



The Town of Niagara-On-The-Lake

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Report:	CS-22-002	Committee Date:	January 27, 2022
		Due in Council:	January 27, 2022

Report To:	Corporate Services Advisory Committee
Subject:	2022 Proposed Operating Budget

1. RECOMMENDATION

It is respectfully recommended that:

- 1.1 The 2022 Operating budget as noted in “Appendix II”, attached to this report, which includes an operating levy of \$13,670,566 and a Special Area Levy for Storm Water of \$879,443, be approved; and
- 1.2 The Clerk prepare the necessary by-law to set and levy the tax rates for the Town of Niagara-on-the-Lake purposes, for Niagara Region purposes, and for Educational purposes for the 2022 tax year after budgets are approved.

2. PURPOSE / PROPOSAL

The purpose of this report is to seek Council’s approval for the 2022 Operating Budget.

3. BACKGROUND

The Audit & Finance Committee met a total of seven (7) times since October 2021, during which time budget deliberations remained the focus of the Committee. In light of the COVID-19 pandemic and the associated budget pressures, the emphasis of the 2022 budget has been on providing a balance between maintaining service levels, meeting basic obligations, and delivering on key strategic priorities/initiatives, while keeping the tax burden to a minimum.

The 2022 Operating Budget deliberations began with a proposed 13.2 percent levy increase, or an increase of \$1,729,601. The Audit & Finance Committee and Town Staff were tasked by Council with finding savings and bringing down the proposed increase to 3% to 5% or better. Through a variety of measures, the Audit & Finance Committee explored options to bring the final increase down to a **2.99%** levy increase, or **\$392,607** (\$440,621 in 2021), after considering assessment growth.

4. DISCUSSION / ANALYSIS

Major drivers of the 2022 Operating Budget include Staff Salaries (Appendix III),

Insurance, legislative requirements, and reduction in certain revenues. Mitigation efforts include placing major increases on hold, reducing line items to align with historical actuals, and increasing revenues and reserve transfers where possible. Commentary on major areas is provided below.

Key Drivers

4.1 Salaries (Appendix II)

The Town regularly indexes Staff Salaries per its Employee Bargaining Agreement (By-law 5027-17); however, the current agreement ended December 31, 2021, and is currently in negotiations for the next four-year term. For 2022, rates are indexed at a rate of 2%, as a reasonable estimate until the new agreement is finalized. The overall increase for 2022 is estimated at \$1,309,221 for all salaries, where general levy supported salaries increased by \$658,016 (\$45,558 for Storm special levy), and rate supported programs increased by \$605,648. The levy portion of \$658,016 is offset by support from reserves and related user fees by \$458,106, resulting in a net levy impact of \$199,910.

4.2 Insurance

Council has already approved increases to the Town's insurance program through Report ADC-21-13. The Insurance industry is having major impacts on all municipalities for the 2022 budget year. This is generally based on more claims being made by municipalities as a result of climate change, joint liability, class action suits, rising legal costs, and a more recent trend being cyber-attacks. There are very few municipal insurers globally, and changes in the market have even caused at least one major insurance firm, Omex, to stop underwriting municipal policies. The Town's premiums increased by 16% or \$76,869 and are further detailed in Report ADC-21-13. Options for reducing premiums were discussed with the Audit & Finance Committee; however, due to the potential of a large increase in deductibles, which are paid out of pocket, the Committee did not favour adjusting deductibles.

4.3 Decreased Revenues

The Town is expecting decreased revenues under several areas of the budget. Certain revenues have been adjusted based on estimates and assumptions as it relates to expectations of program and service continuity as we navigate through the pandemic. Also, one-time reserve stabilization measures that occurred in the 2021 budget, have been either reduced or eliminated for 2022, reducing revenues further. See Appendix II – Operating Summaries for further details of revenue impacts throughout.

Key Cost Avoidance/Expense Mitigation

4.4 Community Partners/Discretionary Grants

Community Partners made presentations to the Audit & Finance Committee through November and December. The NOTL Museum and Niagara District Airport (NDA) requested nominal increases of \$7,909 and \$1,353, respectively. The Chamber maintained their request at \$72,000 as The Ice Wine Festival was cancelled for 2022.

Discretionary Grants have been placed on hold for 2022 based on a lack of available funding. Staff will revisit this issue in the summer of 2022 to review how parking revenues are performing.

4.5 Transfers to Reserves/Tax Stabilization

Several tax stabilization measures and reserve transfer reductions were made in the 2022 budget to reduce the impact on the tax levy. All measures total \$489,300.

Stabilization Measures

- **Safe-Restart COVID-19 (\$241k)** – Funding for the new Provincially mandated COVID Screeners for \$140,000 and \$101,380 to offset expected lost revenues within Parks and Recreation.
- **Town Stabilization (\$71.8k)** - The Audit & Finance Committee passed a motion for the Town to utilize up to 75% of the 2021 surplus to offset the 2022 Operating Budget. Currently, projections for the Town’s surplus is projected in the range of \$95,800 which provides for \$71,800 to offset the 2022 budget.
- **Winter Maintenance Reserve (\$76.5k)** – funding to offset winter maintenance-related activity within the Roads Department.
- **Planning Appeals Reserve (\$100k)** - funding to offset legal and planning appeals

Reductions in Reserve Transfers:

- **Transfer to Accessibility for Ontarians with Disability Act (AODA) Reserve** - The Town budgets \$20,000 annually for Capital investments driven by enhancements to meet accessibility requirements. This transfer has been suspended to support the 2022 budget.

Stabilization methods mitigated the majority of cost increases for 2022; however, they will need to be revisited when the budget process begins for 2023. Should the Town run a surplus in 2022, these areas will be among the areas first prioritized for consideration of surplus allocation.

4.6 Studies

Details concerning new and existing studies for 2022 are included in Appendix IV.

5. Strategic Plan

Protect Distinctive Community Assets

- Preserve unique community elements
- Close gap on capital investments
- Recognize the importance of tourism in Niagara-on-the-Lake
- Other

Deliver Smart Balanced Growth

- Update and create master and secondary plans
- Develop smart balanced growth criteria
- Identify smart balanced growth priorities
- Other

Create a Culture of Customer Service Excellence

- Define, support and acknowledge customer service excellence
- Support staff by providing comprehensive training
- Use technology to improve levels of service
- Other

Excel in a Positive Workplace

- Strengthen staff and Council partnerships
- Increase departmental collaboration
- Acknowledge contributions to positive workplace culture
- Other

Strengthen 2-Way Communications

- Develop education plans to inform residents
- Create a communications matrix
- Strengthen communications delivery methods
- Other

Not Applicable

The Town's budget helps formulate activities for the year, allowing a better understanding of priorities, figuring out how resources can be allocated, and which areas need to be re-evaluated. A well-developed budget will support successful outcomes in the strategic plan.

6. OPTIONS

Option 1 – Approve the final draft of the 2022 Operating budget as set out in this report (*As recommended*) .

Option 2 – Send 2022 Operating budgets back to Senior Management to look for further reductions or make changes as directed.

7. FINANCIAL IMPLICATIONS

Taking into consideration Council's budget requests and management's adjustments, Staff has delivered an operating budget that has a 2.99% increase after considering assessment growth. For those in an urban area, an additional local area storm charge will apply. While the increase in the storm charge is a high percentage, the total tax bill impact is still in line with previous years.

