



Wednesday, November 20, 2024, 6:00 pm

Pages

1.	CALL TO ORDER	
2.	ADOPTION OF AGENDA	
3.	CONFLICT OF INTEREST	
4.	PRESENTATIONS	
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5.	ADJOURNMENT	



2025 Operating Budget

Budget Review Committee – Operating

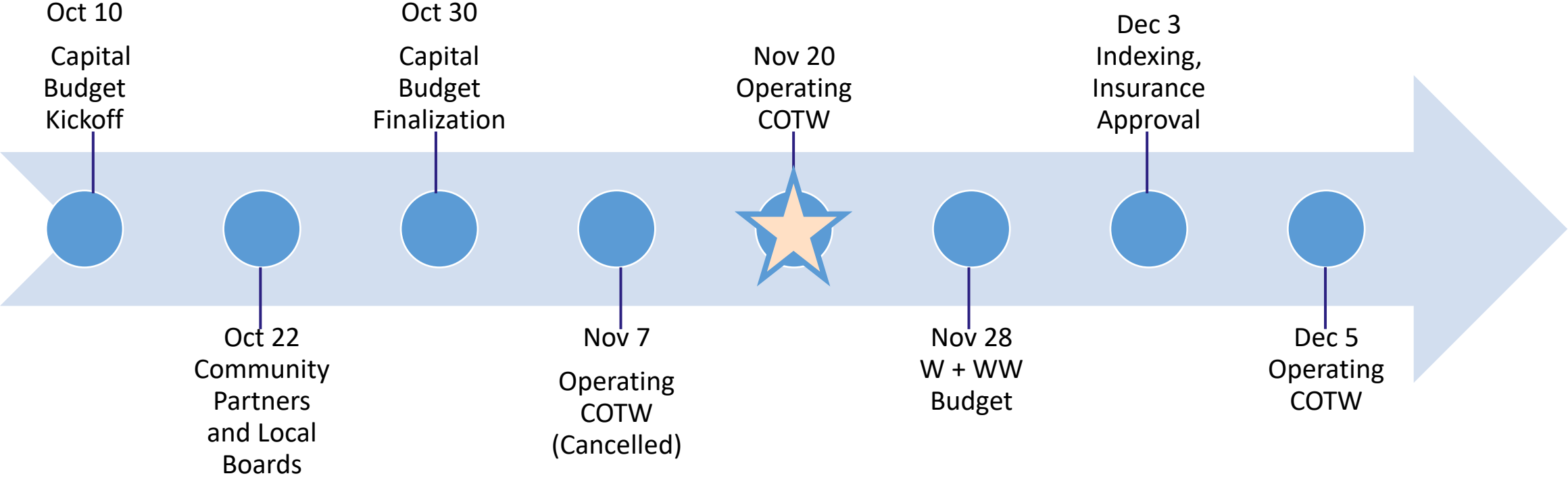
November 20, 2024

Agenda

- **Introduction**
- **Budget Process & Timelines**
- **Budget Principles & Alignment**
- **2024 Operating Budget - Draft #1**
- **Next Steps**



2025 Budget Timeline



Budget Principles

- Alignment to the **2022-2027 Strategic Plan**
 - Good Governance Pillar – Financially Sustainable Future Priority
- Invest in Capital
- Support Long-Term Financial Planning and Policies
- Appropriately Manage Risk
- Maintain/enhance service levels

2025 Operating Budget Summary

- **Levy Supported Budget**
 - Total Operating Levy of **\$18,433,921**
(an increase of **\$2,321,958** over 2024 Operating Levy of **\$16,111,963**)
 - Total Storm Levy of **\$961,600**
(no increase in Storm Levy)
 - Total Annual Impact on Residents of **\$203.95** for the average residential assessment of **\$544,000** (combined Operating and Storm)

2025 Budget Overview - Key Factors

- An expenditure increase of **\$161,120** equates to a **1%** increase in the total tax levy (**2024 = \$149,666**)
- A **1%** increase to the tax levy equates to an approximate **\$14.15** increase to taxes annually (Avg. Assessment of **\$544,000**)

2025 Budget Overview - Pressures

- Reflects **98%** of the total levy increase:
 - Insurance Increase: **\$75,842**
 - Staff Salaries & Volunteer Firefighter Compensation: **\$1,193,818**
 - Capital Transfer Increase: **\$150,000**
 - Parking Funding for Transit subsidy: **\$100,000**
 - One-time reserve transfers: **\$217,022**
 - Revenue reductions: **\$316,286**
 - Vehicle Maintenance: **\$111,100**
 - Roads Maintenance: **\$117,000**
 - **Legal – undetermined at this time**



2025 Budget Overview

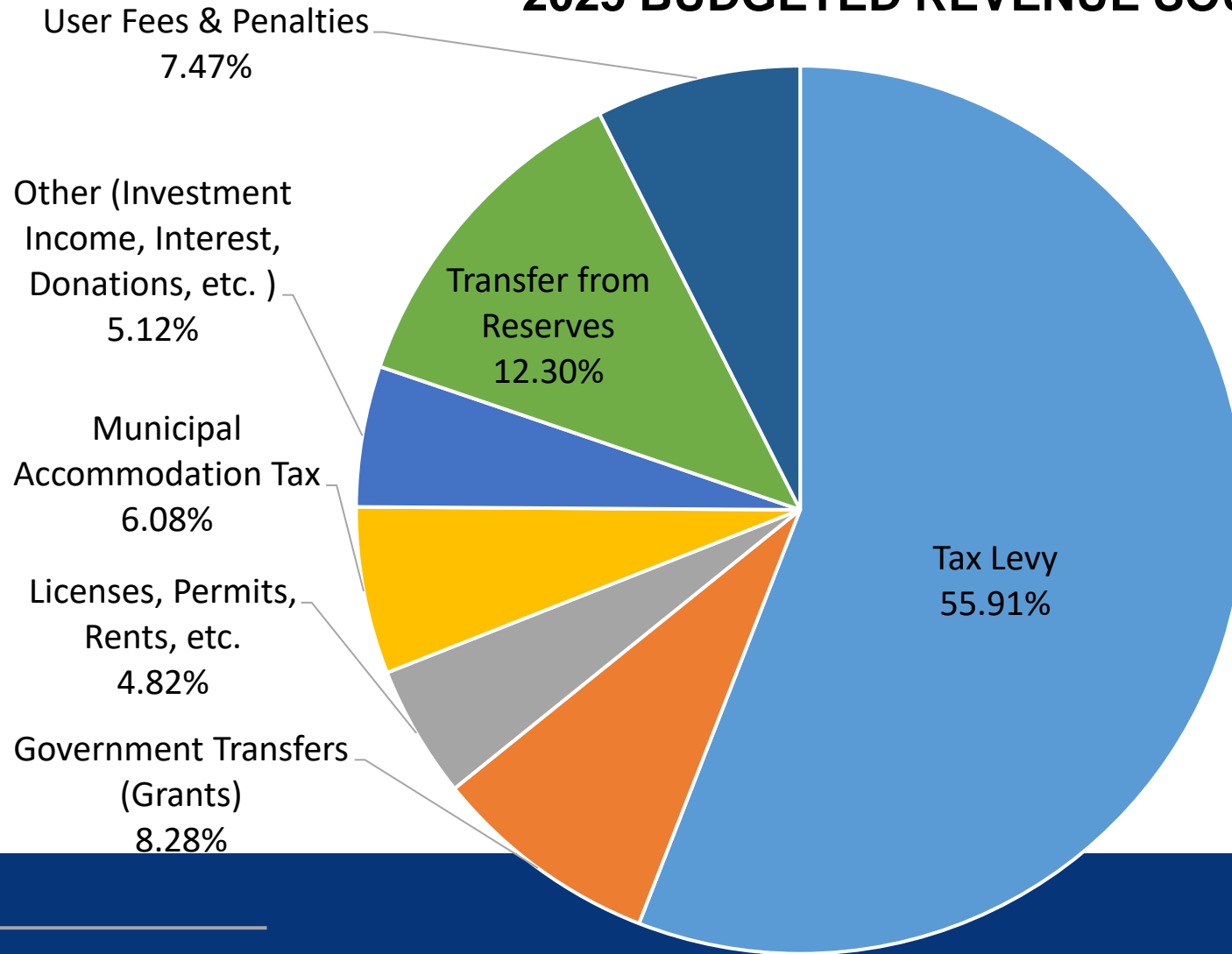
- Business Cases
 - **14 Additional Business Cases** presented, unranked
 - **Totals \$1,711,262** in potential new initiatives
- **Note**
 - Addresses prior year deferrals and various new initiatives
 - All business cases are EXCLUDED from the draft operating budget except for:
 - Studies
 - **NEW** Economic Development Budget

Budget Summary - Levy Supported

Summary of Net Changes (Expenses less Revenues) - Levy Supported Departments					
	2025 Proposed	2024 Approved			% Impact
LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)	Budget	Budget	\$ Change	% Change	on Levy
100 - Municipal Purposes	720,006	306,683	413,323	134.8%	2.6%
120 - Council and Administration	937,211	739,651	197,560	26.7%	1.2%
130 - Corporate Services	3,171,513	3,029,915	141,598	4.7%	0.9%
250 - Fire & Emergency Services	2,503,777	2,212,883	290,893	13.1%	1.8%
300 - Operations - Public Works - Program Administration	2,299,664	2,107,111	192,553	9.1%	1.2%
310 - Operations - Public Works - Roads	363,563	460,320	(96,757)	(21.0%)	(0.6%)
320 - Operations - Public Works - Roads Maintenance	1,482,552	1,365,960	116,592	8.5%	0.7%
350 - Public Transit	(671,988)	(842,338)	170,350	(20.2%)	1.1%
450 - Community and Development	1,422,764	1,087,556	335,208	30.8%	2.1%
465 - By-Law Enforcement	476,311	416,508	59,803	14.4%	0.4%
550 - Library Services	936,509	868,748	67,761	7.8%	0.4%
650 - Operations - Parks Recreation & Facilities	4,275,613	3,844,003	431,609	11.2%	2.7%
740 - Street Lighting	516,427	514,960	1,467	0.3%	0.0%
Net Tax Levy (before growth)	18,433,921	16,111,963	2,321,958	14.4%	14.41%
Growth			0		0.00%
Net Tax Levy (after growth)			2,321,958		14.41%

Operating Budget Revenues

2025 BUDGETED REVENUE SOURCES

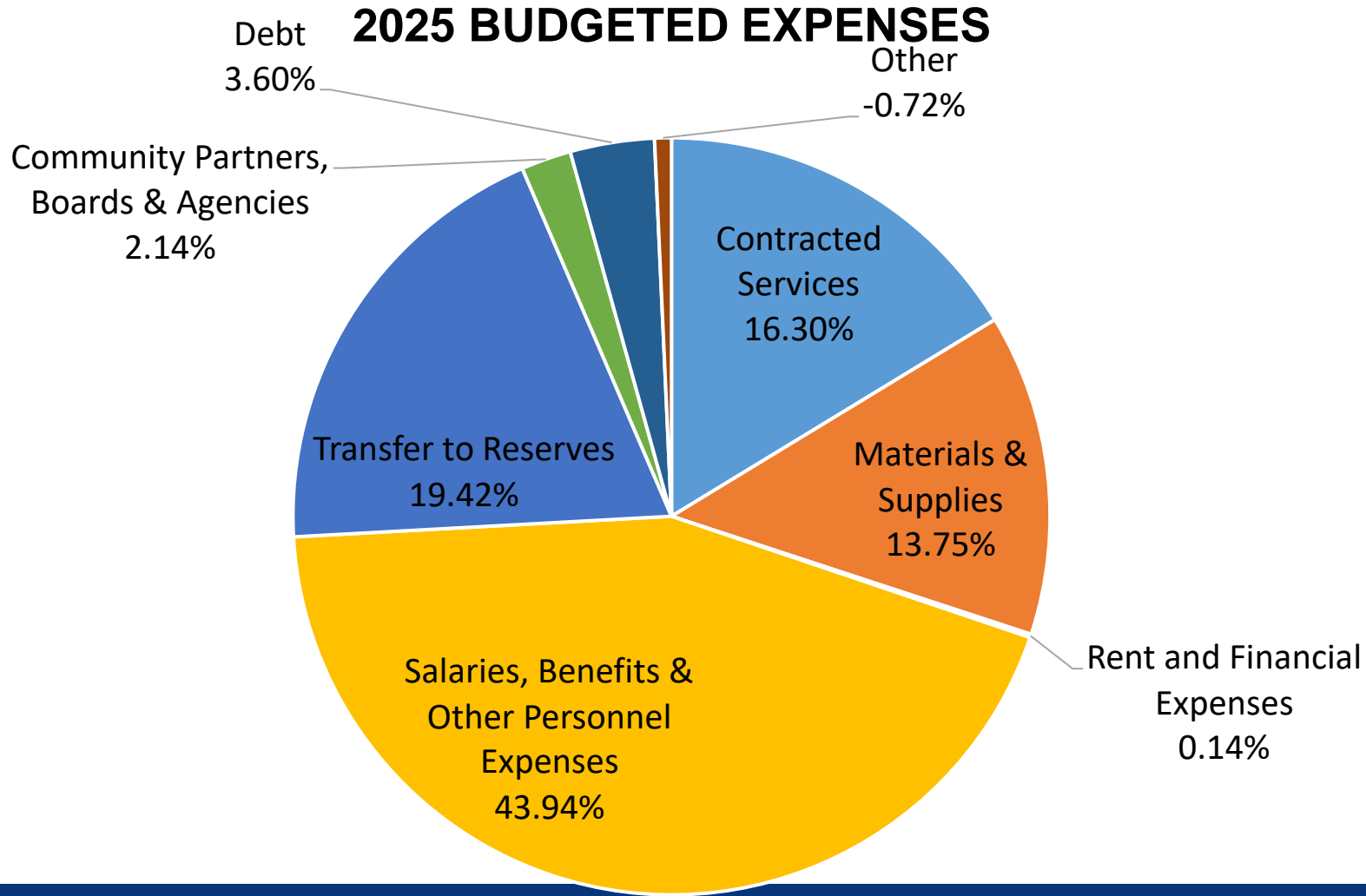


Operating Revenue Defined:

Revenue associated with day-to-day provision of services.

