

TWENTY 22

Q3 FINANCIAL UPDATE | SEPTEMBER

Q3 Financial Update – September 2022

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Introduction

On behalf of Niagara Region, we are pleased to provide you with the 2022 Q3 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 September 30, 2022 Niagara Region is forecasting a deficit of \$4,782 thousand related to the levy programs, a \$366 thousand surplus related to Water and Wastewater programs, and a \$170 thousand surplus related to the Waste Management 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.

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

Helen Chamberlain, Director of Financial Management & Planning, Deputy Treasurer

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)

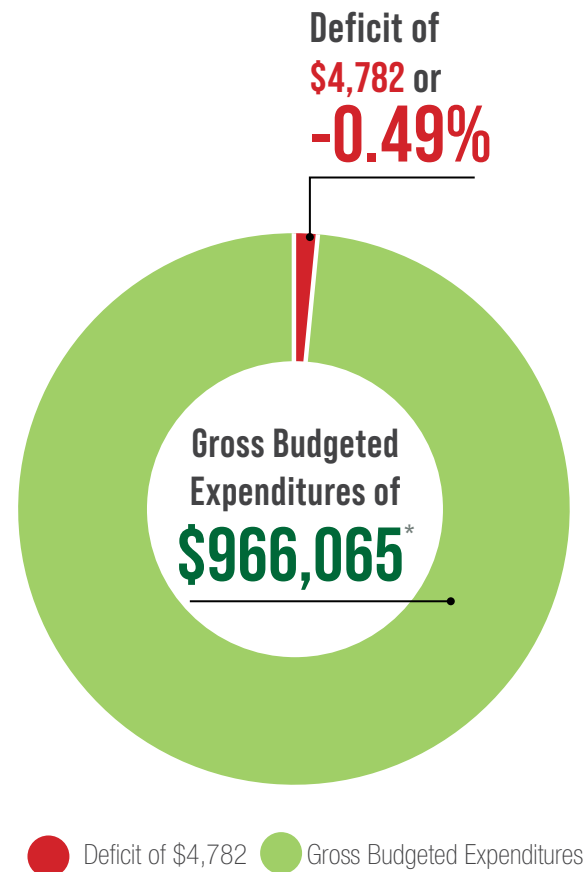
Niagara Region's levy programs are operating at a net forecasted deficit of \$4,782.

The levy programs excluding agencies, boards and commissions (ABCs) are operating at a forecasted deficit of \$3,876. This forecasted deficit is largely driven by increased grant costs in general government related to development charge grants for Brownfield Reduction Program transition provisions as well as agricultural structures totaling \$18,289. This deficit is offset by net corporate labour related gapping of \$5,555 due to delays in filling vacancies and recruitment challenges, savings in consulting fees of \$2,079 resulting from delayed workplans, savings in insurance claim payments of \$1,444 and timing of COVID-19 related costs compared to our budget of \$2,549 which have been funded from reserve in-year in alignment with our budget strategy. At year end any realized COVID costs savings below our budget would be returned to the reserves.

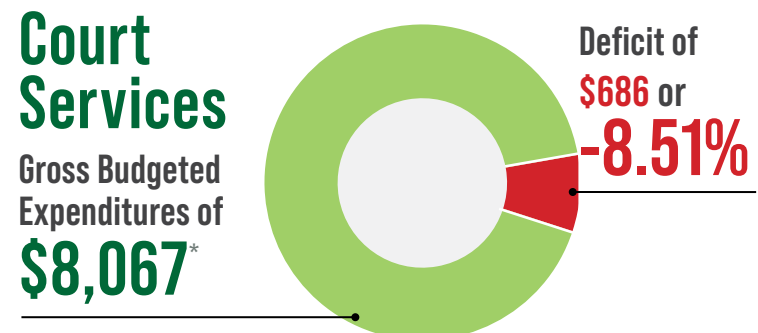
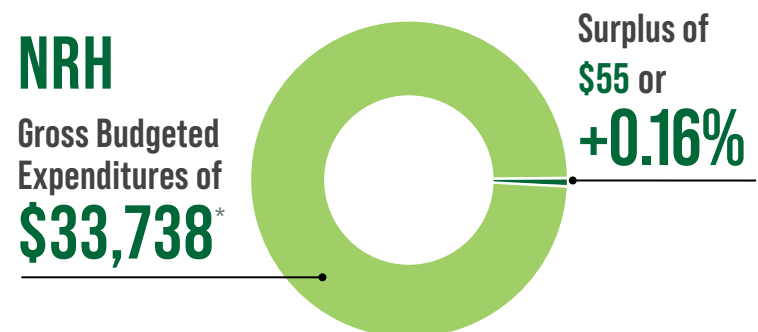
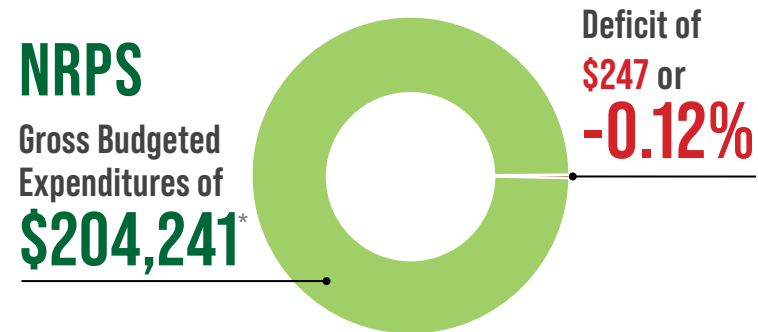
Niagara Region's ABCs are operating at a forecasted net deficit of \$906. The net deficit is primarily driven by lower revenues within NRPS and Court Services.

The 2022 approved budget included a net transfer from the Taxpayer Relief reserve of \$25,277 to fund the incremental COVID-19 costs identified. With the announcements of additional COVID-related funding, staff are forecasting that \$14,844 of the originally budgeted transfer will be returned to the Taxpayer Relief reserve, resulting in a net draw of \$10,433. Including this transfer and the forecasted levy deficit of \$4,782, the balance of the Taxpayer Relief reserve is forecasted to be \$38,749 or 5.48 per cent, which is below the minimum funding target of 10 to 15 per cent of the annual budgeted operating expenditures, which is \$70,736 to \$106,104.

Levy Department and Programs (Including ABC's)



Financial Results of ABC's



Financial Statement Highlights



Variance in DC grant payments due to development charge Brownfield prepayment agreement extensions until December 31, 2022 and agricultural grants.



Variance in labour related costs due to delays in filling vacancies and recruitment challenges.



Net variance in COVID-19 related costs due to changes in our recovery plan.

*Includes transfer, intercompany charges and indirect allocations

Consolidated Operating Funding Surplus/(Deficit) Review

Water & Wastewater

(in thousands of dollars)

Water and Wastewater Services are operating at a forecasted surplus of \$366 at year-end, which consists of surpluses of \$357 and \$9 in the Water and Wastewater divisions respectively.

The forecasted surplus is primarily attributable to utility savings of \$1,248, savings in labour related costs due to staff movement and vacancies of \$308 and savings in indirect allocations from a lower allocation of shared service costs of \$674. These favourable variances are offset by unfavourable variances in sludge management and chemical costs of \$738 and \$991 respectively due to increases in pricing, as well as reduced usage in water sales of \$571.

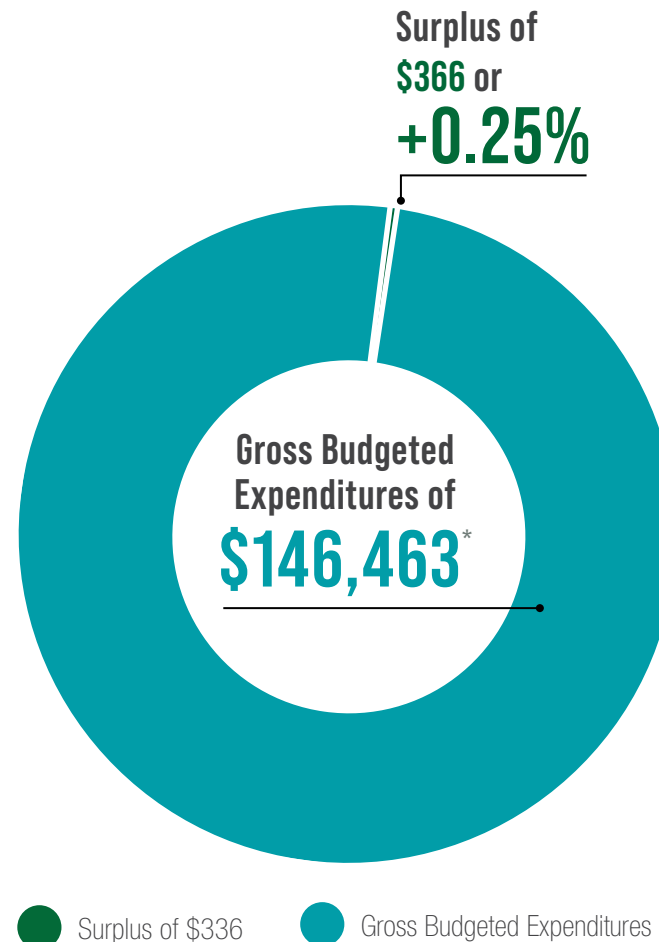
It is recommended that, at year-end, the forecasted operating surpluses of \$357 and \$9 in the Water and Wastewater divisions be transferred to the Water Stabilization Reserve and the Wastewater Stabilization Reserve respectively.

Including forecasted surpluses, the Water and Wastewater Stabilization Reserve reserves are forecasted to have balances of \$3,954 and \$5,437 respectively at the end of the year.

The funding target, of 10 to 15 per cent of annual budgeted operating expenditures, is \$2,460 to \$3,691 for the Water Stabilization reserve and \$6,349 to \$9,524 for the Wastewater Stabilization reserve.

The forecasted reserve balance for the Wastewater Stabilization reserve is below the minimum funding target while the forecasted balance for the Water Stabilization reserve is above the funding targets. Given that the Wastewater Stabilization reserve is below the funding target, this may impact Niagara Region's ability to manage future operational costs and risks.

Water & Wastewater Operating Surplus



* Includes transfer, intercompany charges and indirect allocations

Financial Statement Highlights



+\$1,248
Variance in net utility savings

due to lower than anticipated prices and plant utility optimization efforts.



-\$1,729
Variance in sludge management and chemical costs

due to increased pricing.



-\$571
Variance water sales due to reduced usage

Consolidated Operating Funding Surplus/(Deficit) Review

Waste Management

(in thousands of dollars)

Waste Management Services are operating at a forecasted surplus of \$170.

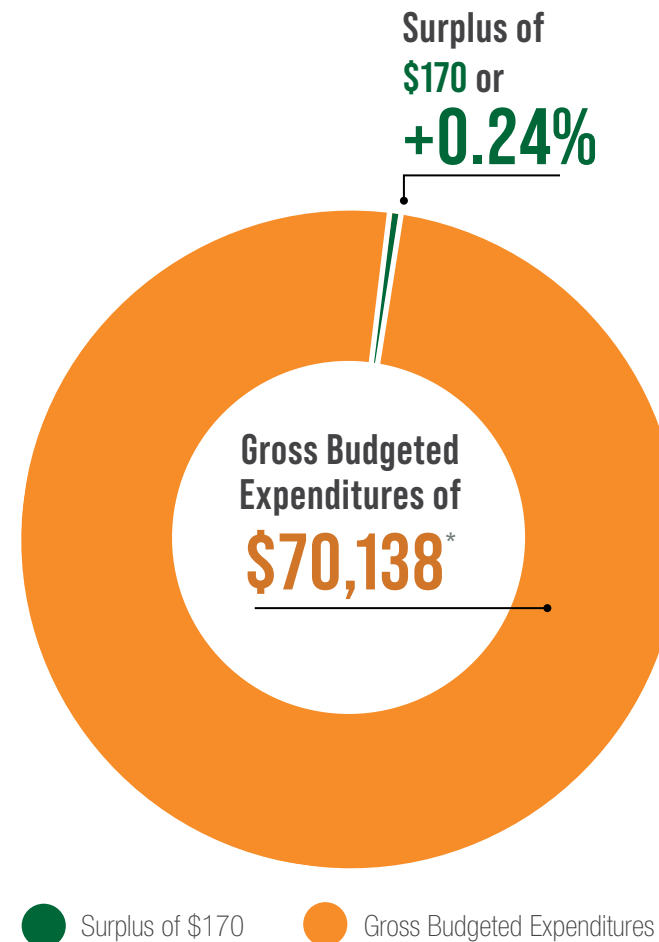
The forecasted surplus is a result of favourable variances of savings in labour related costs due to vacancies of \$423, higher than anticipated net market revenues from the sale of recyclable commodities arising from increased commodity prices of \$212, in addition to \$118 of savings in utilities costs. These favourable variances are partially offset by unfavourable variances of \$698 from increased cost in base level collection due to CPI and fuel rates.

It is recommended that at year-end the forecasted operating surplus of \$170 in Waste Management be transferred to the Waste Management Stabilization Reserve.

Including the forecasted surplus, the Waste Management Stabilization Reserve is forecasted to have a year-end balance of \$6,230, which is slightly below the funding targets for the Reserve. Given that the Waste Management Stabilization reserve is below the funding target, this may impact Niagara Region's ability to manage future operational costs and risks. Funding in this reserve is being considered in the 2023 budget and a longer sustainable strategy is being developed.

The funding target, of 10 to 15 per cent of annual budgeted operating expenditures, is \$6,588 to \$9,882.

Waste Management Operating Surplus



* Includes transfer, intercompany charges and indirect allocations

Financial Statement Highlights



+\$212

Variance in net recycling revenue

resulting from price increases in the recyclable commodity markets.



-\$698

Variance in base level collection

due to consumer price index and fuel rate increases.



+\$423

Variance in labour related costs

due to vacancies.

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

	Before Indirect Allocations			After Indirect Allocations		
	Annual Budget	Annual Forecast	Q3 Surplus/(Deficit)	Annual Budget	Annual Forecast	Q3 Surplus/(Deficit)
LEVY SUPPORTED DEPARTMENTS & PROGRAMS						
Regional Departments						
Governance	\$2,165	\$2,036	\$130	\$2,599	\$2,488	\$111
General Government	-\$339,653	-\$329,918	-\$9,735	-\$429,338	-\$419,603	-\$9,735
Corporate Administration	\$15,502	\$14,183	\$1,318	\$7,495	\$6,639	\$855
Corporate Services	\$40,012	\$38,382	\$1,630	\$1,212	\$925	\$287
Community Services	\$55,460	\$56,045	-\$585	\$77,564	\$77,059	\$506
Public Health & Emergency Services	\$29,998	\$28,415	\$1,584	\$48,467	\$47,202	\$1,265
Public Works - Transportation	\$39,658	\$37,808	\$1,850	\$80,917	\$78,611	\$2,306
Planning & Development	\$3,939	\$3,385	\$555	\$4,853	\$4,325	\$528
Sub-Total - Regional Departments	-\$152,918	-\$149,664	-\$3,254	-\$206,230	-\$202,354	-\$3,876
Agencies, Boards & Commissions						
Court Services	-\$1,814	-\$1,267	-\$547	-\$639	\$47	-\$686
Niagara Regional Housing	\$3,882	\$3,795	\$87	\$15,159	\$15,104	\$55
Niagara Regional Police	\$168,378	\$168,704	-\$327	\$185,437	\$185,684	-\$,247
Niagara Peninsula Conservation Authority	\$6,273	\$6,301	-\$28	\$6,273	\$6,301	-\$28
Subtotal Agencies, Boards & Commissions	\$176,718	\$177,533	-\$815	\$206,230	\$207,136	-\$906
Total Levy Supported Programs	\$23,800	\$27,869	-\$4,069	\$0	\$4,782	-\$4,782
RATE SUPPORTED DEPARTMENTS						
Public Works - Water & Wastewater	-\$22,074	-\$21,767	-\$308	\$0	-\$366	\$366
Public Works - Waste Management	-\$1,726	-\$1,857	\$131	\$0	-\$170	\$170
Total Rate Supported Departments	-\$23,800	-\$23,624	-\$177	\$0	-\$536	\$536
TOTAL	\$0	\$4,246	-\$4,246	\$0	\$4,245	-\$4,245

Levy Statement of Operating Surplus/(Deficit) (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	\$356,686	\$349,447	\$7,239	2.0%	\$473,845	\$467,268	\$6,577	1.4%
Administrative	\$29,825	\$21,116	\$8,709	29.2%	\$39,743	\$34,490	\$5,253	13.2%
Operational & Supply	\$40,247	\$34,722	\$5,525	13.7%	\$54,460	\$49,165	\$5,295	9.7%
Occupancy & Infrastructure	\$25,578	\$27,017	-\$1,440	-5.6%	\$34,237	\$35,470	-\$1,233	-3.6%
Equipment, Vehicles, Technology	\$15,200	\$15,206	-\$5	0.0%	\$20,089	\$20,580	-\$491	-2.4%
Community Assistance	\$149,445	\$141,806	\$7,638	5.1%	\$220,887	\$216,382	\$4,504	2.0%
Partnership, Rebate, Exemption	\$23,813	\$19,040	\$4,773	20.0%	\$28,291	\$39,169	-\$10,878	-38.4%
Financial Expenditures	\$44,704	\$41,681	\$3,024	6.8%	\$73,654	\$73,230	\$424	0.6%
Total Expenses	\$685,498	\$650,035	\$35,463	5.2%	\$945,206	\$935,754	\$9,452	1.0%
Taxation	-\$329,615	-\$313,512	-\$16,104	-4.9%	-\$439,487	-\$443,796	\$4,309	1.0%
Federal & Provincial Grants	-\$280,190	-\$277,877	-\$2,313	-0.8%	-\$390,376	-\$393,195	\$2,819	0.7%
By-Law Charges & Sales	-\$14,859	-\$11,322	-\$3,537	-23.8%	-\$21,497	-\$16,386	-\$5,111	-23.8%
Other Revenue	-\$58,921	-\$60,147	\$1,226	2.1%	-\$78,873	-\$78,092	-\$780	-1.0%
Total Revenues	-\$683,585	-\$662,857	-\$20,728	-3.0%	-\$930,233	-\$931,470	\$1,237	0.1%
Intercompany Charges	-\$1,603	-\$1,413	-\$191	11.9%	-\$2,138	-\$1,947	-\$191	8.9%
Total Intercompany Charges	-\$1,603	-\$1,413	-\$191	11.9%	-\$2,138	-\$1,947	-\$191	8.9%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$309	-\$14,235	\$14,544	4700.0%	\$12,835	\$2,338	\$10,498	81.8%
Transfers From Funds	-\$27,534	-\$37,485	\$9,951	36.1%	-\$35,693	-\$40,276	\$4,582	12.8%
Transfers To Funds	\$43,884	\$59,828	-\$15,944	-36.3%	\$46,798	\$65,905	-\$19,106	-40.8%
Expense Allocations To Capital	-\$105	-\$62	-\$43	-41.0%	-\$140	-\$97	-\$43	-30.7%
Total Transfers	\$16,245	\$22,281	-\$6,036	-37.2%	\$10,965	\$25,532	-\$14,567	-132.8%
Net Expenditure (Revenue) Before Indirect Allocations	\$16,554	\$8,046	\$8,509	51.4%	\$23,800	\$27,870	-\$4,069	-17.1%
Indirect Allocations & Debt	-\$11,587	-\$11,555	-\$32	-0.3%	-\$23,800	-\$23,088	-\$712	-3.0%
Total Indirect Allocations & Debt	-\$11,587	-\$11,555	-\$32	-0.3%	-\$23,800	-\$23,088	-\$712	-3.0%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$4,968	-\$3,509	\$8,477	0.0%	\$0	\$4,782	-\$4,782	0.0%

Levy – Continued

Variance Analysis (in thousands of dollars)

The 2022 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2022 within Court Services and Transportation Services divisions. The work on the implementation of the program, including the approved changes to the Niagara Region Courts Inter-municipal Agreement, required approvals across the 12 Local Area Municipalities; approvals were finalized in Q2 2022. Staff have continued to coordinate program launch which is anticipated to begin in late Q1 2023. Accordingly, no expenditures are expected to be incurred or revenues realized in 2022. The program was budgeted to break even overall for the year, so while it does cause variances in expense and revenue categories, there will be no net impact on the distribution to the local area municipalities as a result of the delay in this program.

Labour Related Costs – The favourable year-end variance of \$6,577 is driven by corporate staff gapping due to delays in filling vacancies and challenges recruiting. These delays were experienced throughout the corporation with almost all departments experiencing a year-end surplus in labour related costs. Notably, the surplus is driven by Transportation (\$2,110), Corporate Administration and Corporate Services (\$873 and \$921 respectively), Court Services (\$787) and Planning (\$610). Within Public Health & Emergency Services, favourable variances in Public Health of (\$2,601) were offset with unfavourable variances in EMS of (\$1,328) for replacement pay, overtime related to offload delays, up staffing and WSIB.

Administration – The favourable year-end variance of \$5,253 is attributed to savings in insurance claims payouts (\$1,444), savings in Court Services due to delay in Vision Zero, volume of trials, Victim Fine Surcharge (\$913), lower than budgeted consulting costs (\$2,079) resulting from delayed work plans mainly in public works and corporate services.

Operational & Supply – The favourable variance of \$5,295 is primarily due to lower than expected transit expenditure as a result of reduced service levels and ridership, mainly due to the COVID-19 pandemic (\$3,328), lower than anticipated need for COVID-19 personal protective equipment and other medical supplies as the Ministry of Health has provided medical supplies for the COVID-19 clinics in PH and there has been less usage by staff in EMS (\$986), and reduction in distribution to local area municipalities from Court Services due to lower net revenues (\$687).

Community Assistance – The favourable variance of \$4,504 is due to variances within the Community Services department mainly within the Homelessness, SAEO, and Housing Services divisions. There have been many changes within Homelessness in funding and projects as a result of COVID-19 funding and related initiatives. SAEO has experienced lower than budgeted caseload and timing of payments for the Niagara Prosperity Initiative has changed.

Partnership, Rebate, Exemption – The unfavourable year-end variance of \$10,878 largely relates to development charge grants for Brownfield Reduction Program transition provisions as well as agricultural structures (\$18,289). This is anticipated to be partially offset by unspent grant funding for the year for Planning Incentive Grants (\$1,424), Tax Increment Grants (\$204) and Public Realm Grants (\$696) and Gateway Tax Increment Grants (\$5,110). Unspent funding related to these grants will be encumbered at year-end through a transfer to reserve.

Taxation – The favourable year-end variance of \$4,309 is primarily driven by higher than estimated supplemental taxation revenue.

Federal & Provincial Grants – The favourable year-end variance of \$2,819 is largely attributable to the variances within Public Health (\$1,155), EMS (\$1,186) and general government of (\$1,076) offset by unfavourable variances in the Community Services department (\$1,277) mainly in SAEO. There are many contributors including COVID-19 funding announcements and requirements from COVID-19 protocols, Nurse Retention Funding, changes in caseload resulting in some benefits not being realized, and many other programs factors.

By-Law Charges & Sales – The unfavourable year-end variance of \$5,111 is attributed to reduced fare revenues as a result of reduced transit ridership and service levels, shortfall of grant funds related to court security and prisoner transport as well as a decrease in NRPS fees for service and monies received from the City of Niagara Falls for

Levy – Continued

hosting two casino properties, and loss of fee revenue associated with Seniors Community Programs that have not operated at full capacity during the COVID-19 pandemic.

Transfers – The unfavourable year-end variance of \$14,567 is mainly attributable to forecasted encumbrances to be spent in future years for economic and development grants (\$6,667), a transfer of police development charges revenue to the capital reserve (\$6,007) offset by development charge revenue recorded to Other Revenue, and approved transfer of operating funds to capital as per confidential report NRH 5-2022 (\$1,400).

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	\$1,504	\$1,456	\$48	3.2%	\$2,005	\$1,956	\$48	2.4%
Administrative	\$116	\$39	\$77	66.1%	\$155	\$74	\$80	52.0%
Operational & Supply	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A
Equipment, Vehicles, Technology	\$2	\$1	\$1	36.5%	\$2	\$2	\$1	27.3%
Partnership, Rebate, Exemption	\$127	\$113	\$14	11.2%	\$152	\$113	\$39	25.7%
Total Expenses	\$1,749	\$1,609	\$140	8.0%	\$2,314	\$2,146	\$169	7.3%
Other Revenue	-\$125	-\$114	-\$11	-9.1%	-\$150	-\$114	-\$36	-24.2%
Total Revenues	-\$125	-\$114	-\$11	-9.1%	-\$150	-\$114	-\$36	-24.2%
Intercompany Charges	\$1	\$3	-\$3	-326.2%	\$1	\$4	-\$3	-244.7%
Total Intercompany Charges	\$1	\$3	-\$3	-326.2%	\$1	\$4	-\$3	-244.7%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$1,625	\$1,498	\$126	7.8%	\$2,165	\$2,036	\$130	6.0%
Total Transfers			\$0	0.0%		\$0	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$1,625	\$1,498	\$126	7.8%	\$2,165	\$2,036	\$130	6.0%
Indirect Allocations & Debt	\$346	\$335	\$11	3.2%	\$434	\$452	-\$19	-4.3%
Total Indirect Allocations & Debt	\$346	\$335	\$11	3.2%	\$434	\$452	-\$19	-4.3%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$1,971	\$1,834	\$137	0.0%	\$2,599	\$2,488	\$111	4.3%

Governance - Continued

Variance Analysis (in thousands of dollars)

Governance is operating at a year-to-date surplus before indirect allocations of \$126 with a forecasted surplus of \$130 for year-end. The following factors have contributed to this surplus.

Labour Related Costs - The favourable year-to-date and forecasted variances of \$48 are due to an intern vacancy within the Chair's Office, a declined salary increase for the Regional Chair and temporary vacancies of two Councillor positions.

Administration - The favourable year-to-date and forecasted variances of \$77 and \$80 is due to lower than anticipated travel, meals, mileage and registration fees as a result of the COVID-19 pandemic and related restrictions on travel and conferences.

Partnership, Rebate, Exemption - The favourable year-to-date and forecasted variances of \$14 and \$39 is related to timing and actual amount of expenditures associated with the annual charity golf tournament which is dependent on donation revenue. The variances are offset through Other Revenue below.

Other Revenue - The unfavourable year-to-date and forecasted variances of \$11 and \$36 is related to timing and actual number of entrants of the annual charity golf tournament. It is offset by favourable variances in golf tournament expenses within the Partnership, Rebate, and Exemption object of expenditure.

Community Impacts & Achievements

Governance consists of the Members of Council and the Office of the Regional Chair who provide the overall political leadership of the organization.

Project Updates/Accomplishments

- Providing political support where required, on numerous files, including housing, homelessness, long-term care, public health, EMS offload delays and public transit
- Supported the successful execution of the region's first-ever climate change summit
- Active participant in the Canada Summer Games
- Started work on new councilor orientation for the 2022 – 2026 term and support for the fall 2022 municipal elections.
- Acted as the main liaison with provincial and federal ministries and MPPs' offices, advocating on numerous issues and regional priorities

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
Administrative	\$4,776	\$2,316	\$2,460	51.5%	\$6,358	\$3,392	\$2,967	46.7%
Occupancy & Infrastructure	\$118	\$108	\$11	8.9%	\$148	\$116	\$32	21.6%
Partnership, Rebate, Exemption	\$16,414	\$12,154	\$4,260	26.0%	\$20,600	\$31,466	-\$10,866	-52.7%
Financial Expenditures	\$43,523	\$40,526	\$2,997	6.9%	\$72,079	\$71,669	\$410	0.6%
Total Expenses	\$64,831	\$55,104	\$9,727	15.0%	\$99,185	\$106,642	-\$7,457	-7.5%
Taxation	-\$329,615	-\$313,512	-\$16,104	-4.9%	-\$439,487	-\$443,796	\$4,309	1.0%
Federal & Provincial Grants	\$0	-\$1,076	\$1,076	0.0%	\$0	-\$1,076	\$1,076	0.0%
By-Law Charges & Sales	-\$25	-\$15	-\$9	-38.3%	-\$33	-\$24	-\$9	-28.7%
Other Revenue	-\$13,552	-\$20,353	\$6,801	50.2%	-\$18,070	-\$23,518	\$5,448	30.2%
Total Revenues	-\$343,192	-\$334,956	-\$8,236	-2.4%	-\$457,589	-\$468,414	\$10,824	2.4%
Intercompany Charges	-\$60	\$1,002	-\$1,062	N/A	-\$80	\$982	-\$1,062	N/A
Total Intercompany Charges	-\$60	\$1,002	-\$1,062	N/A	-\$80	\$982	-\$1,062	N/A
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$278,421	-\$278,850	\$429	0.2%	-\$358,484	-\$360,789	\$2,305	0.6%
Transfers From Funds	-\$12,913	-\$12,913	\$0	0.0%	-\$15,139	-\$8,471	-\$6,667	-44.0%
Transfers To Funds	\$32,775	\$38,246	-\$5,472	-16.7%	\$33,970	\$39,342	-\$5,372	-15.8%
Total Transfers	\$19,861	\$25,333	-\$5,472	-27.5%	\$18,831	\$30,871	-\$12,039	-63.9%
Net Expenditure (Revenue) Before Indirect Allocations	-\$258,560	-\$253,517	-\$5,043	-2.0%	-\$339,653	-\$329,918	-\$9,735	-2.9%
Indirect Allocations & Debt	-\$63,558	-\$72,085	\$8,527	13.4%	-\$89,685	-\$89,685	\$0	0.0%
Total Indirect Allocations & Debt	-\$63,558	-\$72,085	\$8,527	13.4%	-\$89,685	-\$89,685	\$0	0.0%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	-\$322,118	-\$325,602	\$3,484	0.0%	-\$429,338	-\$419,603	-\$9,735	-2.3%

General Government - Continued

Variance Analysis (in thousands of dollars)

General Government is operating at a year-to-date deficit before indirect allocations of \$5,043 and is forecasting an overall deficit before indirect allocations of \$9,735 at year-end due to the following factors:

Administration - The favourable year-to-date variance of \$2,460 is primarily due to the accrual for estimated legal claims against the Region, and the favorable forecasted variance of \$2,967 relates to the expected change in legal liability due to the relief of the legal claims accrual with the offsetting variance in Corporate Services.

