

## Q4 Financial Update

# 2023

# Q4 Financial Update – December 2023

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# Introduction

On behalf of Niagara Region, we are pleased to provide you with the 2023 Q4 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 December 31, 2023 Niagara Region has a surplus of \$4,988 thousand related to the General levy programs, a \$5,261 thousand surplus related to Special levy programs, and a \$3,461 thousand deficit related to the Water & Wastewater Program.

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

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

Helen Furtado, 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 operated at a surplus of \$4,988.

The levy programs excluding agencies, boards and commissions (ABCs) operated at a surplus of \$810. The surplus is driven by net corporate labour related gapping of \$3,839 due to delays in filling vacancies, a favourable variance in supplemental tax and payment-in-lieu revenue of \$1,187 and lower than budgeted legal claims against the Region of \$935. Also impacting the surplus is lower than anticipated usage of winter maintenance materials due to a mild winter of \$643, as well as funding from other levels of government in Community Services which generated a surplus to the levy of \$798. The surplus is partially offset by higher than anticipated DC grants and exemptions of \$5,523, increased utilities pricing of \$624, high raw food and food supplements costs of \$630 due to inflationary pressures.

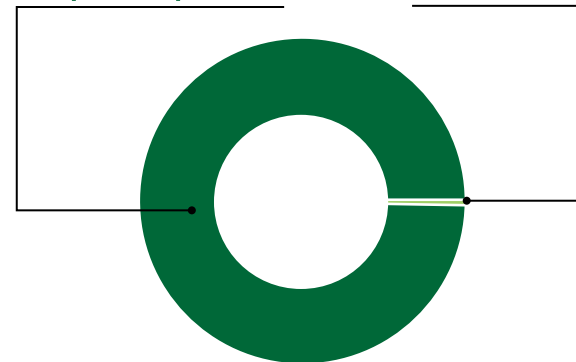
Niagara Region's ABCs operated at a surplus of \$4,178. The net surplus is primarily driven by the year-end surplus within NRPS of \$3,848. The NRPS surplus mainly a result of labour related costs due to vacancies in key civilian positions and hiring lags of vacant positions of \$2,881 and fuel, maintenance, and vehicle lease savings of \$1,041.

The 2023 budget included a transfer from the Taxpayer Relief reserve of \$18,407 to fund incremental COVID-19 costs. Due to external funding received during the year, \$17,694 of the budgeted

transfer will be returned to the Taxpayer Relief Reserve resulting in a net draw of \$713. Additionally Bill 23 DC grants to be funded from Tax Payer Relief reserve were estimated at \$19,300. Due to lower permit activity to date, \$8,180 will be returned to the Taxpayer Relief reserve, resulting in a net draw of \$11,120. The balance of the Taxpayer Relief reserve is estimated to be \$36,600 or 4.81 per cent, which is below the minimum funding target of 10 per cent to 15 per cent of the annual budgeted operating expenditures, which is \$76,128 to \$114,192.

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

Gross Budgeted Expenditures of **\$1,052,582\*** Surplus of **\$4,988 or +0.47%**

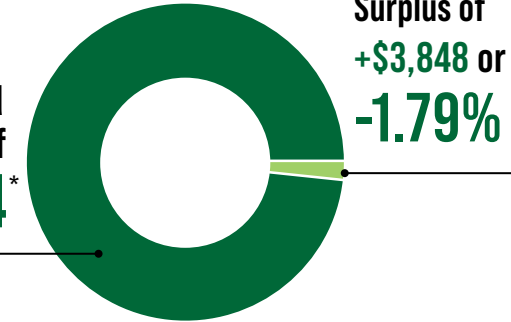


### Financial Results of Agencies, Boards and Commissions

#### NRPS

Gross Budgeted Expenditures of **\$214,874\***

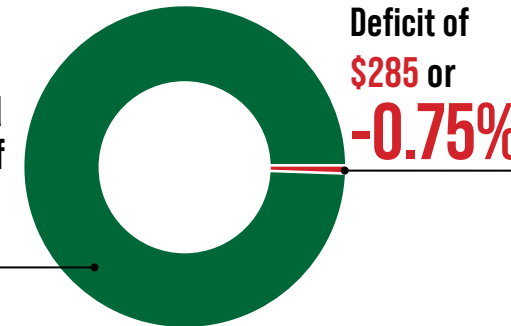
Surplus of **+\$3,848 or -1.79%**



#### NRH

Gross Budgeted Expenditures of **\$37,895\***

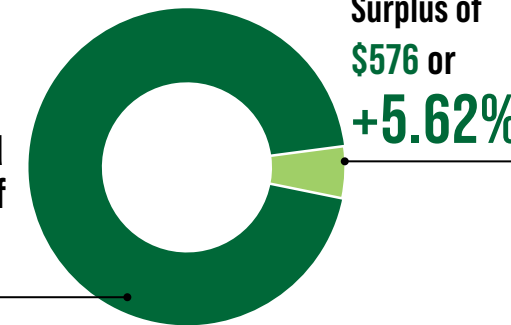
Deficit of **\$285 or -0.75%**



#### Court Services

Gross Budgeted Expenditures of **\$10,252\***

Surplus of **\$576 or +5.62%**



\*Includes transfer, intercompany charges and indirect allocations

### Financial Statement Highlights

**-\$5,523**  
Variance in DC grants and exemptions

**+\$3,839**  
Variance in labour related costs due to delays in filling vacancies and recruitment challenges

**+\$3,848**  
Surplus within Niagara Regional Police Service

**+1,187**  
Variance in supplemental and payment-in-lieu of taxes

# Consolidated Operating Funding Surplus/(Deficit) Review

## Water and Wastewater

(In thousands of dollars)

Water and Wastewater Services are operating at a deficit of \$3,461 at year-end, which consists of deficits of \$45 and \$3,416 in the Water and Wastewater divisions respectively.

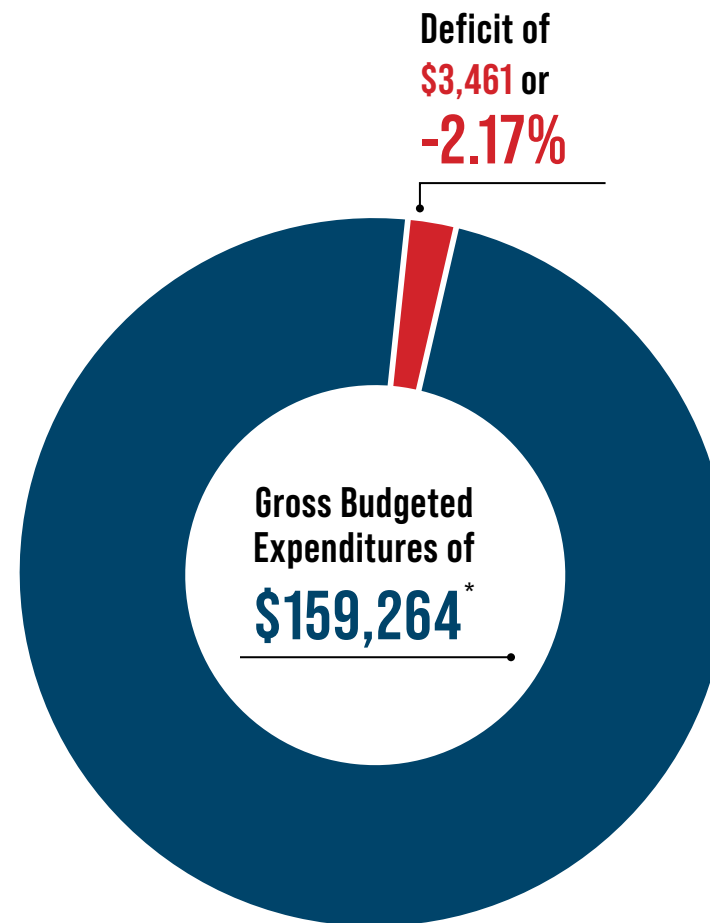
The deficit is primarily attributable to higher than budgeted chemical and sludge collection costs of \$1,951. Also driving the deficit is an unfavourable variance in repairs and maintenance spending due to aging infrastructure and equipment of \$1,610 as well as property taxes paid on facilities due to MPAC assessment changes of \$520. These unfavourable variances are offset by a favourable variance in labour related costs of \$882 due to temporary staffing vacancies.

It is recommended that the Water Stabilization Reserve and the Wastewater Stabilization Reserve be used to fund the respective deficits.

The funding target, of 10 to 15 per cent of annual budgeted operating expenditures, is \$2,583 to \$3,875 for the Water Stabilization reserve and \$6,839 to \$10,258 for the Wastewater Stabilization reserve.

Including the recommended year-end transfer, the Water Stabilization Reserve has a balance of \$3,619 and is considered adequately funded as the balance is within the funding target of 10 to 15 percent of the annual budgeted operating expenditures. Including the recommended year-end transfer, the Wastewater Stabilization Reserve has a balance of \$2,233, which is below the funding target. 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 and Wastewater Operating Surplus



\* Includes transfer, intercompany charges and indirect allocations

### Financial Statement Highlights



**-\$1,951**  
**Variance in sludge management and chemical costs** due to increased pricing



**-\$1,610**  
**Variance in repairs and maintenance** due to aging infrastructure and equipment



**+\$882**  
**Variance in labour related costs** due to salary gapping and position vacancy management

## Consolidated Operating Funding Surplus/(Deficit) Review

# Waste Management

(In thousands of dollars)

Waste Management Services are operating at a surplus of \$3,534 at year-end.

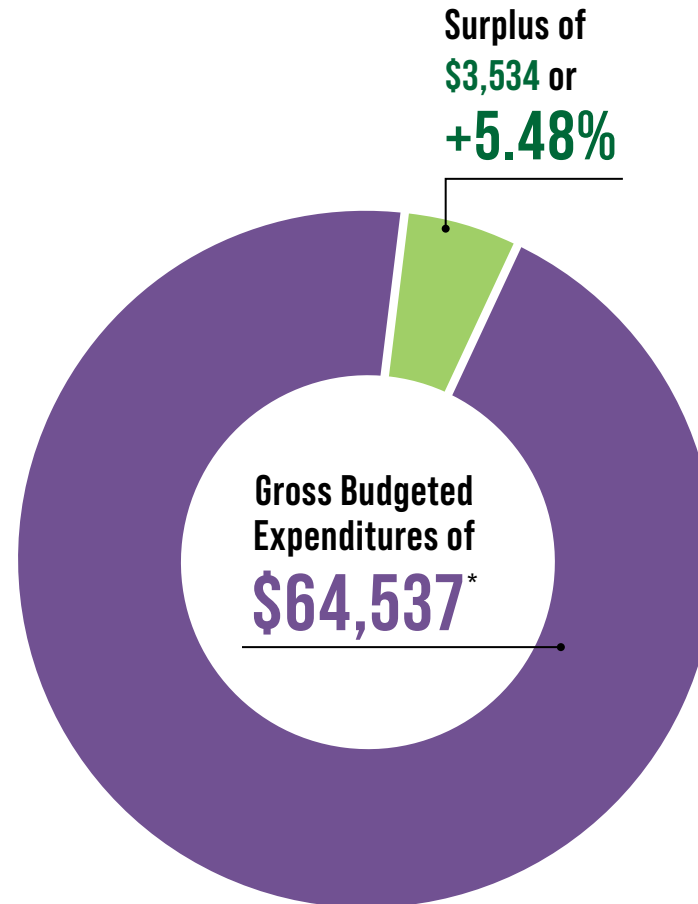
The surplus is driven by higher than anticipated Waste Diversion funding of \$886, savings of \$1,510 driven by the reduction in Material Recycling Facility related expenditures due to the sale of the Material Recycling Facility as well as a reduction of recyclable purchase costs as a result of lower commodity rates. Also driving the surplus is \$374 of savings in labour related costs due to salary gapping and position vacancy management as well as supplemental taxes from assessment growth of \$832.

In April 2023 the Material Recycling Facility was sold. The net proceeds of the sale of \$12,867 have been transferred to the Waste Management Capital Reserve.

It is recommended that the operating surplus of \$3,534 be transferred to the Waste Management Stabilization Reserve.

As a result of the year-end transfer, the Waste Management Stabilization Reserve will be at a balance of \$7,781, which is within the funding targets for the Reserve. The funding targets of 10 per cent to 15 per cent of annual budgeted operating expenditures are \$6,439 to \$9,658.

### Waste Management Operating Surplus



\* Includes transfer, intercompany charges and indirect allocations

### Financial Statement Highlights



**+\$1,510**

**Reduction of recyclable purchase costs** as a result of lower commodity rates and the sale of the Material Recycling Facility



**+\$886**

**Variance in higher than anticipated Waste Diversion funding**



**+\$832**

**Variance in supplemental tax**

# Consolidated Operating Funding Surplus/(Deficit) Review

## Niagara Transit Commission

(In thousands of dollars)

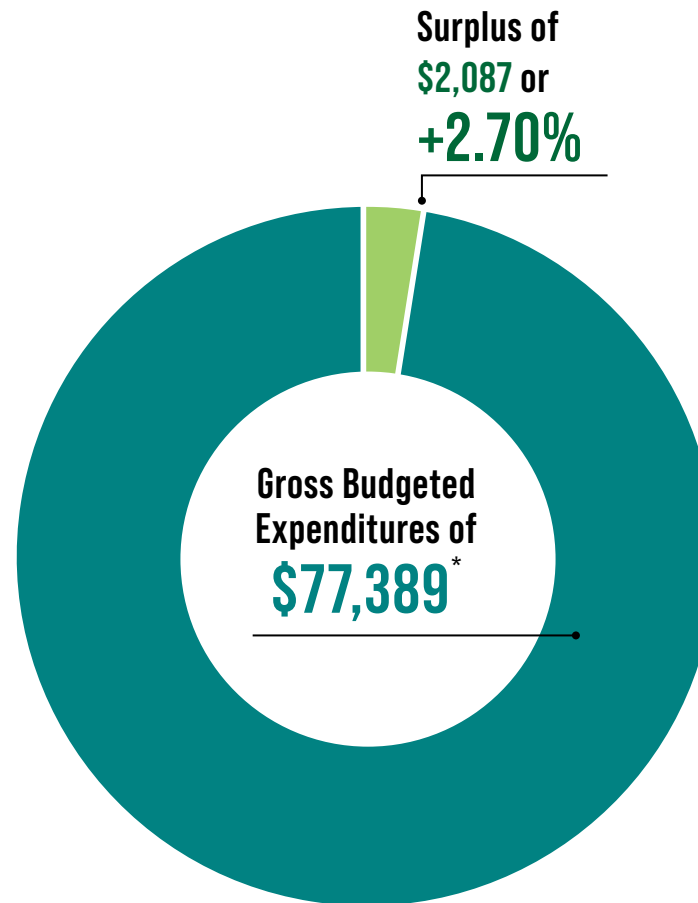
The Niagara Transit Commission (NTC) commenced operations on January 1, 2023. The 2023 budget was prepared using best estimates from the local area municipalities (LAM's). As this is the first year of operations within Niagara Region, it should be noted that the budget and reporting will continue to be refined.

Niagara Transit Commission is operating at a net surplus of \$2,087 at year-end.

The year-end surplus is a result of higher than anticipated fare revenue including Niagara College service and Brock Summer Service contracts of \$5,596, lower than anticipated shared service costs including insurance premium and claims of \$1,542 and special levy supplemental tax revenues from assessment growth in the Region (\$875). These favourable variances are partially offset by unfavourable variances of \$2,242 in labour related costs due to health benefit costs, salary correction for operator hours of work, as well as lower than anticipated WEGO service revenue to the City of Niagara Falls (\$799), higher than anticipated costs of diesel of \$1,069 and the strategy to not utilize the budgeted (\$1,614) Provincial Gas Tax revenue as NTC is in a surplus position.

It is recommended that the year-end operating surplus of \$2,087 be transferred to the Niagara Transit Commission Stabilization Reserve and would form the initial balance of the reserve. The funding target of 10 to 15 percent of annual budgeted operating expenditures similar to other stabilization reserves, is \$7,152 to \$10,727 for the Niagara Transit Commission Stabilization Reserve. Funding in this reserve will be considered annually through the budget process with the goal of developing and maintaining a long-term sustainable strategy.