Represents the annual funding sources required to support operating expenditures in order to deliver services and maintain infrastructure.

Operating Budget Expenses



Operating Expense Defined:

Expenditures associated with day-to-day provision of services.

Represents the annual cost to deliver services and maintain infrastructure.

Other Budget Issues

- The following items have been incorporated into the budget based on Council conversations or decisions (all funded from Parking):
 - Fire Association Insurance - \$6,066
 - Fort George Canada Day Celebrations - \$10,000
 - Rotary Club Canada Day Celebrations - \$2,500

Areas for potential reductions

- Review current reserve transfers:
 - Dock Area Reserve
 - Eliminate the Parking Transfer to Transit Reduction - \$100,000 (Add back and defer phasing out of funding)
- Eliminate or Reduce Discretionary Grants –\$106,000 (*eliminate and use parking funds against the operating budget*)
- Reduce commitments to large contracted services - \$TBD (*more review required; associated impact to service levels*)

Next Steps

- Business Case Review
- One-on-one sessions
- Fee reviews – Potential Revenue Opportunities
- Review Assessment Growth – potential to offset Levy
- Budget Variance and Projection
- Legal Review – Seeking updates on various matters

THANK YOU!

Any Questions?

Overall Summaries By Department				
REVENUES	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
100 - Municipal Purposes	(28,943,585)	(25,937,617)	(3,005,968)	11.6%
120 - Council and Administration	0	0	0	0.0%
130 - Corporate Services	(566,375)	(585,125)	18,750	(3.2%)
250 - Fire & Emergency Services	(226,135)	(278,978)	52,843	(18.9%)
300 - Operations - Public Works - Program Administration	0	0	0	0.0%
310 - Operations - Public Works - Roads	(817,846)	(776,525)	(41,321)	5.3%
320 - Operations - Public Works - Roads Maintenance	(27,300)	(27,300)	0	0.0%
325 - Operations - Public Works - Agriculture & Reforestation	(91,320)	(89,662)	(1,658)	1.8%
330 - Parking Operations	(2,356,400)	(2,341,400)	(15,000)	0.6%
350 - Public Transit	(1,200,000)	(1,300,000)	100,000	(7.7%)
450 - Community and Development	(600,800)	(636,800)	36,000	(5.7%)
460 - Building Services	(1,072,055)	(1,010,402)	(61,654)	6.1%
465 - By-Law Enforcement	(130,150)	(125,150)	(5,000)	4.0%
550 - Library Services	(102,576)	(87,126)	(15,450)	17.7%
650 - Operations - Parks Recreation & Facilities	(1,832,725)	(1,650,631)	(182,094)	11.0%
730 - Storm Water Management	(975,600)	(975,600)	0	0.0%
740 - Street Lighting	0	0	0	0.0%
750 - St. Davids Sewer	(68,771)	(70,391)	1,620	(2.3%)
Total Revenues	(39,011,638)	(35,892,706)	(3,118,932)	8.7%

Overall Summaries By Department				
EXPENSES	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
100 - Municipal Purposes	11,229,670	10,132,337	1,097,333	10.8%
120 - Council and Administration	937,211	739,651	197,560	26.7%
130 - Corporate Services	3,737,888	3,615,040	122,848	3.4%
250 - Fire & Emergency Services	2,729,912	2,491,861	238,050	9.6%
300 - Operations - Public Works - Program Administration	2,299,664	2,107,111	192,553	9.1%
310 - Operations - Public Works - Roads	1,181,409	1,236,845	(55,436)	(4.5%)
320 - Operations - Public Works - Roads Maintenance	1,509,852	1,393,260	116,592	8.4%
325 - Operations - Public Works - Agriculture & Reforestation	91,320	89,662	1,658	1.8%
330 - Parking Operations	2,356,400	2,341,400	15,000	0.6%
350 - Public Transit	528,013	457,663	70,350	15.4%
450 - Community and Development	2,023,564	1,724,356	299,208	17.4%
460 - Building Services	1,072,055	1,010,402	61,654	6.1%
465 - By-Law Enforcement	606,461	541,658	64,803	12.0%
550 - Library Services	1,039,085	955,874	83,211	8.7%
650 - Operations - Parks Recreation & Facilities	6,108,338	5,494,635	613,703	11.2%
730 - Storm Water Management	975,600	975,600	0	0.0%
740 - Street Lighting	516,427	514,960	1,467	0.3%
750 - St. Davids Sewer	68,771	70,391	(1,620)	(2.3%)
Total Expenses	39,011,638	35,892,706	3,118,932	8.7%
	(0)		(0)	0

Summary of Net Changes (Expenses less Revenues) - Levy Supported Departments					
	2025 Proposed	2024 Approved			% Impact
LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)	Budget	Budget	\$ Change	% Change	on Levy
100 - Municipal Purposes	720,006	306,683	413,323	134.8%	2.6%
120 - Council and Administration	937,211	739,651	197,560	26.7%	1.2%
130 - Corporate Services	3,171,513	3,029,915	141,598	4.7%	0.9%
250 - Fire & Emergency Services	2,503,777	2,212,883	290,893	13.1%	1.8%
300 - Operations - Public Works - Program Administration	2,299,664	2,107,111	192,553	9.1%	1.2%
310 - Operations - Public Works - Roads	363,563	460,320	(96,757)	(21.0%)	(0.6%)
320 - Operations - Public Works - Roads Maintenance	1,482,552	1,365,960	116,592	8.5%	0.7%
350 - Public Transit	(671,988)	(842,338)	170,350	(20.2%)	1.1%
450 - Community and Development	1,422,764	1,087,556	335,208	30.8%	2.1%
465 - By-Law Enforcement	476,311	416,508	59,803	14.4%	0.4%
550 - Library Services	936,509	868,748	67,761	7.8%	0.4%
650 - Operations - Parks Recreation & Facilities	4,275,613	3,844,003	431,609	11.2%	2.7%
740 - Street Lighting	516,427	514,960	1,467	0.3%	0.0%
Net Tax Levy (before growth)	18,433,921	16,111,963	2,321,958	14.4%	14.41%
Growth			0		0.00%
Net Tax Levy (after growth)			2,321,958		14.41%

Summary of Changes - Rate Supported Departments				
	2025 Proposed	2024 Approved		
RATE SUPPORTED	Budget	Budget	\$ Change	% Change
325 - Operations - Public Works - Agriculture & Reforestation	91,320	89,662	1,658	1.8%
330 - Parking Operations	2,356,400	2,341,400	15,000	0.6%
460 - Building Services	1,072,055	1,010,402	61,654	6.1%
Total Rate Supported	3,519,775	3,441,463	78,312	2.3%

Summary of Changes - Special Levy: Storm Water Management				
	2025 Proposed	2024 Approved		
SPECIAL LEVY (+ve = net expense/ -ve = net revenue)	Budget	Budget	\$ Change	% Change
730 - Storm Water Management	975,600	975,600	0	0.0%

2025 Overall Budget Summary by Object/Category (Levy Supported)				
	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	(18,433,921)	(16,111,963)	(2,321,958)	14.4% *Growth TBD
Government Transfers (Grants)	(2,859,641)	(2,417,866)	(441,775)	18.3% 1)
Licenses, Permits, Rents, etc.	(1,664,890)	(1,524,753)	(140,137)	9.2% 2)
Municipal Accommodation Tax	(2,100,000)	(2,100,000)	0	0.0%
Other (Investment Income, Interest, Donations, etc.)	(1,768,756)	(1,769,686)	930	(0.1%)
Payment-in-lieu-of Taxes	(665,000)	(630,000)	(35,000)	5.6%
Supplemental Taxation	(200,000)	(200,000)	0	0.0%
Transfer from Reserves	(4,247,142)	(4,205,967)	(41,175)	1.0%
User Fees & Penalties	(2,576,913)	(2,515,408)	(61,505)	2.4%
Revenues Total	(34,516,263)	(31,475,643)	(3,040,620)	9.7%
Expenses				
Contracted Services	5,709,079	5,138,215	570,865	11.1% 3)
Debt Management -Principal	772,437	663,975	108,462	16.3% 4)
External Transfers	748,498	800,212	(51,714)	(6.5%)
Heritage Shuttle	330,000	300,000	30,000	10.0%
Interest on Long-Term Debt	486,645	381,141	105,504	27.7% 3)
Materials & Supplies	4,814,331	4,364,309	450,022	10.3% 5)
Net Chargebacks/(Recoveries)	(667,033)	(625,640)	(41,393)	6.6%
Other Personnel Expenses	168,645	162,155	6,490	4.0%
Rent and Financial Expenses	49,620	49,120	500	1.0%
Salaries Wages & Benefits	15,219,015	14,015,616	1,203,399	8.6% 6)
Tax Write-off's & Rebates	85,500	88,000	(2,500)	(2.8%)
Transfer to Reserves	6,799,526	6,138,541	660,985	10.8% 7)
Expenses Total	34,516,263	31,475,643	3,040,620	9.7%
Net Levy	0	0	0	0.0%

Main Change Drivers:

- 1) Increase driven by increase in OCIF funding - \$457k - reflected in 2025 Capital Budget
- 2) Increase driven by rental revenues (\$85k Arena and \$25k Court House)
- 3) Increase driven by Roads Maintenance (\$100k) and various new studies proposed (please see Studies Appendix 4.5 for further details)
- 4) Increase is attributed to new debt as proposed by the 2025 Capital program (phased in 50% for 2025), in addition to changes from estimated debt to actual and debt allocation changes from 50% to 100% where previously phased in. See Debt Appendix 4.6 for further details
- 5) Increase driven by: Insurance claims and premiums (\$100k); Vehicle Maintenance (\$110k); Building Maintenance (\$25k); Conferences (\$32k), IT Licenses (\$25k), Economic Development Initiatives (\$25k), Advertising, Utilities, Health and Safety Programs, and various other Program Materials and Supplies
- 6) Increases driven by EBG (3.25%), new staffing previously approved in 2024 budgeted at 50% phase in now at 100%, Volunteer Fire Fighter Call Volume, 1 New Planning position approved during 2024, amongst other changes related to grade and steps within the pay grid.
- 7) Increase primarily driven by increase in OCIF funding mentioned in note 1 (\$457k) and previously approved motion to increase the transfer to Capital Reserve by \$150k

2025 Proposed Budget - Municipal Purposes				
100 - Municipal Purposes	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(2,779,665)	(2,354,590)	(425,075)	18.1% 1)
Municipal Accommodation Tax	(2,100,000)	(2,100,000)	0	0.0%
Other (Investment Income, Interest, Donations, etc.)	(1,705,213)	(1,726,143)	20,930	(1.2%)
Payment-in-lieu-of Taxes	(665,000)	(630,000)	(35,000)	5.6%
Supplemental Taxation	(200,000)	(200,000)	0	0.0%
Tax Levy	(18,433,921)	(16,111,963)	(2,321,958)	14.4% *Growth T
Transfer from Reserves	(2,415,339)	(2,236,252)	(179,087)	8.0% 2)
User Fees & Penalties	(644,447)	(578,669)	(65,778)	11.4% 3)
Revenues Total	(28,943,585)	(25,937,617)	(3,005,968)	11.6%
Expenses				
Contracted Services	3,581,799	3,140,867	440,932	14.0% 4)
Debt Management -Principal	772,437	663,975	108,462	16.3% 5)
External Transfers	637,529	689,243	(51,714)	(7.5%) 6)
Interest on Long-Term Debt	425,483	319,979	105,504	33.0% 5)
Materials & Supplies	373,479	316,356	57,123	18.1% 7)
Net Chargebacks/(Recoveries)	(1,090,206)	(877,517)	(212,689)	24.2% 8)
Rent and Financial Expenses	26,500	26,500	0	0.0%
Salaries Wages & Benefits	16,168	15,688	480	3.1%
Tax Write-off's & Rebates	85,500	88,000	(2,500)	(2.8%)
Transfer to Reserves	6,400,981	5,749,246	651,735	11.3% 9)
Expenses Total	11,229,670	10,132,337	1,097,333	10.8%
100 - Municipal Purposes Net Levy	(17,713,915)	(15,805,280)	(1,908,635)	12.1%

