

**Subject:** Q2 2024 Financial Update

**Report to:** Corporate Services Committee

**Report date:** Wednesday, September 11, 2024

---

## Recommendations

1. That the June 30, 2024, year to date actual results and forecast to December 31, 2024, representing the Q2 Financial Update of the Regional Municipality of Niagara (“the Region”) **BE RECEIVED** for information.

## Key Facts

- The purpose of this report is to provide an overview of forecasted operating variances to year-end based on actual results as of June 30, 2024. Quarterly financial updates are provided as of June, September and December each year and include forecasted operating results; capital project reporting; reserves and deferred revenue; investments; debt; consolidated statement of financial position and accounts receivable.
- A separate quarterly achievements report which highlights progress on key initiatives across the organization has been provided to supplement the financial results.
- Regional departments and General Government are projecting a forecasted deficit of \$3.6 million (0.45% of budget) at year-end. Levy-supported programs (Regional Departments consolidated with Agencies, Boards and Commissions (“ABCs”)) are forecasting an overall deficit of \$4.8 million (0.44% of budget) at year-end.
- Rate-supported programs Water and Wastewater are projecting an overall forecasted deficit of \$1.9 million (1.12% of budget) at year-end. Niagara Transit Commission Special Levy is forecasting a surplus of \$0.4 million (0.50% of budget) and Waste Management Special Levy is projecting a forecasted surplus of \$1.2 million (2.19% of budget)
- Departments prepare forecasts using assumptions and estimates based on information available at the time of writing the quarterly financial updates. This report was compiled in early August 2024. All financial implications quantified in this report include estimates up to December 31, 2024 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

Full analysis and explanation of the general levy, special levy and rate-supported program forecasts can be found in the Q2 2024 Financial Update Report on the Region’s website at the link below and in Appendix 1 to Report CSD 43-2024. The report is compliant under the Accessibility for Ontarians with Disability Act. Hard copies of the report can be made available upon request.

### Q2 2024 Financial Update

(Report available upon request)

Table 1: Q2 2024 Results Summary

(in millions)	Forecasted Surplus/(Deficit) After Indirect Allocations	Percent of Gross Expense Budget
Regional Departments and General Government	(\$3.6)	(0.45%)
NRPS	(\$1.0)	(0.44%)
NRH	(\$0.1)	(0.40%)
Court Services	(\$0.1)	(0.22%)
NPCA	\$0	
<b>Total General Levy</b>	<b>(\$4.8)</b>	<b>(0.44%)</b>
Niagara Transit Commission	\$0.4	0.50%
Water and Wastewater	(\$1.9)	(1.12%)
Waste Management	\$1.2	2.19%

Recommendations to address final surpluses and/or deficits will be brought forward to Council as part of the 2024 Year-End Transfer report. Revenues and expenses that are driving the 2024 surplus/deficit are being considered in the preparation of the 2025 budget and any sustainable savings or ongoing pressures will be incorporated into the 2025 budget.

## **Analysis**

New in 2024 is a complimentary report on the organizations 2024 achievements to date which can be found in Appendix 2 to this report. This achievements report is also posted on our website at the link below.

### **Q2 Achievements Report**

[Growing Better Together: Council Strategic Priorities 2023-2026 - Niagara Region, Ontario](https://niagararegion.ca/priorities)

(<https://niagararegion.ca/priorities>)

The Q2 2024 financial results are being driven by many different factors, which are summarized below. Full details on the factors driving the results can be found in Appendix 1 to this report. High-level factors contributing to the results have been presented below.

### **Levy-Supported Programs:**

Niagara Region's levy programs are operating at a net forecasted deficit of \$4.8 million.

The levy programs excluding agencies, boards and commissions (ABCs) are operating at a forecasted deficit of \$3.6 million. This forecasted deficit is driven by higher than anticipated Industrial DC grants and exemptions of \$5.7 million, an adjustment in methodology for recording interest for principal protected notes offset by interest rate variances and market condition gains totaling \$0.6 million. These unfavourable variances are offset by various net operating expenditure savings resulting from vacancies and changes in workplans.

Niagara Region's ABCs are operating at a forecasted net deficit of \$1.2 million. The net deficit is primarily driven by the forecasted deficit within Niagara Regional Police Service of \$1.0 million. The NRPS deficit is a result of a higher than expected insurance claims.

It is recommended that at year-end, the forecasted operating deficit of \$4.8 million be funded by the Taxpayer Relief Reserve, resulting in a net draw of \$4.8 million. The balance of the Taxpayer Relief reserve is forecasted to be \$23.0 million or 3.00%, which is below the minimum funding target of 10% to 15% of the annual budgeted operating expenditures, which is \$76.9 million to \$115.4 million.

### **Niagara Transit Commission:**

Niagara Transit Commission is operating at a net forecasted surplus of \$0.4 million at year-end.

The forecasted surplus is a result of higher than anticipated fare revenue of \$1.7 million due to increased ridership, lower than budgeted fuel costs of \$0.4 million due to the budgeted actual average cost per litre based on our contract being less than the budget cost per litre, savings of \$0.9 million due to the timing of the comingled specialized service contract and higher than anticipated advertising revenues of \$0.3 million. These savings are partially offset by unfavourable labour related costs of \$2.9 million related to higher than budgeted benefit for unionized staff, overtime and a settlement related to collective bargaining.

It is recommended that at year-end, the forecasted operating surplus of \$0.4 million be transferred to the Niagara Transit Commission Stabilization Reserve resulting in a balance of \$2.5 million. The funding target of 10 to 15 percent of annual budgeted operating expenditures similar to other stabilization reserves, is \$8.1 million to \$12.1 million for the Niagara Transit Commission Stabilization Reserve. The reserve is below funding targets since it was newly established in 2023. Funding in this reserve will be considered annually through the budget process with the goal of developing and maintaining a long-term sustainable strategy.

### **Water and Wastewater Services:**

Water and Wastewater Services are operating at a forecasted deficit of \$1.9 million at year-end, which consists of a \$1.1 million surplus within the Water division and a \$3.0 million deficit Wastewater division.

The forecasted surplus within the Water division is primarily attributable to lower than anticipated emergency equipment repairs of \$0.7 million as well as emergency watermain and water storage savings of \$0.2 million.

It is recommended that, at year-end, the forecasted surplus of \$1.1 million be transferred to the Water Stabilization Reserve. The funding target, of 10 to 15 percent of annual budgeted operating expenditures, is \$2.7 million to \$4.1 million. Including the forecasted surplus, the Water Stabilization Reserve is forecasted to have a balance of \$4.0 million, which is within the funding targets.

The forecasted deficit within the Wastewater division is driven by estimated external legal costs to support ongoing litigation associated with Wastewater infrastructure resulting in an unfavourable variance of \$2.3 million. Also driving the forecasted deficit

is an unfavourable variance in repairs and maintenance spending due to aging infrastructure and equipment of \$0.8 million.

It is recommended that there is a focus on mitigating pressure in Q3/Q4 to reduce the forecasted deficit while continuing to ensure critical repairs are completed. If the deficit is realized at year-end, it will be funded initially from the Wastewater Stabilization Reserve which will exhaust it. When exhausted any remaining pressure would be funded from the Wastewater Capital Reserve. The funding target, of 10 to 15 percent of annual budgeted operating expenditures, is \$7.0 million to \$10.4 million. Fully exhausting the Wastewater Stabilization Reserve limits the ability to address risks in the future. The 2025 budget will consider if a contribution to replenish this reserve is required.

### **Waste Management:**

Waste Management Services are operating at a forecasted surplus of \$1.2 million at year-end.

The forecasted surplus is a result of lower than anticipated escalation costs in some contracts including \$0.3 million in the base collection contract, savings related to lower than anticipated purchases of blue/grey boxes and green bins of \$0.2 million, labour related savings due to salary gapping and delays in hiring vacant positions of \$0.3 million, and \$0.1 million in additional funding received for the Region's drop-off depots associated with temporary blue box funding during the transition period.

It is recommended that at year-end, the forecasted operating surplus of \$1.2 million be transferred to the Waste Management Stabilization Reserve. The funding targets of 10 to 15 percent of annual budgeted operating expenditures, is \$4.8 million to \$7.2 million. Including the forecasted surplus, the Waste Management Stabilization Reserve is forecasted to have a year-end balance of \$10.4 million, which is above the funding targets for the Reserve.

**Reserve Impacts:**

Table 2: Taxpayer Relief Reserve Forecast

(in millions)	2024 Budget	2024 Forecast	2025 Forecast
<b>Opening Balance</b>	<b>\$36.6</b>	<b>\$36.6</b>	<b>\$23.1</b>
Bill 23 Impacts	(\$0.6)	(\$0.6)	-
2024 Council Reserve Draw (Tax Mitigation strategy)	(\$3.9)	(\$4.0)	(\$5.0)
Homelessness 2024 Budget Pressure (One-time)	(\$2.4)	(\$2.4)	-
Other	0.1	0.1	\$0.1
Extra Working Day	(\$1.1)	(\$1.1)	-
One-time Transfers (net)	(\$0.8)	(\$0.7)	-
Forecasted 2024 Operating Deficit	-	(\$4.8)	-
<b>Closing Balance</b>	<b>\$27.8</b>	<b>\$23.1</b>	<b>\$18.2</b>

**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.

**Relationship to Council Strategic Priorities**

Providing financial information is aligned to Effective Region, delivery of fiscally responsible and sustainable core services.

## Other Pertinent Reports

### [CSD 10-2023 Year-End Transfer Report](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=fe0bdbf0-4603-4222-a65b-f177e1166c5f&Agenda=Merged&lang=English>)

### CSD 43-2023 2024 Capital Budget

(copy available upon request)

### [CSD 48-2023 2024 Budget – Waste Management Services Operating Budget and Requisition](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=431b02cf-cee7-4ad3-86c9-a53d6d46bcda&Agenda=Merged&lang=English>)

### [CSD 50-2023 2024 Budget – Water and Wastewater Operating](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=c8251eaf-d9f7-442d-8c69-f9a77bad5cf8&Agenda=Agenda&lang=English>)

### [CSD 54-2024 General Levy Operating Budget](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=1018ecdf-0b7e-476b-a03f-955134c276e9&Agenda=Merged&lang=English>)

### [BRC-C 14-2023 2024 Proposed Operating and Capital Budget Submission and Requisition – Niagara Transit Commission](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=431b02cf-cee7-4ad3-86c9-a53d6d46bcda&Agenda=Merged&lang=English>)

---

**Prepared by:**

Melanie Steele, CPA, CA  
Associate Director, Reporting & Analysis  
Corporate Services

---

**Recommended by:**

Daniel Carnegie  
Acting Commissioner/Treasurer  
Corporate Services

---

**Submitted by:**

Ron Tripp, P.Eng.  
Chief Administrative Officer

This report was prepared in consultation with the Corporate Leadership Team.

**Appendices**

- |            |                             |
|------------|-----------------------------|
| Appendix 1 | 2024 Q2 Financial Update    |
| Appendix 2 | 2024 Q2 Achievements Report |





# Q2 Financial Update

# 2024

# Q2 Financial Update – June 2024

## Table of Contents

### Highlights

<a href="#">Introduction</a>	<a href="#">3</a>
Consolidated Operating Funding Surplus/(Deficit Review):	
<a href="#">Levy</a>	<a href="#">4</a>
<a href="#">Water and Wastewater</a>	<a href="#">5</a>
<a href="#">Waste Management</a>	<a href="#">6</a>
<a href="#">Niagara Transit Commission</a>	<a href="#">7</a>
<a href="#">Capital Highlights</a>	<a href="#">8</a>
<a href="#">Summary of Consolidated Operating Surplus/(Deficit)</a>	<a href="#">9</a>

### Departmental Analysis

#### Operating Statements

<a href="#">Governance</a>	<a href="#">15</a>
<a href="#">General Government</a>	<a href="#">17</a>
<a href="#">Office of Deputy CAO</a>	<a href="#">20</a>
<a href="#">Corporate Administration</a>	<a href="#">22</a>
<a href="#">Corporate Services</a>	<a href="#">25</a>
<a href="#">Childrens Services</a>	<a href="#">27</a>
<a href="#">Homelessness Services and Community Engagement</a>	<a href="#">29</a>
<a href="#">Seniors Services</a>	<a href="#">31</a>
<a href="#">Social Assistance and Employment Opportunities</a>	<a href="#">33</a>
<a href="#">Housing Services</a>	<a href="#">35</a>
<a href="#">Public Health &amp; Mental Health Services</a>	<a href="#">37</a>
<a href="#">Emergency Services</a>	<a href="#">40</a>
<a href="#">Public Works Transportation</a>	<a href="#">42</a>
<a href="#">Growth Planning and Economic Development</a>	<a href="#">45</a>
<a href="#">Courts Services</a>	<a href="#">47</a>
<a href="#">Niagara Regional Housing</a>	<a href="#">50</a>
<a href="#">Niagara Regional Police Service</a>	<a href="#">52</a>
<a href="#">Niagara Peninsula Conservation Authority</a>	<a href="#">54</a>
<a href="#">Water and Wastewater</a>	<a href="#">56</a>
<a href="#">Waste Management</a>	<a href="#">59</a>
<a href="#">Niagara Transit Commission</a>	<a href="#">62</a>

#### Capital

<a href="#">Capital Summary</a>	<a href="#">64</a>
<a href="#">Capital Budget Adjustments</a>	<a href="#">65</a>
<a href="#">Capital Project Closures</a>	<a href="#">68</a>
<a href="#">Capital Project Summary</a>	<a href="#">71</a>
<a href="#">Capital Project Forecast</a>	<a href="#">72</a>
<a href="#">Capital Variance Project Summary</a>	<a href="#">93</a>

### Policy Reporting

<a href="#">Operating Budget Amendments &amp; Adjustment Summary</a>	<a href="#">94</a>
<a href="#">Reserves Summary</a>	<a href="#">96</a>
<a href="#">Deferred Revenue Summary</a>	<a href="#">99</a>
<a href="#">Operating Reserve Transfer Reconciliation</a>	<a href="#">104</a>
<a href="#">Capital Reserve Transfer Reconciliation</a>	<a href="#">105</a>
<a href="#">Investment Report and Detail</a>	<a href="#">106</a>

<a href="#"><u>Debt Report</u></a>	<a href="#"><u>108</u></a>
<a href="#"><u>Accounts Receivable Aging Report</u></a>	<a href="#"><u>110</u></a>
<a href="#"><u>Consolidated Statement of Financial Position</u></a>	<a href="#"><u>112</u></a>
<a href="#"><u>Explanation of Statement of Operations</u></a>	<a href="#"><u>113</u></a>

## Introduction

On behalf of Niagara Region, we are pleased to provide you with the 2024 Q2 financial update.

Niagara is a culturally rich and historically significant region that offers its residents a mix of urban and rural living within 12 area municipalities. The Region boasts a diverse economy that includes manufacturing, tourism, agriculture and emerging sectors such as new media, green technology and bioscience.

Regional government operations are overseen by Niagara Regional Council which is composed of 32 elected representatives from 12 area municipalities and the Regional Chair. The current Regional Council was elected in November 2022 and the 32 members will serve a four year term to November 2026.

At June 30, 2024 Niagara Region is forecasting a deficit of \$4,754 thousand related to the General levy programs, a \$1,585 thousand surplus related to Special levy programs, and a \$1,931 thousand deficit related to the Water & Wastewater Program.

Affordability and sustainability are two key elements of Niagara Region's budget strategy. Achieving a balance between providing the programs and services residents have come to rely upon, ensuring they can afford to pay for them and ensuring that we have money to fund future infrastructure and program needs is critical. We would appreciate your feedback at [www.niagararegion.ca](http://www.niagararegion.ca).

We hope you will find the information provided in this report of interest and welcome any suggestions for its improvement going forward.

Melanie Steele, Associate Director of Financial Management & Planning

The following is an unaudited report which has been prepared and reviewed by the Financial Management & Planning team in Corporate Services.

Due to the report being in thousands of dollars, there may be instances where cross-adds and down-adds may be out one dollar due to the rounding taking place within the schedules.

## Consolidated Operating Funding Surplus/(Deficit) Review

# Levy

(In thousands of dollars)

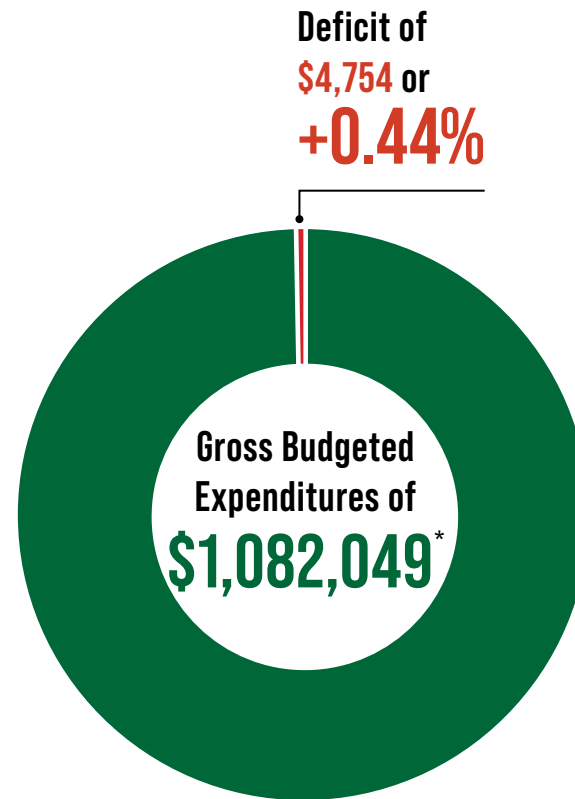
Niagara Region's levy programs are operating at a net forecasted deficit of \$4,754.

The levy programs excluding agencies, boards and commissions (ABCs) are operating at a forecasted deficit of \$3,584. This forecasted deficit is driven by higher than anticipated DC grants and exemptions of \$6,077 offset by other incentives of \$331, an adjustment in methodology for recording interest for principal protected notes offset by interest rate variances and market condition gains totaling \$604. These unfavourable variances are offset by various net operating expenditure savings resulting from vacancies and changes in workplans.

Niagara Region's ABCs are operating at a forecasted net deficit of \$1,170. The net deficit is primarily driven by the forecasted deficit within Niagara Regional Police Service of \$1,001. The NRPS deficit is a result of a higher than expected insurance claims.

It is recommended that at year-end, the forecasted operating deficit of \$4,754 be funded by the Taxpayer Relief Reserve, resulting in a net draw of \$4,754. The balance of the Taxpayer Relief reserve is forecasted to be \$23,076 or 3.00 per cent, which is below the minimum funding target of 10 to 15 per cent of the annual budgeted operating expenditures, which is \$76,932 to \$115,398.

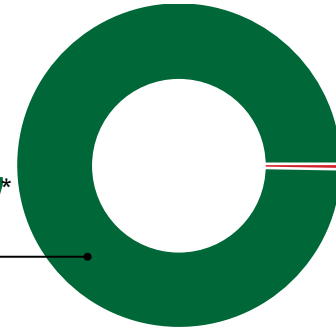
### Levy Department and Programs (Including ABC's)



### Financial Results of Agencies, Boards and Commissions

#### NRPS

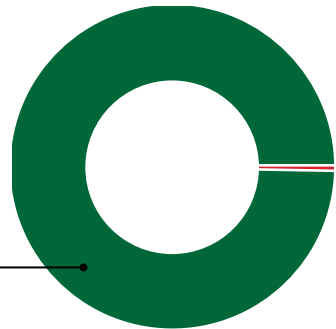
Gross Budgeted Expenditures of **\$230,007\***



Deficit of **+\$1,001 or -0.44%**

#### NRH

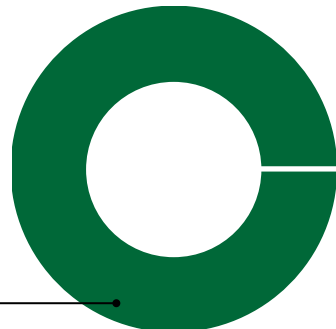
Gross Budgeted Expenditures of **\$37,178\***



Deficit of **\$148 or -0.40%**

#### Court Services

Gross Budgeted Expenditures of **\$9,827\***



Deficit of **\$22 or -0.22%**

### Financial Statement Highlights

**-\$5,746**

variance in DC grants and exemptions offset by other incentives

**-\$604**

variance in investment income

**+\$2,766**

various net operating expenditure savings resulting from vacancies and changes in workplans

\*Includes transfer, intercompany charges and indirect allocations

# Consolidated Operating Funding Surplus/(Deficit) Review

## Water and Wastewater

(In thousands of dollars)

Water and Wastewater Services are operating at a forecasted deficit of \$1,931 at year-end, which consists of a \$1,050 surplus within the Water division and a \$2,981 deficit Wastewater division.

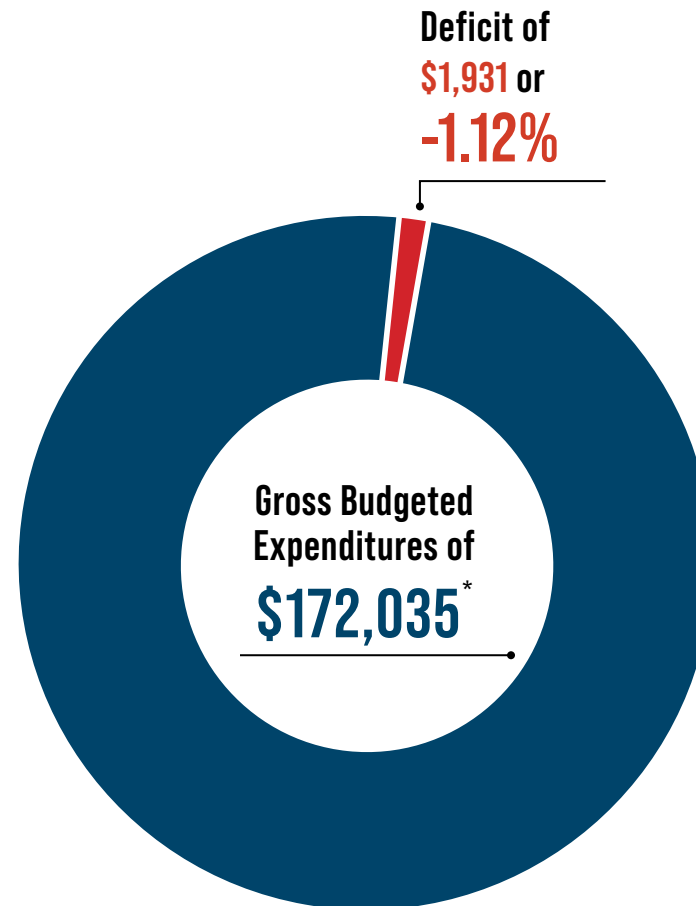
The forecasted surplus within the Water division is primarily attributable to lower than anticipated emergency equipment repairs of \$690 as well as emergency watermain and water storage savings of \$186.

It is recommended that, at year-end, the forecasted surplus of \$1,050 be transferred to the Water Stabilization Reserve. The funding target, of 10 to 15 per cent of annual budgeted operating expenditures, is \$2,742 to \$4,114. Including the forecasted surplus, the Water Stabilization Reserve is forecasted to have a balance of \$3,969, which is within the funding targets.

The forecasted deficit within the Wastewater division is driven by estimated external legal costs to support ongoing litigation associated with Wastewater infrastructure resulting in an unfavourable variance of \$2,304. Also driving the forecasted deficit is an unfavourable variance in repairs and maintenance spending due to aging infrastructure and equipment of \$765.

It is recommended that there is a focus on mitigating pressure in Q3/Q4 to reduce the forecasted deficit while continuing to ensure critical repairs are completed. If the deficit is realized at year-end, it will be funded initially from the Wastewater Stabilization Reserve which will exhaust it. When exhausted any remaining pressure would be funded from the Wastewater Capital Reserve. The funding target, of 10 to 15 per cent of annual budgeted operating expenditures, is \$6,972 to \$10,458. Fully exhausting the Wastewater Stabilization Reserve limits the ability to address risks in the future. The 2025 budget will consider if a contribution to replenish this reserve is required.

### Water and Wastewater Operating Surplus



\* Includes transfer, intercompany charges and indirect allocations

### Water Financial Statement Highlights



**+\$690**  
variance in anticipated emergency equipment repairs



**+\$186**  
variance in emergency watermain and water storage savings

### Wastewater Financial Statement Highlights



**-\$2,304**  
variance in estimated external legal costs



**-\$765**  
variance in repairs and maintenance due to aging infrastructure and equipment

Consolidated Operating Funding Surplus/(Deficit) Review

# Waste Management

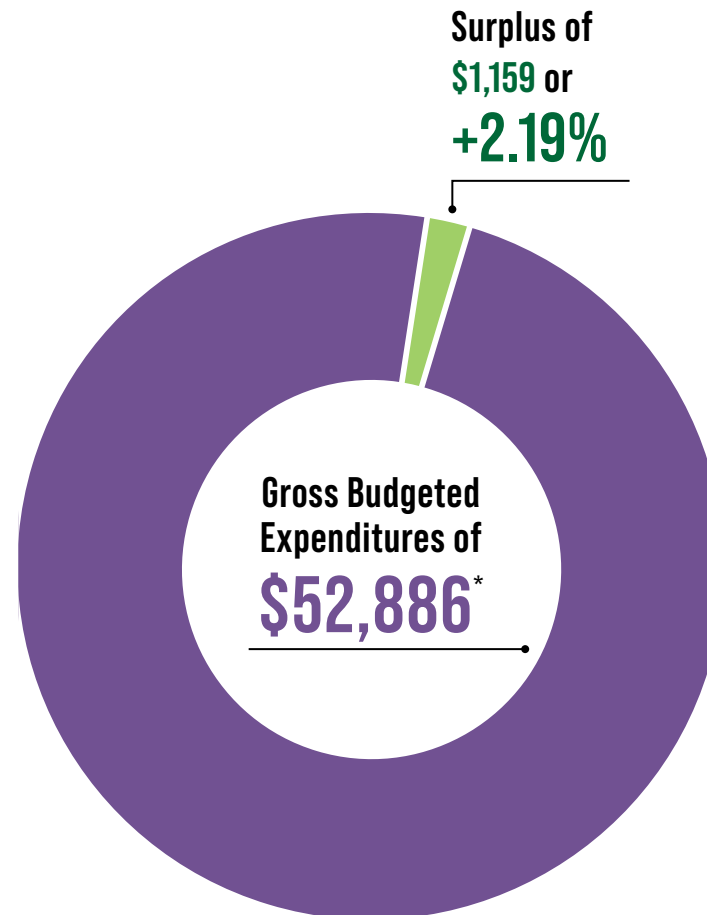
(In thousands of dollars)

Waste Management Services are operating at a forecasted surplus of \$1,159 at year-end.

The forecasted surplus is a result of lower than anticipated escalation costs in some contracts including \$327 in the base collection contract, savings related to lower than anticipated purchases of blue/grey boxes and green bins of \$157, labour related savings due to salary gapping and delays in hiring vacant positions of \$260, and \$100 in additional funding received for the Region's drop-off depots associated with temporary blue box funding during the transition period.

It is recommended that at year-end, the forecasted operating surplus of \$1,159 be transferred to the Waste Management Stabilization Reserve. The funding targets of 10 to 15 per cent of annual budgeted operating expenditures, is \$4,819 to \$7,229. Including the forecasted surplus, the Waste Management Stabilization Reserve is forecasted to have a year-end balance of \$10,412, which is above the funding targets for the Reserve.

## Waste Management Operating Surplus



\* Includes transfer, intercompany charges and indirect allocations

## Financial Statement Highlights



**+\$327**  
lower than anticipated escalation costs in contracts



**+\$260**  
labour related savings due to salary gapping and position vacancy management



**+\$157**  
variance in purchases of blue and grey boxes and green bins

# Consolidated Operating Funding Surplus/(Deficit) Review Niagara Transit Commission

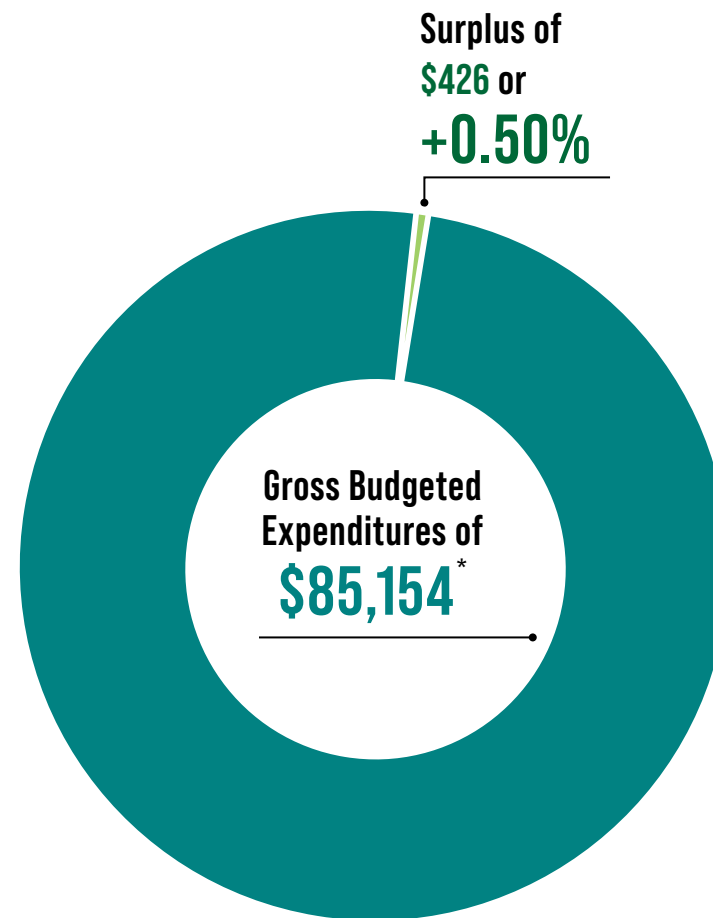
(In thousands of dollars)

Niagara Transit Commission is operating at a net forecasted surplus of \$426 at year-end.

The forecasted surplus is a result of higher than anticipated fare revenue of \$1,692 due to increased ridership, lower than budgeted fuel costs of \$375 due to the budgeted actual average cost per litre based on our contract being less than the budget cost per litre, savings of \$887 due to the timing of the comingled specialized service contract and higher than anticipated advertising revenues of \$326. These savings are partially offset by unfavourable labour related costs of \$2,927 related to higher than budgeted benefit for unionized staff, overtime and a settlement related to collective bargaining.

It is recommended that, at year-end, the forecasted operating surplus of \$426 be transferred to the Niagara Transit Commission Stabilization Reserve resulting in a balance of \$2,513. The funding target of 10 to 15 per cent of annual budgeted operating expenditures similar to other stabilization reserves, is \$8,080 to \$12,119 for the Niagara Transit Commission Stabilization Reserve. The reserve is below funding targets since it was newly established in 2023. Funding in this reserve will be considered annually through the budget process with the goal of developing and maintaining a long-term sustainable strategy.

## Niagara Transit Commission Operating Surplus



\* Includes transfer, intercompany charges and indirect allocations

## Financial Statement Highlights

 **+\$1,692**  
Variance in higher than anticipated fare revenue

 **-\$2,927**  
Variance in labour related costs

 **+\$887**  
variance in comingled specialized service

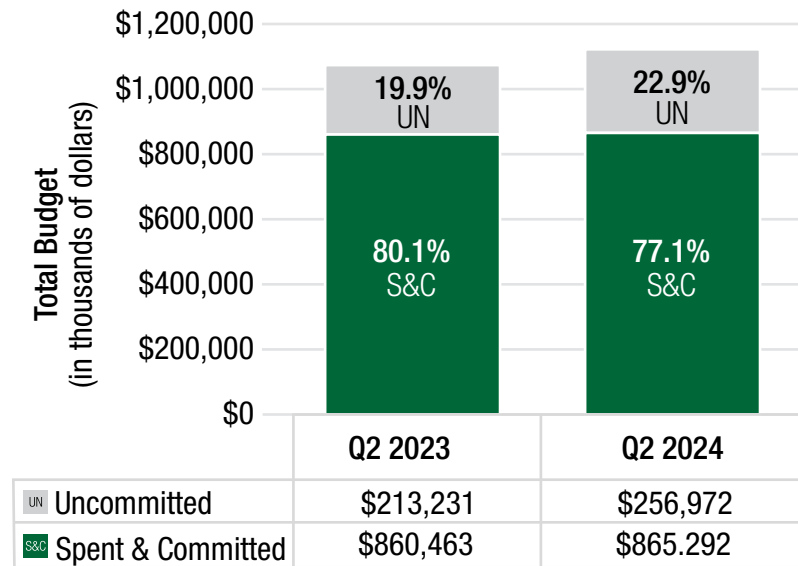


# Capital Highlights

## Levy

### Project Budgets Spent and/or Committed at Quarter End

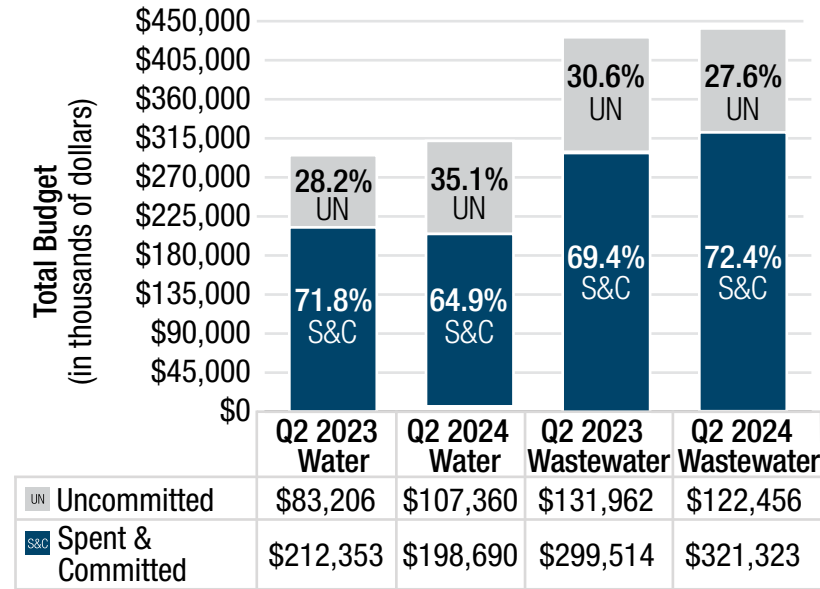
Active projects with budgets greater than \$1 million.



## Water and Wastewater

### Project Budgets Spent and/or Committed at Quarter End

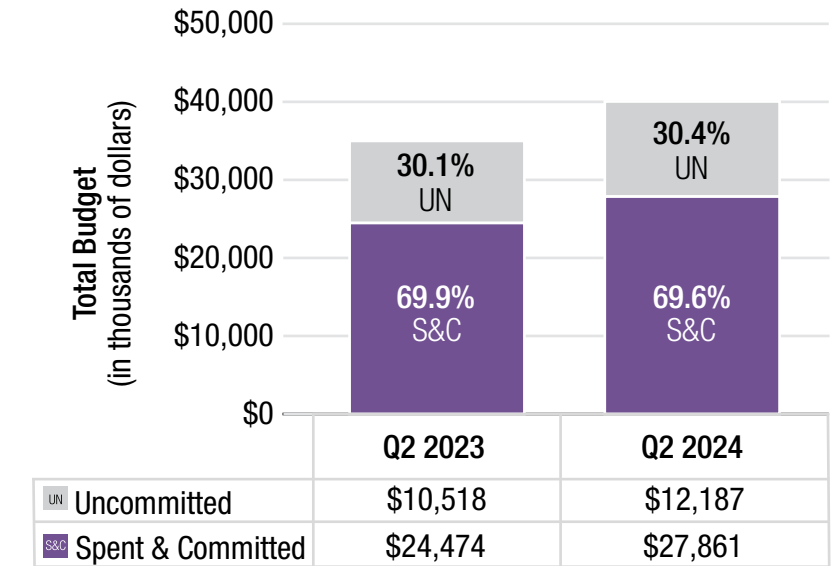
Active projects with budgets greater than \$1 million.



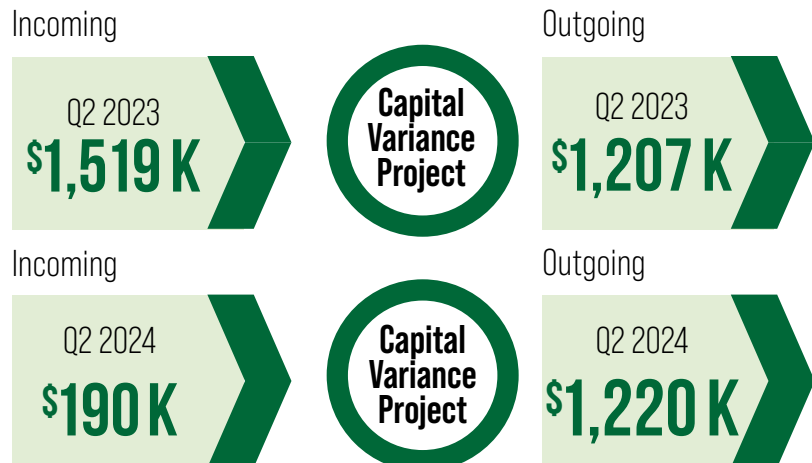
## Waste Management

### Project Budgets Spent and/or Committed at Quarter End

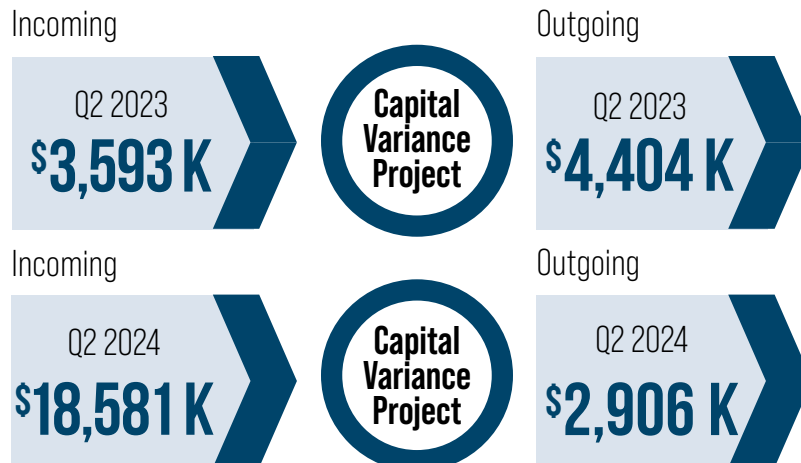
Active projects with budgets greater than \$1 million.



