

Appendix C - Divisional Multi-Year Budgets

Appendix C - Summary - Five Year Combined Water and Waste Water Budgets

	2019	2019	2020	2020	2021	2021	2022	2022	2023	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	104,433	63,600	58,079	69,100	182,676	72,998	94,700	111,000	94,200	(16,800)	(15.1%)
Variable	3,805,042	4,817,159	3,916,398	5,159,839	3,163,050	4,336,213	2,840,000	2,743,067	3,016,000	272,933	9.9%
Fixed	5,771,540	5,669,554	6,170,969	5,939,314	8,192,267	7,091,895	8,910,000	8,840,000	9,113,200	273,200	3.1%
Total Revenue	9,681,015	10,550,313	10,145,446	11,168,253	11,537,993	11,501,106	11,844,700	11,694,067	12,223,400	529,333	4.60%
Fixed vs. Variable	60%	54%	61%	54%	72%	62%	76%	76%	75%		
Niagara Region	6,496,959	6,452,082	6,655,617	6,974,499	6,279,293	7,017,840	6,309,477	6,961,745	7,319,079	357,334	5.1%
Personnel costs	784,858	1,073,198	649,699	1,144,524	916,431	1,122,700	977,220	1,123,900	1,071,810	(52,090)	(4.6%)
Operations	1,440,670	1,255,473	1,597,248	1,327,081	1,542,997	1,524,310	1,782,228	1,838,810	2,071,967	233,157	12.7%
Capital	734,603	1,054,792	1,054,792	1,054,792	600,000	600,000	1,251,497	591,597	1,461,700	870,103	147.1%
Capital Pay-as-you-go (Carry forward)	-	-	-	-	-	-	-	-	-	-	0.0%
Borrowing costs	362,571	364,380	364,242	364,299	364,392	364,300	364,629	364,629	364,326	(303)	(0.1%)
Reserve transfers	(138,646)	350,388	(176,153)	303,058	1,834,880	871,956	1,159,649	813,386	(65,482)	(878,868)	(108.1%)
Total Expenses	9,681,015	10,550,313	10,145,445	11,168,253	11,537,993	11,501,106	11,844,700	11,694,067	12,223,400	529,333	4.60%
Surplus / (Deficit)	-	-	0	-	-	-	-	-	-	-	-
Revenue Budget to Actual / Forecast	(869,298)		(1,022,807)		36,887		150,633				
Niagara Region	67.1%	61.2%	65.6%	62.4%	54.4%	61.0%	53.3%	59.5%	59.9%		
Capital & Reserves	6.2%	13.3%	8.7%	12.2%	21.1%	12.8%	20.4%	12.0%	11.4%		
% of Total Revenue	73.3%	74.5%	74.3%	74.6%	75.5%	73.8%	73.6%	71.5%	71.3%		

This summary highlights that every year to balance the budget as a result of the revenue shortfall people were re-directed to other non water and wastewater tasks, capital plans were not deployed or reserves were reduced.

Appendix C - Summary - Five Year Water Budgets

	2019	2019	2020	2020	2021	2021	2022	2022	2023	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	79,870	49,600	43,773	49,600	118,714	39,998	63,600	97,000	63,100	(33,900)	(34.9%)
Variable	2,090,175	2,545,523	2,192,600	2,600,201	2,140,479	2,128,931	2,200,000	2,120,000	2,376,000	256,000	12.1%
Fixed	2,529,022	2,463,697	2,649,521	2,530,023	2,568,152	2,572,569	2,540,000	2,540,000	2,743,200	203,200	8.0%
Total Revenue	4,699,067	5,058,820	4,885,893	5,179,824	4,827,345	4,741,498	4,803,600	4,757,000	5,182,300	425,300	8.97%
Fixed vs. Variable	55%	49%	55%	49%	55%	55%	54%	55%	54%		
Niagara Region	2,128,971	2,375,340	2,124,086	2,430,382	2,013,547	2,212,840	2,220,477	2,040,866	2,398,200	357,334	17.5%
Personnel costs	735,049	746,829	540,705	790,145	610,954	561,350	651,480	749,300	714,540	(34,760)	(4.6%)
Operations	975,565	719,021	875,788	741,748	774,080	739,260	876,978	935,310	1,003,970	68,660	7.3%
Capital	507,255	509,219	509,219	509,219	200,000	250,000	266,700	266,700	621,700	355,000	133.1%
Borrowing costs	362,571	364,380	364,242	364,299	364,392	364,300	364,629	364,629	364,326	(303)	(0.1%)
Reserve transfers	(10,344)	344,031	471,853	344,031	864,372	613,748	423,336	400,195	79,564	(320,631)	(80.1%)
Total Expenses	4,699,067	5,058,820	4,885,893	5,179,824	4,827,345	4,741,498	4,803,600	4,757,000	5,182,300	425,300	8.97%
Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	
Revenue Budget to Actual / Forecast	(359,753)		(293,931)		85,847		46,600				
Niagara Region	45.3%	47.0%	43.5%	46.9%	41.7%	46.7%	46.2%	42.9%	46.3%		
Capital & Reserves	10.6%	16.9%	20.1%	16.5%	22.0%	18.2%	14.4%	14.0%	13.5%		
% of Total Revenue	55.9%	63.8%	63.6%	63.4%	63.8%	64.9%	60.6%	56.9%	59.8%		