Main Change Drivers:

- 1) Increase driven by increase in OCIF funding - \$457k
- 2) Changes reflect increases in Transfer from Reserves required to support Community Partners and Studies, largely offset by a reduction in one time transfers committed during for the 2024 budget that have been removed for 2025.
- 3) Increase driven by higher projections associated with Taxation penalties and interest
- 4) Increase driven by various new Studies proposed for 2025, where \$85k of these are funded with the Tax Levy. Please see Studies Appendix for details.
- 5) Increase is attributed to new debt as proposed by the 2025 Capital program (phased in at 50% for 2025), in addition to changes from previously estimated debt to actual, and debt allocation changes from 50% to 100% where previously phased in. The overall net levy of debt is approximately \$240k after consideration of support from reserves (debt reduction and DC's).
- 6) Decrease associated with the removal of the Chamber of Commerce and Tourism NOTL budgets.
- 7) Increases driven by Insurance Premiums (8% increase for 2025), Insurance claims (increased \$25k to reflect closer to actual spending), and Advertising
- 8) Driven by increase in Debt recovery related to new debt expected to be obtained (as described above in #5)
- 9) Increase primarily driven by increase in OCIF funding mentioned in note 1 (\$457k) and previously approved motion to increase the transfer to Capital Reserve by \$150k

2025 Proposed Budget - Council & Administration				
120 - Council and Administration	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Expenses				
Contracted Services	30,000	15,000	15,000	100.0% 1)
Materials & Supplies	98,023	37,562	60,461	161.0% 2)
Other Personnel Expenses	3,000	3,000	0	0.0%
Salaries Wages & Benefits	806,188	684,089	122,099	17.8% 3)
Expenses Total	937,211	739,651	197,560	26.7%
120 - Council and Administration Net Levy	937,211	739,651	197,560	26.7%

Main Change Drivers:
1) Increase associated with Integrity Commissioner costs to reflect projected actual spending based on historical trends
2) Increases associated with Conference costs to reflect projected actual spending based on historical trends and creation of the new Economic Development Budget to support initiatives and program expenses such as conferences, memberships, business engagement, marketing, etc. (\$41k)
3) Reflective of changes in steps within payband and approved rate increase (3.25% for 2025). Also, the new Economic Development Officer position was previously budgeted under Corporate Services in 2024 and has since been moved under Administration, reflecting a presentation change and not a true increase to this segment (\$105k of the increase shown here)

2025 Proposed Budget - Corporate Services				
130 - Corporate Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	0	0	0	0.0%
Licenses, Permits, Rents, etc.	(282,675)	(282,675)	0	0.0%
Transfer from Reserves	(197,300)	(216,050)	18,750	(8.7%) 1)
User Fees & Penalties	(86,400)	(86,400)	0	0.0%
Revenues Total	(566,375)	(585,125)	18,750	(3.2%)
Expenses				
Contracted Services	192,225	193,225	(1,000)	(0.5%)
Materials & Supplies	641,418	602,702	38,716	6.4% 2)
Net Chargebacks/(Recoveries)	(170,000)	(170,000)	0	0.0%
Other Personnel Expenses	68,750	68,350	400	0.6%
Rent and Financial Expenses	16,500	16,500	0	0.0%
Salaries Wages & Benefits	2,988,995	2,904,263	84,732	2.9% 3)
Expenses Total	3,737,888	3,615,040	122,848	3.4%
130 - Corporate Services Net Levy	3,171,513	3,029,915	141,598	4.7%

Main Change Drivers:

- 1) Removal of one-time funding of Provincial Modernization funds for Clear Point Strategy platform
- 2) Increases mainly driven IT licences and the Corporate Telephone system to support more users (i.e. new staff) and higher costs
- 3) Reflective of changes in steps within the payband and approved rate increase per EBG (3.25% for 2025)

2025 Proposed Budget - Fire & Emergency Services				
250 - Fire & Emergency Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(116,135)	(136,478)	20,343	(14.9%) 1)
User Fees & Penalties	(110,000)	(142,500)	32,500	(22.8%) 2)
Revenues Total	(226,135)	(278,978)	52,843	(18.9%)
Expenses				
Contracted Services	8,000	6,000	2,000	33.3% 3)
Materials & Supplies	559,321	538,062	21,259	4.0% 4)
Net Chargebacks/(Recoveries)	348,890	268,531	80,359	29.9% 5)
Other Personnel Expenses	32,000	29,500	2,500	8.5%
Salaries Wages & Benefits	1,781,701	1,649,768	131,932	8.0% 6)
Expenses Total	2,729,912	2,491,861	238,050	9.6%
250 - Fire & Emergency Services Net Levy	2,503,777	2,212,883	290,893	13.1%

Main Change Drivers:
1) Removal of the transfer from Debt Reduction reserve for previously budgeted debt in prior year(s) that have since been fully utilized in 2024
2) Projected decrease in user fee revenue based on current trends of actual to budget targets. This signifies that the Fire Awareness and Prevention program is working successfully despite the declining revenues since less is being invoiced for infractions.
3) Increase in the contract associated with Mutual Aid Agreement
4) Increases mainly driven by Vehicle Maintenance (\$10k), and Insurance Expense (\$10k)
5) Driven by previously approved debt that has now been obtained (Two Tanker Trucks) and new debt as proposed by the 2025 Capital Program (C02360 - Pump 1 Replacement) which has been estimated and phased in at 50%
6) Reflective of changes in steps within payband and approved rate increase (3.25% for 2025); Also includes VFF honorarium increase of \$88k based on expected call volume

2025 Proposed Budget - Public Works - Roads & Irrigation				
300/310/320 - Operations - Public Works - Roads	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(35,000)	(20,000)	(15,000)	75.0% 1)
Licenses, Permits, Rents, etc.	(385,749)	(369,837)	(15,912)	4.3%
Transfer from Reserves	(212,097)	(201,688)	(10,409)	5.2%
User Fees & Penalties	(212,300)	(212,300)	0	0.0%
Revenues Total	(845,146)	(803,825)	(41,321)	5.1%
Expenses				
Contracted Services	1,270,000	1,170,500	99,500	8.5% 2)
External Transfers	50,000	50,000	0	0.0%
Materials & Supplies	707,480	851,054	(143,574)	(16.9%) 3)
Net Chargebacks/(Recoveries)	(23,451)	(121,866)	98,415	(80.8%) 4)
Other Personnel Expenses	21,100	17,050	4,050	23.8%
Salaries Wages & Benefits	2,754,695	2,559,378	195,318	7.6% 5)
Transfer to Reserves	211,100	211,100	0	0.0%
Expenses Total	4,990,924	4,737,216	253,709	5.4%
300/310/320 - Operations - Public Works - Roads Net Levy	4,145,779	3,933,391	212,388	5.4%

Main Change Drivers:
1) Increase in Drains Provincial Grant Allocation
2) Driven by various increases to Road Maintenance contracted services including Roads Surface Treatment (\$25k), Sidewalk Repairs (\$20k), Tree Trimming Removal (\$29k), Sanding and Salting (\$25k), amongst others.
3) The decrease is reflective of a presentation change and not a true reduction as \$218k was reallocated to the Operations Facilities cost centre. The true increase is closer to \$80k which is primarily driven by escalating Roads vehicle maintenance costs that have remained historically under funded based on needs.
4) Driven by previously approved debt that has now been obtained (C01960 - Niagara Stone Road Enhancements) and various new debt as proposed by the 2025 Capital Program (C02209 - Mississauga St. Reconstruction; C02359 - Line 2 Rd Culverts; and C02506 - McNab Rd Culverts). New debt has been phased in at 50% and rates/payments are estimated
5) Reflective of changes in steps within payband and approved rate increase per EBG (3.25% for 2025); Also, two (2) new positions were approved during the 2024 budget (Mechanic and Climate Change Coordinator), however, these were only budgeted at 50% of the total salary, resulting in an automatic increase of 50% for each of these positions in 2025, as reflected in the increase above (\$78k)

2025 Proposed Budget - Public Works - Public Works - Agriculture and Reforestation				
325 - Operations - Public Works - Agriculture & Reforestation	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(43,472)	(43,472)	0	0.0%
User Fees & Penalties	(47,848)	(46,190)	(1,658)	3.6%
Revenues Total	(91,320)	(89,662)	(1,658)	1.8%
Expenses				
Contracted Services	23,063	23,063	0	0.0%
Materials & Supplies	8,713	8,713	0	0.0%
Net Chargebacks/(Recoveries)	19,568	19,211	357	1.9%
Salaries Wages & Benefits	39,977	38,676	1,301	3.4%
Expenses Total	91,320	89,662	1,658	1.8%
325 - Operations - Public Works - Agriculture & Reforestation Net	0	(0)	0	0.0%

2025 Proposed Budget - Parking Operations				
330 - Parking Operations	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	(65,000)	(50,000)	(15,000)	30.0% 1)
User Fees & Penalties	(2,291,400)	(2,291,400)	0	0.0%
Revenues Total	(2,356,400)	(2,341,400)	(15,000)	0.6%
Expenses				
Contracted Services	4,000	4,000	0	0.0%
Materials & Supplies	217,451	218,742	(1,291)	(0.6%)
Net Chargebacks/(Recoveries)	2,800	2,800	0	0.0%
Other Personnel Expenses	3,500	4,700	(1,200)	(25.5%)
Rent and Financial Expenses	40,000	40,000	0	0.0%
Salaries Wages & Benefits	564,312	528,251	36,061	6.8% 2)
Transfer to Reserves	1,524,337	1,542,907	(18,570)	(1.2%)
Expenses Total	2,356,400	2,341,400	15,000	0.6%
330 - Parking Operations Net Levy	0	0	(0)	0.0%

Main Change Drivers:
1) Increase associated with parking permit revenues trending higher
2) Reflective of changes in grades and steps within payband and approved rate increase per EBG (3.25% for 2025)

2025 Proposed Budget - Public Transit				
350 - Public Transit	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(900,000)	(1,000,000)	100,000	(10.0%) 1)
User Fees & Penalties	(300,000)	(300,000)	0	0.0%
Revenues Total	(1,200,000)	(1,300,000)	100,000	(7.7%)
Expenses				
Contracted Services	190,000	149,650	40,350	27.0% 2)
Heritage Shuttle	330,000	300,000	30,000	10.0% 3)
Materials & Supplies	513	513	0	0.0%
Net Chargebacks/(Recoveries)	7,500	7,500	0	0.0%
Expenses Total	528,013	457,663	70,350	15.4%
350 - Public Transit Net Levy	(671,988)	(842,338)	170,350	100.0%

Main Change Drivers:

- 1) Phase in reduction of Transfer from Parking as mandated during 2023 budget deliberations to reconvene after being deferred in 2024 budget
- 2) Increases associated with Fort George Bus parking operations (Staffing/Kiosk \$28k and Revenue Sharing with Parks Canada \$12k)
- 3) Reflective of the increase in the contract agreement for the heritage shuttle

2025 Proposed Budget - Community & Development				
450 - Community and Development	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	0	0	0	0.0%
Licenses, Permits, Rents, etc.	(93,500)	(93,500)	0	0.0%
Transfer from Reserves	(110,000)	(110,000)	0	0.0%
User Fees & Penalties	(397,300)	(433,300)	36,000	(8.3%) 1)
Revenues Total	(600,800)	(636,800)	36,000	(5.7%)
Expenses				
Contracted Services	85,000	141,500	(56,500)	(39.9%) 2)
External Transfers	60,000	60,000	0	0.0%
Materials & Supplies	15,850	14,350	1,500	10.5%
Other Personnel Expenses	20,300	20,300	0	0.0%
Salaries Wages & Benefits	1,832,414	1,478,206	354,208	24.0% 3)
Transfer to Reserves	10,000	10,000	0	0.0%
Expenses Total	2,023,564	1,724,356	299,208	17.4%
450 - Community and Development Net Levy	1,422,764	1,087,556	335,208	30.8%

Main Change Drivers:
1) Align revenues closer to expected actuals based on current performance target trends
2) Decrease driven by a reduction in consultants since new staffing capacity can accommodate a portion of previously outsourced items, as well as a consolidation of legal expenses within Corporate Expenses
3) Reflective of changes in grades and steps within the payband and approved rate increase per EBG (3.25% for 2025); New manager of Policy and Heritage was approved during 2024 after budget deliberations (\$150k)

2025 Proposed Budget - Building Services				
460 - Building Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(362,055)	(300,402)	(61,654)	20.5% 1)
User Fees & Penalties	(710,000)	(710,000)	0	0.0%
Revenues Total	(1,072,055)	(1,010,402)	(61,654)	6.1%
Expenses				
Contracted Services	8,500	8,500	0	0.0%
Materials & Supplies	79,795	78,766	1,029	1.3%
Other Personnel Expenses	11,300	9,000	2,300	25.6%
Salaries Wages & Benefits	963,460	905,136	58,325	6.4% 2)
Transfer to Reserves	9,000	9,000	0	0.0%
Expenses Total	1,072,055	1,010,402	61,654	6.1%
460 - Building Services Net Levy	0	(0)	0	0.0%