Partnership, Rebate, Exemption - The favourable year-to-date variance of \$4,260 is primarily due to the timing of billing of economic development grants (\$8,683) made up of Planning Incentive Grants \$1,937, Tax Increment Grants \$822K, Public Realm Incentive Program \$890K and Gateway Tax Increment Grants \$5,034. Partially offsetting the year-to-date favourable variance are higher than expected Development Charge (DC) grants of \$5,083 primarily made up of agricultural grants. The unfavorable forecasted variance of \$10,866 largely relates to the Region entering into Brownfield Prepayment agreements not anticipated in the budget as well as agricultural grants totaling \$17,802. This is anticipated to be partially offset by unspent grant funding for the year for Planning Incentive Grants (\$172), Tax Increment Grants (\$203) and Public Realm Grants (\$2) and Gateway Tax Increment Grants (\$152). Unspent funding related to these grants will be encumbered at year end through a transfer to reserve.

Financial Expenditures – The unfavourable year-to-date variance of \$2,997 is a result of timing of tax write-offs as the write-offs are generally received at year-end from Local Area Municipalities and are therefore expected to be fully realized by year-end.

Taxation – The unfavourable year-to-date variance of \$16,104 is primarily the result of timing of revenues from the Tax Levy, Payment-in-lieu and supplemental taxes which will be collected in the latter half of the year. The forecasted favourable variance of \$4,309 is due to a greater than anticipated increase in supplemental tax revenues by the end of the year as a result of an anticipated growth rate of 2.0% at the time of writing this report.

Federal & Provincial Grants – The favourable year to date and forecasted variance of \$1,076 relates to COVID-19 Safe Restart funding received from the Province. This funding is allocated out across all the departments at the Region.

Other Revenue – The year-to-date favourable variance of \$6,801 is primarily related to the transfer from the police development charge reserves of \$6,007 due to recognition of development charge revenue to fund debt related to the police long term accommodation project. This is anticipated to decrease to \$5,448 for the full year due to offsetting increases in investment income. Year-to-date investment income was favourable by \$2,299 due to higher yields. This variance is expected to be fully reduced by year end due to the transfer of interest income to deferred revenue and rate reserves at a higher Bank of Canada rate.

Intercompany Charges – The unfavourable variance of \$1,062 is primarily due to the allocation of COVID-19 Safe Restart funding to departments as discussed above.

To/From Funds – The year-to-date favourable variance of \$5,472 is due to higher than expected transfers as a result of forecasted encumbrances to be spent in future years for economic and development grants of \$6,667, including the Smarter Niagara Incentive Program Simple Grants (\$615K), Waterfront Improvement Program (\$400K), Public Realm Incentive Program (\$694K) and Gateway Tax Increment Grants (\$4,958). This is offset by a year-to-date unfavourable variance of \$535 as a result of lower than anticipated sales of surplus properties that is anticipated to grow to \$704 by the end of the year.

General Government - Continued

Community Impacts & Achievements

The General Government department consists of Taxation revenue and costs associated with Property Assessment Services which are provided by the Municipal Property Assessment Corporation (MPAC), investment income on investments held with different institutions (see investment report for further details), economic incentives and other support grants, such as contributions to the Niagara Health System's new cancer centre, as well as grants related to development charges, the Smarter Niagara Incentive Program and Canada Summer Games. General Government is also responsible for managing the Region's capital financing sources, such as capital levy reserve contributions and debt charges.

- Council approved 157 Capital projects for 2022 through a \$36,099 reserve contribution to the Capital Levy reserve. Some of the significant capital projects for 2022 included Upgrades to the DeCew wastewater treatment plant (\$19,500), Grimsby watermain replacement (\$2,000), and (\$1,452) for new ambulances and emergency medical equipment.
- Delivered economic incentive grant programs (Smarter Niagara Incentive Program (SNIP), Tax Increment Grants (TIG), Public Realm Incentive Program (PRIP) and Gateway tax increment grants), partnering with the Local Area Municipalities and not-for-profit organizations to promote culture, public realm and economic growth.
- Successfully funded 113 Capital Projects and 7 Operating projects with \$17.2M and \$5.8M respectively of Development Charges reserves by utilizing a more streamlined and efficient funding process.
- As part of the Development Charges Background Study and By-law update staff engaged with key interested parties on four separate occasions, including the local area municipalities and non-governmental/business associates to clarify definitions and policy to be included in the updated By-law.
- In September 2022 Regional Council approved the first Niagara Region Development Charges Background Study & By-law for Transit Services. This is a result of the Region establishing a new Niagara Transit Commission which will amalgamate each of the local transit services in the Region with the existing Niagara Region Transit service. This Transit Development Charges By-law will come into effect on January 1, 2023 and will support the funding of growth related capital expenditures to move to a single Regional transit service.
- In October 2021 Regional Council approved the Niagara Region Incentives Policy (PDS 31-2021) as amended. As a result of this approval discretionary RDC incentive programs have been set up outside of the DC By-law. These programs are aligned with priority areas for incentives as directed by Council. Allowing these policies to exist outside of the DC By-law improves ease of use for the development community and is more adaptable and flexible in advancing Council objectives.
- Total of \$47,156 debentures were issued through the Capital Markets with a term of 10 years and a rate of 4.056% in July:
 - \$16,388 for Regional projects (Roads, Police and Niagara Regional Housing)
 - \$30,768 for Local Area Municipalities (Welland, and St. Catharines)

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	\$9,392	\$9,146	\$246	2.6%	\$12,469	\$11,596	\$873	7.0%
Administrative	\$3,418	\$2,348	\$1,070	31.3%	\$4,376	\$4,266	\$111	2.5%
Operational & Supply	\$164	\$78	\$86	52.3%	\$219	\$133	\$86	39.2%
Occupancy & Infrastructure	\$0	\$1	-\$1	N/A	\$0	\$1	-\$1	-818.4%
Equipment, Vehicles, Technology	\$90	\$134	-\$45	-49.9%	\$119	\$164	-\$45	-37.4%
Partnership, Rebate, Exemption	\$223	\$142	\$81	36.4%	\$298	\$301	-\$4	-1.2%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$13,288	\$11,850	\$1,438	10.8%	\$17,482	\$16,462	\$1,021	5.8%
Federal & Provincial Grants	-\$60	-\$87	\$27	45.0%	-\$80	-\$201	\$121	150.7%
By-Law Charges & Sales	-\$3	-\$3	\$0	-1.2%	-\$4	-\$4	\$0	-0.9%
Other Revenue	-\$90	-\$183	\$93	104.0%	-\$120	-\$213	\$93	78.0%
Total Revenues	-\$153	-\$273	\$120	78.9%	-\$204	-\$417	\$214	105.1%
Intercompany Charges	-\$135	-\$579	\$444	-328.1%	-\$180	-\$624	\$444	-246.1%
Total Intercompany Charges	-\$135	-\$579	\$444	-328.1%	-\$180	-\$624	\$444	-246.1%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$13,000	\$10,998	\$2,002	15.4%	\$17,098	\$15,420	\$1,678	9.8%
Transfers From Funds	-\$1,358	-\$1,358	\$0	0.0%	-\$1,686	-\$1,686	\$0	0.0%
Transfers To Funds	\$90	\$306	-\$216	-240.0%	\$90	\$450	-\$360	-400.4%
Total Transfers	-\$1,268	-\$1,052	-\$216	-17.0%	-\$1,596	-\$1,236	-\$360	-22.6%
Net Expenditure (Revenue) Before Indirect Allocations	\$11,732	\$9,946	\$1,786	15.2%	\$15,502	\$14,183	\$1,318	8.5%
Indirect Allocations & Debt	-\$5,971	-\$5,642	-\$330	-5.5%	-\$8,007	-\$7,544	-\$463	-5.8%
Total Indirect Allocations & Debt	-\$5,971	-\$5,642	-\$330	-5.5%	-\$8,007	-\$7,544	-\$463	-5.8%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$5,761	\$4,304	\$1,457	0.0%	\$7,495	\$6,639	\$855	11.4%

Corporate Administration - Continued

Variance Analysis (in thousands of dollars)

Corporate Administration is operating at a year-to-date surplus before indirect allocations of \$1,786 with a forecasted surplus of \$1,318 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 \$246 and \$873 are due to staffing vacancies throughout the divisions of Corporate Administration (\$731) and a forecasted corporate benefit surplus (\$653). The surplus is partially offset by labour relations pressures (\$474).

Administration - The favourable year-to-date variance of \$1,070 is driven by the timing of consulting and staff development/travel related expenditures. It is anticipated that the favourable year end variance will be reduced to \$111 by year end. Partially offsetting the forecasted favourable variance are labour related external legal cost pressures (\$156).

Operational & Supply - The favourable year-to-date and forecasted variance of \$86 is due to lower than anticipated corporate training costs.

Equipment, Vehicles and Technology - The unfavourable year-to-date and forecasted variance of \$45 is primarily due to unbudgeted new computer software licenses to support strategic planning offset by the overall departmental surplus.

Partnership, Rebate, Exemption - The favourable year-to-date forecast of \$81 and the unfavourable forecasted variance of \$4 is due to the timing of grant program awards within Economic Development.

Federal & Provincial Grants - The favourable year-to-date and forecasted variances of \$27 and \$121 is primarily due to increased Invest Canada-Community Initiatives funding anticipated by Economic Development.

Other Revenue - The favourable year-to-date and forecasted variance of \$93 is primarily due to funding received from the Local Area Municipalities to support the 2022 Municipal Election (\$17), a benefits claim settlement received in the Human Resources division (\$45), and a contribution from Destination Ontario (\$25) to the Region for the Canada Summer Games 13 for 13 cultural event.

Intercompany Charges - The favourable year-to-date and forecasted variances of \$444 is reflective of the reallocation of wages for staff who have been redeployed to support other Niagara Region departments in need during the COVID-19 pandemic (\$83) and the allocation of general corporate Safe Restart COVID-19 funding from the Province to fund pandemic-related expenses within Corporate Administration (\$360).

Transfers - The unfavourable year-to-date and forecasted variance of \$216 and \$360 are primarily due to the return of reserve funding allocated for COVID-19 costs in the 2022 budget. The reserve funding is replaced with unbudgeted COVID-19 Safe Restart funding received from the provincial government for pandemic-related expenses.

Community Impacts & Achievements

Corporate Administration includes the Chief Administrative Officer's Office, Corporate Strategy & Innovation, Human Resources and Clerks, whose main focus is the general management and support of the other Regional departments. Economic Development is also a part of Corporate Administration and supports the Niagara Region and business communities to compete successfully in Niagara, Ontario and on a global scale.

Corporate Strategy & Innovation

Strategic Communications and Public Affairs

- Supported the delivery of the Canada Summer Games 13-for-13 festival with Economic Development.
- Led the development process for the creation of a new website and brand identity for the new Niagara Transit Commission.

Corporate Administration - Continued

- Led the delivery of project opening events such as a new roundabout in Niagara Falls, the unveiling of a new Pride and Indigenous crosswalks in Thorold, the new Bridge Housing facility in Niagara Falls and the announcement of GO Station developments in St. Catharines and Niagara Falls.

Government Relations

- Attended six delegations with Provincial Ministers at the Association of Ontario Municipalities conference, prepared all briefing material for the Regional Chair, CAO, senior level staff and Local Area Municipality representatives, and sent follow up letters to Provincial Ministries to continue advocacy discussions.
- Prepared and analyzed for the Local Area Municipality CAOs a consolidated list of shared services initiatives that have the potential to move forward.
- Met with municipal counterparts from the City of Cambridge to discuss granting framework best practice. Met with staff from various business units to gain support for a corporate wide grant tracking system; 17 funding opportunities have been shared with staff from various business units to raise awareness of Provincial and Federal programs currently available.
- Joined and contributed to an internal working group evaluating the potential of a corporate wide granting policy.
- Engaged in initial discussions with Six Nations of the Grand River and the Mississaugas of the Credit First Nations regarding the potential of hosting Chief and Chair meetings following the nomination of a 2023-26 Regional Chair. Both First Nations expressed interest.
- Supported the development of Council's 2023-26 Strategic Plan by creating a jurisdictional scan of the Local Area Municipalities current Strategic Plans

Diversity, Equity and Inclusion (DEI) Program

- Finalization of the DEI Action Plan with input from 128 staff and community members
- Creation of DEI Action Plan Report and Executive Summary
- DEI Action Plan endorsed by the DEI Advisory Committee on August 30 2022 and approved by Regional Council on September 22 2022.
- Creation of new Inclusion Communities Niagara Region webpage with updated DEI information and reports
- Internal DEI support for work in Human Resources, Public Works, Public Health, Planning and Development, Community Services
- Contributed to Niagara Region Employer of Choice presentation for recruitment
- Effectively communicated the importance of monthly significant dates relating to diverse cultural and religious events through the Vine Weekly, social media, and CAO messages
- Contributed to recommendations for Long Term Care restorative and multi-faith spaces in new buildings
- Developed Staff, Council, and Volunteer DEI Learning Plans for 2023-2026
- Developed Human Resources specific DEI training
- Created list of resources and content for Valuing DEI section of the corporate learning and development Vine page
- Coordinated monthly DEI meetings with local area municipality representatives
- Support for the final meetings of the Women's Advisory Committee and the DEI Advisory Committee
- Developed selection criteria for the new Diversity Equity & Inclusion Employee Award of Excellence
- Integrated DEI information in the new Transit Commission orientation package

Indigenous Relations Program

- Week of activities organized and implemented to honour the National Day for Truth and Reconciliation with over 150 staff participants in 9 virtual events and an in person flag raising ceremony.
- Coordinated Orange Shirt campaign with local Friendship Centre (sold 258 shirts, raised \$1,290 for community pantry and \$1,290 for the Orange Shirt Society)
- Continued work of the Staff Indigenous Engagement Working Group

Corporate Administration - Continued

- Created a draft project plan and began the development of a corporate Indigenous Engagement Policy
- Provided recommendations for Indigenous healing and restorative spaces for new buildings in Long Term Care
- A list of Indigenous graphic designers was used to distribute an expression of interest to design the Indigenous Action Plan Report
- Council and staff Indigenous Training Plans have been developed for 2023-2026
- Researched policies about smudging and was able to conduct smudging ceremony in council chambers for National Day for Truth and Reconciliation
- Hosted meetings with counterparts at the City of Guelph and the City of Vancouver to gain an understanding of best practices other municipalities are adopting in relation to First Nations relationship building and internal policy development.
- Celebrated the installation of an Indigenous crosswalk with a launch event with politicians and Indigenous speakers including the crosswalk designer Alyssa General
- Conducted engagement sessions with First Nations governments and urban Indigenous communities to gather feedback and input on a Draft Indigenous Action Plan
- Successfully negotiated a new Field Liaison Representative agreement with the Mississaugas of the Credit First Nation that is valid through until December 31, 2023. A revised agreement is with Six Nations of the Grand River for approval, and negotiations with the Haudenosaunee Development Instituted remain open.

Corporate Strategy

- Continued to update and maintain the community dashboard to provide residents, businesses and organizations important information about Niagara Region through various themes and indicators.
- Participated in the Municipal Benchmarking Network of Canada program. Ensured successful data collection across 26 service areas. The completed MBNC annual report can be downloaded at <http://mbncanada.ca>
- Implementation of the newly procured strategy reporting tool “Enviso” is underway. The Enviso platform will support providing Council and Region leadership teams with timely updates on the status of projects, as well as dashboards that display key performance indicators for the Organization.

Climate Change

- The Corporate Climate Change Working Group is actively implementing work plan items to support climate change action across the Organization. The multi-departmental team will accelerate climate change programs, policies and initiatives at the Region.
- Organized and hosted the Niagara Region Climate Change Summit on June 28. In partnership with Brock University and the Niagara Peninsula Conservation Authority. 120 participants and event was livestreamed and recorded for the community.
- Formed the Niagara Climate Change Municipal Community of Practice (NCCMCP). The purpose of the NCCMCP is to build a collaborative group involving staff from Niagara Region, the Local Area Municipalities (LAMs), and the Niagara Peninsula Conservation Authority (NPCA) to focus on work concerning climate resilience and adaptation, land development, energy management and local generation, biodiversity, and green infrastructure.
- Data collection from various service areas is underway to support the development of a corporate greenhouse gas emission inventory. The inventory will be a foundational input to the Corporate Climate Change Strategy.

Clerks

- Continued success holding Regional Council, Standing Committee, and Advisory Committee meetings and Workshops using electronic participation.
- Work is ongoing to reinforce the use of R365 for managing electronic records.
- Access and Privacy staff continue work on the implementation of mandatory staff training in privacy and undertaking security assessments.

Corporate Administration - Continued

Human Resources

- Provided corporate-wide human resources support of the COVID-19 pandemic:
 - Continuing to support recruitment and selection, for roles to support essential business continuity to deliver services to our most vulnerable residents.
 - Support the gradual decommissioning of some COVID-19 specific programming and redeployment of staff.
 - Supported the development and implementation of Return to the Workplace and Hybrid Work Arrangement program, along with completion of an employee hybrid work survey and updating of the program.
 - Created and managed employment related employee communication tools, health and safety fact sheets, etc.
 - Continued policy development or modification to support staff in areas of attendance management, compensation, leaves of absence for childcare or eldercare obligations, and increased mental health programs.
 - Continued work implementing and managing COVID-19 Vaccination Policy.
 - Consultation & support for corporate business continuity and recovery planning.
 - Representation from staff in the Logistics and Health and Safety operations sections of the Regional Emergency Operations Centre.
 - Salary data and analysis to support financial reporting and funding requirements.
 - Implementation of Provincial directives concerning Paid Infectious Disease Leave and PSW wage enhancement.
 - Continued participation in Regional, Single Tier and LAM HR Working Groups to ensure coordination and alignment in delivery of programs and policies.
 - Supported Regional Transit transition project through providing HR consultation to project leads and preparation for shared service delivery functions specific to HR operational requirements.
 - Continued work on development of People Strategy refresh four-phase plan to support action item of Council's Shape Niagara Implementation Plan; Phases 1 -3 completed, Phase 4 commencement.
 - Supported Business Continuity Planning within operating departments, and the development of the Corporate Labour Disruption Plan ensuring critical and essential services continue to be provided to our clients and residents of the Region in the event of any labour disruption.
 - Negotiation of three-year renewal Collective Agreement with CUPE Local 1287.
- Supporting the development of a Long Term Care Attraction/Recruitment Strategy to support future staffing needs for our residents.
- Conducted a benefits Marketing RFP for existing benefit plans.
- Project kick-off with Public Health EMS to introduce functionality for enhanced automation for scheduling and timekeeping to ensure staffing levels are met particularly during peak demands, and begin the introduction of increased employee self service functionality with automated scheduling and attendance call out system to fill vacant shifts.
- Development of the corporate Disconnecting from Work Policy and Procedure as required by Bill 88 amendment to the *Employment Standards Act*.
- Led the creation and facilitation of the corporate Leadership Event
- Delivered the Corporate Employee Recognition Team events of the 2022 Length of Service Luncheon and Dinner, along with staff awards presentations.

Economic Development

- 10 Year Economic Development Strategy, "Inspire.Invest.Grow.", was approved by Council
- Foreign Direct Investment (FDi) activities targeted 23 new international companies with 4 site visits from companies headquartered in Italy / Australia / UK and South Korea.
- Domestic FDi included engagement with Angel Investors Ontario, CCCA Board and Business Development and Wet Lab Market events
- Presentations have been delivered to delegations from the State of Zacatecas, Mexico, a Finnish commercial real estate developers, the American Wire Cloth Institute, and at Hamilton-Niagara's Trade Accelerator Program

Corporate Administration - Continued

- Delegations hosted for 13 mayors from the North-East Ohio Mayors association as well as for 12 Latin American companies interested in locating to the Niagara Region
- Niagara Economic Development approved 10 Industrial DC Grant applications resulting in 90 new jobs, retaining 193 jobs, and supporting over \$43 million in new construction.
- 1 new gateway CIP application was received and approved supporting the creation of 112 new jobs and \$9.7 million in new investment.
- Research and Analysis supported 41 inquiries from institutions, businesses, local municipalities and stakeholders.
- Completed Regional Active Economy analysis that will be presented at Brock's Active Economy Summit, in partnership with Niagara Economic Development, on November 23
- Completed Niagara Economic Update that will be promoted online and presented at Niagara Economic Summit on November 8
- Funding administration to local area municipalities for 13 grant requests for economic development initiatives and buy local campaigns/events totaling \$130,000
- RFP issued for Agriculture Economic Development Action Plan
- Local municipal partnership in hosting Ontario Culinary Tourism Alliance in Town of Lincoln
- 80,000 unique visitors from 152 counties to the Economic Development website (NiagaraCanada.ca) and 60,000+ on the immigration relocation website (WelcomeNiagaraCanada.ca)
- Promotional campaign for Niagara Circle Route - includes GPS route maps, National Post article outlining the health benefits of multi-use paths.
- Coordinated Region's 13 for 13 event for Canada Summer Games, in collaboration with multiple corporate departments. The eleven hour event drew a diverse crowd of approximately 26,000 visitors and featured media coverage from multiple outlets, incorporating a strong lens of family entertainment and DEI programming.

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	\$16,570	\$15,884	\$687	4.1%	\$22,019	\$21,098	\$921	4.2%
Administrative	\$6,280	\$6,309	-\$29	-0.5%	\$8,273	\$9,281	-\$1,008	-12.2%
Operational & Supply	\$307	\$156	\$151	49.2%	\$409	\$220	\$189	46.2%
Occupancy & Infrastructure	\$7,759	\$6,322	\$1,437	18.5%	\$10,301	\$8,364	\$1,937	18.8%
Equipment, Vehicles, Technology	\$2,888	\$2,499	\$389	13.5%	\$3,851	\$3,469	\$382	9.9%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$33,804	\$31,170	\$2,635	7.8%	\$44,854	\$42,432	\$2,422	5.4%
Federal & Provincial Grants	-\$53	-\$59	\$6	10.8%	-\$71	-\$77	\$6	8.1%
By-Law Charges & Sales	-\$396	-\$239	-\$157	-39.6%	-\$528	-\$280	-\$248	-47.0%
Other Revenue	-\$871	-\$833	-\$38	-4.4%	-\$1,106	-\$1,240	\$134	12.1%
Total Revenues	-\$1,320	-\$1,131	-\$189	-14.3%	-\$1,705	-\$1,596	-\$108	-6.4%
Intercompany Charges	\$103	-\$770	\$873	844.9%	\$138	-\$735	\$873	633.7%
Total Intercompany Charges	\$103	-\$770	\$873	844.9%	\$138	-\$735	\$873	633.7%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$32,588	\$29,269	\$3,319	10.2%	\$43,286	\$40,100	\$3,187	7.4%
Transfers From Funds	-\$2,584	-\$2,584	\$0	0.0%	-\$3,277	-\$3,277	\$0	0.0%
Transfers To Funds	\$2	\$710	-\$708	-29500.4%	\$2	\$1,559	-\$1,557	-64876.0%
Total Transfers	-\$2,581	-\$1,873	-\$708	-27.4%	-\$3,274	-\$1,717	-\$1,557	-47.6%
Net Expenditure (Revenue) Before Indirect Allocations	\$30,006	\$27,395	\$2,611	8.7%	\$40,012	\$38,382	\$1,630	4.1%
Indirect Allocations & Debt	-\$29,092	-\$26,733	-\$2,360	-8.1%	-\$38,801	-\$37,457	-\$1,343	-3.5%
Total Indirect Allocations & Debt	-\$29,092	-\$26,733	-\$2,360	-8.1%	-\$38,801	-\$37,457	-\$1,343	-3.5%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$914	\$663	\$251	0.0%	\$1,212	\$925	\$287	23.6%

Corporate Services - Continued

Variance Analysis (in thousands of dollars)

Corporate Services operated at a surplus before indirect allocations of \$2,611 and are forecasting a surplus of \$1,630 due to the following factors:

Labour Related Costs – The favourable year-to-date and forecasted variances of \$687 and \$921 are due to vacant positions through the year in all Corporate Services divisions.

Administration - The unfavourable year-to-date variance of \$29 is mainly due to timing of spend in consulting (\$1,012), training (\$83), and first party claim payouts (\$332), which is partially offset by third party claim payouts (\$1,370) and non-insurable claims payouts (\$150). The unfavourable forecasted variance of \$1,008 is mainly due to third party claim payouts (\$1,330), non-insurable claim payouts (\$155) and costs for claims administration (\$227), partially offset by savings on consulting (\$436) and training (\$41).

Operational & Supply - The favourable year-to-date and forecasted variances of \$151 and \$189 are mainly due to savings in photocopier usage costs (\$55 and \$74) and decreased usage of COVID safety supplies (\$82 and \$112).

Occupancy & Infrastructure - The favourable year-to-date and forecasted variances of \$1,437 and \$1,937 are mainly due to operating savings realized by the delayed purchase of the GO stations (\$759 and \$1,002) and a reduction in enhanced cleaning at Regional administrative facilities as a COVID prevention measure (\$650 and \$973).

Equipment, Vehicles, Technology - The favourable year-to-date and forecasted variances of \$389 and \$382 are due primarily to delayed spend of operating costs related to approved IT capital projects.

By-Law Charges & Sales - The unfavourable year-to-date and forecasted variances of \$157 and \$248 are due primarily to rental income not realized by the delayed purchase of the GO stations.

Other Revenue - The favourable forecasted variance of \$134 is mainly due to recovery of Canada Summer Games Park operating costs from Consortium partners (\$84) and funding received from the provincial government for development of an integrated customer service modernization strategy (\$40).

Intercompany Charges – The favourable year-to-date and forecasted variances of \$873 are primarily due to the reallocation of wages for staff who have been redeployed to support other Niagara Region departments in need of resources to support the COVID-19 pandemic and the allocation of general corporate 2022 COVID-19 funding to fund pandemic-related expenses.

Transfers – The unfavourable year-to-date and forecasted variances of \$708 and \$1,557 are mainly due to operating savings realized by the delayed purchase of the GO stations being returned to reserve at year end.

Community Impacts & Achievements

Asset Management Office

- Continuing development of a corporate capital project delivery framework including monitoring and reporting Key Performance Indicators (KPI's) and supporting the Enterprise Content Management system.
- Drafted a governance framework for artifacts to support the corporate asset management system.

Business Licensing

- Continue processing, and issuance of business licenses including fee payments and response to enforcement and inspection requirements.
- Implement an “on-line” licensing application process beginning with various driver and business licenses.
- Implemented a modernized licensing/incident/inspection/ enforcement database in Q1 2022.
- Organizing of internal and temporary external staff for Mass Immunization clinic security and the eventuality of the decrease in clinics.

