
Subject: Q1 2021 Financial Update

Report to: Corporate Services Committee

Report date: Wednesday, June 16, 2021

Recommendations

1. That the March 31, 2021, Q1 Financial Update of the Regional Municipality of Niagara ("the Region") **BE RECEIVED** for information; and
2. That a gross budget increase of \$13,596,268 for COVID-19 expenditures **BE APPROVED** and **BE FUNDED** with incremental external revenue (Appendix 3 to Report CSD 39-2021).

Key Facts

- The purpose of this report is to provide an overview of forecasted operating variances based on actual results as of March 31, 2021, including a detailed financial report of COVID-19 related financial activities. Quarterly financial updates are typically provided as of June, September and December each year. Given the significant financial implications associated with COVID-19 in the Region, staff are providing a hybrid Q1 report to Council through a fulsome forecast of COVID-19 financial implications to report on the impacts of the pandemic, and reporting of the non-COVID budget for known significant changes from the approved operating budget.
- The recommended gross budget increase of \$13,596,268 for COVID-19 expenditures will bring total gross expenditures to \$55,244,109 (see Appendix 3 to Report CSD 39-2021) and is recommended to be funded with COVID-19 incremental external revenue.
- As required in the Budget Control By-Law, staff are requesting that Council approve a gross budget adjustment for \$13.6 million in relation to confirmed external COVID-19 specific funding and related expenditures that were not known at the time the 2021 budget was approved.
- Total confirmed COVID-19 external funding is \$49.4 million (see Appendix 6 to Report CSD 39-2021 for a summary of the funding). Funding announcements that are anticipated but have not been confirmed have not been included in this forecast.
- The 2021 budget included a transfer from the Taxpayer Relief Reserve of \$19.0 million to fund COVID-19 related expenditures (\$18.8 million for Levy programs and \$0.2 million for Rate programs). Staff are forecasting that this budgeted transfer from reserve will be reduced by \$13.4 million to \$5.6 million due to confirmed external

COVID-19 funding. As these estimates are subject to change, staff will continue to monitor and provide updates quarterly on the actual Reserve funding required.

- Regional departments and General Government are projecting a surplus of \$6.3 million (1.05% of budget) at year-end. Levy-supported programs (Regional Departments consolidated with Agencies, Boards and Commissions (ABCs)) are projecting an overall surplus of \$4.9 million (0.55% of budget) at year-end.
- Rate-supported programs (Water and Wastewater Services and Waste Management Services) are projecting an overall surplus of \$1.8 million (0.86 % of budget) at year-end (Appendix 1 to Report CSD 39-2021).
- Departments prepare forecasts using assumptions and estimates based on information available at the time of writing the quarterly financial updates. All financial implications quantified in this report include estimates up to December 31, 2021 unless otherwise noted. Estimates in this report are fluid and changing and as a result, the forecasts contain inherent risks and actual results may differ.

Financial Considerations

COVID-19

COVID-19 expenditures of \$19.8 million were approved in the 2021 operating budget, funded with, \$0.8 million in levy funding and \$19.0 million in reserve funding. Additionally \$2.7 million was included in the base budget for Homelessness and Public Health and funded 100% with external funding. Council has approved two in-year budget adjustments related to COVID-19 totaling \$18.6 million gross and \$0 net (funded with external revenue). As part of this report, staff have forecasted and are requesting a further increase in gross COVID-19 expenditures of \$13.6 million gross and \$0 net (funded with external revenue), bringing total gross COVID-19 expenditures to \$55.2 million as per Table 1.

The 2021 budgeted transfer from the Taxpayer Relief reserve of \$19.0 million (\$18.8 million for Levy programs and \$0.2 million for Rate programs), is forecasted to be reduced by \$13.4 million to \$5.6 million through substitution with confirmed external COVID-19 funding (Appendix 3 to Report CSD 39-2021).

See Table 1 below for a summary of the COVID-related adjustments.