Main Change Drivers:

- 1) Result of net increase in expenses as this reflects the net deficit requiring a transfer from the Building reserve at year end to support the segment
- 2) Reflective of changes in grades and steps within payband and approved rate increase per EBG (3.25% for 2025)

2025 Proposed Budget - By-law Enforcement				
465 - By-Law Enforcement	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	(31,250)	(31,250)	0	0.0%
User Fees & Penalties	(98,900)	(93,900)	(5,000)	5.3%
Revenues Total	(130,150)	(125,150)	(5,000)	4.0%
Expenses				
Contracted Services	92,226	92,226	0	0.0%
Materials & Supplies	16,485	15,728	757	4.8%
Other Personnel Expenses	9,000	9,000	0	0.0%
Salaries Wages & Benefits	464,625	400,579	64,046	16.0% 1)
Transfer to Reserves	24,125	24,125	0	0.0%
Expenses Total	606,461	541,658	64,803	12.0%
465 - By-Law Enforcement Net Levy	476,311	416,508	59,803	14.4%

Main Change Drivers:

5) Reflective of changes in steps within payband and approved rate increase per EBG (3.25% for 2025); Also, two (2) new positions were approved during the 2024 budget (Municipal By Law Coordinator and a By Law Officer), however, these were only budgeted at 50% of the total salary, resulting in an automatic increase of 50% for each of these positions in 2025, as reflected in the increase above

2025 Proposed Budget - Library Services				
550 - Library Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(44,976)	(43,276)	(1,700)	3.9%
Licenses, Permits, Rents, etc.	0	0	0	0.0%
Other (Investment Income, Interest, Donations, etc.)	(7,000)	(7,000)	0	0.0%
Transfer from Reserves	(27,500)	(17,550)	(9,950)	56.7% 1)
User Fees & Penalties	(23,100)	(19,300)	(3,800)	19.7%
Revenues Total	(102,576)	(87,126)	(15,450)	17.7%
Expenses				
Contracted Services	24,803	22,431	2,372	10.6%
Materials & Supplies	127,921	111,683	16,238	14.5% 2)
Net Chargebacks/(Recoveries)	60,000	60,000	0	0.0%
Other Personnel Expenses	2,000	3,000	(1,000)	(33.3%)
Rent and Financial Expenses	500	0	500	0.0%
Salaries Wages & Benefits	794,611	738,760	55,851	7.6% 3)
Transfer to Reserves	29,250	20,000	9,250	46.3% 4)
Expenses Total	1,039,085	955,874	83,211	8.7%
550 - Library Services Net Levy	936,509	868,748	67,761	7.8%

Main Change Drivers:
1) Mainly attributed to Transfer from Library Donation Reserve to fund the Electronic Shared Collection program
2) Net increase driven by various program expenses and license fees
3) Reflective of changes in grades and steps within payband and approved rate increase per EBG (3.25% for 2025)
4) Transfer to Library Development Reserve to support Capital projects

2025 Proposed Budget - Parks & Recreation				
650 - Operations - Parks Recreation & Facilities	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	(871,716)	(747,491)	(124,225)	16.6% 1)
Other (Investment Income, Interest, Donations, etc.)	(56,543)	(36,543)	(20,000)	54.7% 2)
Transfer from Reserves	(200,000)	(217,558)	17,558	(8.1%)
User Fees & Penalties	(704,466)	(649,039)	(55,427)	8.5% 3)
Revenues Total	(1,832,725)	(1,650,631)	(182,094)	11.0%
Expenses				
Contracted Services	131,576	108,366	23,211	21.4% 4)
External Transfers	969	969	0	0.0%
Interest on Long-Term Debt	61,162	61,162	0	0.0%
Materials & Supplies	2,023,841	1,626,299	397,542	24.4% 5)
Net Chargebacks/(Recoveries)	(25,607)	(23,393)	(2,214)	9.5%
Other Personnel Expenses	12,495	11,955	540	4.5%
Rent and Financial Expenses	6,120	6,120	0	0.0%
Salaries Wages & Benefits	3,773,712	3,579,087	194,625	5.4% 6)
Transfer to Reserves	124,070	124,070	0	0.0%
Expenses Total	6,108,338	5,494,635	613,703	11.2%
650 - Operations - Parks Recreation & Facilities Net Levy	4,275,613	3,844,003	431,609	11.2%

Main Change Drivers:
1) Increases primarily driven by higher revenues associated with Court House Rental agreements and Ice rentals at the Arena
2) Increase in investment income based on market conditions
3) Increases in various user fees expected throughout (i.e. Pools, Recreation facilities, Cemetery, etc.)
4) Increases in various contracted services throughout
5) Increases in various materials and supplies throughout, however due to budget reallocations from Roads to Facilities, a substantial amount of this is reflective of a presentation change (\$237k). The true increase is closer to \$160k which includes: Building Maintenance (\$30k), Vehicle maintenance (\$23k), Utilities (\$16k), Insurance (\$52k), amongst various other program expenses and supplies throughout
6) Reflective of changes in steps within payband and approved rate increase per EBG (3.25% for 2025); Also, the Recreation Program Assistant was approved during the 2024 budget, however, this was only budgeted at 50% of the total salary, resulting in an automatic increase of 50% for this positions in 2025, as reflected in the increase (\$25k)

2025 Proposed Budget - Storm Water Management				
730 - Storm Water Management	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	(961,600)	(961,600)	0	0.0%
Payment-in-lieu-of Taxes	(6,000)	(6,000)	0	0.0%
Supplemental Taxation	(8,000)	(8,000)	0	0.0%
Transfer from Reserves	0	0	0	0.0%
Revenues Total	(975,600)	(975,600)	0	0.0%
Expenses				
Contracted Services	696,500	667,625	28,875	4.3% 1)
Materials & Supplies	18,330	15,330	3,000	19.6%
Net Chargebacks/(Recoveries)	60,135	19,098	41,037	214.9% 2)
Salaries Wages & Benefits	47,805	45,337	2,467	5.4%
Transfer to Reserves	152,830	228,209	(75,379)	(33.0%) 3)
Expenses Total	975,600	975,600	0	0.0%
730 - Storm Water Management Net Levy	0	(0)	0	0.0%

Main Change Drivers:

- 1) Mainly driven by increases in Storm main flushing and cleaning \$10k and Storm Water main installation \$10k to maintain service levels
- 2) Driven by new debt as proposed by the 2025 Capital Program C02519 - Mississauga St. Reconstruction; New debt has been phased in at 50% and rates/payments are estimated
- 3) Reflective of a reduction in budgeted surplus, reducing the transfer to reserve for year end

2025 Proposed Budget - Street Lighting				
740 - Street Lighting	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Expenses				
Contracted Services	103,450	98,450	5,000	5.1% 1)
Materials & Supplies	250,000	250,000	0	0.0%
Net Chargebacks/(Recoveries)	157,070	160,714	(3,644)	(2.3%)
Salaries Wages & Benefits	5,907	5,796	111	1.9%
Expenses Total	516,427	514,960	1,467	0.3%
740 - Street Lighting Net Levy	516,427	514,960	1,467	0.3%

Main Change Drivers:
1) Increase in maintenance contracted services to adjust closer to expected actual spending

2025 Proposed Budget - St. Davids Sewer				
750 - St. Davids Sewer	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(68,771)	(70,391)	1,620	(2.3%)
Revenues Total	(68,771)	(70,391)	1,620	(2.3%)
Expenses				
Net Chargebacks/(Recoveries)	68,771	70,391	(1,620)	(2.3%)
Expenses Total	68,771	70,391	(1,620)	(2.3%)
750 - St. Davids Sewer	0	0	0	0.0%

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

Town of Niagara-on-the-Lake
2025 Proposed Operating Budget - Change Driver Summary

Salaries	1,193,818.00
2024 50% Phase In's	242,343.84
EBG 3.25%, Grade and Step Changes, VFF, New Position	951,474.16
General Operating Pressures/Maintenance of Service Levels	638,658.00
Insurance Premiums	75,842.00
Insurance Claims	25,000.00
Vehicle Maintenance	111,100.00
Building Maintenance	24,446.00
Roads Maintenance	117,000.00
Integrity Commissioner	15,000.00
Utilities	15,159.00
Operating Materials, Supplies and Equipment	52,835.00
Operating Maintenance, Subscriptions, Licenses and Agreements	133,923.50
Council Conferences	20,500.00
Advertising	16,850.00
Health and Safety	11,000.00
Other (Memberships, Employee Engagement, Courses and Seminars, Mileage, etc.)	20,002.50
Revenue Reductions	533,308.68
One-Time Reserve Transfers	217,021.68
Hydro Cash Flow Reductions	72,424.00
POA Revenue reduction	56,900.00
Transit Subsidy from Parking	100,000.00
Program Revenue Reductions	86,963.00
Infrastructure Support	373,576.37
Transfer to Capital	150,000.00
Debt (new and existing)	241,458.00

Other (Chargebacks, Recoveries, Transfers from Reserves)		(17,882)
Strategic Plan	40,825.00	
New Economic Development Budget		40,825.00
Studies	85,000.00	
New Proposed in 2025		85,000.00
Levy Mitigations	(543,228)	
Increased Revenues		(384,578)
Expense Reductions		(74,000)
Grant and Reserve Support		(84,650)
Net Levy Impact	2,321,958.05	

Table 1: Overall Salary Summary

	2025 Proposed	2024 Approved	\$ Change	% Change
FTE	14,410,220	13,336,740	1,073,479	8.0%
Contracts	2,189,283	2,046,653	142,630	7.0%
Councillors	234,468	227,727	6,741	3.0%
Volunteer Fire	844,400	756,000	88,400	11.7%
Library	794,611	738,760	55,851	7.6%
Total	18,472,981	17,105,880	1,367,101	8.0%

Table 2: Salary Summary By Funding Support & Department				
Funding Source	2025	2024	\$ Change	% Change
	Proposed	Approved		
Levy Supported				
By-Law Enforcement	464,625	400,579	64,046	16.0%
CAO's Office	571,720	456,363	115,357	25.3%
Community and Development	1,832,414	1,478,206	354,208	24.0%
Corporate Services	2,761,311	2,685,681	75,630	2.8%
Council	234,468	227,727	6,741	3.0%
Fire & Emergency Services	1,781,701	1,649,768	131,932	8.0%
Library Services	794,611	738,760	55,851	7.6%
Parks, Recreation and Facilities	3,773,712	3,579,087	194,625	5.4%
Public Works - Operations	2,754,695	2,559,378	195,318	7.6%
Street Lighting	5,907	5,796	111	1.9%
Total Levy Supported	14,975,164	13,781,346	1,193,818	8.7%
Rate Supported				
Building Services	963,460	905,136	58,325	6.4%
Corporate Services	227,684	218,582	9,102	4.2%
Municipal Purposes	16,168	15,688	480	3.1%
Parking Operations	564,312	528,251	36,061	6.8%
Public Works - Operations	39,977	38,676	1,301	3.4%
Water and Wastewater Services	1,638,411	1,572,864	65,547	4.2%
Total Rate Supported	3,450,012	3,279,196	170,816	5.2%
Special Levy				
Storm Water Management	47,805	45,337	2,467	5.4%
Grand Total	18,472,981	17,105,880	1,367,101	8.0%

Table 3: Salary Summary By Department (\$'s)

Department	2025	2024	\$ Change	% Change
	Proposed	Approved		
Building Services	963,460	905,136	58,325	6.4%
By-Law Enforcement	464,625	400,579	64,046	16.0% 1)
CAO's Office	571,720	456,363	115,357	25.3% 2)
Community and Development	1,832,414	1,478,206	354,208	24.0% 3)
Corporate Services	2,988,995	2,904,263	84,732	2.9%
Council	234,468	227,727	6,741	3.0%
Fire & Emergency Services	1,781,701	1,649,768	131,932	8.0% 4)
Library Services	794,611	738,760	55,851	7.6%
Municipal Purposes	16,168	15,688	480	3.1%
Parking Operations	564,312	528,251	36,061	6.8%
Parks, Recreation and Facilities	3,773,712	3,579,087	194,625	5.4%
Public Works - Operations	2,794,672	2,598,054	196,619	7.6%
Storm Water Management	47,805	45,337	2,467	5.4%
Street Lighting	5,907	5,796	111	1.9%
Water and Wastewater Services	1,638,411	1,572,864	65,547	4.2%
Total	18,472,981	17,105,880	1,367,101	8.0%

Main Change Drivers:

Overall: : Increases less than 8% are primarily reflective of changes in grades and steps within the payband and approved increases in salary rates (EBG 3.25% for 2025); Also, new positions previously approved in the 2024 budget via business cases are now in 2025 at full cost (only 50% of the cost was budgeted in 2024 due to timing); Lastly, contract hours were increased 2,526 hours overall.

