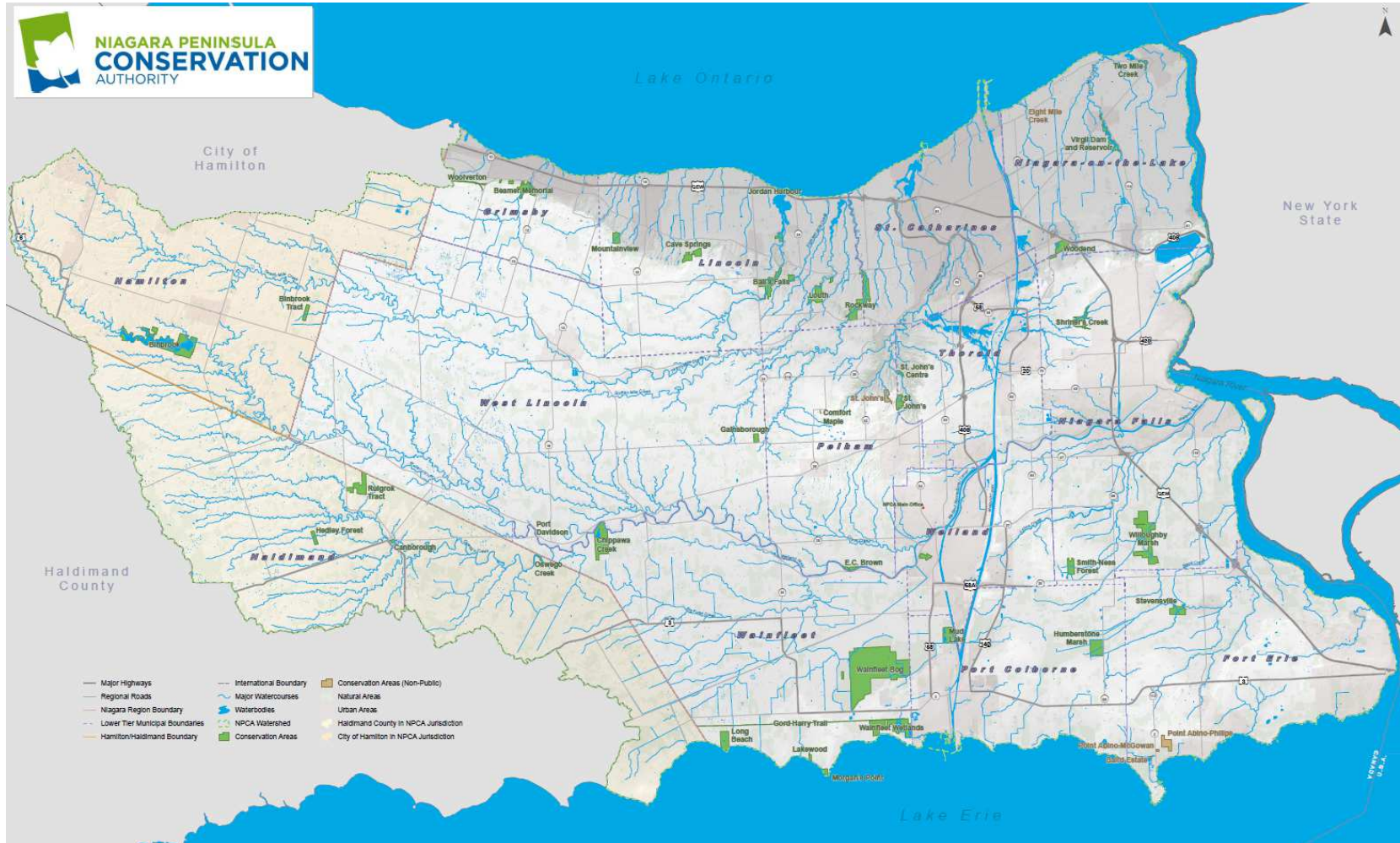




2015 Budget Presentation

**City of
Hamilton**

The NPCA Watershed





2015 Budget Corrections

q **Line by Line Review:**

- q To ensure expenses were allocated to the appropriate accounts
- q To focus budget on “actuals” in order to eliminate over projected revenues and under estimated expenses

q **Operating versus Capital Budget:**

- q Extract operating expenses (wages and benefits) contained in the “capital budget” and re-allocate the expenses to the “operating budget”