Table 1 – 2021 COVID-19 Budget Overview

<u>(in millions)</u>	<u>Gross Expenditures</u>	<u>External Funding</u>	<u>Levy Funding</u>	<u>Reserve Funding</u>
2021 COVID Expenses	\$19.8	\$0	\$(0.8)	\$(19.0)
2021 Base COVID Expenses	2.7	(2.7)	0	0
In-Year Budget Approval – Public Health COVID-19 Extraordinary Cost Funding (PHD 6-2021)	16.6	(16.6)	0	0
In-Year Budget Approval – Economic Development Niagara Tourism Adaption and Recovery (ED 4-2021)	2.0	(2.0)	0	0
Approved to Date	41.1	(21.3)	(0.8)	(19.0)
Q1 Financial Report - External Funding Implications	13.6	(28.1)	1.1	13.4
Q1 Financial Report – Levy Funding	0.5	0	(0.5)	0
Forecasted	55.2	(49.4)	(0.2)	(5.6)

Key drivers of the year to date Covid surplus are as follows:

Savings/Additional Funding:

- Transit (\$1.2 million) – lower than anticipated costs within Inter-Municipal Transit as a result of planned service reductions due to COVID-19. These savings are not being used to offset incremental COVID-19 pressures at this time and are

contributing to the overall levy surplus in alignment with the source of funding for the program.

- Public Health wages (\$0.6 million) – Six permanent FTEs were budgeted with levy funding (\$0.6 million); however, staff have requested that the Ministry of Health fund these positions through the Annual Service Plan. If the Ministry approves the request, a further budget adjustment would be recommended to recognize the Ministry funding in the budget for these positions
- Federal & Provincial Grants (\$46.7 million) – incremental confirmed funding announcements, reducing requirement for funding from Reserves.

Pressures/Incremental Expenditures:

- Unbudgeted costs for Mass Immunization clinics – staffing (\$15.9 million) and medical supplies (\$2.2 million) (Budget adjustment was approved after Q1 reporting deadline)
- Homelessness agency-related costs (\$4.7 million)
- Childrens Emergency Child Care provider payments (\$2.4 million)
- Reduced water sales (\$0.5 million)
- NRPS lost Casino revenue for the full year versus budget of only one quarter (\$3.2 million)
- Reduction in transfer from Taxpayer Relief Reserve (\$13.4 million)

Non-COVID-19

Preliminary Non-COVID-19 financial results are for Regional departments and General Government are forecasted at a surplus before indirect allocations of \$3.4 million as of December 31, 2021 (Appendix 2 to Report CSD 39-2021). Key drivers of this forecasted surplus include cost savings within compensation due to gapping related to delays in filling vacant positions, particularly within Public Health as resources have been redirected to support the pandemic, and savings within transit as a result of lower than anticipated service costs.

The ABCs are forecasting a non-COVID surplus from regular operations before indirect allocations of \$1.2 million, mainly as a result of salary and benefit savings in NRPS due to delays in hiring of vacant positions within uniform and civilian salaries. The non-COVID savings within NRPS are forecasted to be used to partially mitigate the COVID-related costs that have been forecasted.

The forecasted non-COVID surplus before indirect allocations for the rate-supported programs, including Water and Wastewater Services and Waste Management Services,

is \$1.5 million, mainly due to a significant increase in revenue from the sale of recyclable materials as a result of an increase in the commodity rates for these materials.

Staff caution that these are high-level estimates, as a fulsome forecast was not completed for Q1 reporting purposes.

Capital

The impacts of COVID-related claims regarding delays on capital projects have not been included in this report, as all of the funding that would be available to fund such claims has been allocated to operating costs at this time. Staff will continue to monitor this and incorporate it into the reporting as available in the future.

The Environmental Centre expansion project, approved but uninitiated with the 2019 capital budget with a budget of \$23.2 million, has been closed and the committed funds from the Water, Wastewater and Waste Management capital reserves have been released to fund other capital and infrastructure needs. Staff will revisit the need for the project through a future budget request.

Analysis

In order to better understand the financial impacts of COVID-19, staff continue to track costs directly related to the pandemic. Total gross cost related to the pandemic for 2021 is forecasted to be \$55.2 million, with a net regional contribution after program-specific and general corporate COVID-19 funding of \$0.2 million in levy funding and a forecasted transfer from reserve of \$5.6 million (see Appendix 3 to Report CSD 39-2021 for a detailed breakdown by department).

The Region has received confirmed external COVID-19 funding totalling \$49.4 million in support of the COVID-19 emergency (see Appendix 6 to Report CSD 39-2021 for details). The funding sources for program-specific funding will be fully utilized to the extent possible as outlined by each different agreement. Included in the funding total of \$49.4 million is \$9.0 million in general corporate COVID-19 funding (\$2.4 million in Safe Restart – Municipal Phase 2 funding and \$6.6 million in 2021 COVID-19 Recovery Funding for Municipalities), which is forecasted to be utilized as a funding source in place of the budgeted transfer from the Taxpayer Relief Reserve. Staff continue to monitor and assess eligibility for transit-related program funding and will report on it when determined to be eligible.