### Niagara Transit Commission Operating Surplus



\* Includes transfer, intercompany charges and indirect allocations

### Financial Statement Highlights

**+\$5,596**  
**Variance in higher than anticipated fare revenue**  
 and Niagara College service contract

**+\$1,542**  
**Variance in shared services** including insurance

**-\$2,242**  
**Variance in labour related costs**

**-\$1,069**  
**Variance in pricing**  
 of diesel

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

|  | Before Indirect Allocations |                   |                      | After Indirect Allocations |                   |                      |
|--|-----------------------------|-------------------|----------------------|----------------------------|-------------------|----------------------|
|  | Annual Budget               | Annual Actual     | Q4 Surplus/(Deficit) | Annual Budget              | Annual Actual     | Q4 Surplus/(Deficit) |
| <b>GENERAL LEVY SUPPORTED DEPARTMENTS &amp; PROGRAMS</b> |                             |                   |                      |                            |                   |                      |
| <b>Regional Departments</b>                              |                             |                   |                      |                            |                   |                      |
| Governance   | \$2,280                     | \$2,093           | \$187                | \$2,685                    | \$2,607           | \$78                 |
| General Government                                       | -\$345,753                  | -\$342,438        | -\$3,315             | -\$446,760                 | -\$443,478        | -\$3,281             |
| Office of Deputy CAO                                     | \$3,318                     | \$2,946           | \$372                | \$2,708                    | \$2,233           | \$475                |
| Corporate Administration                                 | \$9,469                     | \$11,336          | -\$1,867             | \$1,366                    | \$1,326           | \$40                 |
| Corporate Services                                       | \$47,294                    | \$44,952          | \$2,342              | \$515                      | \$497             | \$18                 |
| Community Services                                       | \$58,884                    | \$56,486          | \$2,398              | \$82,239                   | \$80,681          | \$1,558              |
| Public Health & Emergency Services                       | \$33,518                    | \$33,268          | \$250                | \$52,473                   | \$52,467          | \$5                  |
| Public Works - Transportation                            | \$27,193                    | \$25,685          | \$1,508              | \$74,708                   | \$73,966          | \$742                |
| Growth Strategy & Economic Development                   | \$8,410                     | \$7,303           | \$1,108              | \$9,925                    | \$8,751           | \$1,174              |
| <b>Sub-Total - Regional Departments</b>                  | <b>-\$155,387</b>           | <b>-\$158,369</b> | <b>\$2,982</b>       | <b>-\$220,140</b>          | <b>-\$220,950</b> | <b>\$810</b>         |
| <b>Agencies, Boards &amp; Commissions</b>                |                             |                   |                      |                            |                   |                      |
| Court Services   | -\$1,403                    | -\$2,008          | \$605                | -\$87                      | -\$663            | \$576                |
| Niagara Regional Housing                                 | \$3,558                     | \$4,022           | -\$464               | \$18,121                   | \$18,406          | -\$285               |
| Niagara Regional Police                                  | \$177,858                   | \$174,151         | \$3,707              | \$195,006                  | \$191,158         | \$3,848              |
| Niagara Peninsula Conservation Authority                 | \$7,101                     | \$7,062           | \$39                 | \$7,101                    | \$7,062           | \$39                 |
| <b>Subtotal Agencies, Boards &amp; Commissions</b>       | <b>\$187,113</b>            | <b>\$183,226</b>  | <b>\$3,887</b>       | <b>\$220,140</b>           | <b>\$215,962</b>  | <b>\$4,178</b>       |
| <b>Total General Levy Supported Programs</b>             | <b>\$31,726</b>             | <b>\$24,857</b>   | <b>\$6,870</b>       | <b>\$0</b>                 | <b>-\$4,988</b>   | <b>\$4,988</b>       |
| <b>Rate Supported Departments &amp; Special Levy</b>     |                             |                   |                      |                            |                   |                      |
| Rate Supported: Water & Wastewater                       | -\$21,688                   | -\$18,070         | -\$3,618             | \$0                        | \$3,461           | -\$3,461             |
| Special Levy: Waste Management                           | -\$1,747                    | -\$5,087          | \$3,340              | \$0                        | -\$3,534          | \$3,534              |
| Special Levy: Niagara Transit Commission                 | -\$8,292                    | -\$8,836          | \$544                | \$0                        | -\$2,087          | \$2,087              |
| <b>TOTAL</b>   | <b>\$0</b>                  | <b>-\$7,136</b>   | <b>\$7,136</b>       | <b>\$0</b>                 | <b>-\$7,148</b>   | <b>\$7,148</b>       |



## Levy Statement of Operating Surplus/(Deficit) (in thousands of dollars)

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$501,389              | \$489,637              | \$11,752  | 2.3%  |
| Administrative   | \$38,453               | \$32,107               | \$6,346   | 16.5%   |
| Operational & Supply   | \$35,647               | \$34,070               | \$1,577   | 4.4%  |
| Occupancy & Infrastructure   | \$37,875               | \$39,097               | -\$1,222  | -3.2%   |
| Equipment, Vehicles, Technology  | \$23,439               | \$21,927               | \$1,512   | 6.5%  |
| Community Assistance   | \$250,995              | \$257,461              | -\$6,466  | -2.6%   |
| Partnership, Rebate, Exemption   | \$58,451               | \$51,453               | \$6,998   | 12.0%   |
| Financial Expenditures   | \$74,014               | \$55,130               | \$18,884  | 25.5%   |
| <b>Total Expenses</b>  | <b>\$1,020,263</b>     | <b>\$980,881</b>       | <b>\$39,382</b>                                     | <b>3.9%</b>   |
| Taxation   | -\$463,149             | -\$464,336             | \$1,187   | 0.3%  |
| Federal & Provincial Grants  | -\$432,806             | -\$447,181             | \$14,376  | 3.3%  |
| By-Law Charges & Sales   | -\$14,349              | -\$13,013              | -\$1,335  | -9.3%   |
| Other Revenue  | -\$80,818              | -\$79,741              | -\$1,077  | -1.3%   |
| <b>Total Revenues</b>  | <b>-\$991,122</b>      | <b>-\$1,004,272</b>    | <b>\$13,150</b>                                     | <b>1.3%</b>   |
| Intercompany Charges   | -\$2,500               | -\$2,433               | -\$67   | 2.7%  |
| <b>Total Intercompany Charges</b>  | <b>-\$2,500</b>        | <b>-\$2,433</b>        | <b>-\$67</b>  | <b>2.7%</b>   |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$26,642</b>        | <b>-\$25,824</b>       | <b>\$52,466</b>                                     | <b>196.9%</b>   |
| Transfers From Funds   | -\$61,320              | -\$35,833              | -\$25,487   | -41.6%  |
| Transfers To Funds   | \$66,544               | \$86,589               | -\$20,045   | -30.1%  |
| Expense Allocations To Capital   | -\$140                 | -\$76                  | -\$64   | -45.9%  |
| <b>Total Transfers</b>   | <b>\$5,084</b>         | <b>\$50,680</b>        | <b>-\$45,596</b>                                    | <b>-896.8%</b>  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$31,726</b>        | <b>\$24,857</b>        | <b>\$6,870</b>                                      | <b>21.7%</b>  |
| Indirect Allocations & Debt  | -\$31,726              | -\$29,845              | -\$1,881  | -5.9%   |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>-\$31,726</b>       | <b>-\$29,845</b>       | <b>-\$1,881</b>                                     | <b>-5.9%</b>  |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$0</b>             | <b>-\$4,988</b>        | <b>\$4,988</b>                                      | <b>0.0%</b>   |

## Levy – Continued

### Variance Analysis (in thousands of dollars)

The 2023 budget includes expenditures and revenues related to the implementation of Automated Enforcement (Automated Speed Enforcement and Red Light Cameras) as a component of the Region's Vision Zero Road Safety Program in 2023. The Automated Speed Enforcement program launched across Niagara Region in early September 2023. The Red Light Camera program will launch in Q1 2024. The 2023 budget was prepared on a cost-recovery basis over the course of a full budget year, assuming that the Automated Enforcement programs would initialize in Q1 2023. As a result, there are favourable variances in both expenditures and revenues resulting in a breakeven of \$0 in 2023 after indirect allocations were realized.

**Labour Related Costs** – The favourable year-end variance of \$11,752 is driven by corporate staff gapping due to delays in filling vacancies and challenges recruiting. These delays were experienced throughout the corporation with many departments showing a year-end surplus in labour related costs. Notably, the surplus is driven by Public Health and Emergency Services (\$3,769), Community Services (\$2,906) and Niagara Regional Police Service (\$2,881). The favourable variances within Public Health and Emergency Services as well as Community Services are partially offset by one-time funding for COVID-19 in Transfers below.

**Administration** – The favourable year-end variance of \$6,346 is attributed to Public Works (\$1,593) driven by Automated Enforcement savings due to delayed implementation, Corporate Services (\$1,713) driven by savings in consulting and insurance premiums and General Government (\$993) due to a reduction in the accrual for estimated legal claims against the Region.

**Operational & Supply** – The favourable variance of \$1,577 is primarily driven by savings within Public Works (\$1,103) due to lower than anticipated material and services related to mild winter conditions and reduced usage of pavement marking materials.

**Occupancy & Infrastructure** – The unfavourable variance of \$1,222 is driven by several inflationary cost pressures within Niagara Regional Housing (NRH) including higher than anticipated property taxes charged to NRH-owned properties, grounds maintenance contract costs, and property maintenance costs due to deferred capital projects (\$1,323).

**Equipment, Vehicles, Technology** – The favourable variance of \$1,512 is driven by savings within Niagara Regional Police Service (NRPS) (\$1,041) and Public Works (\$416). NRPS savings are a result of fuel savings, savings on maintenance agreements due to the timing of equipment purchases, and savings on vehicle leases due to supply shortages while Public Works savings are due to timing of Automated Enforcement implementation.

**Community Assistance** – The unfavourable variance of \$6,466 is due mainly to SAEO. as caseload has increased 19% above budget resulting in an unfavourable variance of \$17,022. Partially offsetting the unfavourable variance is \$4,567 related to timing of spend in Housing Services division for the payment of CMHC's Rapid Housing Initiative funding to the Port Cares housing development project that is currently under construction and expected to be completed 2024. These variances are offset within Federal & Provincial Grants.

**Partnership, Rebate, Exemption** – The favourable year-end variance of \$6,998 relates to Bill 23 development charge exemptions funded from reserves lower than anticipated but offset with general tax levy funded DC grants being \$5,523 greater than budget.

**Financial Expenditures** – The favourable year-end variance of \$18,884 is largely a result of the debt charge placeholder (due to timing of actual project spending, which determines the timing of debt issuance) which is transferred to the capital levy reserve through Transfers to Funds (\$17,610).

**Federal & Provincial Grants** – The favourable year-end variance of \$14,376 is largely attributable to the variance within SAEO of \$17,751 which is a result of the budget being prepared based on estimated caseload and the actuals being higher due to a 19%

## Levy – Continued

increase over budgeted in caseload and benefits. The variance is offset by the unfavourable variance in community assistance discussed above.

**Transfers** – The unfavourable year-end variance of \$45,596 is mainly attributable to the unused debt charge placeholder being transferred to capital levy reserve fund (\$17,610), less than anticipated reserve funding required for DC exemptions (\$8,180), as a result of cost savings and external funding, less than anticipated reserve funding was required for incremental COVID-19 costs within Public Health and Emergency Services Divisions (\$13,609).

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$2,119                | \$2,006                | \$113   | 5.3%  |
| Administrative   | \$155                  | \$82                   | \$73  | 47.2%   |
| Operational & Supply   | \$0                    | \$0                    | \$0   | 100.0%  |
| Equipment, Vehicles, Technology  | \$2                    | \$1                    | \$1   | 39.0%   |
| Partnership, Rebate, Exemption   | \$152                  | \$134                  | \$19  | 12.4%   |
| <b>Total Expenses</b>  | <b>\$2,429</b>         | <b>\$2,223</b>         | <b>\$206</b>  | <b>8.5%</b>   |
| Other Revenue  | -\$150                 | -\$134                 | -\$16   | -10.5%  |
| <b>Total Revenues</b>  | <b>-\$150</b>          | <b>-\$134</b>          | <b>-\$16</b>  | <b>-10.5%</b>   |
| Intercompany Charges   | \$1                    | \$4                    | -\$3  | -341.6%   |
| <b>Total Intercompany Charges</b>  | <b>\$1</b>             | <b>\$4</b>             | <b>-\$3</b>   | <b>-341.6%</b>  |
| <b>Net Expenditure (Revenue) Before<br/>Transfers &amp; Indirect Allocations</b> | <b>\$2,280</b>         | <b>\$2,093</b>         | <b>\$187</b>  | <b>8.2%</b>   |
| <b>Total Transfers</b>   |                        |                        | <b>\$0</b>  | <b>0.0%</b>   |
| <b>Net Expenditure (Revenue) Before<br/>Indirect Allocations</b>                 | <b>\$2,280</b>         | <b>\$2,093</b>         | <b>\$187</b>  | <b>8.2%</b>   |
| Indirect Allocations & Debt  | \$406                  | \$515                  | -\$109  | -26.8%  |
| <b>Total Indirect Allocations &amp; Debt</b>                                     | <b>\$406</b>           | <b>\$515</b>           | <b>-\$109</b>                                       | <b>-26.8%</b>   |
| <b>Net Expenditure (Revenue) After<br/>Transfers &amp; Indirect Allocations</b>  | <b>\$2,685</b>         | <b>\$2,607</b>         | <b>\$78</b>   | <b>2.9%</b>   |

# Governance - Continued

## Variance Analysis (in thousands of dollars)

Governance is operating at a surplus before indirect allocations of \$187. The following factors have contributed to this surplus.

**Labour Related Costs** - The favourable variance of \$113 is due to vacant positions throughout the year within the division.

**Administration** - The favourable variance of \$73 is due to lower than anticipated travel, meals, mileage, and registration fees.

**Partnership, Rebate, Exemption** - The favourable variance of \$19 is related 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 variances of \$16 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 Partnership, Rebate, and Exemption noted above.

## 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

- Worked with council, and the ABCs, to successfully pass the 2024 budget
- Advocated to federal officials in Ottawa for funding for the South Niagara Wastewater Treatment Plant, support for our housing master plan and challenges related to asylum seekers
- Continue to advocate for the Niagara Region's top priorities of attainable housing and shared services with the provincial government.
- Provided political support where required, on numerous files, including governance issue, housing and homelessness and ongoing issues related to asylum seekers in Niagara.
- Acted as the main liaison with provincial and federal ministries and MP/MPPs' offices, advocating on numerous issues and regional priorities.
- Represented Council at numerous public events and functions.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Administrative   | \$6,341                | \$5,348                | \$993   | 15.7%   |
| Occupancy & Infrastructure   | \$151                  | \$94                   | \$57  | 37.6%   |
| Partnership, Rebate, Exemption   | \$49,580               | \$43,752               | \$5,828   | 11.8%   |
| Financial Expenditures   | \$72,458               | \$53,342               | \$19,116  | 26.4%   |
| <b>Total Expenses</b>  | <b>\$128,529</b>       | <b>\$102,536</b>       | <b>\$25,994</b>                                     | <b>20.2%</b>  |
| Taxation   | -\$463,149             | -\$464,336             | \$1,187   | 0.3%  |
| Federal & Provincial Grants  | \$0                    | \$0                    | \$0   | 0.0%  |
| By-Law Charges & Sales   | -\$13                  | -\$17                  | \$4   | 28.0%   |
| Other Revenue  | -\$18,775              | -\$16,752              | -\$2,023  | -10.8%  |
| <b>Total Revenues</b>  | <b>-\$481,937</b>      | <b>-\$481,105</b>      | <b>-\$833</b>                                       | <b>-0.2%</b>  |
| Intercompany Charges   | -\$95                  | -\$98                  | \$3   | -3.1%   |
| <b>Total Intercompany Charges</b>  | <b>-\$95</b>           | <b>-\$98</b>           | <b>\$3</b>  | <b>-3.1%</b>  |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>-\$353,503</b>      | <b>-\$378,667</b>      | <b>\$25,164</b>                                     | <b>7.1%</b>   |
| Transfers From Funds   | -\$35,406              | -\$27,209              | -\$8,198  | -23.2%  |
| Transfers To Funds   | \$43,157               | \$63,438               | -\$20,281   | -47.0%  |
| <b>Total Transfers</b>   | <b>\$7,750</b>         | <b>\$36,229</b>        | <b>-\$28,479</b>                                    | <b>-367.5%</b>  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>-\$345,753</b>      | <b>-\$342,438</b>      | <b>-\$3,315</b>                                     | <b>-1.0%</b>  |
| Indirect Allocations & Debt  | -\$101,007             | -\$101,040             | \$34  | 0.0%  |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>-\$101,007</b>      | <b>-\$101,040</b>      | <b>\$34</b>   | <b>0.0%</b>   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>-\$446,760</b>      | <b>-\$443,478</b>      | <b>-\$3,281</b>                                     | <b>0.7%</b>   |

# General Government - Continued

## Variance Analysis (in thousands of dollars)

General Government is operating at a deficit before indirect allocations of \$3,315 due to the following factors:

**Administration** - The favourable variance of \$993 is primarily due to a reduction in the accrual for estimated legal claims against the Region (\$935).

**Partnership, Rebate, Exemption** - The favourable variance of \$5,828 is primarily due to the following:

- Favourable variance in Bill 23 related DC exemptions of \$8,180 resulting from lower than anticipated permit activity in 2023. These exemptions are funded from reserve therefore the surplus is offset by a reduction in Transfers from Reserve, for a net zero impact (see To/From Funds)
- Lower than anticipated economic and development grants of \$2,266 made up of Planning Incentive Grants \$1,854 and Public Realm Incentive Program \$494. Unspent funding related to these grants has been encumbered through a transfer to reserve (see To/From Funds).
- Unspent budget related to the Canadian Radio-television and Telecommunications Commission (CRTC) Application for Rural Highspeed Internet not proceeding of \$400.
- These surpluses were partially offset by higher than anticipated DC grants and exemptions of \$5,523 funded from general tax levy.

**Financial Expenditures** – The favourable variance of \$19,116 is largely a result of the following:

- Favourable variance in debt charges of \$17,610 as a result of projects with approved debt that has not yet been issued due to the actual project spending which determines the timing of debt issuance. This placeholder for future debt charges is transferred to capital reserves (see To/From Funds)
- Favourable variance of \$413 in tax write offs related to settled and accrued assessment appeals and net of an allocation to Waste Management and Niagara Transit Commission Special Levies related to their portion of the write offs.
- Favourable variance related to the sale of investments (\$1,266)

**Taxation** – The favourable variance of \$1,187 is primarily the result of higher than budgeted supplemental taxes and payment-in-lieu of taxes. Total surplus for supplement taxes and payment-in-lieu of taxes of \$2,861 partially offset with an allocation to Waste Management Special Levy (\$832) and Niagara Transit Commission Levy (\$875) related to their portion of the favorable variance. Higher than budgeted supplemental taxes are a result of higher than anticipated growth.

**Other Revenue** – The unfavourable variance of \$2,023 is as a result of higher than anticipated investment income as a result of higher rates (\$9,184) and offset with resulting interest allocations to reserve funds due to higher reserve fund balances and higher rates (\$10,855).