2015 Budget Corrections

- q Reviewed Special and Shared Municipal Levy Apportionments
 - q **Special Levy** – Benefit is derived by a sole participating municipality
 - q **Shared Levy** – Benefit is derived by all the participating municipalities
- q Reviewed how the shared levy was apportioned to the participating municipalities



Conservation Authority Levies

- Section 27. (2) of the Conservation Authorities Act
 - ...the authority shall apportion the costs to the participating municipalities...
- Section 2 of O. Reg. 670/00
 - ...the authority shall apportion such costs...
 - (a) **by agreement among the authority and the participating municipalities; or**
 - (b) **by calculating the ratio that each participating municipality's modified assessment bears to the total authority's modified assessment.**



Conservation Authority Levies

- **Option A** – By Agreement among the Authority and the participating Municipalities
- There was a “pilot project” commenced in 2000 and revised in 2004 and 2009 on the principle of “by agreement”
- However, there is no evidence to date that either Haldimand County or the Region of Niagara supported or approved the “pilot project”. There is no consensus for 2015.
- Legal Review – A combined interpretation and analysis of O. Reg. 670/00 and the CA Act leads to the conclusion that in order to utilize Option A, there must be agreement between the NPCA, which in turn means the members, and the participating municipalities themselves. Agreement by the members cannot, in this case, constitute agreement by the participating municipalities.



Conservation Authority Levies

- **Option B** – By calculating the ratio that each participating municipality's modified assessment bears to the total authority's modified assessment
- This option is utilized by the majority of the conservation authorities in Ontario