Staff are recommending a budget adjustment to increase gross COVID-related expenditures by \$13.6 million based on the Q1 forecast using \$13.6 million in confirmed incremental funding. Funding was provided for expenditures such as Emergency Child Care payments to providers and payments to providers within Homelessness, which are incremental to the approved budget.

Due to the incremental external funding, a total of \$13.4 million will be used to substitute budgeted transfers from the Taxpayer Relief Reserve, leaving \$5.6 million remaining to be funded through the reserve. It should be noted that these are preliminary estimates of the forecasted costs for the year and are subject to change as the pandemic continues to evolve, potentially increasing COVID-related costs and requiring more than the forecasted reserve transfers.

In addition to the confirmed external COVID-19 funding staff continue to monitor Provincial and Federal funding announcements and will further recommend budget adjustments and communicate additional reserve substitutions in future quarterly reports to align with these announcements. Since the time this forecast was completed, the Ministry of Health and Long-Term Care has confirmed additional emergency funding for April to June 2021 and the Ministry of Health has confirmed that the School-Focused Nurse Program has been extended from July 31, 2021 to December 31, 2021. In addition, the Province of Ontario introduced three paid sick days for full-time and part-time qualified workers where there is no current contractual obligation, which will result in the Region being able to recover our costs as they relate to this announcement. The costs and funding related to these announcements will be reflected in the Q2 Quarterly Financial Update.

All estimates in the forecast analysis have been made up to December 31, 2021 unless otherwise noted in Appendix 4 to Report CSD 39-2021 showing further detail on the corporate assumptions and cost categories. A detailed breakdown by operating department can be found in Appendix 5 to Report CSD 39-2021.

Taxpayer Relief Reserve

The 2021 budget included a transfer from the Taxpayer Relief Reserve of \$19.0 million to fund COVID-19 related expenditures (\$18.8 million for Levy programs and \$0.3 million for Rate programs). Staff are forecasting that this budgeted transfer from reserve will be reduced by \$13.4 million to \$5.6 million, through substitution with confirmed external COVID-19 funding (Appendix 3 to Report CSD 39-2021) as discussed above.

Table 2 outlines the impact of Q1 forecasted results on the Taxpayer Relief Reserve balance. The forecast assumes no change to the 2022 or 2023 budgets from what was presented in the multi-year budget in 2021, in that all incremental costs related to COVID-19 have been forecasted as being funded from the reserve.

Table 2 – Taxpayer Relief Reserve 3-Year Forecast

<u>(in millions)</u>	<u>2021 Budget</u>	<u>2021 Forecast</u>	<u>2022 Forecast</u>	<u>2023 Forecast</u>
Opening Balance (1)	\$53.5	\$53.5	\$42.3	\$24.2
<u>Non-COVID Transfers</u>				
Annual Contribution	0.9	0.9	0.9	0
Transfer for one-time operations	(2.0)	(2.0)	0	0
Mitigation of 2021	(4.3)	(4.3)	0	0
Community Services/Homelessness Project	(1.0)	0	0	0
Niagara Foreign Trade Zone Transfer (1)	(0.2)	(0.2)	0	0
Total Non-COVID Transfers	(6.6)	(5.6)	0.9	0
<u>COVID-19 Funding Requirements</u>				
2021 COVID-19 Regional Levy and General Government funding	(17.2)	(5.6)	(17.2)	0
2021 COVID-19 ABC funding	(1.6)	0	(1.6)	0
2021 COVID-19 Rate funding	(0.2)	0	(0.2)	0
Total COVID-19 Funding Transfers	(19.0)	(5.6)	(19.0)	0
Closing Balance	\$27.9	\$42.3	\$24.2	\$24.2

(1) The 2021 budgeted balance has been adjusted to reflect 2020 year-end results and approved transfers.

Alternatives Reviewed

Forecasts for the year are provided using the best information and estimates based on circumstances known at the time of the financial update.

Staff are working with both the area municipality treasurers within Niagara Region and with colleagues across the province (through the Ontario Regional and Single-Tier Treasurers group) to share ideas and strategies to respond to the financial and operational impacts of this pandemic.