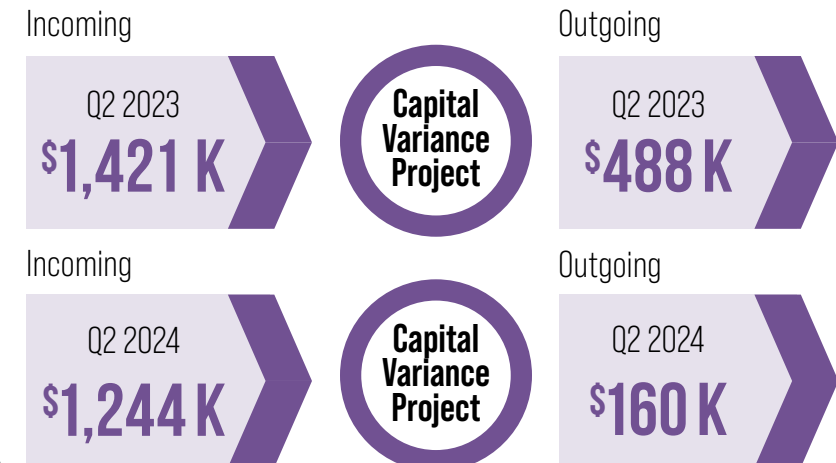
### Year-to-Date Capital Variance Project Transfers



### Year-to-Date Capital Variance Project Transfers



### Year-to-Date Capital Variance Project Transfers



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

	Before Indirect Allocations			After Indirect Allocations		
	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)
<b>GENERAL LEVY SUPPORTED DEPARTMENTS &amp; PROGRAMS</b>						
<b>Regional Departments</b>						
Governance	\$2,345	\$2,276	\$69	\$2,756	\$2,679	\$76
General Government	-\$367,407	-\$363,826	-\$3,581	-\$475,103	-\$471,523	-\$3,580
Office of Deputy CAO	\$3,602	\$3,232	\$370	\$2,803	\$2,438	\$365
Corporate Administration	\$10,285	\$13,858	-\$3,574	\$1,348	\$1,350	-\$2
Corporate Services	\$49,754	\$50,696	-\$942	\$524	\$428	\$96
Children's Services	\$6,555	\$6,546	\$9	\$9,457	\$9,464	-\$7
Homelessness Services & Community Engagement	\$4,250	\$4,694	-\$443	\$4,862	\$5,419	-\$557
Seniors Services	\$9,245	\$8,939	\$306	\$28,923	\$29,612	-\$689
Social Assistance & Employment Opportunities	\$12,539	\$12,550	-\$11	\$16,692	\$17,004	-\$312
Housing Services	\$28,154	\$27,428	\$726	\$25,790	\$25,057	\$733
Public Health & Mental Health Services	\$8,419	\$6,690	\$1,729	\$17,488	\$16,792	\$696
Emergency Services	\$29,482	\$29,424	\$57	\$39,346	\$39,550	-\$204
Public Works - Transportation	\$27,615	\$27,533	\$82	\$81,726	\$82,066	-\$340
Growth Strategy & Economic Development	\$8,674	\$8,472	\$202	\$10,034	\$9,894	\$140
<b>Sub-Total - Regional Departments</b>	<b>-\$166,488</b>	<b>-\$161,487</b>	<b>-\$5,001</b>	<b>-\$233,355</b>	<b>-\$229,771</b>	<b>-\$3,584</b>
<b>Agencies, Boards &amp; Commissions</b>						
Court Services	-\$1,336	-\$1,354	\$18	-\$82	-\$60	-\$22
Niagara Regional Housing	\$4,412	\$4,447	-\$35	\$17,609	\$17,756	-\$148
Niagara Regional Police	\$188,475	\$188,447	\$29	\$208,558	\$209,558	-\$1,001
Niagara Peninsula Conservation Authority	\$7,270	\$7,270	\$0	\$7,270	\$7,270	\$0
<b>Subtotal Agencies, Boards &amp; Commissions</b>	<b>\$198,822</b>	<b>\$198,810</b>	<b>\$12</b>	<b>\$233,355</b>	<b>\$234,525</b>	<b>-\$1,170</b>
<b>Total General Levy Supported Programs</b>	<b>\$32,334</b>	<b>\$37,323</b>	<b>-\$4,989</b>	<b>\$0</b>	<b>\$4,754</b>	<b>-\$4,754</b>
<b>Rate Supported Departments &amp; Special Levy</b>						
Rate Supported: Water & Wastewater	-\$22,509	-\$20,982	-\$1,526	\$0	\$1,931	-\$1,931
Special Levy: Waste Management	-\$1,720	-\$2,818	\$1,098	\$0	-\$1,159	\$1,159
Special Levy: Niagara Transit Commission	-\$8,105	-\$8,423	\$318	\$0	-\$426	\$426
<b>TOTAL</b>	<b>\$0</b>	<b>\$5,099</b>	<b>-\$5,099</b>	<b>\$0</b>	<b>\$5,099</b>	<b>-\$5,099</b>

# Consolidated Operating Surplus/(Deficit) – Continued

## Variance Analysis (in thousands of dollars)

Niagara Region is forecasting an overall deficit of \$5,099.

### Levy Supported Programs

Niagara Region's levy supported programs are operating at a net forecasted surplus of \$4,989 before indirect allocations.

The levy supported programs are composed of 13 departments, agencies, boards and commissions that contribute to the forecasted surplus. The major factors affecting the forecasted surplus by key area are as follows:

**Governance** - Governance is at a net forecasted surplus of \$69 at year end.

The forecasted surplus is a result of favourable labour related costs of \$66 due to a declined salary increase to offset the federal income tax exemption for the Regional Chair and a decline in CPP and Health and Dental benefits for Council.

**General Government** – General Government is at a net forecasted deficit of \$3,581 at year end.

The forecasted deficit is a result of higher than budgeted Development Charge Grants of \$6,077 offset by other economic incentives of \$331 and lower than budgeted revenue from investment income of \$604 mainly as a result of an adjustment in methodology for recording interest for principal protected notes offset by interest rate variances and market condition gains. This is offset by favourable forecasted variances related to a reduction in legal liability accrual of \$1,951 from claims being settled.

**Office of Deputy CAO** – The Office of the Deputy CAO is at a net forecasted surplus of \$370 at year end.

The forecasted surplus is a result of vacancies in various positions within the department of \$105 and savings on administrative costs including consulting of \$45, records management of \$39, legal costs of \$35, and training of \$27. In addition, Business Licensing fees are forecasted to be higher than budget by \$48 mainly due to an unanticipated addition of a ride share business.

**Corporate Administration** – Corporate Administration is at a net forecasted deficit of \$3,574 at year end.

The forecasted deficit is a result of labour related costs of \$3,556 and the associated external legal costs of \$172. These unfavourable variances are partially offset by favourable variances in internal audit costs of \$78 and higher than anticipated union bill-backs.

**Corporate Services** – Corporate Services is at a net forecasted deficit of \$942 at year end.

The forecasted deficit is a result of legal claim payouts in alignment to prior years trending of \$1,951 which is directly offset by a surplus in General Government. Other unfavourable variances include labour related cost pressures of \$372 due to operating near full complement and insurance settlement related fees of \$204. These unfavourable forecasted variances are partially offset by favourable variances in GO station maintenance costs of \$860, insurance premium savings of \$286, software/hardware support and maintenance cost savings of \$351 related to approved but not fully completed IT capital projects, and consulting savings of \$76.

**Community Services – Children's Services** – Children's Services is operating at a forecasted year-end net surplus of \$9.

## Consolidated Operating Surplus/(Deficit) – Continued

The forecasted favourable variance is mainly due to higher than anticipated full fee child care revenue from the Region's five directly operated child care centres of \$349 and lower than anticipated consulting fees of \$792. Children's Services will reinvest the forecasted surplus as payments to child care agencies. As communicated in COM 3-2024, an operating capacity holdback of \$4,445 was imposed by the Ministry of Education (MEDU) on 2024 Canada Wide Early Learning and Child Care (CWELCC) funding, and upon further confirmation from MEDU, this funding will not be flowed to Children's Services in 2024.

**Community Services - Homelessness Services – Homelessness Services and Community Engagement** is forecasting a deficit of \$443 at year-end.

The forecasted deficit is mainly due to higher costs for third-party provider contracts, which exceeded the initial budget by \$1,028. This increase was partially offset by additional federal and provincial grants totaling \$1,149, primarily from the Interim Housing Assistance Program (IHAP), which reimbursed interim housing costs for asylum claimants incurred in 2023. Additionally, homelessness services experienced higher-than-budgeted costs for Buchanan permanent supportive housing operations, with an increase of \$525 allocated from Niagara Regional Housing. This increase was due to a change in the service provider and essential repairs and maintenance.

**Community Services - Housing Services – Housing Services** is operating at a net forecasted surplus of \$726 at year-end.

The forecasted surplus is primarily a result of a temporary decrease in the operating subsidy payments of the housing providers as they come to the end of their mortgage term and are no longer incurring those mortgage costs. A review of future funding requirements to ensure that the operations of this community housing stock in Niagara remain viable and is maintained, including their capital requirements, is underway and new service agreements are anticipated to be in place for these providers by the end of the year.

**Community Services - Seniors Services – Seniors Services** is operating at a net forecasted surplus of \$306 at year-end.

The Ministry of Long-Term Care (MLTC) has made significant investment in LTC in 2024 to help relieve financial pressures and address key priorities which resulted in funding increases in excess of budget (\$3,558). Seniors Services is participating in a staff incentive program offered by the MLTC (Preceptor Resource and Education Program for Long-Term Care) that provides reimbursement of staff time. This program is generating a surplus of \$1,162. The MLTC rolled out the final year of staffing increases as part of the provincial LTC staffing plan in 2024. Given that the funding was announced three days before the funding was issued there was a lag in spending as positions were posted and filled. Furthermore, staffing at Upper Canada Lodge has been decreasing incrementally as the home decreases occupancy as part of the closure process. Together these two items have generated \$511 in labour related savings. These savings are partially offset by unfavourable variances related to lower than anticipated funding/accommodation fees at Upper Canada Lodge due to the low occupancy rate (\$3,544) as well as purchases under operational & supply related to programming supplies and assistive medical devices utilizing one-time funding from the MLTC (\$456) and planned preventative maintenance of older LTC homes in preparation for winter (\$312).

**Community Services – Social Assistance Employment Opportunities (SAEO) – Social Assistance and Employment Opportunities** is forecasting a deficit of \$11 at year-end.

## Consolidated Operating Surplus/(Deficit) – Continued

Social assistance is effectively forecasting a breakeven position at year-end. Labour-related savings of \$590 are anticipated due to the timing of receiving additional one-time provincial funding and the time needed to recruit temporary staff in response to the increased caseload from asylum seekers. These savings will be offset by consulting services (\$258), which will support the digitization of files and enhancements to the discretionary benefits online portal to improve service access. Additionally, \$315 will be allocated to fund the co-location of Fort Erie SAEO with Public Health in Fort Erie, as part of the Corporate Building Utilization Initiative.

**Public Health and Mental Health - Public Health and Mental Health** – Public Health and Mental Health is operating at a net forecasted surplus of \$1,729 at year-end.

The forecasted surplus is primarily the result of lower than budgeted compensation costs from several vacant positions being placed on hold pending the PH Strategic Review. The receipt of \$208 in one-time RSV/COVID funding in Q1 was fully applied to eligible labour costs which further contributed to the increase in available gapping dollars.

**Emergency Services** – Emergency Services is operating with a forecasted surplus of \$57 for year-end. This is mainly due to savings in budgeted salaries and benefits of \$1,830, however that is almost fully offset by pressures in overtime / lieu of \$1,123 and WSIB of \$639. Additional favourable variances exist in fuel of \$170 but are offset by unfavourable variances in equipment and vehicle maintenance of \$263.

**Public Works Transportation** – Transportation Services is operating at a forecasted net surplus of \$82 at year-end. Of the total forecasted year-end surplus, a deficit of \$979 relates to base operations and a surplus of \$1,061 relates to Vision Zero.

As part of the Vision Zero Road Safety Program (VZ), Automated Speed Enforcement (ASE) launched in Q4 2023 and the Red Light Camera (RLC) program began in Q1 2024. The forecasted VZ year-end surplus of \$1,061 is a result of net proceeds after all program expenses and cost sharing with the LAMs. A reporting and reinvestment strategy for proceeds into the Road Safety program is being developed and staff expect to report back to Council Q3.

The forecasted deficit of \$979 related to base operations is a result of lower than anticipated signal maintenance and lane-marking revenue of \$516 offset by increased vehicle accident damage recoveries of \$166, higher usage of hired equipment and other program specific materials of \$221 including higher than anticipated costs in traffic lane marking and traffic locates, and higher consulting costs and other administrative expenses of \$98. In addition, higher vehicle parts supply of \$410 and leasing costs of \$60 on an aging Fleet, and higher other equipment, vehicle, and technology costs of \$88 offset by lower fuel usage of \$300, and higher labour related costs of \$43.

**Growth Strategy and Economic Development** – Growth Strategy and Economic Development is at a net forecasted surplus \$202 at year end.

The forecasted surplus is a result of favourable labour related costs of \$278, increase in By-Law charges and sales of \$38, and increases in Other Revenue of \$48. These favourable variances are partially offset by unfavorable variances in consulting costs of \$130 and lower than anticipated federal and provincial grants of \$28.

**Courts Services** – Court Services is operating a forecasted year end net deficit of \$22. Of the total forecasted year-end surplus, \$22 is related to Base operations and \$0 relates to operations associated with the Vision Zero Road Safety Program (VZ).

Base operations are forecasting a year-end distribution of \$60 which is \$22 below the budgeted distribution of \$82. The decrease in the distribution is tied to higher than anticipated infraction revenues in the first half of the year which have been offset by

## Consolidated Operating Surplus/(Deficit) – Continued

higher than anticipated operating costs directly related to the increased revenues such as victim fine surcharges, dedicated fines, and credit card fees.

VZ operations are forecasting a net revenue year-end distribution of \$1,061 to the LAMs compared to the budgeted distribution of \$0. VZ charging volumes and ticket payments were substantially higher in the first six months of the year due to an increased volume of tickets processed by the Joint Processing Centre (JPC), which is outside the control of Court Services, and are not anticipated to continue throughout the remainder of the year. The increased revenues have been partially offset by higher than anticipated operating costs directly related to the increased revenues which have been reduced by savings for call-in prosecutors.

**Niagara Regional Housing** – Niagara Regional Housing (NRH) is operating at a net forecasted deficit of \$35 before indirect allocations at year-end.

The forecasted deficit is a result of higher than anticipated building and property maintenance costs mainly due to inflationary pressures for service contracts, services, and materials. These increased costs are offset by increased rental revenues as more tenants are paying affordable market rents for NRH units due to few housing options available, as well as increased investment income arising from a higher than anticipated bank balance due to timing of bank transfers and higher interest rates.

**Niagara Regional Police Service** – Niagara Regional Police Service is operating at a forecasted year end net operating surplus of \$29. The forecasted surplus is a result of savings in computer software support and maintenance agreements due to the timing of equipment purchases delaying contract start dates of \$407, labour related savings in benefits, mainly OMERS, due to vacant positions and the dependency on overtime to fill protected leaves of \$359, these savings are being mostly offset by the continued pressures on uniform expenses to outfit new recruits based on current year recruitment requirements of \$371, as well as continue pressure on revenues due to a forecasted shortfall in Casino Funding of \$314.

**Niagara Peninsula Conservation Authority** – Niagara Peninsula Conservation Authority (NPCA) is a separate corporation and the Niagara Region levies the Niagara share of the NPCA levy on their behalf. This report shows the amount levied on behalf of the NPCA and not their operating results.

### Rate Supported Programs

Niagara Region's rate supported programs are operating at a net forecasted deficit of \$1,931 before indirect allocations.

The rate supported programs are composed of water and wastewater departments that contribute to the forecasted surplus. The major factors affecting the forecasted surplus by department are as follows:

**Water** – Water Services is operating at a forecasted net surplus of \$1,050 at year-end. The forecasted surplus is primarily the result of less than anticipated emergency watermain and water storage costs of \$186 combined with less than anticipated emergency equipment repairs of \$690. Required emergency repairs to watermains and equipment can vary significantly from year to year.

**Wastewater** – Wastewater Services is operating at a forecasted net deficit of \$2,981 at year-end. The forecasted deficit is primarily a result of estimated external legal costs to support ongoing litigation associated with Wastewater infrastructure. This will result in a forecasted unfavourable year-end legal variance of \$2,304. Another contributing factor to the forecasted deficit is a forecasted unfavourable year-end variance in equipment repairs and maintenance of \$765 due to the volume and inflationary impacts of urgent compliance work required on aging Wastewater infrastructure.

## Consolidated Operating Surplus/(Deficit) – Continued

### Special Levy Programs

Niagara Region's special levy programs; Niagara Transit Commission and Waste Management are operating at a net forecasted surplus of \$426 and \$1,159 respectively.

**Niagara Transit Commission** – Niagara Transit Commission is operating at a forecasted year-end operating surplus of \$426. The forecasted surplus is a result of higher than anticipated fare revenue of \$1.8 million due to increased ridership and additional summer service for Brock University; favourable variance in allocations of administrative costs (referred to as indirect allocations) of \$0.1 million due to less than anticipated self-insurance claims; lower than budgeted fuel costs of \$0.38 million related to actual rate per litre of approximately \$1.3 being less than budgeted rate per litre of \$1.5; higher than budgeted advertising revenues of \$0.3 million; and savings of \$0.9 million on the consolidation of the contracted co-mingled Specialized service consolidating 5 service providers down to 1 provider. These favourable variances are offset by an unfavourable variance in direct labour related costs due to higher than budgeted benefit and overtime costs, and wage grievance settlement.

**Waste Management** – Waste Management is operating at a forecasted year end net operating surplus of \$1,159. The forecasted surplus is a result of lower than anticipated escalation costs in some contracts including \$327 in the base collection contract, savings related to lower than anticipated purchases of blue/grey boxes and green bins of \$157, labour related savings due to salary gapping and delays in hiring vacant positions of \$260, and \$100 in additional funding received for the Region's drop-off depots associated with temporary blue box funding during the transition period.

## Governance Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$1,090	\$1,036	\$54	4.9%	\$2,183	\$2,116	\$66	3.0%
Administrative	\$77	\$55	\$23	29.3%	\$155	\$154	\$0	0.1%
Operational & Supply	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A
Equipment, Vehicles, Technology	\$1	\$2	-\$1	-116.9%	\$2	\$2	\$0	-8.4%
Partnership, Rebate, Exemption	\$1	\$0	\$1	87.8%	\$152	\$151	\$1	0.7%
<b>Total Expenses</b>	<b>\$1,170</b>	<b>\$1,094</b>	<b>\$76</b>	<b>6.5%</b>	<b>\$2,492</b>	<b>\$2,425</b>	<b>\$67</b>	<b>2.7%</b>
Other Revenue	\$0	-\$1	\$1	0.0%	-\$150	-\$151	\$1	0.6%
<b>Total Revenues</b>	<b>\$0</b>	<b>-\$1</b>	<b>\$1</b>	<b>0.0%</b>	<b>-\$150</b>	<b>-\$151</b>	<b>\$1</b>	<b>0.6%</b>
Intercompany Charges	\$2	\$2	\$1	23.5%	\$5	\$4	\$1	11.8%
<b>Total Intercompany Charges</b>	<b>\$2</b>	<b>\$2</b>	<b>\$1</b>	<b>23.5%</b>	<b>\$5</b>	<b>\$4</b>	<b>\$1</b>	<b>11.8%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$1,173</b>	<b>\$1,095</b>	<b>\$78</b>	<b>6.6%</b>	<b>\$2,347</b>	<b>\$2,278</b>	<b>\$69</b>	<b>0.0%</b>
Transfers From Funds	-\$1	-\$1	\$0	0.0%	-\$2	-\$2	\$0	0.0%
<b>Total Transfers</b>	<b>-\$1</b>	<b>-\$1</b>	<b>\$0</b>	<b>0.0%</b>	<b>-\$2</b>	<b>-\$2</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$1,172</b>	<b>\$1,094</b>	<b>\$78</b>	<b>6.7%</b>	<b>\$2,345</b>	<b>\$2,276</b>	<b>\$69</b>	<b>2.9%</b>
Indirect Allocations & Debt	\$217	\$201	\$16	7.6%	\$411	\$403	\$7	1.8%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$217</b>	<b>\$201</b>	<b>\$16</b>	<b>7.6%</b>	<b>\$411</b>	<b>\$403</b>	<b>\$7</b>	<b>1.8%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$1,389</b>	<b>\$1,294</b>	<b>\$94</b>	<b>6.8%</b>	<b>\$2,756</b>	<b>\$2,679</b>	<b>\$76</b>	<b>2.8%</b>



# Governance - Continued

## What does Governance do?

Niagara Regional Council acts as the final decision-making body for Niagara Region. Council membership includes 19 elected representatives from Niagara's area municipalities, 12 elected mayors from Niagara's area municipalities, and one Regional Chair.

The Municipal Act defines the responsibilities of the Regional Chair who holds dual roles as the Head of Council and the Chief Executive Officer of the Region. As the Head of Council, the Regional Chair presides over Council meetings so that its business can be carried out efficiently and effectively; provides information and recommendations to Regional Council with respect to the role of Regional Council; and represents the Region at official functions. As the Chief Executive Officer, the Regional Chair upholds and promotes the purposes of the Region and fosters public interest and involvement in the Region and its activities.

Regional Councillors have several responsibilities as elected officials. Councillors participate on Regional Council and Committees of the Whole (including Budget) to make decisions for Niagara Region. They are required to participate on at least one of our Standing Committees and are encouraged to participate in any number of Advisory or Steering Committees.

## Variance Analysis (in thousands of dollars)

Governance is operating at a year-to-date surplus before indirect allocations of \$78 with a forecasted surplus of \$69 before indirect allocation for year end. The following factors have contributed to this surplus.

**Labour Related Costs** - The favourable year-to-date and forecasted variances of \$54 and \$66 are due to a decline by the Regional Chair to an increase in salary to offset the removal of one-third federal income tax exemption for individuals holding public offices, and a decline in contributions to CPP, Health and Dental within Council.

**Administration** – The favourable year-to-date and forecasted variances of \$23 and 0 are due to timing of anticipated travel, meals, mileage and registration fees.

## General Government Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$0	-\$758	\$758	0.0%	\$0	-\$758	\$758	0.0%
Administrative	\$3,249	\$2,973	\$276	8.5%	\$6,474	\$4,520	\$1,953	30.2%
Occupancy & Infrastructure	\$58	\$16	\$42	72.7%	\$151	\$100	\$51	34.0%
Partnership, Rebate, Exemption	\$17,602	\$13,667	\$3,935	22.4%	\$34,580	\$40,326	-\$5,747	-16.6%
Financial Expenditures	\$15,236	\$14,826	\$410	2.7%	\$72,589	\$50,222	\$22,367	30.8%
<b>Total Expenses</b>	<b>\$36,145</b>	<b>\$30,723</b>	<b>\$5,422</b>	<b>15.0%</b>	<b>\$113,793</b>	<b>\$94,411</b>	<b>\$19,383</b>	<b>17.0%</b>
Taxation	-\$222,224	-\$221,724	-\$499	-0.2%	-\$502,225	-\$502,225	\$0	0.0%
By-Law Charges & Sales	-\$6	\$0	-\$6	-95.9%	-\$13	-\$7	-\$6	-48.0%
Other Revenue	-\$11,396	-\$234	-\$11,162	-97.9%	-\$24,111	-\$15,558	-\$8,553	-35.5%
<b>Total Revenues</b>	<b>-\$233,626</b>	<b>-\$221,959</b>	<b>-\$11,667</b>	<b>-5.0%</b>	<b>-\$526,349</b>	<b>-\$517,790</b>	<b>-\$8,559</b>	<b>-1.6%</b>
Intercompany Charges	-\$47	-\$42	-\$5	10.1%	-\$93	-\$88	-\$5	5.1%
<b>Total Intercompany Charges</b>	<b>-\$47</b>	<b>-\$42</b>	<b>-\$5</b>	<b>10.1%</b>	<b>-\$93</b>	<b>-\$88</b>	<b>-\$5</b>	<b>5.1%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>-\$197,528</b>	<b>-\$191,277</b>	<b>-\$6,250</b>	<b>-3.2%</b>	<b>-\$412,649</b>	<b>-\$423,468</b>	<b>\$10,819</b>	<b>2.6%</b>
Transfers From Funds	-\$5,031	-\$5,031	\$0	0.0%	-\$7,774	-\$7,774	\$0	0.0%
Transfers To Funds	\$49,503	\$45,262	\$4,241	8.6%	\$53,016	\$67,415	-\$14,400	-27.2%
<b>Total Transfers</b>	<b>\$44,472</b>	<b>\$40,231</b>	<b>\$4,241</b>	<b>9.5%</b>	<b>\$45,242</b>	<b>\$59,641</b>	<b>-\$14,400</b>	<b>-31.8%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>-\$153,055</b>	<b>-\$151,046</b>	<b>-\$2,010</b>	<b>1.3%</b>	<b>-\$367,407</b>	<b>-\$363,826</b>	<b>-\$3,581</b>	<b>1.0%</b>
Indirect Allocations & Debt	-\$56,025	-\$56,025	\$0	0.0%	-\$107,696	-\$107,697	\$1	0.0%
<b>Total Indirect Allocations &amp; Debt</b>	<b>-\$56,025</b>	<b>-\$56,025</b>	<b>\$0</b>	<b>0.0%</b>	<b>-\$107,696</b>	<b>-\$107,697</b>	<b>\$1</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>-\$209,080</b>	<b>-\$207,071</b>	<b>-\$2,009</b>	<b>-1.0%</b>	<b>-\$475,103</b>	<b>-\$471,523</b>	<b>-\$3,580</b>	<b>-0.8%</b>

# General Government - Continued

## What does General Government do?

General Government is responsible for all corporate incentives not related to specific department service delivery and administering corporate revenue not applicable to specific departments.

The Region contributes funding to partners within the community, including the Niagara Health System's cancer centre, Wainfleet beach, research centres, and funding for the local hospital and hospices. Economic Incentives are also provided to fund Regional development charge reductions or exemptions tax increment grants, and other Niagara Region Incentives Policy grants.

Corporate revenues are taxes other than property tax levy, strategic use of reserve funds and investment income. Taxation revenue and costs associated with Property Assessment Services which are provided by the Municipal Property Assessment Corporation (MPAC) make up the majority of the net revenue budget and are the result of our property tax levy on our residents.

## Variance Analysis (in thousands of dollars)

General Government is operating at a year-to-date deficit before indirect allocations of \$2,010 and is forecasting an overall deficit before indirect allocations of \$3,581 at year-end due to the following factors:

**Labour Related Costs** – The favourable year-to-date and forecasted variance of \$758 is due to an unbudgeted corporate prepayment with WSIB being recognized as revenue.

**Administration** - The favourable year-to-date variance of \$276 is primarily due to a reduction in the accrual for estimated legal claims against the Region of \$236. The favorable forecasted variance of \$1,953 relates to a reduction in legal liability accrual offset with the legal claims paid in Corporate Services.

**Partnership, Rebate, Exemption** - The favourable year-to-date variance of \$3,935 is primarily due to the timing of Planning Incentive Grants \$1,524, Tax Increment Grants \$1,025, Public Realm Incentive Program \$598 and Gateway Tax Increment Grants \$978 offset by higher than expected Development Charge (DC) grants of \$300. The unfavorable forecasted variance of \$5,747 largely relates to higher DC grants and exemptions funded from reserves than budgeted of \$6,077 primarily related to Industrial DC Grants. These forecasted higher than budgeted DC grants are offset by forecasted favourable variances related to Planning Incentive Grants \$150 and Gateway Tax Increment Grants \$181. Unspent funding related to committed grants will be encumbered at year end through a transfer to reserve.

**Financial Expenditures** – The favourable year-to-date variance of \$410 is a result of timing differences related tax write offs of \$3,340 offset by a loss on disposal of investments of \$1,445, timing differences in interest charges of \$550 and principal payments of \$292 and change in reporting for sinking fund principal payments of \$1,512 from budget which has been adjusted in the forecast. The favourable forecasted variance of \$22,367 is largely the result of the debt charge placeholder (due to timing of actual project spending, which determines the timing of debt issuance) which is transferred to the capital levy reserve through Transfer to Funds (\$19,878)

**Other Revenue** – The year-to-date and forecasted unfavourable variances of \$11,162 and \$8,553 respectively are a result of an adjustment in methodology for recording interest income allocation for principal protected notes resulting in lower than anticipated investment income and overall lower than budgeted investment income (\$6,173 and \$9,113 respectively) and a delay in sale of surplus property until 2025 (\$2,728 and \$5,478 respectively). The delay in sale of surplus property is offset by a corresponding favourable variance in to/from funds. These unfavourable variances are by offset by lower than anticipated interest transfers to Development Charge reserve funds due to a lower than budgeted interest allocation rate (\$2,278 and \$6,019 respectively).

## General Government - Continued

**To/From Funds** – The year-to-date and forecasted favourable variance of \$4,241 and \$5,478 respectively is due to timing of an expected sale of surplus property which is now anticipated in 2025 (\$2,728 year-to-date and \$5,478 forecasted). This is resulting in less proceeds being transferred to the reserve as budgeted in 2024. In addition, the year-to-date variance reflects a change in reporting of sinking fund principal payments from which has been adjusted in the forecast. This is offset by an year-to-date unfavourable variance in financial expenditures.

## Office of Deputy CAO Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$1,785	\$1,758	\$27	1.5%	\$3,584	\$3,479	\$105	2.9%
Administrative	\$299	\$148	\$151	50.6%	\$598	\$418	\$180	30.1%
Operational & Supply	\$37	\$15	\$22	59.6%	\$74	\$67	\$7	9.1%
Occupancy & Infrastructure	\$0	\$0	\$0	N/A	\$1	\$0	\$1	85.8%
Equipment, Vehicles, Technology	\$97	\$61	\$36	37.6%	\$194	\$164	\$30	15.6%
Partnership, Rebate, Exemption	\$2	\$1	\$1	53.3%	\$5	\$2	\$2	54.4%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$2,220	\$1,982	\$238	10.7%	\$4,454	\$4,130	\$325	7.3%
By-Law Charges & Sales	-\$4	-\$6	\$3	76.3%	-\$7	-\$14	\$7	97.2%
Other Revenue	-\$327	-\$329	\$2	0.6%	-\$646	-\$694	\$48	7.4%
Total Revenues	-\$331	-\$336	\$5	1.4%	-\$653	-\$708	\$55	8.4%
Intercompany Charges	-\$93	-\$84	-\$9	9.6%	-\$185	-\$176	-\$9	4.8%
Total Intercompany Charges	-\$93	-\$84	-\$9	9.6%	-\$185	-\$176	-\$9	4.8%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$1,797	\$1,563	\$234	13.0%	\$3,616	\$3,246	\$370	0.0%
Transfers From Funds	-\$7	-\$7	\$0	0.0%	-\$14	-\$14	\$0	0.0%
Total Transfers	-\$7	-\$7	\$0	0.0%	-\$14	-\$14	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$1,790	\$1,556	\$234	13.1%	\$3,602	\$3,232	\$370	10.3%
Indirect Allocations & Debt	-\$380	-\$421	\$42	11.0%	-\$799	-\$793	-\$5	-0.7%
Total Indirect Allocations & Debt	-\$380	-\$421	\$42	11.0%	-\$799	-\$793	-\$5	-0.7%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$1,410	\$1,135	\$276	19.5%	\$2,803	\$2,438	\$365	13.0%

## What does the Office of the Deputy CAO do?

Reporting to Chief Administrative Officer, the Deputy CAO provides a high level of strategic leadership in the delivery of a portfolio of programs and services focused on delivering and fulfilling legislative duties, government stakeholder relations and strategic communications for the Niagara Region, ensuring that the department is able to respond to the strategic priorities, objectives, and initiatives of the Region.

## Variance Analysis (in thousands of dollars)

The Office of the Deputy CAO is operating at a year-to-date surplus before indirect allocations of \$234 with a forecasted surplus of \$370 due to the following factors:

**Labour Related Costs** – The favourable year-to-date and forecasted variances of \$27 and \$105 are due to vacant positions through the year in all Office of the Deputy CAO divisions.

**Administration** - The favourable year-to-date and forecasted variances of \$151 and \$180 are driven by savings in consulting of \$43 and \$45, legal costs of \$26 and \$35, training of \$26 and \$27 and records related costs \$20 and \$39.

**Equipment, Vehicles, Technology** - The favourable year-to-date and forecasted favourable variances of \$36 and \$30 are mainly due to lower than anticipated business licensing equipment repair costs.

**Other Revenue** - The favourable year-to-date and forecasted variances of \$2 and \$48 are mainly due to higher than anticipated business licensing fees revenue.

## Corporate Administration Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$4,219	\$5,419	-\$1,200	-28.4%	\$8,455	\$12,011	-\$3,556	-42.1%
Administrative	\$1,417	\$1,301	\$116	8.2%	\$2,364	\$2,460	-\$96	-4.1%
Operational & Supply	\$168	\$50	\$118	70.2%	\$337	\$337	\$0	-0.1%
Occupancy & Infrastructure	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Equipment, Vehicles, Technology	\$37	\$15	\$21	58.3%	\$73	\$67	\$6	7.9%
Partnership, Rebate, Exemption	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$5,841	\$6,785	-\$944	-16.2%	\$11,229	\$14,876	-\$3,647	-32.5%
Other Revenue	-\$64	-\$167	\$104	163.2%	-\$127	-\$201	\$74	58.3%
Total Revenues	-\$64	-\$167	\$104	163.2%	-\$127	-\$201	\$74	58.3%
Intercompany Charges	\$6	\$8	-\$1	-18.3%	\$13	\$14	-\$1	-9.1%
Total Intercompany Charges	\$6	\$8	-\$1	-18.3%	\$13	\$14	-\$1	-9.1%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$5,784	\$6,626	-\$842	-14.6%	\$11,115	\$14,689	-\$3,574	0.0%
Transfers From Funds	-\$566	-\$566	\$0	0.0%	-\$830	-\$830	\$0	0.0%
Total Transfers	-\$566	-\$566	\$0	0.0%	-\$830	-\$830	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$5,218	\$6,060	-\$842	-16.1%	\$10,285	\$13,858	-\$3,574	-34.7%
Indirect Allocations & Debt	-\$4,455	-\$5,270	\$814	18.3%	-\$8,937	-\$12,509	\$3,572	40.0%
Total Indirect Allocations & Debt	-\$4,455	-\$5,270	\$814	18.3%	-\$8,937	-\$12,509	\$3,572	40.0%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$762	\$790	-\$28	-3.6%	\$1,348	\$1,350	-\$2	-0.1%

# Corporate Administration - Continued

## What does Corporate Administration do?

Corporate Administration is composed of three divisions; Chief Administrative Office (CAO), Human Resources and Internal Audit.

The CAO oversees the development and implementation of the Region's multi-year business and financial strategies, as well as the development and management of annual and multi-year budgets. The CAO also establishes budget plan parameters, ensure that operating and capital budgets effectively managed, and the programs and services emerging from Council's decisions are effectively implemented and meet broad community needs while fostering the achievement of the Region's aspirations for the wellbeing and prosperity of the Region's Citizens.

The Office of the CAO directly oversees the following divisions:

Human Resources provides value-added client and staff consultation, services, and programs that support the Organization's most important asset – its diverse community of Employees and prospective candidates for employment who focus on providing exceptional customer service delivery and operational innovation and excellence in everything we do.

Internal Audit reports quarterly to the Audit Committee. It performs operational, compliance, value-for-money, and financial audits with the assistance of external audit/consulting firms. They provide recommendations that focus on continuous improvement, control gaps and maximizing efficiencies. They also perform follow-up audits and updates on the status of implementation annually to Audit Committee.

## Variance Analysis (in thousands of dollars)

Corporate Administration is operating at a year-to-date deficit before indirect allocations of \$842 with a forecasted deficit of \$3,574 due to the following factors:

**Labour Related Costs** – The unfavourable year-to-date and forecasted variances of \$1,200 and \$3,556 are due to labour relations pressures.