**To/From Funds** – The unfavourable variance of \$28,479 is attributable to the following:

- Debt charge placeholder being transferred to capital reserve funds of \$17,610 as noted in Financial Expenditures.
- Less than anticipated reserve funding required for Bill 23 related DC exemptions of \$8,180 as noted in Partnership, Rebate, Exemption.
- Higher than expected transfers as a result of forecasted encumbrances to be spent in future years for economic and development of \$2,043, including the Smarter Niagara Incentive Program Simple Grants (\$1,046), Waterfront Improvement Program (\$400), Public Realm Incentive Program (\$477), and Rental Housing Grants (\$120) as noted in Partnership, Rebate, Exemption

# 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.

- Lead 2 Infrastructure Ontario (IO) debenture issues on behalf of Local Area Municipalities in October and February for a total issuance of \$43,105 for 23 different capital projects.
- Supported Municipalities through 2 Tile Drainage Loans issued through OMFRA.
- 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 115 Capital Projects and 7 Operating projects with \$48.3M and \$3.3M respectively of Development Charges reserves.
- Administered Council approved funding strategy related to Bill 23 financial impacts on regional Development Charges, on 825 permits resulting in \$9,320 being transferred to Development charge reserves.



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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$3,285                | \$3,180                | \$104   | 3.2%  |
| Administrative   | \$621                  | \$396                  | \$225   | 36.3%   |
| Operational & Supply   | \$67                   | \$33                   | \$33  | 49.7%   |
| Occupancy & Infrastructure   | \$1                    | \$0                    | \$1   | 102.4%  |
| Equipment, Vehicles, Technology  | \$175                  | \$123                  | \$53  | 30.1%   |
| Partnership, Rebate, Exemption   | \$5                    | \$3                    | \$2   | 35.7%   |
| Financial Expenditures   | \$0                    | \$0                    | \$0   | 0.0%  |
| Total Expenses   | \$4,153                | \$3,735                | \$418   | 10.1%   |
| By-Law Charges & Sales   | -\$4                   | -\$4                   | \$1   | 19.3%   |
| Other Revenue  | -\$653                 | -\$609                 | -\$44   | -6.7%   |
| Total Revenues   | -\$656                 | -\$613                 | -\$43   | -6.6%   |
| Intercompany Charges   | -\$156                 | -\$154                 | -\$2  | 1.6%  |
| Total Intercompany Charges   | -\$156                 | -\$154                 | -\$2  | 1.6%  |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$3,340</b>         | <b>\$2,968</b>         | <b>\$372</b>  | <b>11.1%</b>  |
| Transfers From Funds   | -\$23                  | -\$23                  | \$0   | 0.0%  |
| Total Transfers  | -\$23                  | -\$23                  | \$0   | 0.0%  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$3,318</b>         | <b>\$2,946</b>         | <b>\$372</b>  | <b>11.2%</b>  |
| Indirect Allocations & Debt  | -\$610                 | -\$713                 | \$103   | 16.8%   |
| Total Indirect Allocations & Debt  | -\$610                 | -\$713                 | \$103   | 16.8%   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$2,708</b>         | <b>\$2,233</b>         | <b>\$475</b>  | <b>17.5%</b>  |

## Variance Analysis (in thousands of dollars)

The Office of the Deputy CAO operated at a surplus before indirect allocations of \$372 due to the following factors:

**Labour Related Costs** – The favourable variance of \$104 is due to vacant positions through the year in all Office of the Deputy CAO divisions.

**Administration** - The favourable variance of \$225 is driven by savings in legal costs (\$85), training (\$50), administrative costs (\$33) and records related costs (\$27).

**Operational & Supply** - The favourable variance of \$33 is driven by savings in communications related media subscriptions and business licensing protective equipment and devices.

**Equipment, Vehicles, Technology** - The favourable variance of \$53 is mainly due to lower than anticipated business licensing equipment repair costs.

**Other Revenue** - The unfavourable variance of \$44 is mainly due to lower than anticipated business licensing fees revenue.

## Community Impacts & Achievements

The Office of Deputy CAO includes The Office of the Regional Clerk, Strategic Communications and Public Affairs, Government Stakeholder Relations and the Office of the Deputy CAO.

### Government Stakeholder Relations

- Launched Government Relations and Advocacy webpage on Regional website.
- Supported CLT GO advocacy efforts through briefing note creation.
- Led federal advocacy initiatives by:
  - Securing two meetings with federal MPs;
  - Preparing all briefing material, in partnership with impacted departments;
  - Organizing administrative logistics; and
  - Created follow up letters for the MP and Minister for the Chair's Office.
- Attended the 2023 Niagara Economic Summit.
- Met with Niagara College to discuss Student Housing Strategy.
- Prepared Council memos CWCD 2023-220 and CWCD 2023-229 re: fall economic statements.
- Attended in-person Municipal Government Relations Network meeting.
- In partnership with Public Works staff, met with Mississaugas of the Credit First Nation to begin discussions on 2024 FLR agreements.
- Supported FLR corporate discussions by drafting Terms of Reference and Roles and Responsibilities proposal.
- Hosted quarterly GR meeting with LAM counterparts.

### Office of the Regional Clerk

#### Clerks Administration

- Continued work on proposed Procedural By-law amendments with Procedural By-law Review Committee.
- Ongoing support for Council and Finance staff with 2024 Budget meetings.
- Posting of advertisements for public members on the Region's Advisory Committees and onboarding of new Committee members.
- Work with Vaccine Preventable Disease for vaccination exemption affidavits.

#### Information Management Services

- The Information Management Services team (IMS) conducted an introduction to R365 training session for Record Custodians. The purpose of the training was to aid in the adoption and ongoing use of R365, an application which is used to manage Niagara Regional corporate records. The training was offered as both a refresher for current Record Custodians as well as an introduction for individuals new to the Record Custodian role. Record Custodians assist with the management of corporate records for their respective business units. The purpose of the training was to provide guidance regarding the use of the application and to provide an overview of the process of managing corporate records.

# Office of Deputy CAO – Continued

- A comprehensive review and remediation was completed for records related data that was migrated from the previous records management system, CRMS, to the new system, R365. During the course of migrating the data to the new system, some instances of corrupted data were identified, necessitating a review and remediation exercise to ensure ongoing data integrity.

## Access and Privacy

- The Access and Privacy team along with our partners in EMS, undertook a review of the process pertaining to routine disclosure and EMS/Paramedic Services disclosure of records for freedom of information related requests. In addition to defining the process, areas for improvement were identified, documentation was updated and pertinent information on Niagara Regional external website was refreshed to ensure optimal communication to our stakeholders and members of the public regarding such processes.
- As part of the continuing process improvement work undertaken by the Access and Privacy team to identify opportunities for improvement, a review and update of the Privacy Impact Assessment (PIA) processes and documentation was undertaken. A PIA is a process that helps to avoid or lessen possible negative effects on privacy that might result for the implementation of a program, service or application.

## Business Licensing

- Annual review of licence fees for 2024.
- Review of the Adult Entertainment and Body Rub by-laws and proceed with industry and stakeholder consultation to upload this regulatory oversight to the Region for all municipalities.
- Continued processing and issuing of business licenses including fee payments and response to enforcement and inspection requirements.
- Ongoing support and review of the Draft Conduct of Persons by-law for Niagara Region.
- Ongoing review of Regional By-laws (i.e. Public Works) that require enforcement and examining areas for improvement and collaboration.

## Strategic Communications and Public Affairs

- Ongoing support for Council and Finance staff with 2024 Budget meetings.
- Council Strategic Priorities: brand development, asset creation and roll-out.
- Budget communications survey: promotion and engagement.
- Diversity, Equity and Inclusion Action Plan Communications: annual promotions – internal communications and social media promotion.
- Vision Zero: Launch of Automated Speed Enforcement (Sept. through Q4). Cross-departmental communication with Courts around ticket payments.
- Blue Box Transition: Public Awareness campaign to inform about Circular Materials taking on responsibility for residential curbside recycling.
- St. Paul West CNR Bridge closure: Enhanced public engagement and media relations.
- Launched phase two of Early ON: awareness campaign to inform and encourage parents and caregivers with children under the age of six to Play, Learn, Connect, Explore and EarlyON Centre near them. Radio, digital (news outlets and local malls) and social media campaign.
- Orange Shirt Day / National Day for Truth and Reconciliation: annual staff education sessions and awareness.
- Gilmore Lodge and Linhaven Farewell Open Houses: upcoming long-term care home facility closures – event promotion, media relations, social media and photography.
- Media promotions: World Toilet Day – Wastewater Treatment Plant Tour and Paint a Plow – Inaugural Paint a Plow contest.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$8,504                | \$10,241               | -\$1,736  | -20.4%  |
| Administrative   | \$2,352                | \$2,435                | -\$83   | -3.5%   |
| Operational & Supply   | \$192                  | \$177                  | \$15  | 7.8%  |
| Equipment, Vehicles, Technology  | \$58                   | \$5                    | \$54  | 92.0%   |
| Partnership, Rebate, Exemption   | \$0                    | \$0                    | \$0   | 100.0%  |
| Financial Expenditures   | \$0                    | \$0                    | \$0   | 0.0%  |
| <b>Total Expenses</b>  | <b>\$11,107</b>        | <b>\$12,857</b>        | <b>-\$1,750</b>                                     | <b>-15.8%</b>   |
| Other Revenue  | -\$118                 | -\$391                 | \$273   | 231.5%  |
| <b>Total Revenues</b>  | <b>-\$118</b>          | <b>-\$391</b>          | <b>\$273</b>  | <b>231.5%</b>   |
| Intercompany Charges   | \$12                   | \$55                   | -\$43   | -361.8%   |
| <b>Total Intercompany Charges</b>  | <b>\$12</b>            | <b>\$55</b>            | <b>-\$43</b>  | <b>-361.8%</b>  |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$11,001</b>        | <b>\$12,520</b>        | <b>-\$1,520</b>                                     | <b>-13.8%</b>   |
| Transfers From Funds   | -\$1,531               | -\$1,487               | -\$44   | -2.9%   |
| Transfers To Funds   | \$0                    | \$303                  | -\$303  | 0.0%  |
| <b>Total Transfers</b>   | <b>-\$1,531</b>        | <b>-\$1,184</b>        | <b>-\$347</b>                                       | <b>-22.7%</b>   |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$9,469</b>         | <b>\$11,336</b>        | <b>-\$1,867</b>                                     | <b>-19.7%</b>   |
| Indirect Allocations & Debt  | -\$8,103               | -\$10,010              | \$1,907   | 23.5%   |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>-\$8,103</b>        | <b>-\$10,010</b>       | <b>\$1,907</b>                                      | <b>23.5%</b>  |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$1,366</b>         | <b>\$1,326</b>         | <b>\$40</b>   | <b>2.9%</b>   |

# Corporate Administration - Continued

## Variance Analysis (in thousands of dollars)

Corporate Administration operated at a deficit before indirect allocations of \$1,867 due to the following factors:

**Labour Related Costs** – The unfavourable variance of \$1,736 is due to higher benefit costs and labour relations pressures.

**Administration** - The unfavourable variance of \$83 is driven by external legal costs related to labour relations (\$387) and higher than anticipated payroll processing costs (\$56), partially offset by consulting (\$329).

**Equipment, Vehicles, Technology** – The favourable variance of \$54 is driven by lower than anticipated incident tracking software costs.

**Other Revenue** - The favourable variance of \$273 is mainly due to revenue related to corporate training as well as higher than anticipated union bill-backs, offset with higher than anticipated union representative costs.

**Transfers** - The unfavourable variance of \$347 is mainly due to 2023 encumbrances for compensation review (\$92), transit compensation consulting (\$86), culture survey (\$71), workforce scheduler implementation (\$40) and payroll services consulting (\$14).

## Community Impacts & Achievements

Corporate Administration includes the Chief Administrative Officer's Office, Internal Audit and Human Resources whose main focus is the general management and support of the other Regional departments.

### Internal Audit

- Delivered all the internal audit projects as per the schedule for 2023.
- Supported the Procurement division by providing benchmarking data on procurement policy and authorization limits.

### Human Resources

- Continued support for the implementation of Niagara Region Transit Commission transition project by providing HR consultation to project leads and preparation for shared service delivery requirements in the areas of payroll, benefits, pension, and EAP administration. This now includes the planning and implementation of the terms of the negotiated first collective agreement which has phased implementation commencing in Q4 2023 to Q2 2024.
- Continued launch of the corporate People Plan with a multi-modal communications strategy, efforts are now focused on delivery against plan and the reporting out of metrics tracking our progress.
- Preparations for conducting an Employee Engagement Survey and vendor selection, with planned launch in 2024. The survey is intended to support our People Plan and develop a roadmap which will drive employee engagement through the key themes of Top Talent, Strong Leaders, Flexible Workplaces, and Healthy and Well Employees and Workplaces.
- In October, we led the planning and facilitation of our Corporate Leadership Event. The event focused on leadership expectations as they relate to key deliverables of the People Plan.
- Continued work on a Total Rewards strategy that is aligned to our People Plan. This includes the development of our compensation philosophy, and a detailed Non-Union Compensation and Benefits review.
- Continued development of our HR Technology strategy that will drive our focus and resources related to all HR technologies for the next three years. Strategy includes identifying current state, key priorities, and required steps and resource planning. All of this to maintain a sustainable, secure environment that drives current and future business needs.

## Corporate Administration - Continued

- Completed the HRIS technology project with Public Health to deliver employee and leader self-serve application to time and attendance management. This replaced existing tools, aligned and consolidated application and business processes across division in accordance with collective agreement language and all other related legislation. This project included multi-modal training of staff and communications roll out that occurred late in 2023.
- Continued our HRIS technology project support to NRPS to deliver an Oracle PeopleSoft recruiting application, including ability for job postings, and candidate onboarding. This project is anticipated to be completed in Q1 2024.
- Continued contract negotiations with CUPE Local 1263 representing non-RN staff across the Region's long term care homes.
- Completed contract negotiations with CUPE Local 911 representing paramedics, dispatchers, and occupational therapists in Niagara EMS. The parties received an interest arbitration award in November 2023.
- Continued contract negotiations with ONA Homes representing Registered Nurses providing care for our most vulnerable population of residents in Long-Term Care.
- Annual review and updating our Corporate Health and Safety Policy. This policy encompasses Niagara Region's commitment regarding the importance of fostering a safe, healthy and well organization, making every reasonable effort to provide physically and psychologically healthy and safe workplaces, and reminds workers of their responsibility for health and safety in the workplace.
- Roll out of Non-Union Performance Appraisal process, including the facilitation of calibration meetings within Divisions and Departments. All non-union permanent full-time and part-time employees participate in the annual performance management cycle.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$23,298               | \$22,199               | \$1,099   | 4.7%  |
| Administrative   | \$10,526               | \$8,813                | \$1,713   | 16.3%   |
| Operational & Supply   | \$283                  | \$254                  | \$29  | 10.3%   |
| Occupancy & Infrastructure   | \$11,945               | \$11,165               | \$780   | 6.5%  |
| Equipment, Vehicles, Technology  | \$4,602                | \$4,228                | \$374   | 8.1%  |
| Partnership, Rebate, Exemption   | \$0                    | \$1                    | -\$1  | 0.0%  |
| Financial Expenditures   | \$0                    | \$45                   | -\$45   | 0.0%  |
| <b>Total Expenses</b>  | <b>\$50,653</b>        | <b>\$46,704</b>        | <b>\$3,949</b>                                      | <b>7.8%</b>   |
| Federal & Provincial Grants  | -\$252                 | -\$252                 | \$0   | 0.0%  |
| By-Law Charges & Sales   | -\$538                 | -\$458                 | -\$80   | -14.9%  |
| Other Revenue  | -\$1,319               | -\$1,343               | \$24  | 1.8%  |
| <b>Total Revenues</b>  | <b>-\$2,110</b>        | <b>-\$2,053</b>        | <b>-\$57</b>  | <b>-2.7%</b>  |
| Intercompany Charges   | -\$63                  | -\$378                 | \$315   | -498.3%   |
| <b>Total Intercompany Charges</b>  | <b>-\$63</b>           | <b>-\$378</b>          | <b>\$315</b>  | <b>-498.3%</b>  |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$48,481</b>        | <b>\$44,274</b>        | <b>\$4,207</b>                                      | <b>8.7%</b>   |
| Transfers From Funds   | -\$2,019               | -\$1,968               | -\$50   | -2.5%   |
| Transfers To Funds   | \$832                  | \$2,647                | -\$1,815  | -218.0%   |
| <b>Total Transfers</b>   | <b>-\$1,186</b>        | <b>\$679</b>           | <b>-\$1,865</b>                                     | <b>-157.2%</b>  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$47,294</b>        | <b>\$44,952</b>        | <b>\$2,342</b>                                      | <b>5.0%</b>   |
| Indirect Allocations & Debt  | -\$46,779              | -\$44,456              | -\$2,324  | -5.0%   |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>-\$46,779</b>       | <b>-\$44,456</b>       | <b>-\$2,324</b>                                     | <b>-5.0%</b>  |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$515</b>           | <b>\$497</b>           | <b>\$18</b>   | <b>3.6%</b>   |

# Corporate Services - Continued

## Variance Analysis (in thousands of dollars)

Corporate Services operated at a surplus before indirect allocations of \$2,342 due to the following factors:

**Labour Related Costs** – The favourable variance of \$1,099 is due to vacant positions through the year in all Corporate Services divisions.

**Administration** - The favourable variance of \$1,713 is mainly due to savings in consulting (\$1,185), insurance premium (\$807), legal costs related to insurance claims (\$128) and training (\$77), which is partially offset by legal claim payouts (\$556).

**Occupancy & Infrastructure** - The favourable variance of \$780 is mainly due to operating savings realized by the delayed purchase of the GO stations (\$1,017) and electricity costs (\$203), partially offset by natural gas costs (\$170), HVAC maintenance (\$168) and grounds maintenance/snow removal (\$88).