Council approval of a budget adjustment is recommended to ensure COVID program-specific funding and general corporate funding is applied in accordance with funding requirements; therefore, no alternatives are provided at this time.

Council may recommend that surpluses experienced due to the pandemic be utilized to offset direct COVID pressures; however, the net effect at year-end is the same and the current method of presentation provides for greater transparency.

Relationship to Council Strategic Priorities

Forecasting financial results and providing formal reporting to Council and the public supports the Council Strategic Priority of Sustainable and Engaging Government.

Supporting the COVID-19-19-19 emergency response directly supports Council's strategic priority of a Healthy and Vibrant Community.

Other Pertinent Reports

- ED 4-2021 Tourism Adaption and Recover Fund Budget Adjustment
- PHD 6-2021 Public Health and 2021 Annual Service Plan and Budget Submission
- CSD 17-2021 2020 Year-End Results and Transfer Report
- CSD 5-2021 2021 Levy Operating Budget

Prepared by:

Beth, Brens, CPA, CA
Acting Associate Director, Reporting &
Analysis
Corporate Services

Recommended by:

Todd Harrison, CPA, CMA
Commissioner/Treasurer
Corporate Services

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation with Sara Mora, Corporate Reporting Supervisor and with the Corporate Leadership Team and consolidated ABCs and reviewed by Helen Chamberlain, Director, Financial Management & Planning/Deputy Treasurer

Appendices

Appendix 1	Summary of Consolidated Operating Surplus/(Deficit)
Appendix 2	Summary of Non-COVID and COVID Surplus/(Deficit)
Appendix 3	COVID-19 Incremental Costs and Funding Sources
Appendix 4 resources)	COVID-19 2021 Total Cost Summary (inclusive of redeployed
Appendix 5	COVID-19 2021 Total Cost by Department
Appendix 6	Confirmed COVID-19 Funding Announcements

Summary of Consolidated Operating Surplus/(Deficit) (in thousands of dollars)

LEVY SUPPORTED DEPARTMENTS & PROGRAMS	Annual Budget Before Indirect Allocations	Annual Forecast Before Indirect Allocations	Q1 Forecasted Surplus/(Deficit) Before Indirect Allocations	Annual Budget After Indirect Allocations	Annual Forecast After Indirect Allocations	Q1 Forecasted Surplus/(Deficit) After Indirect Allocations
Regional Departments						
Governance	\$2,123	\$2,072	\$51	\$2,503	\$2,453	\$50
General Government	-\$327,340	-\$329,789	\$2,449	-\$411,255	-\$413,705	\$2,450
Corporate Administration	\$14,739	\$14,605	\$134	\$6,888	\$6,477	\$411
Corporate Services	\$37,563	\$40,833	-\$3,270	\$1,051	\$1,205	-\$154
Community Services	\$29,427	\$29,373	\$54	\$50,753	\$50,852	-\$99
Public Health & Emergency Services	\$28,499	\$26,433	\$2,066	\$44,156	\$42,213	\$1,943
Public Works - Transportation	\$38,910	\$36,522	\$2,388	\$80,658	\$79,534	\$1,124
Planning & Development	\$3,897	\$3,282	\$615	\$4,760	\$4,146	\$614
Sub-Total - Regional Departments	-\$172,182	-\$176,669	\$4,487	-\$220,486	-\$226,825	\$6,339
Agencies, Boards & Commissions						
Court Services	-\$1,765	-\$1,814	\$49	-\$680	-\$742	\$62
Niagara Regional Housing	\$28,618	\$28,619	-\$1	\$37,288	\$37,229	\$59
Niagara Regional Police	\$161,060	\$160,480	\$580	\$177,952	\$179,562	-\$1,610
Niagara Peninsula Conservation Authority	\$5,926	\$5,926	\$0	\$5,926	\$5,926	\$0
Subtotal Agencies, Boards & Commissions	\$193,839	\$193,211	\$628	\$220,486	\$221,975	-\$1,489
Total Levy Supported Programs	\$21,657	\$16,542	\$5,115	\$0	-\$4,850	\$4,850
RATE SUPPORTED DEPARTMENTS						
Public Works - Water & Wastewater	-\$20,071	-\$19,958	-\$113	\$0	-\$144	\$144
Public Works - Waste Management	-\$1,586	-\$3,201	\$1,615	\$0	-\$1,622	\$1,622
Total Rate Supported Departments	-\$21,657	-\$23,159	\$1,502	\$0	-\$1,766	\$1,766
TOTAL	\$0	-\$6,617	\$6,617	\$0	-\$6,617	\$6,617