For the average residential assessment of \$536,960, this represents an increase of approximately \$44 on the tax bill. For those within an urban area and receive a Storm Levy Charge, an additional \$53 will apply for a total tax bill change of approximately \$97 or 7.9% for the Town's portion.

For those with different assessments, a summary is provided in the table below:

Assessment	Tax Increase	Storm Charge Increase	Total
\$750,000	\$51	\$74	\$125
\$1,000,000	\$68	\$98	\$166
\$1,500,000	\$102	\$147	\$249

8. COMMUNICATIONS

Once approved, the 2022 Operating Budget will be posted on the Town's website and to Questica. The Join the Conversation Budget page will be updated and a brief video will also be posted describing the Town's budget.

9. CONCLUSION

Town Staff has presented a budget that aligns with the direction provided by the Audit & Finance Committee. As such, the Town's Senior Management Team is seeking approval of the proposed 2022 Operating Budget as presented.

Respectfully submitted,



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Deputy Treasurer/Manager of Finance



Kyle Freeborn, CPA, CMA
Director, Corporate Services



Marnie Cluckie, MS.LOD, B.ARCH, B.ES
Chief Administrative Officer

Appendix I - Operating Budget Draft Changes

Special Council Meeting 2022-01-31
Prepared by Staff without Council Input

	\$ Change in Budget	% Levy Impact	\$ Impact on Tax Bill
Revenues			
Licenses, Permits, Rents, etc.	(230,878)	1.8%	20.63 1)
Transfer from Reserves	390,789	(3.0%)	(34.92) 2)
User Fees & Penalties	91,350	(0.7%)	(8.16) 3)
Total Revenue	251,261	1.9%	(22.45)
Expenses			
Contracted Services	(191,504)	(1.5%)	(17.11) 4)
External Transfers	(35,000)	(0.3%)	(3.13) 5)
Materials & Supplies	(253,199)	(1.9%)	(22.63) 6)
Other Personnel Expenses	(40,500)	(0.3%)	(3.62) 7)
Salaries Wages & Benefits	(27,693)	(0.2%)	(2.47) 8)
Tax Write-off's & Rebates	(10,000)	(0.1%)	(0.89) 9)
Transfer to Reserves	(160,000)	(1.2%)	(14.30) 10)
Total Expenses	(717,895)	(20.6%)	(64.15)
Growth	(151,187)	(1.2%)	(13.51)
Total Reductions	(1,120,343)	(8.5%)	(100.11)

Main Change Drivers

Revenues:

- 1) Removed Dock Area rental revenue (Jet Boats) \$158k (\$58k levy impact net of reserve transfer); Reduction in Ice Rental revenues of \$63k offset with Safe Restart funds
- 2) Added Safe Restart- COVID funding for COVID screeners (\$140k) and expected lost revenues of approx. \$101k in Parks & Recreation; Transfer from Planning Appeals reserve used to offset legal \$100k; \$76.5k from Winter Maintenance to fund corresponding activities
- 3) Tax Penalty and Interest increased \$56k and various Community & Development revenues adjusted to expected actuals

Expenses:

- 4) Removed Document Scanning initiative (2022-02) \$30k; Reduced various Road maintenance line items approx. \$80k; Reduced Community & Development Legal by \$22k
- 5) Chamber Ice Wine event cancelled reducing the contribution by \$40k
- 6) Various reductions to adjust closer to historical actual averages (4 years) as follows: Utilities by \$81k; Various supplies throughout, approx. \$37k; Various building and vehicle maintenance lines, approx. \$29k; Various conference budgets, approx. \$12.7k; Various construction materials lines, approx. \$17.7k; Memberships and training, approx. \$11k
- 7) Reduced various course and seminar line items, approx. \$16k to reflect closer to 4 year historical actual average; Reduced Retiree Benefits \$15k; Reduced uniforms and Safety footwear, approx. \$5k
- 8) With the deferral of the Municipal Accommodation Tax, project C01979 Queen St Enhancements (Victoria) is recommended for deferral and as such the corresponding labour salaries have been removed

9) Removed the vacancy rebate line item as it is no longer required beyond 2021

10) Removed transfer of \$100k to Dock Area reserve (associated with removal of Jet Boats revenue); removed the transfer of \$20k to the AODA reserve \$20k - to be evaluated in 2022 if ongoing transfers are needed; Reduction in the transfer to water capital improvements reserve of \$40k related to reallocation of Fire hydrant chargeback

Appendix II - Operating Budget Summaries

Special Council Meeting 2022-01-31
Prepared by Staff without Council Input

Summaries By Department					
LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)	2022 Proposed	2021 Approved	\$ Change on Budget	% Change on Budget	% Impact on Levy
100 - Municipal Purposes	31,821	(195,305)	227,125	(116.3%)	1.7%
120 - Council and Administration	586,378	672,606	(86,229)	(12.8%)	(0.7%)
130 - Corporate Services	2,136,538	1,985,113	151,424	7.6%	1.2%
250 - Fire & Emergency Services	1,938,451	1,856,287	82,164	4.4%	0.6%
300 - Operations - Public Works - Program Administration	1,872,117	1,799,983	72,134	4.0%	0.5%
310 - Operations - Public Works - Roads	427,575	413,414	14,160	3.4%	0.1%
320 - Operations - Public Works - Roads Maintenance	1,100,739	1,133,438	(32,699)	(2.9%)	(0.2%)
450 - Community and Development	981,646	877,960	103,686	11.8%	0.8%
550 - Library Services	786,278	675,796	110,482	16.3%	0.8%
650 - Operations - Parks Recreation & Facilities	3,186,442	3,253,601	(67,160)	(2.1%)	(0.5%)
740 - Street Lighting	622,581	653,876	(31,295)	(4.8%)	(0.2%)
Net Tax Levy (before growth)	13,670,566	13,126,770	543,794	4.1%	4.1%
Growth			(151,187)		(1.2%)
Net Tax Levy (after growth)			392,607		2.99%

SPECIAL LEVY (+ve = net expense/ -ve = net revenue)	2022 Proposed	2021 Approved	\$ Change on Budget	% Change on Levy/Budget
730 - Storm Water Management	879,443	456,998	422,445	92.4%

RATE SUPPORTED (+ve = net expense/ -ve = net revenue)	2022 Proposed	2021 Approved	\$ Change on Budget	% Change on Levy/Budget
325 - Operations - Public Works - Agriculture & Reforestation	109,356	92,810	16,546	17.8%
330 - Parking Operations	2,176,100	2,146,100	30,000	1.4%
350 - Public Transit	1,226,453	1,067,200	159,253	14.9%
460 - Building Services	843,450	748,437	95,013	12.7%
700/710/720 - Environmental Services - Water & Waste Water	9,815,371	9,661,801	153,570	1.6%
Total Rate Supported	14,170,730	13,716,348	454,382	3.3%