**Administration** - The favourable year-to-date variance of \$116 is driven by the timing of internal audit costs. The forecasted unfavourable variance of \$96 is due to external legal costs related to labour relations (\$172), partially offset by savings in internal audit costs (\$78).

**Operational & Supply** - The favourable year-to-date variance of \$118 is due to timing of corporate training costs, which will be spent by year end.

**Other Revenue** - The favourable year-to-date and forecasted variances of \$104 and \$74 are mainly due to higher than anticipated union bill-backs.



## Corporate Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$12,220	\$12,232	-\$12	-0.1%	\$24,502	\$24,874	-\$372	-1.5%
Administrative	\$4,874	\$4,001	\$872	17.9%	\$10,086	\$11,902	-\$1,816	-18.0%
Operational & Supply	\$114	\$99	\$15	13.4%	\$228	\$311	-\$83	-36.3%
Occupancy & Infrastructure	\$6,428	\$5,825	\$602	9.4%	\$12,181	\$11,211	\$970	8.0%
Equipment, Vehicles, Technology	\$2,651	\$2,509	\$142	5.4%	\$5,301	\$4,950	\$351	6.6%
Partnership, Rebate, Exemption	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$26,286	\$24,667	\$1,618	6.2%	\$52,298	\$53,248	-\$951	-1.8%
By-Law Charges & Sales	-\$226	-\$208	-\$17	-7.6%	-\$451	-\$373	-\$78	-17.3%
Other Revenue	-\$674	-\$764	\$90	13.3%	-\$1,346	-\$1,399	\$54	4.0%
Total Revenues	-\$899	-\$972	\$73	8.1%	-\$1,797	-\$1,772	-\$25	-1.4%
Intercompany Charges	-\$105	-\$138	\$33	-31.8%	-\$209	-\$242	\$33	-15.9%
Total Intercompany Charges	-\$105	-\$138	\$33	-31.8%	-\$209	-\$242	\$33	-15.9%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$25,282	\$23,558	\$1,724	6.8%	\$50,292	\$51,234	-\$942	0.0%
Transfers From Funds	-\$653	-\$653	\$0	0.0%	-\$1,231	-\$1,231	\$0	0.0%
Transfers To Funds	\$346	\$346	\$0	0.0%	\$693	\$693	\$0	0.0%
Total Transfers	-\$307	-\$307	\$0	0.0%	-\$538	-\$538	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$24,975	\$23,251	\$1,724	6.9%	\$49,754	\$50,696	-\$942	-1.9%
Indirect Allocations & Debt	-\$24,717	-\$23,076	-\$1,641	-6.6%	-\$49,230	-\$50,268	\$1,038	2.1%
Total Indirect Allocations & Debt	-\$24,717	-\$23,076	-\$1,641	-6.6%	-\$49,230	-\$50,268	\$1,038	2.1%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$258	\$175	\$83	32.1%	\$524	\$428	\$96	18.3%

# Corporate Services - Continued

## What does Corporate Services do?

The Corporate Services department is responsible for Financial Management and Planning, Legal Services, Purchasing, Information Technology Solutions, as well as Construction, Energy and Facilities.

IT Solutions plans, builds, secures and sustains the enterprise architecture required to support all software applications, computer equipment and telecommunications networks used in support of municipal service delivery.

Construction, Energy and Facilities Management is divided into three main divisions: Projects and Asset Management is responsible for new construction, renovations, accommodations projects, capital budgeting, and asset management for regionally owned facilities, Energy Management develops the Region's Energy Strategy and Plan, energy audits, feasibility studies and regulatory compliance, identifies energy conservation opportunities as well as promotes the efficient use of energy and Facilities Operations responsible for building repairs, maintenance and improvements in addition to contract administration.

Financial Management and Planning is concerned with three main areas. Reporting and Analysis provides internal and external stakeholders with financial reporting and analysis in addition to organizing and carrying out the annual year-end audit and financial statement preparation. Budget Planning and Strategy develops the consolidated operating and capital budgets as well as long term financial strategies and policies. Financial Operations and Systems provides corporate payment, invoicing and collection services and supports region's Enterprise Resource Planning system.

Procurement & Strategic Acquisitions is made up of two main divisions. Procurement oversees the procurement of direct and indirect materials, replenishment, and warehouse and line-side logistics in support of department/divisional operations.

Strategic Acquisitions consists of Strategic Sourcing and Real Estate Services.

Legal Services provides legal advice, research and opinions for the Region as well as handling litigation matters.

The Asset Management Office was created in 2019 to oversee the governance of asset management (AM) across the Region's departments, divisions, boards and agencies.

## Variance Analysis (in thousands of dollars)

Corporate Services operated at a year-to-date surplus before indirect allocations of \$1,724 and are forecasting a deficit of \$942 due to the following factors:

**Labour Related Costs** – The unfavourable year-to-date and forecasted variances of \$12 and \$372 are due to operating near full complement in all Corporate Services divisions.

**Administration** - The favourable year-to-date variance of \$872 is mainly due to timing of spend in first- and third-party claim payouts of \$582, consulting of \$233, and training of \$47. The unfavourable forecasted variance of \$1,816 is mainly due to legal claim payouts in alignment to prior years trending of \$1,951 and insurance settlement related fees of \$204, partially offset by savings on insurance premium of \$286 and consulting of \$76.

**Occupancy & Infrastructure** - The favourable year-to-date and forecasted variances of \$602 and \$970 are mainly due to savings on the maintenance of the GO stations of \$424 and \$860, building utilities savings of \$115 and \$46 and janitorial supplies savings of \$36 and \$54.

**Equipment, Vehicles, Technology** - The favourable year-to-date and forecasted variances of \$142 and \$351 are due primarily to delayed spend of operating costs related to approved IT capital projects.

## Corporate Services - Continued

**By-Law Charges & Sales** - The unfavourable year-to-date and forecasted variances of \$17 and \$78 are due primarily to tenant vacancies in Regional administrative buildings.

**Other Revenue** - The favourable year-to-date and forecasted variances of \$90 and \$54 are mainly due to higher than anticipated cost recovery from sale of surplus IT equipment.

## Childrens Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$72,589	\$69,400	\$3,189	4.4%	\$145,393	\$140,808	\$4,585	3.2%
Administrative	\$1,313	\$1,313	\$0	0.0%	\$2,402	\$2,540	-\$138	-5.8%
Operational & Supply	\$5,798	\$5,959	-\$161	-2.8%	\$11,742	\$12,120	-\$379	-3.2%
Occupancy & Infrastructure	\$2,503	\$3,436	-\$933	-37.3%	\$5,159	\$6,543	-\$1,384	-26.8%
Equipment, Vehicles, Technology	\$1,284	\$1,257	\$26	2.0%	\$2,365	\$2,447	-\$82	-3.5%
Community Assistance	\$113,974	\$121,721	-\$7,747	-6.8%	\$244,579	\$262,451	-\$17,872	-7.3%
Partnership, Rebate, Exemption	\$296	\$0	\$296	100.0%	\$592	\$296	\$296	50.0%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$197,758	\$203,087	-\$5,329	-2.7%	\$412,232	\$427,206	-\$14,974	-3.6%
Federal & Provincial Grants	-\$157,320	-\$165,264	\$7,944	5.0%	-\$333,839	-\$351,531	\$17,692	5.3%
By-Law Charges & Sales	-\$1,769	-\$1,448	-\$321	-18.1%	-\$3,478	-\$3,039	-\$439	-12.6%
Other Revenue	-\$12,870	-\$13,588	\$718	5.6%	-\$25,740	-\$26,766	\$1,026	4.0%
Total Revenues	-\$171,959	-\$180,300	\$8,342	4.9%	-\$363,057	-\$381,337	\$18,280	5.0%
Intercompany Charges	\$382	\$344	\$38	9.9%	\$759	\$669	\$90	11.9%
Total Intercompany Charges	\$382	\$344	\$38	9.9%	\$759	\$669	\$90	11.9%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$26,181	\$23,131	\$3,050	11.7%	\$49,934	\$46,538	\$3,396	0.0%
Transfers From Funds	-\$1,984	-\$447	-\$1,537	-77.5%	-\$4,372	-\$1,298	-\$3,074	-70.3%
Transfers To Funds	\$4,480	\$4,480	\$0	0.0%	\$12,920	\$12,920	\$0	0.0%
Total Transfers	\$2,496	\$4,033	-\$1,537	-61.6%	\$8,548	\$11,621	-\$3,074	-36.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$28,677	\$27,164	\$1,513	5.3%	\$58,482	\$58,160	\$322	0.6%
Indirect Allocations & Debt	\$11,708	\$11,534	\$174	1.5%	\$23,356	\$24,193	-\$837	-3.6%
Total Indirect Allocations & Debt	\$11,708	\$11,534	\$174	1.5%	\$23,356	\$24,193	-\$837	-3.6%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$40,385	\$38,698	\$1,687	4.2%	\$81,838	\$82,353	-\$515	-0.6%

## Childrens Services - Continued

### What does Childrens Services do?

Children's Services ensures access to a coordinated diverse range of affordable quality childcare, and early years' services and supports for young children and families residing in Niagara, as directed in its role as municipal service manager. Some of the services provided include oversight of the EarlyON child and family centres, financial assistance for childcare to eligible families, support for children who may be at risk of a developmental delay or have diagnosed special needs within Niagara's childcare and early years services, as well as operating five licensed childcare centres and a home childcare program servicing the Niagara region. In addition, this division provides provincially funded operating grants to eligible service providers to support operations and staff employed in licensed childcare programs. The division is accountable for administering the Canada-Wide Early Learning and Child Care Program (CWELCC), which aims to expand access to licensed childcare and reduce fees for licensed childcare to an average of \$10 a day by 2026.

### Variance Analysis (in thousands of dollars)

Children's Services has a year-to-date operating surplus of \$278 and a forecasted surplus of \$9 (0.1 per cent of the net budget). The following factors contribute to these variances:

**Administrative** – The unfavourable year-to-date and favourable forecasted variances of \$18 and \$721 respectively are due lower than anticipated consulting fees due to the MEDU compliance audit requirements that were less than anticipated. As per MEDU guidelines Children's Services has the flexibility to reinvest the forecasted surplus as payments to child care agencies in the community (Community Assistance).

**Community Assistance** – The favourable year-to-date and forecasted variances of \$2,259 and \$3,355 respectively are due to timing of payments to child care agencies in the community along with a projected repayable of an operating capacity holdback of CWELCC funds to MEDU.

**Federal & Provincial Grants** – The favourable year-to-date variance of \$2,219 and \$4,445 respectively are due to timing of payments to child care agencies in the community along with a projected repayable of an operating capacity holdback of CWELCC funds to MEDU.

**By-Law Charges & Sales** – The favourable year-to-date and forecasted variances of \$170 and \$349 are due to higher than anticipated full fee revenue from the Region's five directly operated child care centres.

## Homelessness Services and Community Engagement Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$4,151	\$3,891	\$260	6.3%	\$7,793	\$7,944	-\$150	-1.9%
Administrative	\$128	\$154	-\$26	-20.7%	\$324	\$365	-\$41	-12.6%
Operational & Supply	\$1,189	\$803	\$386	32.4%	\$1,955	\$1,624	\$332	17.0%
Occupancy & Infrastructure	\$74	\$136	-\$62	-84.7%	\$114	\$176	-\$62	-54.9%
Equipment, Vehicles, Technology	\$3	\$14	-\$11	-390.9%	\$6	\$16	-\$11	-195.5%
Partnership, Rebate, Exemption	\$450	\$538	-\$88	-19.5%	\$900	\$957	-\$57	-6.4%
Community Assistance	\$7,673	\$8,082	-\$408	-5.3%	\$15,056	\$16,084	-\$1,028	-6.8%
<b>Total Expenses</b>	<b>\$13,667</b>	<b>\$13,617</b>	<b>\$50</b>	<b>0.4%</b>	<b>\$26,148</b>	<b>\$27,166</b>	<b>-\$1,018</b>	<b>-3.9%</b>
Federal & Provincial Grants	-\$19,001	-\$20,109	\$1,107	5.8%	-\$31,368	-\$32,517	\$1,149	3.7%
Other Revenue	-\$85	-\$58	-\$26	-31.1%	-\$169	-\$120	-\$49	-29.2%
<b>Total Revenues</b>	<b>-\$19,086</b>	<b>-\$20,167</b>	<b>\$1,081</b>	<b>5.7%</b>	<b>-\$31,537</b>	<b>-\$32,637</b>	<b>\$1,099</b>	<b>3.5%</b>
Intercompany Charges	-\$384	-\$133	-\$251	65.4%	-\$760	-\$235	-\$525	69.1%
<b>Total Intercompany Charges</b>	<b>-\$384</b>	<b>-\$133</b>	<b>-\$251</b>	<b>65.4%</b>	<b>-\$760</b>	<b>-\$235</b>	<b>-\$525</b>	<b>69.1%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>-\$5,802</b>	<b>-\$6,682</b>	<b>\$880</b>	<b>15.2%</b>	<b>-\$6,149</b>	<b>-\$5,705</b>	<b>-\$443</b>	<b>0.0%</b>
Transfers From Funds	-\$1,225	-\$1,225	\$0	0.0%	-\$2,449	-\$2,449	\$0	0.0%
Transfers To Funds	\$12,185	\$12,185	\$0	0.0%	\$12,848	\$12,848	\$0	0.0%
<b>Total Transfers</b>	<b>\$10,961</b>	<b>\$10,961</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$10,399</b>	<b>\$10,399</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$5,158</b>	<b>\$4,279</b>	<b>\$880</b>	<b>17.1%</b>	<b>\$4,250</b>	<b>\$4,694</b>	<b>-\$443</b>	<b>-10.4%</b>
Indirect Allocations & Debt	\$324	\$415	-\$91	-28.1%	\$612	\$725	-\$113	-18.5%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$324</b>	<b>\$415</b>	<b>-\$91</b>	<b>-28.1%</b>	<b>\$612</b>	<b>\$725</b>	<b>-\$113</b>	<b>-18.5%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$5,482</b>	<b>\$4,693</b>	<b>\$789</b>	<b>14.4%</b>	<b>\$4,862</b>	<b>\$5,419</b>	<b>-\$557</b>	<b>-11.4%</b>

# Homelessness Services and Community Engagement - Continued

## What does Homelessness Services and Community Engagement do?

Homelessness Services and Community Engagement support the system of homelessness services across the region, working with service providers to address the needs of Niagara's most vulnerable residents, as directed in its role as municipal service manager. In addition, the division is currently in direct operations at three sites for over 120 beds of shelter, bridge housing and recuperative care beds. The division also supports Regional and Municipal emergency response management by providing emergency social services in times of crisis as well as helping to coordinate and deliver the Region's 10-year Housing and Homelessness Action Plan.

## Variance Analysis (in thousands of dollars)

Homelessness Services and Community Engagement has a year-to-date operating surplus of \$880 and is forecasting a deficit of \$443 at year-end. The following factors contribute to these variances:

**Labour Related Costs** - The unfavorable forecasted variance of \$150 is due to higher-than-anticipated staffing requirements in directly operated shelters.

**Operational & Supply** – - The favorable year-to-date and forecasted variances of \$386 and \$332, respectively, are attributed to lower-than-expected expenses for raw food purchases, laundry supplies, and other program-specific services.

**Occupancy & Infrastructure** – The unfavorable variances of \$62 year-to-date and \$62 forecasted are due to increased plumbing and security costs at both Rioden and Summer Street shelters.

**Community Assistance** - The unfavorable year-to-date and forecasted variances of \$408 and \$1,028, respectively, are primarily due to third-party provider contracts being higher than initially budgeted.

**Federal & Provincial Grants** – The favorable year-to-date and forecasted variances of \$1,107 and \$1,149, respectively, are related to Interim Housing Assistance Program (IHAP) funding for reimbursement of interim housing costs for asylum claimants incurred in 2023

**Intercompany Charges** – The unfavorable year-to-date and forecasted variances of \$251 and \$525, respectively, are primarily due to higher-than-anticipated costs for Buchanan permanent supportive housing operations. This includes allocations from Niagara Regional Housing due to a change in service provider and unanticipated essential repairs and maintenance.

## Seniors Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$55,166	\$54,107	\$1,059	1.9%	\$112,127	\$111,616	\$511	0.5%
Administrative	\$493	\$653	-\$160	-32.4%	\$897	\$1,101	-\$204	-22.7%
Operational & Supply	\$4,685	\$5,090	-\$405	-8.6%	\$9,387	\$9,843	-\$456	-4.9%
Occupancy & Infrastructure	\$2,717	\$2,465	\$252	9.3%	\$5,070	\$5,110	-\$41	-0.8%
Equipment, Vehicles, Technology	\$1,075	\$1,306	-\$232	-21.5%	\$2,063	\$2,335	-\$272	-13.2%
Community Assistance	\$4	\$5	\$0	-3.4%	\$9	\$9	\$0	-1.7%
Financial Expenditures	\$0	-\$7	\$7	0.0%	\$0	-\$7	\$7	0.0%
Total Expenses	\$64,140	\$63,618	\$522	0.8%	\$129,553	\$130,006	-\$454	-0.4%
Federal & Provincial Grants	-\$47,389	-\$49,284	\$1,894	4.0%	-\$93,757	-\$94,528	\$771	0.8%
By-Law Charges & Sales	-\$549	-\$513	-\$36	-6.6%	-\$1,097	-\$1,030	-\$68	-6.2%
Other Revenue	-\$13,310	-\$13,578	\$268	2.0%	-\$26,203	-\$26,248	\$45	0.2%
Total Revenues	-\$61,248	-\$63,374	\$2,126	3.5%	-\$121,058	-\$121,805	\$748	0.6%
Intercompany Charges	\$325	\$311	\$14	4.2%	\$650	\$639	\$12	1.8%
Total Intercompany Charges	\$325	\$311	\$14	4.2%	\$650	\$639	\$12	1.8%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$3,217	\$555	\$2,661	82.7%	\$9,145	\$8,840	\$306	0.0%
Transfers From Funds	-\$172	-\$172	\$0	0.0%	-\$344	-\$344	\$0	0.0%
Transfers To Funds	\$222	\$222	\$0	0.0%	\$443	\$443	\$0	0.0%
Total Transfers	\$50	\$50	\$0	0.0%	\$99	\$99	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$3,266	\$605	\$2,661	81.5%	\$9,245	\$8,939	\$306	3.3%
Indirect Allocations & Debt	\$7,471	\$7,737	-\$266	-3.6%	\$19,678	\$20,673	-\$994	-5.1%
Total Indirect Allocations & Debt	\$7,471	\$7,737	-\$266	-3.6%	\$19,678	\$20,673	-\$994	-5.1%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$10,738	\$8,342	\$2,396	22.3%	\$28,923	\$29,612	-\$689	-2.4%



# Senior Services - Continued

## What does Seniors Services do?

Seniors Services provides a range of care and services for seniors across Niagara Region. Community Programs provides services for over 2500 seniors living in the community each year. Programs offered include wellness programs, respite support as well as crisis support for vulnerable seniors. Seniors Services also provides long-term care services for around 1500 residents through the eight long-term care homes the Region operates. The long-term care homes provide service to the most vulnerable seniors in Niagara.

## Variance Analysis (in thousands of dollars)

Seniors Services has a year-to-date operating surplus of \$2,661 and is forecasting a surplus of \$306 at year-end. The following factors contribute to these variances:

**Labour Related Costs** – The MLTC introduced a new funding policy in 2021 that included a commitment to incrementally increase funding for staffing in long-term care homes over a four-year period to achieve a staffing ratio of four hours of care per resident per day. This year marked the final year of the four-year program. The MLTC funding details were not shared until March 28, 2024 and went into effect April 1, 2024. Given the necessary lead time to post and fill the newly funded positions, Seniors Services has favourable year-to-date and forecasted variances of \$1,059 and \$511. Seniors Services is currently in the midst of a redevelopment project that includes the consolidation of long-term care beds from Upper Canada Lodge and Gilmore Lodge into one larger long-term care home. As part of the consolidation process, Ontario Health at Home (formerly Home and Community Care) has ceased accepting admissions to Upper Canada Lodge and is in the process of finalizing alternate placement for existing residents. As the number of residents in the home have gradually decreased, staffing levels have also been decreased. The resultant lower than budgeted staffing levels at Upper Canada Lodge is contributing to the favourable variance.

**Administrative** – The unfavourable year-to-date and forecasted variances of \$160 and \$204 are primarily due to professional fees incurred to successfully address a MLTC decision as part of their compliance program that Niagara Region deemed unreasonable and unsafe for residents and staff.

**Operational & Supply** – The unfavourable year-to-date and forecasted variances of \$405 and \$456 primarily relate to programming supplies and assistive medical devices using one-time funding from the MLTC.

**Equipment, Vehicles & Technology** – The LTC homes invested in nursing and program related equipment to meet the needs of residents using funds from the MLTC comprehensive minor capital program. These purchases were budgeted under the occupancy and infrastructure line and generated the unfavourable year-to-date and forecasted variances of \$232 and \$272.

**Federal & Provincial Grants** – The favourable year-to-date and forecasted variances of \$1,894 and \$771 are primarily due to base funding increases (\$2,435) and funding for the four hours of care staffing program issued by the MLTC that was higher than budget (\$813). Also contributing to the favourable variance is one-time funding intended to support LTC homes to help relieve financial pressures and address key priorities (\$310). This is offset by lower than anticipated funding for Upper Canada Lodge due to the low occupancy rate during the year in preparation for its closure (\$2,605).

**Other Revenue** - The favourable year-to-date and forecasted variance of \$268 and \$45 are primarily due to reimbursement of staff time who were enrolled in the Preceptor Resource and Education Program for Long-Term Care (\$1,162), a staff incentive program offered by the MLTC. This is offset by lower than anticipated accommodation fees being collected at Upper Canada Lodge as residents transition to their preferred LTC homes (\$939).

## Social Assistance and Employment Opportunities Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$9,642	\$9,319	\$323	3.4%	\$19,455	\$18,865	\$590	3.0%
Administrative	\$375	\$360	\$14	3.8%	\$749	\$1,008	-\$259	-34.5%
Operational & Supply	\$169	\$102	\$67	39.6%	\$343	\$295	\$48	14.0%
Occupancy & Infrastructure	\$0	\$1	-\$1	0.0%	\$0	\$11	-\$11	0.0%
Equipment, Vehicles, Technology	\$89	\$89	\$1	0.6%	\$178	\$178	\$1	0.3%
Community Assistance	\$52,999	\$64,572	-\$11,573	-21.8%	\$105,602	\$130,471	-\$24,868	-23.5%
Total Expenses	\$63,273	\$74,443	-\$11,169	-17.7%	\$126,328	\$150,827	-\$24,499	-19.4%
Federal & Provincial Grants	-\$57,036	-\$69,092	\$12,056	21.1%	-\$114,092	-\$138,854	\$24,762	21.7%
Other Revenue	-\$8	-\$28	\$20	267.7%	-\$15	-\$35	\$20	133.8%
Total Revenues	-\$57,043	-\$69,120	\$12,076	21.2%	-\$114,107	-\$138,889	\$24,782	21.7%
Intercompany Charges	\$232	\$212	\$20	8.7%	\$465	\$444	\$20	4.3%
Total Intercompany Charges	\$232	\$212	\$20	8.7%	\$465	\$444	\$20	4.3%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$6,462	\$5,536	\$927	14.3%	\$12,685	\$12,382	\$304	0.0%
Transfers From Funds	-\$111	-\$111	\$0	0.0%	-\$147	-\$147	\$0	0.0%
Transfers To Funds	\$0	\$0	\$0	0.0%	\$0	\$315	-\$315	0.0%
Total Transfers	-\$111	-\$111	\$0	0.0%	-\$147	\$168	-\$315	-214.7%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$6,352	\$5,425	\$927	14.6%	\$12,539	\$12,550	-\$11	-0.1%
Indirect Allocations & Debt	\$2,258	\$2,331	-\$74	-3.3%	\$4,153	\$4,454	-\$300	-7.2%
Total Indirect Allocations & Debt	\$2,258	\$2,331	-\$74	-3.3%	\$4,153	\$4,454	-\$300	-7.2%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$8,609	\$7,756	\$853	9.9%	\$16,692	\$17,004	-\$312	-1.9%

### What does Social Assistance and Employment Opportunities do?

Social Assistance and Employment Opportunities is responsible for administering the Ontario Works Act. This Act is the provincial legislation that offers temporary financial assistance to the members of our community most in need. Staff provide comprehensive case management to help people be involved in their community and participate in employment services. Supports are provided in four service areas: basic needs (food, housing, crisis), health (mental health and addictions), life skills (education, literacy) and community support (childcare, cultural, legal). This division provides oversight and leadership to the community led Niagara Poverty Reduction Strategy and the Niagara Prosperity Initiatives which provide an annual investment to support poverty reduction and prevention activities aligned to the strategy. It also provides leadership to the Niagara Local Immigration Partnership Council funded by the Ministry of Immigration, Refugees and Citizenship Canada which is designed to strengthen local capacity to attract newcomers and improve integration.

### Variance Analysis (in thousands of dollars)

Social Assistance and Employment Opportunities has a year-to-date operating Surplus of \$927 and is forecasting a deficit of \$11 at year-end. The following factors contribute to these variances:

**Labour Related Costs** - The favourable year-to-date and forecasted variances of \$323 and \$590 respectively due to timing of additional one-time provincial funding being received and time required to recruit temporary staff in response to caseload increase due to asylum seekers (placed in IRCC funded hotels). The favourable variance is also due to ongoing recruitment and retention challenges.

**Administrative** – There is a favourable variance of \$14 year-to-date, and a forecasted unfavorable variance of \$259 by the end of the year. This unfavorable variance is due to additional expenditures for consulting, including the digitization of files and enhancements to the discretionary benefits online portal to improve service access.

**Community Assistance** - The unfavourable variance of \$11,573 year-to-date and the forecasted unfavourable variance of \$24,868 are due to the budget being based on estimated caseload increases from Ministry forecasts, which were lower than the actual caseloads, as well as an overall increase in benefits. These increases were partially offset by the favorable variance in provincial revenues, as detailed below.

**Federal & Provincial Grants** - The favourable year-to-date variance of \$12,056 and the forecasted variance of \$24,762 result from the budget being based on estimated caseload increases from Ministry forecasts, which were lower than the actual caseloads, as well as an overall increase in benefits. These favorable variances are offset by the unfavourable variance in Community Assistance issued, as noted above.

**Transfers** – The unfavourable variance of \$315 is due to funds being transferred to the capital budget for the co-location of Fort Erie SAEO with Public Health in Fort Erie, as part of the Corporate Building Utilization Initiative.

## Housing Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$3,013	\$3,128	-\$115	-3.8%	\$6,118	\$6,429	-\$311	-5.1%
Administrative	\$152	\$59	\$94	61.5%	\$257	\$204	\$53	20.5%
Operational & Supply	\$63	\$75	-\$12	-19.2%	\$125	\$130	-\$5	-4.2%
Occupancy & Infrastructure	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Equipment, Vehicles, Technology	\$77	\$36	\$41	53.6%	\$154	\$96	\$57	37.2%
Community Assistance	\$20,494	\$20,874	-\$380	-1.9%	\$39,284	\$38,666	\$618	1.6%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$23,799	\$24,172	-\$373	-1.6%	\$45,937	\$45,526	\$411	0.9%
Federal & Provincial Grants	-\$9,222	-\$10,723	\$1,501	16.3%	-\$16,616	-\$16,809	\$193	1.2%
By-Law Charges & Sales	-\$65	-\$65	\$0	0.0%	-\$130	-\$130	\$0	0.0%
Other Revenue	-\$167	-\$287	\$120	71.9%	-\$333	-\$453	\$120	36.0%
Total Revenues	-\$9,453	-\$11,074	\$1,621	17.1%	-\$17,079	-\$17,392	\$313	1.8%
Intercompany Charges	\$57	\$55	\$2	3.0%	\$114	\$112	\$2	1.5%
Total Intercompany Charges	\$57	\$55	\$2	3.0%	\$114	\$112	\$2	1.5%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$14,403	\$13,153	\$1,250	8.7%	\$28,972	\$28,246	\$726	0.0%
Transfers From Funds	-\$493	-\$493	\$0	0.0%	-\$817	-\$817	\$0	0.0%
Total Transfers	-\$493	-\$493	\$0	0.0%	-\$817	-\$817	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$13,910	\$12,660	\$1,250	9.0%	\$28,154	\$27,428	\$726	2.6%
Indirect Allocations & Debt	-\$1,120	-\$1,176	\$55	4.9%	-\$2,365	-\$2,372	\$7	0.3%
Total Indirect Allocations & Debt	-\$1,120	-\$1,176	\$55	4.9%	-\$2,365	-\$2,372	\$7	0.3%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$12,790	\$11,485	\$1,305	10.2%	\$25,790	\$25,057	\$733	2.8%

## What does Housing Services do?

Housing Services administers community housing programs across Niagara Region and is dedicated to improving lives and building healthy communities through a combination of programs and services, such as: providing subsidies and legislative oversight to non-profit and co-operative housing providers as directed in its role as municipal service manager; housing waitlist management; rent supplement and temporary housing allowances to low income households; and supporting investments in a number of other program areas including Housing First, Niagara Renovates, and the Welcome Home Niagara Homeownership Program.

## Variance Analysis (in thousands of dollars)

Housing Services is operating at a year-to-date operating surplus of \$1,250 and is forecasting a surplus of \$726 at year-end. The following factors contribute to these variances:

**Labour Related Costs** – The unfavourable year-to-date and forecasted variances of \$115 and \$311 respectively are due to additional temporary staff positions required to support the growing needs of the division and programs, including a continuously increasing housing waitlist and the operation and maintenance of new community housing and supportive housing units, as well as emergency shelters.

**Administrative** – The favourable year-to-date and forecasted variances of \$94 and \$53 respectively are primarily due to consulting work related to new service agreements for housing providers reaching end of mortgage that was budgeted but is not anticipated to be needed.

**Equipment, Vehicles and Technology** – The favourable year-to-date and forecasted variances of \$41 and \$57 respectively are the result of annual computer licensing support costs related to the new Integrated Housing System not yet incurred, as the implementation of the system is in progress.

**Community Assistance** - The unfavourable year-to-date variance of \$380 is due to budget timing of spend for the Rapid Housing Initiative (RHI) new development funding for the Port Cares development, offset by timing related ministry-funded programs with a fiscal year-end of March 31<sup>st</sup>, which are anticipated to be fully maximized by the end of the year. The favourable forecasted variance of \$618 is primarily due to a temporary decrease in the operating subsidy payments of the housing providers as they come to the end of their mortgage term and are no longer incurring those mortgage costs. A review of future funding requirements to ensure that the operations of this community housing stock in Niagara remain viable and is maintained, including their capital requirements, is underway and new service agreements are anticipated to be in place for these providers by the end of the year.

**Federal & Provincial Grants** – The favourable year-to-date variance of \$1,501 is mainly due to higher than budgeted spend to date for the RHI Port Cares project noted above in Community Assistance, as revenue is recognized based on actual expenses incurred. The forecasted favourable variance of \$193 for the year is due to timing of recognition of revenue for the fiscal programs that ended in March 2024.

**Other Revenue** – The favourable year-to-date and forecasted variance of \$120 is primarily due to higher than anticipated revenue recognized through the Revolving Loan Fund due to increased spend in the Niagara Renovates program for homeowners.

## Public Health & Mental Health Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$21,074	\$20,414	\$660	3.1%	\$41,178	\$39,665	\$1,513	3.7%
Administrative	\$531	\$467	\$65	12.1%	\$1,039	\$973	\$66	6.3%
Operational & Supply	\$2,285	\$2,169	\$116	5.1%	\$4,509	\$4,604	-\$94	-2.1%
Occupancy & Infrastructure	\$229	\$157	\$72	31.3%	\$348	\$381	-\$33	-9.5%
Equipment, Vehicles, Technology	\$230	\$114	\$116	50.3%	\$458	\$370	\$88	19.2%
Community Assistance	\$0	\$35	-\$35	0.0%	\$0	\$70	-\$70	0.0%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$24,349	\$23,357	\$992	4.1%	\$47,533	\$46,029	\$1,504	3.2%
Federal & Provincial Grants	-\$19,907	-\$20,435	\$528	2.7%	-\$38,642	-\$39,112	\$471	1.2%
By-Law Charges & Sales	-\$45	-\$36	-\$9	-20.2%	-\$91	-\$85	-\$5	-6.1%
Other Revenue	-\$153	-\$28	-\$124	-81.4%	-\$305	-\$28	-\$277	-90.7%
Total Revenues	-\$20,105	-\$20,500	\$395	2.0%	-\$39,037	-\$39,226	\$188	0.5%
Intercompany Charges	\$38	\$3	\$34	91.4%	\$75	\$39	\$36	48.4%
Total Intercompany Charges	\$38	\$3	\$34	91.4%	\$75	\$39	\$36	48.4%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$4,282	\$2,860	\$1,422	33.2%	\$8,571	\$6,842	\$1,729	0.0%
Transfers From Funds	-\$76	-\$76	\$0	0.0%	-\$152	-\$152	\$0	0.0%
Total Transfers	-\$76	-\$76	\$0	0.0%	-\$152	-\$152	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$4,206	\$2,784	\$1,422	33.8%	\$8,419	\$6,690	\$1,729	20.5%
Indirect Allocations & Debt	\$4,821	\$4,541	\$280	5.8%	\$9,068	\$10,101	-\$1,033	-11.4%
Total Indirect Allocations & Debt	\$4,821	\$4,541	\$280	5.8%	\$9,068	\$10,101	-\$1,033	-11.4%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$9,027	\$7,325	\$1,702	18.9%	\$17,488	\$16,792	\$696	4.0%

# Public Health & Mental Health Services - Continued

## What does Public Health & Mental Health do?

The Public Health department seeks to protect and improve the health and health equity of Niagara's residents. Its work is further broken down to the following divisions: Medical, Chronic Disease and Injury Prevention, Clinical Services division, Environmental Health, Family Health, and Organizational and Foundational Standards.

Mental Health provides intensive community-based mental health treatment and support for adults and youth experiencing serious and persistent mental illness. Six interdisciplinary teams provide a range of specialized services that include Assertive Community Treatment (two teams), Flexible Assertive Community Treatment, Psychogeriatric Case Management, Early Intervention and Early Psychosis Intervention. The Mental Health program also partners with Community Services to provide mental health services within the Home for Good program (homelessness) and the Supported Independent Living program (seniors). Our teams are comprised of nurses, social workers, mental health case workers, peer specialists, occupational therapists, program assistants and psychiatrists who work together to meet clients where they are at in the community and tailoring the interventions to the needs of the clients.

## Variance Analysis (in thousands of dollars)

Public Health and Mental Health has a year-to-date operating surplus of \$1,422 and is forecasting a surplus of \$1,729 at year-end (before indirect allocations) The following major factors contribute to these variances:

**Labour Related Costs** – the favourable year-to-date and forecasted variances of \$660 and \$1,513 respectively are primarily due to planned gapping from several vacant positions put on hold prior to the PH Strategic Review rollout.

**Administration** – the favourable year-to-date and forecasted variances of \$65 and \$66 respectively are due to underspending on office supplies, staff development and promotional activities, offset with increased costs on interpreter services and cell phones.

**Operational & Supply** – the favourable year-to-date variance of \$116 and unfavourable forecasted variance of \$94 are due to delayed invoicing of environmental monitoring services in the first half of the year, offset with higher than budgeted costs on program mileage, supplies, license fees (Child Health), and sessional fees (MH, offset in Provincial Grants below)

**Occupancy & Infrastructure** – the favourable year-to-date variance of \$72 is primarily due to delayed invoicing of the Schmon lease (MH) in the first half of the year. The unfavourable forecasted variance of \$33 is due to the extending of the Canada One vaccine clinic lease for two extra months than budgeted.

**Equipment, Vehicles, Technology** – the favourable year-to-date and forecasted variances of \$116 and \$88 respectively are due to lower than anticipated spending on small tools, equipment, and office furniture.

**Community Assistance** – the unfavourable year-to-date and forecasted variance of \$35 is due to unbudgeted denture services costs incurred in Q1 (Seniors Dental).

**Federal & Provincial Grants** – the favourable year-to-date and forecasted variances of \$528 and \$471 respectively are due to unbudgeted one-time RSV/COVID funding received in Q1 of \$208, higher than budgeted Recovery funding spent in Q1 of \$52, carryover of 2023-24 Needle Syringe grant balance of \$63, one-time IPAC Hub funding spent in Q1 of \$35, unbudgeted sessional fee revenue of \$74, a prior year subsidy adjustment of \$245, all offset with a reduction in medical top-up funding of (\$231).

## Public Health & Mental Health Services - Continued

**Other Revenue** – the unfavourable year-to-date and forecasted variances of \$124 and \$277 respectively are primarily due to Q1 IPAC Hub revenue flowing directly from MOH (one-time funding reported under Provincial Grants) rather than from budgeted reimbursements from a community partner.