Summary of Non-COVID and COVID Surplus/(Deficit) Before Indirect Allocations (in thousands of dollars)

Non-COVID

COVID

LEVY SUPPORTED DEPARTMENTS & PROGRAMS	Annual Budget	Annual Forecast	Q1 Forecasted Surplus/(Deficit)	Annual Budget	Annual Forecast	Q1 Forecasted Surplus/(Deficit)
Regional Departments						
Governance	\$2,123	\$2,072	\$51	\$0	\$0	\$0
General Government	-\$327,300	-\$329,736	\$2,436	-\$40	-\$53	\$13
Corporate Administration	\$14,739	\$14,605	\$134	\$0	\$0	\$0
Corporate Services	\$37,563	\$40,833	-\$3,270	\$0	\$0	\$0
Community Services	\$29,427	\$29,372	\$55	\$0	\$0	\$0
Public Health & Emergency Services	\$27,916	\$25,823	\$2,093	\$583	\$611	-\$28
Public Works - Transportation	\$38,910	\$37,673	\$1,237	\$0	-\$1,151	\$1,151
Planning & Development	\$3,897	\$3,282	\$615	\$0	\$0	\$0
Sub-Total - Regional Departments	-\$172,725	-\$176,076	\$3,351	\$543	-\$593	\$1,136
Agencies, Boards & Commissions						
Court Services	-\$1,805	-\$1,867	\$62	\$40	\$53	-\$13
Niagara Regional Housing	\$28,426	\$28,427	-\$1	\$193	\$193	\$0
Niagara Regional Police	\$161,060	\$159,886	\$1,174	\$0	\$594	-\$594
Niagara Peninsula Conservation Authority	\$5,926	\$5,926	\$0	\$0	\$0	\$0
Subtotal Agencies, Boards & Commissions	\$193,607	\$192,372	\$1,235	\$233	\$840	-\$607
Total Levy Supported Programs	\$20,882	\$16,296	\$4,586	\$776	\$247	\$529
RATE SUPPORTED DEPARTMENTS						
Public Works - Water & Wastewater	-\$20,071	-\$19,958	-\$113	\$0	\$0	\$0
Public Works - Waste Management	-\$1,586	-\$3,201	\$1,615	\$0	\$0	\$0
Total Rate Supported Departments	-\$21,657	-\$23,159	\$1,502	\$0	\$0	\$0
TOTAL	-\$775	-\$6,863	\$6,088	\$776	\$247	\$529

COVID-19 Incremental Costs and Funding Sources (In Thousands)

[illegible]

Court Services	40	-	13	53	-	-	-	-	(53)	-
Niagara Regional Housing	605	-	-	605	-	-	(412)	(412)	(193)	-
NRPS	1,050	594	3,150	4,794	-	-	(4,200)	(4,200)	(594)	-
NPCA	109	-	-	109	-	-	(109)	(109)	-	-
Total ABCs	1,804	594	3,163	5,561	-	-	(4,721)	(4,721)	(840)	-
Total Levy Supported	22,251	19,146	12,926	54,323	(2,668)	(37,651)	(8,114)	(48,433)	(247)	(5,643)
Waste Management	126	-	169	295	-	-	(295)	(295)	-	-
Water/Wastewater	125	-	501	626	-	-	(626)	(626)	-	-
Total Rate Supported	251	-	670	921	-	-	(921)	(921)	-	-
Total Niagara Region	22,502	19,146	13,596	55,244	(2,668)	(37,651)	(9,035)	(49,354)	(247)	(5,643)

(1) The NRPS cost adjustment is the reallocation by NRPS of non-COVID resources to mitigate the additional costs forecasted for 2021.