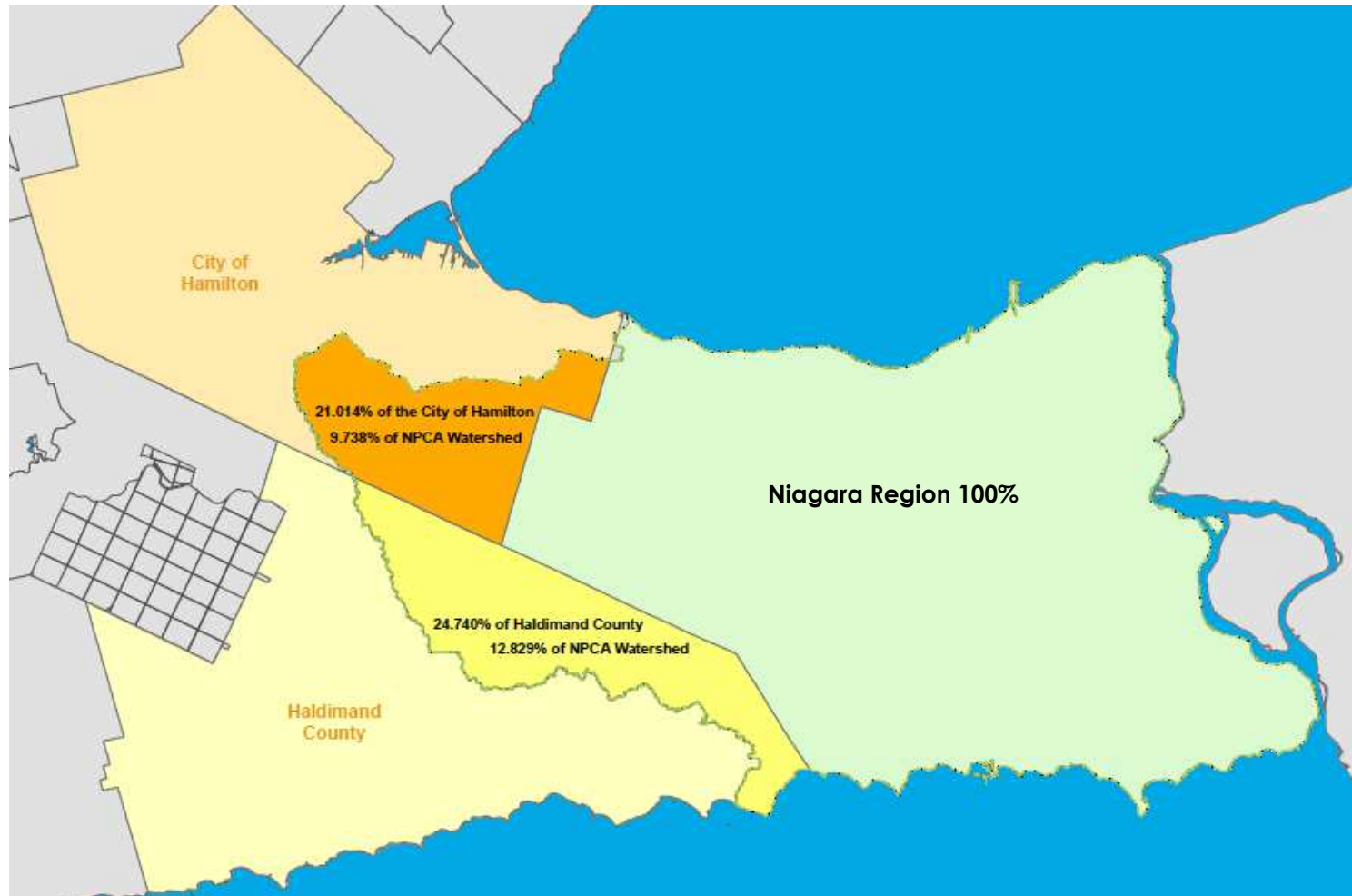
Conservation Authority Levies

- ...are calculated from **assessment data** provided by the Municipal Property Assessment Corporation (MPAC), and further revised based on the Conservation Authority Levies Regulation (**Ontario Regulation 670/00** under the *Conservation Authorities Act*)
 - **Ministry of Natural Resources and Forestry**



NIAGARA PENINSULA
CONSERVATION
AUTHORITY

% of Municipality within the NPCA





The Provincial Formula

Option A

Municipality	% in CA (A)	Assessment (B)	Modified C = (A x B) / 100	% Levy C / D
Haldimand	24.00	5,772,883,875	1,385,492,130	2.2363
Hamilton	3.70	70,321,727,277	2,601,903,909	4.1997
Niagara	100.0	57,966,516,174	57,966,516,174	93.5639
			D = 61,953,912,213	100.00

Option B

Haldimand	24.74	5,772,883,875	1,428,211,471	1.9256
Hamilton	21.01	70,321,727,277	14,774,594,901	19.9201
Niagara	100.00	57,966,516,174	57,966,516,174	78.1543
			D = 74,169,322,545	100.00



Option A versus Option B

Municipality	Levy Description	2014 Budget	2015 Based on the 2014 levy % (Option A)		2015 Based on the provincial formula (Option B)	
			%	\$	%	\$
Niagara	Special	3,595,581		2,672,633		2,672,633
	Shared	3,629,958	93.564	5,112,015	78.199	4,270,082
	Totals	7,225,539		7,784,648		6,942,715
Hamilton	Special	358,628		119,700		119,700
	Shared	162,934	4.199	229,457	19.932	1,088,366
	Totals	521,562		349,157		1,208,066
Haldimand	Special	(2,817)		0		0
	Shared	86,761	2.236	122,184	1.869	105,208
	Totals	83,944		122,184		105,208
Totals		7,831,044		8,255,988		8,255,988
Overall Budget 2014 versus 2015					5.43%	424,944