Corporate Services - Continued

Construction, Energy and Facilities Management

- Re-opened Regional Headquarters and resumed in person services.
- Resumed in person Regional Council and Committee meetings at Region headquarters.
- The Digital Modernization review of Customer Services for Regional Headquarters is ongoing.
- Continue to support the Public Health mass immunization plan and vaccine clinics across the Region. Provided logistics and operational support including clinic setup, supply chain management, facility planning, coordination of service contracts and security and distribution of COVID-19 vaccines and immunization supplies for mass immunization clinics.
- Installed paved driveway to Welland Childcare facility for public use.
- Engaged consultant for review of Publicly Accessed Region facilities for AODA Accessibility compliance.
- Implemented access control protocols for Regional Headquarters.
- Completed security camera upgrade at Region HQ and installation of access control point for visitor management.
- Initiated Room Booking Policy & Procedure development for Regional Headquarters and external client bookings of meeting rooms to align with Regional Fees and Charges By-law.
- Replacement of High Voltage lines that power Region HQ building. Lines were severely deteriorated and were replaced prior to Canada Summer Games to avoid spontaneous failure during the games.
- CE&FM is leading the Niagara Region Energy Working Group, which will work on strategy for meeting the Conservation & Demand Management Plan goals by the end of 2023.
- Incorporated the requirement for LEED Silver into the Official Plan for Corporate buildings

Financial Management and Planning

- Completion of the 2021 year-end and reporting of the financial results to Corporate Services Committee and Audit Committee.
- Monitoring, reporting and compliance with agreements for upper levels of government COVID-19 funding.
- Publication of the 2022 Budget Summary and 2021 Annual Report.
- Awarded GFOA's Distinguished Budget Presentation Award
- S&P rating increase from AA stable to AA+
- DC By-law approved on August 25th to take effect on September 1, 2022 and Transit DC By-law approved on September 29th to take effect on January 1, 2023
- Supporting implementation of Niagara Transit commission with preparation of Municipal Services By-law, Municipal Transfer Agreement, Budget and implementation of shared financial services and systems.
- Progressing with establishing PeopleSoft Financials ERP for the City of St. Catharines with engagement in RFP preparation and staff resourcing.
- Supported financial modelling and strategy of the approved 2021 Asset Management Plan.
- Prepared the financial analysis to support the decision making of the disposition of MRF RFP.
- Developed the 2023 Budget Strategy and preparing budget to address updated asset management plan funding requirements, extraordinary inflation and sustainment of existing services.

Legal Services

- Legal advice to support the advancement of corporate priority projects including:
 - Support for the establishment of the Niagara Transit Commission as a municipal service board of the Region and ongoing legal support for the various agreements and transitional activities to advance regional transit consolidation;
 - Continued support in connection with the procurement process related to Material Recycling Facility Opportunity Review;

Corporate Services - Continued

- Supporting the consortium partners in connection with the preparation and advice on a number of sponsorship agreements and other matters related to the 2022 Canada Summer Games and Canada Games Park;
- Legal support to all departments related to various capital projects and operations including real estate transactions, procurements, agreements, by-law reviews, risk management advice and litigation matters.

Procurement and Strategic Acquisitions

- Continuation of weekly meetings on Procurement Project Prioritization for review and assign essential capital and operational projects.
- Facilitation of over 90 Formal Procurements resulting in approximately \$26 million in Awarded Contract value.
- Ongoing sourcing of critical PPE and supplies needed for the EOC response to the pandemic.
- Continued support for Public Health in negotiating and securing various vaccine and storage locations
- Facilitated 20+ agreements involving License/Leasing, Property Acquisitions, and other indemnity agreements
- Continued support of EMS station requirements
- Continued support of Transportation Capital road reconstruction projects involving 70 property acquisitions over 10 road projects
- Continued support of Water Wastewater Capital projects involving multiple locations for Sewage Pump Stations, elevated water tanks, and force main sewers.

Information Technology Services

- Negotiated with local area municipalities and mapping technology vendor to bring all 12 LAMs under a single enterprise license agreement helping to reduce overall software costs and provide enhanced mapping services.
- Continue to support Public Health mass immunization clinics' technology platforms in the Niagara region.
- Addition of new vaccine “booster” metrics into the COVAX system and updated corresponding internal and public facing reporting (all vaccine doses beyond the 2nd)
- Assisted PH by developing and reporting on metrics for COVID vaccine coverage rates in schools
- Completed large cyber security audit to ensure appropriate controls are in place to prevent, detect and respond to potential cyber incidents.
- Implemented technology solution to better manage the full lifecycle of physical corporate records.
- Completed proof of concept for improved legal case management software and now proceeding with full implementation.
- Assisted planning in successfully developing and publishing web mapping applications to support the official plan – NES for environmental mapping data and to collect public comments about the proposed changes to the official plan
- Developed collaboratively with our LAMs and other public sector agencies like Brock University and Niagara Parks Commission a shared (content and financial) RFP to acquire 2023 aerial photography for the extent of Niagara Region.
- Provided mapping data for the NRPS dive team to help identify underwater hazards and improve the divers safety when in the water

Community 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	\$98,662	\$98,951	-\$289	-0.3%	\$130,657	\$130,833	-\$176	-0.1%
Administrative	\$1,383	\$1,544	-\$161	-11.6%	\$1,801	\$1,956	-\$155	-8.6%
Operational & Supply	\$11,542	\$10,816	\$727	6.3%	\$14,511	\$14,516	-\$5	0.0%
Occupancy & Infrastructure	\$3,467	\$4,408	-\$941	-27.1%	\$4,655	\$5,684	-\$1,028	-22.1%
Equipment, Vehicles, Technology	\$2,211	\$1,672	\$540	24.4%	\$2,790	\$2,657	\$133	4.8%
Community Assistance	\$149,445	\$141,805	\$7,640	5.1%	\$220,887	\$216,380	\$4,506	2.0%
Financial Expenditures	\$0	-\$44	\$44	0.0%	\$0	-\$44	\$44	0.0%
Total Expenses	\$266,710	\$259,151	\$7,559	2.8%	\$375,301	\$371,982	\$3,319	0.9%
Federal & Provincial Grants	-\$205,483	-\$201,485	-\$3,998	-1.9%	-\$294,693	-\$293,417	-\$1,277	-0.4%
By-Law Charges & Sales	-\$3,155	-\$2,855	-\$300	-9.5%	-\$4,206	-\$3,844	-\$362	-8.6%
Other Revenue	-\$18,678	-\$17,212	-\$1,465	-7.8%	-\$24,903	-\$23,258	-\$1,645	-6.6%
Total Revenues	-\$227,315	-\$221,552	-\$5,763	-2.5%	-\$323,803	-\$320,519	-\$3,284	-1.0%
Intercompany Charges	\$421	\$874	-\$452	-107.4%	\$562	\$1,014	-\$452	-80.6%
Total Intercompany Charges	\$421	\$874	-\$452	-107.4%	\$562	\$1,014	-\$452	-80.6%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$39,816	\$38,473	\$1,344	3.4%	\$52,060	\$52,477	-\$418	-0.8%
Transfers From Funds	-\$311	-\$1,893	\$1,582	508.7%	-\$1,118	-\$2,700	\$1,582	141.5%
Transfers To Funds	\$3,757	\$4,816	-\$1,059	-28.2%	\$4,518	\$6,268	-\$1,750	-38.7%
Total Transfers	\$3,446	\$2,923	\$523	15.2%	\$3,400	\$3,568	-\$168	-4.9%
Net Expenditure (Revenue) Before Indirect Allocations	\$43,262	\$41,396	\$1,866	4.3%	\$55,460	\$56,045	-\$585	-1.1%
Indirect Allocations & Debt	\$14,229	\$13,267	\$962	6.8%	\$22,104	\$21,013	\$1,091	4.9%
Total Indirect Allocations & Debt	\$14,229	\$13,267	\$962	6.8%	\$22,104	\$21,013	\$1,091	4.9%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$57,492	\$54,663	\$2,829	0.0%	\$77,564	\$77,059	\$506	0.7%

Community Services - Continued

Variance Analysis (in thousands of dollars)

Community Services has a year-to-date operating surplus of \$1,866 and a forecasted deficit of \$585 (1.1 per cent of the net budget). The following factors contribute to these variances:

Labour Related Costs - The unfavourable year-to-date and forecasted variances of \$289 and \$176 are primarily due to staffing pressures in Long-term Care (LTC) homes and child care centres and costs incurred to extend the COVID-19 shelter. Staff vacancies in SAEO help to offset these budget pressures.

Operational & Supply – The favourable year-to-date variance of \$727 is due to the following:

- Homelessness: The favourable year-to-date and forecasted variances of \$1,341 and \$550 are due to timing of COVID expenditures as the response is adjusted, as well as the timing of new program implementation associated with Provincial funding.
- Seniors: The unfavourable year-to-date and forecasted variances of \$766 and \$721 reflect the high usage of medical supplies and PPE required to manage continuing outbreaks in long-term care homes.

Occupancy & Infrastructure – The unfavourable year-to-date and forecasted variances of \$941 and \$1,028 are due to the high numbers of LTC residents who require 1-1 support (related to unsafe responsive behaviors and isolation requirements), resource requirements to support ongoing mandatory screening in the LTC sector, a grounds maintenance contract that came in exceptionally high through the RFP process, and an increase in repairs and maintenance costs in our child care centers.

Equipment, Vehicles, Technology – The favourable year-to date and forecasted variances of \$540 and \$133 is due to lower than anticipated costs related to infection control and prevention measures (IPAC), minor capital expenses and medical safety technology for the LTC homes.

Community Assistance - The favourable year-to-date and forecasted variances of \$7,640 and \$4,506 respectively are due to the following:

- Homelessness: The unfavourable forecasted variance of \$341 is due to incremental COVID costs specific to the extension of the self-isolation shelter past March 31 (\$128) and unbudgeted payments to flow Provincial funding to two agencies through the approved agreements within the Home for Good capital program (\$224), offset in revenues below.
- SAEO: The favourable year-to date and forecasted variances of \$3,963 and \$4,616 are due to the budget being prepared based on an estimated caseload increase and benefits as per Ministry forecasts that were higher compared to actuals (\$4,242 year-to-date and \$5,382 forecast), which is 100% offset by a reduction in provincial revenues below; as well as the timing of payments for the Niagara Prosperity Initiative budgeted in Q3 but will be issued in October 2022, as the program is now internally administrated (\$350). The favourable variance is also due to Housing stability payments allocated to Homelessness to maximize COVID funding available (\$800). The favourable variance is partially offset by greater than budgeted issuance of life stabilization benefits (\$1,362 YTD and \$1,593 forecasted) for social assistance recipients.
- Housing Services: The favourable year-to-date variance of \$850 is primarily due to budget timing of spend for ministry-funded programs, subsidy payments to non-profit and co-op housing providers and K3D heat control system upgrades for providers encumbered from the 2021 budget (\$57), which are anticipated to be spent by the end of the year. The forecasted favourable variance of \$313 is due to lower capital grants issued to housing providers under the Capital Loan and Grant program and slower than anticipated uptake in rent supplement programs for tenants and landlords, offset by lower than anticipated subsidy recoveries from non-profit and co-op housing providers. The forecasted variance associated with the Capital Loan and Grant program is offset by a reduction in Transfers below, as the program is funded through reserve and any unused funds will be returned in accordance with the Region's policy.

Community Services - Continued

Federal & Provincial Grants – The unfavourable year-to-date and forecasted variances of \$3,998 and \$1,277 are due to the following:

- Homelessness: The unfavourable year-to-date variance of \$305 is related to the timing of how budget was spread across the year. The favourable forecasted variance of \$141 is primarily due to unbudgeted Provincial funding received in order to flow payments to two agencies through the Home for Good capital program agreements.
- Seniors: The favorable year-to-date and forecasted variances of \$3,350 and \$4,173 are primarily related to the timing of confirmed LTC prevention and containment funding budget adjustment (\$1,790), prevention and containment funding received for the prior year (\$218), recovery of lost accommodation revenue from empty beds within the long-term care homes that are being held vacant for (COVID) isolation purposes (\$1,036), the timing of funding for Minor Capital for IPAC purposes between fiscal years (\$367) and High Intensity Needs funding (\$591) issued by the Ministry of Long-Term Care (MLTC).
- SAEO: The unfavourable year-to-date and forecasted variances of \$3,609 and \$5,254 are a result of expected caseloads and benefits not realized. The variance is offset by the reduction in benefits issued above.
- Housing Services: The unfavourable year-to-date variance of \$640 is due to lower than budgeted spend to date for ministry-funded programs noted above in Community Assistance, as revenue is recognized based on actual expenses incurred. The forecasted unfavourable variance of \$337 for the year is due to the reduced uptake in rent supplement programs, which is offset by the reduction in rent supplement costs in Community Assistance above.

By-Law Charges & Sales - The unfavourable year-to-date and forecasted variances of \$300 and \$362 are due to the following:

- Childrens: The favourable year-to-date and forecasted variances of \$283 and \$383 are due to higher than anticipated full fee revenue from the Region's five directly-operated child care centres.
- Seniors: The unfavorable year-to-date and forecasted variances of \$583 and \$745 reflect the loss of fee revenue in Seniors Community Programs due to the suspension of some in-person programming related to COVID-19 restrictions.

Other Revenue - The unfavourable year-to-date and forecasted variances of \$1,465 and \$1,645 are primarily due to lower than anticipated accommodation fees collected within the long-term care homes due to empty beds, which are being held temporarily vacant in order to isolate new admissions.

Intercompany Charges – The unfavourable year-to-date and forecasted variance of \$452 are mainly due to the reallocation of wages for staff who have been redeployed from other Niagara Region departments to support essential Seniors Services programs in need during the COVID-19 pandemic (\$445), and costs allocated to Homelessness for transportation supports for clients and EMS outreach program eligible under COVID-specific funding within Homelessness (\$141).

Transfers – The favourable year-to-date variance of \$523 is due to the timing of reserve funds approved for the purposes of funding incremental costs in the long-term care homes, which will be fully returned at year-end. The unfavourable forecasted variance of \$168 is mainly due to a transfer back to reserve for unused funds related to the capital loan and grant program in Housing Services.

Community Services - Continued

Community Impacts & Achievements

Children Services

- Children's Services continues to support contracted child care service providers to maintain viable operations and support recovery from COVID-19 that resulted in reduced operational capacity and parent fees.
- Children's Services has locally implemented the Canada-Wide Early Learning and Child Care (CWELCC) Strategy to reduce child care fees for parents of children 0-6 years of age by 25 percent. Approximately 97% of child care service providers in Niagara Region have opted into CWELCC. Children's Services will continue the reduction in fees for eligible service providers in accordance with provincial guidelines in 2023.
- Children's Services continues to implement pilot projects/initiatives and allocate one-time provincial Workforce Funding to support the retention and recruitment across the local child care and early years sector. The lack of Registered Early Childhood Educators continues to strain service providers' operations and meet child care demand.

Senior Services

- The LTC homes continue to implement COVID-19 risk mitigation measures as per MLTC and Public Health guidance.
- Continued work implementing new requirements of the Fixing Long-Term Care Act, 2021 and Ontario Regulation 246/22. Highlights include legislated staffing targets, new police screening measures for staff, volunteers and members of Niagara Regional Council, multiple quality initiatives, updates to the residents' bill of rights, enhancement to the medical director's role and the requirement for air conditioning in all resident rooms. Phase 2 regulations are anticipated to be released in early 2023.
- Initiated development of a resident and family engagement framework. Collected input and feedback through in-person and virtual sessions and through issuance of a survey that received 268 responses. The framework will be finalized in Q4 2022.
- Seniors Services, in collaboration with Ontario Health and the College of Nurses of Ontario have participated in the Supervised Practice Experience program to assist internationally educated nurses in obtaining their Ontario Nursing License. Nineteen participants have been successfully hired since launching the program in May 2022.
- Construction of the new LTC homes (Linhaven, St. Catharines; Gilmore Lodge, Fort Erie) are well underway, with Linhaven being at a percentage of completion of 28% and Gilmore Lodge at 38% at the end of Q3.

Homelessness and Community Engagement

- In September, in partnership with Niagara Region Public Health, nine (9) COVID-19 booster clinics were offered across the Region to staff and clients in the homelessness system. Overall, 143 individuals were vaccinated including four (4) first doses.
- Homelessness Services worked with a partnered agency to open 90 beds of seasonal shelter with sites in St. Catharines and Niagara Falls.
- In September, opened six (6) additional permanent shelter spaces in St. Catharines through supports of a partnered agency.
- Homelessness Services continues to partner with cities and various agencies to support encampment management and clean up.

Social Assistance and Employment Opportunities

- In the first nine (9) months of 2022, Niagara's Ontario Works caseload experienced a 7% caseload increase. The Province has forecasted an additional 12% increase by end of year.
- 2022 average monthly intake has increased by 36% compared to 2021.
- Average number of social assistance clients and low income individuals issued Housing Stability Benefits (last month's rent, moving/storage costs and rental arrears) and intensive case management increased by 22% in 2022.
- Seven (7) agencies were awarded two (2) years of Niagara Prosperity Initiative (NPI) funding to support over 14,000 people living in poverty in six (6) areas of

Community Services - Continued

focus: Adverse Childhood Experience, Food Access, Housing, Domestic Violence, Indigenous Wellbeing, and Living Wage.

Housing Services

- Housing Services partnered with the RAFT to provide summer camps in Manchester, Old Pine Trail and Rykert (St. Catharines), and Warden and Waters (Niagara Falls) and with Faith Welland Church to provide summer camps in McLaughlin (Welland). These camps provide sports, crafts and excursions low-income youth would likely not be able to access otherwise.
- The addition of NRPS Community Oriented Response and Engagement (CORE) officers to NRH communities has had a tremendous impact on relationships with tenants and partners. Officers have been successfully engaging with tenants, particularly the youth, to foster positive relationships with the community.
- Housing Services began piloting an innovative partnership with Brock University with the Intergenerational Community Engaged Residency (ICER), which embeds a Graduate student in Gerontology in a seniors building to offer supports and programs while immersed in the lived experience of the community.
- Housing programs continue to be utilized at a high rate, as the waitlist for affordable housing has grown to over 10,000 households.
- End of mortgage terms for housing providers is a significant area of focus, and work on a new service agreement is underway to address partnerships with non-profit and housing co-operatives in the Niagara Region as their existing agreements come to an end in line with the end of their mortgage terms.
- The 2022 Capital Loan and Grant Program has committed its annual allocation to enable housing providers to keep their buildings safe and viable.

Public Health & 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	\$83,714	\$81,416	\$2,298	2.7%	\$109,142	\$108,016	\$1,126	1.0%
Administrative	\$1,978	\$1,567	\$411	20.8%	\$2,686	\$2,346	\$340	12.7%
Operational & Supply	\$6,172	\$5,245	\$928	15.0%	\$8,257	\$7,271	\$986	11.9%
Occupancy & Infrastructure	\$602	\$1,828	-\$1,226	-203.8%	\$809	\$2,205	-\$1,396	-172.6%
Equipment, Vehicles, Technology	\$1,852	\$2,729	-\$877	-47.4%	\$2,455	\$3,483	-\$1,028	-41.9%
Community Assistance	\$0	\$2	-\$2	0.0%	\$0	\$2	-\$2	0.0%
Partnership, Rebate, Exemption	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$94,318	\$92,787	\$1,531	1.6%	\$123,349	\$123,322	\$27	0.0%
Federal & Provincial Grants	-\$66,515	-\$66,428	-\$87	-0.1%	-\$84,750	-\$87,178	\$2,427	2.9%
By-Law Charges & Sales	-\$110	-\$25	-\$84	-76.8%	-\$146	-\$33	-\$113	-77.4%
Other Revenue	-\$652	-\$1,017	\$365	56.0%	-\$852	-\$1,228	\$376	44.2%
Total Revenues	-\$67,276	-\$67,470	\$194	0.3%	-\$85,748	-\$88,439	\$2,691	3.1%
Intercompany Charges	\$1,685	\$1,748	-\$63	-3.7%	\$2,247	\$2,225	\$22	1.0%
Total Intercompany Charges	\$1,685	\$1,748	-\$63	-3.7%	\$2,247	\$2,225	\$22	1.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$28,727	\$27,065	\$1,662	5.8%	\$39,849	\$37,109	\$2,740	6.9%
Transfers From Funds	-\$6,294	-\$14,664	\$8,369	133.0%	-\$9,966	-\$19,633	\$9,667	97.0%
Transfers To Funds	\$88	\$9,338	-\$9,250	-10521.4%	\$116	\$10,940	-\$10,824	-9346.0%
Total Transfers	-\$6,206	-\$5,326	-\$880	-14.2%	-\$9,850	-\$8,694	-\$1,156	-11.7%
Net Expenditure (Revenue) Before Indirect Allocations	\$22,521	\$21,739	\$782	3.5%	\$29,998	\$28,415	\$1,584	5.3%
Indirect Allocations & Debt	\$15,569	\$15,519	\$50	0.3%	\$18,469	\$18,787	-\$318	-1.7%
Total Indirect Allocations & Debt	\$15,569	\$15,519	\$50	0.3%	\$18,469	\$18,787	-\$318	-1.7%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$38,090	\$37,258	\$832	0.0%	\$48,467	\$47,202	\$1,265	2.6%

Public Health & Emergency Services - Continued

Variance Analysis (in thousands of dollars)

Public Health (PH) and Emergency Medical Services (EMS) is operating with a year-to-date favourable variance of \$782 before indirect allocations with a forecasted year-end favourable variance of \$1,584, due to the following factors

Labour Related Costs – The year-to-date favourable variance of \$2,298, and favourable year-end forecasted variance of \$1,126 is due to the following:

- PH: The favourable year-to-date and forecasted variances of \$3,098 and \$2,601, respectively, are primarily due to
 - The transition of the Pandemic division into the Clinical division has reduced staffing as the number of vaccinations administered has decreased, resulting in year-to-date and forecasted favourable variances of \$2,059 and \$2,147, respectively in COVID-19. This surplus is partially offset by redeployed staff costs reflected in intercompany charges.
 - Base programming currently has a favourable year-to-date variance of \$1,039 due to savings from temporary staffing vacancies, which is forecasted to decrease to a favourable variance of \$454 at year end as the savings will be utilized to support an over compliment staffing model for recovery efforts of business continuity programs to yearend
- EMS: The unfavourable year-to-date variance of \$688 is mainly due to Covid replacement pay and benefits of \$265, overtime due to offload delays of \$560, pay in lieu of benefits for increased use of part time staff of \$321, and WSIB costs of \$265. This is partially offset in non-covid labour related costs with a favourable year-to-date variance of \$723 mainly due to the Community Paramedicine Long-Term Care (CPLTC) program not being fully operational and challenges filling replacement shifts. These shifts are therefore often filled at overtime rates, or by part time staff. The forecasted year-end unfavourable variance of \$1,328 is due to COVID-19 replacement pay of \$508, overtime and lieu payouts due to staffing challenges and offload delays of \$756, increased pay-in lieu of benefits for part time staff of \$416, and WSIB of \$464. This is partially offset by the savings in CPLTC as well as the projected trend to continue to fill shifts at overtime or with part time staff.

Administrative – The year-to-date and forecasted favourable variances of \$411 and \$340, respectively, are mainly due to savings in EMS in staff development costs due to COVID-19 and staffing shortages that limits staff development opportunities. In the general PH program, there is an unfavourable forecasted variance of \$24 with an unfavourable variance in base program of \$300 for Staff development and other training programs that are being utilized to aid in staff retention and satisfaction with savings from temporary staffing vacancies in other areas of the department. PH has also hired many new staff requiring more training and development. The COVID-19 program offsets this with favourable variances in office supplies, advertising/promotions, social media and other miscellaneous supplies of \$276 for the year.

Operational & Supply - The year-to-date and forecasted favourable variances of \$928 and \$986, respectively, are due to COVID-19 personal protective equipment and other medical supplies. The Ministry of Health has provided medical supplies for the COVID-19 clinics in PH and there has been less usage by staff in EMS.

Occupancy & Infrastructure – The year-to-date and forecasted unfavourable variances of \$1,226 and \$1,396, respectively, are primarily made up of an unfavorable forecasted variance in COVID-19 in the Mass Immunizations clinics of \$742. Leases, janitorial services and security were not budgeted for as the magnitude of the clinics were unknown at the time the budget was developed. In addition, EMS is forecasting a year-end unfavourable variance of \$565 mainly because of the construction of the new EMS CPLTC facility, which is fully funded by the Ministry of Long Term Care.

Equipment, Vehicles, Technology – The year-to-date and forecasted unfavourable variances are \$877 and \$1,028 respectively. These are driven by increased fuel costs in EMS of \$338 unfavourable year-to-date and \$485. In addition, furniture, equipment, and vehicles purchased for the new CPLTC program resulted in a year-to-date unfavourable variance of \$355 with a forecasted year-end variance of \$354 (CPLTC items are funded by the MOLTC).

Public Health & Emergency Services - Continued

Federal & Provincial Grants – The year-to-date unfavourable variance of \$87 and the favourable forecasted year-end variance of \$2,427 is due to the following:

- PH: The unfavourable year-to-date variance of \$1,506 is mainly driven by the timing of recognizing Ministry of Health Funds for COVID-19 operations which will be fully utilized by year-end. The favourable year-end variance of \$1,155 is due primarily to the Nurse Retention Funding and School Focused Nurse Funding in COVID-19 for \$1,017 in COVID-19, and a 1% increase to Mandatory Base funding from the Ministry of Health of \$177.
- EMS: The year-to-date and forecasted favourable variances are \$1,261 and \$1,186, respectively. This is driven by unbudgeted COVID-19 funding from the Ministry of Health of \$534 year-to-date and \$739 year-end, one-time funding received for EMS dispatch for WSIB and Emergency Communications Nurses of \$580 year-to-date and \$916 year-end. This is partially offset by Offload Nursing returnable of \$422 year-to-date and \$473 year-end.

By-Law Charges & Sales - The year-to-date and forecasted unfavourable variances are \$84 and \$113, respectively, mainly driven from the PH general program. The Environmental Health program was expected to start their food handler course this year but has been delayed to a 2024 start due to vendor delays in programming amounting to \$60 and the clinical services division has seen a decrease of \$49 in sales on their program supplies.

Intercompany Charges - The year-to-date unfavourable variance is \$63 with a favourable forecast variance of \$22, which is mainly driven by re-deployed staff coming from other departments outside of PH. There is a forecasted favourable variance in general PH with an offsetting unfavourable forecast falling within COVID-19, reflecting the re-deployment from base programming to the Mass Immunization clinics earlier in the year.

Transfers – The year-to-date and forecasted favourable variance of \$880 and \$1,156 respectively is due to budgeted Taxpayer Relief Reserve funding that was replaced with COVID-19 funding from the Ministry of Health in EMS, as well as a transfer back to reserve in EMS for the proceeds due to sale of vehicles.

Community Impacts & Achievements

Mandatory and Related Programs

Public Health

- Scaling up of PH operations to focus on base programs that have immense recovery efforts including School Health, Dental Health, Vaccinations, Sexual Health, parenting and child health supports, and family home visiting. Catch-up vaccinations for school children and sexually transmitted infection treatment and prevention have been particular priorities.
- Continuation of PH operations focus on the COVID-19 pandemic response. Core activities include outbreak management, case follow-up, contact tracing, infection prevention and control inspections, collaboration with health care providers, and communicating and informing the public.
- Ongoing efforts to immunize Niagara's population to COVID-19, with particular focus on vaccinating children age 6 mnths-5 yrs with the vaccine for them newly licensed this quarter, as well as efforts to scale up delivery of booster doses to adults.
- PH is continuing to move forward the Health Promotion Project; understanding that 75% of morbidity and mortality is due to chronic diseases (alcohol, tobacco, unhealthy eating and lack of physical activity) using Evidence Informed Decision Making to develop the best interventions to address Niagara's biggest health priorities.
- PH is now delivering case follow-up, contact tracing, and vaccination for Monkeypox, due to the emergency of the global outbreak particularly elsewhere in the GTA. This is expected to be an expanded area of work in future quarters.

Public Health & Emergency Services - Continued

Mental Health

- Continued in-person work with clients in the community and in the office with enhanced infection prevention measures in place.
- Divestment of the Telemedicine service to Niagara Health; enhancement of Early Psychosis Intervention services.
- Quality improvement efforts centered around:
 - Implementing the Health Quality Ontario standard for Schizophrenia Care in the Community
 - Improving fidelity to the standards of care for Assertive Community Treatment, Flexible Assertive Community Treatment, and Early Psychosis Intervention
 - Training on evidence-based treatment
 - Improvements to our intake process to tailor patient care to the right service, at the right time, in the right place
- Participating in the Mental Health and Addictions Working Group of the Niagara Ontario Health Team, focusing on system planning and improvement in Niagara.
- Working in partnership with Community Services to bring mental health services to the homelessness sector and to seniors.

Emergency Services

Emergency Medical Services

- While Niagara Emergency Medical Services (NEMS) has continued uninterrupted provision of core 911 Mobile Integrated Health (MIH) services, including land ambulance services, EMS is experiencing record call volume increases for EMS responses, projected to reach 19% over previous year's record high.
- The time spent by paramedics waiting in hospitals to transfer care of patients continues to track at record highs, with ED closures related to hospital staffing becoming increasingly prevalent in Ontario. This has placed considerable stress on the EMS system to ensure community safety and response time reliability for critically ill people. Approval for 2.5 additional ambulances staffed in May 2022 did mitigate the potential for significantly deteriorating EMS response times.
- The call volume and offloads have also placed considerable stress on the first responders, specifically paramedics and emergency medical dispatchers. This has resulted in significant increases in sick time and WSIB.

