

---

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

**Report to:** Corporate Services Committee

**Report date:** Wednesday, January 15, 2020

---

## **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 1-2019 **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.
- The Region's Budget Control Bylaw (2017-63, section 6.3 paragraph b.) provides that prior to Council's approval of the Capital Budget Bylaw, expenditures for new capital projects may be permitted if an individual capital project is deemed a priority by Council and specifically approved by Council in advance of the general capital budget bylaw (section 6.3. paragraph b).
- 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 \$182,862,828 (General Levy) and \$17,664,148 (Waste Management) for a total of \$200,526,976 or 50% of the 2019 levied amounts. The interim levy will provide sufficient

cash flows for current year Region operations until approval of the 2020 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.

Expenditures for new capital projects prior to Council's approval of the 2020 consolidated capital budget bylaw may be permitted if an individual capital project is deemed a priority by Council and specifically approved by Council in advance of the general capital budget bylaw (section 6.3. paragraph b).

## **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.

---

**Prepared by:**

Rob Fleming, MBA  
Senior Tax & Revenue Analyst  
Corporate Services

---

**Recommended by:**

Todd Harrison, CPA, CMA  
Commissioner/Treasurer  
Corporate Services

---

**Submitted by:**

Ron Tripp, P.Eng.  
Acting, Chief Administrative Officer

*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

Page 4