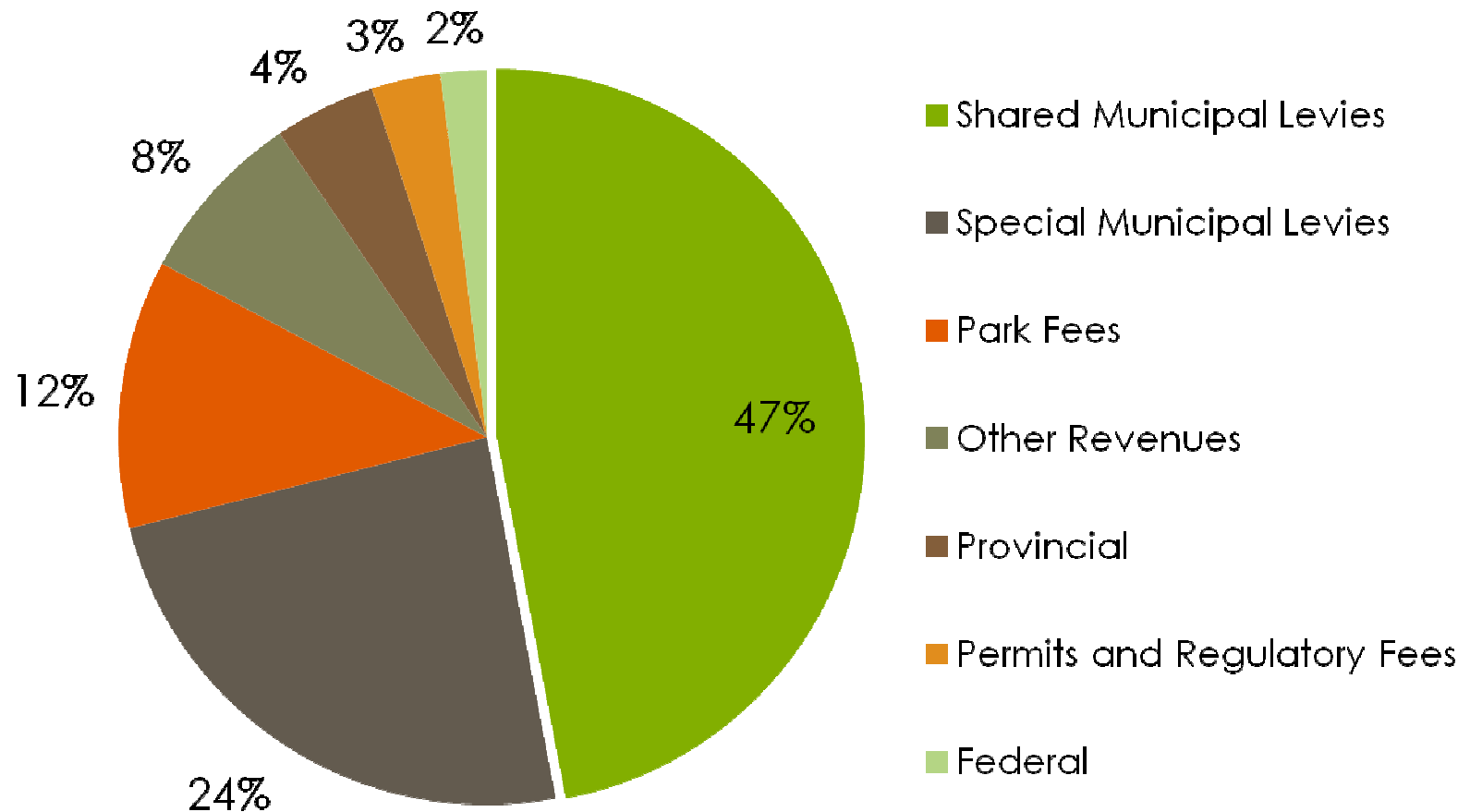


Overall Impacts (2014 vs 2015)

q Region of Niagara	= \$ (282,824)
q City of Hamilton	= \$ 686,504
q Haldimand County	= \$ <u>21,264</u>
	\$ 424,944