- 1) Increase is reflective of new positions approved during 2024 budget that were only budgeted at 50% and are now at full cost in 2025 (By Law Officer and Municipal By Law Coordinator)
- 2) Increase is reflective of a presentation change moving the Economic Development Officer position out of Corporate Services to the CAO's Office (\$105k of the increase)
- 3) Increase is reflective of the new Manager of Policy and Heritage position approved during 2024 (subsequent to budget approval) and the new Senior Policy Planner approved during 2024 budget that was only included at 50% and is
- 4) Increase is driven by call volume, attendance, training provided and recruitment. Forecasts are based on the previous years calls and trends.

Table 4: Staff Compliment

Status	2025	2024	\$ Change	% Change
	Proposed	Approved		
Councillors	9	9	0	0.0%
FTE (count)	119	118	1	0.8% 1)
Contracts (hours)	67,107	65,077	2,030	3.1% 2)
Library FTE (count)	4	4	0	0.0%
Library Contract (hours)	8,431	7,935	496	6.3% 3)

Main Change Drivers:

- 1) Increase represents the new Manager of Planning position approved during 2024 subsequent to budget approval
- 2) Increase driven by change in Operation Labourer hours within Parks and the Community Centre to enhance service delivery at Library (waste collection and flower garden), along with Summer Camp Coordinator hours to accommodate the increase in activities
- 3) Adjustments to reflect actual hours throughout

Table 5A: Summary By Department (Full Time Count)				
Department	2025 FTE (Count)	2024 FTE (Count)	# Change	% Change
CAO's Office	3	3	0	0.00%
Council	9	9	0	0.00%
Corporate Services	24	24	0	0.00%
Fire Services	6	6	0	0.00%
Public Works/Operations	24	24	0	0.00%
Parking Operations	2	2	0	0.00%
Community & Development	14	13	1	7.69% 1)
Building Services	7.5	7.5	0	0.00%
By-Law Services	6.5	6.5	0	0.00%
Library	4	4	0	0.00%
Parks and Recreation	20	20	0	0.00%
Water and Wastewater Services	12	12	0	0.00%
Total	132	131	1	0.76%

Main Change Drivers:
1) New Manager of Planning Policy and Heritage approved during 2024

Table 5B: Summary By Department (Contract Hours)				
Department	2025 Contract (Hours)	2024 Contract (Hours)	# Change	% Change
Municipal Purposes	0	0	0	0.0%
CAO's Office	0	0	0	0.0%
Council	0	0	0	0.0%
Corporate Services	1,040	1,040	0	0.0%
Fire Services	2,080	2,080	0	0.0%
Public Works/Operations	5,880	5,880	0	0.0%
Parking Operations	5,200	5,200	0	0.0%
Community & Development	0	0	0	0.0%
By-Law Services	1,000	1,000	0	0.0%
Building Services	0	0	0	0.0%
Library	8,431	7,935	496	6.3% *
Parks and Recreation	49,067	47,037	2,030	4.3% *
Water and Wastewater Services	2,840	2,840	0	0.0%
Total	75,538	73,012	2,526	34.9%

*Changes explained in Table 4 above

2025 Studies Review						
Department	Study	2025 Proposed	2024 Approved	Funding Source	Reserve Status	Priority (Low/Med/High)
Roll forward from 2024:						
Roads	Urban and Rural Road Safety Audit	80,000	80,000.00	Capital Levy	Limited	Medium-High - Council interest
Community & Development	Official Plan	10,000	25,000.00	Corporate Studies	Deficit	Medium- High - Council interest
General Government	DC Background Study	80,000	80,000.00	90% DC's; 10% Capital	Healthy/ Limited	High - Legislated
Roads	Transportation Master Plan	58,523	58,523.00	90% DC's; 10% Capital	Healthy/Limited	High
Parks and Recreation	Parks and Recreation Master Plan	63,000	100,000.00	90% DC's; 10% Capital	Healthy/ Limited	Medium - Align with Asset Management
Community & Development	Zoning By-Law	150,000	200,000.00	50% Capital/ 50% Corporate Studie	Limited / Deficit	Medium
Community & Development	Heritage Conservation District (Cultural Heritage Landscape)	110,000	118,000.00	20% Capital / 80% Corporate	Limited / Deficit	Medium- High - Council interest
Roads	Engineering DC Study	17,500	17,500.00	DC's	Healthy	High - align with DC Study above
Corporate Services	Asset Management Plan	80,000	42,000.00	OCIF	Limited	High - legislative implications
Community & Development	Secondary Plan Design Guide Update	20,000	20,000.00	Capital Levy	Limited	Medium- High - Council interest
Community & Development	Review of Official Plan Winery Policies	40,000	40,000.00	Capital Levy	Limited	Medium- High - Council interest
Community & Development	Review and Update of Site Alteration By-Law	31,819	40,000.00	Corporate Studies	Deficit	Medium- High
Community & Development	Planning Fee Review	30,000	30,000.00	Corporate Studies	Deficit	Medium - High - Cost Recovery
Community & Development	Building Fee Review	30,000	30,000.00	Building	Deficit	Medium - High - Cost Recovery
Parks and Recreation	176 Wellington Public Engagement (previously Review and Assessment)	50,000	50,000.00	Parking	Healthy	Medium- High
Corporate Services	Market Condition Review	30,000	30,000.00	Tax Levy	n/a	Medium- High - Council interest
Community & Development	Community Benefit Charge Feasibility	35,000	35,000.00	Tax Levy	n/a	Medium- High - Council interest
		915,841.50	996,023.00			
New for 2025:						
Parks and Recreation	Dock Area Master Plan Udate	30,000.00		Dock Area Improvement	Healthy	High
Roads	Bridge Needs Study	40,000.00		Capital Levy	Limited	High - Legislated every two years
Roads	Engineering DC Study Additional Funds*	57,500.00		DC's	Healthy	High - align with DC Study above - additional funds
Communications	Customer Experience Strategy	25,000.00		Tax Levy	n/a	Specified as part of 2026 Strategic Plan
Communications	Community Engagement Plans	30,000.00		Tax Levy	n/a	Specified as part of 2026 Strategic Plan
Roads	Natrual Assets Inventory, Assememnt & Conservation Plan	120,000.00		\$50k Capital Levy / \$70k Grant	Limited / n/a	Medium- High
Roads	Master Servicing Plan	200,000.00		DC's / Storm 50% each	Healthy	Medium- High
Storm	Subwatershed Plan Phase 1	100,000.00		40k Storm/ \$30k DC's/ \$30k levy	Healthy/ n/a	Medium- High
Operations	Special Event Policy	85,000.00		Municipal Accomodation Tax	Healthy	Medium- High
Parks and Recreation	176 Wellington Public Engagement Additional Funds *	35,000.00		Parking	Healthy	Medium- High
By-Law Enforcement	Parking Review	100,000.00		Parking	Healthy	Medium- High
	<i>*2024 Study rolling forward into 2025 with additional costing and funding requirements</i>	822,500.00	-			
Grand Total		1,738,341.50	996,023.00			
Levy Impact			\$ 85,000.00			

Completed in 2024:

Water	Water Needs Study	26,848.00	Water	Healthy
Roads	Bridge Needs Study	10,000.00	Capital Levy	Limited
Water / Waste Water	Water Waste Water Rate Study	30,000.00	50% Water / 50% Waste Water	Healthy
Community & Development	Character Study	26,390.00	Capital Levy	Limited
General Government	Tourism Strategy	41,241.00	Capital Levy	Limited/Healthy

Removed in 2024:

Community & Development	Planning Process Mapping	10,000.00	Capital Levy	Limited	Accommodate with internal resources
Community & Development	Review of Pros and Cons of CPPS	15,000.00	Capital Levy	Limited	Accommodate with internal resources
Storm	Dock Area Shoreline Protection	35,009.00	Dock Area Improvement	Healthy	Changed to Dock Area Master Plan Update (New Study)
Storm	Chatauqua Storm Study	100,000.00	Storm Water	Limited	Combined with the Master Servicing Plan (New Study)

Town of NOTL Debt Position for 2025 Year End (Council Approved)				
APPROVED DEBT:		Status	Funding	2025 Operating
OBTAINED DEBENTURES:				
St. Davids Sewer (82-2005)	852	Approved & Obtained	N/A	68,771
Former NDSS (75-2015)	856	Approved & Obtained	Levy (funds previously	104,408
LED Realterm SL	857	Approved & Obtained	Levy	26,998
Fire Ladder/Aerial Truck	858	Approved & Obtained	Levy	85,287
Phragmites Tractor/Equipment	859	Approved & Obtained	31% levy/10% Storm/21%	47,021
Dee Rd Pumphouse	860	Approved & Obtained	Irrigation rates	147,062
LED StreetLighting Conversion	861	Approved & Obtained	Levy	56,104
SCBA Equipment C01381	865	Approved & Obtained	Levy	46,972
Realterm LED Phase 2 (Region Portion)	867	Approved & Obtained	Levy	59,503
Niagara Nursery School Debenture (65% NNS and 35% is Town)	862	Approved & Obtained	Levy (NNS portion to be offset with additional rent)	86,693
Pumper Truck	864	Approved & Obtained	Levy	65,497
C01960 NSR Streetscape Enhancements Phase 1	866	Current Approved	Levy	103,275
C01930 Tanker Truck	870	Current Approved	90% DC's+ 10% levy	30,861
C01950 Tanker Truck	871	Current Approved	90% DC's +10% levy	33,444
C02053 - Line 3 Road Reconstruction - Four Mile Creek Road to Concession 6 Road (Phase 2)	872	Current Approved	Levy	7,123
Total Obtained Debt				969,018
*UNOBTAINED DEBENTURES (yet to be acquired - estimated):				
C01966 Irvine Rd Reconstruction & Drainage	868	Current Approved	Levy	32,946
C02055 - Glendale Streetscape	873	Current Approved	Levy	TBD
Total Unobtained Debt				32,946

**PROPOSED NEW DEBT:			
C02360 - Pump 1 Replacement	<i>Proposed for 2025</i>	<i>Levy</i>	<i>51,829</i>
C02209 - Missussagua St Recon - Roads	<i>Proposed for 2025</i>	<i>Levy</i>	<i>36,429</i>
C02359 - Line 2 Rd Culverts - E of Townline	<i>Proposed for 2025</i>	<i>Levy</i>	<i>34,861</i>
C02506 - McNab Rd Culvert Replacement	<i>Proposed for 2025</i>	<i>Levy</i>	<i>15,323</i>
C02519 - Mississuagua St Recon - Storm	<i>Proposed for 2025</i>	<i>Storm Levy</i>	<i>40,942</i>
C02512 - Mississaugua St Recon - SL	<i>Proposed for 2025</i>	<i>Levy</i>	<i>14,366</i>
Total Proposed Debt			<u>193,750</u>
TOTAL Current & Proposed Debt			<u>1,195,714</u>

**Unobtained debt approved during 2023/2024 budget - debentures have not yet been obtained since projects have yet to finalize and therefore schedules and figures are estimated for those that are anticipated in 2025*

*** Proposed new debt as part of 2025 Capital Budget ; Phased in at 50% due to expected timing of debentures*

**Town of Niagara-on-the-Lake
Budget 2025
Business Case Summary**

The following business cases are presented for consideration in the 2025 operating budget - items highlighted are already contained with the budget and identified as requiring a business case, the balance is **NOT** in the budget.

FROM 2024	Business Case (presented but not approved)	Cost	Levy Increase	\$ Impact to Tax Bill (annual estimated)
CS	BC2024-06 - IT position	90,000.00	90,000.00	7.90
CS	BC2024-07 Tax Clerk	80,000.00	80,000.00	7.03
CDS	BC2024-16 Housing Affordability and Attainability	100,000.00	100,000.00	8.78
OPS	BC2024-31 Development Engineer (2024 ask)	108,000.00	108,000.00	9.49
OPS	BC2024-32 Fleet Transfers	492,054.00	424,937.00	37.32
		870,054.00	802,937.00	

NEW 2025	Potential Business Case	Cost	Levy	\$ Impact to Tax Bill (annual estimated)
General	Law Clerk	122,000	91,500	8.04
Fire	Manager of By-Law	150,000.00	156,000.00	13.70
CS	Cybersecurity - Additional Funds Required	30,000.00	30,000.00	2.63
Fire	Contract conversion - fire inspector	11,000.00	11,000.00	0.97
Admin	Training	30,000.00	30,000.00	2.63
Admin	Customer Relations Management System (CRM)	215,000 to 290,000	215,000 to 290,000	18.88 to 25.47
Admin	Marketing and Digital Design Coordinator	90,000.00	72,000.00	6.32
OPS	Engineering Techs (2) - Planning Reviews	244,000.00	244,000.00	21.43
Admin	Economic Development Budget	40,825.00	40,825.00	3.59
		717,825	675,325	

Other Issues	Cost	Levy Increase	\$ Impact to Tax Bill (annual estimated)
Fire Association Insurance	6,066.00	0	0
Fort George Canada Day Celebrations	10,000.00	0	0
Rotary Club Canada Day Celebrations	2,500.00	0	0



The Corporation of the Town of Niagara-on-the-Lake Information Report to Council

SUBJECT: 2025 Budget Survey Results
DATE: 2024-11-20
REPORT #: CAO-24-049
PREPARED BY: Marah Minor
DEPARTMENT: CAO/Administration

BACKGROUND INFORMATION

The Town of Niagara-on-the-Lake's annual budget covers a wide range of services that support Town operations and deliver programs and services required to maintain the high quality of life enjoyed in the community.