Emergency Management

- The Emergency Management (EM) program continues to provide full pandemic response support to the region and local area municipalities focusing on the recovery phase of the emergency. A debrief to provide learning opportunities for process improvement was led by EM in October 2022. Analysis of the data collected during the debrief is ongoing.
- Responses to incidents in addition to COVID-19 have continued throughout 2022. Trends in data show that the number of incidents and emergencies in Niagara continues to increase, likely due to factors including climate change and population growth.
- EM has begun planning and preparedness activities for the 2024 total solar eclipse which will be a significant event resulting in a very large influx of visitors to Niagara and will attract international media attention. Niagara Region Emergency Management is being viewed as a leader in these efforts which has attracted considerable attention from the province and other partners.
- In addition to ongoing work related to emergencies and incident, the program continues to engage in activities required to meet annual provincial compliance including public education, training, and exercises.

Public Health & Emergency Services - Continued

Fire Coordinator

- The Fire Coordinator program will be focusing on improved integration with Chemical, Biological, Radioactive, Nuclear, Explosive (CBRNE) teams.

Chemical-Biological-Radioactive-Nuclear-Explosive (CBRNE) Response Team

- Revised response plan in partnership with NRPS and municipal fire services in implementation phase.
- Continued training of team members to support pandemic response as well as CBRNE events.

911 PSAP

- Preparation for implementation of Next Generation 911 (NG911) in 2024.

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	\$13,183	\$11,489	\$1,694	12.9%	\$17,549	\$15,440	\$2,110	12.0%
Administrative	\$4,360	\$2,131	\$2,229	51.1%	\$6,075	\$4,624	\$1,451	23.9%
Operational & Supply	\$19,481	\$16,395	\$3,086	15.8%	\$27,653	\$24,185	\$3,467	12.5%
Occupancy & Infrastructure	\$498	\$453	\$44	8.9%	\$663	\$663	\$0	0.0%
Equipment, Vehicles, Technology	\$2,308	\$2,176	\$132	5.7%	\$3,095	\$2,912	\$183	5.9%
Partnership, Rebate, Exemption	\$625	\$248	\$377	60.3%	\$767	\$847	-\$80	-10.4%
Financial Expenditures	\$0	\$8	-\$8	0.0%	\$0	\$8	-\$8	0.0%
Total Expenses	\$40,455	\$32,899	\$7,556	18.7%	\$55,802	\$48,679	\$7,123	12.8%
Federal & Provincial Grants	-\$380	-\$524	\$144	37.8%	-\$545	-\$586	\$42	7.7%
By-Law Charges & Sales	-\$5,336	-\$3,329	-\$2,007	-37.6%	-\$8,806	-\$5,285	-\$3,521	-40.0%
Other Revenue	-\$2,335	-\$465	-\$1,870	-80.1%	-\$3,165	-\$650	-\$2,514	-79.4%
Total Revenues	-\$8,051	-\$4,318	-\$3,733	-46.4%	-\$12,515	-\$6,522	-\$5,993	-47.9%
Intercompany Charges	-\$1,706	-\$1,712	\$6	-0.3%	-\$2,275	-\$2,281	\$6	-0.3%
Total Intercompany Charges	-\$1,706	-\$1,712	\$6	-0.3%	-\$2,275	-\$2,281	\$6	-0.3%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$30,698	\$26,869	\$3,829	12.5%	\$41,011	\$39,875	\$1,136	2.8%
Transfers From Funds	-\$2,569	-\$2,569	\$0	0.0%	-\$2,680	-\$2,680	\$0	0.0%
Transfers To Funds	\$1,517	\$757	\$760	50.1%	\$1,466	\$710	\$757	51.6%
Expense Allocations To Capital	-\$105	-\$62	-\$43	-41.0%	-\$140	-\$97	-\$43	-30.7%
Total Transfers	-\$1,157	-\$1,874	\$717	62.0%	-\$1,353	-\$2,067	\$714	52.7%
Net Expenditure (Revenue) Before Indirect Allocations	\$29,541	\$24,995	\$4,546	15.4%	\$39,658	\$37,808	\$1,850	4.7%
Indirect Allocations & Debt	\$34,984	\$34,599	\$385	1.1%	\$41,260	\$40,803	\$456	1.1%
Total Indirect Allocations & Debt	\$34,984	\$34,599	\$385	1.1%	\$41,260	\$40,803	\$456	1.1%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$64,525	\$59,595	\$4,931	0.0%	\$80,917	\$78,611	\$2,306	2.8%

Public Works Transportation - Continued

Variance Analysis (in thousands of dollars)

Public Works Levy operated at a year-to-date surplus before indirect allocations of \$4,546 and are forecasting a year-end surplus of \$1,850 due to the factors as described below.

The 2022 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2022; in conjunction with the Courts Services division. The work on the implementation of the program, including the approved changes to the Niagara Region Courts Inter-municipal Agreement, required approvals across the 12 Local Area Municipalities; approvals were finalized in Q2 2022. Staff have continued to coordinate program launch which is anticipated to begin in Q1 2023. Accordingly, only minor expenditures are expected to be incurred with no revenues realized in 2022. The program was budgeted to break even overall for the year, so while it does cause variances in expense and revenue categories, there will be no net impact on the distribution to the local area municipalities as a result of the delay.

Labour Related Costs – The favourable year-to-date and forecasted variances are \$1,694 and \$2,110, respectively. Forecasted savings are primarily due to delays in filling vacant positions. Forecasted savings related to Vision Zero are \$189.

Administration – The favourable year-to-date and forecasted variances are \$2,229 and \$1,451, respectively. Forecasted savings are primarily due to transit consulting savings of \$902 due to lower than anticipated Niagara Transit Commission (NTC) transition related costs. Forecasted savings related to Vision Zero are \$939, with the offsetting balance of \$390 related to higher transportation research and data services (\$249) and other administrative expenses (\$141).

Operational & Supply – The favourable year-to-date and forecasted variances are \$3,086 and \$3,467, respectively. Forecasted savings related to Vision Zero are \$100. The balance of the forecasted surplus is primarily due to transit expenditure savings of \$3,185 as a result of reduced service levels and ridership, mainly due to the COVID-19 pandemic, and decreases in other transportation program specific supplies and materials of \$182. Niagara Regional Transit Services (NRT) and NRT OnDemand operator hours are currently operating 28% and 3% under budget, respectively, and Niagara Specialized Transit (NST) trips are currently 25% less than budget. Forecasted savings for NRT and NRT OnDemand are \$2,660 along with forecasted savings for NST of \$401.

Occupancy & Infrastructure – The favourable year-to-date and forecasted variances of \$44 and \$0, respectively, are primarily due to lower than expected electricity costs.

Equipment, Vehicles, Technology – The favourable year-to-date and forecasted variances are \$132 and \$183, respectively. Forecasted savings related to Vision Zero are \$485, with the offsetting balance of \$302 related to higher fuel prices (\$143), vehicle parts supply (\$125) and other equipment, vehicle and technology costs (\$34).

Partnership, Rebate, Exemption – The favourable year-to-date variance of \$377 is a result of timing differences related to distribution of external LAM grant funding which will occur in the final quarter of the year. The unfavourable forecasted variance of \$80 is due to higher than anticipated drainage assessment LAM grant funding.

Federal and Provincial Grants – The favourable year-to-date and forecasted variances are \$144 and \$42, respectively. The favourable year-to-date and forecasted variance is due to higher than budgeted transit governance safe restart revenues.

By-Law Charges & Sales Costs – The unfavourable year-to-date and forecasted variances are (\$2,007) and (\$3,521), respectively. The unfavourable forecasted variance is primarily due to: reduced fare revenues as a result of reduced transit ridership and service levels (\$2,299), as noted above; decrease in signal maintenance revenue (\$1,000) as a result two LAM signal rebuild projects being deferred until 2023; reduced lane marking revenue (\$129); and lower signs revenue (\$80).

Other Revenue – The unfavourable year-to-date and forecasted variances are (\$1,870) and (\$2,514), respectively. The forecasted deficit is related to Vision Zero in entirety.

Transfers to Funds – The favourable forecasted variance of \$714 is primarily related to Vision Zero of \$750 offset by other lower than anticipated transfers (\$36).

Public Works Transportation - Continued

Community Impacts & Achievements

- Construction has successfully tendered and awarded two phases for the 2022 Hot Mix program. Through the remainder of the year, improvements will be made to the ride quality of approximately 35 lane kilometers of Regional Roads across a number of municipalities. Region and City Staff celebrated the opening of the new roundabout at Bridge Street and Victoria Avenue in Niagara Falls. Dominion Road reconstruction including a new roundabout in Fort Erie will be substantially complete by the end of the construction season. Pelham Road reconstruction in Lincoln is underway and the opening of Ontario's first Diverging Diamond Interchange on Glendale Avenue in Niagara-on-the-Lake was completed earlier this season with construction of a Roundabout at Glendale Avenue and York Road to commence in the spring.
- The Region's Transportation Planning department has initiated the Vision Zero Road Safety Plan to enhance safety and community wellbeing for Niagara's residents and visitors. A comprehensive 5 year Road Safety Strategic Action Plan is underway; focused on reducing traffic-related fatalities and serious injuries on Niagara's streets. The Plan addresses safety for the most vulnerable users of our transportation system (pedestrians, schoolchildren, older adults and cyclists) and encourages a multi-modal transportation system. There are thirteen (13) community safety zones throughout the Region since 2019/2022. Automated Enforcement - Red Light Camera and Automated Speed Enforcement - to be launched in Q1/Q2 2023.
- Transportation Master Plan (TMP) strategic projects such as, the St. Paul Street West Bridge Environmental Assessment (EA completed), York Road & Four Mile Creek Rd intersection improvements (EA completed), Bridge Street (EA underway), Casablanca Boulevard Detailed Design (underway), Thorold Stone Road Extension Detailed Design (underway), Merritt Road & Rice Rd (EA underway), and West St. Catharines Grade Separation (EA underway), support multi-modal travel demands and capacity improvements, active transportation and GO Initiatives.
- Complete Street Design Manual project has extensive engagement with local area municipalities and key stakeholders to set the policies, streets concepts and design features across Niagara region. This will result in better livable streets by incorporating specific engineering details and features unique to the Niagara region.
- Access Management Policies and Guidelines review is underway in consultation with the local area municipalities, local BIAs, transit authorities and Active Transportation committees. This will establish criteria related to development applications that will support a connected and convenient public transit network, create and interconnect active transportation systems, support implementation of complete streets and promote road safety across Niagara region.
- Successful completion in Q3 of Summer Operations (e.g. grass cutting, culvert cleaning, forestry operations, asphalt patching program, road markings). Transition to Winter Operations underway in Q4.
- The establishment of the Niagara Transit Commission (NTC) continued through Q3 2022, in anticipation of the assumption of operational responsibility on January 1, 2023. A significant number of transition milestones were achieved including the appointment of Ms. Carla Stout as the first General Manager of the NTC, confirmation of Niagara Region Transit as the initial operating name for the service, the initial harmonization of transit fares across the Region, and approval of an organizational structure.
- Transit staff continues to support the preparation and launch of the NTC in 2023. Two noteworthy projects that remain on track for on-time delivery Jan 3rd are the launch of mobile ticketing across the entire NTC fleet as well as the integration of NRT OnDemand into the Transit App which will allow riders to plan, book, and pay for their trip across multiple transit services throughout Niagara.

Planning & 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	\$4,446	\$3,908	\$539	12.1%	\$5,906	\$5,296	\$610	10.3%
Administrative	\$1,943	\$641	\$1,302	67.0%	\$2,452	\$2,168	\$284	11.6%
Operational & Supply	\$18	\$8	\$9	54.0%	\$23	\$14	\$9	40.5%
Occupancy & Infrastructure	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Equipment, Vehicles, Technology	\$27	\$39	-\$12	-43.8%	\$36	\$48	-\$12	-32.8%
Partnership, Rebate, Exemption	\$68	\$0	\$68	100.0%	\$90	\$30	\$60	66.7%
Total Expenses	\$6,502	\$4,597	\$1,905	29.3%	\$8,508	\$7,557	\$950	11.2%
Federal & Provincial Grants	\$0	-\$1	\$1	0.0%	\$0	-\$1	\$1	0.0%
By-Law Charges & Sales	-\$1,368	-\$1,289	-\$79	-5.8%	-\$1,834	-\$1,754	-\$79	-4.3%
Other Revenue	-\$1,306	-\$353	-\$952	-72.9%	-\$1,778	-\$1,403	-\$374	-21.1%
Total Revenues	-\$2,674	-\$1,643	-\$1,031	-38.5%	-\$3,611	-\$3,158	-\$453	-12.5%
Intercompany Charges	-\$321	-\$378	\$57	-17.8%	-\$428	-\$486	\$57	-13.3%
Total Intercompany Charges	-\$321	-\$378	\$57	-17.8%	-\$428	-\$486	\$57	-13.3%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$3,507	\$2,576	\$931	26.6%	\$4,468	\$3,913	\$555	12.4%
Transfers From Funds	-\$535	-\$535	\$0	0.0%	-\$535	-\$535	\$0	0.0%
Transfers To Funds	\$7	\$7	\$0	0.0%	\$7	\$7	\$0	0.0%
Total Transfers	-\$529	-\$529	\$0	0.0%	-\$529	-\$529	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$2,978	\$2,047	\$931	31.3%	\$3,939	\$3,385	\$555	14.1%
Indirect Allocations & Debt	\$720	\$724	-\$4	-0.5%	\$914	\$940	-\$26	-2.9%
Total Indirect Allocations & Debt	\$720	\$724	-\$4	-0.5%	\$914	\$940	-\$26	-2.9%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$3,698	\$2,771	\$927	0.0%	\$4,853	\$4,325	\$528	10.9%

Planning & Development - Continued

Variance Analysis (in thousands of dollars)

Planning and Development is operating at a year-to-date surplus before indirect allocations of \$931, with a forecasted surplus of \$555 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 \$539 and \$610 are due to staff vacancies resulting from staff movement and difficulty recruiting senior professional planner, development technician and septic inspector positions.

Administration - The favourable year-to-date forecast of \$1,302 is due to the timing of consulting expenditures involving the new Niagara Official Plan (NOP) and secondary plans. The delay in NOP expenditure is a direct result of the provincial decision to release revised provincial growth plans, guidance material and the related process. The plan was adopted by Niagara Regional Council with Provincial approval pending as of September 30, 2022. Additional spend to support implementation will occur after final approval. The favourable forecasted variance of \$284 is primarily due to less than anticipated consulting engagements associated with the NOP (\$350) partially offset by increased external legal fees due to planning matters before the Ontario Land Tribunal (\$125).

Partnership, Rebate, Exemption - The favourable year-to-date and forecasted variance of \$68 and \$60 is due to agricultural grants not anticipated to be accessed in 2022.

By-Law Charges & Sales - The unfavourable year-to-date and forecasted variances of \$79 are due to lower than anticipated development planning application fees. The volumes have rebounded significantly since the slowdown caused by the COVID-19 pandemic.

Other Revenue - The unfavourable year-to-date variance of \$952 and forecasted unfavourable variance of \$374 are due to a decreased transfer of development charge revenue. The development charge revenue is matched to expenditures to partially fund the Niagara Official Plan and secondary or district plans and offsets the favourable administration forecast for consulting expenditures.

Intercompany Charges - The favourable year-to-date and forecasted variance of \$57 is reflective of the reallocation of wages for staff members who have been redeployed to support essential services in Community Services during the COVID-19 pandemic.

Community Impacts & Achievements

Planning & Development Services provides land use planning and development review including land use policy, review of development applications, natural heritage, urban design, infrastructure capacity planning, water and wastewater master planning, development engineering, development agreements and growth infrastructure planning. The department also provides services related to Part 8 of the Ontario Building Code (private sewage systems) to nine of the twelve local area municipalities.

Project Updates/Accomplishments

- Council adopted the Niagara Official Plan (NOP) at its June 23, 2022 meeting
- The completed NOP was submitted to the Province for approval on June 30, 2022 in advance of the Provincial conformity deadline of July 1, 2022
- As of September 30, 2022, Provincial approval of the NOP was still pending
- Supported the development of procedures to assist with the implementation of the new and revised incentives programs while continuing to deliver existing programs
- Work on the Greening Strategy is advancing since the launch of the project, which saw 7000 trees planted at Decew Falls and has expanded to include the natural asset inventory and tree canopy assessment.

Other Initiatives

Leading/Supporting the following Regional Council's Strategic Priorities:

- Implementing GO Hub and Transit Stations Strategy, Streamlining Process for Development Approvals, Facilitating Development Solutions, Grant and Incentive Programs, Affordable Housing and the Housing Action Plan and the Airport Strategy

Planning & Development - Continued

Growing Niagara

- Leading the 2021 Water & Wastewater (W&WW) Master Servicing Plan Update (MSPU)
- Niagara 2051 – Coordination of Corporate Projects to accommodate growth out to 2051, including the Development Charges By-Law and Background Study, and the W&WW MSPU, and Transportation Project Updates
- Terms of Reference and MOU finalized for Ontario Street, St. Catharines Secondary Plan
- Launched a series of Census summary reports
- Re-initiation of the Region's Employment Survey
- Providing assistance with development of the Master Community Plan for Smithville
- Supporting major development initiatives and alignment with growth infrastructure.
- 33% increase in development application revenues from 2020 to 2021 (review of 826 development applications in 2021)
- Development of Niagara Region Stormwater Management Guidelines with Local Municipal and NPCA technical steering committee –Information Report to Planning and Development Committee in September 2022

Supporting Local Communities, Fostering Great Development

- Implementing a new development tracking system that will be used to intake development applications, track DC payments, and monitor growth and capacity
- Developing and implementing wet weather management programs and education in partnership with the Local Area Municipalities and the Combined Sewer Overflow Program
- Advancement of plans for former and residual sites associated with the redevelopment of long-term care (LTC) builds at Linhaven in St. Catharines and Gilmore Lodge in Fort Erie.
- Continuing to work with the Joint Agency Review Teams to guide quarry applications in the City of Niagara Falls, the City of Port Colborne and the Township of Wainfleet
- Developing a business case for the Glendale Eco Park site and pursuing land securement for the site
- Working with the agricultural community to streamline provincial regulations related to on-farm uses
- Working with the City of Niagara Falls in advancing infrastructure works and planning approvals for the South Niagara Falls Hospital
- Working with our 12 Area Municipalities to help streamline development approval process
- Updating our Environmental Impact Study Guidelines for the consistent application of regional and local environmental impact study related policy, which will contribute to a balanced approach to development and conservation across the Region.

Building Great Communities - Urban Design and Landscape Architecture

- On-going work associated with the 2022 Niagara Biennial Design Awards which celebrate design excellence of built environment throughout the Region.
- Regional facilities and streetscapes in core areas through the Public Realm Investment Program
- Providing assistance to several communities with urban design solutions
- Implementing the Transportation Master Plan through Complete Streets

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	\$2,087	\$1,548	\$540	25.9%	\$2,847	\$2,060	\$787	27.7%
Administrative	\$1,961	\$1,097	\$864	44.1%	\$2,754	\$1,456	\$1,299	47.1%
Operational & Supply	\$623	-\$16	\$639	102.6%	\$881	\$108	\$774	87.8%
Occupancy & Infrastructure	\$1	\$0	\$1	94.6%	\$1	\$0	\$1	95.9%
Equipment, Vehicles, Technology	\$11	\$5	\$6	52.7%	\$14	\$17	-\$3	-19.1%
Financial Expenditures	\$149	\$125	\$24	16.1%	\$198	\$174	\$24	12.0%
Total Expenses	\$4,831	\$2,758	\$2,073	42.9%	\$6,696	\$3,814	\$2,882	43.0%
Federal & Provincial Grants	\$0	-\$5	\$5	0.0%	\$0	-\$5	\$5	0.0%
Other Revenue	-\$6,347	-\$3,864	-\$2,483	-39.1%	-\$8,707	-\$5,270	-\$3,437	-39.5%
Total Revenues	-\$6,347	-\$3,869	-\$2,478	-39.0%	-\$8,707	-\$5,275	-\$3,432	-39.4%
Intercompany Charges	-\$3	-\$6	\$3	-91.5%	-\$4	-\$7	\$3	-68.6%
Total Intercompany Charges	-\$3	-\$6	\$3	-91.5%	-\$4	-\$7	\$3	-68.6%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$1,519	-\$1,117	-\$402	-26.5%	-\$2,014	-\$1,467	-\$547	-27.2%
Transfers To Funds	\$150	\$150	\$0	0.0%	\$200	\$200	\$0	0.0%
Total Transfers	\$150	\$150	\$0	0.0%	\$200	\$200	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	-\$1,369	-\$967	-\$402	-29.4%	-\$1,814	-\$1,267	-\$547	-30.2%
Indirect Allocations & Debt	\$970	\$1,100	-\$130	-13.4%	\$1,175	\$1,314	-\$139	-11.8%
Total Indirect Allocations & Debt	\$970	\$1,100	-\$130	-13.4%	\$1,175	\$1,314	-\$139	-11.8%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	-\$399	\$133	-\$532	0.0%	-\$639	\$47	-\$686	-107.4%

Court Services - Continued

Variance Analysis (in thousands of dollars)

Court Services is operating at a year-to-date deficit after indirect allocations of \$532 with a forecasted deficit of \$686 due to the factors as described below.

The 2022 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2022 in conjunction with the Transportation Services division. The work on the implementation of the program, has been delayed. Accordingly, no expenditures are expected to be incurred or revenues realized in 2022. The program was budgeted to break even overall for the year, so while it does cause variances in expense and revenue categories, there will be no net impact on the distribution to the local area municipalities as a result of the delay.

Distribution to Local Area Municipalities - The total distribution to the local area municipalities and the Region for the year is forecasted to be a net recovery position of \$47, a reduction of \$686 from the budgeted distribution of \$639. This is due to significantly lower than expected fine revenues as result of the COVID-19 pandemic, court closures due to lack of judicial resources, a significant reduction in charging volumes, an increase in delinquent fine rates, in which the ability to collect upon these delinquent fines has been impacted by external factors, and a pause on the collection enforcement fines at the start of 2022. The revenue reductions have been partially offset by savings realized as a result of the reduced court matters.

Labour Related Costs – The favourable year-to-date and forecasted variances are \$540 and \$787 respectively. Forecasted savings related to Vision Zero are \$626, with the balance related to active vacancy management to help manage budget pressures and challenges in recruiting.

Administrative - The favourable year-to-date and forecasted variances are \$864 and \$1,299 respectively. Forecasted savings related to Vision Zero are \$905. The remaining balance of the surplus is largely due reduced savings in costs related to trial matters. Reduced costs include lower adjudication costs, Part III prosecution costs and interpreter expenses as a result of the reduced volume of trials, in addition to Victim Fine Surcharge and ICON processing costs as a result of reduced ticket volumes and fine payments.

Operational & Supply - The favourable year-to-date and forecasted variances are \$639 and \$774. Forecasted savings related to Vision Zero are \$95. The balance of the surplus is related to the reduction of the distribution to the LAMs as noted above and is partially offset by higher than anticipated mailing services resulting from an increased volume in mailings and higher than anticipated payments to other POA courts for fines collected on their behalf, which is fully offset within infraction revenues.

Equipment, Vehicles and Technology – The favourable year-to-date variance of \$6 and unfavourable forecasted variance of \$3 is due to a higher than budgeted software license renewal expected in Q4. The software license is required in order for Court Services' to utilize critical operational software.

Financial Expenditures – The favourable year-to-date and forecasted variances of \$24 is mainly due to lower than budgeted collection charges which is correlated with the reduced delinquent fine revenues.

Other Revenue - The unfavourable year-to-date and forecasted variances are \$2,483 and \$3,437. The forecasted revenue deficit related to Vision Zero is \$1,626, with the balance of the deficit due to lower than anticipated infraction and delinquent fine revenue. As noted above, the significant decrease in ticket volumes, judicial resourcing challenges and court room closures have impacted Court Services' operations and resulted in deferred convictions and delays in revenue collection thereby impacting infraction revenue. The unfavourable variance is further extended by lower than anticipated delinquent fine revenues, in which external factors, as noted above, have impacted Court Services' ability to collect upon these tickets.

Community Impacts & Achievements

Court Services is responsible for overseeing the Provincial Offences Court on behalf of the Niagara Region and the 12 Local Area Municipalities in the areas of Administration, Collections and Prosecutions.

Court Services - Continued

- Following the resumption of in-person court matters as permitted by the Ministry of the Attorney General (MAG), Niagara Court Services launched hybrid court as of April 4, 2022, allowing individuals to participate in their court matters either virtually or in-person.
- All three courtrooms are equipped with the necessary processes and technology to conduct hybrid court matters, including Zoom licenses, document cameras, graphics processors, power/HDMI cables and refined camera views.
- In July 2022, Court Services launched a “virtual payment counter” to allow individuals attending Early Resolution matters via Zoom to complete payment electronically immediately following their court matter. With a 40% uptake rate, this innovative solution has yielded positive impacts from both a customer service and financial perspective; providing more seamless service delivery by removing the need for defendants attending virtually to contact the office separately via telephone or attend in-person following their court matter to complete payment.
- As an ongoing health and safety measure, Court Services continues to safeguard the wellbeing of all staff and visitors to the courthouse through COVID-19 screening, enhanced cleaning as well as daily HVAC measurements and reporting, as per MAG requirements.
- Court Services is presently scheduling June 2021 matters for trial dates in January 2023.
- As of October 1, 2022 Court Services has received approximately 2,033 cases related to the COVID-19 Pandemic (Reopening/Quarantine/Emergency Measures/Bylaw) since March 2020.
- With in-person matters resuming in April 2022, Court Services has continued to see an increase in the number of visitors to the courthouse compared to the same time period in 2020. However, the customer service wait times for individuals attending the courthouse building continue to be significantly reduced as a result of the introduction of the new Court Customer Service Representative roles in late 2021.
- While the COVID-19 pandemic has certainly had a large impact to Court Services operations over the last 2+ years, the Court Services team has focused their efforts on ongoing transparent communication with stakeholders; including enforcement agencies, judiciary, and legal professionals. This has helped keep all parties informed, and allowed staff to remain responsive to their needs and maintain business continuity throughout the pandemic.

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	\$251	\$256	-\$5	-2.0%	\$335	\$340	-\$5	-1.5%
Administrative	\$582	\$338	\$244	41.9%	\$776	\$891	-\$115	-14.8%
Operational & Supply	\$44	\$60	-\$15	-35.2%	\$58	\$61	-\$2	-4.3%
Occupancy & Infrastructure	\$12,910	\$13,762	-\$853	-6.6%	\$17,361	\$18,187	-\$827	-4.8%
Equipment, Vehicles, Technology	\$99	\$126	-\$28	-28.3%	\$133	\$174	-\$41	-30.4%
Community Assistance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Financial Expenditures	\$1,033	\$1,066	-\$33	-3.2%	\$1,377	\$1,423	-\$46	-3.3%
Total Expenses	\$14,918	\$15,609	-\$691	-4.6%	\$20,040	\$21,075	-\$1,035	-5.2%
Federal & Provincial Grants	-\$611	-\$611	\$0	0.0%	-\$814	-\$814	\$0	0.0%
Other Revenue	-\$12,711	-\$13,575	\$865	6.8%	-\$16,948	-\$18,114	\$1,166	6.9%
Total Revenues	-\$13,321	-\$14,186	\$865	6.5%	-\$17,762	-\$18,928	\$1,166	6.6%
Intercompany Charges	-\$130	-\$85	-\$44	34.3%	-\$173	-\$129	-\$44	25.7%
Total Intercompany Charges	-\$130	-\$85	-\$44	34.3%	-\$173	-\$129	-\$44	25.7%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$1,467	\$1,338	\$129	8.8%	\$2,105	\$2,019	\$87	4.1%
Transfers From Funds	-\$613	-\$613	\$0	0.0%	-\$817	-\$817	\$0	0.0%
Transfers To Funds	\$2,622	\$2,622	\$0	0.0%	\$2,594	\$2,594	\$0	0.0%
Total Transfers	\$2,009	\$2,009	\$0	0.0%	\$1,777	\$1,777	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$3,476	\$3,347	\$129	3.7%	\$3,882	\$3,795	\$87	2.2%
Indirect Allocations & Debt	\$8,504	\$9,417	-\$913	-10.7%	\$11,277	\$11,308	-\$31	-0.3%
Total Indirect Allocations & Debt	\$8,504	\$9,417	-\$913	-10.7%	\$11,277	\$11,308	-\$31	-0.3%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$11,980	\$12,764	-\$784	0.0%	\$15,159	\$15,104	\$55	0.4%

Niagara Regional Housing - Continued

Variance Analysis (in thousands of dollars)

Niagara Regional Housing (NRH) is operating at a year-to-date surplus before indirect allocations of \$129, with a forecasted surplus of \$87 due to the following factors:

Administrative – The favourable year-to-date variance of \$244 is primarily due to the budget timing of consulting work related to building condition assessments, which is expected to be started in the fourth quarter of the year. The forecasted unfavourable variance of \$115 is mainly due to external legal costs incurred related to a claim settlement.