2022 Overall Budget Summary by Object/Category (Levy Supported)				
	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	13,670,566	13,126,772	543,794	4.1% *2.99% after growth
Government Transfers (Grants)	2,729,089	1,874,483	854,606	45.6%
Licenses, Permits, Rents, etc.	1,437,321	1,613,199	(175,878)	(10.9%)
Other (Investment Income, Interest, Donations, etc.)	1,322,200	1,418,240	(96,040)	(6.8%)
Payment-in-lieu-of Taxes	600,000	600,000	0	0.0%
Supplemental Taxation	200,000	200,000	0	0.0%
Transfer from Reserves	3,056,556	2,577,900	478,656	18.6%
User Fees & Penalties	1,923,713	1,661,787	261,926	15.8%
Revenues Total	24,939,446	23,072,382	1,867,064	8.1%
Expenses				
Contracted Services	3,246,191	3,167,031	79,160	2.5%
Debt Management -Principal	751,618	588,710	162,907	27.7%
External Transfers	511,614	497,352	14,262	2.9%
Interest on Long-Term Debt	357,141	233,896	123,245	52.7%
Materials & Supplies	3,800,261	3,712,465	87,796	2.4%
Net Chargebacks/(Recoveries)	(725,609)	(796,127)	70,518	(8.9%)
Other Personnel Expenses	176,975	209,325	(32,350)	(15.5%)
Rent and Financial Expenses	40,800	51,500	(10,700)	(20.8%)
Salaries Wages & Benefits	11,869,943	11,211,927	658,016	5.9%
Tax Write-off's & Rebates	108,000	118,000	(10,000)	(8.5%)
Transfer to Reserves	4,802,513	4,078,302	724,211	100.0%
Expenses Total	24,939,446	23,072,382	1,867,064	8.1%
Net Levy	0	0	(0)	0.0%

2022 Proposed Budget - Municipal Purposes				
100 - Municipal Purposes	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	2,614,068	1,796,207	817,861	45.5% 1)
Licenses, Permits, Rents, etc.	0	158,278	(158,278)	(100.0%) 2)
Other (Investment Income, Interest, Donations, etc.)	1,280,400	1,379,740	(99,340)	(7.2%) 3)
Payment-in-lieu-of Taxes	600,000	600,000	0	0.0%
Supplemental Taxation	200,000	200,000	0	0.0%
Tax Levy	13,670,566	13,126,773	543,793	4.1% *2.99% after growth
Transfer from Reserves	1,660,737	1,534,782	125,955	8.2% 4)
User Fees & Penalties	544,229	473,239	70,990	15.0% 5)
Revenues Total	20,570,000	19,269,019	1,300,981	6.8%
Expenses				
Contracted Services	1,557,655	1,391,407	166,248	11.9% 6)
Debt Management -Principal	751,618	588,710	162,907	27.7% 7)
External Transfers	440,664	426,402	14,262	3.3%
Interest on Long-Term Debt	295,980	172,735	123,245	71.3% 7)
Materials & Supplies	219,014	180,721	38,293	21.2% 8)
Net Chargebacks/(Recoveries)	(940,618)	(654,541)	(286,077)	43.7% 9)
Rent and Financial Expenses	13,000	23,000	(10,000)	(43.5%) 10)
Salaries Wages & Benefits	69,876	0	69,876	100.0% 11)
Tax Write-off's & Rebates	108,000	118,000	(10,000)	(8.5%) 12)
Transfer to Reserves	4,416,068	3,700,507	715,561	19.3% 1)
Expenses Total	6,931,257	5,946,942	984,315	16.6%
100 - Municipal Purposes Net Levy	13,638,743	13,322,078	316,666	2.4%

Main Change Drivers:

- 1) Recent OCIF allocation notice identifies 2022 amount is approximately double of 2021, with the corresponding transfer to reserve driving the change in reserve transfers
- 2) Removed Dock Area rental revenue (Jet Boats) \$158k (\$58k levy impact net of reserve transfer)
- 3) Investment income reduction of \$87.5k based on projected actuals with new rates

Appendix II - Operating Budget Summaries

Special Council Meeting 2022-01-31

- 4) Despite removal of one-time reserve transfers that were made in 2021 (i.e. Tax stabilization - \$52.5k and COVID- \$129.8k), there is a net increase in reserve transfers, mainly attributed to a one-time transfer of \$100k from the Planning Appeals reserve (to offset legal) and \$19.4k from the Tax Stabilization reserve which is related to the projected 2022 surplus. Also, increases in transfers from reserve to support studies are budgeted in 2022 (i.e. Planning Studies)
- 5) Adjusted Tax Penalty & Interest budget to reflect closer to expected actuals based on historical review
- 6) Mainly driven by new Studies that include Planning (\$150k), the Asset Management Plan (\$42k), and the Recreation Master Plan (\$80k). These increases were offset by various studies that completed in 2021 and are not budgeted in 2022
- 7) Mainly driven by new debt (i.e. Niagara Stone Road Streetscape, 2 Tanker Trucks, Irvine Rd Reconstruction & Drainage, and Niagara Stone Rd Watermain Replacement) and increased interest rate adjustments (range from 1.48 to 2.25%) for LED conversion, Niagara Nursery School, Pumper Truck, and SCBA Equipment). However, the overall incremental impact of debt is a net increase of approx. \$47.6k on the levy with consideration of debt reduction transfers, amongst others, within various segments.
- 8) Various increases including added funds towards Community Engagement not previously budgeted, \$25k for 2022 Elections, and Insurance
- 9) Increase in Debt recovery related to new debt that is allocated out to department segments
- 10) Reduced exchange expense by \$10k to align closer to expected actuals
- 11) Added a new Elections Coordinator position, as well as Volunteer hours
- 12) Removed the vacancy rebate line item as it is no longer required beyond 2021

2022 Proposed Budget - Council & Administration				
120 - Council and Administration	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Expenses				
Contracted Services	15,000	15,000	0	0.0%
Materials & Supplies	25,927	33,956	(8,029)	(23.6%) 1)
Other Personnel Expenses	3,000	3,000	0	0.0%
Salaries Wages & Benefits	542,451	620,650	(78,200)	(12.6%) 2)
Expenses Total	586,378	672,606	(86,229)	(12.8%)
120 - Council and Administration Net Levy	(586,378)	(672,606)	86,229	(12.8%)

- Main Change Drivers:**
- 1) Adjusted line items to reflect closer to 4 year historical actuals including conferences, mileage, and books & publications
 - 2) Reallocated Community Engagement Coordinator to new Customer Experience division within Corporate Service

2022 Proposed Budget - Corporate Services				
130 - Corporate Services	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	16,745	0	16,745	0.0% 1)
Licenses, Permits, Rents, etc.	220,756	156,500	64,256	41.1% 2)
Transfer from Reserves	382,746	117,300	265,446	226.3% 3)
User Fees & Penalties	75,400	75,500	(100)	(0.1%)
Revenues Total	695,647	349,300	346,347	99.2%
Expenses				
Contracted Services	266,800	260,550	6,250	2.4%
Materials & Supplies	423,026	328,911	94,115	28.6% 4)
Net Chargebacks/(Recoveries)	(75,000)	(75,000)	0	0.0%
Other Personnel Expenses	68,600	86,000	(17,400)	(20.2%) 5)
Rent and Financial Expenses	20,000	20,700	(700)	(3.4%)
Salaries Wages & Benefits	2,128,759	1,713,252	415,506	24.3% 6)
Expenses Total	2,832,185	2,334,413	497,772	21.3%
130 - Corporate Services Net Levy	(2,136,538)	(1,985,113)	(151,424)	7.6%