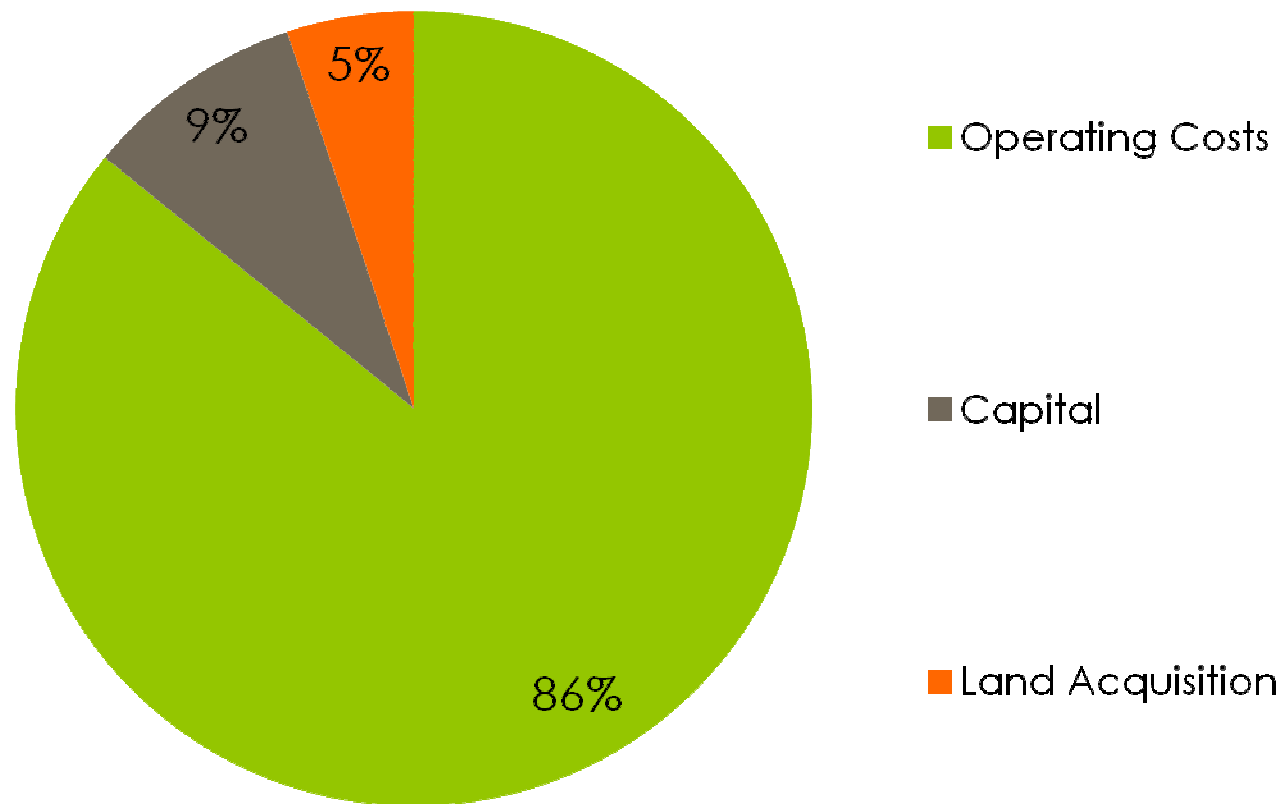


2015 Revenues





2015 Expenses





Challenges to the 2015 Budget

- q Continued reliance on reserves to reduce pressure on municipal levies
- q No contributions to capital reserves
- q Capital investment for infrastructure needed
 - q In 2015, identified approximately \$3.2 million in capital project needs, however approximately \$1.0 million to capital projects is budgeted due to overall levy increase
- q Need a 12 month fiscal period (Jan to Dec) to ensure all revenues and expenditures were accurately identified



Some Good News

- q Land acquisition program for City of Hamilton
 - q In 2015, \$700,000 in reserves for land acquisition in Hamilton
- q Completed “Binbrook Conservation Area Master Plan”
 - q Implementation of plan will make park self-sustainable (thus, not needing a subsidy from the municipal levy)
 - q However, needs capital investment to implement the master plan
- q PFOs surveillance program remains and no danger to human health
 - q Ontario fishing guidelines
- q Attendance at Binbrook continues to increase with beach open 98% of the time in 2014.