Occupancy and Infrastructure – The unfavourable year-to-date and forecasted variances of \$853 and \$827 respectively are due to higher than anticipated property maintenance as a result of increased repairs and work arising from resuming inspections of units after the COVID-19 pandemic and an increased number of move-outs, as well as higher property tax grounds maintenance contract costs. These increases are offset by lower than anticipated costs related to COVID-19 contracts related to cleaning and security services (\$342).

Equipment, Vehicles & Technology – The unfavourable year-to-date and forecasted variances of \$28 and \$41 respectively are primarily the result of purchases are replacement appliances, which were budgeted as part of the move-out costs above within Occupancy and Infrastructure.

Financial Expenditures – The unfavourable year-to-date and forecasted variances of \$33 and \$46 respectively are primarily the result of higher than anticipated write-offs on uncollectable tenant rents.

Other Revenue – The favourable year-to-date and forecasted variances of \$865 and \$1,166 are primarily related to higher than anticipated rental revenues as a result of not budgeting for an end to the provincially-mandated rent freeze or an increase in the minimum rental rates. In addition, there is an increase in the maintenance charge revenues arising from increased unit inspections, increased investment income and a legal claim settlement payment arising from an incident in a prior year.

Intercompany Charges – The unfavourable year-to-date and forecasted variance of \$44 is due to the reduced allocation of funding from the Homelessness division as a result of the later than anticipated operational start of the supportive housing units.

Community Impacts & Achievements

Niagara Regional Housing (NRH) is the housing provider for the portfolio of NRH owned-units. Accomplishments in the third quarter of 2022 include:

- Construction began for a 43-unit apartment building on York Street in Welland. This project was 60% complete at the end of September 2022 and is estimated to be complete in April 2023 due to some material delays.
- Construction is complete for 25 supportive housing units on Buchanan Avenue in Niagara Falls, and 21 bridge housing units on Victoria Avenue in Niagara Falls have been completed and are now operational. Community Services' Homelessness and Community Engagement division operates these units.
- Extensive building renovations at 12 St. David's Road are complete and the units are ready to rent out. Work at 52 Ormond is on-going, with the work expected to be completed at the end of November.
- Design is complete on a 3-storey 18-unit apartment building in Fort Erie that will provide housing targeting women and children fleeing violence, and will be operated by Community Services. Construction is expected to begin in December 2022.

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	\$126,876	\$125,394	\$1,482	1.2%	\$170,916	\$170,634	\$281	0.2%
Administrative	\$3,028	\$2,786	\$242	8.0%	\$4,037	\$4,037	\$0	0.0%
Operational & Supply	\$1,896	\$1,981	-\$85	-4.5%	\$2,448	\$2,657	-\$210	-8.6%
Occupancy & Infrastructure	\$224	\$133	\$91	40.5%	\$298	\$248	\$50	16.8%
Equipment, Vehicles, Technology	\$5,713	\$5,824	-\$111	-1.9%	\$7,593	\$7,655	-\$62	-0.8%
Financial Expenditures	\$0	\$1	-\$1	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$137,736	\$136,119	\$1,617	1.2%	\$185,291	\$185,232	\$59	0.0%
Federal & Provincial Grants	-\$7,089	-\$7,602	\$513	7.2%	-\$9,423	-\$9,841	\$418	4.4%
By-Law Charges & Sales	-\$4,468	-\$3,566	-\$901	-20.2%	-\$5,940	-\$5,163	-\$778	-13.1%
Other Revenue	-\$2,255	-\$2,177	-\$78	-3.5%	-\$3,076	-\$3,084	\$8	0.3%
Total Revenues	-\$13,812	-\$13,346	-\$466	-3.4%	-\$18,439	-\$18,087	-\$352	-1.9%
Intercompany Charges	-\$1,459	-\$1,509	\$51	-3.5%	-\$1,945	-\$1,911	-\$34	1.7%
Total Intercompany Charges	-\$1,459	-\$1,509	\$51	-3.5%	-\$1,945	-\$1,911	-\$34	1.7%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$122,466	\$121,263	\$1,203	1.0%	\$164,908	\$165,234	-\$327	-0.2%
Transfers From Funds	-\$274	-\$274	\$0	0.0%	-\$365	-\$365	\$0	0.0%
Transfers To Funds	\$2,876	\$2,876	\$0	0.0%	\$3,835	\$3,835	\$0	0.0%
Total Transfers	\$2,602	\$2,602	\$0	0.0%	\$3,470	\$3,470	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$125,068	\$123,866	\$1,203	1.0%	\$168,378	\$168,704	-\$327	-0.2%
Indirect Allocations & Debt	\$11,713	\$17,943	-\$6,230	-53.2%	\$17,059	\$16,979	\$80	0.5%
Total Indirect Allocations & Debt	\$11,713	\$17,943	-\$6,230	-53.2%	\$17,059	\$16,979	\$80	0.5%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$136,781	\$141,808	-\$5,028	0.0%	\$185,437	\$185,684	-\$247	-0.1%

Niagara Regional Police Services - Continued

Variance Analysis (in thousands of dollars)

For the period ending September 30, 2022, Niagara Regional Police Service financial result was a Net Expenditure before Indirect Allocations surplus of \$1,203. The Service is forecasting a \$327 deficit position before indirect allocations by the end of this fiscal year. The following factors contributed to this surplus:

Labour Related Costs – Compensation expense was below the approved budget by \$1,482. The favourable variance resulted primarily from net savings realized within uniform and civilian salaries. A lengthy lag in the hiring process and accompanying savings from employee benefits also contributed to the variance. The Service is forecasting a year-end surplus of \$281 in Labour Related Costs due to the projected higher usage of staff required in Q4 to support peak demand periods.

Administrative – Administrative expense was below the approved budget by \$242. This favorable variance is the result of timing of expenditures which will be spent by year end.

Operational & Supply – Operational & Supply expense was above the approved budget by \$85. This unfavorable variance is the result of unplanned costs associated with a major incident.

Occupancy & Infrastructure – Occupancy & Infrastructure expenses were below the approved budget by \$91. 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. Based on actual year-to-date results, the Service is forecasting occupancy and infrastructure costs to be slightly favorable by \$50.

Equipment, Vehicles & Technology – Equipment, Vehicles & Technology was above the approved budget by \$111. This unfavorable variance is mainly due to the increase in the price of fuel which was budgeted at \$1.25/litre. Based on current results, the Service is forecasting equipment, vehicles, and technology costs to be over-budget at \$62 by year-end. The dramatic increase in gasoline prices is the primary factor contributing to the forecast overage.

Recoveries & Revenues – Recoveries & Revenues were below the approved budget by \$466. This unfavourable variance is the result of a shortfall in grant funds related to court security and prisoner transport, a decrease in Fees for Service pertaining to records revenue, Special Duty fees and monies received from the City of Niagara Falls for hosting two casino properties. This position has been offset by an increase to grant funding for the Community Safety & Policing program of \$525 above budget. The Service is forecasting a net loss of revenue and recoveries of \$352 based on the current trend.

Conclusion – The detailed variance analysis has been prepared based on the results of operations at September 30, 2022. At this time, the Service will closely monitor the forecasted funding shortfall from the City's casino revenue as well as advise Region staff of the anticipated impact to our operating budget should this shortfall materialize

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	\$6,356	\$6,384	-\$28	-0.4%	\$6,384	\$6,411	-\$28	-0.4%
Total Expenses	\$6,356	\$6,384	-\$28	-0.4%	\$6,384	\$6,411	-\$28	-0.4%
Total Revenues			\$0	0.0%		\$0	\$0	0.0%
Total Intercompany Charges			\$0	0.0%		\$0	\$0	0.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$6,356	\$6,384	-\$28	-0.4%	\$6,384	\$6,411	-\$28	-0.4%
Transfers From Funds	-\$83	-\$83	\$0	0.0%	-\$110	-\$110	\$0	0.0%
Total Transfers	-\$83	-\$83	\$0	0.0%	-\$110	-\$110	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$6,273	\$6,301	-\$28	-0.4%	\$6,273	\$6,301	-\$28	-0.4%
Total Indirect Allocations & Debt			\$0	0.0%		\$0	\$0	0.0%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$6,273	\$6,301	-\$28	0.0%	\$6,273	\$6,301	-\$28	-0.4%

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	\$19,257	\$18,822	\$434	2.3%	\$25,539	\$25,271	\$268	1.0%
Administrative	\$2,496	\$2,042	\$454	18.2%	\$3,322	\$3,219	\$103	3.1%
Operational & Supply	\$11,267	\$11,885	-\$618	-5.5%	\$15,008	\$16,616	-\$1,609	-10.7%
Occupancy & Infrastructure	\$13,695	\$12,781	\$914	6.7%	\$18,422	\$17,409	\$1,013	5.5%
Equipment, Vehicles, Technology	\$4,814	\$4,742	\$72	1.5%	\$6,424	\$6,298	\$126	2.0%
Partnership, Rebate, Exemption	\$9,749	\$581	\$9,168	94.0%	\$13,035	\$13,009	\$26	0.2%
Financial Expenditures	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Total Expenses	\$61,278	\$50,854	\$10,423	17.0%	\$81,750	\$81,823	-\$73	-0.1%
Taxation	-\$99,649	-\$99,205	-\$444	-0.4%	-\$131,859	-\$131,288	-\$571	-0.4%
Federal & Provincial Grants	\$0	-\$28	\$28	0.0%	\$0	-\$28	\$28	0.0%
By-Law Charges & Sales	-\$1,154	-\$1,278	\$124	10.8%	-\$1,539	-\$1,663	\$124	8.1%
Other Revenue	-\$5,449	-\$1,041	-\$4,408	-80.9%	-\$7,238	-\$7,196	-\$42	-0.6%
Total Revenues	-\$106,252	-\$101,553	-\$4,699	-4.4%	-\$140,637	-\$140,176	-\$461	-0.3%
Intercompany Charges	\$1,488	\$1,315	\$172	11.6%	\$1,983	\$1,811	\$172	8.7%
Total Intercompany Charges	\$1,488	\$1,315	\$172	11.6%	\$1,983	\$1,811	\$172	8.7%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$43,487	-\$49,384	\$5,897	13.6%	-\$56,904	-\$56,542	-\$361	-0.6%
Transfers From Funds	-\$4,369	-\$729	-\$3,640	-83.3%	-\$5,826	-\$7,042	\$1,216	20.9%
Transfers To Funds	\$30,491	\$31,654	-\$1,162	-3.8%	\$40,655	\$41,818	-\$1,162	-2.9%
Total Transfers	\$26,122	\$30,925	-\$4,803	-18.4%	\$34,829	\$34,775	\$54	0.2%
Net Expenditure (Revenue) Before Indirect Allocations	-\$17,365	-\$18,459	\$1,094	6.3%	-\$22,074	-\$21,767	-\$308	-1.4%
Indirect Allocations & Debt	\$10,263	\$10,287	-\$24	-0.2%	\$22,074	\$21,401	\$674	3.1%
Total Indirect Allocations & Debt	\$10,263	\$10,287	-\$24	-0.2%	\$22,074	\$21,401	\$674	3.1%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	-\$7,102	-\$8,172	\$1,070	0.0%	\$0	-\$366	\$366	0.0%

Water & Wastewater Services - Continued

Variance Analysis (in thousands of dollars)

Water & Wastewater services is operating at a year-to-date surplus after indirect allocations of \$1,070, with a forecasted surplus of \$366 for year-end, due to the following factors:

Labour Related Costs – The favourable year-to-date and forecasted variances of \$434 and \$268 are due to staffing vacancies in both the water and wastewater divisions.

Administration – There is a favourable year-to-date variance of \$454, with a forecasted unfavourable variance of \$103 at year-end. The favourable year-to-date variance is primarily due to lower than expected consulting expenses of \$394 due to timing. Consulting expenses are forecasted to end the year with an unfavourable variance of \$43 due to ongoing plant optimization work at wastewater plants. Telephone, fax and control circuit charges have a favourable year-to-date variance of \$208 due to cancelling of legacy lines to a more cost efficient alternative with a forecasted favourable year-end variance of \$265. Partially offsetting the favourable year-to-date variances are increased legal costs of \$155 which are expected to continue to year end.

Operational & Supply – There is an unfavourable year-to-date variance of \$618, with a forecasted unfavourable variance of \$1,609 at year end. The unfavourable year-to-date variance is primarily driven by increased chemical & sludge collection costs. Sludge collection and disposal costs are forecasted to end the year with an unfavorable variance of \$738 due to continued compliance issues at the Niagara Falls WWTP and cost escalations. Chemical costs have an unfavourable year-to-date variance of \$523 which is forecasted to increase to \$991 as a result of escalating chemical costs.

Occupancy & Infrastructure – There are favourable year-to-date and forecasted variances of \$914 and \$1,013 respectively. The year-to-date variance is largely attributable to lower than expected utility costs of \$1,049 due to favourable electricity pricing and plant utility optimization efforts. This favourable variance is expected to increase to \$1,248 at year end. Partially offsetting these favourable variances are unfavourable year-to-date variances in repairs and maintenance (R&M) for buildings of \$63 which is expected to increase to \$184 by the end of the year. Additional unfavourable year-to-date variance of \$81 and forecasted unfavourable variance of \$75 for watermain R&M due to required valve installation and valve repairs that occurred throughout the year.

Equipment, Vehicles, Technology – The favourable year-to-date and forecasted variances of \$72 and \$126 respectively are primarily due supply chain delays and long lead times in receiving R&M equipment.

Partnership, Rebate, Exemption - The favourable year-to-date variance of \$9,168 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.

Taxation - The unfavourable year-to-date and forecasted variances of \$444 and \$571 are a result of decreased water sales in September-October.

Other Revenue – There is an unfavourable year-to-date variance of \$4,408, with a forecasted unfavourable variance of \$42. The year-to-date variance is mainly due to timing of development charge revenue recognition to fund the CSO program and master servicing plans (MSP).

Transfers - The unfavourable year-to-date variance of \$4,803 is due to previously encumbered CSO funds committed to local municipalities but not yet paid. Any remaining balance related to the CSO program will be encumbered into the 2023 wastewater budget.

Community Impacts & Achievements

- For Q1 to Q3, 2022, the Water and Wastewater Division treated 43,400 ML of water at its 6 Water Treatment Plants and distributed this to the municipalities through 313 km of trunk water mains. The Division treated 53,832 ML of wastewater at its 11 Wastewater Treatment Plants collected by 145 km of gravity trunk sewers, 112 Sewage Pumping Stations and 160 km of sewage forcemains. The Garner Road Biosolids Facility received 434 ML of treatment plant residues for further reuse.

Water & Wastewater Services - Continued

- Secondary Treatment upgrades are underway at the Niagara Wastewater Treatment Plant in an effort to regain compliance at the site with our internal and external partners
- Hiring a new Associate Director of Asset Management
- Completion of the Strategic Plan for Water/Wastewater. Work is currently underway to develop the associated implementation and communication plan
- Successful completion of the 2022 Water Wagon Season where Niagara's safe, reliable and high quality drinking water services were promoted (and demonstrated) to over 230,000 attendees at 34 unique events throughout the community
- Completion of several control retrofit upgrades and SCADA control panel replacements using internal resources
- Worked collaboratively with operations and maintenance to complete several process optimization initiatives, including chemical and utility consumption analysis across Wastewater resulting in new process specific design standards and templates
- Successful completion of Water Quality Management System (QMS) External Audit. Successful external audit is required to maintain the accreditation of Water QMS, in turn allowing the Region to continue to hold our Municipal Drinking Water Licenses
- Successful completion of full risk assessment review of water treatment facilities and distribution systems which resulted in zero high scoring risks being identified. Any previously identified high-scoring risks have been mitigated through capital projects, operational adjustments, or through continual improvement initiatives.

Capital Projects & Asset Management:

- W-WW has approximately 222 active capital projects with a \$1.02 Billion total budget including the following highlighted projects:
 - Port Dalhousie WWTP Upgrades expected completion June 2023
 - Grimsby Water Storage Tank and Watermain expected completion March 2023
 - Dain City Sewage Pumping Station Forcemain Phases 4a and 5 construction completed Fall 2022, Phase 4b expecting completion in Spring 2023
 - Port Colborne Water Treatment Plant construction in progress at Q3 2022
 - Bemis Park Elevated Tank Environmental Assessment and Conceptual Design expecting completion January 2023
 - East Side SPS Forcemain Environmental Assessment Notice of Completion anticipated November 2022
 - Welland Water Treatment Plant at 70% design completion expected to be completed in February 2023.
- With the completion of the Corporate Asset Management Plan, W-WW has obtained a new baseline to determine the backlog in overdue investments as well as forecast of future investment needs
- Asset management Section has commenced the planning of the Financial Plan Update 2024
- Asset management Section has initiated a review of its methodology to determine long-term capital needs forecasting and financing
- Asset Management Section has commenced the implementation of its Capital Planning Decision Support System.

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	\$3,001	\$2,594	\$406	13.5%	\$3,995	\$3,580	\$415	10.4%
Administrative	\$1,254	\$474	\$780	62.2%	\$2,195	\$1,980	\$216	9.8%
Operational & Supply	\$40,650	\$41,808	-\$1,158	-2.8%	\$54,970	\$56,406	-\$1,437	-2.6%
Occupancy & Infrastructure	\$1,181	\$946	\$235	19.9%	\$1,557	\$1,357	\$200	12.9%
Equipment, Vehicles, Technology	\$887	\$797	\$90	10.1%	\$1,180	\$1,134	\$46	3.9%
Partnership, Rebate, Exemption	\$168	\$136	\$33	19.5%	\$225	\$192	\$33	14.6%
Financial Expenditures	\$0	-\$38	\$38	0.0%	\$0	-\$38	\$38	0.0%
Total Expenses	\$47,142	\$46,718	\$423	0.9%	\$64,122	\$64,611	-\$489	-0.8%
Taxation	-\$31,548	-\$31,548	\$0	0.0%	-\$42,813	-\$42,813	\$0	0.0%
Federal & Provincial Grants	\$0	-\$1	\$1	0.0%	\$0	-\$1	\$1	0.0%
By-Law Charges & Sales	-\$12,789	-\$15,404	\$2,616	20.5%	-\$17,051	-\$17,926	\$874	5.1%
Other Revenue	-\$4,883	-\$4,696	-\$187	-3.8%	-\$6,510	-\$6,364	-\$146	-2.2%
Total Revenues	-\$49,220	-\$51,650	\$2,431	4.9%	-\$66,375	-\$67,104	\$730	1.1%
Intercompany Charges	\$116	\$98	\$18	15.8%	\$154	\$136	\$18	11.9%
Total Intercompany Charges	\$116	\$98	\$18	15.8%	\$154	\$136	\$18	11.9%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$1,962	-\$4,834	\$2,872	146.4%	-\$2,098	-\$2,357	\$259	12.3%
Transfers From Funds	-\$2,485	-\$2,485	\$0	0.0%	-\$3,763	-\$3,763	\$0	0.0%
Transfers To Funds	\$3,102	\$3,197	-\$96	-3.1%	\$4,136	\$4,263	-\$128	-3.1%
Total Transfers	\$617	\$712	-\$96	-15.5%	\$372	\$500	-\$128	-34.3%
Net Expenditure (Revenue) Before Indirect Allocations	-\$1,345	-\$4,122	\$2,777	206.4%	-\$1,726	-\$1,857	\$131	7.6%
Indirect Allocations & Debt	\$1,323	\$1,268	\$55	4.2%	\$1,726	\$1,687	\$39	2.3%
Total Indirect Allocations & Debt	\$1,323	\$1,268	\$55	4.2%	\$1,726	\$1,687	\$39	2.3%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	-\$22	-\$2,854	\$2,832	0.0%	\$0	-\$170	\$170	0.0%

Waste Management Services - Continued

Variance Analysis (in thousands of dollars)

Waste Management Services is operating at year-to-date surplus after indirect allocations of \$2,832 with a forecasted surplus of \$170 due to the following factors:

Labour Related Costs – The favourable year-to-date and forecasted variances of \$406 and \$415 are mainly due to salary gapping and position vacancy management. Included in this favourable forecasted variance is \$127 savings related to a temporary position funded from the Waste Management Stabilization reserve that will not be filled and the funding has been transferred back to reserve and is included in Transfers below.

Administrative – The favourable year-to-date and forecasted variances of \$780 and \$216 is attributable to the timing of spending on consulting dollars related to consulting engagements (related to the Long-Term Strategic Plan (LTSP) Study which will be released as a series of smaller RFQs/RFPs beginning in Q4 2022, Soil Studies at the Region's landfill sites as well as an audit of Mixed-Use and Multi-Residential properties). Savings related to staff development costs have also been forecasted throughout the COVID-19 pandemic as well as lower than anticipated advertising, printing and related expenditures tied to educational campaigns.

Operational & Supply – The unfavourable year-to-date and forecasted variances of \$1,158 and \$1,437 are largely driven by higher than anticipated operational contract costs which are subject to annual escalations based on CPI and fuel rates. As a result of uncontrollable economic impacts, CPI and fuel rates have significantly increased compared to when the 2022 budgeted costs were estimated which has resulted in unfavourable variances. The rising CPI and fuel rates will continue to impact the operational contracts for the remainder of the year and into 2023. Also contributing to the forecasted unfavourable variance are higher than anticipated recyclable purchases from Waterloo and Haldimand. Although there has been a significant downturn noted in the commodity market for recyclables throughout Q3, and forecasted for the remainder of the year, the first half of the year saw extremely high commodity rates which directly impacted the cost to purchase recyclables. The forecasted unfavourable variance is a result of these high recyclable purchases in the first half of the year, partially offset by lower than anticipated purchases in Q3 and forecasted for Q4 based on the commodity market. The increased costs related to recyclable purchases from Waterloo and Haldimand are offset by revenue received through the sale of the material from these contracts.

Occupancy & Infrastructure – The favourable year-to-date and forecasted variances of \$235 and \$200 are due to lower than anticipated utility costs, as well as savings due to overall lower than expected repairs and maintenance costs.

By-Law Charges & Sales – The favourable year-to-date and forecasted variances of \$2,616 and \$874 are largely due to higher than anticipated market revenues of received from the sale of recyclable commodities. The first half of the year saw extremely high commodity rates for recyclables. Beginning in the third quarter, the commodity markets realized a significant downturn in these rates which are expected to continue to fall to the end of the year. As a result of the downturn in the market, Waste Management is anticipating that the end-market revenue variance will be lower than previously forecasted. This favourable variance is further increased by higher than anticipated garbage bag tags resulting from a higher volume of purchases.

Intercompany Charges – The favourable year-to-date and forecasted variance of \$18 is largely attributable to a reallocation of wages for staff who have been redeployed to support Niagara Region departments in need of resources due to the COVID-19 pandemic and partially offset by lower than anticipated Regional allocations for recycling collection in the first half of the year.

Transfers – the unfavourable year-to-date and forecasted variance of \$96 and \$128 is due to the return of unused funds to reserve as noted above.

Community Impacts & Achievements

Waste Management Services (WMS) is responsible for the operation of various facilities, including landfill sites, HHW depots and the Recycling Centre. WMS is also responsible

Waste Management Services - Continued

for the delivery of curbside waste, recycling and organics collection and diversion programs, the management of long-term organics processing and disposal contracts, the operations and maintenance contracts at open and closed landfill sites, the recycling processing contract, policy development, capital program delivery and supporting outreach and communications programs.

- Implementation of an illegal dumping campaign to address the issue of illegal dumping in the Niagara region.
- Negotiations continued with Walkers Environmental Group to secure additional processing capacity to support Niagara's increasing organics capacity needs.
- MRF Opportunity Review Phase 4 is complete:
 - Halton Recycling, doing business as Emterra Environmental (Emterra) has signed both the Agreement of Purchase and Sale and the Operations Contract for receiving, processing and marketing of Niagara Region's collected materials. Emterra Environmental is currently in the 60-day due-diligence period. The transaction remains conditional until Emterra concludes its due diligence activities later this year. A closing date is set for Spring, 2023.
- Draft residential diversion rate for 2021 is 60 per cent.
- In-person outreach booths at community events significantly increased over the summer months and assisted with providing valuable education to residents
- Staff have undertaken a review and provided preliminary recommendations regarding the final producer-responsibility regulation for the residential Blue Box program. Under the regulation, Niagara Region would transition from the current Blue Box program to the full producer-responsibility model no later than January 1, 2024. More detailed analysis and final recommendations regarding Niagara Region's role in continuing the provision of a subset of Blue Box services will be forthcoming.
- Niagara Region won the Municipal Waste Association's 2022 Promotion & Education Awards Gold Award for the Illegal Dumping Campaign, "See it. Report it. Stop it." in the Campaign category - Large Municipality category.
- Optimization of the closed and open landfill monitoring program is continuing. This project includes applying to the Ministry of Environment, Conservation and Parks to reduce the scope of the monitoring program resulting in reducing costs to the Region.
- The waste management bylaw and the bylaw governing closed and naturalized sites were updated and approved by Council.
- The RFPQ for Phase 3 of the LGCCS and the Storage Building at the Humberstone Landfill have been completed.

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
Original Budget Revenue & Expenditures	\$1,119,989	
Community Services	\$352	To record revised funding and related expenditures for additional housing allowances under the Social Infrastructure Fund.
Community Services	\$608	To record revised funding and related expenditures for the provincial Homelessness Prevention Plan. (COM 10-2022)
Community Services	\$1,343	To record revised funding and related expenditures for the provincial Reaching Home program. (COM 11-2022)
Community Services	\$2,744	To record revised funding and related expenditures for one-time provincial childcare funding. (COM 7-2022)
Community Services	\$4,346	To record revised funding and related expenditures for the provincial Social Services Relief Fund. (COM 14-2022)
Community Services	\$16,020	To record in year funding from the federal and provincial government to support the first phase of the Ontario Wide Early Learning and Child Care Ontario plan to provide child care fee reduction payments and to support workforce compensation (COM 19-2022)
Community Services	\$8,377	To record revised funding and related expenditures for additional funding from the Ministry of Long-Term Care to address on-going COVID-19 pressures, staffing pressures and to support the continuance of the step-down unit pilot program at the T. Roy Adams Behavioural Support Unit (COM 23-2022)
Community Services	\$2,353	To record incremental Social Services Relief funding to cover COVID costs from April 1st 2022 to December 31st 2022. Approved by PHSSC on June 14th and by council as per report COM 18-2022
Corporate Services	\$46	To record additional development charge revenue required to accommodate increased scope for the Development Charges background study.
Corporate Services	\$17,096	To record the 2022 Encumbrance budget adjustment as detailed in the 2021 Year-End Results & Transfer report (CSD 9-2022).
Corporate Services	\$6,083	To record the related development charge funding from 2021 and prior years for the Combined Sewer Overflow program, Master Servicing Plans for Water and Wastewater and Development Charge Background study that were encumbered into 2022 (CSD 9-2022).

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

Department	Adjustment Amount	Adjustment Description
Corporate Services	\$232	To record a change in accounting treatment to include the charity golf tournaments as part of Regional operations (Andy Koschok and Regional Chair)
Niagara Regional Police Services	\$87	To record grant funding for the purchase of equipment
Planning and Development	\$42	To record the revenue collected from the annual Regional Planning Commissioners of Ontario in the form of membership fees from various municipalities (RPCO) utilized for consulting expenses supporting Planning Commissioners in Ontario on new and emerging planning initiatives.
Planning and Development	\$808	To record increasing expenses that will be funded by the development applicant as per the Fees and Charges by-law
Public Health and Emergency Services	\$52	To record funding received for Infection Prevention and Control to support 2 new positions (IPAC specialists) (PHD-C 3-2022)
Public Health and Emergency Services	-\$12	To record a reduction in funding for Healthy Babies Healthy Children program due to the elimination of a position for a portion of the year
Public Health and Emergency Services	\$60	To record one-time funding from the Ministry of Health to support 6 additional Public Health Practicums
Public Health and Emergency Services	\$169	To record one-time funding from the Ministry of Health for Safe Injection Sites and Smoke Free Ontario equipment (PHD-C 3-2022)
Public Health and Emergency Services	\$284	To record revised funding from the Ministry of Health for the Ontario Seniors Dental Care Program (PHD-C 3-2022)
Public Health and Emergency Services	\$99	To record funding from FACS for an additional Public Health Nurse in the Healthy Babies program
Public Health and Emergency Services	\$20	To record one-time funding from the Ministry of Health for the replacement of a vaccine refrigerator (PHD-C 3-2022)
Public Health and Emergency Services	\$915	To record one-time funding from the Ministry of Health for the School Focused Nurses Initiative to reflect extension of the program as well as one-time funding for the Temporary Retention Incentive for Nurses (PHD-C 3-2022)

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

Department	Adjustment Amount	Adjustment Description
Public Health and Emergency Services	-\$132	To record divestment of Niagara Region Mental Health's Telemedicine Service and reallocation of resources to Early Intervention (PHD-C 5-2022)
Transportation and Transit	\$545	To record Transit Safe Restart Governance funding as well as Audit and Accountability Phase 3 funding
Community Services	\$352	To record revised funding and related expenditures for additional housing allowances under the Social Infrastructure Fund.
Total Budget Adjustment	\$62,538	
December 31, 2022 Adjusted Budget	\$1,182,526	

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 September 30, 2022 the Region's forecasted consolidated and uncommitted reserve balance was \$228,255 (\$289,709 at December 31, 2021). The ratio of debt to reserves is an important marker of fiscal sustainability. A ratio of less than 1 shows that if reserves were to decline, the Region would have other resources to meet its obligations. Conversely, if the ratio was greater than 1, it can indicate vulnerability to economic downturns. The Region's debt to reserve ratio including unissued debt is 3.86 (2.89 at December 31, 2021).

