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## Memorandum

**BRC-C 11-2024**

**Subject:** Council Information Requests

**Date:** December 5, 2024

**To:** Budget Review Committee of the Whole

**From:** Beth Brens, Associate Director Budget Planning & Strategy

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The following Councilor Information requests were made at the Budget Review Committee of the Whole on July 25, 2024.

1. Provide information respecting the risk of not contributing to landfill liability.  
(Councilor Insinna)

For our closed landfill sites, we are responsible to ensure environmental compliance requirements are met which requires a significant investment over the lifespan of the landfills. The goal is to ensure our annual contribution meets our need and does not over or under contribute while prioritizing the stability of taxes to ratepayers. The strategy is to ensure a consistent annual contribution to reserve that funds the required post closure capital costs of each landfill over their lifespan.

The risks of not contributing to the landfill liability reserve:

- Would create inconsistencies in the budget process and increase fluctuations in annual taxes to ratepayers
  - After 2027, there would be no reserves left to fund future capital requirements (to meet environmental compliance requirements)
  - Would not support future post close costs required at the landfills (the asset retirement obligation)
  - Would not align to the Average Annual Renewal Investment (AARI) required over the contaminating lifespan of the landfills
  - Would further delay intergenerational equity (those producing the garbage now would not be paying (contributing towards) for the full lifecycle cost of that garbage)
2. Provide a ten-year overview of the Taxpayer Relief Reserve and annual surplus/losses. (Councilor Huson)

		<b>Levy Departments Surplus (Deficit)</b>	<b>Courts Surplus (Deficit)</b>	<b>Police Surplus (Deficit)</b>	<b>Housing Surplus (Deficit)</b>	<b>Total Levy Surplus (Deficit)</b>	<b>Taxpayer Relief Reserve Balance</b>
<b>(000's)</b>							
2013		7,738	(505)	(2,599)	853	<b>5,487</b>	<b>5,035</b>
2014		(810)	(349)	748	645	<b>234</b>	<b>31,135</b>
2015		2,273	(226)	629	717	<b>3,393</b>	<b>29,550</b>
2016	<sup>1</sup>	2,006	(250)	(2,781)	624	<b>(401)</b>	<b>25,289</b>
2017	<sup>2</sup>	2,423	(344)	(7,641)	1,908	<b>(3,657)</b>	<b>24,821</b>
2018	<sup>3</sup>	(1,732)	396	528	2,635	<b>1,828</b>	<b>24,714</b>
2019		884	444	798	1,327	<b>3,453</b>	<b>23,756</b>
2020	<sup>4</sup>	37,410	(391)	(368)	655	<b>37,306</b>	<b>53,509</b>
2021		11,488	(174)	680	(102)	<b>11,892</b>	<b>60,656</b>
2022	<sup>5</sup>	(2,924)	(777)	713	(621)	<b>(3,609)</b>	<b>47,345</b>
2023	<sup>6</sup>	849	576	3,848	(285)	<b>4,988</b>	<b>36,601</b>

<sup>1</sup> \$2.8 million deficit for NRPS – funded by NRPS reserves and taxpayer relief reserve

<sup>2</sup> \$7.6 million deficit for NRPS – \$4.5 million funded from NRPS reserves and balance from corporate surplus

<sup>3</sup> \$1.7 million deficit for Regional department driven by DC grants – funded by levy surplus

<sup>4</sup> \$48 million COVID-19 funding

<sup>5</sup> \$2.2 million deficit for Levy Departments and Police funded from taxpayer relief reserve

<sup>6</sup> \$849 thousand includes \$39 thousand NPCA surplus and \$810 Departmental surplus

3. Provide information respecting whether the Ontario Lottery and Gaming (OLG) transfer payments are sufficient to cover the additional policing costs associated with hosting the casinos. (Councillor Huson)

Currently being reviewed by Region, Niagara Falls and Niagara Regional Police staff. Staff will report back as soon as practical.

4. Provide information respecting FTEs by department for the period of 2019 to 2024 and provide information related to unfilled positions. (Councilor Redekop)

Labour related costs represent approximately 50% of our levy gross expenditures and 35% of our rate program expenditures. Managing the Region’s labour budget effectively is crucial to delivering core services and moving Council’s priorities forward. As a result, vacant positions are reviewed as they arise.

The table below outlines the number of permanent FTEs by department for the period of 2019 to 2024.