Overall Budget Increases City of Hamilton Levy

Year	Municipal Levy	Increase	City Guidance	Actual Increase
2009	\$497,717	\$9,759	2.0 %	1.96%
2010	507,194	9,477	2.0	1.87
2011	513,473	6,279	Inflation (2.0)	1.22
2012	513,473	0	0	0
2013	513,473	0	0	0
2014	513,473	0	0	0
2015	1,208,066			



NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Hard Ice Derby (February 8th)





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Master Plan completed in 2014





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- o Beach - Swimming





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Picnic Areas





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Canoes, Kayaks and Paddle Boats

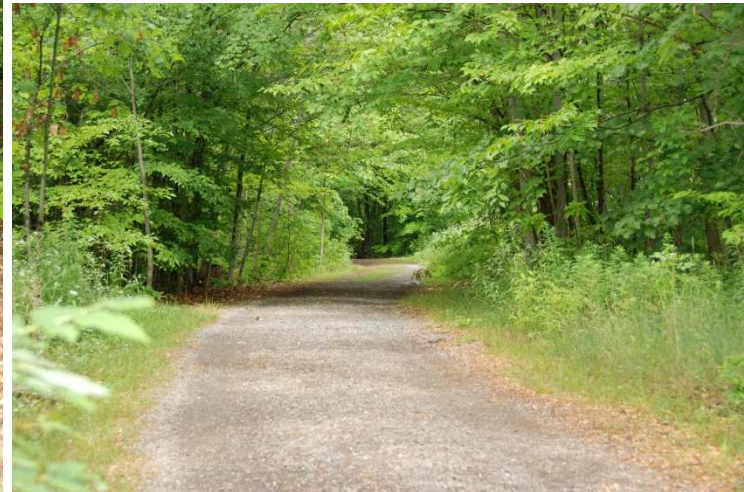
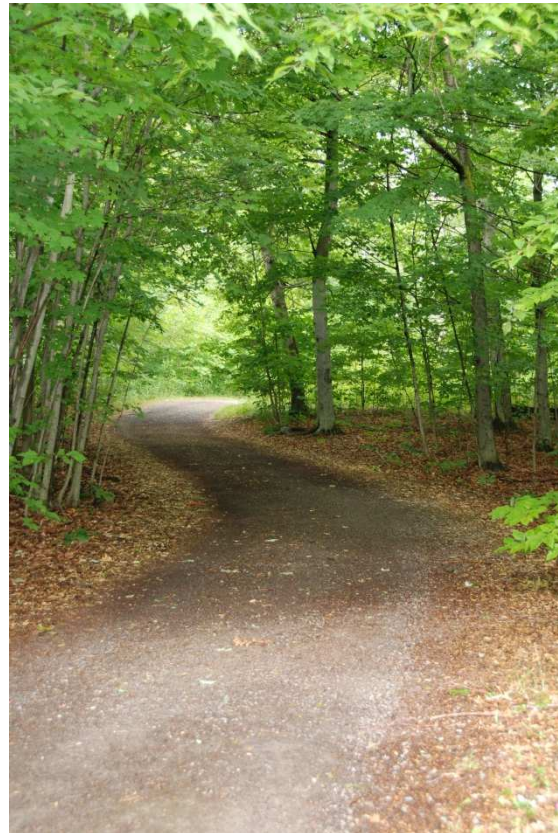




NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Trails





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Fishing (Children's Fishing Deck)





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Pavilions





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Children Play Areas





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Simply Enjoy Nature





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Binbrook Conservation Area

- Enjoy Sunsets





NIAGARA PENINSULA
CONSERVATION
AUTHORITY

Thank You