Description	Balances at December 31, 2021	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at September 30, 2022 before Transfers	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Forecasted Year-end Transfers*	Forecasted Balances at December 31, 2022	Capital Commitments to Uninitiated Projects	Balances Available at December 31, 2022
Wastewater Capital	\$16,516	\$13,847	\$0	-\$29,961	\$85	\$487	\$4,616	\$0	\$77	\$0	\$5,180	\$0	\$5,180
Water Capital	\$70,908	\$16,611	\$0	-\$32,378	\$630	\$55,771	\$5,537	\$0	\$574	\$0	\$61,882	\$0	\$61,882
Waste Management	\$11,572	\$1,334	\$0	-\$6,054	\$92	\$6,944	\$445	\$0	\$84	\$0	\$7,473	\$0	\$7,473
General Capital Levy	\$18,632	\$29,727	-\$1,441	-\$36,099	\$0	\$10,819	\$1,537	-\$480	\$0	\$0	\$11,876	-\$150	\$11,726
Infrastructure Deficit	\$574	\$4,053	\$0	-\$4,300	\$0	\$327	\$0	\$0	\$0	\$0	\$327	\$0	\$327
Court Services Facility Renewal	\$3,701	\$150	\$0	\$0	\$0	\$3,851	\$50	\$0	\$0	\$0	\$3,901	\$0	\$3,901
NRH Owned Units ¹	\$8,598	\$2,729	-\$300	-\$1,593	\$0	\$9,434	\$10	-\$100	\$0	\$0	\$9,344	\$0	\$9,344
NRPS Long-Term Accommodation (LTA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ontario Police Video Training Alliance	\$112	\$0	\$0	\$0	\$0	\$112	\$0	\$0	\$0	\$0	\$112	\$0	\$112

Reserve Summary (in thousands of dollars) - Continued

Description	Balances at December 31, 2021	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at September 30, 2022 before Transfers	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Forecasted Year-end Transfers*	Forecasted Balances at December 31, 2022	Capital Commitments to Uninitiated Projects	Balances Available at December 31, 2022
Police Capital Levy	\$330	\$1,163	\$0	-\$1,461	\$0	\$32	\$388	\$0	\$0	\$0	\$420	\$0	\$420
Police Vehicle and Equipment Replacement	\$24	\$1,564	\$0	-\$2,078	\$0	-\$490	\$521	\$0	\$0	\$0	\$31	\$0	\$31
Total Capital Reserves	\$130,967	\$71,178	-\$1,741	-\$113,924	\$807	\$87,287	\$13,104	-\$580	\$735	\$0	\$100,546	-\$150	\$100,396
Wastewater Stabilization	\$5,326	\$0	\$0	\$0	\$53	\$5,379	\$0	\$0	\$49	\$9	\$5,437	\$0	\$5,437
Water Stabilization	\$3,530	\$0	\$0	\$0	\$35	\$3,565	\$0	\$0	\$32	\$357	\$3,954	\$0	\$3,954
Waste Management Stabilization	\$8,606	\$96	-\$2,114	\$0	\$76	\$6,664	\$32	-\$705	\$69	\$170	\$6,230	\$0	\$6,230
Encumbrance	\$17,097	\$1,163	-\$11,090	\$0	\$0	\$7,170	\$0	-\$556	\$0	\$0	\$6,614	\$0	\$6,614
Investment Income Stabilization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxpayer Relief ^{2, 3}	\$61,600	\$12,580	-\$24,764	\$0	\$0	\$49,416	\$2,326	-\$8,211	\$0	-\$4,782	\$38,749	\$0	\$38,749
Police Contingency	\$954	\$0	\$0	\$0	\$0	\$954	\$0	\$0	\$0	\$0	\$954	\$0	\$954
Police Services Board Contingency	\$242	\$0	\$0	\$0	\$0	\$242	\$0	\$0	\$0	\$0	\$242	\$0	\$242
Total Corporate Stabilization Reserves	\$97,355	\$13,839	-\$37,968	\$0	\$164	\$73,390	\$2,358	-\$9,472	\$150	-\$4,246	\$62,180	\$0	\$62,180

Reserve Summary (in thousands of dollars) - Continued

Description	Balances at December 31, 2021	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at September 30, 2022 before Transfers	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Forecasted Year-end Transfers*	Forecasted Balances at December 31, 2022	Capital Commitments to Uninitiated Projects	Balances Available at December 31, 2022
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	\$8,100	\$3,060	\$0	\$0	\$0	\$11,160	\$375	\$0	\$0	\$0	\$11,535	\$0	\$11,535
Housing Services	\$7,871	\$800	-\$301	\$0	\$0	\$8,370	\$430	-\$100	\$0	\$0	\$8,700	\$0	\$8,700
Total Specified Contribution Reserves	\$17,104	\$3,860	-\$301	\$0	\$0	\$20,663	\$805	-\$100	\$0	\$0	\$21,368	\$0	\$21,368
Future Benefit Costs ⁴	\$25,149	\$0	-\$146	\$0	\$0	\$25,003	\$0	-\$49	\$0	\$0	\$24,954	\$0	\$24,954
Self Insurance	\$2,270	\$0	\$0	\$0	\$0	\$2,270	\$0	\$0	\$0	\$0	\$2,270	\$0	\$2,270
Smart Growth	\$201	\$18	\$0	\$0	\$0	\$219	\$6	\$0	\$0	\$0	\$225	\$0	\$225
Landfill Liability	\$10,164	\$1,767	\$0	-\$4,479	\$88	\$7,540	\$589	\$0	\$80	\$0	\$8,209	\$0	\$8,209
Police Accumulated Sick Leave	\$996	\$0	-\$274	\$0	\$0	\$722	\$0	-\$91	\$0	\$0	\$631	\$0	\$631
Police Future Benefit Cost	\$4,152	\$0	\$0	\$0	\$0	\$4,152	\$0	\$0	\$0	\$0	\$4,152	\$0	\$4,152
Police WSIB	\$3,670	\$150	\$0	\$0	\$0	\$3,820	\$50	\$0	\$0	\$0	\$3,870	\$0	\$3,870
Total Future Liability Reserves	\$46,602	\$1,935	-\$420	-\$4,479	\$88	\$43,726	\$645	-\$140	\$80	\$0	\$44,311	\$0	\$44,311
Total (Excluding Deferred Revenues)	\$292,028	\$90,812	-\$40,430	-\$118,403	\$1,059	\$225,066	\$16,912	-\$10,292	\$965	-\$4,246	\$228,405	-\$150	\$228,255

Reserve Summary (in thousands of dollars) - Continued

¹Opening Balance at December 31, 2021 includes \$313 that was transferred to the NRH Owned Units reserve from the general operating surplus as approved through CSD 45-2022.

²Opening Balance at December 31, 2021 includes \$713 that was transferred to the Taxpayer Relief reserve from the general operating surplus as approved through CSD 45-2022.

³Opening Balance at December 31, 2021 includes \$230 from the NRH Rent Supplements reserve, which was closed and balance transferred as approved through CSD 45-2022.

⁴Opening Balance at December 31, 2021 includes \$793 from the NRH Employee Future Benefits reserve, which was closed and balance transferred as approved through CSD 45-2022.

Deferred Revenue Summary (in thousands of dollars)

Description	Balances at December 31, 2021	Year to Date Transfers from Revenues (Collections)	Year to Date Transfers from Revenues (DC Grants)	Year to Date Transfers to Operating	Year to Date Transfers from/(to) Capital	Interest allocation	Balance at September 30, 2022	Forecasted Transfers from Revenues	Forecasted interest	Capital Commitments *	Operating Commitments **	Balance Available at December 31, 2022
Development Charges-General Government	\$1,905	\$655	\$172	-\$327	\$0	\$22	\$2,427	\$153	\$20	\$0	-\$22	\$2,578
Development Charges-Police Services	\$5,274	\$1,081	\$292	-\$6,009	-\$1	\$30	\$668	\$273	\$27	\$0	\$0	\$967
Development Charges-Roads	\$80,957	\$17,994	\$4,712	-\$54	-\$15,091	\$817	\$89,335	\$4,550	\$745	-\$72,318	-\$25	\$22,288
Development Charges-Sewer	\$72,806	\$9,023	\$3,325	-\$402	-\$2,200	\$777	\$83,329	\$3,194	\$708	-\$29,897	-\$1,450	\$55,884
Development Charges-Water	\$36,435	\$6,409	\$2,345	-\$239	-\$2,593	\$394	\$42,751	\$2,261	\$359	-\$17,195	\$0	\$28,175
Development Charges-Emergency Medical	\$2,284	\$417	\$63	-\$1	-\$28	\$25	\$2,760	\$120	\$23	-\$281	\$0	\$2,622
Development Charges-LT Care	\$9,228	\$3,130	\$497	-\$5	-\$4,836	\$86	\$8,101	\$875	\$79	-\$17,189	\$0	-\$8,134
Development Charges-POA	\$146	\$148	\$39	\$0	\$0	\$2	\$335	\$0	\$2	\$0	\$0	\$337
Development Charges-Health	\$1,603	\$375	\$60	-\$1	\$0	\$18	\$2,055	\$0	\$17	\$0	\$0	\$2,072
Development Charges-Social Housing	-\$2,308	\$2,872	\$253	-\$5	-\$1,824	\$17	-\$995	\$867	\$15	-\$4,229	\$0	-\$4,342
Development Charges-Waste Division	\$3,938	\$1,064	\$289	-\$24	-\$2	\$46	\$5,312	\$261	\$42	-\$214	\$2	\$5,402
Subtotal Development Charges	\$212,269	\$43,168	\$12,047	-\$7,065	-\$26,574	\$2,233	\$236,077	\$12,554	\$2,035	-\$141,324	-\$1,495	\$107,848
Federal Gas Tax	\$44,251	\$7,102	\$0	\$0	-\$10,811	\$424	\$40,966	\$7,102	\$347	-\$42,994	\$0	\$5,421
Provincial Gas Tax	\$2,574	\$1,142	\$0	\$0	\$0	\$26	\$3,742	\$0	\$21	\$0	\$0	\$3,763
Subtotal Gas Tax	\$46,825	\$8,244	\$0	\$0	-\$10,811	\$450	\$44,708	\$7,102	\$368	-\$42,994	\$0	\$9,184
Total	\$259,094	\$51,412	\$12,047	-\$7,065	-\$37,385	\$2,683	\$280,786	\$19,656	\$2,403	-\$184,318	-\$1,495	\$117,033

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.

** 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 (2022)

Grant Category	Actuals		Total	Forecast	Annual Actuals/Forecast	Budget - Annual 2022	Actual Variance 2022
	Q1-Q2	Q3					
Other Economic Incentives:							
50% Industrial - (M)	\$349	\$0	\$349	\$116	\$466		
Brownfield - (D) ²	\$462	\$569	\$1,031	\$9,307	\$10,338		
Smart Growth Niagara - (D)	\$0	\$503	\$503	\$414	\$917		
Long-Term Care Facility - (D)	\$0	\$0	\$0	\$0	\$0		
Board of Education - (M)	\$35	\$151	\$186	\$290	\$477		
NRH - (D)	\$0	\$0	\$0	\$46	\$46		
Parking garage - (D)	\$0	\$0	\$0	\$0	\$0		
Agriculture - (D)	\$4,155	\$1,443	\$5,598	\$1,866	\$7,464		
Place of Worship - (D)	\$0	\$0	\$0	\$35	\$35		
Intensification RDC Reductions - (M)	\$1,075	\$825	\$1,899	\$633	\$2,533		
Hotels/Motels - (D)	\$0	\$0	\$0	\$0	\$0		
Other (D)	\$187	\$0	\$187	\$288	\$475		
Non-Profit Afford. Rental Housing	\$0	\$0	\$0	\$1,000	\$1,000		
Subtotal - Other Economic Incentives	\$6,264	\$3,490	\$9,754	\$13,995	\$23,750	\$7,568	-\$16,182
Non-Profit - (D)¹	\$0	\$88	\$88	\$162	\$250	\$250	\$0
Industrial and Gateway - (D)³	\$2,151	\$53	\$2,204	\$953	\$3,157	\$1,050	-\$2,107
Total	\$8,415	\$3,631	\$12,047	\$15,110	\$27,157	\$8,868	-\$18,289

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

Deferred Revenue Summary (in thousands of dollars) - Continued

Details for Application Based Regional Development Charge Grants (2022)

2022 Brownfield RDC Reduction Program Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Approved Eligible Costs	Grants Paid to Date	Grants Paid 2022
Grants Application Prior to 2022 ^{1,2}				\$31,867	\$2,223	\$0
4263 Fourth Ave	Feb 18, 2021	Residential Townhouses	Niagara Falls	\$1,031	\$1,031	\$1,031
Total				\$32,898	\$3,254	\$1,031

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

²Conditional grant awarded pending submission of final information from applicant.

2022 Non-Profit RDC Grant Applicants and Approved Amounts

Organization	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2022
Q1-Q3 Applications:					
Christian Horizons	March 31, 2022	Non-profit affordable housing units	Grimsby	\$88	\$88
Total				\$88	\$88

Deferred Revenue Summary (in thousands of dollars) - Continued

2022 Discretionary Industrial RDC Grant Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2022
Q1-Q3 Applications:					
13371 Pettit Rd	Feb 7, 2022	New Production Facility for soaps and chemicals	Fort Erie	\$1,154	\$1,154
156 Berryman Ave	Mar 1, 2022	Manufacturing facility expansion	St. Catharines	\$102	\$102
18 Commerce Pl	Mar 8, 2022	New Production Facility for lighting and light fixtures	St. Catharines	\$53	\$53
4639 Bartlett Rd	May 4, 2022	Mixed Use Tenanted Industrial Plaza	Lincoln	\$193	\$193
4500 Montrose Rd	Apr 8, 2022	Manufacturing facility for millwork fixtures	Niagara Falls	\$38	\$38
925 Line 2 Rd	May 27, 2022	Winery production facility expansion	Niagara-on-the-Lake	\$68	\$68
4566 Delta Way	Jun 16, 2022	Expansion of facility producing waterproofing material	Lincoln	\$188	\$188
Bartlett Rd Lot 6 Plan 157	Jun 28, 2022	Manufacturing of custom design electrical equipment	Lincoln	\$353	\$353
1909 Allanport Rd	Jul 11, 2022	Manufacturing of electrical power and control panels	Thorold	\$53	\$53
Total				\$2,204	\$2,204

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
Council approved net operating transfers to reserves, including interest allocation to reserves	- \$42,875	- \$3,721	- \$46,596	
<u>Additional operating reserve transfers (to)/from reserves:</u>				
All Rate Reserves	- \$632	- \$823	- \$1,456	Interest income allocation to reserve forecasted at Bank of Canada rate which was higher then budgeted
2021 Encumbrances	- \$939	\$6,145	\$5,206	2021 Encumbrances CSO
2021 Encumbrances	\$10,866	\$1,078	\$11,945	2021 Encumbrances Non-CSO (CSD 9-2022 - Total \$17,096. Less CSO encumbrances totaling \$5,151 per encumbrance report, leaving \$11,945 of non-CSO encumbrances.)
2022 Encumbrances	\$0	- \$6,667	- \$6,667	Transfer to reserve - 2021 underspent encumbrances expected to be re-encumbered at the end of 2022 and 2022 commitments expected to be encumbered
Capital Levy Reserve	\$536	\$169	\$704	Reversal of Council approved transfer to reserve for proceeds of sale of 68 Church Street. Sale is now not expected until 2024
Capital Levy Reserve	\$0	- \$841	- \$841	Transfer back to reserve for unused funds - Niagara Falls and St. Catharines GO Stations not fully operational
Capital Levy Reserve	- \$126	- \$50	- \$176	Transfer to reserve for funds provided by proceeds on the sale of ambulances

Operating Reserve Transfer Reconciliation (in thousands of dollars) – Continued

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
Capital Levy Reserve	-\$6,007	\$0	- \$6,007	Transfer of development charge revenue recognized to the capital reserve to fund the debt related to the long term accomodation project
Taxpayer Relief Reserve	-\$12,167	-\$2,678	- \$14,845	Return of COVID-19 related transfers from reserves as external funding has been received
NRH reserve	\$0	-\$163	- \$163	Anticipated transfer back to reserve of unused funds for the capital loan and grant program in Housing Services.
Waste Management Stabilization	-\$96	-\$32	- \$128	Transfer back to reserve for unused funds due to unfilled temporary position
Net operating transfers to reserves	-\$51,441	-\$7,584	-\$59,025	

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.

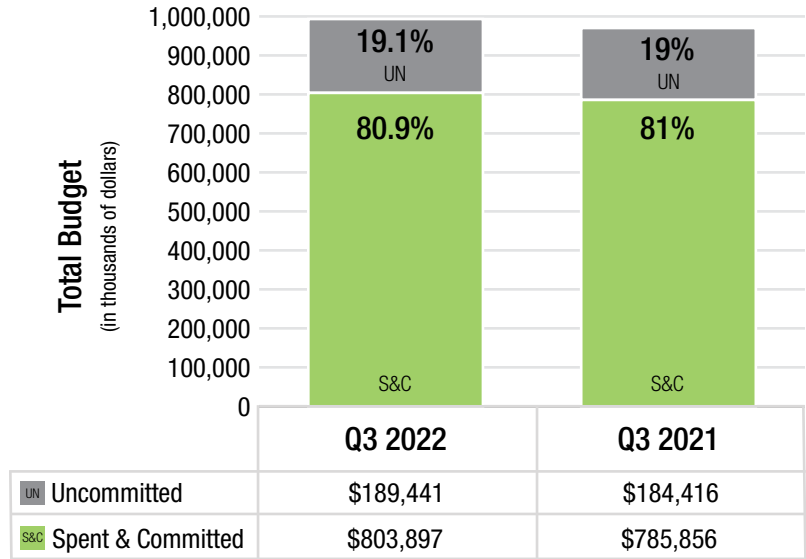
Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
Council approved net capital transfers per 2022 Budget	\$118,447	\$0	\$118,447	Reserve Transfers to capital projects
Capital reserve transfer commitments from 2021 or prior Budget		\$150	\$150	2021 or prior uninitiated capital projects
<u>Q1 to Q3 additional capital reserve transfers:</u>				
General Capital Levy	- \$38	\$0	- \$38	Transfer back to reserve - NRPS Evidence Management Storage Project completed
NRH Owned Units	- \$6	\$0	- \$6	Project close outs, funds returned to reserve - "2018 NRH Units Capital"
Net capital transfers	\$118,403	\$150	\$118,553	

Capital Highlights

Levy

Project Budgets Spent and/or Committed at Quarter End

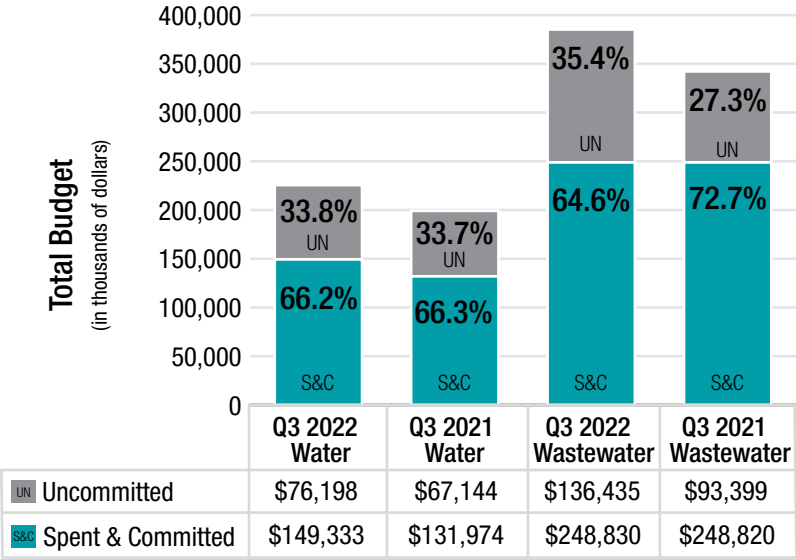
Active projects with budgets greater than \$1 million.



Water & Wastewater

Project Budgets Spent and/or Committed at Quarter End

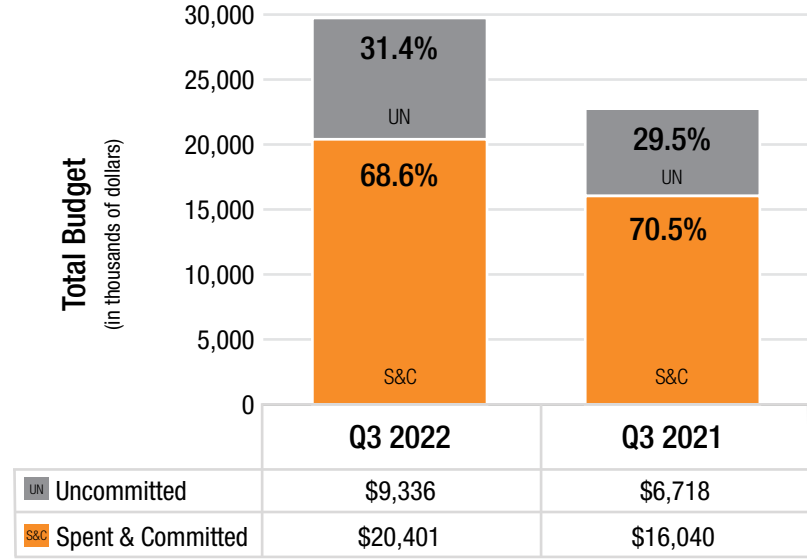
Active projects with budgets greater than \$1 million.



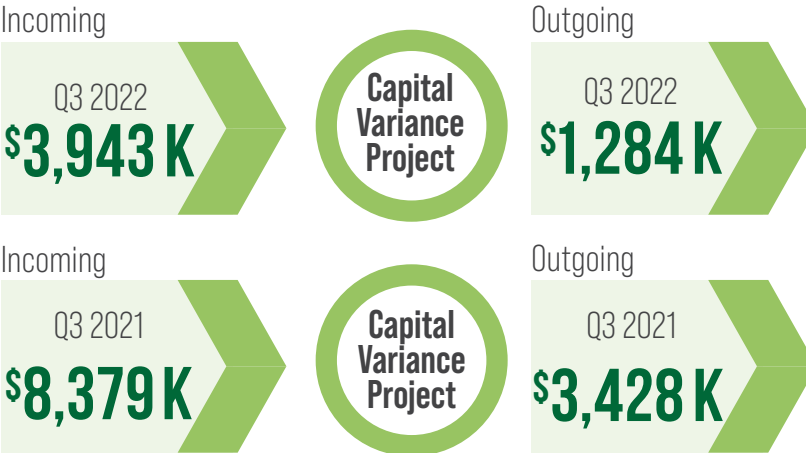
Waste Management

Project Budgets Spent and/or Committed at Quarter End

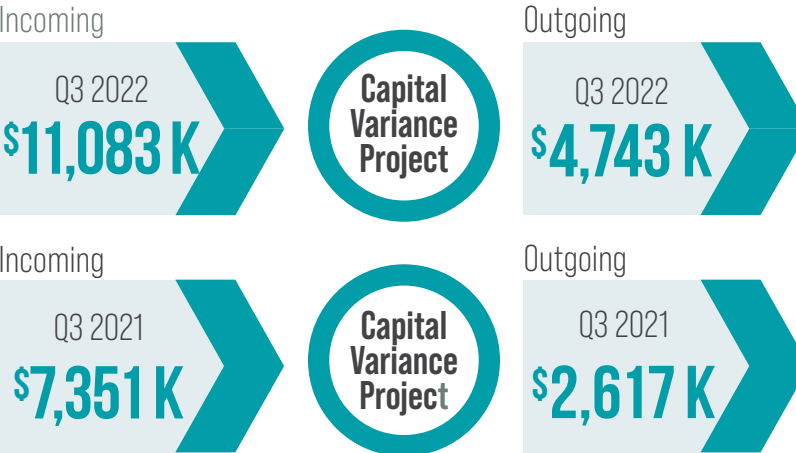
Active projects with budgets greater than \$1 million.



Year-to-Date Capital Variance Project Transfers



Year-to-Date Capital Variance Project Transfers



Year-to-Date Capital Variance Project Transfers



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 increased by \$10,533 since Q2 2022. This increase is primarily due to gross budget adjustments (\$22,252) and transfers from capital variance projects (\$2,324). The increase is partially offset by budget reductions (\$10,560) and projects closed (\$3,483).

14 capital projects of the 604 capital sub-projects, with budgets totalling approximately \$375,478 (levy \$14,547 / rate \$360,931) remain uninitiated at October 25, 2022. 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	Rate Programs	Adjusted Program
2021 Total Adjusted Program (excluding Capital Variance Projects) at December 31, 2021	\$1,094,773	\$886,976	\$1,981,749
Council Approved 2022 Budget	\$127,907	\$199,982	\$327,889
Gross Budget Adjustment (including transfers from operating)	\$3,119	\$2,238	\$5,358
Transfer from Capital Variance Project	\$766	\$1,232	\$1,997
Budget Reductions on Active Capital Projects *	- \$35,157	- \$5,726	- \$40,883
Projects Closed	- \$114,001	- \$25,766	- \$139,767
2022 Total Adjusted Program (excluding Capital Variance Projects) at July 25, 2022	\$1,077,407	\$1,058,937	\$2,136,344
Gross Budget Adjustment (including transfers from operating)	\$11,753	\$11,577	\$23,330
Transfer from Capital Variance	\$519	\$727	\$1,246
Budget Reductions on Active Capital Projects *	- \$340	- \$10,220	- \$10,560
Projects Closed	- \$1,188	- \$2,295	- \$3,483
2022 Total Adjusted Budget (excluding Capital Variance Projects) at October 25, 2022	\$1,088,151	\$1,058,726	\$2,146,877

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

Capital Budget Adjustments (in thousands of dollars)

The chart below identifies the projects which have received gross budget adjustments, transfers from the capital variance project, budget reductions and transfer to operations during Q3 of 2022 per the budget control policy 2017-63.