The Town's budget is made up of both operating and capital budgets that are designed to address programs, services, asset management, infrastructure, Council objectives, and more.

SURVEY DETAILS

On October 17, 2024, Town Staff launched a survey to gather feedback on the 2025 budget. Initially set to close on October 31, 2024, the survey period was extended to November 10, 2024, due to a low response rate. To boost participation, Staff increased promotional efforts through newspaper and social media advertisements. Registration was not required for participation. In total, **ninety-six** (96) respondents completed the survey, which is 20 fewer than those who participated in the 2023 survey for the 2024 budget.

The 2025 Budget Survey was divided into three parts:

1. Questions about you
2. Questions about the Town of Niagara-on-the-Lake services
3. Other comments and suggestions

The survey was advertised via a news release on the Town's website and social media platforms (Facebook, Twitter, and X, formerly Twitter), as well as in newspaper advertisements.

SURVEY RESULTS

Staff have reviewed and analyzed the survey results, and a summary of the key themes is provided below, followed by the actual results from each question. Responses are shown as percentages (%); however, please note that some totals may not equal 100% due to rounding. Additionally, for questions allowing multiple selections, totals may exceed 100%.

For Council's convenience, the highest responses in each category have an asterisk (*).

Note: In alignment with best practices associated with survey analytics and to protect the anonymity of survey respondents, the raw written data of this survey will not be provided for public viewing. This best practice aligns with Ontario's Information and Privacy Commissioner, whereby the agency advises reporting survey results as aggregated information without identifying specific individuals.

General Summary

The survey responses indicate that most participants are long-term residents, with 65.2% living in the area for over 10 years and the majority falling in the 55+ age group (71.9%). Respondents generally support maintaining or enhancing municipal services, particularly in Public Works and Fire & Emergency Services, though satisfaction varies, with Council & Administration services receiving lower ratings. Concerns about high taxes and spending efficiency were common, with suggestions to increase revenue from tourism rather than local taxes. Infrastructure improvements and affordable housing were top priorities, and participants expressed a preference for clear communication through email alerts, infographics, and website updates.

Survey respondents largely prefer maintaining current service levels, with over 50% choosing to keep services like Corporate Services, Parks, Recreation & Facilities, and Street Lighting at existing funding levels. However, a significant portion of respondents rated the overall value for their tax dollars as only "fair" (39.6%) or "poor" (27.1%), indicating that while they are generally supportive of maintaining services, they feel there is room for improvement in the perceived value for money.

Results by Question

Q1: Which of the following statements describes your connection to the Town of Niagara-on-the-Lake? Please select all that apply.

**Mandatory question: 96 responses.*

Answer	Percentage of Responses
I am a resident.	99.0%*
I am a business owner/operator.	5.2%
I am a visitor.	0%
I live nearby and use municipal services.	1.0%
I work in Niagara-on-the-Lake.	10.4%
I prefer not to say.	0%
Other (please specify).	0%

Q2: How many years have you lived in Niagara-on-the-Lake?**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Less than 2 years	0%
2 to 5 years	12.5%
6 to 10 years	21.9%
11 to 15 years	14.6%
16 to 20 years	11.5%
More than 20 years	29.2%*
I am not a resident.	1.0%
I prefer not to say.	0%

Q3: In what age category do you fall?**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Under 15 years	0%
16 to 24 years	1.0%
25 to 34 years	6.3%
35 to 44 years	6.3%
45 to 54 years	13.5%
55 to 64 years	27.1%
65+ years	44.8%*
I prefer not to say.	1.0%

Q4: What is your employment status?**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Employed full-time	25.0%
Employed part-time	6.3%
Self-employed	9.4%
Unemployed	3.1%
Retired	54.2%*
Student	0%
Other (please specify)	2.1%

Q5: Do you have children under the age of 18 living in your household?**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Yes	8.3%
No	91.7%*

Q6: The Town of Niagara-on-the-Lake provides a variety of services to support and enhance the community and its residents. The following questions are about services funded through your Municipal tax dollars and delivered by the Town.

Important note: Services such as building, water and wastewater, and parking services are funded through user rates. Please refer to future questions to provide feedback on these areas.

In 2025, should the following Town services be:

- **Enhanced (increase service level or funding)**
- **Maintained (same amount of service level or funding)**
- **Reduced (decrease service level or funding)**

**Mandatory question: 96 responses.*

	Enhanced	Maintained	Reduced	I am not sure
By-law Enforcement (\$36.58 per average \$544,000 assessment)	16.6%	58.3%*	22.9%	2.0%
Community & Development Services e.g., planning applications and permits (\$95.52 per average \$544,000 assessment)	17.7%	58.3%*	22.9%	1.0%
Corporate Services e.g., tax collection (\$266.13 per average \$544,000 assessment)	7.2%	57.2%*	33.3%	2.0%
Council & Administration (\$64.97 per average \$544,000 assessment)	3.1%	54.1%*	39.5%	3.1%
Fire & Emergency Services (\$194.37 per average \$544,000 assessment)	18.7%	78.1%*	3.1%	0%
Library Services (\$76.31 per average \$544,000 assessment)	10.4%	54.1%*	33.3%	2.0%
Municipal Purposes e.g., day-to-day operations (\$26.94 per average \$544,000 assessment)	6.2%	80.2%*	11.4%	2.0%
Parks, Recreation & Facilities (\$337.63 per average \$544,000 assessment)	19.7%	64.5%*	14.5%	1.0%
Public Works e.g., roads, water and infrastructure (\$345.48 per average \$544,000 assessment)	53.1%*	45.8%	1.0%	0%
Street Lighting (\$45.23 per average \$544,000 assessment)	13.5%	78.1%*	8.3%	0%

Q7: How satisfied are you with the following municipal services?

**Mandatory question: 96 responses.*

	Very Satisfied	Satisfied	Somewhat Satisfied	Not satisfied	Not satisfied at all	I don't know
By-law Enforcement	6.25%	37.5%*	27.0%	16.6%	4.1%	8.3%
Community & Development Services	6.25%	35.4%*	28.1%	18.7%	9.3%	2.0%
Corporate Services	7.2%	33.3%	36.4%*	8.3%	3.1%	11.4%
Council & Administration	4.1%	20.8%	30.2%*	21.8%	22.9%	0%
Fire & Emergency Services	28.1%	56.2%*	12.5%	3.1%	0%	0%
Parks, Recreation & Facilities	15.6%	51.0%*	29.1%	4.1%	0%	0%
Public Works	5.2%	41.6%*	41.6%*	8.3%	2.0%	1.0%
Street Lighting	12.5%	57.2%*	20.8%	6.2%	2.0%	1.0%

Q8: Please use the space below to provide any additional comments about your ratings for these service levels.

**Optional question: 34 responses were received for this open-ended question.*

Responses were analyzed to find the top themes that emerged from the data:

- **Roads, Lighting, and Infrastructure Maintenance (12 respondents):** Respondents expressed concerns about poor road conditions, inadequate street lighting, and lack of regular infrastructure maintenance, impacting overall safety and usability.
- **By-law Enforcement and Planning Concerns (8 respondents):** Respondents expressed concerns over perceived inconsistencies in By-law enforcement and a lack of adherence to the Official Plan.
- **Budget Allocation and Spending Efficiency (6 respondents):** Respondents raised issues with budget priorities, suggesting that funds could be spent more effectively.

Q9: How would you rate the overall value received from your tax dollars?

**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Excellent	3.1%
Good	28.1%
Fair	39.6%*
Poor	27.1%
I am not sure.	2.1%

Q10: Please use the space below to provide any additional comments regarding your value for money.

**Optional question: 29 responses were received for this open-ended question.*

Responses were analyzed to find the top themes that emerged from the data:

- **Value of Taxes (9 respondents):** Respondents expressed concerns over taxes and municipal fees being high, with residents feeling they don't receive adequate services in return.
- **Concerns Over Development and Planning Processes (8 respondents):** Respondents express dissatisfaction with the Town's approach to planning.
- **Spending Priorities (7 respondents):** Respondents feel municipal funds are ineffectively allocated and should prioritize essential infrastructure, like road maintenance and flood prevention.

Q11: Do you support the Town implementing additional revenue generating actions (i.e., increasing user fees, parking rates, etc.)?

**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Yes	61.5%*
No	38.5%

Q12: Please use the space below to provide any additional comments regarding revenue generation.

**Optional question: 33 responses were received for this open-ended question.*

Responses were analyzed to find the top themes that emerged from the data:

- **Increased Revenue from Tourism (17 respondents):** Respondents expressed that revenue-generating measures should target tourists, suggesting increased parking fees, accommodation taxes, and other tourist-focused levies to offset the impact of tourism on local infrastructure and services.
- **Prioritizing Efficient Use of Current Funds (8 respondents):** A general viewpoint for the Town to use existing funds more efficiently was expressed.
- **Minimizing Financial Burden on Residents (5 respondents):** Comments reflect a concern that rising fees and taxes are increasingly unaffordable for residents, with a preference for generating revenue through tourism rather than placing additional financial pressures on the local community.

Q13: Are there any specific new services or programs you would like to see introduced in Niagara-on-the-Lake?

**Optional question: 36 responses were received for this open-ended question.*

Responses were analyzed to find the top themes that emerged from the data:

- **Improvement in Transportation and Parking Solutions (11 respondents):** Respondents called for enhanced transportation options, including a reliable bus system, shuttle services, and expanded parking solutions to alleviate congestion, especially during peak tourist seasons.
- **Desire for Recreational and Community Facilities (10 respondents):** Respondents expressed a desire for new recreational facilities, particularly an indoor pool, a community center in St. Davids, and expanded fitness and arts programs to serve residents of all ages.

- **Focus on Essential Services and Accessibility (8 respondents):** Respondents emphasized the need for core services such as healthcare (urgent care or hospital), senior transportation, and an enhanced sidewalk network, with a focus on improving accessibility and supporting local families.

Q14: What would you say are the top 3 priorities for the Niagara-on-the-Lake community right now?

**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Acting Living – Parks and Trails	16.6%
Active Living – Recreation and Facilities	19.8%
Active Transportation	12.5%
Affordable Housing	20.8%*
Arts and Culture	9.4%
Community Engagement	15.6%
Downtown Revitalization	13.5%
Economic Development	13.5%
Economy	6.3%
Emergency Management	4.2%
Environment, Climate Change and Sustainability	9.4%
Infrastructure – Roads and Bridges	38.5%*
Infrastructure – Stormwater	20.8%*
Infrastructure – Wastewater	8.3%
Infrastructure – Water	4.2%
Library Services	6.3%
Quality Neighbourhoods – Planning & Building	26.0%*
Quality Neighbourhoods – Property Standards and By-law	11.5%
Safe Communities – Fire & Emergency Services	14.6%
Transparency and Communication	15.6%
Winter Control	2.1%
I don't know	0%
Other (please specify)	5.2%

Q15: Using the space below, please provide any additional feedback regarding the Town's 2025 budget.

**Optional question: 29 responses were received for this open-ended question.*

Responses were analyzed to find the top themes that emerged from the data:

- **High Property Taxes (12 respondents):** Respondents expressed concerns about high property taxes, suggesting alternative revenue sources like tourism taxes or cuts to non-essential expenses to avoid further tax increases for residents.
- **Development and Heritage Preservation (8 respondents):** Respondents expressed support for preserving the Town's heritage and controlling development, with calls to protect historic areas, avoid over-development, and ensure that infrastructure and projects prioritize residents.

- **Infrastructure and Environmental Preparedness (5 respondents):** Respondents highlighted the need for better infrastructure planning and environmental resilience, including improved flood prevention, effective transportation options, and review of project costs to address community needs sustainably.

Q16: How well do you feel you understand what your municipal taxes are used for?

**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Very well	27.1%
Well	41.7%*
Somewhat	25.0%
A little	6.3%
Not at all	0%

Q17: Keeping residents informed and engaged in the budget process is important to us. How would you like to be kept informed? (Select all that apply.)

**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Council Budget Meetings	32.2%
Email or e-alerts from the Town’s website	68.7%*
Summary document or fact sheet/infographic	53.1%
Social Media	30.2%
Website Updates	42.7%
Other (please specify)	2.0%

Q18: How would you rate this survey?

**Mandatory question: 96 responses.*

Answer	Percentage of Responses
Very Good	8.3%
Good	29.2%
Satisfactory	56.3%*
Poor	6.3%
Very Poor	0%

NEXT STEP / CONCLUSION

Council is encouraged to review the results of the survey, as presented in this Report, and consider the responses and comments when developing and finalizing the 2025 budget.