COVID-19 2021 Total Cost Summary (Inclusive of Redeployed Resources) (in thousands)

Financial Impacts	2021 Spent & Committed	2021 Forecasted	2021 Total	2020 Total	Total Cumulative
Redeployed resources	\$ 4,519	\$ 5,107	\$ 9,626	\$ 20,780	\$ 30,406
Costs incremental to base budget	11,578	38,412	49,990	31,132	81,122
Lost Revenue	-	11,740	11,740	14,382	26,122
Less: Cost Savings	-	(6,486)	(6,486)	(17,306)	(23,792)
Total COVID Gross Cost	16,097	48,773	64,870	48,988	113,858
Less: Confirmed Funding Matched to Expenses	(13,055)	(36,299)	(49,354)	(47,911)	(97,265)
Net Cost to Region	3,042	12,474	15,516	1,077	16,593
Less: Redeployed resources	(4,519)	(5,107)	(9,626)	(20,780)	(30,406)
Net COVID Costs	\$ (1,477)	\$ 7,367	\$ 5,890	\$ (19,703)	\$ (13,813)
Reserve Funding	-	(5,643)	(5,643)	-	(5,643)
Net Expense (Revenue)	\$ (1,477)	\$ 1,724	\$ 247	\$ (19,703)	\$ (19,456)

Financial Impacts	Spent & Committed As of Date	2021 Spent & Committed	2021 Forecasted	2021 Total	2020 Total	Total Cumulative
Redeployed Resources						
EOC Dedicated Resources ¹	31-Mar	\$ 917	\$ 2,688	\$ 3,605	\$ 4,952	\$ 8,557
Lost Productivity – Staff Unable to Work ²	03-Apr	452	113	565	3,289	3,854
Redeployed Resources ³	31-Mar	2,804	1,613	4,417	11,937	16,354
Emergency Child Care Costs ⁴	31-Mar	346	693	1,039	602	1,641
Total redeployed resources		4,519	5,107	9,626	20,780	30,406
Costs incremental to base budget						
Additional labour related costs ⁵	03-Apr	5,462	22,478	27,940	11,117	39,057
PSW Wage Enhancement ⁶	20-Mar	680	899	1,579	5,669	7,248
Purchases made ⁷	31-Mar	5,436	15,035	20,471	14,346	34,817
Total costs incremental to base budget		11,578	38,412	49,990	31,132	81,122

Financial Impacts	Spent & Committed As of Date	2021 Spent & Committed	2021 Forecasted	2021 Total	2020 Total	Total Cumulative
Lost Revenue ⁸		-	11,740	11,740	14,382	26,122
Cost Savings		-	(6,486)	(6,486)	(17,306)	(23,792)
Total COVID Gross Cost		16,097	48,773	64,870	48,988	113,858
Confirmed Funding Matched to Expenses ⁹		(13,055)	(36,299)	(49,354)	(47,911)	(97,265)
Net Cost to Region		3,042	12,474	15,516	1,077	16,593
Redeployed Resources		(4,519)	(5,107)	(9,626)	(20,780)	(30,406)
Net COVID Costs		\$ (1,477)	\$ 7,367	\$ 5,890	\$ (19,703)	\$ (13,813)
Reserve Funding		-	(5,643)	(5,643)	-	(5,643)
Net Expense (Revenue)		\$ (1,477)	\$ 1,724	\$ 247	\$ (19,703)	\$ (19,456)

¹ EOC members have been individually assessed for their time commitment, and salary and benefit costs related to the Regional EOC, Public Health EOC, and EMS EOC are included and forecasted to December 31.

² Staff unable to work due to self-isolation, needing to care for family members or being sick directly associated with COVID-19.

³ Corporate cost of redeployed resources, forecasted to June 30.

⁴ Emergency child care services were provided as requested by the province. Cost includes base staffing and supplies used while delivering emergency childcare.

⁵ Additional salary, benefits and overtime costs related to managing the emergency.

⁶ PSW Wage Enhancement from January 1 and forecasted to June 30.

⁷ Additional purchases made to directly support the emergency (e.g. cleaning supplies and services, personal protective equipment, emergency shelter, screening, advertising).

⁸ Estimated loss of expected revenue sources (e.g. rental income on owned units, transit fare revenue, business licensing revenue, parental fees, POA infraction revenue).

⁹ Funding received has been matched to eligible expenditures.