Department	Project Description	Total Budget	Gross Budget Adjustment	Transfer from Capital Variance	Budget Reduction	Treatment of Reduction	Adjusted Budget
Corporate Administration	Print Shop - Colour Printer	\$0	\$54				\$54
Corporate Services	Smithville Yard - Exterior Windows	\$80		\$40			\$120
Corporate Services	Regional Headquarters Generator Replacement	\$2,097		\$100			\$2,197
Corporate Services	Asset Replacement - 2020	\$1,764		\$100			\$1,864
Niagara Regional Housing	Housing Property Acquisition - Fort Erie	\$150	\$6,316				\$6,466
Niagara Regional Housing	Summer Street - Property Acquisition	\$0	\$1,400				\$1,400
Public Works - Levy	Roads Reconstruction - St Davids Road East	\$8,974	-\$250		-\$100	CV - Levy	\$8,624
Public Works - Levy	RR55 Niagara Stone Rd at Concession 6 Niagara-on-the-Lake	\$12,475	\$1,222	\$189			\$13,887
Public Works - Levy	Structural Rehabilitation - 2016 Program	\$3,700			-\$240	CV - Levy	\$3,460
Public Works - Levy	Capacity Improvements - RR98 Montrose Road	\$33,040	\$3,000				\$36,040
Transportation Engineering	Burleigh Hill Road Rehabilitation- 2020	\$300	\$10	\$90			\$400
All Levy Departments		\$62,580	\$11,753	\$519	-\$340		\$74,512
Waste Management	Niagara Road 12 Landfill Main	\$3,555		\$50			\$3,605
Waste Management	Asphalt Road - Elm Street	\$220			-\$50	CV - Waste Management	\$170
Wastewater	Miscellaneous Program - Motor Control Centres	\$1,400			-\$70	CV - Wastewater	\$1,330
Wastewater	Forcemain Replacement Port Colborne Sewage Pump Station	\$394		\$45			\$439
Wastewater	Boiler Replacement Program - 2019	\$1,050		\$12			\$1,062

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
Wastewater	Welland Oxford, Atlas, Wellington Building Decommissioning	\$376		\$85			\$461
Wastewater	Niagara Falls Wastewater Treatment Plant Upgrade Program	\$52,031	\$10,000				\$62,031
Wastewater	Niagara-on-the-Lake Wastewater Treatment Plant Capacity Expansion	\$12,700			-\$10,000	CV - WW \$2.8M, Debentures \$7.2M	\$2,700
Wastewater	Garner Road Forcemain Emergency	\$0		\$40			\$40
Wastewater	Quaker Road Trunk Sewer Upgrade	\$300	\$10				\$310
Wastewater	Improve Lake Ontario Water Discharge	\$0	\$829				
Wastewater	Monitoring/Reporting Overflows	\$0	\$739				
Water	Environmental Centre Renovation	\$300		\$250			\$550
Water	Decew Low Lift Booster - 2019	\$362		\$245			\$607
Water	Water Treatment Plant Roadway & Parking Lot - Grimsby	\$2,430			-\$100	CV - Water	\$2,330
All Rate Departments		\$75,117	\$11,577	\$727	-\$10,220		\$75,634
All inter-project		\$0	\$0	\$0	\$0	\$0	\$0
All Departments	Total	\$137,697	\$23,330	\$1,246	-\$10,560	\$0	\$150,146

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 14 projects were closed between July 26 to October 25, 2022. 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)
Public Works - Levy	Health and Safety Upgrade	\$605	\$582	\$23	\$23	CVP Levy	3
Public Works - Levy	Thorold Dome Repairs	\$271	\$268	\$3	\$3	CVP Levy	3
Public Works - Levy	Building Extension - Welland Child Foundation	\$62	\$57	\$5	\$5	CVP Levy	3
Public Works - Levy	Building Extension - Pelham Dome Repair	\$250	\$239	\$11	\$11	CVP Levy	3
Total Levy Reporting Projects Closed and Removed from Project Listing		\$1,188	\$1,145	\$43	\$43		
Waste Management	Property Acquisition	\$110	\$14	\$96	\$96	CVP WMT	3
Waste Management	Recycling Building & Equipment	\$110	\$10	\$100	\$100	CVP WMT	3
Total Waste Management Projects Closed and Removed from Project Listing		\$220	\$24	\$196	\$196		
Wastewater	Wastewater Security Improvement	\$30	\$4	\$26	\$26	CVP SEW	6
Wastewater	Boiler Upgrade - Anger Avenue	\$100	\$0	\$100	\$100	CVP SEW	6
Wastewater	Pipe and Manhole Rehabilitation Program	\$250	\$62	\$188	\$188	CVP SEW	6
Wastewater	Pumping Station Flow Metering	\$150	\$0	\$150	\$150	CVP SEW	5
Wastewater	Lab Equipment Replacement	\$250	\$250	\$0	\$0	CVP SEW	5
Wastewater	Niagara Falls Wastewater Treatment Plant - Primary Digester Replacement	\$700	\$649	\$51	\$51	CVP SEW	5
Wastewater	Replacement of Vacuum Truck	\$345	\$0	\$345	\$345	CVP SEW	5
Wastewater	Pipe and Manhole Rehab Prgm	\$250	\$0	\$250	\$250	CVP SEW	3
Total Wastewater Projects Closed and Removed from Project Listing		\$2,075	\$966	\$1,109	\$1,109		
Total Rate Projects Closed and Removed from Project Listing		\$2,295	\$990	\$1,305	\$1,305		
Total Projects Closed		\$3,483	\$2,135	\$1,348	\$1,348		

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 \$2,146,877 capital budget managed by Niagara Region, representing 604 sub-projects, total capital spending including commitments to date of \$1,296,383 and budget remaining of \$850,493, after commitments.

This chart represents (in aggregate), currently active and uninitiated projects managed by Niagara Region. Capital project detail for 223 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
Corporate Services	\$409,958	\$385,955	\$24,003	94.1%
Niagara Regional Housing	\$88,017	\$77,188	\$10,829	87.7%
Niagara Regional Police Services Board	\$40,167	\$33,337	\$6,830	83.0%
Planning	\$3,294	\$3,256	\$38	98.8%
Public Health	\$14,208	\$15,092	- \$884	106.2%
Public Works - Levy	\$437,694	\$289,068	\$148,626	66.0%
Waste Management	\$29,738	\$20,401	\$9,336	68.6%
Wastewater	\$385,265	\$248,830	\$136,435	64.6%
Water Works	\$225,531	\$149,333	\$76,198	66.2%
Active projects with budgets greater than \$1 million	\$1,633,872	\$1,222,461	\$411,411	74.8%
Uninitiated projects with budgets greater than \$1 million	\$374,845	\$0	\$374,845	0.0%
Total projects with budgets greater than \$1 million	\$2,008,717	\$1,222,461	\$786,256	60.9%
Active projects with budgets less than \$1 million	\$137,528	\$73,922	\$63,606	53.8%
Uninitiated projects with budgets less than \$1 million	\$632	\$0	\$632	0.0%
Total Capital Projects	\$2,146,877	\$1,296,383	\$850,493	60.4%

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 223 projects totaling \$2,008,717 of adjusted capital budget. Project spending to date including commitments on these sub-projects amounts to \$1,222,461 representing 60.9 per cent 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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
2021 Canada Summer Games (Note 5)		\$102,711	\$103,634	- \$923	100.9%	\$83	\$0	\$0	\$0	2023
911 Backup Rationalization - 2020		\$8,760	\$1,791	\$6,969	20.4%	\$250	\$7,478	\$0	\$0	2023
Asset Replacement - 2018		\$2,947	\$2,935	\$12	99.6%	\$124	\$0	\$0	\$0	2022
Asset Replacement - 2019		\$2,288	\$2,242	\$46	98.0%	\$100	\$0	\$0	\$0	2022
Asset Replacement - 2020		\$1,864	\$1,757	\$107	94.2%	\$168	\$0	\$0	\$0	2023
Customer Service Strategic Priority		\$1,685	\$804	\$881	47.7%	\$15	\$888	\$0	\$0	2026
Emergency Medical Services Central Hub	Uninitiated	\$3,895	\$0	\$3,895	0.0%	\$0	\$3,895	\$0	\$0	2022
Emergency Medical Services Facility Welland		\$1,100	\$465	\$635	42.3%	\$0	\$635	\$0	\$0	2022
Expansion of Social Housing Units (Alternative Service Delivery Model)		\$1,750	\$0	\$1,750	0.0%	\$0	\$0	\$1,750	\$0	2022
HVAC Replacements		\$1,391	\$1,355	\$35	97.5%	\$556	\$0	\$0	\$0	2023
Lighting Retrofit at Meadows of Dorchester		\$1,000	\$937	\$63	93.7%	\$267	\$711	\$0	\$0	2023
Long-term Accommodations - NRPS D1		\$20,654	\$20,610	\$44	99.8%	\$53	\$0	\$0	\$0	2022
Long-term Accommodations - NRPS Headquarters D2		\$67,760	\$67,760	\$1	100.0%	\$5	\$0	\$0	\$0	2022

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Long-term Care Home Redevelopment - 2015		\$85,917	\$81,872	\$4,045	95.3%	\$17,241	\$35,169	\$150	\$0	2028
Niagara Regional Police Emergency Services Roof Replacement		\$1,033	\$970	\$62	94.0%	\$495	\$62	\$0	\$0	2022
Online Planning Portal		\$1,250	\$893	\$357	71.4%	\$206	\$852	\$0	\$0	2023
Redevelopment of Linhaven Long Term Care Home - 2020		\$105,652	\$95,792	\$9,860	90.7%	\$15,816	\$54,604	\$6,805	\$0	2023
Regional Headquarters Generator Replacement		\$2,197	\$2,138	\$59	97.3%	\$124	\$34	\$0	\$0	2022
Total Corporate Services		\$413,853	\$385,955	\$27,898	93.3%	\$35,502	\$104,328	\$8,705	\$0	
Annual - Asphalt, Paving and Concrete Replacement Program - 2022		\$1,600	\$1,043	\$557	65.2%	\$636	\$800	\$0	\$0	2025
Annual - Structural and Foundation Wall Repairs - 2022		\$1,240	\$293	\$947	23.6%	\$503	\$620	\$0	\$0	2025
Building Capital - 2018		\$4,654	\$4,654	\$0	100.0%	\$90	\$116	\$0	\$0	2022
Building Capital - 2019		\$5,454	\$5,453	\$1	100.0%	\$110	\$98	\$0	\$0	2022
Building Capital - 2020		\$3,974	\$3,942	\$33	99.2%	\$200	\$808	\$0	\$0	2023
Building Capital - 2021		\$4,790	\$4,627	\$163	96.6%	\$500	\$1,401	\$0	\$0	2024
Grounds Capital - 2020		\$1,010	\$1,009	\$1	99.9%	\$35	\$0	\$0	\$0	2023
Grounds Capital - 2021		\$2,290	\$2,164	\$126	94.5%	\$400	\$281	\$0	\$0	2024
Multi-Residential Intensification - Niagara Falls - 2018 (Note 2)		\$20,915	\$19,295	\$1,620	92.3%	\$50	\$0	\$0	\$1,690	2022
Social Housing Assistance Improvement Program - 2018 (Note 1)		\$2,683	\$2,618	\$65	97.6%	\$9	\$0	\$0	\$65	2022

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Social Services Relief Fund Phase 2 Permanent Supportive Housing		\$4,418	\$4,410	\$8	99.8%	\$23	\$0	\$0	\$0	2025
Unit Capital - 2019		\$5,355	\$5,692	- \$337	106.3%	\$300	\$373	\$0	\$0	2022
Unit Capital - 2020		\$3,471	\$3,431	\$40	98.8%	\$200	\$2,681	\$0	\$0	2023
Multi-Residential Intensification - Welland - 2020		\$13,746	\$13,849	- \$103	100.7%	\$2,000	\$5,883	\$0	\$0	2024
Niagara Falls Supportive Housing Renovation		\$4,550	\$4,477	\$73	98.4%	\$268	\$0	\$0	\$0	2024
Property Acquisition - Fort Erie		\$6,466	\$231	\$6,235	3.6%	\$200	\$6,118	\$0	\$0	2025
Property Acquisition - Summner Street		\$1,400	\$0	\$1,400	0.0%	\$1,200	\$200	\$0	\$0	2024
Total Niagara Regional Housing		\$88,017	\$77,188	\$10,829	87.7%	\$6,724	\$19,379	\$0	\$1,755	
Communications Back-up		\$4,600	\$0	\$4,600	0.0%	\$4,150	\$450	\$0	\$0	2024
Communications Unit Back-up		\$1,000	\$0	\$1,000	0.0%	\$1,000	\$0	\$0	\$0	2022
Communications Unit Back-up	Uninitiated	\$1,250	\$0	\$1,250	0.0%	\$1,250	\$0	\$0	\$0	2022
Information Technology & Equipment Replacement		\$1,090	\$1,090	\$0	100.0%	\$0	\$0	\$0	\$0	2021
Information Technology Continuity Plan		\$1,500	\$1,003	\$497	66.9%	\$250	\$247	\$0	\$0	2022
P25 Radio System Expansion		\$2,403	\$2,403	\$0	100.0%	\$0	\$0	\$0	\$0	2025
S.P.I.R.I.T. (Supporting Police in Records Information Technology)		\$8,610	\$8,590	\$20	99.8%	\$20	\$0	\$0	\$0	2022
Vehicles - 2018		\$1,386	\$1,386	\$0	100.0%	\$0	\$0	\$0	\$0	2021
Vehicles - 2019		\$1,430	\$1,430	\$0	100.0%	\$0	\$0	\$0	\$0	2022
Vehicles - 2020		\$1,523	\$1,505	\$18	98.8%	\$77	\$0	\$0	\$0	2023
Vehicles - 2021		\$1,400	\$1,189	\$211	84.9%	\$484	\$0	\$0	\$0	2024
Vehicles - 2022		\$1,928	\$1,485	\$443	77.0%	\$930	\$310	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Voice Radio System		\$13,296	\$13,255	\$41	99.7%	\$30	\$10	\$0	\$0	2022
Total Niagara Regional Police Services Board		\$41,417	\$33,337	\$8,080	80.5%	\$8,191	\$1,017	\$0	\$0	
Regional Headquarters Landscape Master Plan		\$3,294	\$3,256	\$38	98.8%	\$38	\$0	\$0	\$0	2022
Total Planning		\$3,294	\$3,256	\$38	98.8%	\$38	\$0	\$0	\$0	
Ambulance & Equipment - 2019		\$2,301	\$2,273	\$28	98.8%	\$0	\$181	\$0	\$0	2022
Ambulance & Equipment - 2020		\$3,302	\$2,624	\$678	79.5%	\$0	\$1,007	\$0	\$0	2023
Ambulance & Equipment - 2021		\$2,029	\$1,949	\$80	96.1%	\$0	\$88	\$0	\$0	2024
Ambulance & Equipment - 2022		\$1,452	\$1,199	\$252	82.6%	\$0	\$838	\$252	\$0	2025
Defibrillator Replacement		\$2,307	\$2,175	\$132	94.3%	\$0	\$287	\$0	\$0	2024
Emergency Medical Services Stretcher and Loader		\$2,818	\$4,872	-\$2,055	172.9%	\$0	\$212	\$0	\$0	2025
Total Public Health		\$14,208	\$15,092	-\$884	106.2%	\$0	\$2,613	\$252	\$0	
Annual - Storm Sewer & Culvert Program - 2019		\$1,000	\$986	\$14	98.6%	\$14	\$0	\$0	\$0	2022
Annual - Storm Sewer & Culvert Program - 2020		\$1,100	\$1,076	\$24	97.8%	\$362	\$0	\$0	\$0	2023
Capacity Improvements - Charnwood/McLeod (Note 2)		\$6,810	\$6,692	\$118	98.3%	\$18	\$25	\$0	\$74	2022
Capacity Improvements - New Escarpment Crossing		\$3,200	\$1,200	\$2,000	37.5%	\$100	\$500	\$1,909	\$0	2024
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	\$50	\$683	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Capacity Improvements - Reconstruct QEW @ Glendale Ave Interchange		\$15,096	\$17,903	- \$2,807	118.6%	\$1,000	\$3,002	\$0	\$0	2023
Capacity Improvements - Reconstruct RR49 Concession 6/Eastwest Line		\$13,886	\$12,320	\$1,566	88.7%	\$8,000	\$2,812	\$0	\$0	2023
Capacity Improvements - RR10 Livingston/QEW-GR		\$35,830	\$3,034	\$32,796	8.5%	\$2,000	\$20,000	\$11,702	\$0	2023
Capacity Improvements - RR98 Montrose Road		\$36,040	\$30,597	\$5,443	84.9%	\$918	\$22,000	\$11,463	\$0	2023
Environmental Assessment - RR 42 Ontario Street		\$2,860	\$2,140	\$720	74.8%	\$400	\$1,704	\$0	\$0	2024
Fleet & Vehicle Replacement Program - 2020		\$2,330	\$1,192	\$1,138	51.2%	\$1,500	\$520	\$0	\$0	2023
Fleet & Vehicle Replacement Program - 2022		\$1,673	\$132	\$1,541	7.9%	\$132	\$1,541	\$0	\$0	2024
Fleet Snowplow Replacement Program - 2022 (Note 6)		\$2,354	\$0	\$2,354	0.0%	\$0	\$0	\$2,927	-\$573	2025
Illumination Program - 2020		\$1,000	\$336	\$664	33.6%	\$250	\$321	\$0	\$0	2023
Intersection - RR20 Industrial Park/South Grimsby Road 6		\$2,898	\$2,846	\$51	98.2%	\$51	\$0	\$0	\$0	2022
Intersection - RR20 Roundabout at S Grimsby Rd		\$5,262	\$5,018	\$244	95.4%	\$69	\$244	\$0	\$0	2022
Intersection - RR20 Industrial Park toTownline Phase 2		\$3,681	\$3,544	\$136	96.3%	\$40	\$136	\$0	\$0	2022
Intersection Improvement - RR24 Victoria Ave		\$3,700	\$1,708	\$1,992	46.2%	\$565	\$1,750	\$100	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Intersection Improvement - RR46 Geneva Street		\$1,000	\$955	\$45	95.5%	\$62	\$25	\$0	\$0	2023
Intersection Improvement - RR46 Geneva/St. Paul		\$5,389	\$5,327	\$62	98.8%	\$250	\$0	\$0	\$0	2022
Intersection Improvement -RR81 King St at Main & Nineteenth		\$1,400	\$3	\$1,397	0.2%	\$0	\$500	\$897	\$0	2023
Roads Facility Program - Patrol Yard Improvement - 2019		\$1,000	\$432	\$568	43.2%	\$350	\$584	\$0	\$0	2023
Roads Facility Program - Patrol Yard Improvement - 2020		\$1,000	\$954	\$46	95.4%	\$100	\$243	\$0	\$0	2023
Roads Reconstruction - RR20 Station/Rice		\$3,793	\$3,478	\$315	91.7%	\$0	\$200	\$115	\$0	2022
Roads Reconstruction - RR38 QEW/Fourth		\$21,192	\$20,590	\$602	97.2%	\$1,109	\$0	\$0	\$0	2023
Roads Reconstruction - St Davids Road East (Note 2)		\$8,624	\$8,515	\$109	98.7%	\$50	\$0	\$0	\$275	2022
Roads Rehabilitation - RR27 Prince Charles Dr to Lincoln St (Note 2)		\$5,050	\$4,697	\$353	93.0%	\$171	\$0	\$0	\$300	2022
Roads Rehabilitation - RR63 Baldwin/Coffee Bridge		\$3,035	\$3,025	\$10	99.7%	\$35	\$0	\$0	\$0	2022
Roads Rehabilitation - RR69 Wessel/Centre Phase 3		\$8,000	\$5,251	\$2,749	65.6%	\$1,000	\$5,438	\$0	\$0	2022
Roads Rehabilitation - RR1 Albert/Lakeshore		\$8,798	\$8,002	\$796	91.0%	\$3,000	\$303	\$0	\$0	2023
Roads Rehabilitation - RR45 RR4/RR63		\$1,775	\$553	\$1,222	31.2%	\$750	\$630	\$0	\$0	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Roads Rehabilitation - RR57 Thorold Stone Road Extension (Note 2)		\$25,300	\$17,230	\$8,070	68.1%	\$1,000	\$1,000	\$7,339	\$52	2024
Roads Rehabilitation - RR69 Effingham/Wessel Phase 2		\$7,622	\$7,649	- \$27	100.3%	\$1,328	\$0	\$0	\$0	2022
Roads Rehabilitation - RR87 Townline/Four Mile Creek (Note 2)		\$10,500	\$9,920	\$580	94.5%	\$280	\$677	\$0	\$300	2022
Roads Rehabilitation - RR87 Third/Seventh		\$2,800	\$2,752	\$48	98.3%	\$739	\$0	\$0	\$0	2023
Roads Rehabilitation - RR49 Hydro Power Canal to Wilson Cres Phase 2		\$3,600	\$601	\$2,999	16.7%	\$41	\$3,000	\$207	\$0	2024
Roads Rehabilitation - RR 43 Bridge Street - 2019		\$2,375	\$434	\$1,941	18.3%	\$100	\$1,000	\$870	\$0	2022
Roads Rehabilitation - RR81 Durham to Lincoln		\$1,995	\$329	\$1,666	16.5%	\$100	\$1,621	\$0	\$0	2025
Roads Rehabilitation - RR529 Webber to River (Note 2)		\$3,650	\$2,425	\$1,225	66.4%	\$800	\$0	\$0	\$700	2022
Roads Rehabilitation - RR20 Lundy's Lane		\$1,200	\$362	\$838	30.1%	\$89	\$500	\$359	\$0	2023
Roads Rehabilitation - RR 27 Main St West from Prince Charles Dr to Niagara St		\$3,800	\$1	\$3,799	0.0%	\$200	\$3,599	\$0	\$0	2025
Roads Rehabilitation Miscellaneous Construction Program		\$1,000	\$75	\$925	7.5%	\$0	\$975	\$0	\$0	2025
Roads Resurfacing - 2019		\$8,939	\$8,932	\$8	99.9%	\$78	\$0	\$0	\$0	2023
Roads Resurfacing - 2020		\$8,417	\$8,405	\$12	99.9%	\$631	\$300	\$0	\$0	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Roads Resurfacing - 2021		\$10,000	\$9,563	\$437	95.6%	\$1,400	\$362	\$0	\$0	2024
Roads Resurfacing - 2022		\$12,500	\$12,141	\$359	97.1%	\$7,000	\$2,360	\$0	\$0	2025
Storm Pumping Station Improvements - McLeod Rd at Stanley Ave - 2017		\$2,550	\$2,190	\$360	85.9%	\$376	\$600	\$0	\$0	2023
Structural Rehabilitation - 2016 Program		\$3,460	\$3,429	\$31	99.1%	\$104	\$0	\$0	\$0	2022
Structural Rehabilitation - 2019 Program		\$1,000	\$938	\$62	93.8%	\$25	\$40	\$0	\$0	2023
Structural Rehabilitation - 2020 Program		\$1,000	\$931	\$69	93.1%	\$620	\$62	\$0	\$0	2023
Structural Rehabilitation - Beaver Creek Bridge		\$1,750	\$236	\$1,514	13.5%	\$75	\$418	\$1,250	\$0	2024
Structural Rehabilitation - East Main St. Bridge West of RR84		\$4,800	\$2,701	\$2,099	56.3%	\$500	\$4,137	\$0	\$0	2022
Structural Rehabilitation - Glenridge Ave Bridge Rehab over CNR tracks		\$8,500	\$293	\$8,207	3.4%	\$1,000	\$6,500	\$707	\$0	2022
Structural Rehabilitation - Hydro Canal North		\$3,130	\$239	\$2,891	7.6%	\$500	\$2,432	\$0	\$0	2023
Structural Rehabilitation - Reece Bridge (Note 2)		\$9,333	\$9,269	\$64	99.3%	\$50	\$0	\$0	\$88	2022
Structural Rehabilitation - RR81 St Paul West CNR Bridge		\$13,250	\$803	\$12,447	6.1%	\$438	\$500	\$11,748	\$0	2023
Structural Rehabilitation - RR12 Mountain St Retaining Wall		\$1,550	\$264	\$1,286	17.1%	\$540	\$1,000	\$0	\$0	2023
Structural Rehabilitation - 2021 Program		\$1,500	\$17	\$1,483	1.1%	\$75	\$1,408	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Structural Rehabilitation - 2022 Program		\$2,000	\$5	\$1,995	0.2%	\$0	\$1,995	\$0	\$0	2025
Structural Rehabilitation Hwy20		\$5,000	\$16	\$4,984	0.3%	\$500	\$4,494	\$0	\$0	2024
Structural Replacement - RR81 20 Mile Arch Bridge		\$5,020	\$470	\$4,550	9.4%	\$238	\$3,000	\$1,560	\$0	2024
Structure Rehabilitation - Schisler Road Bridge		\$2,240	\$2,161	\$79	96.5%	\$428	\$0	\$0	\$0	2022
Transportation Infrastructure Means Protection (Note 3)		\$3,116	\$3,066	\$50	98.4%	\$0	\$0	\$0	\$50	2022
Public Works - Roads & Fleet		\$384,132	\$261,081	\$123,051	68.0%	\$41,553	\$104,507	\$54,834	\$1,266	
GO Transit		\$31,598	\$10,865	\$20,733	34.4%	\$128	\$18,225	\$2,412	\$0	2023
GO Transit	Uninitiated	\$8,402	\$0	\$8,402	0.0%	\$0	\$0	\$8,402	\$0	2024
Total GO Transit		\$40,000	\$10,865	\$29,135	27.2%	\$128	\$18,225	\$10,814	\$0	
Inter-Municipal Transit Capital Acquisition - 2017		\$22,964	\$17,122	\$5,842	74.6%	\$2,950	\$3,096	\$0	\$0	2023
Total IMT Transit		\$22,964	\$17,122	\$5,842	74.6%	\$2,950	\$3,096	\$0	\$0	
Total Public Works - Levy		\$447,096	\$289,068	\$158,028	64.7%	\$44,630	\$125,828	\$65,648	\$1,266	
Brock Lands Road Expansion (Note 4)		\$2,000	\$0	\$2,000	0.0%	\$0	\$0	\$0	\$2,000	2025
Glenridge - Leachate Collection System		\$2,035	\$544	\$1,491	26.7%	\$160	\$1,405	\$0	\$0	2022
Glenridge - Passive Gas System		\$2,274	\$420	\$1,854	18.5%	\$100	\$1,782	\$0	\$0	2022
Humberstone - Infrastructure Upgrades		\$10,706	\$9,377	\$1,329	87.6%	\$150	\$750	\$1,128	\$0	2023
Humberstone Landfill Gas Collection and Control System Phase 3		\$4,892	\$4,379	\$513	89.5%	\$150	\$4,399	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Mountain - Leachate Collection System Upgrade		\$1,462	\$407	\$1,055	27.9%	\$50	\$1,187	\$0	\$0	2024
Niagara Road 12 - Cell 4 Construction & ManHole Rehabilitation		\$3,605	\$3,562	\$43	98.8%	\$71	\$17	\$0	\$0	2022
Quarry Site Improvements		\$1,640	\$596	\$1,044	36.3%	\$20	\$1,043	\$0	\$0	2022
Recycling Centre - Facility Improvements Groundwater		\$1,123	\$1,116	\$8	99.3%	\$22	\$0	\$0	\$0	2022
Total Waste Management		\$29,738	\$20,401	\$9,336	68.6%	\$723	\$10,584	\$1,128	\$2,000	
Boiler Replacement Program - 2019		\$1,062	\$1,059	\$3	99.7%	\$245	\$0	\$0	\$0	2022
Combined Sewer Overflow – Grimsby (Note 2)		\$1,725	\$222	\$1,503	12.9%	\$0	\$750	\$750	\$3	2022
Decommissioning Wastewater Treatment Plant - Niagara-on-the-Lake		\$2,700	\$637	\$2,063	23.6%	\$0	\$100	\$2,166	\$0	2027
Decommission Grassy Brook Sewage Pump Station	Uninitiated	\$1,139	\$0	\$1,139	0.0%	\$0	\$200	\$939	\$0	2026
Digester & Sludge Program - 2018		\$2,800	\$2,729	\$71	97.5%	\$0	\$153	\$0	\$0	2022
Digester & Sludge Program - 2020		\$1,250	\$705	\$545	56.4%	\$0	\$500	\$356	\$0	2023
Digester & Sludge Program - 2021		\$2,500	\$1,650	\$850	66.0%	\$0	\$2,325	\$0	\$0	2024
Forcemain Replacement Beaverdams Sewage Pump Station		\$9,015	\$6,131	\$2,884	68.0%	\$153	\$6,000	\$2,200	\$0	2023
Forcemain Replacement Carleton Pump Station (Note 2)		\$1,185	\$174	\$1,011	14.7%	\$0	\$900	\$125	-\$9	2023
Forcemain Replacement Bridgeport Sewage Pump Station		\$3,475	\$3,338	\$137	96.1%	\$1,345	\$137	\$0	\$0	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Forcemain Replacement Jordan Valley Sewage Pump Station (Note 2)		\$3,175	\$369	\$2,806	11.6%	\$15	\$2,500	\$330	\$11	2023
Forcemain Replacement Campden Sewage Pump Station		\$1,400	\$1,080	\$320	77.1%	\$150	\$441	\$0	\$0	2022
Forcemain Replacement East Side Sewage Pump Station		\$1,975	\$301	\$1,674	15.2%	\$35	\$1,657	\$0	\$0	2022
Generator Replacement - Seaway Wastewater Treatment Plant		\$1,875	\$916	\$959	48.8%	\$165	\$1,420	\$0	\$0	2023
Lagoon Upgrade program - Stevensville/Douglastown		\$8,300	\$3,121	\$5,179	37.6%	\$1,200	\$2,500	\$3,173	\$0	2024
Miscellaneous Program - Chemical System Upgrades - 2017 (Note 2)		\$2,100	\$2,003	\$97	95.4%	\$51	\$40	\$0	\$57	2023
Miscellaneous Program - Chemical System Upgrades - 2018		\$2,200	\$634	\$1,566	28.8%	\$0	\$0	\$1,835	\$0	2023
Miscellaneous Program - Motor Control Centres		\$1,330	\$1,312	\$18	98.7%	\$108	\$0	\$0	\$0	2023
Niagara Falls Overflow Diversion - McLeod	Uninitiated	\$1,891	\$0	\$1,891	0.0%	\$0	\$200	\$1,691	\$0	2026
Pump Station Capacity Expansion Program - Odour Control - Smithville		\$1,500	\$916	\$584	61.1%	\$0	\$587	\$0	\$0	2022
Pump Station Improvement Program - Design		\$5,711	\$5,664	\$47	99.2%	\$0	\$68	\$0	\$0	2022
Pump Station Improvement Program - Haulage Road (Note 3)		\$2,150	\$2,127	\$23	98.9%	\$50	\$0	\$0	\$120	2022
Pump Station Improvement Program - Lakeside		\$2,170	\$2,160	\$10	99.5%	\$215	\$0	\$0	\$0	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Pump Station Improvement Program - NOTL, Garrison Rd, William St		\$3,285	\$3,138	\$147	95.5%	\$10	\$10	\$125	\$0	2023
Pump Station Improvement Program - Park Lane		\$1,400	\$1,226	\$174	87.6%	\$254	\$0	\$0	\$0	2022
Pump Station Improvement Program – Wellandvale (Note 2)		\$2,446	\$2,399	\$46	98.1%	\$2	\$45	\$0	\$9	2023
Pump Station Improvement Program - Woodsvew		\$5,420	\$477	\$4,943	8.8%	\$0	\$0	\$5,081	\$0	2023
Pump Station Improvement Program - Shirley Road		\$2,400	\$2,101	\$299	87.6%	\$0	\$1,994	\$0	\$0	2023
Pump Station Improvement Program - East Side Port Colborne		\$4,500	\$392	\$4,108	8.7%	\$207	\$3,934	\$0	\$0	2022
Pump Station Improvement Program - Laurie Ave		\$4,700	\$351	\$4,349	7.5%	\$0	\$4,396	\$0	\$0	2023
Pump Station Improvement Program - Lakeshore Road (Note 2)		\$4,400	\$904	\$3,496	20.6%	\$70	\$4,000	\$0	\$27	2023
Pump Station Improvement Program - George St		\$2,850	\$2,387	\$463	83.8%	\$500	\$1,748	\$0	\$0	2023
Pump Station Improvement Program - Catharine Street (Note 2)		\$1,100	\$576	\$524	52.4%	\$30	\$450	\$85	\$2	2023
Pump Station Improvement Program - Hunters Pointe (Note 2)		\$1,170	\$916	\$254	78.3%	\$250	\$480	\$0	\$244	2023
Pump Station Improvement Program - Cole Farm		\$5,362	\$4,466	\$896	83.3%	\$100	\$4,000	\$883	\$0	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Pump Station Improvement Program – Mewburn (Note 2)		\$6,735	\$718	\$6,017	10.7%	\$50	\$3,600	\$2,500	- \$46	2024
Sewer & Forcemain Program - Dain City		\$11,525	\$9,971	\$1,554	86.5%	\$400	\$1,700	\$699	\$0	2023
Sewer & Forcemain Program - Tupper Dr Trunk		\$6,410	\$2,081	\$4,329	32.5%	\$3,021	\$450	\$2,571	\$0	2023
Sewer Trunk Rehabilitation - Stamford - Phase 2 (Note 3)		\$7,950	\$7,714	\$236	97.0%	\$200	\$0	\$0	\$1,183	2022
Sewer Trunk Rehabilitation - Thundering Waters (Note 2)		\$11,300	\$222	\$11,078	2.0%	\$0	\$11,077	\$0	\$41	2023
Sewer Relining Program		\$1,336	\$1,336	\$0	100.0%	\$3	\$0	\$0	\$0	2022
Sludge Septic Haulage Program - 2021		\$2,000	\$52	\$1,948	2.6%	\$11	\$1,698	\$250	\$0	2024
South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station		\$600	\$0	\$600	0.0%	\$0	\$300	\$300	\$0	2024
South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station	Uninitiated	\$5,312	\$0	\$5,312	0.0%	\$173	\$3,617	\$5,312	\$0	2026
South Niagara Falls Wastewater Treatment Plant Forcemain - Black Horse Pump Station	Uninitiated	\$3,322	\$0	\$3,322	0.0%	\$0	\$150	\$3,172	\$0	2026
South Niagara Falls Wastewater Treatment Plant Forcemain - Peel St	Uninitiated	\$5,921	\$0	\$5,921	0.0%	\$0	\$300	\$5,621	\$0	2026
South Niagara Falls Wastewater Treatment Plant Outfall		\$780	\$0	\$780	0.0%	\$0	\$200	\$580	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
South Niagara Falls Wastewater Treatment Plant Outfall	Uninitiated	\$4,962	\$0	\$4,962	0.0%	\$0	\$0	\$4,962	\$0	2027
South Niagara Falls Wastewater Treatment Plant Trunk		\$6,264	\$0	\$6,264	0.0%	\$500	\$500	\$5,264	\$0	2024
South Niagara Falls Wastewater Treatment Plant Trunk	Uninitiated	\$101,557	\$0	\$101,557	0.0%	\$0	\$0	\$101,557	\$0	2027
South Niagara Falls Wastewater Treatment Plant Trunk Sewer	Uninitiated	\$19,612	\$0	\$19,612	0.0%	\$0	\$300	\$19,312	\$0	2024
Wastewater Treatment Plant Capacity Expansion - Niagara-on-the-Lake		\$47,895	\$47,542	\$353	99.3%	\$10	\$10	\$473	\$0	2023
Storage Facility Upgrade - Garner Road (Note 2)		\$6,590	\$403	\$6,187	6.1%	\$50	\$2,500	\$3,800	\$34	2022
Wastewater Treatment Plant Capacity Expansion - South Niagara Falls		\$31,076	\$3,220	\$27,856	10.4%	\$12,000	\$1,000	\$15,023	\$0	2028
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 Upgrade - Crystal Beach		\$1,800	\$345	\$1,455	19.2%	\$60	\$1,632	\$0	\$0	2023
Wastewater Treatment Plant Upgrade - Garner Road		\$6,940	\$6,905	\$35	99.5%	\$122	\$0	\$0	\$0	2022
Wastewater Treatment Plant Upgrade - Niagara Falls		\$62,031	\$49,156	\$12,874	79.2%	\$4,000	\$30,000	\$21,264	\$0	2023
Wastewater Treatment Plant Upgrade - Port Weller		\$5,900	\$3,612	\$2,288	61.2%	\$100	\$500	\$2,712	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Wastewater Treatment Plant Upgrade - Welland		\$24,373	\$20,077	\$4,296	82.4%	\$2,000	\$4,757	\$0	\$0	2022
Wastewater Treatment Plant Upgrade - Welland Phase 2		\$2,400	\$499	\$1,901	20.8%	\$100	\$1,000	\$838	\$0	2023
Wastewater Treatment Plant Upgrade - Bar Screen - Port Weller (Note 7)		\$3,230	\$2,997	\$233	92.8%	\$20	\$114	\$0	\$233	2023
Wastewater Treatment Plant Upgrade - Fine Bubble Aeration - Port Dalhousie		\$39,500	\$35,401	\$4,099	89.6%	\$4,000	\$7,571	\$4,099	\$0	2023
Total Wastewater		\$745,563	\$248,830	\$496,733	33.4%	\$31,976	\$114,513	\$436,629	\$1,909	
Decew Water Treatment Plant Intake Building		\$5,449	\$5,254	\$194	96.4%	\$500	\$4,558	\$0	\$0	2023
Elevated Tank - New - Pelham		\$2,820	\$307	\$2,513	10.9%	\$2,000	\$617	\$0	\$0	2022
Elevated Tank - New - Fort Erie		\$1,755	\$856	\$899	48.8%	\$200	\$800	\$427	\$0	2026
Elevated Tank - Corrosion Protection - Virgil (Note 8)		\$2,544	\$2,540	\$5	99.8%	\$3	\$1	\$18	\$156	2023
Elevated Tank Rehabilitation - Thorold South (Note 2)		\$2,852	\$2,851	\$1	100.0%	\$35	\$0	\$0	\$1	2022
Elevated Tank Replacement - Lundy's Lane		\$3,000	\$244	\$2,756	8.1%	\$20	\$1,442	\$1,500	\$0	2024
Granular Activated Carbon Replacement Program - 2021		\$2,500	\$2,098	\$402	83.9%	\$0	\$2,476	\$0	\$0	2024
Meter Replacement Program		\$4,400	\$3,755	\$645	85.3%	\$1,800	\$721	\$0	\$0	2024
Miscellaneous Program - Granular Activated Carbon Replacement		\$3,130	\$3,108	\$22	99.3%	\$171	\$0	\$0	\$0	2023
Miscellaneous Program - System Storage - Grimsby		\$22,914	\$19,820	\$3,094	86.5%	\$1,077	\$3,000	\$0	\$0	2022