## Emergency Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$31,204	\$30,705	\$499	1.6%	\$62,026	\$61,957	\$69	0.1%
Administrative	\$342	\$381	-\$39	-11.3%	\$684	\$790	-\$106	-15.5%
Operational & Supply	\$1,814	\$1,623	\$191	10.5%	\$3,590	\$3,517	\$73	2.0%
Occupancy & Infrastructure	\$311	\$321	-\$10	-3.3%	\$622	\$645	-\$23	-3.7%
Equipment, Vehicles, Technology	\$1,294	\$1,495	-\$201	-15.5%	\$2,589	\$2,835	-\$247	-9.5%
Financial Expenditures	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Total Expenses	\$34,966	\$34,526	\$440	1.3%	\$69,510	\$69,745	-\$235	-0.3%
Federal & Provincial Grants	-\$20,847	-\$19,876	-\$972	-4.7%	-\$41,695	-\$41,672	-\$23	-0.1%
By-Law Charges & Sales	-\$3	-\$1	-\$1	-45.3%	-\$5	-\$4	-\$1	-22.6%
Other Revenue	-\$340	-\$576	\$237	69.7%	-\$679	-\$980	\$301	44.3%
Total Revenues	-\$21,189	-\$20,453	-\$736	-3.5%	-\$42,379	-\$42,656	\$277	0.7%
Intercompany Charges	\$1,226	\$1,211	\$15	1.2%	\$2,453	\$2,437	\$15	0.6%
Total Intercompany Charges	\$1,226	\$1,211	\$15	1.2%	\$2,453	\$2,437	\$15	0.6%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$15,002	\$15,284	-\$281	-1.9%	\$29,584	\$29,526	\$57	0.0%
Transfers From Funds	-\$85	-\$85	\$0	0.0%	-\$170	-\$170	\$0	0.0%
Transfers To Funds	\$34	\$34	\$0	0.0%	\$68	\$68	\$0	0.0%
Total Transfers	-\$51	-\$51	\$0	0.0%	-\$102	-\$102	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$14,951	\$15,233	-\$281	-1.9%	\$29,482	\$29,424	\$57	0.2%
Indirect Allocations & Debt	\$7,181	\$7,012	\$169	2.4%	\$9,864	\$10,126	-\$261	-2.6%
Total Indirect Allocations & Debt	\$7,181	\$7,012	\$169	2.4%	\$9,864	\$10,126	-\$261	-2.6%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$22,133	\$22,245	-\$112	-0.5%	\$39,346	\$39,550	-\$204	-0.5%

# Emergency Services - Continued

## What does Emergency Services do?

Emergency Services division is responsible for providing 24-hour emergency out-of-hospital medical care. It includes a team of paramedics, emergency medical dispatchers, and allied medical professionals (nurses and occupational therapists) who deliver a land ambulance service and a state-of-the-art ambulance dispatch centre, as well as innovative mobile integrated health interventions. The division also provides public safety education programs and medical coverage for events. Emergency Services is responsible for coordinating Niagara Region's emergency preparedness and response activities, and coordination for Chemical, Biological, Radiological, and Nuclear (CBRN) emergency response planning.

## Variance Analysis (in thousands of dollars)

Emergency Services has a year-to-date operating deficit of \$281 and is forecasting a surplus of \$57 at year-end. The following factors contribute to these variances:

**Labour Related Costs** – The year-to-date favourable variance of \$499 is due to savings in salaries and benefits from shifts not filled at regular pay of \$1,351. This is partially offset by pressures in overtime / lieu payout of \$526 and WSIB of \$325. The forecasted year-end favourable variance is \$69. This is comprised of savings in salaries and benefits of \$1,831, which again is partially offset by pressures in overtime / lieu of \$1,123 and WSIB of \$639.

**Administration** – There is a year-to-date unfavourable variance of \$39 which is forecasted to grow to \$106 for year-end. This is mainly due to increase cell phone and communications costs.

**Operational & Supply** – The year-to-date favourable variance is \$191 due mainly to lower than budgeted use of program and medical supplies. The forecasted year-end favourable variance is \$73.

**Equipment, Vehicles, Technology** – The year-to-date unfavourable variance is due to higher spending in repairs and maintenance for equipment and vehicles of \$194, \$82 for the replacement of an emergency response vehicle (ERV) that was a total loss through an accident, and higher than budgeted computer software licensing and support costs of \$98. This is partially offset by savings in fuel of \$174 due to lower than budgeted pricing. The forecasted year-end unfavourable variance is \$247 with forecast unfavourable variances in repair and maintenance of equipment and vehicles of \$262, \$82 for the ERV replacement, and computer software licensing and support of \$72. This again is partially offset by a forecasted favourable year-end variance for fuel of \$170.

**Federal & Provincial Grants** – The year-to-date unfavourable variance of \$972 is mainly due to the Land Ambulance Service Grant (LASG) funding of \$1,170. This represents the 2024 increase that has not yet been received, but is expected by year-end. Other year-to-date unfavourable variances included \$155 for the Dedicated Offload Nurse Program (DONP) due to the timing of an expected funding announcement, \$140 for the Legacy Gas Well Capping program funding by the Ministry of Natural Resources and Forestry (MNRF) because revenue was recognized below in Other Revenue, and a returnable for the Community Paramedicine Long-term Care Program (CPLTC) of \$136. These are partially offset by one-time funding from the Ministry of Health (MOH) for the Ambulance Communications centre of \$629 related to the Emergency Communications Nursing program and WSIB costs. The projected year-end unfavourable variance is expected to decrease to \$23.

**Other Revenue** – The year-to-date favourable variance is \$237. This is mainly due to the Legacy Gas Well Capping funding from the MNRF that was budgeted above in Federal & Provincial Grants \$203, and union billings of \$54. The forecasted year-end favourable variance is \$301 consisting mainly of the MNRF funding \$203 and union billings of \$118

## Public Works – Transportation Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$9,046	\$9,068	-\$22	-0.2%	\$18,232	\$18,219	\$13	0.1%
Administrative	\$1,126	\$999	\$127	11.3%	\$2,649	\$2,473	\$176	6.6%
Operational & Supply	\$5,316	\$4,782	\$534	10.0%	\$10,675	\$10,866	-\$191	-1.8%
Occupancy & Infrastructure	\$388	\$372	\$15	4.0%	\$776	\$772	\$4	0.5%
Equipment, Vehicles, Technology	\$1,880	\$2,148	-\$268	-14.3%	\$3,836	\$4,066	-\$229	-6.0%
Partnership, Rebate, Exemption	\$0	\$0	\$0	N/A	\$430	\$430	\$0	0.0%
Financial Expenditures	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Total Expenses	\$17,756	\$17,370	\$386	2.2%	\$36,598	\$36,827	-\$229	-0.6%
By-Law Charges & Sales	-\$445	-\$676	\$230	51.7%	-\$2,394	-\$2,044	-\$350	-14.6%
Other Revenue	-\$334	-\$366	\$32	9.6%	-\$724	-\$749	\$25	3.5%
Total Revenues	-\$780	-\$1,042	\$262	33.6%	-\$3,118	-\$2,793	-\$325	-10.4%
Intercompany Charges	-\$2,006	-\$2,992	\$985	-49.1%	-\$4,702	-\$5,379	\$677	-14.4%
Total Intercompany Charges	-\$2,006	-\$2,992	\$985	-49.1%	-\$4,702	-\$5,379	\$677	-14.4%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$14,970	\$13,337	\$1,634	10.9%	\$28,778	\$28,655	\$124	0.0%
Transfers From Funds	-\$484	-\$484	\$0	0.0%	-\$1,098	-\$1,098	\$0	0.0%
Transfers To Funds	\$75	\$75	\$0	0.0%	\$75	\$75	\$0	0.0%
Expense Allocations To Capital	-\$70	-\$29	-\$41	-59.2%	-\$140	-\$99	-\$41	-29.6%
Total Transfers	-\$479	-\$438	-\$41	-8.7%	-\$1,163	-\$1,121	-\$41	-3.6%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$14,491	\$12,899	\$1,592	11.0%	\$27,615	\$27,533	\$82	0.3%
Indirect Allocations & Debt	\$34,682	\$34,242	\$440	1.3%	\$54,111	\$54,533	-\$422	-0.8%
Total Indirect Allocations & Debt	\$34,682	\$34,242	\$440	1.3%	\$54,111	\$54,533	-\$422	-0.8%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$49,173	\$47,141	\$2,032	4.1%	\$81,726	\$82,066	-\$340	-0.4%

# Public Works Transportation - Continued

## What does Transportation Services do?

Transportation Services is responsible for the planning, design, construction, operation and maintenance of approx. 1,741 lane kms of Regional Roads, 129 bridges, 90 major culverts and 1,700+ minor culverts, as well as traffic signals, streetlights, road signs and the Regional storm sewer network.

## Variance Analysis (in thousands of dollars)

Public Works – Levy (Transportation) operated at a year-to-date surplus before indirect allocations of \$1,592 and are forecasting a year-end surplus of \$82 due to the factors as described below.

Of the total year-to-date surplus noted above, \$322 relates to base operations and \$1,270 relates to Vision Zero Road Safety Program. Of the total forecasted year-end surplus noted above, a deficit of \$979 relates to base operations and a surplus of \$1,061 relates to Vision Zero.

As part of the Vision Zero Road Safety Program (VZ), Automated Speed Enforcement (ASE) launched in Q4 2023, and the Red Light Camera (RLC) program began in Q1 2024. The Transportation Services 2024 budget was prepared ahead of the launch of the VZ program and therefore includes several assumptions related to the program. As a result, there are large variances between budget and actual operating results included in the results below.

**Labour Related Costs** – The unfavourable year-to-date variance is \$22 while the forecasted favourable variance is \$13. Forecasted savings are primarily due to delays in filling vacant positions. Forecasted savings related to Vision Zero are \$56.

**Administration** – The favourable year-to-date and forecasted variances are \$127 and \$176, respectively. Base services have a forecasted deficit of \$98 related to higher consulting costs and other administrative expenses. Forecasted savings related to Vision Zero are \$274 due to reduced consulting costs.

**Operational & Supply** – The favourable year-to-date variance is \$534, and the unfavourable forecasted variance is \$191. Year-to-date savings in base services are primarily due to savings on annual winter maintenance contracts of \$351 due to mild winter conditions, and timing differences in use of hired equipment and other program specific materials of \$153. Forecasted deficit in base services of \$221 reflects the usage of hired equipment and other program specific materials in second half of the year, including higher than anticipated costs in traffic lane marking and traffic locates. Year-to-date and forecasted savings related to Vision Zero are \$30.

**Occupancy & Infrastructure** – The favourable year-to-date and forecasted variances are \$15 and \$4, respectively. Forecasted savings relate primarily to lower than anticipated electricity costs of \$29 offset by higher other occupancy and infrastructure services of \$25.

**Equipment, Vehicles, Technology** – The unfavourable year-to-date and forecasted variances are \$268 and \$229, respectively. Forecasted deficit in base services of \$258 relate to higher vehicle parts supply of \$410, leasing costs of \$60 on an aging Fleet, and higher costs in other equipment, vehicle, and technology of \$88 offset by lower fuel usage of \$300. Forecasted savings related to Vision Zero are \$29.

**By-Law Charges & Sales Costs** – The favourable year-to-date variance is \$230 while the forecasted unfavourable variance is \$350. The forecasted deficit is primarily due to lower than anticipated signal maintenance revenue of \$500 and lane marking revenue of \$16 offset by increased vehicle accident damage recoveries of \$166.

## Public Works Transportation - Continued

**Other Revenue** – The favourable year-to-date and forecasted variances of \$32 and \$25 are due primarily to higher revenue from construction encroachment and lane occupancy permits.

**Intercompany Charges** – The favourable year-to-date and forecasted variances are \$985 and \$677, respectively. Forecasted surplus related to Vision Zero is \$683 which is minimally offset with slightly lower net recovery of Fleet and other intercompany charges on base services of \$6.

**Transfers to Funds** – The unfavourable year-to-date and forecasted variances of \$41 are due to lower recovery of vehicle and equipment costs transferred from operating expense to capital projects within base services.

## Growth Strategy & Economic Development Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$4,574	\$4,348	\$226	4.9%	\$9,137	\$8,859	\$278	3.0%
Administrative	\$1,649	\$1,049	\$599	36.4%	\$2,682	\$2,812	-\$130	-4.8%
Operational & Supply	\$27	\$16	\$11	40.8%	\$53	\$59	-\$6	-11.3%
Occupancy & Infrastructure	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Equipment, Vehicles, Technology	\$43	\$16	\$27	61.8%	\$86	\$69	\$17	19.4%
Partnership, Rebate, Exemption	\$219	\$45	\$174	79.5%	\$378	\$398	-\$20	-5.2%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$6,511	\$5,475	\$1,037	15.9%	\$12,337	\$12,198	\$139	1.1%
Federal & Provincial Grants	-\$101	-\$113	\$12	12.0%	-\$201	-\$173	-\$28	-13.9%
By-Law Charges & Sales	-\$934	-\$1,224	\$290	31.1%	-\$1,869	-\$1,906	\$38	2.0%
Other Revenue	-\$314	-\$200	-\$115	-36.5%	-\$435	-\$483	\$48	10.9%
Total Revenues	-\$1,349	-\$1,537	\$187	13.9%	-\$2,505	-\$2,562	\$58	2.3%
Intercompany Charges	-\$246	-\$251	\$5	-2.1%	-\$491	-\$497	\$5	-1.0%
Total Intercompany Charges	-\$246	-\$251	\$5	-2.1%	-\$491	-\$497	\$5	-1.0%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$4,916	\$3,687	\$1,229	25.0%	\$9,341	\$9,139	\$202	0.0%
Transfers From Funds	-\$573	-\$573	\$0	0.0%	-\$667	-\$667	\$0	0.0%
Total Transfers	-\$573	-\$573	\$0	0.0%	-\$667	-\$667	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$4,344	\$3,114	\$1,229	28.3%	\$8,674	\$8,472	\$202	2.3%
Indirect Allocations & Debt	\$719	\$724	-\$5	-0.8%	\$1,359	\$1,422	-\$62	-4.6%
Total Indirect Allocations & Debt	\$719	\$724	-\$5	-0.8%	\$1,359	\$1,422	-\$62	-4.6%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$5,062	\$3,838	\$1,224	24.2%	\$10,034	\$9,894	\$140	1.4%

# Growth Strategy & Economic Development - Continued

## What does Growth Strategy and Economic Development do?

The department is comprised of growth-related services including infrastructure planning, development planning, community and long-range planning, economic development and corporate strategic initiatives including Indigenous relations, diversity equity and inclusion, accessibility, corporate performance, corporate policy and climate action. The department also includes the new Strategic Transformation Office with an initial mandate to focus on three corporate and Council priorities: attainable housing, shared services, and delivering the GO Station Development Strategy.

## Variance Analysis (in thousands of dollars)

Growth Strategy and Economic Development operated at a year-to-date surplus before indirect allocations of \$1,229 with a forecasted surplus of \$202 before indirect allocations for year-end. The following factors have contributed to this surplus.

**Labour Related Costs** – The favourable year-to-date and forecasted variances of \$226 and \$278 are due to staff vacancies resulting from staff movement, and difficulty recruiting.

**Administration** – The favourable year-to-date variance of \$599 is driven by timing of consulting expenditures. The forecasted unfavorable variance of \$130 reflects this work being completed by year end.

**By-Law Charges & Sales** – The favourable year-to-date variance of \$290 is due to a submission of a large subdivision draft plan. The forecast has been reduced to a favourable forecast of \$38 as there is an expectation of a future decline due to the reduction of building permits.

**Federal & Provincial Grants** – The favorable year-to-date variance of \$12 is due to the early receipt of the Can-Export grant program within Economic Development. The forecasted unfavorable variance of \$28 is due less funds received from the Can-Export Grant.

**Other Revenue** – The unfavorable year to date variance of \$115 is mainly driven by delays in DC funded projects. The forecasted favourable variance of \$48 reflects the completion of this work and cost recovery associated with Quarry Peer Review work.

## Court Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$1,484	\$1,222	\$262	17.7%	\$2,992	\$2,532	\$459	15.4%
Administrative	\$1,255	\$1,591	-\$336	-26.8%	\$2,665	\$2,784	-\$119	-4.4%
Operational & Supply	\$207	\$1,452	-\$1,245	-602.0%	\$419	\$1,385	-\$966	-230.9%
Occupancy & Infrastructure	\$0	\$0	\$0	0.0%	\$0	\$4	-\$4	0.0%
Equipment, Vehicles, Technology	\$12	\$20	-\$8	-64.6%	\$24	\$38	-\$15	-60.8%
Financial Expenditures	\$90	\$85	\$4	4.5%	\$179	\$187	-\$8	-4.4%
Total Expenses	\$3,047	\$4,370	-\$1,323	-43.4%	\$6,279	\$6,931	-\$652	-10.4%
Other Revenue	-\$4,389	-\$6,887	\$2,499	56.9%	-\$9,909	-\$11,265	\$1,356	13.7%
Total Revenues	-\$4,389	-\$6,887	\$2,499	56.9%	-\$9,909	-\$11,265	\$1,356	13.7%
Intercompany Charges	\$703	\$1,696	-\$993	-141.4%	\$2,094	\$2,780	-\$685	-32.7%
Total Intercompany Charges	\$703	\$1,696	-\$993	-141.4%	\$2,094	\$2,780	-\$685	-32.7%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	-\$639	-\$822	\$182	28.5%	-\$1,536	-\$1,554	\$18	0.0%
Transfers To Funds	\$100	\$100	\$0	0.0%	\$200	\$200	\$0	0.0%
Total Transfers	\$100	\$100	\$0	0.0%	\$200	\$200	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	-\$539	-\$722	\$182	-33.8%	-\$1,336	-\$1,354	\$18	-1.3%
Indirect Allocation	\$349	\$377	-\$27	-7.8%	\$687	\$727	-\$40	-5.8%
Capital Financing Allocation	\$143	\$143	\$0	0.0%	\$567	\$567	\$0	0.0%
Indirect Allocations & Debt	\$492	\$519	-\$27	-5.5%	\$1,254	\$1,294	-\$40	-3.2%
Total Indirect Allocations & Debt	\$492	\$519	-\$27	-5.5%	\$1,254	\$1,294	-\$40	-3.2%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	-\$47	-\$202	\$155	329.0%	-\$82	-\$60	-\$22	-26.6%



# Court Services - Continued

## What does Court Services do?

In January 2001, the Province transferred the responsibility for the administration and prosecution of provincial offences to municipalities across Ontario. The Region, acting as agent, assumed responsibility of the administration of the Provincial Offences Court through a Memorandum of Understanding and a Local Side Agreement with the Province. The Region and the 12 local area municipalities (LAMs) entered into an Inter-Municipal Agreement that sets out the obligation for court services that the Region undertakes as agent on behalf of the 12 LAMs and established the Joint Board of Management (JBM) to oversee the court administration, support and prosecution services provided pursuant to the agreement. In administering the Provincial Offences courts, Court Services Staff are responsible for scheduling trials, prosecuting certain provincial offence matters, recording court proceedings, production of verbatim court transcripts, receiving, and processing fine payments resulting from charges laid by the various police forces and enforcement agencies operating within the Region, and pursuing collection of unpaid provincial offence fines.

## Variance Analysis (in thousands of dollars)

Court Services is operating at a total year-to-date surplus after indirect allocations of \$155 with a forecasted deficit of \$22 related to base operations (meaning operations excluding revenues and expenditures related to the Vision Zero Road Safety Program (VZ) due to the factors as described below.

As part of VZ, Automated Speed Enforcement (ASE) launched in Q4 2023, and the Red Light Camera (RLC) program began in Q1 2024. The Court Services 2024 budget was prepared ahead of the launch of the VZ program and therefore included assumptions related to the program. Of the total forecasted deficit above, \$0 relates to VZ operations and factors to this have been described below.

**Distribution to Local Area Municipalities** – the total distribution to the LAMs and the Region is equally forecasted to be \$1,121 for both Base and VZ operations combined and is a result of factors described below.

In Base operations, the total distribution to the LAMs and the Region for the year is forecasted to be \$60 each, a decrease of \$22 from the budgeted \$82 distribution. The decrease in the distribution is a consequence of higher than anticipated infraction revenues received in the first half of the year which have been offset by higher than anticipated operating costs as well as some unbudgeted costs forecasted throughout the second half of the year. Further details are discussed below.

In VZ operations, the total distribution to the LAMs and the Region is forecasted to be \$1,061 each and is mainly due to higher than anticipated net revenues received in the first six months of the year. Further details are discussed below.

**Labour Related Costs** – the total favourable year-to-date and forecasted variances are \$262 and \$459 respectively. In Base operations, the favourable year-to-date and forecasted variances are \$46 and \$69 respectively due to position gapping. In VZ operations, the favourable year-to-date and forecasted variances are \$216 and \$391 respectively due to budgeted positions in VZ which have not yet been filled. As part of the ongoing launch of the VZ program, Court Services is assessing staffing needs on an ongoing basis and hiring positions only as necessary.

**Administrative** – the total unfavourable year-to-date and forecasted variances are \$336 and \$119 respectively. In Base operations, the unfavourable year-to-date and forecasted variances of \$266 and \$270 is due to higher than budgeted Victim Fine Surcharge costs, dedicated fines payable to other levels of courts, higher than anticipated credit card fees and an unfavourable variance resulting from new contract costs related to Payticket online payment services. These unfavourable variances have been partially offset by savings in

## Court Services - Continued

trial related expenditures such as interpreter expense, Part III Prosecution costs, external legal expenses, and adjudication. In VZ operations, the unfavourable year-to-date variance of \$70 and forecasted favourable variance of \$151 is due to higher than anticipated Victim Fine Surcharge, ICON processing charges and credit card fee payments, which are a direct result of higher than anticipated charging volumes and revenues in the first half of the year. These unfavourable variances are partially offset by lower than budgeted trial related costs including interpreter expenses and adjudication costs for the remainder of the year.

**Operational & Supply** – the total unfavourable year-to-date and forecasted variances are \$1,245 and \$966 respectively. In Base operations, the unfavourable year-to-date and forecasted variances of \$222 and \$38 respectively is largely due to the distribution to LAMs as noted above as well as higher than budgeted revenues collected for other POAs. In VZ operations, the unfavourable year-to-date and forecasted variances of \$1,023 and \$928 respectively, is due to higher than budgeted distribution to LAMs as referenced above and partially offset by savings in budgeted call-in prosecutor costs.

**Equipment, Vehicle and Technology** – the total unfavourable year-to-date and forecasted variances are \$8 and \$15 respectively and are largely tied to VZ operations. In VZ operations, the unfavourable year-to-date and forecasted variances of \$6 and \$10 respectively is due to the purchase of IT equipment for newly hired staff and cost related to upgrade cellular coverage throughout the Court Services building.

**Other Revenue** – the total favourable year-to-date and forecasted variances are \$2,499 and \$1,356 respectively. In Base operations, the year-to-date and forecasted variance of \$236 is due to higher than anticipated revenues; this includes \$125 representing anomalous high-fine payments, outside of the normal course of operating results. These high-fine payments are tracked separately from regular infraction and delinquent revenues to ensure better oversight of revenues during the reforecasting and budgeting processes. In VZ operations, the year-to-date and forecasted variances are \$2,263 and \$1,120 respectively. VZ charging volumes and ticket payments were substantially higher between March and May due to the higher-than-average volume of tickets processed by the Joint Processing Centre (JPC) during these months. Charging volumes of ASE and RLC tickets are outside the control of Court Services and since those three months, the volumes have decreased and are anticipated to stabilize throughout the remainder of the year.

**Intercompany Charges** – the total unfavourable year-to-date and forecasted variances of \$993 and \$685 is almost entirely due to higher than anticipated transfer of VZ revenues to the Transportation division to cover the operating expenditures directly related to VZ within that area, as well as the transfer of the Region's share of VZ net revenues per the Inter-Municipal Agreement.

## Niagara Regional Housing Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$184	\$188	-\$5	-2.5%	\$367	\$372	-\$5	-1.3%
Administrative	\$272	\$257	\$14	5.2%	\$545	\$578	-\$33	-6.0%
Operational & Supply	\$58	\$65	-\$8	-13.1%	\$60	\$68	-\$8	-12.5%
Occupancy & Infrastructure	\$10,282	\$10,703	-\$421	-4.1%	\$20,162	\$21,078	-\$916	-4.5%
Equipment, Vehicles, Technology	\$86	\$94	-\$9	-10.0%	\$171	\$180	-\$8	-4.8%
Community Assistance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Financial Expenditures	\$277	\$325	-\$48	-17.3%	\$554	\$602	-\$48	-8.6%
<b>Total Expenses</b>	<b>\$11,157</b>	<b>\$11,632</b>	<b>-\$475</b>	<b>-4.3%</b>	<b>\$21,860</b>	<b>\$22,877</b>	<b>-\$1,017</b>	<b>-4.7%</b>
Federal & Provincial Grants	-\$198	-\$198	\$0	0.0%	-\$397	-\$397	\$0	0.0%
Other Revenue	-\$9,556	-\$9,878	\$322	3.4%	-\$19,173	-\$19,708	\$535	2.8%
<b>Total Revenues</b>	<b>-\$9,754</b>	<b>-\$10,076</b>	<b>\$322</b>	<b>3.3%</b>	<b>-\$19,570</b>	<b>-\$20,105</b>	<b>\$535</b>	<b>2.7%</b>
Intercompany Charges	-\$223	-\$428	\$205	-91.7%	-\$467	-\$914	\$447	-95.7%
<b>Total Intercompany Charges</b>	<b>-\$223</b>	<b>-\$428</b>	<b>\$205</b>	<b>-91.7%</b>	<b>-\$467</b>	<b>-\$914</b>	<b>\$447</b>	<b>-95.7%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$1,180</b>	<b>\$1,128</b>	<b>\$52</b>	<b>4.4%</b>	<b>\$1,823</b>	<b>\$1,858</b>	<b>-\$35</b>	<b>0.0%</b>
Transfers To Funds	\$1,295	\$1,295	\$0	0.0%	\$2,589	\$2,589	\$0	0.0%
<b>Total Transfers</b>	<b>\$1,295</b>	<b>\$1,295</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$2,589</b>	<b>\$2,589</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$2,475</b>	<b>\$2,423</b>	<b>\$52</b>	<b>2.1%</b>	<b>\$4,412</b>	<b>\$4,447</b>	<b>-\$35</b>	<b>-0.8%</b>
Indirect Allocation	\$2,637	\$2,622	\$15	0.6%	\$5,368	\$5,479	-\$112	-2.1%
Capital Financing Allocation	\$1,920	\$1,921	-\$1	0.0%	\$7,829	\$7,830	-\$1	0.0%
Indirect Allocations & Debt	\$4,557	\$4,543	\$14	0.3%	\$13,196	\$13,309	-\$113	-0.9%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$4,557</b>	<b>\$4,543</b>	<b>\$14</b>	<b>0.3%</b>	<b>\$13,196</b>	<b>\$13,309</b>	<b>-\$113</b>	<b>-0.9%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$7,032</b>	<b>\$6,966</b>	<b>\$66</b>	<b>0.9%</b>	<b>\$17,609</b>	<b>\$17,756</b>	<b>-\$148</b>	<b>-0.8%</b>

# Niagara Regional Housing - Continued

## What does Niagara Regional Housing do?

Niagara Regional Housing (NRH) and its board of directors provide governance, oversight and financial management of the owned units and support future development of Niagara's owned housing stock.

NRH owns and operates 3,072 Public Housing units in a portfolio of apartment buildings, townhouses and semi-detached or detached homes for families, adults, and seniors. Approximately 94% of tenants pay Rent-Geared-to-Income (RGI), which is 30% of their household income. Recognizing that stable housing is one of the social determinants of health, NRH is dedicated to providing and advocating for quality community housing in Niagara through a combination of programs and services.

## Variance Analysis (in thousands)

Niagara Regional Housing (NRH) is operating at a year-to-date surplus before indirect allocations of \$52, with a forecasted deficit of \$35 due to the following factors:

**Administrative** – The favourable year-to-date variance of \$14 is primarily due to the budget timing of consulting work, which is anticipated to be incurred by the end of the year, and insurance deductible premiums that have not been incurred to date. The forecasted unfavourable variance of \$33 is mainly due to higher than anticipated internet and related telecommunications costs as services across the owned units is increased to accommodate new building automation and fob systems.

**Occupancy and Infrastructure** – The unfavourable year-to-date and forecasted variances of \$421 and \$916 respectively are due to a number of factors including inflationary cost pressures, including higher than anticipated grounds maintenance contract costs and property maintenance costs. In addition, there are increased costs for the Buchanan permanent supportive housing operations in Niagara Falls as a result of a change in service providers and turnover of units, which is offset through the Intercompany Charges from the Homelessness division below. Finally, property maintenance costs are impacted by additional work arising from deferred capital projects that is putting a pressure on the operating budget. These increases are offset by lower than anticipated utility costs for electricity and water.

**Financial Expenditures** – The unfavourable year-to-date and forecasted variance of \$48 is primarily the result of higher than anticipated write-offs on uncollectable tenant rents.

**Other Revenue** – The favourable year-to-date and forecasted variances of \$322 and \$535 respectively are primarily related to higher than anticipated rental revenues as a result of more tenants paying market rents due to few housing options available for tenants who are now in a position to pay affordable market rates. In addition, there is an increase in the maintenance charge revenues arising from unit inspections and increased investment income arising from a higher than anticipated bank balance due to the timing of bank transfers and increased interest rates.

**Intercompany Charges** – The favourable year-to-date and forecasted variances of \$205 and \$447 respectively are due to the increased allocation of funding from the Homelessness division for the higher than anticipated costs for the Buchanan permanent supportive housing operations in Niagara Falls as a result of a change in service providers and turnover of units.

## Niagara Regional Police Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$93,364	\$93,677	-\$313	-0.3%	\$189,778	\$189,419	\$359	0.2%
Administrative	\$2,355	\$2,191	\$164	7.0%	\$4,687	\$4,642	\$45	1.0%
Operational & Supply	\$1,488	\$1,926	-\$438	-29.4%	\$2,752	\$3,123	-\$371	-13.5%
Occupancy & Infrastructure	\$198	\$160	\$38	19.1%	\$395	\$395	\$0	0.0%
Equipment, Vehicles, Technology	\$4,962	\$4,633	\$328	6.6%	\$9,806	\$9,399	\$407	4.2%
Financial Expenditures	\$0	\$16	-\$16	0.0%	\$0	\$16	-\$16	0.0%
Total Expenses	\$102,366	\$102,603	-\$236	-0.2%	\$207,418	\$206,994	\$425	0.2%
Federal & Provincial Grants	-\$5,586	-\$5,658	\$72	1.3%	-\$10,893	-\$11,083	\$190	1.7%
By-Law Charges & Sales	-\$2,839	-\$2,496	-\$344	-12.1%	-\$5,740	-\$5,106	-\$634	-11.0%
Other Revenue	-\$2,100	-\$2,324	\$224	10.7%	-\$4,116	-\$4,245	\$129	3.1%
Total Revenues	-\$10,525	-\$10,477	-\$48	-0.5%	-\$20,749	-\$20,435	-\$314	-1.5%
Intercompany Charges	-\$1,064	-\$983	-\$82	7.7%	-\$2,129	-\$2,047	-\$82	3.8%
Total Intercompany Charges	-\$1,064	-\$983	-\$82	7.7%	-\$2,129	-\$2,047	-\$82	3.8%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$90,777	\$91,143	-\$366	-0.4%	\$184,540	\$184,512	\$29	0.0%
Transfers From Funds	-\$350	-\$350	\$0	0.0%	-\$700	-\$700	\$0	0.0%
Transfers To Funds	\$2,318	\$2,318	\$0	0.0%	\$4,635	\$4,635	\$0	0.0%
Total Transfers	\$1,968	\$1,968	\$0	0.0%	\$3,935	\$3,935	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$92,745	\$93,110	-\$366	-0.4%	\$188,475	\$188,447	\$29	0.0%
Indirect Allocation	\$3,956	\$3,718	\$238	6.0%	\$7,899	\$8,928	-\$1,030	-13.0%
Capital Financing Allocation	\$5,603	\$5,603	\$0	0.0%	\$12,183	\$12,183	\$0	0.0%
Indirect Allocations & Debt	\$9,559	\$9,321	\$238	2.5%	\$20,082	\$21,112	-\$1,029	-5.1%
Total Indirect Allocations & Debt	\$9,559	\$9,321	\$238	2.5%	\$20,082	\$21,112	-\$1,029	-5.1%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$102,304	\$102,431	-\$128	-0.1%	\$208,558	\$209,558	-\$1,001	-0.5%

# Niagara Regional Police Services - Continued

## What does Niagara Regional Police Service do?

Established on January 1st, 1971, the Niagara Regional Police Service is the oldest regional police service in Ontario. In an area of 1,863 square kilometers, the Niagara Regional Police Service patrols one of Ontario's largest geographic Regions. The Niagara Regional Police is comprised of highly trained and motivated individuals dedicated to serving and protecting residents and visitors within the Regional Municipality of Niagara.

## Variance Analysis (in thousands of dollars)

For the period ending June 30, 2024, Niagara Regional Police Service financial result was a Net Expenditure before Indirect Allocations deficit of \$366. The Service is forecasting a \$29 surplus position before indirect allocations by the end of this fiscal year. The following factors contributed to this deficit:

**Labour Related Costs** – Labour related costs were above the approved budget by \$313. This unfavorable variance is mainly the result of overages within uniform salaries due to overtime requirements to meet minimum staffing levels on the frontline and overtime incurred for major investigations. The Service is forecasting a favourable variance of \$359 by year-end. This forecast includes savings experienced in OMERS due to vacancies and the dependency on overtime to fill protected leaves as well as savings in sick leave payouts due to lower than anticipated retirements.

**Administration** – Administrative expenses were below the approved budget by \$164. This favorable variance is the result of the timing related to the use of third-party consultation services, savings in monthly cell phone charges due to the timing of the roll out of the connected officer program and savings in data lines. These savings are partially offset by an overage in recruit medical evaluations due to recruitment requirements to date. The Service is forecasting a favourable variance of \$45 by year-end. This is the result of expected continued savings in consulting, cell phone charges, and data lines.

**Operational & Supply** – Operational and supply costs were above the approved budget by \$438. This unfavorable variance is the result of the timing of purchases of arsenal and ammunition expense as well as uniform expense. The Service is forecasting operational and supply costs to continue a unfavourable trend to \$371 by year-end. This is the result of uniform expense requirements to outfit new hires including constables, special constables and auxiliary members as well as maintain uniforms and protective equipment for all sworn members of the Service.

**Occupancy & Infrastructure** – Occupancy and infrastructure costs were below the approved budget by \$38. This favorable variance is the result of savings in minor building renovations due to the timing of projects scheduled to be completed during the year. The Service is forecasting to be on budget by year-end.

**Equipment, Vehicles, Technology** – Equipment, vehicles, and technology costs were below the approved budget by \$328. This favorable variance is the result of savings in computer software support and maintenance agreements due to the timing of purchases. Additionally, savings have been realized in fuel expenses, as the average fuel rate and consumption were below budget for the period. The Service is forecasting a surplus of \$407 by year-end as a result of continued savings in fuel and computer software support and maintenance agreements.

**Intercompany Charges** – Intercompany charges were below the approved budget by \$82. Intercompany Charges represent expenses incurred for services provided by Niagara Region, with the annual budget being determined by the Region. Examples include vehicle and equipment repair as well as funds received to offset operating expenses of the 911 program. Current overages relate to vehicle repairs and maintenance required on Service vehicles performed by Region Fleet.

## NPCA Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Partnership, Rebate, Exemption	\$3,635	\$3,635	\$0	0.0%	\$7,270	\$7,270	\$0	0.0%
Total Expenses	\$3,635	\$3,635	\$0	0.0%	\$7,270	\$7,270	\$0	0.0%
Total Revenues	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Intercompany Charges	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$3,635	\$3,635	\$0	0.0%	\$7,270	\$7,270	\$0	0.0%
Total Transfers	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$3,635	\$3,635	\$0	0.0%	\$7,270	\$7,270	\$0	0.0%
Total Indirect Allocations & Debt	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$3,635	\$3,635	\$0	0.0%	\$7,270	\$7,270	\$0	0.0%

## Niagara Peninsula Conservation Authority - Continued

Niagara Peninsula Conservation Authority (NPCA) is a separate corporation and the Niagara Region levies the Niagara share of the NPCA levy on their behalf. The above summary shows the amount levied on behalf of the NPCA and not their operating results.