Upon approval of the 2025 budget, Staff will issue a news release advising of the final approval and release a video summarizing the budget impact and allocation. These communication efforts aim to foster transparency and ensure the community is well-informed about the decisions that shape our fiscal landscape.



Town of Niagara-on-the-Lake

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REPORT #: CS-24-018 **COMMITTEE DATE:** 2024-11-19
REPORT TO: COTW-General **DUE IN COUNCIL:** 2024-11-26
SUBJECT: Discretionary Grant Policy Update

1. RECOMMENDATION

It is respectfully recommended that:

- 1.1 Council approve the attached Discretionary Grant Policy and Procedure as amended (Appendix I);
- 1.2 Council delegate authority to the Director of Corporate Services to execute the Discretionary Grant Program Agreements; and
- 1.3 The Discretionary Grant Program be opened for applications for 2025 funding on January 13, 2025, for a period of four weeks, with the Discretionary Grant Committee meetings occurring in February and March with a Recommendation Report returning to Council in April for approval.

2. EXECUTIVE SUMMARY

- The Discretionary Grant Program allocates discretionary funds to organizations, groups and events that support and enhance the cultural, social, environmental, and economic well-being of the Town of Niagara-on-the-Lake community.
- Through the allocation of discretionary grants, the Council of the Town of Niagara-on-the-Lake (Council) acknowledges the significance of various organizations, groups, and events that contribute to the community's welfare and align with Council's Strategic Priorities.
- Staff reviewed and are recommending changes to the original Policy and Procedure as follows:
 - A change to the layout of Section 6 to outline eligible and ineligible grant recipients; to include a section on eligible and ineligible costs; and to outline requirements for the application;
 - A maximum grant amount available to each organization per category per year;
 - A new section outlining reporting requirements (Section 8); and
 - A new section outlining the terms and conditions of the Policy (Section 9).
- The program is recommended to open January 13, 2025 and remain open for four weeks. Due to the timing of the program opening, any events or investments from January 1 to April 30, 2025 are recommended for consideration.
- Discretionary Grant Committee meeting(s) will be held in March 2025 to evaluate the

applications submitted.

- A final report will return to the April Council meeting for approval of Discretionary Grant allocations.

3. PURPOSE

This report seeks Council approval of changes made to the Discretionary Grant Policy and Procedures. This report also establishes the timeline for the 2025 Discretionary Grant Program.

4. BACKGROUND

The Town operates a Discretionary Grant Program annually with a total budget of approximately \$109,190 funded from the parking program. The program supports a wide variety of community-based events and capital investments. The discretionary grant budget is intended to be indexed annually by the Consumer Price Index (CPI).

The program is not intended to support routine day-to-day Operating requests but rather special events or projects requiring capital investments. Events and capital purchases create investments in the community that are easily observed, measured, and have a positive community impact.

5. DISCUSSION / ANALYSIS

Staff have reviewed the current Discretionary Grant Policy and Procedure and recommend the following changes based on discussions with the Discretionary Grant Committee during the 2024 Discretionary Grant process:

- A change to the layout of section 6 to outline eligible and ineligible grant recipients; to include a section on eligible and ineligible costs; and to outline requirements for the application
- A maximum grant amount available to each organization per category per year
- A new section outlining reporting requirements (Section 8)
- A new section outlining the terms and conditions of the policy (Section 9)

Staff are also recommending that a formal agreement be entered into with successful applicants to ensure that funds are spent in accordance with the Policy. To expedite the issuance of grants, Staff is recommending that the Director of Corporate Services be given the authority to execute these agreements.

Should this report be approved, the Discretionary Grant program is tentatively scheduled to open on January 13, 2025, to accept online applications. The program will remain open for four weeks until February 7, 2025. Discretionary Grant Committee meeting(s) will be held in March to evaluate the applications and decide on final disbursements, with a Recommendation Report returning to Council in April for approval. Given the timing of the program opening, Staff are recommending that funding include any events or qualifying expenses that will occur between January 1, 2025, and April 30, 2025.

Staff will update the online application form(s) using the previous application form as a template to incorporate the changes made to the Policy. Town staff will also develop a formal agreement template to be used for all approved grants.

Items such as Canada Day Celebration fireworks and barbecue have been proposed as separate line items in the Town's 2025 Operating Budget, as they are recurring events that do not meet the Town's existing Discretionary Grant Policy. These items are being added as separate line items so that they can continue to receive support without the need to be approved through the Discretionary Grant Process each year.

6. STRATEGIC PLAN

The content of this report supports the following Strategic Plan initiatives:

Pillar

1. Vibrant & Complete Community

Priority

1.2 Economic Development & Community Partnerships

Action

1.2 b) Community Partnership

7. OPTIONS

- 7.1 Option 1: Council approves the recommendations detailed in this report.
(Recommended)
- 7.2 Option 2: Council amend the details of the program, recommendations of this report, or the attached appendices. (Not Recommended)
- 7.3 Option 3: Council denies the recommendations of this report, including the appendices. (Not Recommended)

8. FINANCIAL IMPLICATIONS

The 2025 estimated budget for Discretionary Grant Program is \$109,190, funded by the Parking Reserve pending Council approval of the 2025 Budget. Based on the updated Discretionary Grant Policy, approved allocations of less than \$1,500 will be disbursed at 90% following execution of the grant agreement with the balance paid after the final report is received and all requirements have been met. For approved allocations over \$1,500, 40% will be disbursed upon execution of the grant agreement; 40% when the progress report has been received and approved and the balance when the final report is received and all requirements have been met. Staff will continue to monitor parking revenues to make recommendations for the 2026 discretionary grant program and how it is funded.

9. ENVIRONMENTAL IMPLICATIONS

This report does not have any direct environmental implications for the Town. Subject to the type of applications received, there is the potential that events may support or improve environmental initiatives in the community.

10. COMMUNICATIONS

Upon Council's approval, previous applicants (to the 2023/2024 Discretionary Grant program) will be notified in writing of the Town's 2025 Discretionary Grant Program and advised on how to apply. Additionally, information regarding the launch of the 2025 Program will be shared on the Town's website and social media channels, with an ad placed in the Town's local newspapers.

11. CONCLUSION

The Discretionary Grant Program allocates discretionary funds to organizations, groups and events that support and enhance the community's cultural, social, environmental, and economic well-being and align with Council's Strategic Priorities. By providing financial assistance and resources, the program empowers the community groups to realize their ideas, strengthen community connections, and contribute to developing a vibrant and inclusive community. It catalyses positive improvements and collaboration, ultimately helping to create a thriving and cohesive community fabric. The changes to the Policy will ensure that grant funds are having the desired impacts on the community as outlined in the grant applications. They will also help to provide accountability and transparency to the program. Staff recommends that the proposed documents be approved and the Discretionary Grant Program open for applications on January 13th, 2025.

12. PREVIOUS REPORTS

CS-23-017 - Discretionary Grants (2023 – 2024)

13. APPENDICES

- Appendix I – Updated Discretionary Grant Policy
- Appendix II – Current Discretionary Grant Policy

Respectfully submitted:

Prepared by:



Amy Sager
Finance Coordinator

Recommended by:



Kyle Freeborn, CPA, CMA
Director of Corporate Services/Treasurer

Submitted by:



Bruce Zvaniga
Chief Administrative Officer (Interim)

1. Policy

Policy Number:	P-CS-23-04
Policy Name:	Discretionary Grants
Effective Date:	
Last Revised:	
Last Reviewed:	June 2024

2. Policy Purpose

This policy serves to prioritize and allocate discretionary grants to organizations, groups and events that support and enhance the cultural, social, environmental and economic well-being of the community of the Town of Niagara-on-the-Lake. Through the allocation of discretionary grants, the Council of the Town of Niagara-on-the-Lake acknowledges the significance of various organizations, groups, and events that contribute to the community's welfare. These grants, subject to budget limitations and deliberations, are intended to provide direct or indirect benefits to the citizens and are evaluated and approved through the Discretionary Grants Committee.

3. Scope

The scope of this policy extends to the administration of the Discretionary Grants Program and is for provided under Section 107 of the *Municipal Act, 2001*:

107 (1) Despite any provision of this or any other Act relating to the giving of grants or aid by a municipality, subject to section 106, a municipality may make grants, on such terms as to security and otherwise as the council considers appropriate, to any person, group or body, including a fund, within or outside the boundaries of the municipality for any purpose that council considers to be in the interests of the municipality. 2001, c. 25, s. 107 (1).

4. Definitions

TERM	DEFINITION
Discretionary Grant	One-time grants to financially assist organizations, events and activities that Council has determined improve the quality of life of the residents in the Town.

5. Policy Statement

Discretionary grants may be offered by Council to financially assist organizations, events and activities whose functions, in Council's estimation, improve the quality of life of the people in the Town.

Specific examples are described by, but not limited to, the following:

- Human Services, social, health care and educational programs that benefit our citizens and improve the quality of life

- Economic Promotion and Development
- Environmental Promotion, Climate Change Adaptation/Mitigation Development or initiatives that help reduce Greenhouse Gas emissions or carbon footprint
- Arts, Culture and Recreation, activities and events that may enrich and perpetuate the artistic level and cultural heritage of the citizens of Niagara-on-the-Lake; and
- Other beneficial organizations not easily classified

6. Policy Details

All organizations seeking discretionary grants must meet the following: (Requirements may be waived at Council's discretion)

6a. Eligibility

Eligible Applicants must:

- Be categorized as at least one of the following and provide their Business Identification Number:
 - Registered charitable organization
 - Incorporated as a not-for profit organization
- Have a volunteer board of directors and constitution or governing by-law that satisfies best practices
- Be in good standing with the Town of Niagara-on-the-Lake
- Be physically located within the Town or provide services related to the residents of the Town
- Address a community need, an underserved demand or represent an innovative approach to delivering service.
- The service must provide a social, recreational, cultural and/or economic benefit to the community
- The activities or services proposed must be extended to all members of the general public in the Town and should not exclude anyone by reason of race, religion or ethnic background, or disability.
- For events, only new events or initiatives will be considered, and for existing events, only new items/initiatives will be considered for funding.

Ineligible Applicants:

- Individuals
- For-profit organizations
- Other levels of government
- Political organizations and entities
- Religious organizations (unless for an inclusive project)
- For events, paid ticketed events

Eligible Costs:

- Facility construction/renovations
- Equipment/Vehicle
- Facility or equipment rentals and permits
- Supplies and materials
- Marketing
- Entertainment and speakers
- Incremental wages and contracted services related to the project
- Contributions to a capital project (project management, consulting fees, design, engineering, etc)

Ineligible Costs:

- Regular operating costs including regular staff wages
- Debt retirement, deficit reduction, depreciation, of financing charges
- Retroactive payments (costs incurred before the grant approval date)
- Secondary allocations (allocation of funds to another organizations, including supporting fundraising activities for other organizations)
- Projects that have previously received funding but did not have an enhanced or expanded project scope
- Top-ups to shortfalls of government-mandated programs (i.e. school, health programs, etc)
- Activities that primarily serve the membership or purposes of religious organizations
- Expenses not directly related to the project

6b. Application

- Each applicant will be required to complete the necessary application for discretionary grants
- Each applicant must indicate the reason for its existence and how its proposed services will relate to the existing pattern of other services, and/or provide new services, to enhance the quality of life of the citizens of the Town. Thus, the merit of the proposed services can be evaluated in sufficient detail in order that the Committee can assess the value of the services to the community
- Each applicant must demonstrate that, if it is successful in obtaining a grant from Council, the group or organization becomes financially capable of offering the services it proposes. Financial statements for the previous fiscal year along with current year budget statements that show the organization's financial activities must be provided. In the first year of application, the organization must provide more than one set of previous financial statements to demonstrate financial stability.
- Each applicant must demonstrate if it has and will be actively seeking other sources of financial support from the private sector and other levels of government

- The individual submitting the application must have the authority to bind/commit the organization.

7. Procedures

Discretionary Grant applications will be extended to all members of the general public in the Town and should not exclude anyone by reason of race, religion or ethnic background. Applications will be posted on the Town's website and a notice will be placed in the local newspaper advising of the deadline for filing applications. Late and/or incomplete applications will not be considered.

Subject to available funds, number of applications, and pre-existing Council direction and motions; the Discretionary Grant Committee will attempt to extend funds to the maximum number of applicants as possible. Where possible, the Committee will pro-rate requests based on the pool of available funding after considering pre-existing Council motions/direction; but reserves the right to make allocations as it deems appropriate.

The total amount available through the Discretionary Grant program will be indexed annually by the general Consumer Price Index to a maximum of 3%; however, this does not preclude Council from amending the total discretionary grant budget.

Discretionary Grant applications will be reviewed by a Committee consisting of three (3) Council Members and one (1) Corporate Services staff member and one (1) Senior Management Team member, known as the Discretionary Grant Committee.