**Equipment, Vehicles, Technology** - The favourable variance of \$374 is due primarily to delayed spend of operating costs related to approved IT capital projects as well as license costs for the City of St. Catharines financial system shared service implementation.

**By-Law Charges & Sales** - The unfavourable variance \$80 is due primarily to rental income not realized by the delayed purchase of the GO stations.

**Intercompany Transfers** – The favourable variance of \$315 is primarily due to the direct allocation of costs in Corporate Services directly related to NTC.

**Transfers** – The unfavourable variance of \$1,865 is mainly due to operating savings realized by the delayed purchase of the GO stations being returned to reserve at year end (\$988) as well as 2023 encumbrances for property valuations (\$400), DC by-law appeals (\$233), NTC facility transition costs for building repairs (\$84), building condition assessments (\$53) and asset retirement obligation consulting (\$48).

## Community Impacts & Achievements

### Asset Management Office

- Continued support for the 2024 Capital Budget with the prioritization of capital budget submissions through the risk and corporate priority assessment of candidate capital projects.
- Continued review of business requirements and needs assessment for a decision support system.
- Input to the identification of asset retirement obligations as required under PS 3280.
- Continued support for the Region's Climate Change Working Group.
- Continued revisions to the Region's corporate capital prioritization tool.
- Commenced development of an asset data template and model to support the 2023 Asset Management Plan.
- Completion of the Canadian Core Public Infrastructure survey from Statistics Canada.

### Construction, Energy and Facilities Management

- In 2023, Customer Services fielded 91,158 calls for general information along with another 30,0036 calls on the Waste Info Line and provided 21,009 in-person service interactions at the region Headquarters, for a total of 142,203 service interactions for the year.
- Continued to provide logistics support to the Public Health mass immunization plan and vaccine clinics across the Region.
- Enhanced and redesigned HQ parking lot for visitor parking and building access along with Council reserved parking area at CW entrance.
- Continued to support the Transit amalgamation with shared services in facilities management, capital planning and project management.
- Installation of gas detection systems in Public Works and Niagara Transit garages. The systems will promote a healthy and safe work environment and decrease the likelihood of bus or road service delays.



## Corporate Services - Continued

- Installation of combined audio/visual fire alarms across Region facilities to support emergency response for the hearing and visually impaired.
- Upgrade to the REOC (Emergency Operations Centre) including enhanced power feed, IT and audio visual for improved efficiency in operational response.
- Continued project management of both Lynnhaven and Gilmore Lodge LTC construction projects.

## Financial Management and Planning

- Completion of the 2022 year-end and reporting of the financial results to Corporate Services Committee and Audit Committee and publication of the 2022 Annual Report.
- Developed the Budget Strategy and initiated new budget education and workshops to support Council deliberations that lead to approval of the 2023 and 2024 General Levy, Transit Special Levy, Waste Management Special Levy and Water/Wastewater Rate budgets.
- Developed the 2024 Budget Strategy and initiated new budget education and workshops to support Council deliberations that lead to approval of the 2024 General Levy, Transit Special Levy, Waste Management Special Levy and Water/Wastewater Rate budgets.
- Completed requirements gathering, testing, communications, and training for July 2023 go live of accounts payable automation project to improve the data quality and operational efficiency of invoice processing.
- Publication of the 2023 Budget Summary
- Awarded GFOA's Canadian Award for Financial Reporting for 2021 Annual Report
- Supporting implementation of Niagara Transit commission with reconciliation of Municipal Transfer Agreement, Budget and implementation of shared financial services and systems.
- Implementing, with a cross functional team of Regional staff, a new Public Sector Accounting Standard for Asset Retirement Obligations which requires enhanced financial reporting and disclosure of legal obligations related to retirement of Regional assets be included in the 2023 Audited Financial Statements.
- Executed agreement, established the team and proceeding well with deliverables for City of St. Catharines PeopleSoft Financials ERP implementation and projected go live date of March 2024.
- Approval of the 2024 Water/Wastewater financial plan for Safe Drinking Water Act licensing requirements.
- On-going financial analysis of impacts of Bill 23 with recommended strategies to fund shortfalls in revenue.
- On-going meetings with local area municipal staff to offer education and support for the new Development Charge By-law and other legislative changes affecting DCs.
- Reaffirmed Standard and Poors credit rating of AA+.
- Supported Vision Zero implementation, Incentive Review policy and procedures, Rapid Housing Initiative funding for Port Cares, Waste Management Extended Producer Responsibility financial forecasts.
- Implemented new Optical Character Recognition technology for scanning of accounts payable invoices into PeopleSoft and facilitating efficiency of input and processing.

## IT Solutions

- Continued design and implementation of financial shared services project with the City of St. Catharines.
- Technical design and configuration for NRPS hosted employee recruiting solution.
- Collaboration with HR to implement self service time and attendance for Public Health.
- Assisted Waste Management to develop a new data model and mobile collection system to support curbside auditing and other future reporting needs.
- Developed and implemented the Emergency Management Situational Awareness Suite and CERT Mobile Damage collection applications, tools needed to help provide a common operating picture in the event of an emergency.

## Corporate Services - Continued

- Developed and implemented the SAEO CUPE1287 automated vacation scheduler application, effectively eliminating ~3 weeks of manual staff time.
- Conducted a spatial analysis and review of the existing Niagara Region courier routes, providing suggestions for optimization and improved efficiency.
- Conducted a spatial analysis to suggest suitable locations to move the NOTL EMS base while still maintaining the necessary coverage and response time.
- Produced active school maps for Public Health's work with ~ 20 local schools.
- Began educating other groups (Transportation, Area Planners etc.) regarding Next Generation 9-1-1 and working to improve the required addressing data.
- Provide additional tech support for NRT.

## Legal Services

- Legal and risk management advice to support the advancement of corporate priority projects including:
  - A number of significant community and bridge housing initiatives undertaken by Niagara Regional Housing, including:
    - Summer Street Properties, Niagara Falls - Initial License Agreement with City of Niagara Falls and successful completion of the subsequent acquisition of the Summer Street properties for use as a homelessness shelter;
    - 29 Riordon Street, St. Catharines – Successful acquisition of modular trailer units for future homelessness projects; License Agreement with the City of St. Catharines for transformation of the 29 Riordon Street Parking Lot for temporary shelter utilizing the modular trailer units, including agreements and additional legal support related to the funding required under the Homelessness Prevention Program with Niagara Region;
    - 320 Geneva Street, St. Catharines – Successful completion of the acquisition of lands for three (3) phase project consisting of bridge housing, affordable housing – townhouse and sale of remnant parcel to off-set phase 1 & 2 costs, including agreements and additional legal support related to the funding required under the Homelessness Prevention Program with Niagara Region and ongoing support during design and construction of the future phases; and
    - 745 Crescent Road, Fort Erie – Agreements and legal support related to funding of the Transitional Housing Units for Women and Children's Shelter by the Canadian-Ontario Community Housing Initiative (COCHI) with Niagara Region.
  - Providing ongoing legal support to Waste Management in connection with the legislative changes to Ontario's Blue Box program and the Region's transition to full producer responsibility effective January 1, 2024, including with respect to the successful completion of a number of agreements required to implement those changes.
  - Preparation of agreements for the award of grant funding pursuant to the Building Safer Communities Grant Program, supporting the advancement of the objectives of the Region's Community Safety and Well-Being Plan.
  - Ongoing shared services arrangement with the City of St. Catharines for PeopleSoft Financials ERP.
- Legal and risk advice for a number of competitive procurement processes and preparation of related agreements to advance a number of corporate initiatives including various Niagara Regional Housing construction projects (York Street, Crescent Road, Victoria Ave as well as Port Cares/NRH affordable housing project).
- Legal advice and agreement support to EMS in respect of its community paramedicine program and a Data Sharing Agreement with the Province.
- Support to Public Health in respect of a number of legal and risk considerations concerning its vaccine preventable disease program and the Immunization of School Pupils Act.
- Legal advice and support in respect of several funding agreements (grant and loan) with the Federation of Canadian Municipalities, as trustee, of the Green Municipal Fund to support a number of corporate initiatives.

## Corporate Services - Continued

- Ongoing legal and risk advice and post-consolidation support to NTC in its first operating year, including with respect to incident reporting and injury claim management, procurement, policy development, supporting AODA annual compliance reporting, numerous agreements (both new and existing), reports to the NTC Board, and securing budget savings as part of the insurance renewal.
- Legal and risk advice and support on various real estate transactions required to support operations and capital projects corporate-wide, including: transactions required for the Niagara Falls Water Treatment Plan water intake relocation project and the George Street Sewage Pumping Station expansion; 5 new road widening/daylighting triangle and/or reserve block acquisitions; 6 new easement acquisition files; interpretation and support on a number of existing access and release of related easement matters; and real property planning for existing Niagara Region properties.
- Legal and risk management support for the successful completion of leasing for an auditorium for an overnight shelter providing food, clothing, shelter and servicing referrals to the community in St. Catharines.
- Legal advice and support with respect to the rollout of the Low-Income Energy Assistance Program (LEAP) and Ontario Electricity Support Program (OESP) initiatives for the intake and administration of the program, providing utility subsidies for low-income consumers.
- Successfully defended a negligence claim at trial, resulting in dismissal of the \$250,000+ claim against the Niagara Region, costs of \$15,000 awarded against the plaintiffs, and positive reinforcement of the Region's processes and practices.
- Ongoing legal support to all departments across the corporation regarding day-to-day business, corporate initiatives and capital projects including reports to Council, by-law reviews, numerous agreements and procurement matters, insurance and risk management advice (including partnering with IT for corporate wide cyber security awareness presentations as well as securing budget savings and favourable terms in the corporate insurance program renewal) and litigation support.

## Procurement and Strategic Acquisitions

- Continuation of weekly meetings on Procurement Project Prioritization for review and assign essential capital and operational projects.
- Facilitation of over 160 Formal Procurements resulting in approximately \$145 million in Awarded Contract value.
- Staff have continued using the “virtual RFP Evaluation” process which allows evaluators to evaluate submissions through the Region's bidding portal (bids&tenders™) in real-time through a process that is fully automated, using individual dashboards which allow evaluators to disclose a conflict of interest, acknowledge evaluator instructions, complete evaluations and submit scoring electronically.
- 21 Portal Intake requests requiring property or property access.
- Continued support for Public Health in negotiating and securing locations for ongoing vaccines as identified.
- Ongoing support for Community Services in locating immediate shelter for our homelessness initiative. Both short term and long-term requirements.
- Supported Community Services in securing property for the homeless program.
- Completed the Telecom Policy draft for legal review.
- We are on the consolidated Housing Master Plan Sub-Working Group to discuss initiatives related to the implementation of the Consolidated Housing Master Plan (CHMP).
- Facilitated 15+ agreements involving License/Leasing, Property Acquisitions, and other indemnity agreements.
- We are on the 10 year master facility plan committee to support EMS station requirements.
- Continued support of Transportation Capital Road reconstruction projects involving significant acquisitions to deliver milestone development in Niagara (New Hospital in Niagara Falls).
- Property acquisitions to support Wastewater Treatment Plant improvements in Welland and a new facility in Niagara Falls along with continued support of Water

## Corporate Services - Continued

Wastewater Capital projects involving multiple locations for Sewage Pump Stations, elevated water tanks, and force main sewers.

- Completed the property acquisitions for RR81 St. Paul Street bridge reconstruction project (all properties, land, and train station).

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$145,682              | \$142,776              | \$2,906   | 2.0%  |
| Administrative   | \$2,502                | \$2,422                | \$80  | 3.2%  |
| Operational & Supply   | \$11,764               | \$11,295               | \$470   | 4.0%  |
| Occupancy & Infrastructure   | \$5,159                | \$5,973                | -\$814  | -15.8%  |
| Equipment, Vehicles, Technology  | \$2,365                | \$2,460                | -\$95   | -4.0%   |
| Community Assistance   | \$250,995              | \$257,443              | -\$6,448  | -2.6%   |
| Partnership, Rebate, Exemption   | \$592                  | \$0                    | \$592   | 100.0%  |
| Financial Expenditures   | \$0                    | \$75                   | -\$75   | 0.0%  |
| Total Expenses   | \$419,059              | \$422,444              | -\$3,385  | -0.8%   |
| Federal & Provincial Grants  | -\$342,279             | -\$346,116             | \$3,836   | 1.1%  |
| By-Law Charges & Sales   | -\$3,478               | -\$3,176               | -\$302  | -8.7%   |
| Other Revenue  | -\$25,740              | -\$26,641              | \$901   | 3.5%  |
| Total Revenues   | -\$371,497             | -\$375,933             | \$4,436   | 1.2%  |
| Intercompany Charges   | \$759                  | \$641                  | \$118   | 15.5%   |
| Total Intercompany Charges   | \$759                  | \$641                  | \$118   | 15.5%   |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | \$48,321               | \$47,152               | \$1,169   | 2.4%  |
| Transfers From Funds   | -\$4,372               | -\$1,298               | -\$3,074  | -70.3%  |
| Transfers To Funds   | \$14,935               | \$10,632               | \$4,303   | 28.8%   |
| Total Transfers  | \$10,563               | \$9,334                | \$1,229   | 11.6%   |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | \$58,884               | \$56,486               | \$2,398   | 4.1%  |
| Indirect Allocations & Debt  | \$23,356               | \$24,195               | -\$839  | -3.6%   |
| Total Indirect Allocations & Debt  | \$23,356               | \$24,195               | -\$839  | -3.6%   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | \$82,239               | \$80,681               | \$1,558   | 1.9%  |

# Community Services - Continued

## Variance Analysis (in thousands of dollars)

Community Services operated at a net surplus of \$2,398 (4.1 per cent of the net budget). The surplus is mainly attributed to unexpected in-year provincial and federal funding announcements, and staff made every effort to maximize these opportunities through the year. The following factors contributed to this overall variance:

**Labour Related Costs** - The favourable variance of \$2,906 is primarily due to Seniors Services and the timing of the Ministry of Long-Term Care (MLTC) budget for the four hours of care staffing program, where funding and the related hiring of staff started in April, while these new staff were budgeted for the full year in alignment with corporate budget practices. These timing-related savings are offset by reduced funding in Federal and Provincial Grants below. The favourable variance is also due to staff vacancies throughout the divisions within Community Services, including staffing adjustments in Seniors Community Programs in line with program attendance rates, which is offset by reduced funding, as well as staffing adjustments resulting from the suspension of MLTC COVID-19 funding.

**Operational & Supply** – The favourable variance of \$470 is due to the following:

- Homelessness: The favourable variance of \$1,199 is primarily due to reallocating eligible costs to offset favourable variances in other programs as the divisions worked together to maximize unexpected ministry funding announced late in the year.
- Seniors: The unfavourable variance of \$854 reflects the high raw food costs that long-term care (LTC) homes are experiencing due to inflationary pressures and market shortages (\$612). Also contributing to the unfavourable variance are unanticipated opportunities for purchases of medical supplies and diagnostic equipment and medical devices, which are offset by funding through the MLTC Medication Safety Technology program and Local Priorities Fund (\$316).

**Occupancy & Infrastructure** – The unfavourable variance of \$814 is due to the high number of LTC residents who require the services of one-to-one support (related to unsafe responsive behaviors), which is offset by funding below, a grounds maintenance contract that came in higher than budget through the RFP process, and an increase in natural gas rates.

**Community Assistance** - The net unfavourable variance of \$6,448 is due to the following:

- Childrens: The favourable variance of \$3,080 is primarily the result of a permitted deferral of \$2,717 in grants to community childcare agencies to 2024 based on the anticipated need to support system pressures. In addition to the deferral, given the flexibility within the 2023 program guidelines there was a one-time opportunity to reduce \$266 of the Region's levy contribution to childcare grants in the year while maximizing Ministry of Education funding.
- Homelessness: The favourable variance of \$996 is the result of budgeting for a third-party provider for the new full day, full year shelters. These shelters are currently being run as direct operations and therefore, the expenditures show in other areas, including labour related costs, operational and supply and occupancy and infrastructure.
- SAEO: The unfavourable variance of \$17,022 is due to a caseload increase that was 19% higher as of December 31, 2023 than the budgeted increase as per Ministry forecasts, resulting in increased benefits paid in the year, which is offset by the favourable variance in Federal and Provincial Grant revenues below.
- Housing Services: The favourable variance of \$6,495 is due to budget timing of spend for the payment of CMHC's Rapid Housing Initiative funding related to the Port Cares housing development project that is currently under construction (\$4,567) and expected to be completed and funded in 2024, as well as ministry-funded programs for the 2023-2024 fiscal year, K3D heat control system upgrades for providers, and capital grants issued to housing providers under the Capital Loan and Grant program. Surplus amounts associated with the K3D systems (\$103) and the Capital Loan and Grant program (\$221) that have been committed to housing providers are included in the 2023 encumbrances in the Transfers below. Also contributing to the surplus is a temporary decrease in the

## Community Services - Continued

operating subsidy payments to the housing providers as they come to the end of their mortgage term and are no longer incurring those mortgage costs. A review of future funding requirements to ensure that the operations of this community housing stock in Niagara remain viable and is maintained, including their capital requirements, is underway.

**Partnership, Rebate, Exemption** – The favourable variance of \$592 is due to the timing of community partnership grants for the Building Safer Communities Fund (BSCF) Federal Government initiative.