## Water & Wastewater Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$14,155	\$13,137	\$1,019	7.2%	\$28,416	\$27,320	\$1,096	3.9%
Administrative	\$3,422	\$1,395	\$2,027	59.2%	\$6,936	\$8,918	-\$1,982	-28.6%
Operational & Supply	\$10,184	\$9,536	\$647	6.4%	\$20,602	\$20,876	-\$273	-1.3%
Occupancy & Infrastructure	\$9,635	\$9,449	\$186	1.9%	\$18,911	\$18,998	-\$87	-0.5%
Equipment, Vehicles, Technology	\$3,603	\$3,493	\$110	3.1%	\$7,205	\$7,597	-\$392	-5.4%
Partnership, Rebate, Exemption	\$5,808	\$1,225	\$4,583	78.9%	\$11,616	\$11,634	-\$17	-0.1%
Financial Expenditures	\$0	\$2	-\$2	0.0%	\$0	\$2	-\$2	0.0%
Total Expenses	\$46,806	\$38,237	\$8,570	18.3%	\$93,686	\$95,344	-\$1,658	-1.8%
Taxation	-\$76,581	-\$77,008	\$427	0.6%	-\$154,583	-\$154,583	\$0	0.0%
By-Law Charges & Sales	-\$790	-\$733	-\$57	-7.2%	-\$1,580	-\$1,557	-\$24	-1.5%
Other Revenue	-\$4,124	-\$1,007	-\$3,117	-75.6%	-\$8,248	-\$8,373	\$126	1.5%
Total Revenues	-\$81,495	-\$78,748	-\$2,747	-3.4%	-\$164,411	-\$164,513	\$102	0.1%
Intercompany Charges	\$1,150	\$1,120	\$30	2.6%	\$2,300	\$2,270	\$30	1.3%
Total Intercompany Charges	\$1,150	\$1,120	\$30	2.6%	\$2,300	\$2,270	\$30	1.3%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	-\$33,539	-\$39,392	\$5,853	17.5%	-\$68,425	-\$66,899	-\$1,526	0.0%
Transfers From Funds	-\$3,837	-\$1,527	-\$2,309	-60.2%	-\$7,624	-\$7,624	\$0	0.0%
Transfers To Funds	\$26,770	\$26,770	\$0	0.0%	\$53,540	\$53,540	\$0	0.0%
Total Transfers	\$22,934	\$25,243	-\$2,309	-10.1%	\$45,917	\$45,917	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	-\$10,605	-\$14,149	\$3,543	-33.4%	-\$22,509	-\$20,982	-\$1,526	6.8%
Indirect Allocation	\$2,959	\$3,176	-\$217	-7.3%	\$5,943	\$6,347	-\$404	-6.8%
Capital Financing Allocation	\$5,541	\$5,542	\$0	0.0%	\$16,566	\$16,566	\$0	0.0%
Indirect Allocations & Debt	\$8,500	\$8,718	-\$218	-2.6%	\$22,509	\$22,913	-\$405	-1.8%
Total Indirect Allocations & Debt	\$8,500	\$8,718	-\$218	-2.6%	\$22,509	\$22,913	-\$405	-1.8%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	-\$2,105	-\$5,431	\$3,326	158.0%	\$0	\$1,931	-\$1,931	0.0%

# Water & Wastewater Services - Continued

## What does Water and Wastewater Services do?

Water and Wastewater provides sustainable drinking water and wastewater services with a commitment to environmental and public health protection, financial accountability, infrastructure growth and renewal, collaboration with external partners, and investment in staff. This division is responsible for the operation and maintenance of 6 water treatment plants, 38 water reservoirs or elevated tanks (some with booster or chlorine booster capabilities), 23 booster and chlorine booster stations as well as 313 km of trunk water mains. The division is also responsible for the operation and maintenance of 11 wastewater facilities, 112 pumping stations, 162 kilometer of sanitary force mains and 145 km of gravity trunk sewers.

## Variance Analysis (in thousands of dollars)

Water & Wastewater services is operating at a year-to-date surplus of \$3,326 after indirect allocations with a forecasted deficit of \$1,931 due to the following factors:

**Labour Related Costs** – The favourable year-to-date variance of \$1,019 and forecasted favourable year-end variance of \$1,096 are due to staffing vacancies across all divisions.

**Administration** – There is a favourable year-to-date variance of \$2,027 and a forecasted unfavourable year-end variance of \$1,982. The year-to-date variance is largely due to the timing of consulting engagements. The forecasted unfavourable year-end variance is primarily due to external legal costs to support ongoing litigation associated with Wastewater infrastructure. The majority of these costs are anticipated to occur in Q3 and Q4 of 2024. The forecasted unfavourable year-end variance related to external legal is \$2,301.

**Operational & Supply** – There is a favourable year-to-date variance of \$647 and forecasted unfavourable year-end variance of \$273 primarily driven by increased biosolid collection and disposal costs. Biosolid collection and disposal costs have a favourable year-to-date variance of \$97 with a forecasted unfavorable year-end variance of \$375 due to contractual cost escalations.

**Occupancy & Infrastructure** – There is a favourable year-to-date variance of \$186 and forecasted unfavourable year-end variance of \$87. The forecasted unfavourable year-end variance is largely attributable to the forecasted unfavourable variance in Repairs and Maintenance (R&M) Grounds of \$200 due to inflationary pressures on contractual grounds work and materials. Partially offsetting the forecasted unfavourable year-end variance in R&M Grounds is a forecasted favourable variance in R&M Watermain/Water Storage/Trunk Sewers in the amount of \$90 due to fewer emergency repairs.

**Equipment, Vehicles, Technology** – The favourable year-to-date variance of \$110 and forecasted unfavourable year-end variance of \$392 is primarily due to the volume and inflationary impacts of urgent R&M Equipment compliance work required in Wastewater as a result of aging infrastructure.

**Partnership, Rebate, Exemption** - The favourable year-to-date variance of \$4,583 is primarily due to combined sewer overflow (CSO) funds committed to local area municipalities but not yet paid. All CSO funding not spent in the year will be encumbered into future year budgets.

**Other Revenue** – There is an unfavourable year-to-date variance of \$3,117, with a forecasted favourable year-end variance of \$126. The year-to-date variance is mainly due to timing of development charge revenue recognition to fund the CSO program and master servicing plan (MSP).

**Transfers** - The unfavourable year-to-date variance of \$2,309 is due to previously encumbered CSO funds committed to local municipalities but not yet paid. Any remaining

## Water & Wastewater Services - Continued

balance related to the CSO program will be encumbered into the 2025 Wastewater budget.

**Indirect Allocations** - The unfavourable year-to-date variance of \$218 and forecasted unfavourable year-end variance of \$405 is primarily due to labour relations pressures.

## Waste Management Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$2,142	\$1,863	\$280	13.0%	\$4,315	\$4,055	\$260	6.0%
Administrative	\$1,007	\$414	\$592	58.8%	\$2,369	\$2,290	\$79	3.3%
Operational & Supply	\$18,116	\$17,399	\$717	4.0%	\$37,837	\$37,237	\$600	1.6%
Occupancy & Infrastructure	\$521	\$484	\$38	7.2%	\$1,038	\$1,072	-\$33	-3.2%
Equipment, Vehicles, Technology	\$165	\$87	\$78	47.2%	\$350	\$286	\$64	18.2%
Partnership, Rebate, Exemption	\$119	\$83	\$37	30.7%	\$239	\$202	\$37	15.4%
Financial Expenditures	\$0	-\$5	\$5	0.0%	\$0	-\$5	\$5	0.0%
<b>Total Expenses</b>	<b>\$22,071</b>	<b>\$20,326</b>	<b>\$1,746</b>	<b>7.9%</b>	<b>\$46,148</b>	<b>\$45,137</b>	<b>\$1,010</b>	<b>2.2%</b>
Taxation	-\$22,584	-\$22,584	\$0	0.0%	-\$45,168	-\$45,168	\$0	0.0%
By-Law Charges & Sales	-\$2,294	-\$2,617	\$323	14.1%	-\$5,366	-\$5,364	-\$2	0.0%
Other Revenue	-\$448	-\$548	\$100	22.2%	-\$1,001	-\$1,100	\$100	10.0%
<b>Total Revenues</b>	<b>-\$25,326</b>	<b>-\$25,748</b>	<b>\$423</b>	<b>1.7%</b>	<b>-\$51,534</b>	<b>-\$51,632</b>	<b>\$98</b>	<b>0.2%</b>
Intercompany Charges	\$219	\$229	-\$10	-4.5%	\$438	\$447	-\$10	-2.2%
<b>Total Intercompany Charges</b>	<b>\$219</b>	<b>\$229</b>	<b>-\$10</b>	<b>-4.5%</b>	<b>\$438</b>	<b>\$447</b>	<b>-\$10</b>	<b>-2.2%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>-\$3,036</b>	<b>-\$5,194</b>	<b>\$2,158</b>	<b>71.1%</b>	<b>-\$4,949</b>	<b>-\$6,047</b>	<b>\$1,098</b>	<b>0.0%</b>
Transfers From Funds	-\$503	-\$503	\$0	0.0%	-\$1,352	-\$1,352	\$0	0.0%
Transfers To Funds	\$2,291	\$2,291	\$0	0.0%	\$4,581	\$4,581	\$0	0.0%
<b>Total Transfers</b>	<b>\$1,788</b>	<b>\$1,788</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$3,229</b>	<b>\$3,229</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>-\$1,248</b>	<b>-\$3,407</b>	<b>\$2,158</b>	<b>-172.9%</b>	<b>-\$1,720</b>	<b>-\$2,818</b>	<b>\$1,098</b>	<b>-63.8%</b>
Indirect Allocation	\$805	\$705	\$100	12.4%	\$1,609	\$1,547	\$61	3.8%
Capital Financing Allocation	\$83	\$83	-\$1	-0.8%	\$111	\$112	-\$1	-0.6%
Indirect Allocations & Debt	\$888	\$788	\$100	11.2%	\$1,720	\$1,659	\$61	3.5%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$888</b>	<b>\$788</b>	<b>\$100</b>	<b>11.2%</b>	<b>\$1,720</b>	<b>\$1,659</b>	<b>\$61</b>	<b>3.5%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>-\$361</b>	<b>-\$2,618</b>	<b>\$2,258</b>	<b>626.3%</b>	<b>\$0</b>	<b>-\$1,159</b>	<b>\$1,159</b>	<b>0.0%</b>

# Waste Management Services - Continued

## What does Waste Management Services do?

Waste Management is responsible for the planning and operations of residential and commercial waste management services and programs. It is also responsible for overseeing two open regional landfills, three household special product depots and three material drop-off depots, as well as twelve closed landfill sites.

## Variance Analysis (in thousands of dollars)

Waste Management Services is operating at year-to-date surplus after indirect allocations of \$2,258 with a forecasted surplus of \$1,159 due to the following factors:

**Labour Related Costs** – the favourable year-to-date and forecasted variances of \$280 and \$260 is mainly due to salary gapping associated with delays in hiring vacant positions within the division.

**Administrative** – the favourable year-to-date and forecasted variances of \$592 and \$79 is due to timing of budget spend of consulting services - mainly related to Waste Management's ongoing Waste Management Strategic Plan (WMSP), as well as postage, printing and advertising costs associated with the WMSP and other educational programs which is forecasted to be spent by the end of the year. Savings have also been realized in printing and postage costs due to the digitization of Waste Management's Green Scene newsletter.

**Operational & Supply** – the favourable year-to-date and forecasted variances of \$717 and \$600 is due to lower than anticipated escalation costs in some operating contracts, including the base collection contract, savings resulting from lower than anticipated purchases of blue/grey boxes and green bins, and savings in environmental monitoring services resulting from efficiencies in the program. These favourable variances are offset by higher than budgeted leachate processing fees resulting from a wetter start to the year thereby increasing flow volumes, higher than anticipated recycling process fees due to higher than anticipated non-eligible source counts.

**Occupancy & Infrastructure** – the favourable year-to-date variance of \$38 and unfavourable forecasted variance of \$33 is due to the timing of budget spend for grounds maintenance at the Region's landfill sites which is forecasted to be spent by the end of the year for landfill capping, and savings in security contracts at the Region's open landfill sites due to the tender being awarded later than expected at lower than budgeted costs. The favourable year-to-date variance is partially offset by large, unforeseen repairs and maintenance costs for the replacement of high voltage lines at Humberstone landfill.

**Equipment, Vehicles, Technology** – the favourable year-to-date and forecasted variances of \$78 and \$64 is mainly due to lower than anticipated machinery and equipment repairs and maintenance costs across the Region's open and closed landfill sites and has been partially offset by higher than anticipated repair and maintenance cost on the scales at the landfill sites.

**Partnership, Rebate and Exemption** – the favourable year-to-date and forecasted variances of \$37 are due to lower than anticipated tipping fee exemptions for registered charities at the Region's landfill sites.

**By-Law Charges & Sales** – the favourable year-to-date variance of \$323 and unfavourable forecasted variance of \$2 is due to higher than budgeted tipping fees at the Region's landfill sites in the first half of the year, in which the surplus is forecasted to be reduced by end of the year. The favourable variance is offset by lower than anticipated sale of garbage tags as well as lower than expected revenues for blue boxes, grey boxes, carts, and green bins.

## Waste Management Services - Continued

**Other Revenue** – the favourable year-to-date and forecasted variances of \$100 and \$100 respectively is due to higher than anticipated blue box funding received for the Region’s drop-off depots associated with temporary funding during the transition period.

## Niagara Transit Commission Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$20,901	\$22,274	-\$1,372	-6.6%	\$42,699	\$45,626	-\$2,927	-6.9%
Administrative	\$3,368	\$640	\$2,727	81.0%	\$5,176	\$5,022	\$154	3.0%
Operational & Supply	\$5,553	\$5,345	\$207	3.7%	\$10,339	\$9,559	\$779	7.5%
Occupancy & Infrastructure	\$672	\$755	-\$83	-12.3%	\$1,239	\$1,256	-\$17	-1.4%
Equipment, Vehicles, Technology	\$7,708	\$7,164	\$544	7.1%	\$15,420	\$14,624	\$796	5.2%
Community Assistance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$38,202	\$36,178	\$2,024	5.3%	\$74,873	\$76,087	-\$1,214	-1.6%
Taxation	-\$28,281	-\$28,281	\$0	0.0%	-\$57,236	-\$57,236	\$0	0.0%
Federal & Provincial Grants	-\$285	-\$84	-\$201	-70.5%	-\$772	-\$772	\$0	0.0%
By-Law Charges & Sales	-\$9,034	-\$10,631	\$1,598	17.7%	-\$18,181	-\$20,029	\$1,848	10.2%
Other Revenue	-\$3,353	-\$2,810	-\$543	-16.2%	-\$5,903	-\$5,588	-\$315	-5.3%
Total Revenues	-\$40,952	-\$41,806	\$853	2.1%	-\$82,092	-\$83,625	\$1,533	1.9%
Intercompany Charges	\$5	\$6	-\$1	-20.2%	\$10	\$11	-\$1	-10.1%
Total Intercompany Charges	\$5	\$6	-\$1	-20.2%	\$10	\$11	-\$1	-10.1%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	-\$2,746	-\$5,622	\$2,876	104.8%	-\$7,209	-\$7,527	\$318	0.0%
Transfers From Funds	-\$1,922	-\$1,922	\$0	0.0%	-\$3,062	-\$3,062	\$0	0.0%
Transfers To Funds	\$1,083	\$1,083	\$0	0.0%	\$2,167	\$2,167	\$0	0.0%
Total Transfers	-\$839	-\$839	\$0	0.0%	-\$896	-\$896	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	-\$3,585	-\$6,461	\$2,876	-80.2%	-\$8,105	-\$8,423	\$318	-3.9%
Indirect Allocation	\$2,929	\$2,854	\$75	2.6%	\$5,913	\$5,804	\$109	1.8%
Capital Financing Allocation	\$313	\$313	\$0	-0.1%	\$2,192	\$2,193	-\$1	0.0%
Indirect Allocations & Debt	\$3,242	\$3,168	\$75	2.3%	\$8,105	\$7,996	\$108	1.3%
Total Indirect Allocations & Debt	\$3,242	\$3,168	\$75	2.3%	\$8,105	\$7,996	\$108	1.3%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	-\$343	-\$3,293	\$2,951	861.4%	\$0	-\$426	\$426	0.0%

# Niagara Transit Commission - Continued

## What does Niagara Transit Commission do?

Niagara Region Transit is responsible for the operation, management, and maintenance of Niagara's comprehensive regional transit system. The Niagara Transit Commission (NTC) has the sole responsibility for transit operations within the Niagara Region and oversees.

## Variance Analysis (in thousands of dollars)

The NTC is operating at year-to-date surplus after indirect allocations of \$2,951 with a forecasted surplus of \$426 due to the following factors:

**Labour Related Costs** – The unfavourable year-to-date and forecasted variances of \$1,372 and \$2,927 are due to greater than budgeted actual benefits for unionized staff and higher than budgeted overtime. The forecast also includes a settlement related to collective bargaining and an expected deficit in benefits identified by the provider.

**Administrative** – The favourable year-to-date variance of \$2,727 is attributable to the budget timing and spend related to consulting and branding projects which are expected to be incurred by the end of the year. The forecasted variance of \$154 is related to less than budgeted registration & education (\$174) and charter costs budgeted in operational and supply but actuals in labour (\$100); partially offset by higher than budgeted credit card fees due to increased ridership (\$62).

**Operational & Supply** – The favourable year-to-date and forecasted variances of \$207 and \$779 is largely driven to the timing of the comingled specialized service contract which began July 1, 2024 (\$887) slightly offset by higher than budgeted program supplies required in fleet and maintenance for storage, inventory etc and increased fare media costs due to increased ridership.

**Equipment, Vehicles, Technology** - The favourable year-to-date and forecasted variances of \$544 and \$796 are mainly attributable to less than budgeted fuel costs due to the budgeted actual average cost per litre based on our contract being less than the budget cost per litre (\$375). In addition, NTC upgraded their fuel system in Niagara Falls and during the upgrade halted refilling by the City of Niagara Falls to minimize transactions and impact on upgrade (\$418). This resulted in less usage by City of Niagara Falls which is offset in less than budgeted revenues below in "other Revenue".

**Federal & Provincial Grants** – The unfavourable year-to-date variance of \$201 relates to the timing of spend and corresponding matching of revenues related to the administrative costs of an ICIP-NIR-07.

**By-Law Charges & Sales** – The favourable year-to-date and forecasted variances of \$1,598 and \$1,848 are due to higher than anticipated fare revenue (\$1,692) and summer service with Brock University (\$156).

**Other Revenue** – The unfavourable year-to-date and forecasted variances of \$543 and \$315 are due to less than budgeted fuel reimbursement revenue from the City of Niagara Falls (\$418) resulting in decreased fuel costs within 'Equipment, Vehicles, Technology' as noted above. In addition, there was less than budgeted WEGO revenue due to adjustment of service (\$319). This is partially offset by greater than budgeted advertising revenues (\$326) and Niagara Parks and union time reimbursements (\$96).

**Indirect Allocations** – The favourable year-to-date and forecasted variances of \$75 and \$109 are mainly due to less than expected costs related to insurance premiums and self-insurance claims.



## Capital Summary (in thousands of dollars)

The Corporate Services department develops the Capital Financing Strategy and Capital Budget guidelines in co-ordination with department and board input and in alignment with Council objectives and corporate policies. The Corporate Services department is responsible for the following: preparing the consolidated capital budget and forecast based on the requests of departments and boards; coordinating capital initiations, financing, closure and budget reduction of capital projects approvals and reporting; supporting tangible capital asset accounting in accordance with the Capital Asset Management Policy; and reporting on the consolidated activity of the capital program.

The capital budget represents priority projects as determined by the departments and boards and approved by Council. Following capital budget approval, projects are initiated based on department requirements and timing to complete projects. Project managers within departments and boards administer the projects and maintain the related tangible capital asset information. Project managers are accountable for monitoring the capital projects within the capital program and taking corrective action, when necessary, including both reporting on significant variances as well as taking part in the capital closure and budget reduction of capital projects process.

### Capital Budget Reconciliation

The capital program managed by Niagara Region has increased by \$219,720 since Q4 2023. The increase is primarily caused by the 2024 capital budget approval (\$270,282), gross budget adjustments (\$16,317) and transfers from capital variance projects (\$4,287). This increase is offset by budget reductions (\$16,955) and project closures (\$54,211).

13 capital projects of the 732 capital sub-projects, with budgets totalling approximately \$374,845 (levy \$14,547 / rate \$360,298) remain uninitiated at July 26, 2024. A summary of the levy and rate impact of Niagara Regions total capital program during the year is presented below:

Capital Program Reconciliation	Levy Programs	Special Levy Programs	Rate Programs	Adjusted Program
<b>2023 Total Adjusted Program (excluding Capital Variance Projects) at December 31, 2023</b>	<b>\$1,111,742</b>	<b>\$62,594</b>	<b>\$1,117,090</b>	<b>\$2,291,426</b>
Council Approved 2024 Budget	\$160,435	\$29,179	\$80,668	<b>\$270,282</b>
Gross Budget Adjustment (including transfers from operating)	\$14,552	\$502	\$1,263	<b>\$16,317</b>
Transfer from Capital Variance Project	\$1,220	\$160	\$2,906	<b>\$4,287</b>
Budget Reductions on Active Capital Projects *	- \$190	- \$950	- \$15,815	- <b>\$16,955</b>
Projects Closed	- \$15,541	- \$5,609	- \$33,061	- <b>\$54,211</b>
<b>2024 Total Adjusted Program (excluding Capital Variance Projects) at July 26, 2024</b>	<b>\$1,272,218</b>	<b>\$85,876</b>	<b>\$1,153,052</b>	<b>\$2,511,146</b>

\*Budget reductions do not necessarily reflect surplus funding as not all project budgets are funded in advance

## Capital Budget Adjustments (in thousands of dollars)

Department	Project Description	Total Budget	Gross Budget Adjustment	Transfer from Capital Variance	Budget Reduction	Treatment of Reduction	Adjusted Budget
Corporate Administration	24-Time and Attendance App Upg	\$721		\$249			\$970
Corporate Services	23-UPS Replace+Overhaul Prog	\$800		\$249			\$1,049
Niagara Regional Housing	NRH Prop Acq - Fort Erie	\$8,472	\$500				\$8,972
Niagara Regional Police Service	23-NRPS-Add CCTV Cameras	\$500	\$192				\$692
Niagara Regional Police Service	19 - NRPS NG 911	\$1,679	\$300				\$1,979
Public Health & Emergency Services	23-ERV Replacement	\$251		\$136			\$387
Public Health & Emergency Services	23-New ERVs	\$261		\$70			\$332
Public Health & Emergency Services	24-EMS CPAP Machine Repl	\$170		\$95			\$265
Public Health & Emergency Services	24-EMS ERV Replacement	\$368		\$147			\$515
Public Works - Levy	2017-Rehab RR 48 Carlton-Scott	\$450		\$20			\$470
Public Works - Levy	18-Struc-HC North 020230-SC	\$3,130	\$858				\$3,988
Public Works - Levy	18-Struc-HC North 020230-SC	\$3,988	\$2,889				\$6,877
Public Works - Levy	20 Vision Zero	\$519	\$75				\$594
Public Works - Levy	20-Cpcty Imprv-RR512 Livingsto	\$750	\$487				\$1,237
Public Works - Levy	22 Ann-Traf Signal – Mjr Rblds	\$456	-\$90				\$366
Public Works - Levy	24-StormSew Asst Mgmt Prog	\$500		\$250			\$750
Public Works - Levy	20-Cpcty Imprv-RR98 Montrose R	\$43,458	\$2,664				\$46,122
Public Works - Levy	2017-SPS McLeod at Stanley	\$2,550			-\$190	CV - Levy	\$2,360
Public Works - Levy	2017-Cpcty RR37 406-Rice-Mer-Q	\$600	\$21	\$4			\$625
Public Works - Levy	GO Transit	\$32,994	-\$150				\$32,844
Public Works - Levy	81-St Paul W CNR Bridge-SC	\$27,850	\$6,805				\$34,655
<b>All Levy Departments</b>		<b>\$130,468</b>	<b>\$14,552</b>	<b>\$1,220</b>	<b>-\$190</b>		<b>\$146,049</b>

## Capital Budget Adjustments (in thousands of dollars) - Continued

Department	Project Description	Total Budget	Gross Budget Adjustment	Transfer from Capital Variance	Budget Reduction	Treatment of Reduction	Adjusted Budget
Niagara Transit Commission	10 NF Automotive Lift	\$44	\$56				\$100
Niagara Transit Commission	12 NF Fuel System Upgrade	\$220	\$67				\$287
Niagara Transit Commission	NF 2 Shuttle Vans	\$77	\$5				\$82
Waste Management	16-NR12-Drop-Off Depot	\$462	\$27	\$11			\$500
Waste Management	21-Humberstone-LGCCS Phase 3	\$4,392			-\$750	CV - Waste Management	\$3,642
Waste Management	23-Ann-Misc Enhance/Replace	\$473			-\$200	CV - Waste Management	\$273
Waste Management	15-Bridge-Drop-Off Depot	\$3,097	\$163	\$70			\$3,330
Waste Management	15-Bridge-Drop-Off Depot	\$3,330	\$184	\$79			\$3,594
<b>All Special Levy Departments</b>		<b>\$12,095</b>	<b>\$502</b>	<b>\$160</b>	<b>-\$950</b>		<b>\$11,808</b>
Wastewater	PS Cpcy Expnsn Prg-Smth Odour	\$1,500	\$98	\$102			\$1,700
Wastewater	21-Nickel St PS Upgrades	\$361		\$85			\$446
Wastewater	23- Towpath SPS Upgrade	\$500	\$195	\$55			\$750
Wastewater	18-SPS-UPG-Catharine St-FE	\$1,100	\$435	\$553			\$2,088
Wastewater	22- Generator Replacement Prog	\$600	\$201				\$801
Wastewater	23- Hurricane Rd SPS Pump Repl	\$500	\$160	\$40			\$700
Wastewater	Woodsvie Pump Station Upgrad	\$5,420			-\$2,500	CV - Wastewater	\$2,920
Wastewater	18-Dain City FM Replacement	\$12,652			-\$400	CV - Wastewater	\$12,252
Wastewater	20-Crystal Beach WWTP Upgr	\$1,800			-\$1,420	CV - Wastewater	\$380
Wastewater	22- WW Remote SCADA Up-Area 1	\$500			-\$300	CV - Wastewater	\$200
Wastewater	Pump Stn - Riverview SPS	\$955			-\$21	CV - Wastewater	\$934
Wastewater	18-SPS REPLACE Campden-LN	\$1,400			-\$280	CV - Wastewater \$28 DC - Wastewater \$252	\$1,120
Wastewater	21-Lab and Sampling Equip Prgm	\$100			-\$30	CV - Wastewater	\$70
Water	Lakewood Beach Development	\$0	\$175				\$175

## Capital Budget Adjustments (in thousands of dollars) - Continued

Department	Project Description	Total Budget	Gross Budget Adjustment	Transfer from Capital Variance	Budget Reduction	Treatment of Reduction	Adjusted Budget
Water	2017-NF WTP Intake Relocation	\$2,700		\$2,071			\$4,771
Water	18-Wier UPG-DeCew Bypass Chan	\$960			-\$100	CV - Water	\$860
Water	2017-Virgil Elevated Tank	\$2,544			-\$130	CV - Water	\$2,414
Water	19-DeCew High Lift Pump Sizing	\$3,931			-\$1,200	CV - Water	\$2,731
Water	19-DeCew Low Lift Booster	\$16,707			-\$2,000	CV - Water	\$14,707
Water	20-WM Rep Vineland 19th Glenn	\$2,500			-\$1,028	CV - Water	\$1,472
Water	21- Hardware & Software Upgrad	\$100			-\$7	CV - Water	\$93
Water	21- Grimsby WTP New Outfall	\$600			-\$377	CV - Water	\$223
Water	22- Hardware & Software Upgrad	\$120			-\$12	CV - Water	\$108
Water	Meter Replacement Program	\$4,400			-\$500	CV - Water	\$3,900
Water	20-WM Rep Victoria Ave King	\$2,850			-\$500	CV - Water	\$2,350
Water	21- Boiler Replacement Program	\$500			-\$100	CV - Water	\$400
Water	23- Area 1 Water SCADA upgrade	\$200			-\$30	CV - Water	\$170
Water	2017-CNR Transmission Main	\$25,825			-\$2,400	CV - Water \$1,228 DC - Water \$1,172	\$23,425
Water	18-WTP UPG-NF High/Low & SBSN	\$7,065			-\$250	CV - Water	\$6,815
Water	Downing St Transmission Main18	\$3,061			-\$130	CV - Water	\$2,931
Water	WTP Upg - Grimsby Lane & Valve	\$2,330			-\$200	CV - Water	\$2,130
Water	WTP Upgrade Prg-Port Colborne	\$12,600			-\$900	CV - Water	\$11,700
Water	Misc Prgm-Grimsby System Stor	\$21,914			-\$1,000	CV - Water \$298 DC - Water \$702	\$20,914
<b>All Rate Departments</b>		<b>\$138,295</b>	<b>\$1,263</b>	<b>\$2,906</b>	<b>-\$15,815</b>		<b>\$126,650</b>
Niagara Regional Police Service	22-NRPS - Rapid Deploy Plate	\$240	-\$17				\$223
Niagara Regional Police Service	23-NRPS-Range Target System	\$170	\$17				\$187
<b>All inter-project</b>		<b>\$410</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$410</b>
<b>All Departments</b>	<b>Total</b>	<b>\$281,268</b>	<b>\$16,317</b>	<b>\$4,287</b>	<b>-\$16,955</b>		<b>\$284,917</b>

## Capital Project Closures (in thousands of dollars)

Projects are closed throughout the year. When projects are closed, surplus funds are transferred to Capital Variance Projects that have been set up in various functional areas (levy-supported and water / wastewater / waste management capital projects). For projects that are not funded from the general capital levy or rate reserves, any surpluses identified through the closeout report would be returned to the specific source reserve for future use, and reported as part of the year-end transfer report. The following 52 projects were closed between January 1, 2024 to July 26, 2024. Closed projects may be required to be opened to complete subsequent transactions received for invoices or accounting adjustments.

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Community Services	Annual - Long-term Care Homes Bed Replacement - 2021	\$195	\$182	\$13	\$13	CVP LEVY	4
Corporate Services	Exterior Building Generator - Niagara Regional Police Services - 2022	\$250	\$135	\$115	\$114	CVP LEVY	5
Corporate Services	High Voltage Switch Replacement at Niagara Region HQ - 2023	\$300	\$0	\$300	\$300	CVP LEVY	2
Corporate Services	HVAC Replacement at Niagara Regional Police Range - 2020	\$466	\$458	\$8	\$8	CVP LEVY	4
Corporate Services	Interior Doors at Niagara Regional Police Headquarters - 2021	\$150	\$110	\$40	\$40	CVP LEVY	4
Corporate Services	Morrison St Layby Construction - Niagara Falls	\$1	\$0	\$1	\$0	CVP LEVY	1
Corporate Services	Service Centre Vehicle Garage Repair - Port Weller - 2022	\$130	\$109	\$21	\$21	CVP LEVY	3
Planning	Regional Headquarters Landscape Master Plan	\$3,294	\$3,269	\$25	\$25	CVP LEVY	8
Public Health	Ambulance & Equipment - 2021	\$2,029	\$1,951	\$78	\$78	CVP LEVY	4
Public Health	Defibrillator Replacement	\$2,307	\$2,072	\$235	\$235	CVP LEVY	4
Public Works - Levy	330 to 350 Prince Charles Drive	\$25	\$0	\$25	\$0	CVP LEVY	2
Public Works - Levy	61 to 65 Lakeport - St.Catharines	\$45	\$0	\$45	\$0	CVP LEVY	2
Public Works - Levy	Annual - Miscallaneous Road Property Purchases - 2020	\$200	\$191	\$9	\$9	CVP LEVY	5
Public Works - Levy	Annual - Railway Corssing Improvements - 2020	\$200	\$200	\$0	\$0	CVP LEVY	4
Public Works - Levy	Annual Traffic Signal Equipment Program - 2019	\$650	\$643	\$7	\$6	CVP LEVY	5
Public Works - Levy	Line Marking Improvements - 2020	\$100	\$96	\$4	\$4	CVP LEVY	5
Public Works - Levy	Region Road 77 (Fourth Ave)	\$222	\$187	\$35	\$0	CVP LEVY	14
Public Works - Levy	South Niagara East West Arterial	\$500	\$30	\$470	\$0	CVP LEVY	15
Public Works - Levy	Traffic Signal Upgrades - 2020	\$58	\$57	\$1	\$1	CVP LEVY	4
Niagara Regional Housing	Social Services Relief Fund Phase 2 Permanent Supportive Housing	\$4,418	\$4,409	\$9	\$9	NRH OWNED UNIT	3

## Capital Project Closures (in thousands of dollars) - Continued

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
<b>Total Levy Reporting Projects Closed and Removed from Project Listing</b>		<b>\$15,541</b>	<b>\$14,100</b>	<b>\$1,441</b>	<b>\$864</b>		
Niagara Transit Commission	60ft Bus Replacements - Niagara Region	\$2,753	\$2,718	\$35	\$0	EXTERNAL	1
Niagara Transit Commission	Farebox Smart Readers - Niagara Falls	\$62	\$61	\$1	\$0	EXTERNAL	1
Niagara Transit Commission	Growth Buses - Niagara Falls - 2023	\$2,029	\$2,018	\$11	\$0	EXTERNAL	1
Niagara Transit Commission	Two Shuttle Vans - Niagara Falls	\$82	\$82	\$0	\$0	EXTERNAL	1
Niagara Transit Commission	Video Surveillance - Niagara Falls	\$15	\$15	\$0	\$0	EXTERNAL	1
<b>Total Niagara Transit Commision Projects Closed and Removed from Project Listing</b>		<b>\$4,940</b>	<b>\$4,893</b>	<b>\$48</b>	<b>\$0</b>		
Waste Management	Annual - Property Acquisition - 2023	\$155	\$0	\$155	\$155	CVR WMT	2
Waste Management	Elm Street Ashphalt Road - 2020	\$170	\$117	\$53	\$53	CVR WMT	5
Waste Management	Scale Computer System Upgrade - 2011	\$344	\$258	\$86	\$86	CVR WMT	13
<b>Total Waste Management Projects Closed and Removed from Project Listing</b>		<b>\$669</b>	<b>\$375</b>	<b>\$294</b>	<b>\$294</b>		
Wastewater	Biggar Lagoon Sewage Pump Station Upgrade - 2020	\$600	\$291	\$309	\$156	CVR SEW	5
Wastewater	Boiler Replacement Program - 2022	\$600	\$436	\$164	\$164	CVR SEW	3
Wastewater	Centre Street Sewage Pump Station Upgrades - 2023	\$400	\$0	\$400	\$400	CVR SEW	2
Wastewater	Combined Sewer Overflow - Grimsby	\$1,725	\$222	\$1,503	\$753	CVR SEW	16
Wastewater	Decommissioning of Smithville Lagoon - 2016	\$620	\$314	\$306	\$306	CVR SEW	9
Wastewater	Decommissioning Welland OAW Build	\$361	\$312	\$49	\$49	CVR SEW	5
Wastewater	Facility Security Improvement - 2019	\$240	\$0	\$240	\$240	CVR SEW	6
Wastewater	Heat Exchanger Replacement Program - 2020	\$150	\$87	\$63	\$63	CVR SEW	5
Wastewater	Lab Equipment Upgrade Program - 2020	\$150	\$42	\$108	\$108	CVR SEW	5
Wastewater	Master Meter Replacement Program - 2022	\$500	\$0	\$500	\$500	CVR SEW	3
Wastewater	Miscellaneous Program - Motor Control Centres	\$1,330	\$1,288	\$42	\$42	CVR SEW	7
Wastewater	Pump Station Improvement Program - Lakeside	\$2,170	\$1,964	\$206	\$182	CVR SEW	12

## Capital Project Closures (in thousands of dollars) - Continued

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Wastewater	Pump Station Improvement Program - Park Lane	\$1,400	\$1,322	\$78	\$78	CVR SEW	12
Wastewater	Wastewater Treatment Plant Upgrade - Bar Screen - Port Weller	\$3,230	\$2,930	\$300	\$300	CVR SEW	9
Wastewater	Water Security Improvement - 2018	\$290	\$257	\$33	\$33	CVR SEW	7
<b>Total Water Projects Closed and Removed from Project Listing</b>		<b>\$13,766</b>	<b>\$9,466</b>	<b>\$4,300</b>	<b>\$3,373</b>		
Water Works	Chemical System Upgrade Program - 2022	\$250	\$0	\$250	\$250	CVR WAT	3
Water Works	Decommissioning of Ridgeway Standpipe - 2019	\$675	\$351	\$324	\$227	CVR WAT	6
Water Works	Grimsby Water Treatment Plant - HVAC Upgrades	\$500	\$398	\$102	\$102	CVR WAT	4
Water Works	Master Meter Replacement Program - 2019	\$115	\$2	\$113	\$113	CVR WAT	6
Water Works	Niagara Falls Water Treatment Plant - Port Robinson Interconnect	\$4,040	\$3,503	\$537	\$49	CVR WAT	6
Water Works	Reservoir and Storage Program - 2020	\$700	\$0	\$700	\$700	CVR WAT	5
Water Works	Water Treatment Plant Lead & Filters Upgrade - Niagara Falls - 2017	\$12,907	\$12,904	\$3	\$3	CVR WAT	8
Water Works	Water Treatment Plant Roof Replacement Upgrade - 2018	\$80	\$3	\$77	\$77	CVR WAT	7
Water Works	Watermain Program - Lundy's Lane	\$28	\$28	\$0	\$0	CVR WAT	5
<b>Total Wastewater Projects Closed and Removed from Project Listing</b>		<b>\$19,295</b>	<b>\$17,189</b>	<b>\$2,106</b>	<b>\$1,520</b>		
<b>Total Rate Projects Closed and Removed from Project Listing</b>		<b>\$33,061</b>	<b>\$26,655</b>	<b>\$6,405</b>	<b>\$4,893</b>		
<b>Total Projects Closed</b>		<b>\$54,211</b>	<b>\$46,022</b>	<b>\$8,188</b>	<b>\$6,051</b>		

## Capital Project Summary (in thousands of dollars)

Once a project is initiated, multiple projects may be set up to manage the overall project. Illustrated below is the \$2,511,146 capital budget managed by Niagara Region, representing 732 sub-projects, total capital spending including commitments to date of \$1,536,622 and budget remaining of \$974,524 after commitments.