Main Change Drivers:

- 1) New funding for salaries: Revenue sharing for Communications Specialist position and RED grant for Project Liason position
- 2) Increase to Short Term Rental rates to support new By-Law Officer proposed within salaries (Business case \$64k)
- 3) Provincial Modernization funding for eScribe, and Customer Service Manager, and Procurement Officer positions
- 4) Increase attributed to the new Customer Experience division and corresponding budget items for \$33k, as well as IT licenses, Internet, and Telephone for the balance to adjust for actuals per the budget index, along with associated cost increases; Note that the eScribe license is offset in 2022 one-time with Provincial Modernization funds (\$36.5k)
- 5) Mainly attributed to an adjustment of Retiree Benefits to reflect closer to actual historicals
- 6) Increase attributed to the additional and re-allocated staff within the new Customer Experience division (\$252k new, of which \$245.5k is funded from modernization funds, and \$71k reallocated from Council and Admin)

2022 Proposed Budget - Fire & Emergency Services				
250 - Fire & Emergency Services	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	0	34,630	(34,630)	(100.0%) 1)
Transfer from Reserves	252,679	121,559	131,120	107.9% 2)
User Fees & Penalties	116,125	46,325	69,800	150.7% 3)
Revenues Total	368,804	202,514	166,290	82.1%
Expenses				
Contracted Services	6,000	6,000	0	0.0%
Materials & Supplies	425,815	419,286	6,529	1.6%
Net Chargebacks/(Recoveries)	276,144	252,670	23,473	9.3% 4)
Other Personnel Expenses	51,500	48,500	3,000	6.2%
Salaries Wages & Benefits	1,547,796	1,332,345	215,451	16.2% 5)
Expenses Total	2,307,255	2,058,801	248,454	12.1%
250 - Fire & Emergency Services Net Levy	(1,938,451)	(1,856,287)	(82,164)	4.4%

Main Change Drivers:

1) Decrease as rental revenue related to Niagara Emergency Services ended in 2020

2) Increases attributed to debt support from the debt reduction reserve that remains unused in 2021 and modernization funding for BI software; Also, increase in transfers from the DC: Fire reserve to support new and existing Tanker (x2) and Ladder Truck debentues

3) Increases attributed to the new Motor Vehicle Collision fees as recommended in report FES-21-007 (offsets proposed new position as identified in the report, currently within salaries) and adjustments to current MTO fees and corresponding revenue

4) Related to increases and changes in debt (new Tankers, SCBA, Pumper, and Ladder Trucks)

5) Increase attributed to the VFF increase - \$106k and the additional Contract position to be funded with the new MVC fees as indentified in report FES-21-007 (report moved for consideration during budget deliberations at the Oct. 18th meeting)

2022 Proposed Budget - Public Works - Roads & Irrigation				
300/310/320 - Operations - Public Works - Roads	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	20,000		20,000	0.0%
Licenses, Permits, Rents, etc.	371,576	324,206	47,370	14.6% 1)
Transfer from Reserves	159,050	50,000	109,050	218.1% 2)
User Fees & Penalties	212,300	214,000	(1,700)	(0.8%)
Revenues Total	762,926	588,206	174,720	29.7%
Expenses				
Contracted Services	1,019,250	1,007,620	11,630	1.2%
Materials & Supplies	777,315	687,236	90,079	13.1% 3)
Net Chargebacks/(Recoveries)	(178,764)	(510,523)	331,759	(65.0%) 4)
Other Personnel Expenses	17,225	21,575	(4,350)	(20.2%)
Salaries Wages & Benefits	2,317,230	2,518,033	(200,803)	(8.0%) 4)
Transfer to Reserves	211,100	211,100	0	0.0%
Expenses Total	4,163,356	3,935,042	228,314	5.8%
300/310/320 - Operations - Public Works - Roads Net Levy	(3,400,430)	(3,346,836)	(53,594)	1.6%

Main Change Drivers:

1) Irrigation permit billings - balances segment

2) One-time transfer of \$76.5k from Winter Maintenance to fund corresponding activities and transfer from the tree cash-in-lieu reserve to support business case 2022-15 tree plantings

3) Various increases throughout including Insurance \$29k, building and vehicle maintenance \$12k , supplies and equipment \$5.2k, and construction materials \$45k (of which \$32.5k is funded from reserve transfer identified in #2 above)

4) Changes are attributed to the removal of the recovery since positions have now been allocated to appropriate segments using the Questica Personnel module and thus corresponding offsets are reported within Salaries and Wages across other departmental segments

2022 Proposed Budget - Public Works - Public Works - Agriculture and Reforestation				
325 - Operations - Public Works - Agriculture & Reforestation	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	43,472	20,000	23,472	117.4% 1)
Transfer from Reserves	0	0	0	0.0%
User Fees & Penalties	65,884	72,810	(6,926)	(9.5%)
Revenues Total	109,356	92,810	16,546	17.8%
Expenses				
Contracted Services	22,500	22,500	0	0.0%
Materials & Supplies	8,500	8,500	0	0.0%
Net Chargebacks/(Recoveries)	19,353	61,810	(42,457)	(68.7%) 2)
Salaries Wages & Benefits	59,003	0	59,003	0.0% 2)
Expenses Total	109,356	92,810	16,546	17.8%
325 - Operations - Public Works - Agriculture & Reforestation Net	(0)	0	(0)	0.0%

Main Change Drivers:
1) Additional funding (25%) for Drainage Superintendent position per Business Case 2022-12
2) Recoveries removed as positions have been allocated within the Personnel Module of Questica (offset within Salaries and Wages)

2022 Proposed Budget - Parking Operations				
330 - Parking Operations	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	50,000	50,000	0	0.0%
User Fees & Penalties	2,126,100	2,096,100	30,000	1.4% 1)
Revenues Total	2,176,100	2,146,100	30,000	1.4%
Expenses				
Contracted Services	23,200	23,000	200	0.9%
Materials & Supplies	139,761	118,687	21,074	17.8% 2)
Net Chargebacks/(Recoveries)	2,800	2,800	0	0.0%
Other Personnel Expenses	5,200	4,700	500	10.6%
Rent and Financial Expenses	45,000	31,500	13,500	42.9% 3)
Salaries Wages & Benefits	449,632	234,423	215,209	91.8% 4)
Transfer to Reserves	1,510,507	1,730,990	(220,483)	(12.7%) 5)
Expenses Total	2,176,100	2,146,100	30,000	1.4%
330 - Parking Operations Net Levy	0	(0)	0	0.0%

Main Change Drivers:
1) Increase attributed to the estimated increase in parking violations
2) Increase related to MTO plate searches based on volume
3) Increase attributed to alignment to expected actual costs (credit card fees)
4) Positions are now allocated; New enforcement officer for Chataqua 6 month contract- Business Case 2022-04
5) Decrease in Transfer to Parking reserve (Net surplus budgeted within segment)