This summary highlights that every year to balance the budget as a result of the revenue shortfall people were re-directed to other non water and wastewater tasks, capital plans were not deployed or reserves were reduced.

Appendix C - Summary - Five Year Wastewater Budgets

	2019	2019	2020	2020	2021	2021	2022	2022	2023	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Penalties and other fees	24,563	14,000	14,306	19,500	63,962	33,000	31,100	14,000	31,100	17,100	122.1%
Variable	1,714,867	2,271,636	1,723,798	2,559,638	1,022,571	2,207,282	640,000	623,067	640,000	16,933	2.7%
Fixed	3,242,518	3,205,857	3,521,448	3,409,291	5,624,115	4,519,326	6,370,000	6,300,000	6,370,000	70,000	1.1%
Total Revenue	4,981,948	5,491,493	5,259,552	5,988,429	6,710,648	6,759,608	7,041,100	6,937,067	7,041,100	104,033	1.54%
Fixed vs. Variable	65%	59%	67%	57%	85%	67%	91%	91%	91%		
Niagara Region	4,367,988	4,076,742	4,531,531	4,544,117	4,265,746	4,805,000	4,089,000	4,920,879	4,920,879	-	0.0%
Personnel costs	49,809	326,369	108,994	354,379	305,477	561,350	325,740	374,600	357,270	(17,330)	(4.6%)
Operations	465,105	536,452	721,460	585,333	768,917	785,050	905,250	903,500	1,067,997	164,497	18.2%
Capital	227,348	545,573	545,573	545,573	400,000	350,000	984,797	324,897	840,000	515,103	158.5%
Borrowing costs	-	-	-	-	-	-	-	-	-	-	0.0%
Reserve transfers	(128,302)	6,357	(648,006)	(40,973)	970,508	258,208	736,313	413,191	(145,046)	(558,237)	(135.1%)
Total Expenses	4,981,948	5,491,493	5,259,552	5,988,429	6,710,648	6,759,608	7,041,100	6,937,067	7,041,100	104,033	1.54%
Surplus / (Deficit)	-	-	0	-	-	-	-	-	-	-	
Revenue Budget to Actual / Forecast	(509,545)		(728,877)		(48,960)		104,033				
Niagara Region	87.7%	74.2%	86.2%	75.9%	63.6%	71.1%	58.1%	70.9%	69.9%		
Capital & Reserves	2.0%	10.1%	(1.9%)	8.4%	20.4%	9.0%	24.4%	10.6%	9.9%		
% of Total Revenue	89.7%	84.3%	84.2%	84.3%	84.0%	80.1%	82.5%	81.6%	79.8%		

This summary highlights that every year to balance the budget as a result of the revenue shortfall people were re-directed to other non water and wastewater tasks, capital plans were not deployed or reserves were reduced.

Appendix C - Summary - Four Year Storm Sewer Budgets

	2019	2019	2020	2020	2021	2021	2022	2022	2023	\$	%
	Actual	Budget	Actual	Budget	Actual	Budget	Forecast	Budget	Budget	Y/Y Budget Change	
Installation service fee	1,112	5,000	(276)	5,000	-	-	-	-	-	-	-
Rate fees	730,566	740,800	766,976	770,279	693,086	854,720	1,307,000	1,407,000	1,437,700	30,700	2.2%
Total Revenue	731,678	745,800	766,700	775,279	693,086	854,720	1,307,000	1,407,000	1,437,700	30,700	3.96%
Personnel costs	-	-	-	-	101,826	-	108,580	124,800	119,090	(5,710)	(4.6%)
Operations	265,847	220,350	279,204	248,181	156,948	252,870	95,738	250,100	351,962	101,862	40.7%
Capital	-	-	39,998	-	23,724	23,724	110,000	110,000	850,000	740,000	672.7%
Borrowing costs	299,819	299,819	309,823	299,819	531,156	535,819	531,156	531,156	531,155	(1)	(0.0%)
Reserve transfers	166,012	225,631	137,675	227,279	(120,567)	42,307	461,526	390,944	(414,507)	(805,451)	(206.0%)
Total Expenses	731,678	745,800	766,700	775,279	693,086	854,720	1,307,000	1,407,000	1,437,700	30,700	3.96%
Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	(0)	(0)