This chart represents (in aggregate), currently active and uninitiated projects managed by Niagara Region. Capital project detail for 287 projects with budgets greater than \$1 million are discussed on subsequent pages.

Departments and Boards with projects with budgets greater than \$1 million	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed
Community Services	\$1,743	\$315	\$1,428	18.1%
Corporate Services	\$403,993	\$382,069	\$21,924	94.6%
Niagara Regional Housing	\$112,790	\$83,672	\$29,118	74.2%
Niagara Regional Police Services Board	\$33,153	\$24,185	\$8,968	72.9%
Niagara Transit Commission	\$63,618	\$27,388	\$36,230	43.1%
Public Health	\$18,989	\$16,088	\$2,901	84.7%
Public Works - Levy	\$551,596	\$358,963	\$192,634	65.1%
Waste Management	\$40,048	\$27,861	\$12,187	69.6%
Wastewater	\$443,780	\$321,323	\$122,456	72.4%
Water Works	\$306,051	\$198,690	\$107,360	64.9%
Active projects with budgets greater than \$1 million	\$1,975,761	\$1,440,555	\$535,206	72.9%
Uninitiated projects with budgets greater than \$1 million	\$374,845	\$0	\$374,845	0.0%
Total projects with budgets greater than \$1 million	\$2,350,606	\$1,440,555	\$910,051	61.3%
Active projects with budgets less than \$1 million	\$159,909	\$96,067	\$63,842	60.1%
Uninitiated projects with budgets less than \$1 million	\$632	\$0	\$632	0.0%
<b>Total Capital Projects</b>	<b>\$2,511,146</b>	<b>\$1,536,622</b>	<b>\$974,524</b>	<b>61.2%</b>



## Capital Project Forecast (in thousands of dollars)

A detailed analysis of capital sub-projects with budgets greater than \$1 million is presented below. There are a total of 287 projects totaling \$2,350,606 of adjusted capital budget. Project spending to date including commitments on these sub-projects amounts to \$1,440,555 representing 61.3 percent of the adjusted capital budget on these active and uninitiated sub-projects.

When a surplus exists at the end of a project, the surplus funds will be transferred back to the respective Capital Variance Project (CVP). Projects forecasting a deficit will require additional funding. Project-to-date funding requests up to \$250 can be made through a CVP request at the discretion of the Commissioner of the department and the Treasurer. Requests in excess of \$250 will be made through Council.

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Long-term Care Machinery and Equipment - 2023		\$1,743	\$315	\$1,428	18.1%	\$400	\$665	\$415	\$0	2026
<b>Total Community Services</b>		<b>\$1,743</b>	<b>\$315</b>	<b>\$1,428</b>	<b>18.1%</b>	<b>\$400</b>	<b>\$665</b>	<b>\$415</b>	<b>\$0</b>	
68 Church Street Demolition - Niagara Regional Police - 2021		\$3,000	\$155	\$2,845	5.2%	\$750	\$2,229	\$0	\$0	2025
911 Backup Rationalization - 2020		\$8,760	\$2,304	\$6,456	26.3%	\$200	\$5,000	\$2,023	\$0	2025
Asset Replacement - 2018		\$2,947	\$2,953	-\$6	100.2%	\$8	\$0	\$0	\$0	2025
Asset Replacement - 2020		\$1,894	\$1,886	\$7	99.6%	\$7	\$0	\$0	\$0	2025
Canada Summer Games - 2021		\$103,561	\$103,698	-\$137	100.1%	\$89	\$111	\$150	\$0	2026
Customer Service Strategic Priority		\$2,635	\$1,449	\$1,186	55.0%	\$900	\$937	\$0	\$0	2026
Desktop and Laptop Replacement - 2023		\$2,750	\$2,247	\$503	81.7%	\$810	\$0	\$0	\$0	2026
Emergency Medical Services Central Hub	Uninitiated	\$3,895	\$0	\$3,895	0.0%	\$0	\$3,895	\$0	\$0	2025
Emergency Medical Services Facility Welland		\$1,100	\$638	\$462	58.0%	\$10	\$462	\$0	\$0	2025
Expansion of Social Housing Units (Alternative Service Delivery Model)		\$1,750	\$875	\$875	50.0%	\$875	\$0	\$0	\$0	2025
Extended and Managed Detection Response Threat Tool - 2023		\$1,100	\$1,067	\$33	97.0%	\$33	\$0	\$0	\$0	2026

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
HVAC Replacements		\$1,391	\$1,370	\$21	98.5%	\$27	\$0	\$0	\$0	2024
Lighting Retrofit at Meadows of Dorchester (Note 2)		\$1,000	\$995	\$5	99.5%	\$65	\$0	\$0	\$21	2024
Long-term Accommodations - NRPS D1 (Note 3)		\$69,119	\$67,760	\$1,360	98.0%	\$0	\$0	\$0	\$1,360	2024
Long-term Care Home Redevelopment - 2015		\$85,917	\$85,832	\$84	99.9%	\$3,144	\$0	\$0	\$0	2028
Main Firewall Replacements - 2024		\$1,100	\$0	\$1,100	0.0%	\$1,100	\$0	\$0	\$0	2027
Niagara Falls GO Station Renovations - 2023		\$2,866	\$2,195	\$671	76.6%	\$2,149	\$474	\$0	\$0	2025
Online Planning Portal		\$1,250	\$1,021	\$229	81.7%	\$386	\$0	\$0	\$0	2025
Redevelopment of Linhaven Long Term Care Home - 2020		\$105,652	\$100,013	\$5,639	94.7%	\$25,550	\$1,345	\$0	\$0	2024
Region Wide - Code & Legislation Compliance - 2024		\$1,000	\$456	\$544	45.6%	\$748	\$200	\$0	\$0	2027
Region Wide Uninterrupted Power Supply Replacement - 2023		\$1,049	\$1,049	\$0	100.0%	\$945	\$0	\$0	\$0	2026
Regional Headquarters Generator Replacement		\$2,197	\$2,153	\$44	98.0%	\$44	\$0	\$0	\$0	2024
Vehicle Hoist Replacement - St.Catharines Transit		\$1,956	\$1,956	\$0	100.0%	\$1,956	\$0	\$0	\$0	2026
<b>Total Corporate Services</b>		<b>\$407,888</b>	<b>\$382,069</b>	<b>\$25,819</b>	<b>93.7%</b>	<b>\$39,798</b>	<b>\$14,652</b>	<b>\$2,173</b>	<b>\$1,381</b>	
Annual - Asphalt, Paving and Concrete Replacement Program - 2022		\$1,600	\$1,566	\$34	97.9%	\$753	\$0	\$0	\$0	2025
Annual - Building Capital - 2018		\$4,654	\$4,652	\$2	100.0%	\$48	\$0	\$0	\$0	2024
Annual - Building Capital - 2019		\$5,454	\$5,452	\$2	100.0%	\$90	\$0	\$0	\$0	2024
Annual - Building Capital - 2020		\$3,974	\$3,972	\$2	100.0%	\$364	\$0	\$0	\$0	2024
Annual - Building Capital - 2021		\$4,790	\$4,789	\$1	100.0%	\$113	\$0	\$0	\$0	2024

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Annual - Building Capital - 2023		\$4,700	\$4,563	\$137	97.1%	\$1,147	\$1,147	\$0	\$0	2026
Annual - Building Capital - 2024		\$5,646	\$4,886	\$760	86.5%	\$2,511	\$2,511	\$0	\$0	2027
Annual - Grounds Capital - 2020		\$1,010	\$1,009	\$0	100.0%	\$1	\$0	\$0	\$0	2024
Annual - Grounds Capital - 2021		\$2,290	\$2,269	\$21	99.1%	\$142	\$0	\$0	\$0	2024
Annual - Grounds Capital - 2023		\$2,800	\$2,799	\$1	100.0%	\$779	\$0	\$0	\$0	2026
Annual - Grounds Capital - 2024		\$2,942	\$537	\$2,405	18.3%	\$1,306	\$1,306	\$0	\$0	2027
Annual - Mechanical & Electrical - 2024		\$2,573	\$888	\$1,685	34.5%	\$1,183	\$1,183	\$0	\$0	2027
Annual - Mech-Electrical - 2023		\$1,600	\$1,551	\$49	96.9%	\$634	\$0	\$0	\$0	2026
Annual - Structural and Foundation Wall Repairs - 2022		\$1,240	\$1,239	\$1	99.9%	\$119	\$0	\$0	\$0	2025
Annual - Unit Capital - 2019		\$5,355	\$5,354	\$1	100.0%	\$14	\$0	\$0	\$0	2024
Annual - Unit Capital - 2020		\$3,471	\$3,469	\$1	100.0%	\$510	\$0	\$0	\$0	2024
Annual - Unit Capital - 2023		\$4,700	\$4,681	\$19	99.6%	\$995	\$995	\$0	\$0	2026
Annual - Unit Capital - 2024		\$5,639	\$722	\$4,917	12.8%	\$2,813	\$2,813	\$0	\$0	2027
Geneva Street Development - 2024		\$18,450	\$131	\$18,319	0.7%	\$392	\$18,019	\$0	\$0	2027
Muli-Residential Intensification - Welland - 2020 (Note 3)		\$13,746	\$13,322	\$425	96.9%	\$100	\$0	\$0	\$898	2024
Property Acquisition - Fort Erie		\$8,972	\$8,841	\$131	98.5%	\$1,771	\$0	\$0	\$0	2025
Property Acquisition - Summer Street (Note 2)		\$1,650	\$1,520	\$130	92.1%	\$130	\$0	\$0	\$80	2024
Social Housing Assistance Improvement Program - 2018 (Note 1)		\$2,683	\$2,614	\$69	97.4%	\$75	\$0	\$0	\$0	2024
St.Catharines Emergency Shelter - 2023		\$2,850	\$2,844	\$6	99.8%	\$13	\$0	\$0	\$0	2027
<b>Total Niagara Regional Housing</b>		<b>\$112,790</b>	<b>\$83,672</b>	<b>\$29,118</b>	<b>74.2%</b>	<b>\$16,002</b>	<b>\$27,973</b>	<b>\$0</b>	<b>\$978</b>	

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Automated Licence Plate Reader (Note 2)		\$1,332	\$1,226	\$106	92.0%	\$0	\$0	\$0	\$106	2024
Communications Back-up		\$4,600	\$0	\$4,600	0.0%	\$0	\$4,600	\$0	\$0	2025
Communications Unit Back-up		\$1,000	\$0	\$1,000	0.0%	\$0	\$1,000	\$0	\$0	2025
Communications Unit Back-up	Uninitiated	\$1,250	\$0	\$1,250	0.0%	\$0	\$1,250	\$0	\$0	2025
Enterprise Storage Service - 2024		\$2,500	\$0	\$2,500	0.0%	\$0	\$2,500	\$0	\$0	2027
Fleet Patrol Vehicle Replacement - 2024		\$1,597	\$1,567	\$30	98.1%	\$570	\$0	\$0	\$0	2027
Niagara Regional Police Services NG - 2019		\$1,979	\$1,924	\$56	97.2%	\$895	\$0	\$0	\$0	2025
Information Technology Continuity Plan		\$1,500	\$1,117	\$383	74.5%	\$200	\$270	\$0	\$0	2024
Vehicles - 2021 (Note 2)		\$1,328	\$1,323	\$4	99.7%	\$0	\$0	\$0	\$4	2024
Vehicles - 2022 (Note 2)		\$1,716	\$1,708	\$8	99.6%	\$36	\$0	\$0	\$8	2025
Vehicles - 2023		\$2,305	\$2,026	\$279	87.9%	\$294	\$150	\$0	\$0	2026
Voice Radio System (Note 2)		\$13,296	\$13,293	\$3	100.0%	\$0	\$0	\$0	\$9	2024
<b>Total Niagara Regional Police Services Board</b>		<b>\$34,403</b>	<b>\$24,185</b>	<b>\$10,218</b>	<b>70.3%</b>	<b>\$1,997</b>	<b>\$9,770</b>	<b>\$0</b>	<b>\$128</b>	
12 Hybrid Buses - St.Catharines Transit		\$7,000	\$6,512	\$488	93.0%	\$0	\$7,000	\$0	\$0	2026
19 40' Conventional Diesel Bus Replacement - 2024		\$15,843	\$13,852	\$1,991	87.4%	\$0	\$15,802	\$0	\$0	2027
2 40' Conventional Diesel Bus Replacement - 2024		\$1,668	\$1,625	\$43	97.4%	\$0	\$1,668	\$0	\$0	2027
2 Fare Payment Technology - Niagara Region		\$3,008	\$2,360	\$648	78.5%	\$150	\$300	\$198	\$0	2026
8 Fare Payment Technology - St.Catharines Transit		\$3,728	\$0	\$3,728	0.0%	\$250	\$1,200	\$2,278	\$0	2026

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Accessible Bus Replacement - 2024		\$1,999	\$0	\$1,999	0.0%	\$0	\$1,999	\$0	\$0	2027
Bus Stops and Shelters		\$2,100	\$0	\$2,100	0.0%	\$0	\$1,500	\$600	\$0	2026
Camera Upgrades - St.Catharines Transit		\$2,127	\$1,351	\$777	63.5%	\$538	\$500	\$0	\$0	2026
Conventional Diesel Bus Refurbishment - 2024		\$1,071	\$0	\$1,071	0.0%	\$500	\$571	\$0	\$0	2027
Niagara Falls Parking and Storage Extension		\$3,850	\$0	\$3,850	0.0%	\$0	\$0	\$3,850	\$0	2026
Scheduling Software - 2024		\$1,000	\$999	\$1	99.9%	\$500	\$500	\$0	\$0	2027
St.Catharines Transit Facility Phase 1		\$1,722	\$690	\$1,033	40.0%	\$0	\$0	\$1,033	\$0	2026
St.Catharines Transit Facility Phase 2		\$4,000	\$0	\$4,000	0.0%	\$0	\$0	\$4,000	\$0	2026
St.Catharines Transit Facility Phase 3		\$2,182	\$0	\$2,182	0.0%	\$0	\$0	\$2,182	\$0	2026
Welland Transit Garage Phase 1 and 2		\$12,320	\$0	\$12,320	0.0%	\$0	\$0	\$12,320	\$0	2026
<b>Total Niagara Transit Commission</b>		<b>\$63,618</b>	<b>\$27,388</b>	<b>\$36,230</b>	<b>43.1%</b>	<b>\$1,938</b>	<b>\$31,040</b>	<b>\$26,460</b>	<b>\$0</b>	
Ambulance & Equipment - 2019		\$2,301	\$2,141	\$161	93.0%	\$161	\$0	\$0	\$0	2024
Ambulance & Equipment - 2020 (Note 2)		\$3,302	\$2,810	\$492	85.1%	\$0	\$0	\$0	\$492	2024
Ambulance & Equipment - 2022		\$1,452	\$1,231	\$221	84.8%	\$221	\$0	\$0	\$0	2025
Ambulance & Equipment Replacement - 2023		\$3,262	\$2,912	\$350	89.3%	\$2,010	\$350	\$0	\$0	2026
Ambulance & Equipment Replacement - 2024		\$2,991	\$2,830	\$160	94.6%	\$0	\$2,156	\$0	\$0	2027
Ambulances - 2023		\$1,133	\$1,102	\$31	97.2%	\$503	\$31	\$0	\$0	2026

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Emergency Medical Services Stretcher and Loader		\$2,818	\$2,342	\$476	83.1%	\$476	\$0	\$0	\$0	2025
Laptop & iMedic Replacement - 2024		\$1,730	\$720	\$1,010	41.6%	\$661	\$1,037	\$0	\$0	2027
<b>Total Public Health</b>		<b>\$18,989</b>	<b>\$16,088</b>	<b>\$2,901</b>	<b>84.7%</b>	<b>\$4,030</b>	<b>\$3,574</b>	<b>\$0</b>	<b>\$492</b>	
16 Mile Creek Structure Rehabilitation - 2021		\$3,175	\$198	\$2,977	6.2%	\$500	\$2,555	\$0	\$0	2025
7th Street Bridge Structure Rehabilitation - 2019		\$3,150	\$2,606	\$544	82.7%	\$2,000	\$994	\$0	\$0	2026
81-Vinhaven/23rd - Lincoln		\$2,420	\$1,016	\$1,404	42.0%	\$956	\$729	\$0	\$0	2045
Annual - Fleet & Vehicle Replacement Program - 2020		\$2,617	\$2,526	\$91	96.5%	\$534	\$250	\$0	\$0	2023
Annual - Fleet & Vehicle Replacement Program - 2022		\$2,163	\$1,665	\$498	77.0%	\$801	\$600	\$0	\$0	2024
Annual - Fleet Snowplow Replacement - 2024		\$2,697	\$2,290	\$407	84.9%	\$0	\$0	\$2,697	\$0	2026
Annual - Fleet Snowplow Replacement Program - 2022 (Note 6)		\$3,690	\$3,612	\$78	97.9%	\$0	\$1,402	\$2,768	-\$480	2025
Annual - Roads Resurfacing - 2019		\$8,939	\$8,939	\$1	100.0%	\$1	\$0	\$0	\$0	2024
Annual - Roads Resurfacing - 2020		\$8,417	\$8,412	\$5	99.9%	\$5	\$0	\$0	\$0	2024
Annual - Roads Resurfacing - 2021		\$10,000	\$9,898	\$102	99.0%	\$232	\$0	\$0	\$0	2025
Annual - Roads Resurfacing - 2022		\$12,500	\$12,388	\$112	99.1%	\$2,288	\$0	\$0	\$0	2025
Annual - Roads Resurfacing - 2023		\$4,550	\$2,960	\$1,590	65.1%	\$2,861	\$0	\$0	\$0	2026
Annual - Roads Resurfacing Program - 2024		\$12,000	\$6,759	\$5,241	56.3%	\$11,940	\$0	\$0	\$0	2027
Annual - Storm Sewer & Culvert Program - 2020		\$1,154	\$994	\$160	86.1%	\$160	\$0	\$0	\$0	2025

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Annual - Storm Sewers & Culverts - 2023		\$2,500	\$2,338	\$162	93.5%	\$437	\$0	\$0	\$0	2026
Annual - Storm Sewers & Culverts - 2024		\$1,450	\$0	\$1,450	0.0%	\$1,000	\$450	\$0	\$0	2027
Annual - Structural Rehabilitation - 2016 Program		\$3,460	\$3,447	\$13	99.6%	\$91	\$0	\$0	\$0	2023
Annual - Structural Rehabilitation - 2019 Program		\$1,000	\$998	\$2	99.8%	\$63	\$0	\$0	\$0	2025
Annual - Structural Rehabilitation - 2020 Program		\$1,000	\$999	\$1	99.9%	\$126	\$0	\$0	\$0	2025
Annual - Structural Rehabilitation - 2021 Program		\$1,500	\$684	\$816	45.6%	\$532	\$650	\$0	\$0	2028
Annual - Structural Rehabilitation - 2022 Program		\$2,000	\$24	\$1,976	1.2%	\$498	\$1,477	\$0	\$0	2025
Annual - Structural Rehabilitation - Beaver Creek Bridge		\$1,750	\$424	\$1,326	24.2%	\$50	\$1,361	\$100	\$0	2026
Annual - Traffic Signal Program		\$2,945	\$94	\$2,851	3.2%	\$2,877	\$0	\$0	\$0	2027
Capacity Improvements - Charnwood/McLeod		\$11,750	\$1,458	\$10,292	12.4%	\$1,400	\$2,000	\$8,329	\$0	2030
Capacity Improvements - New Escarpment Crossing		\$4,700	\$1,278	\$3,422	27.2%	\$500	\$1,000	\$2,129	\$0	2028
Capacity Improvements - New Escarpment Crossing	Uninitiated	\$1,000	\$0	\$1,000	0.0%	\$0	\$0	\$1,000	\$0	2026
Capacity Improvements - Reconstruct Hwy 406 @ Third Interchange		\$1,460	\$727	\$733	49.8%	\$0	\$0	\$733	\$0	2029
Capacity Improvements - Reconstruct QEW @ Glendale Ave Interchange		\$15,096	\$14,472	\$624	95.9%	\$1,643	\$624	\$0	\$0	2026

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Capacity Improvements - Reconstruct RR49 Concession 6/Eastwest Line		\$13,886	\$13,452	\$435	96.9%	\$225	\$1,001	\$0	\$0	2025
Capacity Improvements - RR10 Livingston/QEW-GR		\$35,830	\$23,828	\$12,002	66.5%	\$500	\$20,000	\$12,954	\$0	2028
Capacity Improvements - RR98 Montrose Road		\$46,122	\$35,667	\$10,456	77.3%	\$9,120	\$3,792	\$0	\$0	2025
Environmental Assessment - RR 42 Ontario Street		\$22,721	\$18,277	\$4,445	80.4%	\$9,307	\$0	\$0	\$0	2026
Four Mile Pond Culvert - 2024		\$1,000	\$5	\$995	0.5%	\$600	\$395	\$0	\$0	2027
Griffin Street RR 20 Rehabilitation - 2019		\$9,700	\$474	\$9,226	4.9%	\$9,348	\$0	\$0	\$0	2027
Highway 20 Structure Rehabilitation - 2020		\$2,500	\$458	\$2,042	18.3%	\$500	\$2,000	\$0	\$0	2024
Illumination Program - 2020		\$1,000	\$654	\$346	65.4%	\$355	\$0	\$0	\$0	2024
Intersection - RR20 Industrial Park to Townline Phase 2		\$3,681	\$3,638	\$42	98.9%	\$64	\$0	\$0	\$0	2024
Intersection - RR20 Roundabout at S Grimsby Rd		\$5,262	\$4,962	\$299	94.3%	\$301	\$0	\$0	\$0	2024
Intersection Improvement - RR 100 Four Mile Creek - 2019		\$1,000	\$868	\$132	86.8%	\$500	\$228	\$0	\$0	2025
Intersection Improvement - RR 49 McLeod Road - 2020		\$1,700	\$2	\$1,698	0.1%	\$400	\$1,100	\$198	\$0	2026
Intersection Improvement - RR 55 Niagara St - 2020		\$4,450	\$283	\$4,167	6.4%	\$500	\$3,908	\$0	\$0	2025
Intersection Improvement - RR24 Victoria Ave		\$3,700	\$1,723	\$1,977	46.6%	\$50	\$2,181	\$50	\$0	2024



# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Intersection Improvement - RR46 Geneva Street		\$1,000	\$967	\$33	96.7%	\$33	\$0	\$0	\$0	2024
Intersection Improvement -RR81 King St at Main & Nineteenth		\$1,400	\$4	\$1,396	0.3%	\$0	\$1,396	\$0	\$0	2025
JR Stork Structure - 2018		\$1,500	\$622	\$878	41.5%	\$1,096	\$0	\$0	\$0	2026
Roads Facility Program - Patrol Yard Improvement - 2019		\$1,000	\$989	\$11	98.9%	\$100	\$160	\$0	\$0	2025
Roads Facility Program - Patrol Yard Improvement - 2020		\$1,000	\$736	\$264	73.6%	\$0	\$448	\$0	\$0	2025
Roads Reconstruction - RR20 Station/Rice		\$3,793	\$3,478	\$315	91.7%	\$0	\$315	\$0	\$0	2025
Roads Reconstruction - RR38 QEW/Fourth (Note 2)		\$20,942	\$20,104	\$838	96.0%	\$507	\$0	\$0	\$332	2023
Roads Rehabilitation - RR 27 Main St West from Prince Charles Dr to Niagara St		\$5,800	\$17	\$5,783	0.3%	\$2,500	\$3,283	\$0	\$0	2025
Roads Rehabilitation - RR 43 Bridge Street - 2019		\$4,808	\$3,158	\$1,651	65.7%	\$2,500	\$1,738	\$0	\$0	2025
Roads Rehabilitation - RR 67 Pine St		\$1,150	\$0	\$1,150	0.0%	\$0	\$1,150	\$0	\$0	2025
Roads Rehabilitation - RR 72 Louth St - 2019 (Note 5)		\$1,100	\$443	\$657	40.2%	\$35	\$400	\$250	\$7	2026
Roads Rehabilitation - RR1 Albert/Lakeshore		\$8,059	\$7,522	\$538	93.3%	\$417	\$417	\$0	\$0	2025
Roads Rehabilitation - RR20 Lundy's Lane		\$4,200	\$441	\$3,759	10.5%	\$500	\$500	\$2,783	\$0	2027
Roads Rehabilitation - RR27 Prince Charles Dr to Lincoln St		\$4,750	\$4,600	\$150	96.8%	\$159	\$0	\$0	\$0	2024

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Roads Rehabilitation - RR45 RR4/RR63		\$1,775	\$693	\$1,082	39.0%	\$1,096	\$0	\$0	\$0	2030
Roads Rehabilitation - RR49 Hydro Power Canal to Wilson Cres Phase 2		\$6,600	\$658	\$5,942	10.0%	\$1,500	\$3,500	\$1,086	\$0	2026
Roads Rehabilitation - RR529 Webber to River		\$3,350	\$2,436	\$914	72.7%	\$300	\$893	\$0	\$0	2023
Roads Rehabilitation - RR57 Thorold Stone Road Extension		\$25,300	\$18,105	\$7,195	71.6%	\$3,500	\$4,370	\$0	\$0	2027
Roads Rehabilitation - RR69 Effingham/Wessel Phase 2		\$7,622	\$7,194	\$428	94.4%	\$597	\$700	\$0	\$0	2025
Roads Rehabilitation - RR69 Wessel/Centre Phase 3		\$8,000	\$5,432	\$2,568	67.9%	\$875	\$1,000	\$1,140	\$0	2024
Roads Rehabilitation - RR81 Durham to Lincoln		\$9,745	\$1,911	\$7,834	19.6%	\$8,971	\$0	\$0	\$0	2025
Roads Rehabilitation - RR87 Third/Seventh		\$2,800	\$2,649	\$151	94.6%	\$189	\$0	\$0	\$0	2024
Roads Rehabilitation - RR87 Townline/Four Mile Creek		\$9,900	\$9,854	\$46	99.5%	\$195	\$0	\$0	\$0	2024
Roads Rehabilitation Miscellaneous Construction Program		\$1,000	\$312	\$688	31.2%	\$223	\$250	\$250	\$0	2026
RR102 Bridge Structure - 2024		\$4,000	\$0	\$4,000	0.0%	\$450	\$3,550	\$0	\$0	2027
RR19 Gilmore Intersection Improvement - 2023		\$1,000	\$340	\$660	34.0%	\$0	\$850	\$0	\$0	2024
RR512 Livingston Capacity Improvement - 2020		\$1,237	\$1,064	\$172	86.1%	\$200	\$200	\$806	\$0	2031
RR69 - Victoria to Rosedene		\$6,800	\$294	\$6,506	4.3%	\$250	\$6,024	\$250	\$0	2026

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Storm Pumping Station Improvements - McLeod Rd at Stanley Ave - 2017		\$2,360	\$2,303	\$57	97.6%	\$120	\$57	\$0	\$0	2024
Structural Rehabilitation - 045205 Oswego Creek		\$8,425	\$5,842	\$2,583	69.3%	\$5,969	\$2,206	\$0	\$0	2030
Structural Rehabilitation - East Main St. Bridge West of RR84		\$4,800	\$3,038	\$1,762	63.3%	\$2,000	\$500	\$163	\$0	2026
Structural Rehabilitation - Glenridge Ave Bridge Rehab over CNR tracks		\$8,500	\$1,071	\$7,429	12.6%	\$500	\$0	\$7,693	\$0	2027
Structural Rehabilitation - Hydro Canal North		\$6,877	\$2,877	\$4,001	41.8%	\$3,496	\$3,076	\$0	\$0	2025
Structural Rehabilitation - Niagara St. Bridge		\$1,600	\$415	\$1,185	25.9%	\$300	\$700	\$185	\$0	2026
Structural Rehabilitation - RR 81 Retaining Wall - 22 (Note 6)		\$1,550	\$373	\$1,177	24.1%	\$200	\$500	\$521	\$0	2026
Structural Rehabilitation - RR12 Mountain St Retaining Wall		\$4,500	\$242	\$4,258	5.4%	\$381	\$3,992	\$0	\$0	2025
Structural Rehabilitation - RR81 St Paul West CNR Bridge		\$34,655	\$23,022	\$11,633	66.4%	\$10,455	\$10,455	\$10,455	\$0	2028
Structural Rehabilitation Hwy20		\$6,000	\$5,020	\$980	83.7%	\$750	\$300	\$100	\$0	2026
Structural Replacement - RR81 20 Mile Arch Bridge		\$10,020	\$8,288	\$1,732	82.7%	\$7,473	\$2,067	\$0	\$0	2024
Thorold Yard Interior - 2024		\$1,800	\$124	\$1,676	6.9%	\$250	\$1,538	\$0	\$0	2027
Transporation Master Plan - 2024		\$1,000	\$0	\$1,000	0.0%	\$0	\$750	\$250	\$0	2026
<b>Public Works - Roads &amp; Fleet</b>		<b>\$523,354</b>	<b>\$342,135</b>	<b>\$181,219</b>	<b>65.4%</b>	<b>\$121,350</b>	<b>\$105,981</b>	<b>\$56,890</b>	<b>- \$141</b>	
GO Transit		\$24,442	\$12,227	\$12,215	50.0%	\$0	\$12,811	\$0	\$0	2027
GO Transit	Uninitiated	\$8,402	\$0	\$8,402	0.0%	\$0	\$8,402	\$0	\$0	2027
St.Catharines Go Precinct - 2020		\$4,800	\$4,600	\$200	95.8%	\$1,435	\$1,435	\$1,435	\$0	2028
<b>Total GO Transit</b>		<b>\$37,644</b>	<b>\$16,827</b>	<b>\$20,817</b>	<b>44.7%</b>	<b>\$1,435</b>	<b>\$22,649</b>	<b>\$1,435</b>	<b>\$0</b>	

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
<b>Total Public Works - Levy</b>		<b>\$560,998</b>	<b>\$358,963</b>	<b>\$202,036</b>	<b>64.0%</b>	<b>\$122,786</b>	<b>\$128,630</b>	<b>\$58,325</b>	<b>- \$141</b>	
15-Bridge-Drop-Off Depot (Note 6)		\$3,594	\$3,230	\$364	89.9%	\$1,650	\$200	\$0	- \$200	2025
Annual - Miscellaneous Enhancements and Replacements - 2024		\$1,360	\$134	\$1,226	9.9%	\$650	\$450	\$258	\$0	2027
Brock Lands Road Expansion (Note 4)		\$2,000	\$0	\$2,000	0.0%	\$0	\$0	\$0	\$2,000	2025
Glenridge - Leachate Collection System		\$2,175	\$2,100	\$75	96.6%	\$200	\$264	\$0	\$0	2025
Glenridge - Passive Gas System		\$4,484	\$4,168	\$316	93.0%	\$3,400	\$470	\$0	\$0	2025
Humberstone - Infrastructure Upgrades		\$11,476	\$9,902	\$1,574	86.3%	\$200	\$200	\$1,338	\$0	2026
Humberstone Landfill Gas Collection and Control System Phase 3 (Note 3)		\$3,642	\$3,444	\$198	94.6%	\$100	\$0	\$0	\$139	2024
Mountain - Leachate Collection System Upgrade		\$4,102	\$457	\$3,645	11.1%	\$30	\$3,000	\$734	\$0	2026
Niagara Road 12 - Cell 4 Construction & ManHole Rehabilitation (Note 3)		\$3,830	\$3,775	\$55	98.6%	\$0	\$0	\$0	\$55	2024
Quarry Site Improvements		\$3,385	\$650	\$2,735	19.2%	\$1,200	\$1,350	\$186	\$0	2025
<b>Total Waste Management</b>		<b>\$40,048</b>	<b>\$27,861</b>	<b>\$12,187</b>	<b>69.6%</b>	<b>\$7,430</b>	<b>\$5,934</b>	<b>\$2,516</b>	<b>\$1,993</b>	
Baker Road Waste Water Treatment Plant Capacity Expansion - 2023		\$1,500	\$626	\$874	41.7%	\$911	\$574	\$0	\$0	2026
Bal Harbor Sewer Pump Station Electrical - 2020		\$2,200	\$154	\$2,046	7.0%	\$30	\$1,000	\$1,024	\$0	2025
Bender Hill Sewage Pump Station Upgrade - 2017 (Note 6)		\$8,911	\$548	\$8,363	6.2%	\$308	\$3,800	\$5,980	- \$1,618	2027

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Dain City SPS Upgrade - 2019 (Note 7)		\$4,471	\$529	\$3,942	11.8%	\$12	\$5,000	\$2,550	- \$3,612	2025
Decommission Grassy Brook Sewage Pump Station	Uninitiated	\$1,139	\$0	\$1,139	0.0%	\$0	\$0	\$1,139	\$0	2024
Decommissioning Wastewater Treatment Plant - Niagara-on-the-Lake		\$2,700	\$860	\$1,840	31.9%	\$650	\$1,590	\$0	\$0	2026
Digester & Sludge Management Program - 2024		\$2,500	\$0	\$2,500	0.0%	\$1,000	\$100	\$1,400	\$0	2026
Digester & Sludge Program - 2020		\$2,450	\$715	\$1,735	29.2%	\$0	\$1,940	\$0	\$0	2025
Digester & Sludge Program - 2021		\$2,300	\$2,086	\$214	90.7%	\$338	\$0	\$0	\$0	2024
Digester Management - CB, WE, PW - 2023		\$4,000	\$644	\$3,356	16.1%	\$2,864	\$1,000	\$0	\$0	2026
Forcemain Replacement Beaverdams Sewage Pump Station		\$9,015	\$6,614	\$2,401	73.4%	\$2,903	\$2,903	\$0	\$0	2024
Forcemain Replacement Bridgeport Sewage Pump Station		\$3,645	\$3,599	\$46	98.7%	\$327	\$0	\$0	\$0	2024
Forcemain Replacement Campden Sewage Pump Station		\$1,120	\$1,104	\$16	98.6%	\$140	\$0	\$0	\$0	2024
Forcemain Replacement Carleton Pump Station (Note 3)		\$1,185	\$1,184	\$1	99.9%	\$1	\$0	\$0	\$11	2024
Forcemain Replacement East Side Sewage Pump Station (Note 5)		\$1,975	\$854	\$1,121	43.2%	\$500	\$621	\$0	\$9	2025
Forcemain Replacement Jordan Valley Sewage Pump Station		\$3,175	\$632	\$2,543	19.9%	\$40	\$2,148	\$603	\$0	2026
Generator Replacement - Seaway Wastewater Treatment Plant (Note 5)		\$3,375	\$667	\$2,708	19.8%	\$20	\$3,000	\$0	\$15	2025

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Lagoon Upgrade program - Stevensville/Douglastown		\$9,300	\$8,274	\$1,026	89.0%	\$2,500	\$1,851	\$0	\$0	2024
Lakewood Garden Sewage Pump Station Upgrade - 2020 (Note 5)		\$3,100	\$239	\$2,861	7.7%	\$20	\$2,000	\$848	\$5	2027
Mill St Area Sanitary - 2021		\$1,650	\$1,278	\$372	77.4%	\$1,445	\$25	\$0	\$0	2025
Miscellaneous Program - Chemical System Upgrades - 2017		\$2,100	\$1,975	\$125	94.0%	\$125	\$0	\$0	\$0	2024
Miscellaneous Program - Chemical System Upgrades - 2018		\$2,450	\$1,504	\$946	61.4%	\$1,894	\$0	\$0	\$0	2025
Niagara Falls Overflow Diversion - McLeod	Uninitiated	\$1,891	\$0	\$1,891	0.0%	\$0	\$0	\$1,891	\$0	2024
Ontario St PS Upgrades - 2021		\$2,100	\$1,856	\$244	88.4%	\$400	\$1,000	\$492	\$0	2028
Pump Station Capacity Expansion Program - Odour Control - Smithville		\$1,700	\$1,495	\$205	87.9%	\$300	\$300	\$90	\$0	2024
Pump Station Improvement Program - Catharine St (Note 5)		\$2,088	\$990	\$1,098	47.4%	\$992	\$383	\$20	\$49	2025
Pump Station Improvement Program - Cole Farm		\$5,450	\$5,421	\$29	99.5%	\$3,005	\$0	\$0	\$0	2025
Pump Station Improvement Program - Design		\$5,711	\$5,700	\$11	99.8%	\$54	\$0	\$0	\$0	2024
Pump Station Improvement Program - East Side Port Colborne		\$5,500	\$560	\$4,940	10.2%	\$0	\$0	\$4,940	\$0	2025
Pump Station Improvement Program - George St (Note 2)		\$2,850	\$2,434	\$416	85.4%	\$296	\$0	\$0	\$159	2024
Pump Station Improvement Program - Hunters Pointe (Note 2)		\$1,170	\$1,083	\$87	92.6%	\$16	\$0	\$0	\$77	2024
Pump Station Improvement Program - Lakeshore Road		\$7,400	\$860	\$6,540	11.6%	\$52	\$5,000	\$1,567	\$0	2026