<b>Division</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Court Services	26.0	35.0	35.0	35.0	35.0	35.0
Niagara Regional Housing	51.0	51.0	51.0	-	-	-
Niagara Regional Police Services	1,032.0	1,075.0	1,080.0	1,096.0	1,108.0	1,146.0
<b>ABC Subtotal</b>	<b>1,109.0</b>	<b>1,161.0</b>	<b>1,166.0</b>	<b>1,131.0</b>	<b>1,143.0</b>	<b>1,181.0</b>
Community Services	1,163.0	1,163.0	1,156.0	1,321.9	1,433.0	1,520.2
Corporate Administration	38.0	90.3	91.3	101.3	100.0	57.0
Corporate Services	255.4	202.3	202.9	206.1	224.4	215.4
Governance	1.0	-	-	-	-	-
Growth Strategy and Economic Development	45.5	45.5	46.5	46.5	46.5	66.5
Office of the Deputy CAO	-	-	-	-	-	32.0
Public Health and Emergency Services	664.9	673.3	695.3	695.2	714.7	713.6
Transportation Services	191.5	195.5	196.5	197.5	197.0	199.0
<b>Levy Subtotal</b>	<b>2,359.3</b>	<b>2,369.9</b>	<b>2,388.5</b>	<b>2,568.5</b>	<b>2,715.6</b>	<b>2,803.7</b>
Wastewater	115.6	116.6	116.6	116.6	118.6	118.6
Water	146.0	146.0	146.0	155.0	161.0	162.0
<b>Rate Subtotal</b>	<b>261.6</b>	<b>262.6</b>	<b>262.6</b>	<b>271.6</b>	<b>279.6</b>	<b>280.6</b>
Niagara Transit Commission	-	-	-	-	409.2	429.3

Waste Management	32.0	34.0	34.0	34.0	34.0	34.0
<b>Special Levy Subtotal</b>	<b>32.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>443.2</b>	<b>463.3</b>
<b>Grand Total</b>	<b>3,761.9</b>	<b>3,827.5</b>	<b>3,851.1</b>	<b>4,005.1</b>	<b>4,581.4</b>	<b>4,728.6</b>

When positions are unfilled, due to timing for new positions, leaves and staff leaving the organization, salary dollars are not paid which results in unspent labour related costs referred to as “gapping dollars”. For levy departments, negative labour related costs, or gapping dollars, are budgeted at 40% of 7-year historical actual gapping to capture this labour variance in the budget. Actual gapping dollars are outlined in the table below from 2019 to 2024.

<b>Actual Gapping Surplus (Deficit) (in thousands)</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>2021 (\$)</b>	<b>2022 (\$)</b>	<b>2023 (\$)</b>	<b>2024* (\$)</b>
Community Services	(33.7)	871.6	865.1	671.1	1,728.2	(243.4)
Corporate Administration	280.4	(156.8)	394.0	39.8	(1,145.4)	(330.2)
Corporate Services	1,490.2	1,342.5	968.4	842.8	1,299.2	289.7
Governance	114.9	59.1	60.0	63.2	112.5	107.8
Growth Strategy and Economic Development	744.4	915.9	607.5	888.8	776.4	673.6
Office of the Deputy CAO	387.2	133.4	231.2	121.1	6.4	135.3
Public Health and Emergency Services	757.2	1,648.4	4,692.5	1,415.0	1,026.6	2,938.2
Transportation Services	1,478.7	1,955.8	2,094.3	2,073.9	1,310.2	774.5
<b>Departmental Total</b>	<b>5,219.3</b>	<b>6,769.9</b>	<b>9,913.0</b>	<b>6,115.8</b>	<b>5,114.1</b>	<b>4,345.5</b>

\*Forecast at Q3 2024

The following Councilor Information requests were made at Budget Review Committee of the Whole on November 14, 2024.

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5. Provide the cost associated with calls to Niagara Regional Police Service related to domestic violence. (Councilor Bateman)

This request has been directed to the Niagara Regional Police Services Board for review.

6. Provide the data used to forecast future calls per service as well as a breakdown of calls by local area municipality. (Councilor Redekop)

This request has been directed to the Niagara Regional Police Services Board for review.

7. Provide the comparator costs of other Police Service Boards. (Councilor Kaiser)

This request has been directed to the Niagara Regional Police Services Board for review.

8. Provide the percentage of the Regional budget that is allocated to Niagara Regional Police Service and the percentage for comparative regions. (Councilor Insinna)

The table below is based on 2025 proposed budget data (in millions).

<b>Region</b>	<b>Total General Tax Levy</b>	<b>Police Services Portion</b>	<b>% of Regional Budget allocated to Police Services</b>
Niagara	\$542.4	\$213.3	39.3%
Waterloo	\$842.1	\$252.5	30.0%
Durham	\$982.1	\$313.3	31.9%
Peel	\$1,681.0	\$779.9	46.4%
Halton	\$567.3	\$231.9	40.9%

Respectfully submitted and signed by

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Beth Brens, CPA, CA  
Associate Director of Budgets Planning and Strategy