,808
Niagara Falls	20,700,592	20,700,592	41,401,185
Niagara-on-the-Lake	8,506,826	8,506,826	17,013,653
Pelham	4,094,715	4,094,715	8,189,430
Port Colborne	3,141,768	3,141,768	6,283,535
St. Catharines	25,634,978	25,634,978	51,269,956
Thorold	3,923,644	3,923,644	7,847,288
Wainfleet	1,485,405	1,485,405	2,970,810
Welland	8,123,257	8,123,257	16,246,514
West Lincoln	3,118,117	3,118,117	6,236,234
<b>Total</b>	<b>98,142,349</b>	<b>98,142,349</b>	<b>196,284,697</b>

<b>Waste Management Special Levy</b>			
<b>Municipality</b>	<b>March 10, 2021</b>	<b>May 12, 2021</b>	<b>Total Interim Levy</b>
Fort Erie	738,469	738,469	1,476,938
Grimsby	530,215	530,215	1,060,429
Lincoln	442,593	442,593	885,186
Niagara Falls	1,903,785	1,903,785	3,807,571
Niagara-on-the-Lake	420,597	420,597	841,195
Pelham	335,669	335,669	671,338
Port Colborne	486,563	486,563	973,126
St. Catharines	2,954,087	2,954,087	5,908,174
Thorold	410,601	410,601	821,203
Wainfleet	150,179	150,179	300,358
Welland	1,088,826	1,088,826	2,177,651
West Lincoln	243,785	243,785	487,571
<b>Total</b>	<b>9,705,369</b>	<b>9,705,369</b>	<b>19,410,737</b>

<b>Total General &amp; Waste Management Interim Levy</b>			
<b>Municipality</b>	<b>March 10, 2021</b>	<b>May 12, 2021</b>	<b>Total Interim Levy</b>
Fort Erie	6,801,223	6,801,223	13,602,446
Grimsby	8,047,104	8,047,104	16,094,208
Lincoln	6,275,997	6,275,997	12,551,994
Niagara Falls	22,604,378	22,604,378	45,208,755
Niagara-on-the-Lake	8,927,424	8,927,424	17,854,847
Pelham	4,430,384	4,430,384	8,860,768
Port Colborne	3,628,331	3,628,331	7,256,661
St. Catharines	28,589,065	28,589,065	57,178,129
Thorold	4,334,245	4,334,245	8,668,491
Wainfleet	1,635,584	1,635,584	3,271,168
Welland	9,212,082	9,212,082	18,424,165
West Lincoln	3,361,902	3,361,902	6,723,805
<b>Total</b>	<b>107,847,717</b>	<b>107,847,717</b>	<b>215,695,434</b>