**Federal & Provincial Grants** – The favourable variance of \$3,836 is due to the following:

- Commissioner: The unfavourable variance of \$732 is primarily due to the timing of Safer Communities grant payments along with a projected repayable due to the delay in the Federal Government approving the BSCF funding agreement.
- Childrens: The unfavourable variance of \$2,718 is due to the permitted deferral of Ministry of Education funding to 2024 as outlined above under Community Assistance.
- Homelessness: The unfavourable variance of \$5,501 relates to funding received in the HPP investment plan that was allocated to NRH capital projects that will not be recognized until it is spent.
- Seniors: The favourable variance of \$318 is primarily related to LTC Prevention and Containment funding (\$1,552), High Intensity Needs funding (\$777) and Local Priorities Fund and Medication Safety Technology funding (\$647) issued by the MLTC. This is offset by lower than anticipated funding for MLTC's four-hours of care program (\$1,591) due to the timing of funding related to the program, as well as suspension of capital development funding for long-term care homes that reached 20 years of age (\$818).
- SAEO: The favourable variance of \$17,751 is a result of a 19% increase in caseload and benefits compared to the budget prepared based on the Ministry's forecasts, as noted above in Community Assistance.
- Housing Services: The unfavourable variance of \$5,282 is due to lower than budgeted payments to date for CMHC's Rapid Housing Initiative for the Port Cares development and ministry-funded programs for the 2023-2024 fiscal year, as noted above in Community Assistance, as revenue is recognized based on actual expenses incurred.

**By-Law Charges & Sales** - The net unfavourable variance of \$302 is due to the following:

- Childrens: The favourable variance of \$294 is due to higher than anticipated full fee revenue from the Region's five directly operated childcare centres.
- Seniors: The unfavorable variance of \$580 reflects the loss of fee revenue in Seniors Community Programs due to the lower than anticipated attendance rates.

**Other Revenue** - The favourable variance of \$901 is primarily due to reimbursement of staff time who were enrolled in the Preceptor Resource and Education Program for Long-Term Care, a staff incentive program offered by the MLTC.

**Transfers** – The net favourable variance of \$1,229 is primarily due to the timing of \$5,369 in HPP capital funding allocated to NRH capital projects that will be recognized once spent, offset by \$3,074 in reserve funds approved to fund incremental COVID-19 costs not required and returned to the Taxpayer Relief Reserve. Also offsetting the favourable variance are 2023 encumbrances within Housing Services for K3D heat control system upgrades (\$103), capital grants to a housing provider (\$221), building condition assessment work for housing providers (\$50), and the transfer back to the Housing Services Reserve of unused funds related to the capital loan and grant program (\$600) and the in-situ rent supplement program (\$17).

# Community Services - Continued

## Community Impacts & Achievements

### Children Services

- Children's Services has locally implemented the Canada-Wide Early Learning and Child Care (CWELCC) Strategy to reduce licensed child care fees for parents of children 0-6 years of age by 52.75 percent. Approximately 96% of eligible child care spaces 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 2024.
- Niagara Region has been allocated 4,067 new child care spaces to be realized by 2026 as part of the CWELCC Targeted Expansion Plan. In 2023, 591 net new CWELCC eligible spaces were added to the system and another 1,267 are expected in 2024.
- While affordability for families is increasing with CWELCC, the inflationary pressures and shortage of Registered Early Childhood Educators (RECE) continues to strain service providers' operations and ability to meet child care demand. Licensed child care centres across Niagara Region are operating at approximately 65% of their licensed capacity mostly due to staffing challenges. Inflationary costs related to food, utilities and rent are impacting the service providers' financial position as fees for 0 to 6 year-olds are frozen at the 2022 level with CWELCC.

### Senior Services

- Seniors partnered with the Brock University Masters of Applied Gerontology Program to complete the Person-Centered Mealtime Project at Rapelje Lodge. This project focused on raising awareness about the importance of the mealtime experience for residents in long-term care homes.
- In 2023, Seniors has recruited five additional nurse practitioners at Gilmore Lodge, Meadows of Dorchester, Rapelje Lodge, Woodlands of Sunset and Linhaven through the Ministry of Long-Term Care's 'Hiring More Nurse Practitioners for Long-Term Care Homes Program'. Nurse Practitioners play a crucial and multifaceted role in long-term care, contributing significantly to the overall well-being of residents and play a valuable role in supporting efforts to minimize unnecessary emergency department transfers.
- In Q4, Seniors Services completed the annual accreditation review with Accreditation Canada. Seniors Services met 100% of accreditation standards and maintained the highest standard of accreditation with exemplary standing. Accreditation Canada identified three areas of excellence including: employee empowerment and wellness practices, utilize a co-design approach in all efforts to advance a culture of resident safety and advance the long-term care sector, and utilize technologies in a way that enables person-centered care and improves outcomes.

### Homelessness and Community Engagement

- In 2023, the team, with support from an external consultant, completed a Shelter Capacity Review. The recommendations of this review continue to be acted upon with ongoing work to establish temporary shelter sites in St. Catharines and in Niagara Falls to support the operating of two new full day year-round shelters.
- Homelessness Services piloted a recuperative care program for homeless individuals leaving hospital in 2023, with positive results, and now this program is a permanent program in Niagara.
- The Homelessness System Requests for Proposal closed at the end of this quarter and negotiations are taking place for most homelessness services.

### Social Assistance and Employment Opportunities

- The influx of asylum seekers, placed by the Ministry of Immigration Refugees and Citizenship Canada in local hotels, put a significant strain on Niagara Region's ability to administer the Ontario Works (OW) program.
- The significant influx of asylum seekers in Niagara Falls has led to a 19% increase in all of Niagara Region's Ontario Works caseload, 49% increase in the Niagara Falls



## Community Services - Continued

caseload. The province has forecasted an increase of 10.7% in 2024 and an additional 8.9% in 2025.

- Over 1,200 Emergency Assistance applications were completed in 2023 representing a 59% increase over 2022 where 783 applications were completed.
- In 2023, over 2,800 social assistance clients and low-income individuals were issued Housing Stability Benefits (last month's rent, moving/storage costs and rental arrears) and intensive case management.
- Niagara Prosperity Initiative programs provided support to over 3,300 people living in poverty in six (6) areas of focus: Adverse Childhood Experience, Food Access, Housing, Domestic Violence, Indigenous Wellbeing, and Living Wage.

### Housing Services

- Funding from the Ontario Priorities Housing Initiative (OPHI) enabled Community Programs Coordinators to assist housing providers to initiate community engagement to address increasing social issues and promote community cohesion and well-being.
- The Niagara Renovates program funded a total of 31 households and 1-multi unit in 2023.
- The second annual 'Expression of Interest (EOI) for Non-Profit Affordable Housing Development Project Readiness Information and Support for Funding Program Submissions was issued to establish a short-list of affordable housing rental development projects being undertaken by non-profit housing providers that are shovel-ready and in need of project funding and/or financing in order to begin construction. The 2023 EOI resulted in the receipt of six submissions for approximately 245 affordable rental units at CHMC's average market rent (AMR) rates. The EOI significantly improved the Region's ability to rapidly respond to Federal and Provincial affordable housing funding opportunities and helped strengthen relationships with non-profit and cooperative housing providers across Niagara.
- Staff prepared and launched the inaugural application intake for the Residential Rental Grant Program to promote the creation of up to two secondary suites within or on a property of an existing primary residence. A key eligibility requirement for the program is that the new secondary suite(s), subject to the application, must remain at an affordable rental level for a minimum of 10 years. Niagara Region received four (4) application submissions and allocated a total of \$120,000 to support the creation of three (3) net new affordable rental secondary suites in Niagara.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$109,735              | \$105,966              | \$3,769   | 3.4%  |
| Administrative   | \$2,121                | \$1,927                | \$194   | 9.1%  |
| Operational & Supply   | \$9,606                | \$9,289                | \$317   | 3.3%  |
| Occupancy & Infrastructure   | \$1,202                | \$1,195                | \$8   | 0.6%  |
| Equipment, Vehicles, Technology  | \$2,666                | \$2,997                | -\$331  | -12.4%  |
| Community Assistance   | \$0                    | \$18                   | -\$18   | 0.0%  |
| Partnership, Rebate, Exemption   | \$0                    | \$0                    | \$0   | 0.0%  |
| Financial Expenditures   | \$0                    | \$1                    | -\$1  | 0.0%  |
| Total Expenses   | \$125,331              | \$121,394              | \$3,937   | 3.1%  |
| Federal & Provincial Grants  | -\$78,783              | -\$88,582              | \$9,799   | 12.4%   |
| By-Law Charges & Sales   | -\$141                 | -\$86                  | -\$55   | -38.8%  |
| Other Revenue  | -\$972                 | -\$1,174               | \$202   | 20.8%   |
| Total Revenues   | -\$79,896              | -\$89,842              | \$9,947   | 12.4%   |
| Intercompany Charges   | \$2,400                | \$2,424                | -\$25   | -1.0%   |
| Total Intercompany Charges   | \$2,400                | \$2,424                | -\$25   | -1.0%   |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$47,835</b>        | <b>\$33,976</b>        | <b>\$13,859</b>                                     | <b>29.0%</b>  |
| Transfers From Funds   | -\$14,475              | -\$906                 | -\$13,569   | -93.7%  |
| Transfers To Funds   | \$158                  | \$198                  | -\$40   | -25.5%  |
| Total Transfers  | -\$14,317              | -\$708                 | -\$13,609   | -95.1%  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$33,518</b>        | <b>\$33,268</b>        | <b>\$250</b>  | <b>0.7%</b>   |
| Indirect Allocations & Debt  | \$18,955               | \$19,199               | -\$245  | -1.3%   |
| Total Indirect Allocations & Debt  | \$18,955               | \$19,199               | -\$245  | -1.3%   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$52,473</b>        | <b>\$52,467</b>        | <b>\$5</b>  | <b>0.0%</b>   |

# Public Health & Emergency Services - Continued

## Variance Analysis (in thousands of dollars)

Public Health (PH) and Emergency Services (ES) is operating with an annual favourable variance of \$250 before indirect allocations due to the following factors:

**Labour Related Costs** – The favourable variance of \$3,769 is due to the following:

- PH: The favourable variance of \$3,967 is primarily due to underspending related to post-pandemic recovery and COVID work. As confirmation of Ministry of Health (MOH) Recovery funding was not received until August, full staffing complement was not in place to mitigate the possible draw on taxpayer relief funds. Medical compensation paid through the Ministry top-up program is under budget \$194 with the offsetting decrease in revenue.
- ES: The unfavourable variance of \$392 is mainly due to higher than budgeted overtime of \$775, WSIB of \$371, and pay in lieu of benefits costs of \$170 for part-time staff. This is partially offset by full-time salaries and benefits savings of \$924 as many shifts budgeted at regular time had to be filled by part-time staff or through working overtime.

**Administrative** – The favourable variance of \$194 is primarily due to lower spending on office supplies, promotional activities, mileage, and staff development.

**Operational & Supply** – The favourable variance of \$317 is due to the following:

- PH: The favourable variance of \$698 is primarily due to lower spending on medical and program activity supplies resulting from fewer vaccine clinics operating than budgeted. Costs for contraceptives supplies are down \$45 because OHIP+ now provides contraceptives free of charge to the under 25 age group, and this decrease is offset with a reduction in user fee revenue.
- ES: There was an unfavourable variance of \$408. This is made up of unfavourable variances due to unbudgeted Dedicated Offload Nurse (DONP) costs of \$613 (offset fully below in Ministry Revenue), and higher than budgeted medical oversight costs of \$80, and was offset partially by favourable variances in medical supplies and diagnostic services of \$254.

**Equipment, Vehicles, Technology** – The unfavourable variance of \$331 is driven by increased repair and maintenance costs in ES to equipment of \$280 and vehicles of \$142. This is due to the combination of price increases and aging equipment that requires more repair and maintenance.

**Federal & Provincial Grants** – The annual favourable variance of \$9,799 is due to the following:

- PH: The favourable variance of \$8,949 is driven by unbudgeted Ministry one-time COVID-19 and Pandemic Recovery grants covering eligible COVID-19 and pandemic recovery costs in the amounts of \$6,903 and \$1,828 respectively. These costs were initially budgeted to be covered by a transfer of funds from the Taxpayer Relief Reserve. PH also experienced \$53 higher HPV/MENC revenue, \$180 one-time IPAC Hub funding, and \$178 (1%) MOH base funding increase, offset with a reduction in medical top-up funding of \$194.
- Mental Health: The favourable variance of \$242 represents the pro-rated portion of the 5% fiscal year funding increase from Ontario Health West.
- ES: The favourable variance of \$609 is driven by one-time funding received for ES dispatch for WSIB and Emergency Communications Nurses of \$766, unbudgeted funding for the DONP of \$613, and unbudgeted COVID-19 funding from the Ministry of Health of \$326. This is partially offset by lower than budgeted Land Ambulance revenue of \$865 and a CPLTC returnable of \$238.

**Other Revenue** – The annual favourable variance of \$202 is due to the following:

- PH: The unfavourable variance of \$108 is primarily due to unbudgeted Q2-Q4 IPAC Hub revenue flowing directly from MOH (one-time funding reported under Provincial Grants) rather than from budgeted reimbursements from a community partner.
- ES has a favourable variance in Other Revenue of \$310, which is primarily comprised of; \$156 in higher than budgeted union billings, \$44 in donations and

# Public Health & Emergency Services - Continued

grant revenue for the Emergency Management program, and \$41 in proceeds from sales of Ambulances (offset fully below in transfers to reserves).

**Transfers** – The unfavourable variance of \$13,609 is primarily due to budgeted Taxpayer Relief Reserve revenue being replaced with unbudgeted one-time COVID-19 and Pandemic Recovery funding from the Ministry of Health, as well as a transfer back to reserve in ES for the proceeds due to sale of vehicles.

## Community Impacts & Achievements

### Mandatory and Related Programs

#### Public Health

- Scaling up of PH operations in base program areas that have immense recovery and catch-up efforts, including School Health, Dental Health, Vaccinations, Sexual Health, parenting, child health, and family home visiting. Catch-up vaccinations for school children and sexually transmitted infection treatment and prevention have been particular priorities.
- Continuation of PH management of the COVID-19 pandemic response. Core activities include outbreak management, case follow-up and contact tracing for higher risk populations and settings, 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, as well as fall 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, and consolidating resources to have a critical mass of effort on these.
- PH scaled-up case follow-up, contact tracing, and vaccination for MPox (previously called Monkeypox) in Q3 due to the emergency of the global outbreak, particularly elsewhere in the GTA. Q4 saw a reduction in efforts as the outbreak came under control in Canada, though efforts in Q4 they remained above baseline.

#### Mental Health

- Recruitment is underway for a Consulting Psychiatrist to support our Flexible Assertive Community Treatment Team (FACTT)
- Implementing an upgraded client information system and new provincial dataset for client information
- Quality improvement efforts centered around:
  - Implementing the Health Quality Ontario standard for Schizophrenia Care in the Community specifically supporting the use of long-acting injectable medication by community physicians
  - Improving fidelity to the standards of care for Assertive Community Treatment, Flexible Assertive Community Treatment, and Early Psychosis Intervention

### Emergency Services

#### Emergency Medical Services

- Niagara Emergency Medical Services (NEMS) call volume has levelled off somewhat, but is currently up 3% over 2022 YTD, and 2022 was a record year. Numerous EMS agencies in Southern Ontario have reported call declines for 2023 YTD, with a few posting increases. While numerous EMS agencies in Southern Ontario reported call decline or stability for 2023, EMS call volume for the year ended just below 3% over 2022, the previous call volume high mark.
- The time spent by paramedics waiting in hospitals to transfer care of patients continues to track just below 2022 totals, 2022 being a significant record high.

# Public Health & Emergency Services - Continued

While rates have improved, they continue to sit just between 2021 and 2022 levels. UCC closures and changes to NH programs (discontinuation of unscheduled OR at Welland Site) have contributed to offload delay as well as time on task. This continues to place stress on the EMS system to ensure community safety and response time reliability for critically ill people. Approval for temporarily adding 2.5 additional ambulances staffed in May 2022 did mitigate the potential for significantly deteriorating ES response times. For 2023, offload delay totalled almost 29000 hours. While still much higher than 2021 levels, by year end the total was X% lower than the previous 2022 high mark of 35,000 hours, reflecting a 17% improvement for the year. This, combined with the permanent addition of 2.5 additional ambulances in 2023, positively impacted response time performance despite changes to Niagara Health programs that added to EMS pressures (discontinuation of UCC transports, discontinuation of unscheduled OR at Welland Site).

- The call volume and offloads continue to place considerable stress on the first responders, specifically paramedics and emergency medical dispatchers. This has resulted in significant increases in sick time and WSIB. Staffing challenges for dispatch and land ambulance are increasing, and recruiting efforts are being ramped up. Investment in recruiting efforts contributed to ample hiring opportunities for Paramedics and SSCs.

## Emergency Management

- Responses to incidents in the past year included significant storm at the end of December 2022, numerous emergency citizen relocations on the part of the Provincial EOC, and numerous other weather hazards. 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. The Community Emergency Response Team (CERT), which has demonstrated utility for supporting community preparedness and emergency response support, was successfully increased to 150 members in 2023.
- EM completed a debriefing on the 2022 blizzard with key partners including the province in 2023. Outcomes of the debrief have led to improvements in the provincial procedures for issuing Alert Ready. In addition, following the debrief, EM was asked to provide input to Environment and Climate Change Canada regarding opportunities to improve collaboration between meteorologists and emergency managers in Canada.
- EM has provided a high level of program and emergency response support to the local area municipalities and key emergency management partners. This has included working groups, developing and distributing documents, providing training, and supporting public education as requested.
- Planning and preparedness activities for the 2024 total solar eclipse continue. This 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. A major full scale exercise was successfully conducted in 2023, which contributes to eclipse planning.

## Fire Coordinator

- The Fire Coordinator program will be focusing on improved integration with Chemical, Biological, Radioactive, Nuclear, Explosive (CBRNE) teams. Significant improvements to process are planned for 2024.