2022 Proposed Budget - Public Transit				
350 - Public Transit	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	126,565	168,753	(42,188)	(25.0%) 1)
Transfer from Reserves	859,888	623,447	236,441	37.9% 2)
User Fees & Penalties	240,000	275,000	(35,000)	(12.7%) 3)
Revenues Total	1,226,453	1,067,200	159,253	14.9%
Expenses				
Contracted Services	982,900	827,200	155,700	18.8% 4)
Heritage Shuttle	175,000	175,000	0	0.0%
Materials & Supplies	0	25,000	(25,000)	(100.0%) 5)
Net Chargebacks/(Recoveries)	8,000	40,000	(32,000)	(80.0%) 6)
Salaries Wages & Benefits	60,553		60,553	0.0%
Expenses Total	1,226,453	1,067,200	159,253	14.9%
350 - Public Transit Net Levy	0	0	0	0.0%

Main Change Drivers:

- 1) Anticipated reduction in Provincial Gas Tax by 25% of 2021 level
- 2) Transition to Regional On-Demand Transit service has increased parking transfer for support (new contract with 4 vehicles)
- 3) Reduced due to Regional On-Demand Program
- 4) Increase mainly attributed to the revised contract cost to operate 4 vehicles through the Region's On-Demand Transit program (\$190k increase)
- 5) Removed due to Regional On-Demand Program
- 6) Removed the chargeback as position is now allocated (offset in Salaries and Wages)

2022 Proposed Budget - Community & Development				
450 - Community and Development	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	35,000	35,000	0	0.0%
Licenses, Permits, Rents, etc.	118,950	94,550	24,400	25.8% 1)
Transfer from Reserves	122,875	463,059	(340,184)	(73.5%) 2)
User Fees & Penalties	456,600	365,000	91,600	25.1% 3)
Revenues Total	733,425	957,609	(224,184)	(23.4%)
Expenses				
Contracted Services	192,886	243,300	(50,414)	(20.7%) 4)
External Transfers	70,000	70,000	0	0.0%
Materials & Supplies	51,689	62,532	(10,843)	(17.3%) 5)
Other Personnel Expenses	23,700	32,650	(8,950)	(27.4%) 5)
Salaries Wages & Benefits	1,342,671	1,402,962	(60,291)	(4.3%)
Transfer to Reserves	34,125	24,125	10,000	41.5%
Expenses Total	1,715,071	1,835,569	(120,498)	(6.6%)
450 - Community and Development Net Levy	(981,646)	(877,960)	(103,686)	11.8%

Main Change Drivers:

- 1) Align closer to expected actuals - site plan applications; New budget of \$10k for tree cash-in-lieu to capture permits and appeals (transferred to reserve)
- 2) Positions have been allocated so corresponding Transfers from Reserves (Building and Parking) have been removed
- 3) Increases attributed to alignment closer to expected actuals for various revenues - OPA, Zoning applications, OP applications, Variance and Consent applications and AMPS payments
- 4) Savings due to new contract for Animal Control Services (approx. \$28.5k) and adjustment of legal expenses to reflect closer to historical actual average
- 5) Adjusted various line items throughout to reflect closer to historical actual averages including conferences, courses and seminars, books and publications, mileage, honorariums, etc.

2022 Proposed Budget - Building Services				
	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
460 - Building Services				
Revenues				
Transfer from Reserves	133,450	38,437	95,013	247.2% 1)
User Fees & Penalties	710,000	710,000	0	0.0%
Revenues Total	843,450	748,437	95,013	12.7%
Expenses				
Contracted Services	7,500	7,500	0	0.0%
Materials & Supplies	33,528	33,218	310	0.9%
Other Personnel Expenses	8,800	8,800	0	0.0%
Salaries Wages & Benefits	784,622	653,651	130,971	20.0% 2)
Transfer to Reserves	9,000	45,268	(36,268)	(80.1%) 3)
Expenses Total	843,450	748,437	95,013	12.7%
460 - Building Services Net Levy	(0)	0	(0)	0.0%

Main Change Drivers:	
1) Result of net increase in expenses as this is the net deficit requiring a transfer from the Building reserve at year end to support the segment	
2) Positions are now allocated here, rather than transferring in support from Parking	
3) Removed Transfer to reserve as a Transfer from reserve is required to balance this segment	

2022 Proposed Budget - Library Services				
550 - Library Services	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	43,276	43,276	0	0.0%
Licenses, Permits, Rents, etc.	250	0	250	0.0%
Other (Investment Income, Interest, Donations, etc.)	7,800	4,500	3,300	73.3% 1)
Transfer from Reserves	16,380	91,200	(74,820)	(82.0%) 2)
User Fees & Penalties	4,750	2,500	2,250	90.0% 3)
Revenues Total	72,456	141,476	(69,020)	(48.8%)
Expenses				
Contracted Services	32,000	35,500	(3,500)	(9.9%) 4)
External Transfers	0	0	0	0.0%
Materials & Supplies	93,557	85,953	7,604	8.8% 5)
Net Chargebacks/(Recoveries)	60,000	60,000	0	0.0%
Other Personnel Expenses	3,000	3,000	0	0.0%
Rent and Financial Expenses	0	0	0	0.0%
Salaries Wages & Benefits	653,027	614,321	38,706	6.3% 6)
Transfer to Reserves	17,150	18,500	(1,350)	(7.3%)
Expenses Total	858,734	817,274	41,461	5.1%
550 - Library Services Net Levy	(786,278)	(675,798)	(110,481)	16.3% 7)

Main Change Drivers:

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| <p>1) Anticipated increase in investment income and Rotary donations</p> <p>2) Removed one-time transfer from Tax Stabilization in 2021 related to 2020 surplus</p> <p>3) Anticipated increases in book sales and fundraising</p> <p>4) Anticipated decreases in LiNC service delivery, computer support, consultants and web maintenance</p> <p>5) Anticipated increases in program, internet and magazine repurchase expenses</p> <p>6) Increase associated with new staff requested - Social Media Library Associate</p> <p>7) 2021 Budget was offset with 2020 Surplus Funds, therefore 2022 increase appears substantially higher as this was a one time offset</p> |
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2022 Proposed Budget - Parks & Recreation				
650 - Operations - Parks Recreation & Facilities	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	725,789	845,035	(119,246)	(14.1%) 1)
Other (Investment Income, Interest, Donations, etc.)	34,000	34,000	0	0.0%
Transfer from Reserves	462,089	200,000	262,089	131.0% 2)
User Fees & Penalties	478,947	438,953	39,994	9.1% 3)
Revenues Total	1,700,825	1,517,988	182,837	12.0%
Expenses				
Contracted Services	74,600	90,054	(15,454)	(17.2%) 4)
External Transfers	950	950	0	0.0%
Interest on Long-Term Debt	61,161	61,161	0	0.0%
Materials & Supplies	1,431,418	1,518,871	(87,453)	(5.8%) 5)
Net Chargebacks/(Recoveries)	(49,989)	(56,280)	6,291	(11.2%)
Other Personnel Expenses	9,950	14,600	(4,650)	(31.8%) 6)
Rent and Financial Expenses	7,800	7,800	0	0.0%
Salaries Wages & Benefits	3,227,307	3,010,363	216,943	7.2% 7)
Transfer to Reserves	124,070	124,070	0	0.0%
Expenses Total	4,887,267	4,771,589	115,678	2.4%
650 - Operations - Parks Recreation & Facilities Net Levy	(3,186,442)	(3,253,601)	67,160	(2.1%)

Main Change Drivers:

- 1) Decreases associated with a reduction in programming and rental revenue related to the Community Centre, Arenas, and Parks (groups not returning)
- 2) Added one-time transfers from the Safe Restart COVID-19 Reserve to offset various lost revenues identified in #1, as well as funding for the new COVID Screener salaries (\$140k); Also, an increase in debt reduction transfer from reserve that was not used in 2021 for Niagara Nursery School (offsets debt expense)
- 3) Increase in various fees and adjustments to align closer to expected actuals
- 4) Adjusted contract line items to reflect closer to historical actual averages
- 5) Adjusted various line items to reflect closer to historical actual averages, primarily building and vehicle maintenance by \$13k and utilities by \$57k
- 6) Adjusted courses and seminars by approx. \$4k to reflect closer to historical actual averages
- 7) Increases mainly attributed to the new budget for COVID screeners as mandated by the Province - \$140k and minor adjustments to contract hours to reflect appropriate levels - \$16k

2022 Proposed Budget - Environmental Services - Program Administration				
700 - Environmental Services - Program Administration	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Expenses				
Net Chargebacks/(Recoveries)	0	(128,771)	128,771	(100.0%) 1)
Salaries Wages & Benefits	1,377,762	1,311,645	66,116	5.0%
Expenses Total	1,377,762	1,182,874	194,887	16.5%
700 - Environmental Services - Program Administration Net Levy	(1,377,762)	(1,182,874)	(194,887)	16.5%

Main Change Drivers:
1) Removed chargebacks/recoveries as positions are now allocated

2022 Proposed Budget - Environmental Services - Water				
710 - Environmental Services - Water	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	16,345	16,345	0	0.0%
User Fees & Penalties	5,831,145	5,830,375	770	0.0%
Revenues Total	5,847,490	5,846,720	770	0.0%
Expenses				
Contracted Services	3,198,317	3,058,230	140,087	4.6% 1)
Materials & Supplies	181,535	155,628	25,907	16.6% 2)
Net Chargebacks/(Recoveries)	215,402	170,739	44,663	26.2% 3)
Other Personnel Expenses	15,640	14,140	1,500	10.6%
Rent and Financial Expenses	7,000	7,000	0	0.0%
Salaries Wages & Benefits	13,837	0	13,837	0.0% 2)
Transfer to Reserves	429,415	547,900	(118,485)	(21.6%) 4)
Expenses Total	4,061,146	3,953,637	107,509	2.7%
710 - Environmental Services - Water Net Levy	1,786,344	1,893,083	(106,739)	(5.6%)

Main Change Drivers:
1) Increases associated with alignment of various program budgets closer to expected actuals based on volume, growth, and increasing costs. Included programs are flow testing, water compliance, leak detections, bulk water stations, and hydrants
2) Chargebacks removed as positions are now allocated
3) Attributed to new debt associated with C01944 Niagara Stone Rd Watermain replacement and removal of the hydrant recovery and corresponding chargeback under Fire & Emergency Services of \$40k
4) Result of an increase in net expenses as this is the surplus transferred to reserve at year end

2022 Proposed Budget - Environmental Services - Waste Water				
720 - Environmental Services - Waste Water	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	0	0	0	0.0%
Transfer from Reserves	1,841	1,841	0	0.0%
User Fees & Penalties	3,966,040	3,813,240	152,800	4.0% 1)
Revenues Total	3,967,881	3,815,081	152,800	4.0%
Expenses				
Contracted Services	4,051,759	3,742,553	309,206	8.3% 2)
Materials & Supplies	69,716	45,502	24,214	53.2% 3)
Net Chargebacks/(Recoveries)	48,300	183,335	(135,035)	(73.7%) 4)
Other Personnel Expenses	6,000	6,000	0	0.0%
Salaries Wages & Benefits	59,959	0	59,959	0.0%
Transfer to Reserves	140,729	547,900	(407,171)	(74.3%) 5)
Expenses Total	4,376,463	4,525,290	(148,827)	(3.3%)
720 - Environmental Services - Waste Water Net Levy	(408,582)	(710,209)	301,627	(42.5%)

Main Change Drivers:

- 1) Increase in Waste Water Fixed and Variable rates (4% per rate study)
- 2) Increases attributed to anticipated Regional variable and fixed charges (\$209k per rate study), as well as adjustments within various program budgets to align closer to actuals, which includes CCTV Inspections - \$11k, sewer main cleaning - \$10.5k, main repairs - \$25k, and the Trenchless program - \$50k
- 3) Increases associated with adjustments within various program budgets to align closer to actuals, as well as insurance indexing
- 4) Positions have been allocated and chargebacks removed
- 5) Result of an increase in net expenses as this is the surplus transferred to reserve at year end

2022 Proposed Budget - Storm Water Management

730 - Storm Water Management	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	879,443	456,998	422,445	92.4%
Revenues Total	879,443	456,998	422,445	92.4%
Expenses				
Contracted Services	343,750	65,000	278,750	428.8% 1)
Materials & Supplies	8,500	2,500	6,000	240.0% 2)
Net Chargebacks/(Recoveries)	19,135	51,998	(32,863)	(63.2%) 3)
Salaries Wages & Benefits	45,558	0	45,558	100.0% 3)
Transfer to Reserves	462,500	337,500	125,000	37.0% 5)
Expenses Total	879,443	456,998	422,445	92.4%
730 - Storm Water Management Net Levy	0	(0)	0	0.0%

Main Change Drivers:

- 1) Increase attributed to addition of new cost centres: storm flushing - \$52.5k, manhole maintenance - \$5k, CCTV inspections - \$45k, trenchless repair - \$50k, and storm pond cleaning - 3 partially-annually -\$111k, and added \$15k to grass cutting to align closer to expected actuals
- 2) Increase associated with new autocad license & computer hardware
- 3) Chargebacks removed as positions are now allocated within salaries
- 4) Increase attributed to addition of a transfer to Storm Reserve for funding of a full pond cleaning of all 3 ponds every 4 years

2022 Proposed Budget - Street Lighting				
	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
740 - Sreet Lighting				
Revenues				
User Fees & Penalties	35,361	46,270	(10,909)	(23.6%) 1)
Revenues Total	35,361	46,270	(10,909)	(23.6%)
Expenses				
Contracted Services	82,000	117,600	(35,600)	(30.3%) 2)
Materials & Supplies	352,500	395,000	(42,500)	(10.8%) 3)
Net Chargebacks/(Recoveries)	182,617	187,546	(4,929)	(2.6%) 4)
Salaries Wages & Benefits	40,826	0	40,826	100.0% 4)
Expenses Total	657,942	700,146	(42,204)	(6.0%)
740 - Street Lighting Net Levy	(622,581)	(653,876)	31,295	(4.8%)

Main Change Drivers:
1) Decrease associated with adjustment for Billing Utility Locator position
2) Anticipated reduction in contracted maintenance costs expected as a result of LED conversion
3) Anticipated reduction in utilities as a result of further LED conversion
4) Overall reduction in debt charges; Positions are now allocated so corresponding chargebacks have been removed

2022 Proposed Budget - St. Davids Sewer				
750 - St Davids Sewer	2022 Proposed Budget	2021 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	73,558	76,724	(3,166)	(4.1%)
Revenues Total	73,558	76,724	(3,166)	(4.1%)
Expenses				
Net Chargebacks/(Recoveries)	73,558	76,724	(3,166)	(4.1%)
Expenses Total	73,558	76,724	(3,166)	(4.1%)
750 - St Davids Sewer	0	0	0	0.0%

Note: This cost centre is used to manage the debt charges related to St. Davids sewer debenture.