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Pump Station Improvement Program - Laurie Ave		\$7,200	\$4,503	\$2,697	62.5%	\$1,350	\$5,399	\$0	\$0	2026
Pump Station Improvement Program - Mewburn		\$8,735	\$784	\$7,951	9.0%	\$202	\$1,500	\$6,270	\$0	2027
Pump Station Improvement Program - NOTL, Garrison Rd, William St		\$3,285	\$3,140	\$145	95.6%	\$0	\$0	\$145	\$0	2024
Pump Station Improvement Program - Shirley Road (Note 5)		\$3,900	\$2,162	\$1,738	55.4%	\$400	\$3,000	\$0	\$35	2024
Pump Station Improvement Program - Woodsvew		\$2,920	\$499	\$2,421	17.1%	\$125	\$501	\$1,877	\$0	2027
Renown SPS Upgrade - 2019 (Note 5)		\$1,750	\$570	\$1,180	32.6%	\$40	\$480	\$713	\$4	2027
Seaway Wastewater Treatment Plant Ferric Upgrade - 2020 (Note 5)		\$2,950	\$392	\$2,558	13.3%	\$1,950	\$600	\$0	\$20	2025
Sewer & Forcemain Program - Dain City		\$12,252	\$12,025	\$227	98.1%	\$1,000	\$348	\$0	\$0	2025
Sewer & Forcemain Program - Tupper Dr Trunk (Note 9)		\$6,410	\$3,974	\$2,436	62.0%	\$403	\$986	\$256	\$1,325	2025
Sewer Relining Program (Note 5)		\$1,361	\$1,346	\$14	99.0%	\$0	\$0	\$0	\$15	2028
Sewer Trunk Rehabilitation - Thundering Waters (Note 5)		\$11,300	\$9,699	\$1,601	85.8%	\$1,500	\$9,500	\$45	\$1	2026
Sludge Septic Haulage Program - 2021		\$2,000	\$474	\$1,526	23.7%	\$50	\$200	\$1,683	\$0	2026
South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station		\$600	\$0	\$600	0.0%	\$0	\$0	\$600	\$0	2028

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station	Uninitiated	\$5,312	\$0	\$5,312	0.0%	\$0	\$0	\$5,312	\$0	2028
South Niagara Falls Wastewater Treatment Plant Forcemain - Black Horse Pump Station	Uninitiated	\$3,322	\$0	\$3,322	0.0%	\$0	\$0	\$3,322	\$0	2024
South Niagara Falls Wastewater Treatment Plant Forcemain - Peel St	Uninitiated	\$5,921	\$0	\$5,921	0.0%	\$0	\$0	\$5,921	\$0	2024
South Niagara Falls Wastewater Treatment Plant Outfall		\$780	\$0	\$780	0.0%	\$0	\$0	\$780	\$0	2030
South Niagara Falls Wastewater Treatment Plant Outfall	Uninitiated	\$4,962	\$0	\$4,962	0.0%	\$0	\$0	\$4,962	\$0	2025
South Niagara Falls Wastewater Treatment Plant Trunk		\$6,264	\$5,364	\$900	85.6%	\$200	\$4,000	\$1,942	\$0	2027
South Niagara Falls Wastewater Treatment Plant Trunk	Uninitiated	\$101,557	\$0	\$101,557	0.0%	\$0	\$0	\$101,557	\$0	2025
South Niagara Falls Wastewater Treatment Plant Trunk Sewer	Uninitiated	\$19,612	\$0	\$19,612	0.0%	\$0	\$0	\$19,612	\$0	2028
Spring Gardens Sewer Pump Station Upgrade - 2021		\$13,026	\$443	\$12,583	3.4%	\$184	\$12,508	\$50	\$0	2026
SPS & FM Upgrade at City Hall - Port Colborne - 2018 (Note 7)		\$3,439	\$584	\$2,855	17.0%	\$100	\$4,000	\$1,444	-\$2,595	2025
Storage Facility Upgrade - Garner Road (Note 5)		\$6,590	\$693	\$5,897	10.5%	\$220	\$3,000	\$2,900	\$6	2026
Streamside SPS Upgrade - 2023 (Note 8)		\$1,314	\$10	\$1,304	0.8%	\$100	\$3,176	\$60	-\$2,032	2026
Supervisory Control and Data Acquisition Upgrades - 2024 (Note 2)		\$1,000	\$534	\$466	53.4%	\$210	\$0	\$0	\$256	2024



# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Trunk Sewer Quaker Road - 2020 (Note 10)		\$12,198	\$11,866	\$332	97.3%	\$6,559	\$1,110	\$0	\$1,459	2025
Waste Water Treatment Plant Digester Upgrade - Anger Ave - 2018		\$2,150	\$1,099	\$1,051	51.1%	\$40	\$500	\$1,427	\$0	2027
Wastewater Treatment Plant Capacity Expansion - Niagara-on-the-Lake		\$47,895	\$47,544	\$351	99.3%	\$0	\$0	\$492	\$0	2024
Wastewater Treatment Plant Capacity Expansion - South Niagara Falls		\$31,076	\$28,087	\$2,989	90.4%	\$0	\$0	\$15,162	\$0	2029
Wastewater Treatment Plant Capacity Expansion - South Niagara Falls	Uninitiated	\$216,582	\$0	\$216,582	0.0%	\$0	\$0	\$216,582	\$0	2028
Wastewater Treatment Plant Electrical Upgrade - Seaway - 2019 (Note 5)		\$1,295	\$147	\$1,148	11.4%	\$0	\$15	\$1,143	\$27	2025
Wastewater Treatment Plant Infl Channel - Seaway - 2019 (Note 7)		\$4,895	\$443	\$4,452	9.1%	\$1,000	\$7,000	\$2,000	-\$5,530	2024
Wastewater Treatment Plant Upgrade - Fine Bubble Aeration - Port Dalhousie		\$39,500	\$38,377	\$1,123	97.2%	\$1,057	\$100	\$1,023	\$0	2028
Wastewater Treatment Plant Upgrade - Niagara Falls		\$62,031	\$58,205	\$3,825	93.8%	\$14,324	\$9,549	\$0	\$0	2026
Wastewater Treatment Plant Upgrade - Port Weller (Note 2)		\$5,900	\$4,370	\$1,530	74.1%	\$1,945	\$500	\$0	\$730	2026
Wastewater Treatment Plant Upgrade - Welland		\$24,373	\$23,748	\$625	97.4%	\$750	\$673	\$0	\$0	2025
Wastewater Treatment Plant Upgrade - Welland Phase 2		\$2,400	\$642	\$1,758	26.7%	\$800	\$958	\$0	\$0	2025

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Wastewater Treatment Plant WGB Upgrades - Port Dalhousie - 2021		\$5,900	\$5,112	\$788	86.6%	\$257	\$3,385	\$1,991	\$0	2026
<b>Total Wastewater</b>		<b>\$804,077</b>	<b>\$321,324</b>	<b>\$482,754</b>	<b>40.0%</b>	<b>\$55,907</b>	<b>\$107,222</b>	<b>\$421,813</b>	<b>-\$11,185</b>	
Bemis ET Replacement - 2021		\$2,500	\$309	\$2,191	12.4%	\$1,117	\$1,191	\$0	\$0	2028
Decew High Lift Pump Sizing		\$2,731	\$2,534	\$197	92.8%	\$620	\$0	\$0	\$0	2025
DeCew Low Lift Booster - 2019		\$14,707	\$12,201	\$2,506	83.0%	\$2,106	\$4,984	\$5,284	\$0	2027
DeCew Plant 1 Mixing System - 2021		\$1,850	\$180	\$1,670	9.7%	\$60	\$20	\$1,675	\$0	2028
DeCew UV Upgrade - 2019		\$1,550	\$1,394	\$156	90.0%	\$1,363	\$0	\$0	\$0	2024
DeCew Water Treatment Plant Intake Building		\$5,449	\$5,319	\$129	97.6%	\$405	\$129	\$0	\$0	2024
Elevated Tank - Corrosion Protection - Virgil (Note 3)		\$2,414	\$2,384	\$30	98.7%	\$10	\$0	\$0	\$28	2024
Elevated Tank - New - Fort Erie (Note 6)		\$23,755	\$914	\$22,841	3.8%	\$313	\$12,740	\$10,171	-\$209	2026
Elevated Tank - New - Pelham		\$2,820	\$1,028	\$1,792	36.5%	\$1,370	\$1,000	\$0	\$0	2025
Elevated Tank Replacement - Lundy's Lane (Note 5)		\$3,000	\$280	\$2,720	9.3%	\$90	\$240	\$2,475	\$7	2024
Glendale Watermain Valves - 2023 (Note 5)		\$1,000	\$0	\$1,000	0.0%	\$50	\$949	\$0	\$1	2026
Granular Activated Carbon Replacement Program - 2021		\$2,500	\$2,452	\$48	98.1%	\$501	\$0	\$0	\$0	2024
Meter Replacement Program (Note 5)		\$3,900	\$3,855	\$45	98.8%	\$132	\$132	\$0	\$5	2025
Miscellaneous Program - System Storage - Grimsby		\$20,914	\$19,971	\$943	95.5%	\$50	\$1,000	\$93	\$0	2026
New Transm Main in Smithville - 2021		\$7,463	\$16	\$7,447	0.2%	\$20	\$20	\$7,407	\$0	2026

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Pumping Station Upgrades - Shoalts Drive		\$1,400	\$863	\$537	61.6%	\$1,055	\$337	\$0	\$0	2025
Reservoir & Storage Program - 2021		\$3,000	\$773	\$2,227	25.8%	\$2,497	\$0	\$0	\$0	2024
Reservoir and Storage Program - 2019 (Note 7)		\$2,450	\$2,127	\$323	86.8%	\$10	\$3,724	\$0	-\$1,421	2024
St.Davids Chlorination Facility Upgrade - 2020		\$2,750	\$212	\$2,538	7.7%	\$1,538	\$1,007	\$0	\$0	2025
Transmission Main over Welland River		\$4,080	\$6	\$4,074	0.2%	\$2,000	\$2,074	\$0	\$0	2025
TruckMain Upgrade - Grimsby Water Treatment Plant - 2022		\$5,800	\$498	\$5,302	8.6%	\$347	\$2,500	\$2,768	\$0	2025
Valve Rehabilitation - Drummond Road		\$3,200	\$176	\$3,024	5.5%	\$100	\$2,969	\$0	\$0	2025
Water Treatment Plant Expansion - Grimsby		\$6,500	\$684	\$5,816	10.5%	\$375	\$2,500	\$3,338	\$0	2025
Water Treatment Plant Raw Water Intake - Niagara Falls		\$4,771	\$2,629	\$2,142	55.1%	\$2,000	\$801	\$0	\$0	2026
Water Treatment Plant Roadway & Parking Lot - Grimsby (Note 3)		\$2,130	\$2,109	\$21	99.0%	\$21	\$0	\$0	\$5	2025
Water Treatment Plant Upgrade - Decew Falls - 2016 (Note 5)		\$45,350	\$42,667	\$2,683	94.1%	\$5,802	\$14,004	\$10,482	\$3	2027
Water Treatment Plant Upgrade - Decew Falls Plant 2 - 2020		\$2,000	\$267	\$1,733	13.4%	\$30	\$1,817	\$0	\$0	2028
Water Treatment Plant Upgrade - Niagara Falls - 2015		\$4,867	\$4,723	\$143	97.1%	\$342	\$0	\$0	\$0	2024
Water Treatment Plant Upgrade - Niagara Falls - 2018 (Note 5)		\$6,815	\$4,945	\$1,870	72.6%	\$2,275	\$2,053	\$25	\$749	2025

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Water Treatment Plant Upgrade - Port Colborne		\$11,700	\$11,351	\$349	97.0%	\$878	\$296	\$0	\$0	2025
Water Treatment Plant Upgrade - Rosehill - 2017		\$2,686	\$1,027	\$1,659	38.2%	\$200	\$1,000	\$960	\$0	2024
Water Treatment Plant Upgrade - Rosehill (Note 2)		\$15,000	\$14,463	\$537	96.4%	\$547	\$0	\$0	\$1	2024
Water Treatment Plant Upgrade - Welland - 2017		\$5,000	\$3,816	\$1,184	76.3%	\$2,000	\$250	\$940	\$0	2026
Watermain Program - Along CNR Grimsby		\$23,425	\$23,073	\$353	98.5%	\$300	\$1,000	\$1,125	\$0	2024
Watermain Program - Barrick Road		\$1,965	\$435	\$1,530	22.2%	\$1,306	\$1,000	\$0	\$0	2025
Watermain Program - Downing Street		\$2,931	\$2,923	\$8	99.7%	\$279	\$0	\$0	\$0	2024
Watermain Program - Welland Canal Extension		\$9,420	\$984	\$8,436	10.4%	\$4,792	\$4,436	\$0	\$0	2025
Watermain Program - Welland East and West		\$4,800	\$4,627	\$173	96.4%	\$173	\$0	\$0	\$0	2024
Watermain Replacement - Vineland 19th Street and Glen Road		\$1,472	\$1,019	\$453	69.2%	\$453	\$0	\$0	\$0	2024
Watermain Replacement Ontario St Lincoln - 2020		\$18,336	\$15,823	\$2,513	86.3%	\$8,513	\$3,549	\$1,250	\$0	2026
Watermain Replacement Victoria Ave King - 2020		\$2,350	\$2,272	\$78	96.7%	\$200	\$400	\$500	\$0	2025

# Capital Project Forecast (in thousands of dollars) - Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2024 Forecasted Expenditures	2025 Forecasted Expenditures	2026 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Watermain Security Study - Decew Water Treatment Plant to Townline Rd E		\$3,500	\$926	\$2,574	26.5%	\$1,319	\$2,074	\$0	\$0	2028
York Road Watermain Replace - 2021		\$11,800	\$436	\$11,364	3.7%	\$6,364	\$5,025	\$0	\$0	2025
<b>Total Water Works</b>		<b>\$306,051</b>	<b>\$198,690</b>	<b>\$107,360</b>	<b>64.9%</b>	<b>\$53,922</b>	<b>\$75,221</b>	<b>\$48,493</b>	<b>- \$831</b>	
<b>Total Projects with remaining budgets greater than \$1 million</b>		<b>\$2,350,606</b>	<b>\$1,440,555</b>	<b>\$910,051</b>	<b>61.3%</b>	<b>\$304,211</b>	<b>\$404,682</b>	<b>\$560,195</b>	<b>- \$7,184</b>	

## Capital Variance Project Summary (in thousands of dollars)

Capital projects sometimes require more or less than the approved budget. Throughout the year, project variances are managed through either requesting extra budget dollars from the Capital Variance Project (CVP), or by transferring excess capital project budget dollars to the CVP through a budget reduction.

Transfers to the CVP do not require approval. Requests less than \$250, one-time or cumulative on a project, may be approved by the departmental Commissioner or Director, in combination with the Commissioner of Corporate Services. Requests in excess of \$250, one-time or cumulative on a project, require Council approval. Throughout the year, the balances of the CVPs are monitored and, if significant excess exists, would be adjusted by transferring the excess to the respective capital reserve following Council approval. During Q1 and Q2 2024, 77% of projects closed with a surplus.

The excess funds in the Levy and Water CVPs have been identified as a funding source for the 2025 Capital Budget and will be transferred to the reserve at year-end. Remaining excess funds will remain in the CVP to provide more flexibility to address inflationary costs pressures.

Capital Variance Project Reconciliation	Levy Programs	Waste Management	Wastewater	Water	Total Programs
<b>Balance at December 31, 2023</b>	<b>\$5,699</b>	<b>\$1,000</b>	<b>\$4,261</b>	<b>\$11,354</b>	<b>\$22,314</b>
Transfer to Active Capital Projects	- \$1,220	- \$160	- \$835	- \$2,071	- \$4,287
Budget Reductions on Active Capital Projects	\$190	\$950	\$4,699	\$8,989	\$14,828
Transfers from Closed Capital Projects	\$0	\$294	\$1,520	\$3,373	\$5,187
<b>Balance at July 26, 2024</b>	<b>\$4,669</b>	<b>\$2,084</b>	<b>\$9,645</b>	<b>\$21,645</b>	<b>\$38,043</b>
Committed to 2025 capital budget				- \$6,687	- \$6,687
<b>Uncommitted Balance at July 26, 2024</b>	<b>\$4,669</b>	<b>\$2,084</b>	<b>\$9,645</b>	<b>\$14,958</b>	<b>\$31,356</b>

## Operating Budget Amendments & Adjustment Summary (in thousands of dollars)

The following identifies all budget amendments & adjustments as per budget control policy 2017-63.

Department	Adjustment Amount	Adjustment Description
<b>Original Budget Revenue &amp; Expenditures</b>	<b>\$1,345,007</b>	
Community Services	1,398	To record one time funding from MCCSS (Ministry of Children, Community and Social Assistance) to Ontario Works delivery partners to support extraordinary costs related to Asylum Seeker and Project Management staffing and discretionary program spending per COM 7-2024.
Community Services	1,256	To record one-time funding for the Reaching Home program to support homelessness initiatives per COM 6-2024 detailing the allocation of the funds to Emergency Shelter Solutions, Outreach Support, and Minor Capital for shelters to enhance capacity.
Community Services	100	To record one-time funding from Ontario Works in 2024 to support technology refreshes in the Social Assistance and Employment Opportunities division of community services. The refresh will support an enhanced workflow and life stabilization supports for clients as well as a Data Analyst temporary position.
Community Services	467	To record funding received from the Preceptor Resource and Education Program in Long-Term Care (PREP) for the period April - June 2024 and to re-align the budgets of the long-term Care Homes of Gilmore Lodge and Upper Canada Lodge due to a delay in the opening of the Gilmore Lodge. PREP funding will be used to offset the costs of the operational delay.
Community Services	577	To recognize deferred revenue from the Niagara Childrens Planning Committee (NCPG) and the Laidlaw Foundation to be used for workforce initiatives. Adjustment also recognizes deferred revenue from the Canada-wide Early Learning and Child Care grant carried forward from 2023 commitments.
Community Services	13,181	To record in year funding from the Ministry of Education (MEDU) per COM 3-2024 to support the Canada-wide Early Learning Child Care (CWELCC) program including a CWELCC compliance position and a licensed Home Child Care Advisor. Additional funding is also recorded from MEDU to support Niagara's Early Years and Child Care System.
Corporate Services	28,254	To record 2024 encumbrance adjustment as detailed in the 2023 Year-End Results and Transfer Report as per CSD 10-2024
Niagara Regional Police Services	693	To record in year funding from the Victim Support Grant, Mobile Crisis Response Team Enhancement Grant, Preventing Auto Theft Grant, and fully funded secondment for one Detective Constable to the Organized Crime Towing and Auto Theft Team.

# Operating Budget Amendments & Adjustment Summary (in thousands of dollars) - Continued

Department	Adjustment Amount	Adjustment Description
Niagara Transit Commission	772	To record one-time funding from the Investing in Canada Infrastructure Program (ICIP) for Project NIR-07 relating to zero emissions operating costs. Funding to be spent on consulting and salary costs related to the project for 2024.
Public Health	280	To recognize deferred revenue from the Ministry of Natural Resources in Emergency Management to support legacy gas well capping. Funds will be used for additional temporary staff and operating program supplies.
<b>Total Budget Adjustment</b>	<b>46,977</b>	
<b>December 31, 2024 Adjusted Budget</b>	<b>1,391,984</b>	



## Reserve Summary (in thousands of dollars)

Reserves are an important tool to assist in financial management and planning of a municipality. Prudent use of reserves help mitigate fluctuations in taxation and rate requirements and assist in funding capital projects. Reserves are governed by the Region's Reserve and Reserve Fund Policy C-F-013.

At December 31, 2024 the Region's forecasted consolidated and uncommitted reserve balance was \$220,721 (\$245,780 at December 31, 2023). The ratio of debt to reserves is an important marker of fiscal sustainability. The lower the ratio, the more financial flexibility that is available to respond to new requirements, and the more secure Niagara Region's overall financial position. The Region's debt to reserve ratio stands at 61% (63% at December 31, 2023)

Description	Balances at December 31, 2023	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balances at June 30, 2024	Forecast Transfers from Operating	Forecast Transfers to Operating	Forecast Interest	Year-end Transfers*	Forecast Balances at December 31, 2024	Capital Committed to Uninitiated Projects	Balances Available at December 31, 2024
Wastewater Capital	\$12,204	\$14,725	\$0	-\$20,560	\$261	\$6,630	\$22,414	\$0	\$261	-\$2,301	\$27,004	\$0	\$27,004
Water Capital	\$30,987	\$12,045	\$0	-\$20,298	\$495	\$23,229	\$12,468	\$0	\$495	\$0	\$36,192	\$0	\$36,192
Waste Management	\$24,577	\$890	\$0	-\$1,883	\$219	\$23,803	\$890	\$0	\$219	\$0	\$24,912	\$0	\$24,912
General Capital Levy <sup>1</sup>	\$27,292	\$40,759	-\$255	-\$63,184	\$0	\$4,612	\$13,592	-\$255	\$0	\$0	\$17,949	-\$650	\$17,299
Infrastructure Deficit	\$1,555	\$4,053	\$0	-\$5,500	\$0	\$108	\$0	\$0	\$0	\$0	\$108	\$0	\$108
Court Services Facility Renewal	\$4,101	\$100	\$0	\$0	\$0	\$4,201	\$100	\$0	\$0	\$0	\$4,301	\$0	\$4,301
NRH Owned Units	\$8,810	\$1,458	\$0	-\$10,124	\$0	\$144	\$1,458	\$0	\$0	\$0	\$1,602	\$0	\$1,602
NRPS Long-Term Accommodation (LTA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ontario Police Video Training Alliance	\$80	\$0	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$80	\$0	\$80
Police Capital Levy	\$647	\$965	\$0	-\$1,883	\$0	-\$271	\$965	\$0	\$0	\$0	\$694	\$0	\$694
Police Vehicle and Equipment Replacement	\$78	\$1,128	\$0	-\$2,243	\$0	-\$1,037	\$1,128	\$0	\$0	\$0	\$91	\$0	\$91
Transit Capital	\$1,460	\$1,083	\$0	-\$2,059	\$0	\$484	\$1,083	\$0	\$0	\$0	\$1,567	\$0	\$1,567
<b>Total Capital Reserves</b>	<b>\$111,791</b>	<b>\$77,206</b>	<b>-\$255</b>	<b>-\$127,734</b>	<b>\$975</b>	<b>\$61,983</b>	<b>\$54,098</b>	<b>-\$255</b>	<b>\$975</b>	<b>-\$2,301</b>	<b>\$114,500</b>	<b>-\$650</b>	<b>\$113,850</b>
Wastewater Stabilization	\$2,017	\$0	-\$647	\$0	\$22	\$1,392	\$0	-\$647	\$22	-\$680	\$87	\$0	\$87

# Reserve Summary (in thousands of dollars) - Continued

Description	Balances at December 31, 2023	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balances at June 30, 2024	Forecast Transfers from Operating	Forecast Transfers to Operating	Forecast Interest	Year-end Transfers*	Forecast Balances at December 31, 2024	Capital Committed to Uninitiated Projects	Balances Available at December 31, 2024
Water Stabilization	\$3,479	\$0	-\$330	\$0	\$50	\$3,199	\$0	-\$330	\$50	\$1,050	\$3,969	\$0	\$3,969
Waste Management Stabilization	\$7,562	\$0	\$0	\$0	\$845	\$8,407	\$0	\$0	\$845	\$1,159	\$10,411	\$0	\$10,411
Transit Stabilization	\$2,087	\$0	\$0	\$0	\$0	\$2,087	\$0	\$0	\$0	\$426	\$2,513	\$0	\$2,513
Encumbrance	\$14,358	\$0	-\$7,240	\$0	\$0	\$7,119	\$0	-\$7,061	\$0	\$0	\$58	\$0	\$58
Investment Income Stabilization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxpayer Relief	\$36,600	\$46	-\$4,462	\$0	\$0	\$32,184	\$46	-\$4,400	\$0	-\$4,754	\$23,076	\$0	\$23,076
Police Contingency	\$3,114	\$125	-\$250	\$0	\$0	\$2,989	\$125	-\$250	\$0	\$0	\$2,864	\$0	\$2,864
Police Services Board Contingency	\$242	\$0	\$0	\$0	\$0	\$242	\$0	\$0	\$0	\$0	\$242	\$0	\$242
<b>Total Corporate Stabilization Reserves</b>	<b>\$69,459</b>	<b>\$171</b>	<b>-\$12,929</b>	<b>\$0</b>	<b>\$917</b>	<b>\$57,619</b>	<b>\$171</b>	<b>-\$12,688</b>	<b>\$917</b>	<b>-\$2,799</b>	<b>\$43,220</b>	<b>\$0</b>	<b>\$43,220</b>
Ambulance Communication	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Circle Route Initiatives	\$1,133	\$0	\$0	\$0	\$0	\$1,133	\$0	\$0	\$0	\$0	\$1,133	\$0	\$1,133
Hospital Contribution	\$12,750	\$1,107	\$0	\$0	\$0	\$13,857	\$1,107	\$0	\$0	\$0	\$14,964	\$0	\$14,964
Housing Services	\$8,027	\$0	-\$210	\$0	\$0	\$7,817	\$0	-\$210	\$0	\$0	\$7,607	\$0	\$7,607
<b>Total Specified Contribution Reserves</b>	<b>\$21,910</b>	<b>\$1,107</b>	<b>-\$210</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,807</b>	<b>\$1,107</b>	<b>-\$210</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,704</b>	<b>\$0</b>	<b>\$23,704</b>
Future Benefit Costs	\$24,704	\$0	-\$125	\$0	\$0	\$24,579	\$0	-\$125	\$0	\$0	\$24,454	\$0	\$24,454
Self Insurance	\$2,270	\$0	\$0	\$0	\$0	\$2,270	\$0	\$0	\$0	\$0	\$2,270	\$0	\$2,270
Smart Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landfill Liability	\$5,399	\$1,401	\$0	-\$4,277	\$84	\$2,607	\$1,401	\$0	\$84	\$0	\$4,092	\$0	\$4,092
Police Accumulated Sick Leave	\$430	\$0	-\$100	\$0	\$0	\$330	\$0	-\$100	\$0	\$0	\$230	\$0	\$230
Police Future Benefit Cost	\$4,152	\$0	\$0	\$0	\$0	\$4,152	\$0	\$0	\$0	\$0	\$4,152	\$0	\$4,152

# Reserve Summary (in thousands of dollars) - Continued

Description	Balances at December 31, 2023	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balances at June 30, 2024	Forecast Transfers from Operating	Forecast Transfers to Operating	Forecast Interest	Year-end Transfers*	Forecast Balances at December 31, 2024	Capital Committed to Uninitiated Projects	Balances Available at December 31, 2024
Police WSIB	\$4,070	\$100	\$0	\$0	\$0	\$4,170	\$100	\$0	\$0	\$0	\$4,270	\$0	\$4,270
Transit Future Benefit	\$1,595	\$0	\$0	\$0	\$0	\$1,595	\$0	-\$1,116	\$0	\$0	\$479	\$0	\$479
<b>Total Future Liability Reserves</b>	<b>\$42,620</b>	<b>\$1,501</b>	<b>-\$225</b>	<b>-\$4,277</b>	<b>\$84</b>	<b>\$39,703</b>	<b>\$1,501</b>	<b>-\$1,341</b>	<b>\$84</b>	<b>\$0</b>	<b>\$39,947</b>	<b>\$0</b>	<b>\$39,947</b>
<b>Total (Excluding Deferred Revenues)</b>	<b>\$245,780</b>	<b>\$79,985</b>	<b>-\$13,619</b>	<b>-\$132,011</b>	<b>\$1,976</b>	<b>\$182,112</b>	<b>\$56,877</b>	<b>-\$14,494</b>	<b>\$1,976</b>	<b>-\$5,100</b>	<b>\$221,371</b>	<b>-\$650</b>	<b>\$220,721</b>

'1 Housing as a Priority Lens strategy was endorsed by Council in November 2023 through PDS 29-2023. Staff are tracking the funds generated and spent as a subset of activity through the general capital levy reserve.

The strategy allows Council the opportunity to utilize net land sales directly for housing opportunities as these arise. Below is a summary of the projects where funds were committed under this strategy. As of June 30, 2024 there have been no proceeds from land sales generated yet to offset this investment. When sales occur the net proceeds would be reported here to offset the related investments made per the strategy. There would be no future expenditure under the strategy until proceeds are realized. Staff are working on forecasting future proceeds and investments that will be a part of this strategy in the future.

Project Number & Name	Opening Project Balance - 2024	Year to Date Project Transfers	Forecast Year to Go Project Transfers	Forecast Closing Project Balance - 2024
20001466 - 21-NRPS 68 Church Demolition	\$ -	\$3,000	\$ -	\$3,000

## Deferred Revenue Summary (in thousands of dollars)

Description	Balances at December 31, 2023	Year to Date Transfers from Revenues (Collections)	Year to Date Transfers from Revenues (DC Grants)	Year to Date Transfers from Reserves (Bill 23 Impacts - Phase In/Rental Discounts)	Year to Date Transfers to Operating	Year to Date Transfers from/(to) Capital	Interest allocation	Balance at June 30, 2024	Forecast Transfers from Revenue	Forecast Interest	Committed to Capital *	Committed to Operating **	Balance Available at December 31, 2024
Development Charges-General	\$2,436	\$124	\$22	\$25	-\$92	\$0	\$61	\$2,575	\$128	\$0	\$0	-\$132	<b>\$2,571</b>
Development Charges-Police Services	\$1,264	\$480	\$90	\$109	-\$441	-\$548	\$28	\$982	\$456	-\$4	-\$361	-\$441	<b>\$632</b>
Development Charges-Roads	\$97,058	\$13,318	\$2,615	\$2,991	\$0	-\$7,121	\$2,557	\$111,418	\$15,157	-\$754	-\$76,909	\$0	<b>\$48,912</b>
Development Charges-Sewer	\$101,932	\$9,924	\$1,429	\$2,171	-\$617	-\$5,046	\$2,629	\$112,421	\$11,481	-\$600	-\$60,681	-\$250	<b>\$62,371</b>
Development Charges-Water	\$50,735	\$5,557	\$813	\$1,207	\$0	\$161	\$1,356	\$59,829	\$6,176	-\$252	-\$27,081	\$0	<b>\$38,672</b>
Development Charges-Emergency Medical	\$3,038	\$273	\$61	\$61	\$0	-\$136	\$79	\$3,375	\$407	-\$4	-\$805	\$0	<b>\$2,972</b>
Development Charges-LT Care	\$1,680	\$1,331	\$285	\$286	\$0	-\$2,087	\$39	\$1,534	\$1,903	-\$13	-\$3,881	\$0	<b>-\$457</b>
Development Charges-POA	\$413	\$3	\$0	\$0	\$0	\$0	\$10	\$427	\$0	\$0	\$0	\$0	<b>\$427</b>
Development Charges-Health	\$2,331	\$10	\$0	\$0	\$0	\$0	\$58	\$2,399	\$0	\$0	\$0	\$0	<b>\$2,399</b>

## Deferred Revenue Summary (in thousands of dollars) - Continued

Description	Balances at December 31, 2023	Year to Date Transfers from Revenues (Collections)	Year to Date Transfers from Revenues (DC Grants)	Year to Date Transfers from Reserves (Bill 23 Impacts - Phase In/Rental Discounts)	Year to Date Transfers to Operating	Year to Date Transfers from/(to) Capital	Interest allocation	Balance at June 30, 2024	Forecast Transfers from Revenue	Forecast Interest	Committed to Capital *	Committed to Operating **	Balance Available at December 31, 2024
Development Charges-Social Housing****	\$2,915	\$80	\$0	\$0	\$0	-\$894	\$62	\$2,163	\$0	-\$13	-\$1,093	\$0	\$1,057
Development Charges-Waste Division	\$5,426	\$153	\$32	\$29	-\$15	-\$1,035	\$124	\$4,713	\$269	-\$12	-\$1,292	-\$15	\$3,663
Development Charges-Transit Services	\$2,907	\$747	\$154	\$191	\$0	-\$33	\$85	\$4,051	\$776	\$4	-\$504	\$0	\$4,327
Development Charges-Public Works (Facilities & Fleet)	\$847	\$468	\$87	\$108	\$0	\$0	\$29	\$1,539	\$439	-\$18	-\$1,831	\$0	\$130
<b>Subtotal Development Charges</b>	<b>\$272,981</b>	<b>\$32,467</b>	<b>\$5,587</b>	<b>\$7,177</b>	<b>-\$1,166</b>	<b>-\$16,738</b>	<b>\$7,119</b>	<b>\$307,428</b>	<b>\$37,192</b>	<b>-\$1,667</b>	<b>-\$174,438</b>	<b>-\$839</b>	<b>\$167,676</b>
Federal Gas Tax	\$50,980	\$0	\$0	\$0	\$0	-\$7,749	\$1,170	\$44,401	\$15,027	-\$6	-\$55,002	\$0	\$4,420
Provincial Gas Tax	\$12,010	\$5,159	\$0	\$0	-\$807	-\$1,620	\$722	\$15,464	\$1,711	-\$2	-\$12,957	-\$807	\$3,410
<b>Subtotal Gas Tax</b>	<b>\$62,990</b>	<b>\$5,159</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$807</b>	<b>-\$9,369</b>	<b>\$1,892</b>	<b>\$59,865</b>	<b>\$16,738</b>	<b>-\$8</b>	<b>-\$67,959</b>	<b>-\$807</b>	<b>\$7,830</b>
<b>Total</b>	<b>\$335,971</b>	<b>\$37,626</b>	<b>\$5,587</b>	<b>\$7,177</b>	<b>-\$1,973</b>	<b>-\$26,107</b>	<b>\$9,010</b>	<b>\$367,293</b>	<b>\$53,931</b>	<b>-\$1,675</b>	<b>-\$242,397</b>	<b>-\$1,646</b>	<b>\$175,505</b>

## Deferred Revenue Summary (in thousands of dollars) - Continued

\* The capital commitments included represent all approved capital project expenditures budgeted to be funded by development charges and/or federal/provincial gas tax. Each quarter and/or year end a review of the status of the respective capital projects is completed and revenue earned is allocated accordingly. Note that Development Charges - Police Services and Development Charges - Sewer both have committed to development charge debt repayment.

\*\* The operating commitments included represent all approved operating projects budgeted to be funded by development charges. Each quarter and/or year end a review of the status of the respective operating projects is completed and revenue earned is allocated accordingly.

### Summary of All Mandatory and Discretionary Grants, per Regional Development Charge Bylaw (2023)

Grant Category	Actuals		Total	Forecast	Annual Actuals/Forecast	Annual Budget	Annual Variance
	Q1	Q2					
Mandatory Exemptions:							
Bill 23 Phase-In (M)	\$5,561	\$1,598	\$7,159	\$1,074	\$8,233		
Bill 23 Purpose-Built Rental Discounts	\$0	\$19	\$19	\$19	\$37		
Intensification RDC Reductions - (M)	\$634	\$2,235	\$2,869	\$2,869	\$5,738		
Board of Education - (M)	\$0	\$0	\$0	\$0	\$0		
<b>Subtotal - Mandatory Exemptions</b>	<b>\$6,196</b>	<b>\$3,851</b>	<b>\$10,046</b>	<b>\$3,961</b>	<b>\$14,008</b>	<b>\$11,685</b>	<b>-\$2,323</b>
Brownfield - (D)	\$381	\$178	\$559	\$4,842	\$5,401	\$4,820	-\$581
Smart Growth Niagara - (D)	\$20	\$0	\$20	\$372	\$393	\$76	-\$317
Agriculture - (D)	\$353	\$875	\$1,228	\$1,228	\$2,455	\$5,225	\$2,770
Place of Worship - (D)	\$0	\$125	\$125	\$0	\$125	\$96	-\$29
Non-Profit Housing (Bill 23) - (M)	\$0	\$0	\$0	\$618	\$618	\$618	\$0
Afford. Rental Housing - (D)	\$0	\$0	\$0	\$948	\$948	\$948	\$0
Other - (D)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal - Other Economic Incentives</b>	<b>\$6,950</b>	<b>\$5,028</b>	<b>\$11,978</b>	<b>\$11,970</b>	<b>\$23,948</b>	<b>\$23,467</b>	<b>-\$480</b>
<b>Non-Profit - (D)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>
50% Industrial Expansion - (M)	\$0	\$12	\$12	\$12	\$23		
Industrial and Gateway - (D)	\$0	\$795	\$795	\$6,231	\$7,026		
<b>Subtotal - Industrial and Gateway</b>	<b>\$0</b>	<b>\$807</b>	<b>\$807</b>	<b>\$6,243</b>	<b>\$7,050</b>	<b>\$1,452</b>	<b>-\$5,598</b>
<b>Total</b>	<b>\$6,950</b>	<b>\$5,835</b>	<b>\$12,785</b>	<b>\$18,262</b>	<b>\$31,047</b>	<b>\$24,969</b>	<b>-\$6,078</b>

Note: (D) – Discretionary, (M) – Mandatory

## Deferred Revenue Summary (in thousands of dollars) - Continued

### Details for Application Based Regional Development Charge Grants (2024)

#### 2024 Brownfield RDC Reduction Program Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Approved Eligible Costs	Grants Paid to Date	Grants Paid 2024
Grants Application Prior to 2022 <sup>1,2</sup>				\$50,429	\$11,025	\$0
181 Queen St	May 2, 2018	Residential Subdivision	Thorold	\$27,869	\$2,377	\$559
<b>Total</b>				<b>\$78,299</b>	<b>\$13,401</b>	<b>\$559</b>

<sup>1</sup>Grants awarded in prior years may be paid in current or future periods depending on the timing of building permit issuance.

<sup>2</sup>Conditional grant awarded pending submission of final information from applicant.