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

- Work on updating standardized operating procedures ongoing.
- 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 ongoing.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$18,005               | \$16,752               | \$1,253   | 7.0%  |
| Administrative   | \$3,068                | \$1,475                | \$1,593   | 51.9%   |
| Operational & Supply   | \$10,495               | \$9,391                | \$1,103   | 10.5%   |
| Occupancy & Infrastructure   | \$754                  | \$765                  | -\$11   | -1.5%   |
| Equipment, Vehicles, Technology  | \$3,938                | \$3,521                | \$416   | 10.6%   |
| Partnership, Rebate, Exemption   | \$527                  | \$197                  | \$330   | 62.7%   |
| Financial Expenditures   | \$0                    | \$3                    | -\$3  | 0.0%  |
| Total Expenses   | \$36,786               | \$32,104               | \$4,682   | 12.7%   |
| Federal & Provincial Grants  | \$0                    | -\$1                   | \$1   | 0.0%  |
| By-Law Charges & Sales   | -\$2,514               | -\$2,208               | -\$306  | -12.2%  |
| Other Revenue  | -\$723                 | -\$1,061               | \$338   | 46.8%   |
| Total Revenues   | -\$3,237               | -\$3,270               | \$33  | 1.0%  |
| Intercompany Charges   | -\$5,001               | -\$2,889               | -\$2,112  | 42.2%   |
| Total Intercompany Charges   | -\$5,001               | -\$2,889               | -\$2,112  | 42.2%   |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | \$28,548               | \$25,945               | \$2,602   | 9.1%  |
| Transfers From Funds   | -\$1,733               | -\$1,733               | \$0   | 0.0%  |
| Transfers To Funds   | \$519                  | \$1,549                | -\$1,030  | -198.7%   |
| Expense Allocations To Capital   | -\$140                 | -\$76                  | -\$64   | -45.9%  |
| Total Transfers  | -\$1,355               | -\$260                 | -\$1,095  | -80.8%  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | \$27,193               | \$25,685               | \$1,508   | 5.5%  |
| Indirect Allocations & Debt  | \$47,515               | \$48,280               | -\$766  | -1.6%   |
| Total Indirect Allocations & Debt  | \$47,515               | \$48,280               | -\$766  | -1.6%   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | \$74,708               | \$73,966               | \$742   | 1.0%  |

# Public Works Transportation - Continued

## Variance Analysis (in thousands of dollars)

Public Works Levy operated at a surplus before indirect allocations of \$1,508, with the factors noted below contributing to this surplus.

The 2023 budget includes expenditures and revenues related to the implementation of Automated Enforcement (Automated Speed Enforcement and Red Light Cameras) as a component of the Region's Vision Zero Road Safety Program in 2023 in conjunction with the Courts Services division. The Automated Speed Enforcement program launched across Niagara Region in early September 2023. The Red Light Camera program will launch in Q1 2024. The 2023 budget was prepared on a cost-recovery basis over the course of a full budget year, assuming that the Automated Enforcement programs would initialize in Q1 2023. As a result, there are favourable variances in both expenditures and revenues resulting in a breakeven of \$0 in 2023 after indirect allocations were realized.

**Labour Related Costs** – The favourable variance of \$1,253 is primarily due to delays in filling vacant positions. Savings related to Automated Enforcement are \$232.

**Administration** – The favourable variance of \$1,593 is primarily due to Automated Enforcement savings of \$1,078 with remainder of \$515 due primarily to timing differences in anticipated consulting fees of \$290, lower research and data fees of \$112 and \$113 in reduced staff travel and other administrative costs from vacant positions. Of this unspent budget, \$350 has been committed to future consulting engagements and research and data fees, and is included in the 2023 encumbrances reported in Transfers to Funds.

**Operational & Supply** – The favourable variance of \$1,103 is due to: lower than anticipated usage of winter sand, winter salt, snow fence and organic de-icing material of \$452 and other program specific services of \$191 due to mild winter conditions; reduced usage of \$132 of pavement marking materials and other program specific supplies and materials of \$257; and savings related to Automated Enforcement of \$71. Of this unspent budget, \$317 has been committed to future public works hired equipment services and protective clothing costs, and is included in the 2023 encumbrances reported in Transfers to Funds.

**Equipment, Vehicles, Technology** – The favourable variance of \$416 is due to savings related to Automated Enforcement of \$547, lower fuel costs of \$374 on both lower fuel prices and usage due to mild winter conditions and lower transition repair costs for Transit of \$173 offset by higher vehicle parts costs of \$358 and higher repairs and maintenance costs of \$308 on an aging fleet, and higher minor equipment and technology costs of \$12.

**Partnership, Rebate, Exemption** – The favourable variance of \$330 is due to lower than anticipated Local Area Municipality (LAM) grants associated with bicycle network facilities funding for LAMs. Of this unspent budget, \$250 has been committed to Greater Niagara Circle Route initiatives and \$113 to future LAM grants for bicycle network facilities, and are included in the 2023 encumbrances reported in Transfers to Funds.

**By-Law Charges & Sales Costs** – The unfavourable variance of \$306 is primarily due to lower than anticipated signal maintenance revenue of \$239 from deferred new LAM signal builds, lane marking revenue of \$136 and signs revenue of \$32 offset by higher than expected vehicle accident damage other fee revenue of \$101.

**Other Revenue** – The favourable variance of \$338 is primarily due to other transitional revenue from Transit of \$198 and higher proceeds from sale of equipment of \$86 and other revenue increases of \$54.

**Intercompany Charges** – The unfavourable variance of \$2,112 is primarily due to lower allocations from Courts Services related to Automated Enforcement of \$1,918 and lower Fleet and other allocations of \$194.

**Transfers to Funds** – The unfavourable variance of \$1,095 relates primarily to 2023 encumbrances of \$1,030 and reduced expense allocations to capital of \$65.

# Public Works Transportation - Continued

## Community Impacts & Achievements

- Construction has progressed well with two phases successfully tendered and awarded for the 2023 Hot Mix program, and a third tender being issued in Q1 2024. Through the remainder of the year, improvements will be made to the ride quality of approximately 23.5 lane kilometers of Regional Roads across a number of municipalities. Several construction projects are also underway: the first phase of the reconstruction of Montrose Road in Niagara Falls, supporting the new South Niagara Hospital, has been ongoing; Niagara Stone Road reconstruction in Niagara-on-the-Lake; reconstruction of Pelham Road Phase 3 in Lincoln; the rehabilitation of East Main Street Bridge in Welland. The replacement of Hwy 20 Bridge in Thorold was completed by the end of 2023.
- The Region has taken important steps in the development of its Automated Enforcement initiative, with the aim of reducing and ultimately eliminating traffic fatalities and injuries on the Regional road network. Ongoing areas of focus include the implementation of the Automated Speed Enforcement and Red Light Camera programs (launched in Q3 2023 and anticipated for launch in Q1 2024, respectively) and ongoing development of the 5 Year Road Safety Strategic Plan which will be returned to Council in Spring 2024.
- Ongoing development of the Terms of Reference for the Individual Environmental Assessment that will consider a north-south transportation crossing of the Niagara Escarpment. Ongoing work on several other environmental assessments, including: Merritt Road/Rice Road; King Street from Brookside Drive to Twenty Mile Road; Louth Street & West St. Catharines Grade Separation; Young Street and Thirty Road; and Burleigh Hill.
- Transportation Master Plan (TMP) strategic projects such as: the St. Paul Street West CNR Bridge; York Road & Four Mile Creek Road intersection improvements; Bridge Street Reconstruction; Casablanca Boulevard Reconstruction; Thorold Stone Road Extension; Merritt Road & Rice Road Expansion; and West St. Catharines Grade Separation Study are all underway in varying stages of project life cycle. All of these initiatives serve to support multi-modal travel demands and capacity improvements, active transportation and GO Initiatives.
- Operations continued Summer maintenance activities during Q3, including: debris and litter pickup; street sweeping; catch basin cleaning; urban and rural grass cutting; and roadside ditching and culvert replacement. Additionally, Operations' annual capital and operating projects, such as the Selecting Patching and Guiderail Improvement projects, have been in progress. During Q3, Operations began to prepare for the upcoming winter maintenance season, including the review of snowplow readiness, installation of snow fence region-wide and a focus on de-icing materials preparation. In 2023, Operations explored an alternative magnesium-based brine solution that has the potential to be less corrosive to regional infrastructure and environmentally friendly by reducing salt impact on the natural environment. The assessment of this product will continue in 2024.
- As an illustration to Transportation Services' commitment to increased community engagement, the first annual Paint-a-Plow campaign was successfully administered and included four schools within the town of Niagara-on-Lake and Port Colborne. Operations staff provided materials, staff resources and snowplows for school children to express their creativity in illustrating school and community spirit. Additionally, Transportation Services staff members proactively participated in three Santa Claus parades, including Thorold, Port Colborne and Niagara-on-the-Lake.



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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$8,503                | \$7,764                | \$739   | 8.7%  |
| Administrative   | \$3,006                | \$2,318                | \$688   | 22.9%   |
| Operational & Supply   | \$68                   | \$28                   | \$40  | 58.7%   |
| Occupancy & Infrastructure   | \$0                    | \$0                    | \$0   | 0.0%  |
| Equipment, Vehicles, Technology  | \$84                   | \$85                   | -\$1  | -1.0%   |
| Partnership, Rebate, Exemption   | \$383                  | \$194                  | \$190   | 49.5%   |
| Financial Expenditures   | \$0                    | \$0                    | \$0   | 0.0%  |
| <b>Total Expenses</b>  | <b>\$12,045</b>        | <b>\$10,390</b>        | <b>\$1,656</b>                                      | <b>13.7%</b>  |
| Federal & Provincial Grants  | -\$80                  | \$37                   | -\$117  | -146.5%   |
| By-Law Charges & Sales   | -\$1,869               | -\$2,127               | \$259   | 13.9%   |
| Other Revenue  | -\$191                 | -\$526                 | \$335   | 175.2%  |
| <b>Total Revenues</b>  | <b>-\$2,140</b>        | <b>-\$2,616</b>        | <b>\$476</b>  | <b>22.3%</b>  |
| Intercompany Charges   | -\$446                 | -\$452                 | \$6   | -1.4%   |
| <b>Total Intercompany Charges</b>  | <b>-\$446</b>          | <b>-\$452</b>          | <b>\$6</b>  | <b>-1.4%</b>  |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$9,460</b>         | <b>\$7,322</b>         | <b>\$2,138</b>                                      | <b>22.6%</b>  |
| Transfers From Funds   | -\$1,050               | -\$498                 | -\$552  | -52.6%  |
| Transfers To Funds   | \$0                    | \$478                  | -\$478  | 0.0%  |
| <b>Total Transfers</b>   | <b>-\$1,050</b>        | <b>-\$19</b>           | <b>-\$1,031</b>                                     | <b>-98.2%</b>   |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$8,410</b>         | <b>\$7,303</b>         | <b>\$1,108</b>                                      | <b>13.2%</b>  |
| Indirect Allocations & Debt  | \$1,515                | \$1,449                | \$66  | 4.4%  |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>\$1,515</b>         | <b>\$1,449</b>         | <b>\$66</b>   | <b>4.4%</b>   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$9,925</b>         | <b>\$8,751</b>         | <b>\$1,174</b>                                      | <b>11.8%</b>  |

# Growth Strategy & Economic Development - Continued

## Variance Analysis (in thousands of dollars)

Growth Strategy and Economic Development operated a surplus before indirect allocations of \$1,108. The following factors have contributed to this surplus.

**Labour Related Costs** - The favourable variances of \$739 are due to staff vacancies resulting from staff movement, timing of staff transition due to the reorg and difficulty recruiting.

**Administration** – The favourable variance of \$688 is due to the timing of consulting expenditures. Of the favourable variance, \$417 has been encumbered into 2024 and is included in transfers below.

**Partnership, Rebate, Exemption** – The favourable variance of \$190 is due to the timing of grant program awards within Economic Development and Community and Long Range Planning. Of the favourable variance \$60 has been encumbered into 2024 and \$55 is the unspent balance remaining of the Tourism Adaptation Recovery Fund (COVID).

**Federal & Provincial Grants** - The unfavourable variance of \$117 is due to less funding received for the Can Export grant program within Economic Development.

**By-Law Charges & Sales** - The favourable variance of \$259 is primarily due to a submission of a large subdivision draft plan.

**Other Revenue** - The favourable variance of \$335 is driven by Full cost recovery associated with Quarry Peer Review work \$145, Regional Planning Council of Ontario \$59, Supply Chain, Onshoring, Resilience and Expansion (SCORE) \$47. The corresponding costs are within Administration expenses as this work is net neutral to the Region. The remaining favourable variance of \$83 is related to development charge (DC) revenue funding for the Glendale Secondary Plan and Niagara Official Plan

**Transfers** – The unfavourable variance of \$1,031 relates to \$552 levy budget encumbered from 2022 where DC revenue has been identified as a funding source and therefore the encumbrance funding is no longer required. The remaining unfavorable variance of \$478 is due to the 2023 encumbrances. The encumbered funds will be used in future years to complete the projects and are related to the following: Niagara Official Plan (NOP), Regional Property Redevelopment, Niagara Region Irrigation Engineering Study, Strategic Focus for Shared Services, Corporate Climate Change Action Plan and Accessibility Plan.

## Community Impacts & Achievements

In March of 2023, the Growth Strategy and Economic Development Department was created through a recent corporate restructuring to better align resources with Council's Strategic Priorities. The department is comprised of growth-related services including infrastructure planning, development planning, community and long range planning, economic development and corporate strategic initiatives including Indigenous relations, diversity equity and inclusion, accessibility, corporate performance, corporate policy and climate action. The department also includes the new Strategic Transformation Office with an initial mandate to focus on three corporate and Council priorities: attainable housing, shared services, and delivering the GO Station Development Strategy.

## Project Updates/Accomplishments

### Corporate Strategy Initiatives

#### Corporate Performance

- Coordinated the development of Council's Strategic Priorities for the current Council term.
- Participated in the 2022 Municipal Benchmarking Network of Canada program data call with staff submitting data across 25 services areas.
- Continued training and input of strategic plans into our Performance Management software, Envisio
- Planned for the operational implementation of the Council Strategic Priorities

# Growth Strategy & Economic Development - Continued

- Maintained and updated Niagara Region's Community Dashboard
- Corporate Policy
- Worked with a number of corporate divisions including Transportation, Real Estate, Accessibility and Information Technology to develop, revise and renew their corporate policies and procedures. Engagement with policy owners and people leaders resulted further laying the foundation for the refresh of the existing corporate policy framework.

## Climate Change Program

- Completed the Corporate Emission Inventory and a Net Zero corporate emission target was approved in principle by Council.
- Initiated development and implementation of a Corporate Climate Change Action Plan (CCAP).
- Hosted the 2023 Niagara Climate Change Summit with our partners Brock University, NPCA, and Niagara College.
- Collaborated with CE&FM to submit a Feasibility Study application to the Federation of Canadian Municipalities' (FCM) Green Municipal Fund (GMF).
- Launched the new Climate Connect Newsletter.
- Facilitated and held multiple meetings with the Niagara Climate Change Municipal Community of Practice (NCCMCP).
- Initiated planning for the Niagara Climate Change Action Network's (NCCAN) bi-annual meeting as well as, updated and maintained the NCCAN website.
- Supported the City of Niagara Falls Adaptation Plan by joining the Action Plan Taskforce (workshops and planning meetings were attended etc.).

## Diversity, Equity and Inclusion (DEI) Program

- Supported Human Resources with the development of the new People Plan, the development of a DEI related interview questions document and an Employee Equity Statement.
- Facilitated first Niagara DEI Community of Practice meeting with 62 community members participating and 96 indicating interest in the group.
- First year of new DEI-related category of Corporate Employee Recognition Program and Team that recognized 20 employees who demonstrated contributions to advancing diversity, equity and inclusion of all people.
- Pilot of the DEI Fundamentals e-modules with 1,272 non-People Leaders and 61 People Leaders, 46 new leaders completed Inclusive Leadership Develop course through the Leader's Edge program.
- Promoted awareness of significant dates through the development of monthly summaries; posts for 49 spotlight dates that highlight important cultural, religious, and diverse events; and organizing flag raising ceremonies.
- Completed the Niagara Seat at the Table project which worked with women and gender diverse potential municipal candidates and elected officials to address systemic barriers to running for and holding office.

## Indigenous Relations Program

- Supported engagement with Indigenous community members regarding the Draft Indigenous Action Plan, Indigenous Housing Policy, and the Poverty Reduction Strategy and infrastructure initiatives.
- Facilitated Indigenous Cultural Safety Training for Joint Library Board of Directors orientation, including board members from all the Library Boards in Niagara
- Facilitated educational training for staff and presented to Regional Council in recognition of Orange Shirt Day/National Day for Truth and Reconciliation

# Growth Strategy & Economic Development - Continued

- Worked with members from the Indigenous community acknowledged key calendar dates through corporate communications, flag ceremonies and guest speakers, including Missing and Murdered Indigenous Women, Girls, and Two Spirit; Pride/Two Spirit; Orange Shirt Day/National Day for Truth and Reconciliation; Indigenous Veterans Day; Louis Riel Day; and, 16 Days of Activism Against Gender-Based Violence
- Held Joint Roundtable meeting with Niagara Region Corporate Leadership Team and Executive Directors from local Indigenous organizations reviewing current Indigenous Engagement in Niagara and the Draft Indigenous Action Plan

## Accessibility

- Supported the implementation and orientation of Council's Accessibility Advisory Committee
- Coordinated the development of new staff working group on accessibility.
- Completed and submitted to the Province the Region's 2023 Accessibility for Ontarians with Disabilities Act (AODA) Compliance Report.
- Engaged with internal and external partners to inform accessibility planning, compliance reporting, and development of accessibility data collection tools and processes.