Table 1: Overall Salary Summary				
	2022 Proposed	2021 Approved	\$ Change	% Change
Councillors	215,703	211,547	4,156	2.0%
FTE	10,694,714	10,114,570	580,144	5.7%
Contracts	2,465,424	1,885,209	580,215	30.8%
Library	653,027	614,321	38,706	6.3%
Volunteer Fire	692,000	586,000	106,000	18.1%
Total	14,720,868	13,411,648	1,309,221	9.8%

Appendix III- Salary Summaries

Special Council Meeting 2022-01-31

Table 2: Salary Summary By Funding Support & Department				
Funding Source	2022 Proposed	2021 Approved	\$ Change	% Change
Levy Supported				
Community and Development	1,342,671	1,402,962	(60,291)	(4.3%)
Corporate Services	2,128,759	1,713,252	415,506	24.3%
Council and Administration	542,451	620,650	(78,200)	(12.6%)
Fire & Emergency Services	1,547,796	1,332,345	215,451	16.2%
Library Services	653,027	614,321	38,706	6.3%
Municipal Purposes	69,876	0	69,876	100.0%
Operations - Parks Recreation & Facilities	3,227,307	3,010,363	216,943	7.2%
Public Works - Operations	2,317,230	2,518,033	(200,803)	(8.0%)
Street Lighting	40,826	0	40,826	100.0%
Total Levy Supported	11,869,943	11,211,927	658,016	5.9%
Rate Supported				
Building Services	784,622	653,651	130,971	20.0%
Environmental Services: Water / Waste Water	1,451,557	1,311,645	139,912	10.7%
Parking Operations	449,632	234,423	215,209	91.8%
Public Transit	60,553	0	60,553	100.0%
Public Works - Operations	59,003	0	59,003	100.0%
Total Rate Supported	2,805,368	2,199,719	605,648	27.5%
Special Levy				
Storm Water Management	45,558	0	45,558	100.0%
Grand Total	14,720,868	13,411,646	1,309,222	9.8%

Appendix III- Salary Summaries

Special Council Meeting 2022-01-31

Table 3: Salary Summary By Department (\$'s)				
Department	2022 Proposed	2021 Approved	\$ Change	% Change
Building Services	784,622	653,651	130,971	20.0% 1)
Community & Development	1,342,671	1,402,962	(60,291)	(4.3%) 1)
Corporate Services	2,128,759	1,713,252	415,507	24.3% 2)
CAO's Office	326,747	409,104	(82,357)	(20.1%) 3)
Council	215,703	211,547	4,156	2.0%
Environmental Services: Water Waste Water	1,451,557	1,311,645	139,912	10.7% 4)
Fire and Emergency Services	1,547,796	1,332,345	215,451	16.2% 5)
Library Services	653,027	614,321	38,706	6.3% 6)
Municipal Purposes	69,876	0	69,876	100.0% 7)
Parking Operations	449,632	234,423	215,209	91.8% 8)
Parks and Recreation	3,227,307	3,010,363	216,944	7.2% 9)
Public Works - Operations	2,376,234	2,518,033	(141,799)	(5.6%) 10)
Storm Water Management	45,558	0	45,558	100.0% 10)
Street Lighting	40,826	0	40,826	100.0% 10)
Transit Operations	60,553	0	60,553	100.0% 10)
Total	14,720,868	13,411,647	1,309,222	9.8%

Main Change Drivers:

Overall: increases partly driven by estimated COLA increase of 2% , along with changes in steps within the payband

1) Position allocations within Questica - various Community & Development staff (removed transfers and chargebacks/recoveries)

2) New contract staff and re-allocation of existing staff to newly created division - Customer Service and Experience

3) Re-allocation of Community Engagement Coordinator position to newly created Customer Service division

4) Position allocations in Questica (Director and Admin Assistant of PW) (removed transfer and chargebacks/recoveries)

5) Fire Program Administrator modified to 2080 from 1820 hrs in 2021; New MVC Cost Recovery Program Administrator; Volunteer Fire Fighter increases.

6) New addition of Social Media Library Associate position being proposed

7) Addition of an Elections Cooridnator contract position along with volunteer staff to assist with the 2022 Municipal Election

8) Position allocations in Questica (Director and Admin Assistant of C&D); Proposed extension of new Special Enforcement Area Officer

9) New contract positions proposed: COVID screeners \$139k (funded with Safe Restart funds), and increased contract hrs by \$16k to reflect actual requirements

10) Position allocations in Questica (various - removed corresponding transfers and chargebacks/recoveries)

Appendix III- Salary Summaries

Special Council Meeting 2022-01-31

Table 4: Staff Compliment				
Status	2022 Proposed	2021 Approved	# Change	% Change
Councillors	9	9	0	0.00%
FTE (count)	95	94	1	1.06%
Contracts (hours)	80,738	66,931	13,807	20.63% *
Library FTE (count)	4	4	0	0.00%
Library Contract (hours)	7,597	6,765	832	12.30% *

*Explanations in Table 5B

Table 5A: Summary By Department (Full Time Count)				
Department	2022 FTE (Count)	2021 FTE (Count)	# Change	% Change
CAO's Office	2	3	(1)	(33.3%)
Council	9	9	0	0.0%
Corporate Services	17	16	1	6.3%
Fire Services	6	6	0	0.0%
Public Works/Operations	22	21	1	4.8%
Parking Operations	1	1	0	0.0%
Community & Development	13	13	0	0.0%
Building Services	6	6	0	0.0%
Library	4	4	0	0.0%
Parks and Recreation	17	17	0	0.0%
Environmental Services: Water Waste Water	11	11	0	0.0%
Total	108	107	1.00	0.9%

Table 5B: Summary By Department (Contract Hours)

Department	2022 Contract (Hours)	2021 Contract (Hours)	# Change	% Change
Municipal Purposes	1,680	0	1,680	100.0% 1)
CAO's Office	0	0	0	0.0%
Council	0	0	0	0.0%
Corporate Services	6,040	1,225	4,815	393.1% 2)
Fire Services	1,092	0	1,092	100.0% 3)
Public Works/Operations	8,440	8,440	0	0.0%
Parking Operations	5,640	4,600	1,040	22.6% 4)
Community & Development	3,620	2,150	1,470	68.4% 5)
Building Services	0	0	0	0.0%
Library	7,597	6,765	832	12.3% 6)
Parks and Recreation	51,198	45,504	5,694	12.5% 7)
Environmental Services: Water Waste Water	5,372	5,012	360	7.2% *
Total	90,679	73,696	16,983.00	34.9%

**Increased student hours (not reflective of new contract position)*

Table 5B (extension): New Contract Positions for the 2022 Budget:

Position	Budget Amount	Funding Source
1) Elections Coordinator	54,376	Levy
2) Customer Service Manager	145,640	Provincial Modernization
2) Procurement Officer	83,277	Provincial Modernization
2) Project Liason	10,880	Provincial Modernization
2) Communications Specialist	10,990	Fees - shared with West Lincoln (50%) / 50% with Levy
2) By-Law Officer (STR Support)	64,256	Short-term rental fees
3) Program Administrator - Community Risk Reduction	35,570	New Motor Vehicle Collision fees
4) Enforcement Officer - Special Areas Parking Enforcement	31,722	Parking
5) By-Law Officer (Modernization Initiative)	65,000	\$37,870 funded with Provincial Modernization and balance of \$27,130 funded with Levy
6) Library Social Media Associate	26,851	Levy
7) COVID Screeners	139,000	Safe Restart COVID-19 Reserve
Total	667,562	

Source	Total	% Impact on the Levy
Levy Supported	113,852	0.9%
Rate & Reserve Supported	553,710	0%
Total	667,562	

2022 Studies Review						
Department	Study & Account	2022 Proposed	Funding Source	Reserve Status	Priority (Low/Med/High)	
Roll forward from 2022:						
Storm	100-9012-40959 Dock Area Shoreline Protection	82,000	90% DC's; 10% Capital	Healthy/ Limited	High - Council direction	
Community & Development	100-9012-40967 Zoning By-Law	100,000	Corporate Studies	Deficit	Medium	
Community & Development	100-9012-40968 Cultural Heritage Landscape	98,000	Corporate Studies	Deficit	Medium- High	
Fire & Emergency Services	100-9012-40969 Fire Master Plan (Accreditation Phase)	17,000	Corporate Studies	Deficit	Medium - High	
Roads	100-9012-40977 Bridge and Culvert Inspection Report	20,000	Capital Levy	Limited	High - legislated - every 2 years	
Roads	100-9012-40978 Engineering DC Study	17,500	DC's	Healthy	High - align with DC Study above	
Roads	100-9012-4979 Guide Rails	37,355	Capital Levy	Limited	Medium -prior completed in 2003 - outdated	
General Government	100-9012-40980 Tourism Strategy	70,000	Capital Levy	Limited/Healthy	High - ties to Strategic Plan	
Waste Water	100-9012-40981 Sanitary Needs Model Update	105,000	Waste Water	Healthy	High - assists with future capital program replacements and ties into Asset Management	
		546,855				
New for 2022:						
Corporate Services	Asset Management Plan	42,000	OCIF	Healthy	High - Legislated Deadline	
Planning	BC 2022-16 - Official Plan	15,000	Corporate Studies	Deficit	Medium- High	
Planning	BC 2022-16 Zoning By-Law (Additional Funds)	25,000	Capital Levy	Limited	Medium- High	
Planning	BC 2022-16 Cultural Heritage Landscape (Additional Funds)	25,000	Capital Levy	Limited	Medium- High	
Planning	BC 2022-16 - Planning Process Mapping	10,000	Capital Levy	Limited	Medium- High	
Planning	BC 2022-16 - Secondary Plan Design Guide Update	20,000	Capital Levy	Limited	Medium- High	
Planning	BC 2022-16 - Review of Officoal Plan Winery Policies	40,000	Capital Levy	Limited	Medium- High	
Planning	BC 2022-16 - Review of Pros and Cons of CPPS	15,000	Capital Levy	Limited	Medium- High	
Planning	Character Study	70,000	Capital Levy	Limited	Medium- High	
Parks and Recreation	Recreation Master Plan	80,000	90% DC's; 10% Capital	Healthy/ Limited	Medium	
		342,000				
Grand Total		888,855				
Completed Studies in 2019:		Completed Studies in 2020:		Completed Studies in 2021:		
FCM Pavement Analysis	Roads Needs Study			Transportation Master Plan		
Bridge Needs Study	Service Delivery Review			Water Needs Study		
Corporate Strategic Plan	Water/Wastewater Rate Study					
Traffic Studies	Irrigation Master Plan					

Town of NOTL Debt Position for 2022 and Beyond (Actual and Proposed)							
APPROVED DEBT:				REMAINING BALANCES			
	Status		2022 Operating	Principle	Interest	Total	Years
St. Davids Sewer (82-2005)	Current Approved	N/A	73,558.63	270,323	14,361	284,684	4
Street lighting/Water (Prideeux St) (73-012)	Current Approved	56% water rate /44% levy	61,860.00	60,000	1,860	61,860	1
Former NDSS (75-2015)	Current Approved	Levy (funds previously received from sale of school)	104,682.00	812,000	130,261	942,261	9
LED Realterm SL	Current Approved	Levy	44,744.68	135,155	29,666	164,821	4
Fire Ladder/Aerial Truck	Current Approved	Levy	85,286.78	1,343,830	276,618	1,620,448	19
Phragmities Tractor/Equipment	Current Approved	31% levy/10% Storm/21% Irrigation/38% Drains	46,454.28	416,045	54,137	470,182	20
Dee Rd Pumphouse	Current Approved	Irrigation rates	147,061.88	1,604,317	307,488	1,911,805	13
LED StreetLighting Conversion	Current Approved	Levy	51,467.80	418,815	104,051	522,867	9
Niagara Nursery School Debenture (64% is Niagara Nursery School and 36% is Town debt) - estimated; not yet issued*	Current Approved	Levy (NNS portion to be offset with additional rent)	62,571.08	955,000.00	296,421.23	1,251,421	20
Pumper Truck C01860 - estimated; not yet issued*	Current Approved	Levy	53,874.46	820,000	257,489	1,077,489	20
SCBA Equipment C01381	Current Approved	Levy	46,598.02	415,615	54,137	469,752	20
Realterm LED Phase 2 (Region Portion)	Current Approved	Levy	59,085.65	542,519	50,644	593,163	10
Total Current Debt			837,245	7,793,619	1,577,133	9,370,753	
PROPOSED NEW DEBT:							
C01960 NSR Streetscape Enhancements Phase 1 - estimate	<i>Proposed for 2022</i>	<i>Levy</i>	39,091.84	595,000	186,837	781,837	20
C01966 Irvine Rd Reconstruction & Drainage- estimate	<i>Proposed for 2022</i>	<i>Levy</i>	28,017.98	430,000	130,359	560,359	20
C01944 Niagara Stone Rd Watermain Replacement- estimate	<i>Proposed for 2022</i>	<i>Water rates</i>	86,660.24	1,330,000	403,205	1,733,205	20
C01930 Tanker Truck- estimate	<i>Proposed for 2022</i>	<i>Development Charges</i>	27,692.18	425,000	128,844	553,844	20
C01950 Tanker Truck- estimate	<i>Proposed for 2022</i>	<i>Development Charges</i>	27,692.18	425,000	128,844	553,844	20
**NEW - Niagara Stone Rd Streetscape	<i>Proposed for 2023</i>			322,000	TBD	TBD	TBD
**NEW - Glendale Streetscape	<i>Proposed for 2023</i>			235,000	TBD	TBD	TBD
Total Proposed Debt			209,154	3,762,000	978,088	4,183,088	
TOTAL Current & Proposed Debt			1,046,400	11,555,619	2,555,221	13,553,841	

**Proposed new for 2022- debentures have not yet been obtained and therefore schedules and figures are estimated; The Niagara Nursery and C01860 Pumper Trucks were approved through 2021, however, since projects are not finalized, the debentures have been deferred to 2022*

*** Proposed in previous council meeting during 2020 - not currently in the budget; To be reviewed for 2023 Budget*