Discretionary Grants are offered in the following two categories:

Category 1

Category 1 covers groups/organizations that are looking for financial assistance for a specific event or undertaking that would benefit residents of the Town of Niagara-on-the-Lake (Town). This may take place only once or could be an annual event, but the event or undertaking for which funds are being requested must have a defined starting and finishing period.

The organization would be required to complete an "Application for Discretionary Grant" and include with the application their financial statements from the previous year as well as a proposed budget.

The Discretionary Grant Committee will review each application including the Guidelines/Criteria and decide whether the organization will qualify for financial assistance from the Town.

Examples: Fireworks displays, Community Festivals, etc.

The maximum amount of funding per organization for this Category is \$7,500.00

Category 2

Category 2 covers groups/organizations that are requesting significant financial assistance to achieve longer-term capital goals to enhance their operational capabilities.

Examples: Major capital improvements (examples include: roof replacement, boiler/HVAC replacement, and a building expansion project).

The maximum amount of funding per organization for this Category is \$15,000.00

Please note: It is not the intention or mandate of the Discretionary Grant Program to provide ongoing operational funding to any organization in Niagara-on-the-Lake. Applicants will be required to complete an “Application for Discretionary Grant” and include financial statements from the previous year and a proposed budget. The Discretionary Grant Committee will permit organizations in this category to apply for one or several years of support if they wish, limited only by the condition that the support requested must not extend past the final fiscal term associated with the anticipated term of Council. Should the Discretionary Grant Committee wish to approve funding for more than one year, the organization will still be required to file annual financial statements and a proposed budget on an annual basis, including a brief statement regarding the organizations’ success achieved to date through grant proceeds.

Disbursement of Approved Discretionary Grants

If the approved Discretionary Grants are:

- i) less than or equal to \$1,500 - 90% of the grant is payable as soon as possible, after Council has approved the annual budget. The balance will be released once the final report is received and all requirements are met.
- ii) greater than \$1,500 – 40% once the grant is executed, 40% once the progress report has been received and 20% once the final report is received and all requirements are met.

NOTE: In certain instances, Council may choose to issue Grants at times different from those above. Also, the Treasurer may deviate from the above disbursement schedule, in special circumstances where it is not practical.

8. Reporting Requirements

Each successful applicant must submit a progress report and final report by the deadlines outlined in funding agreement.

Progress Report

A progress report must be submitted 6 months after the approval of the grant. This report must detail the progress made on the project and the expected completion date of the project.

Final Report

A final report must be submitted to the Town of Niagara-on-the-Lake within 60 days of the Grant end date.

Information to be provided in the final report includes:

- Reporting on project outcomes including results, number of people engaged, testimonials
- Overview of challenges
- Project expense report and receipts for expenses covered by the grant
- Summary of the project and the impact on community from the grant funds
- Photos of the project or event with permission for them to be shared on the Town website and social media

9. Terms and Conditions

- a. The Town of Niagara-on-the-Lake Discretionary Grant Program is subject to funding availability and conditional on Council's approval of the annual operating budget. Council reserves the right to cancel or alter grant programs as needed.
- b. The Town reserves the right to reject any grant request or application including those that meet all conditions as stated in this Policy in cases where the demand for grants is greater than the funding available for allocation, or the Town, in its sole discretion, is of the opinion that it is in its best interests that the grant request be rejected.
- c. Grant funding awarded may be lower than the requested amount depending on demand for the grant, and applications received.
- d. Approved grants or other types of assistance in any one year, or over several years, is not regarded as a commitment for future assistance and/or ongoing financial assistance.
- e. Successful applicants will have one year from the effective date of the grant agreement to spend grant funds.
- f. If grant funds are not used for the project/program indicated in the application:
 - i. The funds must be returned to the Town to the attention of the Treasurer within 30 days of notice, and,

- ii. If the funds are expended inappropriately or for a purpose other than the event/program/project indicated in the application, Council may at its discretion disqualify the organization from all subsequent financial or in-kind assistance from the Town.

- g. Applications will only be accepted from eligible organizations and signed by officers of a Board of Directors, Executive Committee, or an authorized member of an organization that has the authority to bind an organization.

- h. Successful grant recipients must obtain and provide proof of liability insurance providing coverage for their organizations and operations in addition to any other liability insurance requirements deemed necessary by the Town before a grant can be distributed. Failure to obtain liability insurance that is deemed acceptable by the Town will result in the cancellation of an awarded grant.

- i. For events, successful grant recipients must apply for a Special Event Permit from the Town

- j. The Town reserves the right to cancel awarded grant assistance without notice if the applicant violates any terms and conditions outlined in this policy or other legally binding agreements

- k. Grant recipients must acknowledge funding support from the Town in communication materials, media coverage, and verbal promotion pertaining to the program or project being supported by the grant and follow the Town branding guidelines when doing so.

10. Forms

- Discretionary Grant Application Form

11. Responsibilities

POSITION or OFFICE	RESPONSIBILITIES
Director of Corporate Services	1. Periodically review the Discretionary Grant Program and make recommendations for improvement. 2. Coordinate and execute the program per this policy.

12. Related Information

N/A

13. Contacts

Please direct any questions regarding this policy to be below contacts:

OFFICE	PHONE	EMAIL
Director of Corporate Services	905-468-3266 ext. 296	kyle.freeborn@notl.com

POLICY GOVERNANCE	
Policy Number:	P-CS-23-04
Effective Date:	June 27 th , 2023
Last Reviewed Date:	N/A
Target Review Date:	2024-06-01
Approval Authority:	Council
Policy Owner:	Director of Corporate Services
Responsible Office:	Corporate Services

1. Policy

Policy Number:	P-CS-23-04
Policy Name:	Discretionary Grants
Effective Date:	June 27 th , 2023
Last Revised:	
Last Reviewed:	December 2019

2. Policy Purpose

This policy serves to prioritize and allocate discretionary grants to organizations, groups and events that support and enhance the cultural, social, and economic well-being of the community of the Town of Niagara-on-the-Lake. Through the allocation of discretionary grants, the Council of the Town of Niagara-on-the-Lake acknowledges the significance of various organizations, groups, and events that contribute to the community's welfare. These grants, subject to budget limitations and deliberations, are intended to provide direct or indirect benefits to the citizens and are evaluated and approved through the Discretionary Grants Committee.

3. Scope

The scope of this policy extends to the administration of the Discretionary Grants Program and is provided under Section 107 of the *Municipal Act, 2001*:

107 (1) Despite any provision of this or any other Act relating to the giving of grants or aid by a municipality, subject to section 106, a municipality may make grants, on such terms as to security and otherwise as the council considers appropriate, to any person, group or body, including a fund, within or outside the boundaries of the municipality for any purpose that council considers to be in the interests of the municipality. 2001, c. 25, s. 107 (1).

4. Definitions

TERM	DEFINITION
Discretionary Grant	One-time grants to financially assist organizations, events and activities that Council has determined improve the quality of life of the residents in the Town.

5. Policy Statement

Discretionary grants may be offered by Council to financially assist organizations, events and activities whose functions, in Council's estimation, improve the quality of life of the people in the Town.

Specific examples are described by, but not limited to, the following:

- Human Services, social, health care and educational programs that benefit our citizens and improve the quality of life

- Economic Promotion and Development
- Arts, Culture and Recreation, activities and events that may enrich and perpetuate the artistic level and cultural heritage of the citizens of Niagara-on-the-Lake; and
- Other beneficial organizations not easily classified

6. Policy Details

All organizations seeking discretionary grants must meet the following: (Requirements may be waived at Council's discretion)

- Each applicant should be physically located within the Town or potentially provide services related to the residents of the Town. The organization's programs must address a community need, an under serviced demand, or represent an innovative approach to delivering service. The service must provide a social, recreational, cultural and/or economic benefit to the community.
- The activities or services proposed must be extended to all members of the general public in the Town and should not exclude anyone by reason of race, religion or ethnic background, or disability.
- Each applicant should be a registered business or not-for-profit corporation with the CRA, and will be required to provide their Business Identification Number.
- Each applicant must show evidence and clearly outline their organizational and administrative structure. The administrative structure must be adequate in its numbers, be responsible for the overall management of the organization's resources, be responsible for the administration of its funds and should preferably have a Board of Directors that would be representative of the community it services.
- Each applicant should indicate the reason for its existence and how its proposed services will relate to the existing pattern of other services, and/or provide new services, to enhance the quality of life of the citizens of the Town. Thus, the merit of the proposed services can be evaluated in sufficient detail in order that the Committee can assess the value of the services to the community.
- Each applicant will be required to complete the necessary application for discretionary grants.
- Each applicant must demonstrate that, if it is successful in obtaining a grant from Council, the group or organization becomes financially capable of offering the services it proposes. Financial statements for the previous fiscal year along with current year budget statements that show the organization's financial activities. In the first year of application, the organization should provide more than one set of previous financial statements to demonstrate financial stability.
- Each applicant must demonstrate if it has and will be actively seeking other sources of financial support from the private sector and other levels of government.
- Each applicant must adhere to responsible and ethical fund-raising practices.
- For events, grant funding cannot be used for paid ticketed events.
- For events, only new events or initiatives will be considered, and for existing events, only new items/initiatives will be considered for funding.

Granting of financial assistance in any one year by Council is not to be regarded as a commitment by Council to continue such financial assistance in future years, unless Council deems it appropriate. The provision of discretionary grants will be made annually as funds are available and within budgetary limits and priorities as determined by Council.

7. Procedures

Discretionary Grant applications will be extended to all members of the general public in the Town and should not exclude anyone by reason of race, religion or ethnic background. Applications will be posted on the Town's website and a notice will be placed in the local newspaper advising of the deadline for filing applications. Late and/or incomplete applications will not be considered.

Subject to available funds, number of applications, and pre-existing Council direction and motions; the Discretionary Grant Committee will attempt to extend funds to the maximum number of applicants as possible. Where possible, the Committee will pro-rate requests based on the pool of available funding after considering pre-existing Council motions/direction; but reserves the right to make allocations as it deems appropriate.

The total amount available through the Discretionary Grant program will be indexed annually by the general Consumer Price Index; however, this does not preclude Council from amending the total discretionary grant budget.

Discretionary Grant applications will be reviewed by a Committee consisting of three (3) Council Members and one (1) Corporate Services staff member and one(1) Senior Management Team member, known as the Discretionary Grant Committee.

Discretionary Grants are offered in the following two categories:

Category 1

Category 1 covers groups/organizations that are looking for financial assistance for a specific event or undertaking that would benefit residents of the Town of Niagara-on-the-Lake (Town). This may take place only once or could be an annual event, but the event or undertaking for which funds are being requested must have a defined starting and finishing period.

The organization would be required to complete an "Application for Discretionary Grant" and include with the application their financial statements from the previous year as well as a proposed budget.

The Discretionary Grant Committee will review each application including the Guidelines/Criteria and decide whether the organization will qualify for financial assistance from the Town.

Examples: Fireworks displays, Community Festivals, etc.

Category 2

Category 2 covers groups/organizations that are requesting significant financial assistance to achieve longer-term capital goals to enhance their operational capabilities.

Examples: Major capital improvements (examples include: roof replacement, boiler/HVAC replacement, and a building expansion project).

Please note: It is not the intention or mandate of the Discretionary Grant Program to provide ongoing operational funding to any organization in Niagara-on-the-Lake. Applicants will be required to complete an “Application for Discretionary Grant” and include financial statements from the previous year and a proposed budget. The Discretionary Grant Committee will permit organizations in this category to apply for one or several years of support if they wish, limited only by the condition that the support requested must not extend past the final fiscal term associated with the anticipated term of Council. Should the Discretionary Grant Committee wish to approve funding for more than one year, the organization will still be required to file annual financial statements and a proposed budget on an annual basis, including a brief statement regarding the organizations’ success achieved to date through grant proceeds. In cases where multi-year grants are approved, funds will be disbursed on an annual basis according to our prescribed funding schedule, not as a lump sum.

Disbursement of Approved Discretionary Grants

If the approved Discretionary Grants are:

- i) less than or equal to \$1,500 - 100% of the grant is payable as soon as possible, after Council has approved the annual budget
- ii) greater than \$1,500 – Contact Finance Staff at the Town to arrange payment details and timing based on event.

NOTE: In certain instances, Council may choose to issue Grants at times different from those above. Also, the Treasurer may deviate from the above disbursement schedule, in special circumstances where it is not practical.

8. Forms

- Discretionary Grant Application Form

9. Responsibilities

POSITION or OFFICE	RESPONSIBILITIES
Director of Corporate Services	1. Periodically review the Discretionary Grant Program and make recommendations for improvement. 2. Coordinate and execute the program per this policy.

10. Related Information

N/A

11. Contacts

Please direct any questions regarding this policy to be below contacts:

OFFICE	PHONE	EMAIL
Director of Corporate Services	905-468-3266 ext. 296	kyle.freeborn@notl.com

POLICY GOVERNANCE	
Policy Number:	P-CS-23-04
Effective Date:	June 27 th , 2023
Last Reviewed Date:	N/A
Target Review Date:	2024-06-01
Approval Authority:	Council
Policy Owner:	Director of Corporate Services
Responsible Office:	Corporate Services