## Infrastructure Planning and Development

- Finalized the 2021 Water and Wastewater (W&WW) Master Servicing Plan Update (MSPU) – Council adopted the MSPU on May 9, 2023, with public review period ending on August 9, 2023. The final report is available on the Region's website.
- Ongoing review of development applications and growth areas including servicing reviews.
- Coordination of corporate projects to accommodate growth out to 2051, and continued support for development initiatives and alignment with growth infrastructure including the review of development application and secondary plans.
- Continued review of CSO Funding Projects with local municipalities to process invoices and close out older projects. Development and implementation of wet weather management programs and education in partnership with the Local Area Municipalities and the Combined Sewer Overflow Program.
- Actively working on an updated Memorandum of Understanding for Development Engineering with the Area Municipalities on transition related to Bill 23 to help streamline development approval process and provide clarity on roles and responsibilities related to Regional Development Engineering.

## Community Planning

- Collaborating with the Area Municipalities on the implementation of the Niagara Official Plan (NOP), as modified and approved by the Province through update work to their Official Plans including the review and approval for West Lincoln OPA 62 and 63: Smithville Secondary Plan and Niagara Falls OPA 47, Employment Strategy.
- Working closely with Legal on the three Ontario Land Tribunal appeals to Regional decisions.
- Supported the development of procedures to assist with the implementation of the new and revised incentives programs while continuing to deliver existing programs.
- Completed the Tree and Forest Canopy Inventory. Final Report proceeding to PEDC in Q1 2024 as projected.
- Collaborating with the agricultural community, Town of Lincoln, City of St. Catharines and Town of Niagara on the Lake on the advancement of the Niagara Irrigation project

# Growth Strategy & Economic Development - Continued

- Initiation of a Signature Employment Site Strategy in association with Economic Development.
- Coordinated and supported the first Agricultural Policy and Action Committee of the new Council.
- Advancement of redevelopment plans for Region owned properties including lands located in St. Catharines and Fort Erie.
- Completion of the 2023 the Niagara Employment Survey.
- Provide legislative review and comments to several provincial requests for comments to the Environmental Registry Office.
- Supported Area Municipalities and Council on understanding of provincial legislative changes related to Bill 150.

## Development Approvals

- Development of a new customer focused development tracking system that will be used to intake development applications, track DC payments, and monitor growth and capacity.
- Continued support for development initiatives through the ongoing review of development application and secondary plans including ongoing work to advance the Glendale Secondary Plan program in association with the Town of Niagara-on-the-Lake.
- Update of the Environmental Impact Study Guidelines for the consistent application during the development review process which will contribute to a consistent and streamlined approach to development.
- Update of the Model Urban Design Guidelines to reflect current development trends, sustainability and climate change and assist area municipalities with the creation of planning policy, are specific guidelines and development review.
- Actively working with the Area Municipalities and the NPCA on transition related to Bill 23, exploring opportunities for Service Level Agreements and continued work to help streamline development approval process to address Bill 109 changes.
- Continued work with are Process Improvement Team subcommittee on the development of unified terms of reference for Wind, Noise, Sun Shadow, Urban Design Brief, and Planning Justification Report.
- Administration of Regional Incentives and starting the Incentive Review.

## Economic Development

- Completed profiles for Niagara's six emerging sectors as identified in Niagara's 10 Year Economic Development Strategy.
- Successfully secured funding (\$300K) from FedDev Ontario for Electric Vehicle Sector Specialist to support EV sector development in Niagara.
- Foreign Direct Investment (FDI) activities continue with teams from Invest in Canada/MEDJCT/Invest Ontario.
- Hosted 14 Consul Generals on May 9 in Niagara region to celebrate EU Day
- On June 26 Hamilton Niagara Partnership was awarded the LatAM Startups Visionary Award.
- Launched "Your Niagara", a digital campaign in collaboration with the GNCC, local Chambers and the LAMs, highlighting over 75+ key businesses within each municipality.
- Website performance for NiagaraCanada.com is at an all-time high with 33,654 (+3,871 YOY) site visits, 51,466 page views (+5,359 YOY), and a noticeable update in unique visitors with 29,134 (+3,373 YOY) with visitors from over 100 counties.

## Growth Strategy & Economic Development - Continued

- Completed Niagara Economic Update and presented results to PEDC and multiple community partners.
- Provided detailed follow up to 82 research inquiries involving education, business/investors, LAMs, and other community partners requiring business and economic information and analysis.
- Approved 11 Industrial DC Grant applications resulting in 559 new jobs, retaining 85 jobs, and supporting over \$142 million in new construction investment, and processed and approved one new Gateway CIP application supporting the creation of 200 new jobs and over \$60 million in new investment.
- The creation of an investment sites database identifying over 90 properties compiled from across all Niagara municipalities that will be promoted as investment opportunities.
- Completed and closed Tourism Adaptation and Recovery Fund (TARF) program from FedDev Ontario, which supported 160+ businesses and provided \$2 million in funds.
- Finalized the Niagara Agriculture Action Plan and Marketing Strategy.

### Strategic Transformation Office

- GO Implementation:
  - Q2 achievements related to the GO Station Development Strategy include completion of design for improvements at both St. Catharines and Niagara Falls train stations, expansion of daily GO Train service to 21 round trips weekly,.
- Attainable Housing:
  - Regional Council endorsed the attainable housing workplan and the first phase of activities.
  - Endorsement of a Housing-as-a-Priority lens to corporate practices, decisions, and implementation tools to enact solutions that align with Regional Council's Strategic Priorities on affordable and attainable housing matters.
  - Regional Council support of Consolidated Housing Master Plan and affordable housing incentives.
- Shared Services:
  - Regional Council endorsed the initial key areas of focus for shared service opportunities determined by the Area CAOs.
  - Initiated the first shared service initiative, a Building Services Review, that was identified as a top priority by the Area CAO Working Group.

### Other Initiatives

- Maintaining growth forecasts to support Regional Transportation, EMS, Area Municipalities and other corporate initiatives.
- Providing staff support to Advisory Committees of Council, including the Agricultural Policy and Action Committee, Women's Advisory Committee, Diversity Equity and Inclusion Advisory Committee and the Accessibility Advisory Committee

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$2,768                | \$2,137                | \$631   | 22.8%   |
| Administrative   | \$2,667                | \$1,927                | \$739   | 27.7%   |
| Operational & Supply   | \$420                  | \$859                  | -\$439  | -104.6%   |
| Occupancy & Infrastructure   | \$0                    | \$0                    | \$0   | 0.0%  |
| Equipment, Vehicles, Technology  | \$14                   | \$24                   | -\$10   | -68.8%  |
| Financial Expenditures   | \$179                  | \$176                  | \$3   | 1.5%  |
| Total Expenses   | \$6,048                | \$5,124                | \$924   | 15.3%   |
| Other Revenue  | -\$10,340              | -\$8,103               | -\$2,237  | -21.6%  |
| Total Revenues   | -\$10,340              | -\$8,103               | -\$2,237  | -21.6%  |
| Intercompany Charges   | \$2,688                | \$770                  | \$1,918   | 71.4%   |
| Total Intercompany Charges   | \$2,688                | \$770                  | \$1,918   | 71.4%   |
| <b>Net Expenditure (Revenue) Before<br/>Transfers &amp; Indirect Allocations</b> | <b>-\$1,603</b>        | <b>-\$2,208</b>        | <b>\$605</b>  | <b>37.8%</b>  |
| Transfers From Funds   | \$0                    | \$0                    | \$0   | 0.0%  |
| Transfers To Funds   | \$200                  | \$200                  | \$0   | 0.0%  |
| Total Transfers  | \$200                  | \$200                  | \$0   | 0.0%  |
| <b>Net Expenditure (Revenue) Before Indirect<br/>Allocations</b>                 | <b>-\$1,403</b>        | <b>-\$2,008</b>        | <b>\$605</b>  | <b>43.1%</b>  |
| Indirect Allocations & Debt  | \$1,316                | \$1,345                | -\$29   | -2.2%   |
| Total Indirect Allocations & Debt  | \$1,316                | \$1,345                | -\$29   | -2.2%   |
| <b>Net Expenditure (Revenue) After Transfers<br/>&amp; Indirect Allocations</b>  | <b>-\$87</b>           | <b>-\$663</b>          | <b>\$576</b>  | <b>-659.5%</b>  |

# Court Services - Continued

## Variance Analysis (in thousands of dollars)

Court Services operated at a surplus after indirect allocations of \$576 due to the factors described below.

The 2023 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2023 in conjunction with the Transportation Services division. The Vision Zero Road Safety program launched Automated Speed Enforcement (ASE) across the Niagara Region in September 2023 and the Red Light Cameras (RLC) program is expected to launch in Q1 2024. The Court Services 2023 budget was prepared assuming that the VZ program would initialize in Q1 2023, therefore there are substantial savings in expenditures and deficits in revenues related to the program which are explained below.

**Distribution to Local Area Municipalities** - The total distribution to the local area municipalities and the Region for the year is \$663, an increase from the budgeted \$87 distribution. The increase in the distribution is tied to higher than budgeted infraction revenues received throughout the year as noted below in Other Revenue. The impact of the infraction revenues on the overall distribution have been partially offset by higher than anticipated Victim Fine Surcharges and ICON processing charges. The distribution to the local area municipalities has not been impacted by expenditures incurred year-to-date relating to the Vision Zero Road Safety Program as these costs have been excluded in determining the distribution amount.

**Labour Related Costs** – The favourable variance is \$631. Savings related to Vision Zero are \$657 with an unfavourable variance of \$26 relating to non-Vision Zero operations (base operations) position management as a result of operational impacts such as increased revenue, increased charging volumes, unanticipated labour shortages and job evaluations associated with recent restructuring.

**Administrative** – The favourable variance is \$739. Savings related to Vision Zero are \$1,238 with an unfavourable variance of \$499 relating to base operations largely due to increased Victim Fine Surcharges and ICON processing charges as a result of increased ticket volumes and fine payments. The unfavourable variance in base operations has been partially offset by lower than budgeted court costs in interpreter expenses, adjudication costs, and external legal expenses. While some of these cost savings are due to efficiencies created by Court Services in 2023 such as blitz courts and enhancements to the Early Resolution program, the reduction in costs is largely driven by limited courtroom scheduling due to judicial resourcing challenges and is beyond the scope of control of Court Services.

**Operational & Supply** - The unfavourable variance is \$439. Savings related to Vision Zero are \$195. The unfavourable variance in base operations is largely driven by higher than budgeted distribution to local area municipalities as noted above.

**Other Revenue** - The unfavourable variance is \$2,237 of which \$3,990 is the Vision Zero revenue deficit resulting from the delayed launch of the program. Partially offsetting this is a favourable variance of \$1,753 from base operations. The favourable base operations variance is due to higher than anticipated infraction revenues received during the year as well as anomalous large fine payments. In an effort to have better oversight of infraction and delinquent revenues, and in order to assist with better budgeting and financial reporting, Court Services staff have started to track significant fine payments which may not reflect revenues received in the normal course of business operations. Included in the 2023 actual operating results are \$1,115 of revenues which are deemed to be outside of the normal course of business operations. Since these significant ticket payments are outside of the normal course of business operations, they are not included when setting budgets or forecasting operating results.

**Intercompany Charges** – The favourable variance is \$1,918 and is solely related to the transfer of the net Vision Zero operating surplus to the Region's Transportation division in order to offset their operating expenditures. Overall, there is a nil surplus in the Vision Road Safety Program for 2023.



# Court Services - Continued

## 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 (LAMs) in the areas of Administration, Collections and Prosecutions.

- 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.
- To address reduced Judicial resources and scheduling backlogs, Niagara Court Services launched an enhanced Early Resolution scheduling model in February 2023 whereby the scheduling of meetings with the Prosecutor are streamlined to optimize courtroom time where the Justice of the Peace is present. This has allowed for a significant maximization of courtroom time and judicial resources. Since introducing this new approach in February and up to the end of December 2023, Niagara gained 15 additional Part 1 Trial Court days; maximizing court time and allowing a higher volume of Early Resolutions to be completed within the allotted court schedule, while also increasing the number of Trial days and substantially reducing trial scheduling backlogs.
- Court Services is presently scheduling June 2023 matters for trial dates in March 2024; a 9-month time to trial.
- Court Services continues to support the Vision Zero Road Safety Initiative, which saw Automated Speed Enforcement (ASE) charges introduced as of September 8, 2023. Red Light Camera (RLC) charges are anticipated to commence in Q1 2024. Onboarding, training and technology preparations have been ongoing to manage the ASE program and to ensure preparedness for RLC.
- As part of the modernization of Court Services, a significant update to Niagara's local case management solution, the Court Administration Management System (CAMS), was completed to ensure that changing business needs are accommodated through technology updates. This update also supports the administration of new ASE and pending RLC charges.
- In ongoing efforts to share information and collaborate with interested parties, Court Services hosted an information session with the LAMs and enforcement agencies in November 2023 regarding the prosecution of POA charges; promoting mutual understanding of the POA court processes. This information session was met with positive feedback. Additional sessions will be hosted in 2024 on the topics of Collections and processes for POA charges.
- Court Services team has focused their efforts on ongoing transparent communication with interested parties 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.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$365                  | \$374                  | -\$8  | -2.3%   |
| Administrative   | \$836                  | \$471                  | \$365   | 43.7%   |
| Operational & Supply   | \$60                   | \$63                   | -\$3  | -4.2%   |
| Occupancy & Infrastructure   | \$18,289               | \$19,612               | -\$1,323  | -7.2%   |
| Equipment, Vehicles, Technology  | \$174                  | \$164                  | \$10  | 5.7%  |
| Community Assistance   | \$0                    | \$0                    | \$0   | 0.0%  |
| Financial Expenditures   | \$1,377                | \$1,487                | -\$110  | -8.0%   |
| <b>Total Expenses</b>  | <b>\$21,101</b>        | <b>\$22,170</b>        | <b>-\$1,068</b>                                     | <b>-5.1%</b>  |
| Federal & Provincial Grants  | -\$1,216               | -\$1,216               | \$0   | 0.0%  |
| Other Revenue  | -\$18,158              | -\$19,272              | \$1,114   | 6.1%  |
| <b>Total Revenues</b>  | <b>-\$19,374</b>       | <b>-\$20,488</b>       | <b>\$1,114</b>                                      | <b>5.8%</b>   |
| Intercompany Charges   | -\$359                 | -\$249                 | -\$110  | 30.6%   |
| <b>Total Intercompany Charges</b>  | <b>-\$359</b>          | <b>-\$249</b>          | <b>-\$110</b>                                       | <b>30.6%</b>  |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$1,369</b>         | <b>\$1,433</b>         | <b>-\$64</b>  | <b>-4.7%</b>  |
| Transfers From Funds   | -\$400                 | -\$400                 | \$0   | 0.0%  |
| Transfers To Funds   | \$2,589                | \$2,989                | -\$400  | -15.4%  |
| <b>Total Transfers</b>   | <b>\$2,189</b>         | <b>\$2,589</b>         | <b>-\$400</b>                                       | <b>-18.3%</b>   |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$3,558</b>         | <b>\$4,022</b>         | <b>-\$464</b>                                       | <b>-13.1%</b>   |
| Indirect Allocations & Debt  | \$14,564               | \$14,384               | \$180   | 1.2%  |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>\$14,564</b>        | <b>\$14,384</b>        | <b>\$180</b>  | <b>1.2%</b>   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$18,121</b>        | <b>\$18,406</b>        | <b>-\$285</b>                                       | <b>-1.6%</b>  |

# Niagara Regional Housing - Continued

## Variance Analysis (in thousands)

Niagara Regional Housing (NRH) operated at a deficit before indirect allocations of \$464 due to the following factors:

**Administrative** – The favourable variance of \$365 is primarily due to a surplus related to the building condition assessment (BCA) work that is now included with other facility capital works to leverage external funding from the Canadian Mortgage and Housing Corporation (CMHC). The work was initially budgeted to be funded through the NRH Owned Units reserve, so the transfer of the funds back to the reserve is reported below in Transfers to Funds.

**Occupancy and Infrastructure** – The unfavourable variance of \$1,323 is due to a number of inflationary cost pressures, including higher than anticipated property taxes charged to NRH-owned properties, grounds maintenance contract costs, and property maintenance costs. In addition, property maintenance costs are impacted by additional work arising from deferred capital projects that is putting a pressure on the operating budget. These increases are offset by lower than anticipated utility costs for electricity and water.

**Financial Expenditures** – The unfavourable variance of \$110 is primarily the result of higher than anticipated write-offs on uncollectable tenant rents.

**Other Revenue** – The favourable variance of \$1,114 is primarily related to higher than anticipated rental revenues as a result of more tenants paying market rents due to few housing options available for tenants who are now in a position to pay affordable market rates. In addition, there is an increase in the maintenance charge revenues arising from unit inspections and increased investment income arising from a higher than anticipated bank balance due to the timing of bank transfers.

**Intercompany Charges** – The unfavourable variance of \$110 is due to the reduced allocation of funding from the Homelessness division as a result of the later than anticipated operational start of the Crescent Road housing units in Fort Erie.

**Transfers** – The unfavourable variance of \$400 is due to the transfer of funds related to the building condition assessment consulting work back to the NRH Owned Units reserve.