#### 2024 Non-Profit RDC Grant Applicants and Approved Amounts

Organization	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2023
Q1-Q2 Applications:					
<b>Total</b>				<b>\$0</b>	<b>\$0</b>

## Deferred Revenue Summary (in thousands of dollars) - Continued

### 2024 Discretionary Industrial RDC Grant Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2023
Applications:					
18 Seapark Dr	Aug 28, 2023	Manufacturer of pool liners and safety covers	St. Catharines	\$66	\$66
6159 Spring Creek Rd	Mar 7, 2024	Custom metal fabrication and structural steel framework facility	West Lincoln	\$191	\$191
1555 Elm St	Dec 18, 2023	Manufacturer of xantham gum for food and industrial applications	Port Colborne	\$462	\$462
2626 Winger Rd	Sep 25, 2023	Manufacturing facility for power restoration equipment	Fort Erie	\$75	\$75
<b>Total</b>				<b>\$795</b>	<b>\$795</b>



## Operating Reserve Transfer Reconciliation (in thousands of dollars)

All transfers to and from Reserves and Reserve Funds are identified in an approved annual budget (operating or capital) unless they are inflows received in a Reserve Fund from an outside source (i.e development charges, gas tax receipts). A new requirement in the reserve and reserve funds policy requires a report outlining any year-to-date or forecasted inflows and outflows that were not included in the Council approved annual budget. Below is a summary of transfers to and from reserve and reserve funds not approved in the initial annual budget.

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
<b>Council approved net operating transfers to reserves, including interest allocation to reserves</b>	<b>- \$81,310</b>	<b>- \$38,516</b>	<b>- \$119,826</b>	
<u>Additional operating reserve transfers (to)/from reserves:</u>				
2023 Encumbrances	\$7,163	\$7,037	<b>\$14,200</b>	2023 Encumbrances (CSD 10-2024) reduced by amounts included in the 2024 budget related to Niagara Transit Commission.
Capital Levy	\$3,077	\$3,077	<b>\$6,154</b>	Reversal of budgeted transfer to capital levy reserve so funds can be redirected to Geneva Street Project.
Capital Levy	\$2,728	\$2,750	<b>\$5,478</b>	Reversal of budgeted transfer of the proceeds from the sale of surplus properties. Properties are now expected to be sold in 2025 and 2026.
Capital Levy	\$0	- \$11,767	<b>- \$11,767</b>	Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Levy)
Water Capital	\$0	- \$423	<b>- \$423</b>	Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Water)
Wastewater Capital	\$0	- \$7,689	<b>- \$7,689</b>	Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Wastewater)
Tax Payer Relief	\$0	\$42	<b>\$42</b>	Forecasted transfer for the installation of gas detection system at the Welland Transit Facility.
Tax Payer Relief	\$0	\$14	<b>\$14</b>	Forecasted transfer for Transportation patrols at the Region's yards
Transit Future Benefit	\$0	\$1,116	<b>\$1,116</b>	Transfer from reserve of balance received from legacy transit agencies to fund employee future benefits
<b>Net operating transfers to reserves</b>	<b>- \$68,342</b>	<b>- \$44,358</b>	<b>- \$112,700</b>	

## Capital Reserve Transfer Reconciliation (in thousands of dollars)

All transfers to and from Reserves and Reserve Funds are identified in an approved annual budget (operating or capital) unless they are inflows received in a Reserve Fund from an outside source (i.e development charges, gas tax receipts). A new requirement in the reserve and reserve funds policy requires a report outlining any year to date or forecasted inflows and outflows that were not included in the Council approved annual budget. Below is a summary of transfers to and from reserve and reserve funds.

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
<b>Council approved net capital transfers per 2023 Budget</b>	<b>\$133,053</b>	<b>\$0</b>	<b>\$133,053</b>	Reserve Transfers to capital projects
Capital reserve transfer commitments from 2023 or prior Budget		\$650	<b>\$650</b>	2023 or prior uninitiated capital projects
<u>Q1 and Q2 additional capital reserve transfers:</u>				
Transit Capital	- \$36	\$0	- <b>\$36</b>	Returning unused funds to reserve for Project 20001871 bus replacements.
NRH Owned Units	- \$9	\$0	- <b>\$9</b>	To close project 20001533 returning unused funds to reserve
NRH Owned Units	- \$314	\$0	- <b>\$314</b>	Returning funds to reserve for various NRH capital projects where alternative funding from Canada Mortgage and Housing Corporation was utilized.
NRH Owned Units	- \$683	\$0	- <b>\$683</b>	Returning funds to reserve for various NRH capital projects where alternative funding from Canada Mortgage and Housing Corporation was utilized. Original transfers being reversed were from 2023
<b>Net capital transfers</b>	<b>\$132,011</b>	<b>\$650</b>	<b>\$132,661</b>	

## Investment Report (in thousands of dollars)

Investment income during Q2 on the primary portfolio amounted to \$3,318, which is comprised of investment portfolio income and interest on cash balances.

### Investment Performance

#### Investment Income Before Transfers to Reserves:

Unfavourable investment income in Q2 of \$5,094 is a result a change in reporting related to principal protected notes (PPNs) held within the Region's investment portfolio. Actual investment income before transfers for 2024 is forecasted to unfavourable by \$6,625 due to lower than budgeted return on investments resulting from this change in PPN reporting. The 2024 budget was based on our previous methodology for recognizing interest related to PPN investments, therefore overall investment income is unfavourable at Q2 and forecasted to be unfavourable at year end as a result of this change

Budget vs Actual before Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Forecast	Q4 Forecast	Total
Budget	\$8,389	\$8,412	\$8,837	\$9,283	\$34,921
Actual	\$5,998	\$3,318	\$7,035	\$11,945	\$28,296
Variance	-\$2,391	-\$5,094	-\$1,802	\$2,662	-\$6,625

#### Year-to-date cumulative portfolio return:

Q1	Q2	Q3	Q4
2.7%	2.47%	N/A	N/A

#### Investment Income After Transfers to Reserves:

Investment income is unfavourable by \$7,043 in Q2 after allocations to deferred revenues and rate reserves. Investment income after transfers for 2024 compared to budget is forecasted to be unfavourable by \$605 as a result of a change in reporting related to PPNs resulting in lower than budgeted investment income forecasted. This is offset by forecasted lower than budgeted transfers to deferred revenues resulting from a lower than budgeted portfolio rate and forecasted revenue related to the anticipated call of several PPNs.

Budget vs Actual after Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Forecast	Q4 Forecast	Total
Budget	\$8,389	\$8,412	\$8,837	\$9,283	\$34,921
Net Budget Transfers	-\$4,266	-\$4,267	-\$4,265	-\$4,267	-\$17,065
Budget (Net)	\$4,123	\$4,145	\$4,572	\$5,016	\$17,856
Actual	\$5,998	\$3,318	\$7,035	\$11,945	\$28,296
Net Actual Transfers	-\$4,596	-\$6,216	\$2,436	-\$2,669	-\$11,045
Actual (Net)	\$1,402	-\$2,898	\$9,471	\$9,276	\$17,251
Variance	-\$2,721	-\$7,043	\$4,899	\$4,260	-\$605

Note: Staff monitor foreign exchange rates during the year to take advantage of favourable opportunities.

### Investment Term Holdings

Funds	Book Value	Weight
Cash Equivalent<1Yr	\$71,331	7.2%
2 Year	\$72,860	7.3%
3 Year	\$60,232	6.1%
4 Year	\$89,970	9.1%
5+ Year	\$551,776	55.5%
Subtotal (Investments)	\$846,169	85.2%
Cash	\$120,200	12.1%
Sinking Fund (Incl.Cash)	\$26,967	2.7%
<b>Total Portfolio</b>	<b>\$993,336</b>	<b>100.0%</b>

## Investment Detail (in thousands of dollars)

Institution	Type of Investment	Balance of Investment by Institution	Percentage Holdings *	Policy Percentage Limits
Bank of Montreal	Corporate	\$71,000	8.14%	15.00%
Bank of Nova Scotia	Corporate	\$75,000	8.60%	15.00%
Canadian Imperial Bank of Commerce	Corporate	\$105,983	12.15%	15.00%
National Bank of Canada	Corporate	\$73,132	8.39%	15.00%
Royal Bank of Canada	Corporate	\$146,400	16.79%	15.00%
<b>Total</b>	<b>Corporate**</b>	<b>\$471,515</b>	<b>54.07%</b>	<b>50.00%</b>
City of Hamilton	Municipal	\$9,174	1.05%	5.00%
City of Montreal	Municipal	\$16,849	1.93%	5.00%
City of Ottawa	Municipal	\$5,346	0.61%	5.00%
City of Toronto	Municipal	\$8,256	0.95%	5.00%
County of Wellington	Municipal	\$852	0.10%	5.00%
Quebec City	Municipal	\$10,280	1.18%	5.00%
Region of Halton	Municipal	\$1,520	0.17%	5.00%
Region of Peel	Municipal	\$3,508	0.40%	5.00%
Region of Waterloo	Municipal	\$15,666	1.80%	5.00%
Region of York	Municipal	\$7,752	0.89%	5.00%
Region of Durham	Municipal	\$2,234	0.26%	5.00%
Ville de Laval	Municipal	\$5,941	0.68%	5.00%
York Sinking Fund Debenture	Municipal	\$1,782	0.20%	5.00%
<b>Total</b>	<b>Municipal</b>	<b>\$89,160</b>	<b>10.22%</b>	<b>25.00%</b>
Newfoundland and Labrador Hydro	Provincial	\$8,902	1.02%	25.00%
Ontario Hydro	Provincial	\$23,015	2.64%	25.00%
Province of Alberta	Provincial	\$6,149	0.71%	25.00%
Province of British Columbia	Provincial	\$3,395	0.39%	25.00%
Province of Manitoba	Provincial	\$36,737	4.21%	25.00%
Province of New Brunswick	Provincial	\$2,558	0.29%	25.00%
Province of Newfoundland	Provincial	\$64,558	7.40%	25.00%
Province of Nova Scotia	Provincial	\$7,715	0.88%	25.00%
Province of Ontario	Provincial	\$43,842	5.03%	25.00%
Province of Prince Edward Island	Provincial	\$1,708	0.20%	25.00%
Province of Quebec	Provincial	\$89,308	10.24%	25.00%
Province of Saskatchewan	Provincial	\$4,995	0.57%	25.00%
Quebec Hydro	Provincial	\$15,205	1.74%	25.00%
<b>Total</b>	<b>Provincial</b>	<b>\$308,085</b>	<b>35.33%</b>	<b>75.00%</b>
<b>Region of Niagara Debentures</b>	<b>Municipal</b>	<b>\$3,339</b>	<b>0.38%</b>	<b>100.00%</b>
<b>Total Niagara Region Investments (excl Cash)</b>		<b>\$872,099</b>	<b>100.00%</b>	<b>100.00%</b>
General Chequing **	Cash	\$20,541		
Savings	Cash	\$99,659		
NRH	Cash	\$0		
Sinking Fund	Cash	\$1,037		
<b>Total</b>		<b>\$121,237</b>		
<b>TOTAL including Cash</b>		<b>\$993,336</b>		

\*The percentage of the Region's portfolio held in Corporate Investments at Q2 is temporarily higher than our policy percentage limits. The Region's Investment Policy is currently under review pending Council approval. The proposed policy increases the policy limit for corporate investments to 60%. The Region has several corporate investments maturing in Q3 2024 which will bring the percentage of corporate investments below the threshold, therefore if the policy recommendations are not approved the Region will be once again inside our policy limits within 180 days

\*\* Cash balances shown are the amounts held by the financial institution at the end of the quarter and do not include adjustments for outstanding payments or deposits or the NRH general operating account and payroll trust accounts. Balances include USD funds converted at quarter end-spot rate of 1.3226.

## Debt Report (in thousands of dollars)

On October 26, 2022, S&P (Standard & Poor's) reaffirmed Niagara's rating of AA+. The rating reflects the views on Canadian municipal governments' improved institutional framework. The rating also incorporates S&P's opinion of Niagara's exceptional liquidity, strong budgetary performance and financial management, and moderate debt burden. Niagara continually strives to improve our credit rating, as it sends a strong, positive message to investors, and directly impacts our cost of borrowing in the capital markets.

Standard and Poor uses an assessment scale of 1 to 5, with an assessment score of 1 being exceptional and 5 being the weakest score.

Key Rating Factor	Institutional Framework	Economy	Financial Management	Budgetary Performance	Liquidity	Debt Burden
Standard & Poor's Assessment	1	3	2	2	1	2

Department	Total Debt as at December 31, 2023 including Sinking Fund Assets	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at June 30, 2024 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2024	Annual Repayment Limits**
General Government	\$18,687	\$0	-\$650	-\$64	\$17,973	-\$1,428	\$0	\$16,546	
Police	\$75,886	\$0	-\$963	-\$239	\$74,684	-\$3,707	\$9,010	\$79,987	
Transportation	\$108,602	\$0	-\$661	-\$276	\$107,665	-\$12,225	\$45,691	\$141,131	
Public Health	\$8,874	\$0	-\$83	\$0	\$8,791	-\$392	\$3,037	\$11,436	
Community Services	\$22,863	\$0	-\$736	\$0	\$22,127	-\$877	\$135,183	\$156,431	
NRH	\$33,254	\$0	-\$278	\$0	\$32,976	-\$6,715	\$6,742	\$33,003	
Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Levy</b>	<b>\$268,166</b>	<b>\$0</b>	<b>-\$3,371</b>	<b>-\$579</b>	<b>\$264,216</b>	<b>-\$25,344</b>	<b>\$199,663</b>	<b>\$438,534</b>	
NRT	\$12,931	\$0	-\$161	\$0	\$12,770	-\$1,743	\$0	\$11,027	
Waste Management									
Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Waste Diversion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Waste Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Special Levy</b>	<b>\$12,931</b>	<b>\$0</b>	<b>-\$161</b>	<b>\$0</b>	<b>\$12,770</b>	<b>-\$1,743</b>	<b>\$0</b>	<b>\$11,027</b>	

## Debt Report (in thousands of dollars)- Continued

Department	Total Debt as at December 31, 2023 including Sinking Fund Assets	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at June 30, 2024 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2024	Annual Repayment Limits**
Wastewater	\$62,982	\$0	-\$1,931	-\$1,223	\$59,828	-\$480	\$287,023	\$346,371	
Water	\$22,480	\$0	-\$251	-\$304	\$21,925	-\$331	\$6,644	\$28,238	
<b>Total Rate</b>	<b>\$85,462</b>	<b>\$0</b>	<b>-\$2,182</b>	<b>-\$1,527</b>	<b>\$81,753</b>	<b>-\$811</b>	<b>\$293,667</b>	<b>\$374,609</b>	
<b>Total Niagara Region</b>	<b>\$366,559</b>	<b>\$0</b>	<b>-\$5,714</b>	<b>-\$2,106</b>	<b>\$358,739</b>	<b>-\$27,898</b>	<b>\$493,330</b>	<b>\$824,170</b>	<b>5.81%</b>
Fort Erie	\$6,186	\$0	-\$300	\$0	\$5,886	-\$520	\$0	\$5,366	1.61%
Grimsby	\$1,658	\$0	-\$197	\$0	\$1,461	-\$200	\$0	\$1,261	1.23%
Lincoln	\$25,786	\$0	-\$372	\$0	\$25,414	-\$375	\$0	\$25,039	2.99%
Niagara-on-the-Lake	\$6,324	\$0	-\$194	\$0	\$6,130	-\$338	\$0	\$5,792	2.18%
Niagara Falls	\$71,295	\$0	-\$2,129	\$0	\$69,166	-\$2,835	\$0	\$66,331	4.03%
Pelham	\$26,498	\$0	-\$335	\$0	\$26,163	-\$1,888	\$0	\$24,275	10.17%
Port Colborne	\$26,123	\$0	-\$426	\$0	\$25,697	-\$728	\$0	\$24,969	5.83%
St. Catharines	\$98,099	\$0	-\$1,106	-\$286	\$96,707	-\$12,446	\$0	\$84,261	9.10%
Thorold	\$440	\$0	-\$70	\$0	\$370	-\$71	\$0	\$299	1.08%
Wainfleet	\$933	\$4,645	\$0	\$0	\$5,578	-\$147	\$0	\$5,431	7.10%
Welland	\$61,009	\$0	-\$1,045	\$0	\$59,964	-\$7,877	\$0	\$52,087	10.29%
West Lincoln	\$19,301	\$0	-\$428	\$0	\$18,873	-\$428	\$0	\$18,445	7.90%
NPCA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Separate School Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Debt Assumed for Others (External)</b>	<b>\$343,652</b>	<b>\$4,645</b>	<b>-\$6,602</b>	<b>-\$286</b>	<b>\$341,409</b>	<b>-\$27,853</b>	<b>\$0</b>	<b>\$313,556</b>	
<b>Total Niagara Region &amp; External</b>	<b>\$710,211</b>	<b>\$4,645</b>	<b>-\$12,316</b>	<b>-\$2,392</b>	<b>\$700,148</b>	<b>-\$55,751</b>	<b>\$493,330</b>	<b>\$1,137,726</b>	

\*Unissued debt information from the local area municipalities is not provided to Niagara Region

\*\*2023 FIR data used for ARL calculation where available and 2022 FIR data used where 2023 FIRs were not available

## Accounts Receivable Aging Report (in thousands of dollars)

The accounts receivable aging report reflects all unpaid accounts greater than 120 days and greater than \$25. Listing does not include outstanding invoices at quarter-end where payments have been received prior to finalization of the Q2 Financial Update.

Customer Name	Amount Over 120	Explanation of Account	Status
City of St. Catharines	\$75	Amount of \$43 is balance of Jan. 2022 invoice for contribution to Canada Summer Games; discussions with staff are ongoing. Additional \$32 is Transit invoice for 2023 finance support to be paid when ICIP funding is received by the City.	Collection to continue
City of Welland	\$150	In Feb. 2021 Welland deducted \$546 of Niagara Region accounts payable (AP) invoices against balance due on 2020 year-end tax reconciliation bill, and in Jun. 2021 deducted another \$605 in AP invoices against the balance due on the May 2021 water and waste-water bill. Of the \$1,151 deducted, \$1,000 is resolved and \$150 remains in dispute regarding Transportation project cost sharing; discussions with Welland staff continue.	Collection to continue
Cosby Septic Service	\$32	Hauled Sewage customer; financial hardship experienced in 2022 but is committed to paying the balance. Company still operating and generating revenue. Payments have been received monthly towards arrears with most recent being Jun. 2024.	Collection to continue
Town of Grimsby (RDC)	\$445	Amount of \$401 is 2018 RDC invoice; litigation has been commenced to pursue recovery. Short-paid invoices amounting to \$44 are due to 2022 rates being collected by the Town on 2023 permits; the Town has sent letters to the developer requesting the shortfall amounts.	Collection to continue
Go Green Fibre	\$89	Recycling end market customer; litigation has been commenced to pursue recovery of 2022 invoices.	Collection to continue
Third Party Vehicle Owner – (MVA causing Regional Infrastructure Damage)	\$34	Motor vehicle accident cost recovery invoice. Insurance information not available therefore owner of the vehicle is responsible for charges. Multiple attempts to contact were unsuccessful therefore the account was sent to third party collections agency in Jul. 2024.	Collection to continue
Long Term Care Resident (32807336)	\$33	Resident passed away Mar. 2024. Public Guardian and Trustee took over guardianship in Aug. 2023. The arrears accumulated prior to their involvement, and we have been advised that there are no funds available in the Estate to pay same. Account will be included in 2024 year-end write off report to Regional Council.	Account to be written off

## Accounts Receivable Aging Report (in thousands of dollars) - Continued

Customer Name	Amount Over 120	Explanation of Account	Status
Long Term Care Resident (32707253)	\$72	Resident is still active but not making any regular payments. In Jan. 2024 resident was going to have pensions redirected to the Long Term Care site as they do not want Public Guardian and Trustee involved. In Apr. 2024 resident refused assistance from local MP office therefore pensions have not been redirected. Long Term Care staff continue to work in collaboration with Social workers to get the resident to complete the necessary paperwork.	Collection to continue
<b>TOTAL</b>	<b>\$930</b>		



## Consolidated Statement of Financial Position (in thousands of dollars)

The consolidated statement of financial position is prepared in accordance with Canadian public sector accounting standards ("PSAS") and includes all unfunded liabilities, impacts of amortization and capital fund activity. This report is unaudited and prepared with information as at August 16, 2024.

	Jun. 30, 2024	Dec. 31, 2023
<b>FINANCIAL ASSETS</b>		
Cash	\$ 109,245	\$ 107,166
Investments (page 106)	846,169	845,442
Accounts receivable	122,470	125,519
Other current assets	477	630
Tangible capital assets held for sale Debt Recoverable from others (page 109)	400	400
	341,409	343,472
	<b>1,420,170</b>	<b>1,422,629</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	185,883	217,859
Employee future benefits and post-employment liabilities	140,995	140,995
Deferred revenue	412,276	386,326
Unfunded contaminated sites	576	576
Asset Retirement Obligation	151,110	151,110
Long-term liabilities	700,148	709,742
Capital lease obligation	4,050	4,082
	<b>1,595,038</b>	<b>1,610,690</b>
Net debt	<b>(174,868)</b>	<b>(188,061)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	2,436,536	2,396,341
Inventory	13,310	13,702
Prepaid expenses	24,514	26,848
Other investment	875	875
	<b>2,475,235</b>	<b>2,437,766</b>
Accumulated surplus	<b>\$ 2,300,367</b>	<b>\$ 2,249,705</b>

### ACCUMULATED SURPLUS RECONCILIATION:

	Jun. 30, 2024	Dec. 31, 2023
Invested in tangible capital assets	\$ 2,073,747	\$ 2,025,989
Capital fund – unexpended capital financing	266,364	185,558
Operating fund	(24,758)	(10,523)
Canada Games Park	24,416	24,416
Unfunded asset retirement obligation	(81,392)	(81,392)
Unfunded contaminated sites liability	(576)	(576)
Unfunded employee future benefits & post-employment liabilities	(139,546)	(139,546)
Total surplus	<b>2,118,255</b>	<b>2,003,925</b>
Total reserves and reserves funds(page 98)	<b>182,112</b>	<b>245,780</b>
Total accumulated surplus	<b>\$ 2,300,367</b>	<b>\$ 2,249,705</b>

## Explanation of Statement of Operations

The statements of operations provided in the preceding pages summarize the Niagara Region's financial activity as of December 31, 2021. These statements have been compiled by Corporate Services and the departments have validated the information and provided commentary.

These statements present the net funding position of Niagara Region's operating budget and do not include Public Sector Accounting (PSA) adjustments for amortization, employee future benefits and landfill liability.

Approved and/or expected unbudgeted transfers to/from reserves can offset other variances and impact net surplus/deficit reported by departments. These statements do not include capital activity. Capital activity is summarized by project in the capital reports section.

### Definition of Column Headings

**Year-to-date Budget** - the portion of the annual budget expected to be realized from January through September.

**Year-to-date Actual** - actual costs incurred and revenues earned from January to June. Departments have accrued for goods or services received but not yet paid for and revenues earned but not yet received.

**Year-to-date Budget vs Actual Variance Favourable/(Unfavourable)** - the difference between the year to date budget and the year to date actual. An unfavourable variance (i.e. actual expenditures are greater than budgeted or actual revenues are less than budgeted) is shown as a negative and a favourable variance (i.e. actual expenditures are less than budgeted or actual revenues are greater than budgeted) is shown as a positive.

**Annual Budget** - the annual budget approved by council with budget adjustments as explained on the Operating Budget Amendments & Adjustment Summary.

**Annual Forecast** - the year to date actual plus the year to go forecast. It is intended to project expected organization results at the end of the current year based on information available. As noted, actual operating results may vary from the forecasted information presented (not applicable for quarter 4).

**Annual Budget vs Forecast Variance Favourable/(Unfavourable)** - the difference between the annual budget and the annual forecast. An unfavourable variance (i.e. forecasted expenditures are greater than budgeted or forecasted revenues are less than budgeted) is shown as a negative and a favourable variance (i.e. forecasted expenditures are less than budgeted or forecasted revenues are greater than budgeted) is shown as a positive.

### Definition of Report Rows – Expenditures

**Labour related Costs** – salaries, benefits and personnel related allowances (meals, clothing, training, etc).

**Administration** – costs for audit, advertising, consulting, insurance, contracted services, Court Services expenses, allowances (car, mileage, etc.), telephone, training and related expenses, office supplies, memberships and other miscellaneous expenses.

**Operational & Supply** – program specific costs including: chemical, medical, waste management supplies and purchased services.

**Occupancy & Infrastructure** – costs to repair or maintain property and infrastructure, property tax, leases and all utilities.

**Equipment, Vehicles, Technology** – costs to repair or maintain equipment and vehicles, minor equipment purchases, computer licenses and support.

**Community Assistance** – Ontario Works allowances and benefits program costs, rent supplements and the use of all housing related subsidies.

# Explanation of Statement of Operations - Continued

**Financial Expenditures** – interest charges, principal debt payments, tax write-offs, and bad debt expense. The debt related charges included in this section are allocated to departments through indirect allocations & debt.

**Partnership, Rebate, Exemption** – grants, rebates and exemptions provided to local area municipalities and/or other organizations to support projects within the region.

## Definition of Report Rows – Revenues

**Taxation** – revenues received from local area municipalities including payment-in-lieu, supplemental and power dams revenue; as well as funds received to support waste management, water and wastewater operations.

**Federal & Provincial Grants** – funds received from the provincial and federal governments.

**By-law Charges & Sales** – shared services revenue (without shared services agreement), licenses, permits and approvals, and fees and service charges on the User Fee By-Law such as child care fees, health fees, police fees (i.e. accident reports, etc), seniors homes fees (i.e. long term care accommodations fees), road fees and other miscellaneous fees (i.e. zoning).

**Other Revenue** – shared services revenue (with shared services agreement), investment income, Court Services revenue, recycling revenue, housing revenue and other miscellaneous revenue.

## Definition of Report Rows – Intercompany Charges

**Intercompany Charges** – direct rate-based costs that are allocated to the beneficial recipient by the department providing the service or goods and calculated based on a pre-established rate (i.e. fleet, fuel, photocopiers, and print shop). This includes the allocation of the costs of staffing resources that have been strategically redeployed due to the COVID-19 pandemic from one department to another. The pre-established rate is intended to recover the costs incurred by the service providing department (time and material).

## Definition of Report Rows – Transfers

**Transfer to Reserves** – includes all transfers of funds in the current year from the operating program to a reserve. At a corporate level the net of the transfers to reserves and the transfers from reserves represents our total contribution to reserves or draw on reserves in the year.

**Transfer from Reserves** – transfers of funds in the current year to the operating program from a reserve. At a corporate level the net of the transfers from reserves and the transfers to reserves represents our total contribution to reserves or draw on reserves in the year.

**Expense Allocation to Capital** – eligible costs recorded and managed in the operating program allocated to the capital program.

## Definition of Report Rows – Indirect Allocation & Debt

**Indirect Allocation** – costs that are not directly traceable to a specific program or department (i.e. HR, finance, procurement, legal, IT, properties, and communications). Indirect costs are common resources shared by several programs and services that require an allocation to determine full cost of the program or service.

**Capital Financial Allocation** – allocations of all debt charges incurred to programs and services based on projects the debt is issued to fund.

# Q2 Financial Update 2024



# Quarterly Achievements Report

## Q2:2024 Highlights



## Introduction

Since 2023, Niagara Region has aligned many projects, programs, and services to support the implementation of the Council Strategic Priorities. In addition to aligning current business, Niagara Region also continues to deliver core, essential services to its residents and businesses.

We are committed to being transparent and accountable, while continuing to improve services and programs for all Niagara residents and businesses. Part of this commitment includes reporting back to Regional Council on corporate milestones, successes, and challenges.

The Quarterly Achievements Report compiles highlights across the corporation on Council priority actions and business plan activities. This Q2:2024 report showcases key milestones and accomplishments achieved between April and June of 2024.

Each project indicates whether it is connected to a council priority action using the 'Growing Better Together' icon along with a status, 'on track' or 'completed'. An 'on track' status means the project is progressing as expected with regards to timing, capacity, and resourcing.





# Effective Region

## Asset Management Policy Update

### ✘ Council Priority Project

Annual Budget and Long-Term Forecast Planning

**Status: Completed**

An asset management policy update was proposed and accepted by the Corporate Services Committee. The purpose of this policy is to guide the development and implementation of the Regions asset management framework, plans and strategy.

## Debt Strategy

### ✘ Council Priority Project

Annual Budget and Long-Term Forecast Planning

**Status: On Track**

A presentation was made to Niagara’s Local Area Municipality’s Chief Administrative Officer (CAO) and Treasurers group supporting education and awareness of our Debt program, and an information report was shared with Regional Council and Local Area Municipalities in Q2. Next steps include a meeting with the CAO and Treasurers. The 2025 budget to include financial ask to enhance our debt program to support the forecasted debt requirements.

## DeGroote Capstone

### Business Plan Project

**Status: Completed**

Twenty leaders completed the McMaster DeGroote’s Leadership program. Leader’s capstone presentations supported the implementation of the Council Strategic Priorities by exploring how to integrate the guiding principles and strategic lenses.

## Employee Engagement Survey

### ✘ Council Priority Project

Human Resource Plan

**Status: Completed**

The employee engagement survey was launched with a 71 per cent participation rate and a 65 per cent engagement score. The results have been shared departmentally, focusing on communication; performance and career growth; diversity, equity, and inclusion; and leadership.

## Hauled Sewage Rate

### ✘ Council Priority Project

Water and Wastewater Asset Sustainability

**Status: On Track**

Staff completed an analysis on the new hauled sewage rate. A Council report was prepared and circulated to internal partners for consideration by Committee/Council in Q3 2024.



## Incentive Review and Implementation

### Business Plan Project

**Status: On Track**

Staff engaged with Local Area Municipalities, development industry personnel, and service providers on the incentive review project. Council has received information through an education workshop.

---

## Niagara Open Data Portal

### Business Plan Project

**Status: Completed**

The Niagara Open Data portal, featuring a new ArcGIS online Open data hub, was launched. This website was awarded the BeSpatial 2024 Gold Award for Best Open-Source GIS. As well, staff published the 2023 Aerial photographs for all the Niagara region.

---

## Niagara Utility Benefit

### Business Plan Project

**Status: On Track**

The Niagara Utility Benefit has streamlined administration and improved access to this critical support for the most vulnerable people. The program had adjudicated over 1,450 applications and approved more than 700 to prevent utility disconnections.

## Procurement By-Law Update

### ☒ Council Priority Project

Service, Effectiveness and Accountability Reviews

**Status: On Track**

The latest draft of the Modernizing Procurement By-Law, including a social procurement process framework, was shared with the Commissioner Leadership Team and staff for review and comment.

---

## Public Health Strategic Review

### ☒ Council Priority Project

Service, Effectiveness and Accountability Reviews

**Status: On Track**

Staff completed the assess and forecast phase of the Public Health Strategic Review and shared the preliminary results with the Chief Administrative Officer and Deputy Chief Administrative Officer. Next steps include completing the design and implementation phases.

---

## Shared Used Model Project

### Business Plan Project

**Status: On Track**

The Shared Use Model project is looking to maximize building utilization throughout the Region's existing administrative space. Corporate Services staff participated in the project's pilot launch, those results and feedback are now being analyzed.







# Green and Resilient Region

## Conservation Demand Management Plan

### ☒ Council Priority Project

Energy Conservation and Demand Management Plan

**Status: On Track**

The Energy Conservation and Demand Management plan was completed, endorsed by the Chief Administrative Officer, and published. The Federation of Canadian Municipalities has awarded the Niagara Region \$200,000 towards the development of a greenhouse gas emission reduction strategy.

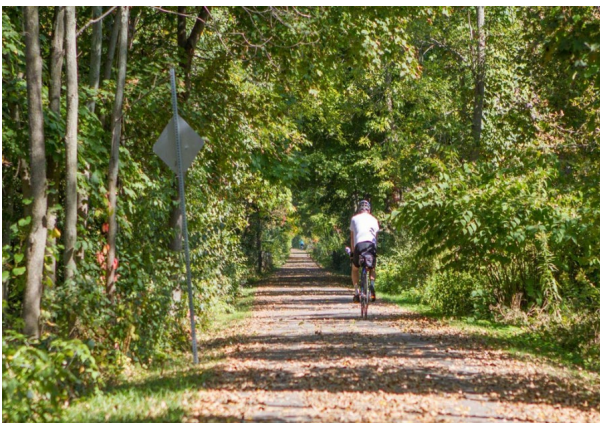
---

## Road Resurfacing Program

### Business Plan Project

**Status: On Track**

Staff has tendered and awarded the first two major road resurfacing programs and are coordinating with external parties, such as the airport, to extend the economy of scale.



## Vulnerability Assessment

### ☒ Council Priority Project

Climate Adaptation Plan

**Status: On Track**

Staff identified data indicators for the climate change vulnerability assessment, which will help inform the Climate Adaptation Plan. Next steps include analyzing the indicators, creating visuals, and drafting the assessment report.

---

## Waste Management Strategic Plan

### ☒ Council Priority Project

Waste Management Strategic Plan

**Status: On Track**

The engagement phase of developing the Waste Management Strategic Plan was completed and the mission, vision, and goals of the plan were presented to the Waste Management Planning Steering Committee and the Public Works Committee. Staff was recognized for their continuous engagement efforts by the Municipal Waste Association, with the bronze Social Media and Online Strategy award.



## Accessibility Multi-Year Plan

### Business Plan Project

**Status: On Track**

Engagement for the Multi-Year Accessibility Plan was completed, including in-person sessions, an online survey, a virtual community meeting, and feedback from the local municipal advisory committees.

---

## Emergency Medical Services Outreach Program

### Business Plan Project

**Status: On Track**

The Emergency Medical Services Street Outreach Community Paramedic program resumed full operations. A Street Outreach Working Group was also assembled to gather social service and health partners to maximize resources and better coordinate efforts for serving common clients.

---

## EvokeHealth

### Business Plan Project

**Status: On Track**

A self-service portal, EvokeHealth, was implemented in Long-Term Care Homes to offer family members timely information about resident's health status and introduces greater efficiencies for the care team.

## Flexible Assertive Community Treatment

### Business Plan Project

**Status: On Track**

The Flexible Assertive Community Treatment team collaborated with community partners to pilot a new intake process system. This system aims to ensure clients are referred to the most appropriate case management service.

---

## Housing Focused Shelter Expansion

### Business Plan Project

**Status: On Track**

Construction was completed on the temporary shelter site in St. Catharines. The search for a potential permanent homeless shelter site in St. Catharines continues. Establishment of a South Niagara site is currently moving through the approval process.

---

## Indigenous Cultural Training

### Council Priority Project

Indigenous Relations Action Plan

**Status: On Track**

Indigenous history and culture training has been finalized and plans for rollout will begin in Q3.

## Niagara Week

### ☒ Council Priority Project

Growth Management and Staging of Infrastructure Strategy

**Status: Completed**

A business case for the South Niagara Water Treatment Site was created, including letters of support from community partners and local municipalities. During Niagara Week, staff and Councillors met with the Premier and various Ministers to discuss the need for provincial partnership. Preparations are currently underway for federal advocacy.

## Solar Eclipse

### Business Plan Project

**Status: Completed**

Niagara Region staff prepared for the Solar Eclipse, which drew a large crowd to Niagara Falls to see this once-in-a-lifetime event. The Emergency Operations Committee effectively safeguarded the health and safety of residents and visitors.



## Vision Zero Road Safety Implementation and Complete Streets Guidelines

### ☒ Council Priority Project

Vision Zero Road Safety Implementation and Complete Streets Guidelines

**Status: On Track**

The Vision Zero Road Safety Strategic Plan initial outline has been shared with the Commissioner of Public Works. Staff have also integrated the Complete Streets Design Manual into operational services and plan to present the final guidelines to Council in Q3.





# Prosperous Region

## EarlyON Service Enhancement Strategy

### Business Plan Project

**Status: On Track**

Thirteen pilot projects were funded through the EarlyON Service Enhancement Strategy. This strategy aims to increase access to and diversity of services in EarlyON centres, as well as extend programming hours.

---

## Foreign Direct Investment: Asahi Kasei

### Business Plan Project

**Status: On Track**

Niagara celebrated the announcement of a Wet Battery Separator Plant in Port Colborne; a \$1.56 billion investment in the region's economy. The Workforce Coalition started collaborating with Asahi Kasei to advocate for Electric Vehicle training.

---

## Signature Site Tool

### Council Priority Project

Signature Site Strategy

**Status: On Track**

The Signature Sites tool was launched to promote development opportunities. Staff have prepared a report and presentation to be shared with Council in Q3/Q4.

## Permanent Transit Fund Opportunities

### Council Priority Project

Niagara Region Transit Service Support and Growth

**Status: On Track**

Niagara Region received the 2024 Award for Collaboration within Municipalities for consolidating our transit system. The Government of Canada announced that The Canada Public Transit Fund (CPTF) will provide \$3 billion annually to support public transit and active transportation infrastructure across Canada beginning 2026-27. Niagara Region and Niagara Transit are reviewing the funding opportunity to submit expressions of interests for capital investment.

---

## Zero Emissions Vehicle Blueprint

### Council Priority Project

Core and Emerging Sector Focus

**Status: On Track**

A Zero Emissions Vehicle Blueprint was submitted and approved by FedDev Ontario. The blueprint outlines clear opportunities and strategies for leveraging the electric vehicle industry and establishes a strong foundation for future economic initiatives.





# **Quarterly Achievements Report**

**Q2:2024 Highlights**