
Subject: Approval of 2022 Interim Levy Dates and Amounts

Report to: Corporate Services Committee

Report date: Wednesday, December 8, 2021

Recommendations

1. That the interim Regional levy amounts and dates **BE APPROVED** in accordance with Appendix 1 to Report CSD 75-2021.
2. That the appropriate by-law **BE PREPARED** for presentation to Regional Council for consideration and approval.
3. That Report CSD 75-2021 **BE CIRCULATED** to 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, 2001*, 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. The interim levy ensures sufficient funds are available to sustain operations.
- 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 total \$202,650,307 for the General Levy and \$20,283,382 for the Waste Management special levy for a total of \$222,933,689 or 50% of the 2021 levied amounts. The interim levy will

provide sufficient cash flows for current year Region operations until approval of the 2022 operating budget and final 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, 2001*. Prior to the 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, 2001*, authorizes Council through a by-law 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 amount in order to fund Regional services prior to the approval of the annual budget and final levy amounts. As such, Appendix 1 to Report CSD 75-2021 includes the proposed interim levy dates and amounts by Local Area Municipality.

Alternatives Reviewed

Alternative thresholds were not considered as the interim levy of 50% permitted by the *Municipal Act, 2001* will generally ensure cash inflows in the shorter term are able to accommodate the level of expenditures. The *Municipal Act, 2001* 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

The recommendations in this report align with Council's Strategic Priority of Sustainable and Engaging Government.

Other Pertinent Reports

None.

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Appendices

Appendix 1 Interim Levy Payments and Dates

Appendix 1 - Interim Levy Payments and Dates

Table 1 - Interim General Levy (\$)

Municipality	March 9, 2022	May 11, 2022	Total Interim Levy
Fort Erie	6,295,227	6,295,227	12,590,454
Grimsby	7,727,795	7,727,795	15,455,589
Lincoln	6,114,347	6,114,347	12,228,694
Niagara Falls	21,363,065	21,363,065	42,726,129
Niagara-on-the-Lake	8,772,817	8,772,817	17,545,634
Pelham	4,287,289	4,287,289	8,574,579
Port Colborne	3,252,185	3,252,185	6,504,369
St. Catharines	26,184,956	26,184,956	52,369,912
Thorold	4,187,699	4,187,699	8,375,397
Wainfleet	1,531,526	1,531,526	3,063,051
Welland	8,396,817	8,396,817	16,793,633
West Lincoln	3,211,431	3,211,431	6,422,862
Total	101,325,151	101,325,151	202,650,303

Table 2 - Waste Management Interim Special Levy (\$)

Municipality	March 9, 2022	May 11, 2022	Total Interim Levy
Fort Erie	770,721	770,721	1,541,442
Grimsby	557,873	557,873	1,115,745
Lincoln	463,521	463,521	927,043
Niagara Falls	1,988,145	1,988,145	3,976,290
Niagara-on-the-Lake	439,618	439,618	879,235
Pelham	351,829	351,829	703,657
Port Colborne	510,435	510,435	1,020,869
St. Catharines	3,077,998	3,077,998	6,155,996
Thorold	434,000	434,000	867,999
Wainfleet	156,374	156,374	312,747
Welland	1,133,355	1,133,355	2,266,710
West Lincoln	257,863	257,863	515,725
Total	10,141,729	10,141,729	20,283,458

Table 3 - Total General & Waste Management Interim Levy (\$)

Municipality	March 9, 2022	May 11, 2022	Total Interim Levy
Fort Erie	7,065,948	7,065,948	14,131,896
Grimsby	8,285,667	8,285,667	16,571,334
Lincoln	6,577,868	6,577,868	13,155,737
Niagara Falls	23,351,210	23,351,210	46,702,419
Niagara-on-the-Lake	9,212,435	9,212,435	18,424,869
Pelham	4,639,118	4,639,118	9,278,236
Port Colborne	3,762,619	3,762,619	7,525,238
St. Catharines	29,262,954	29,262,954	58,525,908
Thorold	4,621,698	4,621,698	9,243,396
Wainfleet	1,687,899	1,687,899	3,375,798
Welland	9,530,172	9,530,172	19,060,343
West Lincoln	3,469,294	3,469,294	6,938,587
Total	111,466,880	111,466,880	222,933,760