COVID-19 Total Cost by Department (in thousands of dollars)

Regional Departments	Division	Redeployed Resources	COVID Costs	Lost Revenue	Cost Savings	Total Gross Cost
General Government		\$ -	\$ -	\$ 1,008	\$ -	\$ 1,008
Corporate Administration		594	2,307	-	-	2,901
Governance		94	-	-	-	94
Corporate Services		847	1,232	335	-	2,414
Planning		77	-	-	-	77
Transportation		(5)	(2)	4,176	(5,475)	(1,306)
Public Health						
	Public Health	3,929	22,001	(106)	-	25,824
	EMS	1,289	1,482	-	-	2,771
Sub-total Public Health		5,218	23,483	(106)	-	28,595
Community Services						
	Childrens Services	1,181	3,170	-	-	4,351
	Seniors Services	1,200	8,923	783	-	10,906
	SAEO	32	-	-	-	32
	Homelessness Services	152	8,935	(7)	-	9,080
Sub-total Community Services		2,565	21,028	776	-	24,369
Total Regional Departments		9,390	48,048	6,189	(5,475)	58,152
Court Services		3	101	-	(48)	56
Niagara Regional Housing		1	605	-	-	606
NRPS *		119	724	4,827	(757)	4,913
NPCA		-	109	-	-	109
Total Agency, Boards & Commissions		123	1,539	4,827	(805)	5,684
Total Levy Supported		9,513	49,587	11,016	(6,280)	63,836
Waste Management		19	295	-	-	314
Water/Wastewater		94	108	724	(206)	720
Total Rate Supported		113	403	724	(206)	1,034
Total		\$ 9,626	\$ 49,990	\$ 11,740	\$ (6,486)	\$ 64,870

*NRPS figures reflect Q1 results presented to NRPS Board in May 2021.

Confirmed COVID-19 Funding Announcements (in thousands)

Description	Funding Agency	2021 Operating	2022 Operating	Capital
Social Services Relief Fund - Phase 1 (Note 1)	Ministry of Municipal Affairs and Housing	\$ 606		
Social Services Relief Fund - Phase 2 (Note 1)	Ministry of Municipal Affairs and Housing	340		6,268
Social Services Relief Fund - Phase 3 (April 1, 2021 to December 31, 2021)	Ministry of Municipal Affairs and Housing	4,745		
Social Services Relief Fund - Mental Health & Addictions (Note 4)	Ministry of Municipal Affairs and Housing	121		
Reaching Home Funding (Note 1)	Employment and Social Development Canada	2,053		
Reaching Home Funding 2021/22 (Note 3)	Employment and Social Development Canada	1,063	1,993	
School-Focused Nursing Initiative (Note 2)	Ministry of Health	2,149		
Case and Contact Management Funding	Ministry of Health	32		
EMS Emergency Land Dispatch	Ministry of Health and Long-Term Care	41		
EMS Emergency Land Ambulance	Ministry of Health and Long-Term Care	718		
EMS - Infection Prevention & Control	LHIN	45		
Public Health COVID-19 Extraordinary Cost Funding	Ministry of Health	18,978		
Safe Restart - Child Care Funding	Ministry of Education	153		
Children's Services - Emergency Child Care	Ministry of Education	1,039		
Children's Services Additional Re-Investment	Ministry of Education	1,702		
Long-term Care - Emergency Funding	Ministry of Long-term Care	1,818		
Long-term Care - Infection Prevention & Control Minor Capital Funding	Ministry of Long-term Care	774		
Long-term Care - Infection Prevention & Control Staffing/Training	Ministry of Long-term Care	363		
Long-term Care - PSW Wage Enhancement (Note 5)	Ministry of Long-term Care	1,579		
Tourism Adaption & Recovery Fund	Federal Funding	2,000		
Sub-total of program specific funding		40,319	1,993	6,268
Safe Restart - Municipal Phase 2 Application-Based Funding	Province of Ontario	2,441		
2021 COVID-19 Recovery Funding for Municipalities	Province of Ontario	6,594		
Total		\$ 49,354	\$ 1,993	\$ 6,268

Note 1: Social Services Relief Fund Phases 1 and 2 cover eligible operating expenses from April 1, 2020 to March 31, 2021 and capital expenses up to December 31, 2021. Reaching Home Funding covers eligible expenses from April 1, 2020 to June 30, 2021.

Note 2: Estimated based on 20 FTE; notice provided to July 31, 2021.

Note 3: Additional Reaching Home funding is being provided through the non-COVID funding stream; however, funding is eligible for costs associated with COVID. The funding covers eligible expenses from April 1, 2021 to March 31, 2022.

Note 4: Ministry of Municipal Housing & Affairs approved funding on February 2, 2021 in the amount of \$120,760 to support Mental Health & Addictions to be spent by March 31, 2021.

Note 5: PSW Wage Enhancement funding from January 1 - June 30, 2021.