

## Appendix 1 – Niagara Region Departments Base Budget

Object of Expenditure	2020 Budget*	2021 Budget~	\$ Variance	% Variance	Note
Labour Related Costs	243,755,649	244,759,016	1,003,367	0.4%	(1)
Administrative	22,872,047	24,185,907	1,313,860	5.7%	(2)
Operational & Supply	43,641,010	43,557,765	(83,245)	-0.2%	
Occupancy & Infrastructure	13,609,740	14,097,690	487,950	3.6%	(3)
Equipment, Vehicles, Technology	8,931,603	9,088,046	156,443	1.8%	
Community Assistance	165,157,825	166,985,460	1,827,634	1.1%	
Partnership, Rebate, Exemption	13,906,580	14,125,290	218,710	1.6%	
Financial Expenditures	67,246,569	70,747,176	3,500,608	5.2%	(4)
Transfers to Funds	23,674,558	26,312,204	2,637,646	11.1%	(5)
Expense Allocations to Capital	(140,000)	(140,000)	0	0.0%	
Allocations Between Departments	(604,565)	(613,982)	(9,417)	1.6%	
<b>Total Expenditure before Indirect Allocations</b>	<b>602,051,017</b>	<b>613,104,573</b>	<b>11,053,556</b>	<b>1.8%</b>	
Indirect Allocations to Rate and Courts	(6,916,323)	(7,019,909)	(103,585)	-1.5%	
Capital Financing Allocation to Rate and Courts	(12,420,277)	(15,722,089)	(3,301,812)	-26.6%	(6)
<b>Total Expenditure</b>	<b>582,714,417</b>	<b>590,362,576</b>	<b>7,648,159</b>	<b>1.3%</b>	
Taxation	(17,063,974)	(17,078,253)	(14,279)	-0.1%	
Federal & Provincial Grants	(296,237,294)	(298,750,331)	(2,513,037)	-0.8%	
By-Law Charges & Sales	(15,359,242)	(15,676,410)	(317,168)	-2.1%	
Other Revenue	(45,389,738)	(45,331,186)	58,552	0.1%	
Transfers from Funds	(3,972,411)	(4,748,956)	(776,544)	-19.5%	(7)
<b>Total Revenue</b>	<b>(378,022,659)</b>	<b>(381,585,136)</b>	<b>(3,562,476)</b>	<b>0.9%</b>	
<b>Net Departmental Levy Budget</b>	<b>204,691,758</b>	<b>208,777,440</b>	<b>4,085,683</b>	<b>2.0%</b>	

\*includes in-year adjustments and excludes 2020 one-time programs

~excludes 2021 program changes for COVID-19 and Growth Costs

Notes:

1. Labour related costs includes contract and WSIB increases, salary gapping, and base FTE reductions, which were separated in the analysis section of the report.
2. Administrative cost increases includes \$0.8 million to facilitate Human Resource Systems (HRIS) transition if required, offset by increased transfers from reserves in note 6, and \$0.7 million due to insurance premium increases on policy renewal.
3. Occupancy and Infrastructure includes \$0.5 million in roof patching, one-time building security costs, and long-term care minor capital funded through increases in transfers from reserve and provincial grants.
4. Financial Expenditures includes an increase of \$4.3 million related to the debt financing of the SNF wastewater treatment plant offset by retiring debt in Waste Management of \$0.8 million. These costs are recovered through Capital Financing Allocations to wastewater operations as per note 6.
5. Transfers to Reserves increase includes the \$2.0 million or 1.0% levy increase to support capital investment.
6. Capital Financing Allocation includes increased debt charges allocated to the Rate program, approved at BRCOTW November 26<sup>th</sup>.
7. Transfers from reserves increase includes \$0.8 million for HRIS transition included in note 2 above.