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Niagara Falls Water Treatment Plant - Port Robinson Interconnect		\$4,040	\$3,364	\$676	83.3%	\$400	\$498	\$0	\$0	2023
Pumping Station Upgrades - Shoalts Drive		\$1,400	\$262	\$1,138	18.7%	\$10	\$400	\$982	\$0	2023
Transmission Main over Welland River		\$4,080	\$6	\$4,074	0.2%	\$400	\$2,000	\$1,674	\$0	2023
Valve Rehabilitation - Drummond Road		\$1,000	\$140	\$860	14.0%	\$80	\$852	\$0	\$0	2024
Water Treatment Plant Raw Water Intake - Niagara Falls		\$2,700	\$2,615	\$85	96.9%	\$300	\$1,094	\$0	\$0	2026
Water Treatment Plant Roadway & Parking Lot - Grimsby (Note 2)		\$2,330	\$2,320	\$10	99.6%	\$135	\$90	\$0	\$321	2023
Water Treatment Plant Upgrade - Decew Falls - 2016		\$41,750	\$12,173	\$29,577	29.2%	\$100	\$10,000	\$20,149	\$0	2022
Water Treatment Plant Upgrade - Niagara Falls - 2015		\$4,867	\$4,353	\$513	89.5%	\$574	\$513	\$0	\$0	2023
Water Treatment Plant Upgrade - Niagara Falls - 2017		\$12,907	\$12,888	\$19	99.9%	\$15	\$6	\$0	\$0	2022
Water Treatment Plant Upgrade - Port Colborne		\$13,600	\$10,891	\$2,709	80.1%	\$2,000	\$9,318	\$0	\$0	2022
Water Treatment Plant Upgrade - Rosehill (Note 2)		\$15,000	\$14,461	\$539	96.4%	\$13	\$0	\$0	\$539	2022
Water Treatment Plant Upgrade - Rosehill - 2017		\$2,686	\$975	\$1,711	36.3%	\$100	\$800	\$1,296	\$0	2023
Water Treatment Plant Upgrade - Welland - 2017		\$5,000	\$2,232	\$2,768	44.6%	\$500	\$1,500	\$1,805	\$0	2022
Water Treatment Plant Upgrade - Niagara Falls - 2018		\$7,065	\$4,907	\$2,158	69.5%	\$100	\$4,000	\$2,736	\$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	Percentage of Budget Spent and/or Committed	2022 Forecasted Expenditures	2023 Forecasted Expenditures	2024 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Water Treatment Plant Upgrade - Decew Falls Plant 2 - 2020		\$2,000	\$187	\$1,813	9.3%	\$125	\$700	\$1,113	\$0	2023
Decew High Lift Pump Sizing (Note 2)		\$3,931	\$2,455	\$1,476	62.4%	\$100	\$2,328	\$100	\$1,257	2023
Water Treatment Plant Expansion - Grimsby		\$1,500	\$574	\$926	38.3%	\$195	\$1,000	\$300	\$0	2025
Watermain Security Study - Decew Water Treatment Plant to Townline Rd E		\$1,000	\$290	\$710	29.0%	\$30	\$500	\$403	\$0	2023
Watermain Replacement - Vineland 19th Street and Glen Road		\$2,500	\$0	\$2,500	0.0%	\$0	\$0	\$2,500	\$0	2023
Watermain Program - Along CNR Grimsby		\$26,825	\$23,622	\$3,203	88.1%	\$514	\$15,000	\$0	\$0	2024
Watermain Program - Barrick Road		\$1,965	\$1	\$1,964	0.0%	\$25	\$800	\$1,139	\$0	2022
Watermain Program - Downing Street (Note 4)		\$3,061	\$2,854	\$207	93.2%	\$250	\$250	\$0	\$769	2023
Watermain Program - Welland Canal Extension (Note 2)		\$4,620	\$0	\$4,620	0.0%	\$0	\$4,000	\$600	\$20	2023
Watermain Program - Welland East and West (Note 2)		\$6,200	\$4,787	\$1,413	77.2%	\$100	\$800	\$680	\$1	2022
Watermain Program - St. Davids Rd Phase 2		\$2,140	\$2,140	\$0	100.0%	\$0	\$0	\$0	\$0	2022
Total Water Works		\$225,531	\$149,333	\$76,198	66.2%	\$11,872	\$70,063	\$37,423	\$884	
Total Projects with remaining budgets greater than \$1 million		\$2,008,717	\$1,222,461	\$786,256	60.9%	\$139,657	\$448,325	\$549,785	\$7,814	

Capital Project Forecast (in thousands of dollars) – Continued

Note 1: Unused revenues will be returned to the Province and are currently in deferred revenue. Remaining work to be done is currently committed, with unused revenues being kept in the project in the event of an overage.

Note 2: At the time of report preparation, the surplus is anticipated to be returned to respective reserves or CVP in Q4 2022 or Q1 2023.

Note 3: Project is anticipated to be closed and surplus transferred back to CVP in Q4 2022.

Note 4: Project is being completed in conjunction with partner, as of the Q3 report, timing of when the funds will be spent is not able to be determined. If it is determined that the funds will not be required, the project will be closed and returned to the CVP.

Note 5: HST expense charged to project is currently under review. Once final implications are known, expense may be recovered or a report to Council would be provided outlining implications.

Note 6: Project is expected to have significant inflationary pressures and will require a CVP in a future quarter. Timing not yet determined.

Note 7: Project is anticipated to be closed and surplus returned to CVP at the end of warranty period in 2023.

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. In Q3 2022, 93% of projects closed with a surplus.

The excess funds in the Levy CVPs have been identified as a funding source for the 2023 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
Balance at December 31, 2021	\$2,857	\$3,329	\$1,860	\$2,904	\$10,949
Transfer to Active Capital Projects	- \$766		- \$1,232		- \$1,997
Budget Reductions on Active Capital Projects	\$2,313		\$2,150	\$3,480	\$7,943
Transfers from Closed Capital Projects	\$1,247	\$1,735	\$2,878	\$1,296	\$7,156
Balance at July 25, 2022	\$5,651	\$5,064	\$5,656	\$7,680	\$24,051
Transfer to Active Capital Projects	- \$519	- \$50	- \$3,017	- \$495	- \$4,081
Budget Reductions on Active Capital Projects	\$340	\$50	\$70	\$100	\$560
Transfers (to)/from Closed Capital Projects	\$43	\$196	\$1,109		\$1,348
Adjustments to Previously Closed Projects					
Balance at October 25, 2022	\$5,515	\$5,260	\$3,818	\$7,285	\$21,878
Committed to 2023 capital budget	- \$500				- \$500
Uncommitted Balance at October 25, 2022	\$5,015	\$5,260	\$3,818	\$7,285	\$21,378

Investment Report (in thousands of dollars)

Investment income during Q3 on the primary portfolio amounted to \$6,671, which comprises investment portfolio income and interest on cash balances.

Investment Performance

Investment Income Before Transfers to Reserves:

Favourable investment income in Q3 of \$1,980 is a result of achieving higher yield on new investments compared with budgeted rates. Rate assumptions for the 2022 budget were reduced from 2021 however, changes to Bank of Canada interest rates in year have driven yields higher. Forecasted investment income before transfers for 2022 is also favourable by \$5,657 due to the higher rates on new investments.

Budget vs Actual/Forecast before Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Actuals	Q4 Forecast	Total
Budget	\$4,691	\$4,691	\$4,691	\$4,691	\$18,764
Actual	\$5,262	\$6,210	\$6,671	\$6,278	\$24,421
Variance	\$571	\$1,519	\$1,980	\$1,587	\$5,657

Year-to-date cumulative portfolio return:

Q1	Q2	Q3	Q4
2.75%	2.91%	2.96%	0.00%

Investment Income After Transfers to Reserves:

Investment income is unfavourable by \$19 in Q3 after allocations to deferred revenues and rate reserves. Investment income after transfers for 2022 compared to budget is forecasted to be favourable by \$162 as a result of increases in the overall portfolio rate of return which is higher than the increased transfers to deferred revenues and rate reserves because of an increase in Bank of Canada rate.

Budget vs Actual/Forecast after Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Actuals	Q4 Forecast	Total
Budget	\$4,691	\$4,691	\$4,691	\$4,691	\$18,764
Net Budget Transfers	-\$318	-\$319	-\$318	-\$319	-\$1,274
Budget (Net)	\$4,373	\$4,372	\$4,373	\$4,372	\$17,490
Actual	\$5,262	\$6,211	\$6,671	\$6,278	\$24,422
Net Actual Transfers	-\$207	-\$931	-\$2,317	-\$3,315	-\$6,770
Actual (Net)	\$5,055	\$5,280	\$4,354	\$2,963	\$17,652
Variance	\$682	\$908	-\$19	-\$1,409	\$162

Note: Staff monitor foreign exchange rates during the year to take advantage of favourable opportunities, and gains of \$6 are included in the year-to-date investment income. Amounts reflected in this report for investment performance do not include the NRH investment portfolio since these are managed separately.

For completeness, the value of the NRH investments is shown in the total investment holdings below.

Investment Term Holdings

Funds	Book Value	Weight
Cash Equivalent<1Yr	\$28,795	2.9%
2 Year	\$30,516	3.1%
3 Year	\$75,057	7.5%
4 Year	\$63,434	6.4%
5+ Year	\$616,143	62.0%
NRH Investments	\$2,002	0.2%
Subtotal (Investments)	\$815,947	82.1%
Cash	\$155,851	15.7%
Sinking Fund (Incl.Cash)	\$22,523	2.3%
Total Portfolio	\$994,321	100.0%

Investment Detail (in thousands of dollars)

Institution	Type of Investment	Balance of Investment by Institution	Percentage Holdings *	Policy Percentage Limits
Bank of Montreal	Corporate	\$80,400	9.61%	15.00%
Bank of Nova Scotia	Corporate	\$75,000	8.97%	15.00%
Canadian Imperial Bank of Commerce	Corporate	\$91,000	10.88%	15.00%
National Bank of Canada	Corporate	\$73,315	8.77%	15.00%
Royal Bank of Canada	Corporate	\$84,300	10.08%	15.00%
Total	Corporate	\$404,015	48.31%	50.00%
City of Hamilton	Municipal	\$9,170	1.10%	5.00%
City of Montreal	Municipal	\$9,930	1.19%	5.00%
City of Ottawa	Municipal	\$5,344	0.64%	5.00%
City of Quebec	Municipal	\$2,316	0.28%	5.00%
City of Saskatoon	Municipal	\$3,333	0.40%	5.00%
City of Toronto	Municipal	\$8,195	0.98%	5.00%
County of Wellington	Municipal	\$852	0.10%	5.00%
Municipal Finance Authority of BC	Municipal	\$5,007	0.60%	5.00%
New Brunswick Municipal Finance Authority	Municipal	\$5,511	0.66%	5.00%
Region of Halton	Municipal	\$1,519	0.18%	5.00%
Region of Peel	Municipal	\$3,512	0.42%	5.00%
Region of Waterloo	Municipal	\$19,698	2.36%	5.00%
Region of York	Municipal	\$7,724	0.92%	5.00%
Region of Durham	Municipal	\$2,233	0.27%	5.00%
York Region District School Board	Municipal	\$3,983	0.48%	5.00%
York Sinking Fund Debenture	Municipal	\$1,787	0.21%	5.00%
Total	Municipal	\$90,114	10.78%	25.00%
Newfoundland and Labrador Hydro	Provincial	\$10,046	1.20%	25.00%
Ontario Hydro	Provincial	\$24,224	2.90%	25.00%
Province of Alberta	Provincial	\$7,527	0.90%	25.00%
Province of British Columbia	Provincial	\$5,630	0.67%	25.00%
Province of Manitoba	Provincial	\$38,090	4.55%	25.00%
Province of New Brunswick	Provincial	\$4,547	0.54%	25.00%
Province of Newfoundland	Provincial	\$77,425	9.26%	25.00%
Province of Nova Scotia	Provincial	\$18,459	2.21%	25.00%
Province of Ontario	Provincial	\$45,993	5.50%	25.00%
Province of Prince Edward Island	Provincial	\$2,864	0.34%	25.00%
Province of Quebec	Provincial	\$88,792	10.62%	25.00%
Province of Saskatchewan	Provincial	\$5,223	0.62%	25.00%
Quebec Hydro	Provincial	\$9,932	1.19%	25.00%
Total	Provincial	\$338,752	40.51%	75.00%
Region of Niagara Debentures	Municipal	\$3,352	0.40%	100.00%
Total Niagara Region Investments		\$836,233	100.00%	100.00%
NRH Investments		\$2,002		
TOTAL Region (excl Cash) & NRH	All	\$838,235		
General Chequing **	Cash	\$39,756		
Savings	Cash	\$108,409		
NRH	Cash	\$7,688		
Sinking Fund	Cash	\$233		
Total		\$156,086		
TOTAL including Cash		\$994,321		

* Note: Holdings by security percentages exclude cash balances and NRH investments.

**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 1.2741.

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	2	3	2	2	1	2

Department	Total Debt as at December 31, 2021 including Sinking Fund Assets	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at September 30, 2022 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2022	Annual Repayment Limits**
General Government	\$22,882	\$0	-\$1,843	-\$53	\$20,987	-\$168	\$0	\$20,819	
Police	\$79,934	\$5,600	-\$3,406	-\$199	\$81,929	-\$904	\$9,010	\$90,035	
Transportation	\$137,762	\$7,235	-\$13,346	-\$229	\$131,420	-\$443	\$30,509	\$161,486	
Public Health	\$11,158	\$0	-\$1,085	\$0	\$10,073	-\$44	\$3,037	\$13,066	
Community Services	\$28,941	\$0	-\$3,128	\$0	\$25,814	-\$307	\$135,183	\$160,690	
NRH	\$41,875	\$2,303	-\$5,225	\$0	\$38,953	-\$191	\$0	\$38,762	
Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Levy	\$322,552	\$15,138	-\$28,033	-\$481	\$309,176	-\$2,057	\$177,739	\$484,858	
Wastewater	\$69,843	\$0	-\$1,887	-\$1,017	\$66,939	-\$391	\$300,660	\$367,208	
Water	\$24,197	\$0	-\$327	-\$253	\$23,617	-\$251	\$6,746	\$30,112	
Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Debt Report (in thousands of dollars) - Continued

Department	Total Debt as at December 31, 2021 including Sinking Fund Assets	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at September 30, 2022 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2022	Annual Repayment Limits**
Total Rate	\$94,040	\$0	-\$2,214	-\$1,270	\$90,556	-\$642	\$307,406	\$397,320	
Total Niagara Region	\$416,592	\$15,138	-\$30,247	-\$1,751	\$399,732	-\$2,699	\$485,145	\$882,178	6.66%
Fort Erie	\$4,700	\$0	-\$733	\$0	\$3,967	-\$106	\$0	\$3,861	1.76%
Grimsby	\$2,420	\$0	-\$186	\$0	\$2,234	-\$189	\$0	\$2,045	1.30%
Lincoln	\$7,322	\$0	-\$356	\$0	\$6,966	-\$113	\$0	\$6,853	2.89%
Niagara-on-the-Lake	\$5,485	\$0	-\$383	\$0	\$5,102	-\$120	\$0	\$4,982	1.93%
Niagara Falls	\$70,068	\$0	-\$3,366	\$0	\$66,709	-\$1,352	\$0	\$65,357	3.37%
Pelham	\$31,032	\$0	-\$2,107	\$0	\$28,925	-\$180	\$0	\$28,745	13.50%
Port Colborne	\$28,831	\$0	-\$1,102	\$0	\$27,729	-\$318	\$0	\$27,411	8.57%
St. Catharines	\$112,973	\$15,000	-\$14,572	-\$238	\$113,163	-\$334	\$0	\$112,829	9.60%
Thorold	\$705	\$0	-\$84	\$0	\$621	-\$46	\$0	\$575	1.26%
Wainfleet	\$1,323	\$0	-\$193	\$0	\$1,130	\$0	\$0	\$1,130	2.70%
Welland	\$62,924	\$15,768	-\$7,307	\$0	\$71,385	-\$627	\$0	\$70,758	9.12%
West Lincoln	\$18,072	\$0	-\$626	\$0	\$17,446	-\$97	\$0	\$17,349	8.70%
NPCA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Separate School Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debt Assumed for Others (External)	\$345,855	\$30,768	-\$31,015	-\$238	\$345,377	-\$3,482	\$0	\$341,895	
Total Niagara Region & External	\$762,447	\$45,906	-\$61,262	-\$1,989	\$745,109	-\$6,181	\$485,145	\$1,224,073	

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

**2021 FIR data used for ARL calculation where available and 2018-2020 FIR data used where 2021 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
Town of Grimsby (RDC)	\$401	2018 RDC invoice in dispute with developer, Grimsby and Region proceeding with legal action.	Collection to continue
Merritton Mills Redevelopment Corp	\$44	Receivable of 2007 tipping fees for the last of four redeveloped brownfield sites. Niagara Region will offset the tipping fees against the Tax Increment Grant (TIG) being paid on the development, which was initiated in 2019 and is expected to be fully recovered by 2023. In the interim, the Niagara Region is holding a Letter of Credit (LOC) as security for the full amount of the receivable.	2019 TIG agreements Collection to continue
City of Welland	\$153	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 \$151 remains in dispute as ongoing discussions with Welland staff continue. Additional \$2 for Apr. 2022 prosecution services invoice. This invoice was not part of the netting noted above and Region staff continue to work with Welland staff on collection.	Collection to continue
Town of Pelham	\$26	Jan. 2022 invoice for cost recoveries on work completed at Pelham Road and Port Robinson Road. Transportation staff continue to work with Pelham staff on collection.	Collection to continue
City of St. Catharines	\$43	Balance of Jan. 2022 invoice for contribution to Canada Summer Games. Region staff continue to work with St. Catharines staff on balance due.	Collection to continue
Midland Davis Corporation	\$38	Balances on Dec. 2021 to Apr. 2022 invoices for recycling materials (newsprint) where the HST portion was not paid. Proper export documentation is required under CRA place of supply rules in order for the supply to be zero-rated and these have not been received. Niagara Recycling and Region staff continue to work with the customer on receiving proper documents.	Collection to continue
Unifund Assurance Company	\$28	Dec. 2021 invoice for MVA cost recoveries for damages to Region property. Region staff continue to work with the insurance company on collection.	Collection to continue

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

Customer Name	Amount Over 120	Explanation of Account	Status
Peel Regional Police	\$32	Jan. 2022 invoice for 2022 OPTVA membership fees. Region staff continue to work with NRPS staff on collection and payment is expected in Nov. 2022.	Collection to continue
Ontario Provincial Police	\$43	Apr. 2022 invoice for secondment charges from Apr. 2022 to Jun. 2022. Region staff continue to work with NRPS staff on collection and payment is expected in Nov. 2022.	Collection to continue
Long Term Care Resident (32707253)	\$31	Resident is still active but not making any regular payments. Attempts continue to be made to collect including transfer to PGT but resident is not eligible. Region staff continue to work with Long Term Care staff on collection and on-going efforts continue to mitigate risk including consultation with internal Legal staff.	Collection to continue
TOTAL	\$839		

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 18, 2022.

	Sep. 30, 2022	Dec. 31, 2021
FINANCIAL ASSETS		
Cash	\$ 155,091	\$ 169,862
Investments (page 94)	815,947	787,710
Accounts receivable	60,700	104,747
Other current assets	1,032	1,109
Tangible capital assets held for sale	754	400
Debt Recoverable from others (page 97)	345,377	345,859
	1,378,901	1,409,687
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	138,264	165,483
Employee future benefits and post-employment liabilities	124,330	124,330
Deferred revenue	314,441	295,767
Landfill closure and post-closure liability	78,250	78,250
Unfunded contaminated sites	576	576
Long-term liabilities (page 97)	745,109	762,474
Capital lease obligation	4,159	4,204
	1,405,129	1,431,084
Net debt	(26,228)	(21,397)
NON-FINANCIAL ASSETS		
Tangible capital assets	2,135,532	2,046,304
Inventory	10,247	9,298
Prepaid expenses	15,345	19,330
	2,161,124	2,074,932
Accumulated surplus	\$ 2,134,896	\$ 2,053,535

ACCUMULATED SURPLUS RECONCILIATION:

	Sep. 30, 2022	Dec. 31, 2021
Invested in tangible capital assets	\$ 1,731,641	\$ 1,625,485
Capital fund – unexpended capital financing	376,216	348,869
Operating fund	3,562	9,620
Unfunded landfill closure & post-closure liability	(78,250)	(78,250)
Unfunded contaminated sites liability	(576)	(576)
Unfunded employee future benefits & post-employment liabilities	(122,763)	(122,763)
Total surplus	1,909,830	1,782,385
Total reserves and reserves funds (page 61)	225,066	271,150
Total accumulated surplus	\$ 2,134,896	\$ 2,053,535

Explanation of Statement of Operations

The statements of operations provided in the preceding pages summarize the Niagara Region's financial activity as of September 30, 2022. 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.

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.

Explanation of Statement of Operations - Continued

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.

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