## Community Impacts & Achievements

Niagara Regional Housing (NRH) is the housing provider for the portfolio of NRH owned-units. Accomplishments in the fourth quarter of 2023 include:

- Partnerships with Brock University continued with the second *Intergenerational Community Engagement Residency (ICER)* Master of Applied Gerontology Grad student placement in St. Catharines' Centre Street seniors community. In addition, Brock's *Through Their Eyes* project celebrated its 10<sup>th</sup> anniversary of intergenerational learning for undergraduate students, where students paired with seniors in Thorold's Ormond community to share stories and recommendations for the improvement of their lives, inside and outside of their NRH building.
- Construction for the 18-unit apartment building on Crescent Road in Fort Erie is 40% complete and has a target completion date of July 2024. This building will provide housing for women and children fleeing violence and will be operated by a local human service provider under contract with Niagara Region Community Services.
- Preliminary work has begun for Phase One bridge housing on Geneva Street in St. Catharines. This project is expected to have 48 new units of supportive housing and will be followed by Phase Two with new Community Housing.
- The renovations to the Summer Street Shelter in Niagara Falls are completed and the shelter has been providing services since November. Community Services' Homelessness division is operating this shelter.
- Work is continuing for the temporary emergency shelter on Riordon Street in St. Catharines, which will be operated by Community Services' Homelessness division. It is anticipated that it will be complete at the end of February 2024.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$179,124              | \$176,242              | \$2,881   | 1.6%  |
| Administrative   | \$4,259                | \$4,493                | -\$234  | -5.5%   |
| Operational & Supply   | \$2,693                | \$2,681                | \$12  | 0.4%  |
| Occupancy & Infrastructure   | \$375                  | \$293                  | \$82  | 21.8%   |
| Equipment, Vehicles, Technology  | \$9,360                | \$8,319                | \$1,041   | 11.1%   |
| Financial Expenditures   | \$0                    | \$0                    | \$0   | 0.0%  |
| <b>Total Expenses</b>  | <b>\$195,810</b>       | <b>\$192,029</b>       | <b>\$3,781</b>                                      | <b>1.9%</b>   |
| Federal & Provincial Grants  | -\$10,195              | -\$11,051              | \$856   | 8.4%  |
| By-Law Charges & Sales   | -\$5,793               | -\$4,937               | -\$856  | -14.8%  |
| Other Revenue  | -\$3,680               | -\$3,736               | \$56  | 1.5%  |
| <b>Total Revenues</b>  | <b>-\$19,668</b>       | <b>-\$19,724</b>       | <b>\$56</b>   | <b>0.3%</b>   |
| Intercompany Charges   | -\$2,239               | -\$2,109               | -\$130  | 5.8%  |
| <b>Total Intercompany Charges</b>  | <b>-\$2,239</b>        | <b>-\$2,109</b>        | <b>-\$130</b>                                       | <b>5.8%</b>   |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$173,903</b>       | <b>\$170,196</b>       | <b>\$3,707</b>                                      | <b>2.1%</b>   |
| Transfers From Funds   | -\$200                 | -\$200                 | \$0   | 0.0%  |
| Transfers To Funds   | \$4,155                | \$4,155                | \$0   | 0.0%  |
| <b>Total Transfers</b>   | <b>\$3,955</b>         | <b>\$3,955</b>         | <b>\$0</b>  | <b>0.0%</b>   |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>\$177,858</b>       | <b>\$174,151</b>       | <b>\$3,707</b>                                      | <b>2.1%</b>   |
| Indirect Allocations & Debt  | \$17,148               | \$17,007               | \$141   | 0.8%  |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>\$17,148</b>        | <b>\$17,007</b>        | <b>\$141</b>  | <b>0.8%</b>   |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$195,006</b>       | <b>\$191,158</b>       | <b>\$3,848</b>                                      | <b>2.0%</b>   |

# Niagara Regional Police Services - Continued

## Variance Analysis (in thousands of dollars)

For the year ending December 31, 2023, Niagara Regional Police Service financial result was a Net Expenditure before Indirect Allocations surplus of \$3,707. Three reserve transfers have been recommended including a transfer from the Ontario Police Video Training Alliance (OPVTA) reserve of \$21 to offset a program deficit, a transfer to the Police Vehicle and Equipment Replacement reserve of \$47 to transfer surplus proceeds from sale of assets, and a transfer to the Police Contingency reserve of \$1,910 to offset 2024 one-time expenditures related to the implementation of the Community Safety and Policing Act. The remaining surplus of \$1,772 will be used to mitigate any levy program deficits or will be allocated to underfunded reserves in accordance with the Operating Surplus/Deficit Policy. The following factors contributed to this surplus:

**Labour Related Costs** – Labour related costs were below the approved budget by \$2,881. This favorable variance is the result of savings realized within uniform and civilian salaries and benefits due to hiring lags of vacant positions. These included uniform vacancies where savings were mostly offset by an increased dependency on overtime to fill operationally essential shifts on the frontline. Additionally, there were multiple highly specialized senior civilian positions vacant during 2023, which have since been filled. Stat benefit and OMERS savings from the above noted vacancies, in addition to rate savings in LTD benefits, are being partially offset by overages in WSIB claims and year-end salary accruals.

**Administration** – Administrative expenses were above the approved budget by \$234. This unfavorable variance is mainly the result of overages in staff development and employee medical expenses. Staff development overages are a combined result of increased travel costs with a return to in-person conferences and seminars following COVID-19, increased hotel and meal expenses to attend Ontario Police College (OPC) due to the fourth intake of new recruits and increased class sizes utilizing all lodging at OPC, as well as an increase in Canadian Police College courses due to the correction of an administrative error where prior year invoices were not received. Employee medical expenses have increased in response to recruitment requirements for constables, special constables, auxiliary police, and communicators. These overages were partially offset by savings in third-party consulting services, monthly cell phone charges due to the timing of the rollout of the connected officer program, and savings in data lines.

**Operational & Supply** – Operational and supply costs were below the approved budget by \$12. This favorable variance is the result of savings experienced in investigation expense from fewer special investigative projects initiated in 2023, offset by overages in uniform expenses required to outfit new constable recruits.

**Occupancy & Infrastructure** – Occupancy and infrastructure costs were below the approved budget by \$82. This favorable variance is the result of savings in minor building renovations based on fewer projects completed during the year than planned.

**Equipment, Vehicles, Technology** – Equipment, vehicles, and technology costs were below the approved budget by \$1,041. This favorable variance is the result of savings in minor equipment and equipment maintenance agreements based on replacement requirements, gasoline savings between the budgeted fuel price of \$1.76 and the average fuel price of \$1.54, as well as savings in vehicle maintenance and leases due to supply chain issues causing delays and shortages.

**Intercompany Charges** – Intercompany charges were below the approved budget by \$130. Intercompany Charges represent expenses incurred for services provided by the Region, with the annual budget being determined by the Region. An example being vehicle and equipment repairs performed by Region Fleet on Service vehicles after collisions or damage. Intercompany Charges also include funds received to offset

## Niagara Regional Police Services - Continued

operating expenses of the 911 program as the Service operates the Primary Public Service Answering Point on behalf of the Region.

**Revenues** – Revenues and recoveries were above the approved budget by \$56. In January 2023, the Ministry of the Solicitor General announced the Court Security and Prisoner Transportation (CSPT) 2023 funding, which resulted in an increase of \$895 over 2022 funding and the 2023 budget. This surplus is partially offset by a decrease in Casino funding from the City of Niagara Falls. The City transfers 18% of actual funding from OLG to the Board to a maximum of \$4,200. The Service realized a shortfall of \$634 from maximum funding levels in 2023. Additionally, special duty revenue was below budget by \$215 as a result of staffing availability on the frontline.

**Conclusion** – The detailed variance analysis has been prepared based on results of operations as of December 31, 2023. The Service experienced a budget surplus of \$3,707. This surplus will mitigate the 2024 budget pressures related to the implementation of the Community Safety and Policing Act, 2019 which will be brought into force on April 1, 2024, with the remainder being transferred to the Region in accordance with the Operating Surplus/Deficit Policy.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Partnership, Rebate, Exemption   | \$7,212                | \$7,173                | \$39  | 0.5%  |
| Total Expenses   | \$7,212                | \$7,173                | \$39  | 0.5%  |
| By-Law Charges & Sales   | \$0                    | \$0                    | \$0   | 0.0%  |
| Total Revenues   | \$0                    | \$0                    | \$0   | 0.0%  |
| Total Intercompany Charges   |                        |                        | \$0   | 0.0%  |
| <b>Net Expenditure (Revenue) Before<br/>Transfers &amp; Indirect Allocations</b> | <b>\$7,212</b>         | <b>\$7,173</b>         | <b>\$39</b>   | <b>0.5%</b>   |
| Transfers From Funds   | -\$111                 | -\$111                 | \$0   | 0.0%  |
| Total Transfers  | -\$111                 | -\$111                 | \$0   | 0.0%  |
| <b>Net Expenditure (Revenue) Before Indirect<br/>Allocations</b>                 | <b>\$7,101</b>         | <b>\$7,062</b>         | <b>\$39</b>   | <b>0.5%</b>   |
| Total Indirect Allocations & Debt  |                        |                        | \$0   | 0.0%  |
| <b>Net Expenditure (Revenue) After Transfers<br/>&amp; Indirect Allocations</b>  | <b>\$7,101</b>         | <b>\$7,062</b>         | <b>\$39</b>   | <b>0.5%</b>   |

# 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<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$26,991               | \$26,108               | \$882   | 3.3%  |
| Administrative   | \$3,339                | \$1,941                | \$1,398   | 41.9%   |
| Operational & Supply   | \$17,352               | \$19,259               | -\$1,908  | -11.0%  |
| Occupancy & Infrastructure   | \$18,027               | \$19,455               | -\$1,427  | -7.9%   |
| Equipment, Vehicles, Technology  | \$7,047                | \$8,204                | -\$1,158  | -16.4%  |
| Community Assistance   | \$0                    | \$0                    | \$0   | 0.0%  |
| Partnership, Rebate, Exemption   | \$14,982               | \$3,922                | \$11,060  | 73.8%   |
| Financial Expenditures   | \$0                    | \$196                  | -\$196  | 0.0%  |
| Total Expenses   | \$87,737               | \$79,086               | \$8,651   | 9.9%  |
| Taxation   | -\$143,192             | -\$142,692             | -\$500  | -0.3%   |
| By-Law Charges & Sales   | -\$1,665               | -\$1,551               | -\$115  | -6.9%   |
| Other Revenue  | -\$7,985               | -\$2,616               | -\$5,369  | -67.2%  |
| Total Revenues   | -\$152,842             | -\$146,858             | -\$5,984  | -3.9%   |
| Intercompany Charges   | \$2,163                | \$1,923                | \$240   | 11.1%   |
| Total Intercompany Charges   | \$2,163                | \$1,923                | \$240   | 11.1%   |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | -\$62,941              | -\$65,849              | \$2,907   | 4.6%  |
| Transfers From Funds   | -\$6,422               | -\$2,184               | -\$4,239  | -66.0%  |
| Transfers To Funds   | \$47,676               | \$49,962               | -\$2,287  | -4.8%   |
| Total Transfers  | \$41,254               | \$47,779               | -\$6,525  | -15.8%  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | -\$21,688              | -\$18,070              | -\$3,618  | -16.7%  |
| Indirect Allocations & Debt  | \$21,688               | \$21,531               | \$156   | 0.7%  |
| Total Indirect Allocations & Debt  | \$21,688               | \$21,531               | \$156   | 0.7%  |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | \$0                    | \$3,461                | -\$3,461  | 0.0%  |

# Water & Wastewater Services - Continued

## Variance Analysis (in thousands of dollars)

Water & Wastewater services concluded 2023 at a deficit of \$3,461 after indirect allocations. This consists of \$45 for Water and \$3,416 for Wastewater, due to the following factors:

**Labour Related Costs** – The favourable variance of \$882 are due to staffing vacancies primarily in the Integrated Services division.

**Administration** – The favourable variance of \$1,398 is primarily due to a delay in completing certain consulting engagements including utility network upgrades and property valuation work. Internal Wastewater staff were also utilized to complete plant optimization work as opposed to reliance on external consultants further contributing to the favourable consulting variance. The overall favourable year-end consulting variance at the end of the year is \$1,091. Unspent consulting dollars of \$738 have been encumbered into 2024 at year end and are included in Transfers below. Telephone, fax and control circuit charges also had a favourable variance of \$348 due to cancelling of legacy lines to a more cost-efficient alternative.

**Operational & Supply** – There is an unfavourable variance of \$1,908 primarily driven by increased chemical & sludge collection costs. Sludge collection and disposal costs have a year-end unfavourable variance of \$565 due to capacity issues caused by the Garner Road Forcemain as well as cost escalations from CPI and rising fuel costs. Chemical costs have a year-end unfavourable variance of \$1,385 as a result of escalating contracted chemical costs in both Water & Wastewater. Unspent biogas inspection costs in the amount of \$142 have been encumbered at year end are included in Transfers below.

**Occupancy & Infrastructure** – There is an unfavourable variance of \$1,427 which is partially attributable to a property tax reassessment of the Grimsby Wastewater Treatment Plant in the amount of \$350 (total property tax unfavourable variance is \$520). Also contributing to the unfavourable variance are Repairs and Maintenance (R&M) Watermain costs resulting from emergency repairs in the amount of \$310. Another driver of the unfavourable variance is R&M Buildings of \$255 which were a result of increased repair commodity pricing. Additional unfavourable variances in utility costs of \$218 are primarily driven by Water/Electricity consumption at Wastewater Plants/Remote Stations and pricing increases.

**Equipment, Vehicles, Technology** – The unfavourable variance of \$1,158 is primarily due to increased pricing and volume of repairs due to aging infrastructure in Wastewater.

**Partnership, Rebate, Exemption** - The favourable variance of \$11,060 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** – There is an unfavourable variance of \$500 as a result of lowered summer water sales.

**Other Revenue** – There is an unfavourable year-end variance of \$5,369 which is mainly due to timing of development charge revenue recognition to fund the CSO program.

**Transfers** - The unfavourable year-end variance of \$6,525 is primarily due to previously encumbered CSO funds committed to local municipalities but not yet paid. The amount of CSO funding encumbered into 2024 is \$4,791 as noted in the Partnership, Rebate, Exemption section. Unspent consulting and inspection costs encumbered into 2024 as discussed in the Administration and Operational & Supply sections above totaled \$880. An amount of \$50 was transferred back to Water and Wastewater stabilization reserves for 2023 budgeted one-time funding which was not spent during the year in accordance with the Region's policy.

# Water & Wastewater Services - Continued

## Community Impacts & Achievements

- In 2023, the Water and Wastewater Division treated 56,131 ML of water at its 6 Water Treatment Plants and distributed this to the municipalities through 313 km of trunk water mains. This is a decrease of 0.19% from 2022.
- The Division treated 60,041 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.
- Updated the Division Strategic Plan to identify priorities for the next 10 years.
- Implemented the re-organization of the Asset Management Section following the approval of the Asset Management Section Strategic Plan.
- New Wastewater optimization team in place and working on efficiency, consistency and integration across the division.
- As of December 31, 2023 all Water Treatment Plants have maintained 100% compliance with the Ministry of Environment, Conservation and Parks.
- Biosolids Master Servicing Plan nearing completion, strategies forming to meet the needs of the current and growing program Region wide.
- Instrumentation & Control secured new hire to assist with both short term and long term department goals and objectives.
- Andy Koschok Golf Tournament raised \$54,500 this year, surpassing our previous highest charitable donation of \$32,500.

### Capital Projects & Asset Management:

- W-WW has approximately 208 active capital projects with a \$1.06 Billion total budget including the following highlighted projects:
  - Port Dalhousie WWTP Upgrades commissioned Fall 2023 with expected completion by Spring 2024.
  - Completion of Grimsby Water Storage Tank and Watermain in December 2023.
  - Grimsby Watermain, Phase 2 (Baker to Park Road), completed in December 2023.
  - Dain City Sewage Pumping Station Forcemain completed construction of Phases 4a (Fall 2022) and 5 (March 2023). Phase 4b expected completion is Spring 2024.
  - Port Colborne Water Treatment Plant construction in progress at end of 2023 to be completed in June 2024.
  - Welland Water Treatment Plant is at 75% design completion. The anticipated tendering for construction for the new plant will commence in Q2 2025.
  - Crystal Beach Wastewater Plant Conceptual Design is anticipated to be completed in July 2024.
  - South Niagara Falls Wastewater Treatment Plant and Montrose Trunk Sewer detailed design commenced in Q4 2023.
  - Niagara Falls Wastewater Treatment Plant Upgrades – Phase 1 construction currently in progress at the end of 2023.
  - Niagara Falls Wastewater Treatment Plant Upgrades – Phase 2 detailed design is underway.
  - Secondary Treatment upgrades ongoing at the Niagara Falls Wastewater Treatment Plant in an effort to regain compliance at the site with internal and external partners.
  - Maintenance and upgrade project at the Stevensville/Douglastown lagoons underway in an effort to regain and maintain compliance at the site.
- Delivered a completely revised and significantly augmented Strategic Plan for the Asset Management Section.
- Developed a revised, needs-based approach of the Annual Capital Budget for 2024 including a revision of the Capital Planning procedure.
- The Division worked with Corporate Finance in preparing the Financial Plan Update 2024 that was required under the Safe Drinking Water Act, and has now

## Water & Wastewater Services - Continued

initiated a sustainability review to determine and allocate funding towards long-term capital needs.

- Asset management Section has initiated a review of its methodology to determine long-term capital needs forecasting and financing.
- Asset Management section has undergone a restructuring in order to enhance understanding of Regional Water and Wastewater infrastructure with data and information, supporting credible and robust capital planning and maintenance decisions, and improving the state of infrastructure reporting.
- Completed several new Chemical Flowmeter installations in Water Treatment facilities to best quantify usage and improve upon disinfection within treated water.
- Upgrading/Replacing antiquated and obsolete Instruments with new technologies to prevent inopportune failure.

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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$4,053                | \$3,679                | \$374   | 9.2%  |
| Administrative   | \$2,216                | \$676                  | \$1,540   | 69.5%   |
| Operational & Supply   | \$54,260               | \$52,723               | \$1,537   | 2.8%  |
| Occupancy & Infrastructure   | \$1,067                | \$1,168                | -\$101  | -9.4%   |
| Equipment, Vehicles, Technology  | \$613                  | \$432                  | \$181   | 29.6%   |
| Partnership, Rebate, Exemption   | \$245                  | \$160                  | \$84  | 34.4%   |
| Financial Expenditures   | \$0                    | \$240                  | -\$240  | 0.0%  |
| <b>Total Expenses</b>  | <b>\$62,454</b>        | <b>\$59,078</b>        | <b>\$3,376</b>                                      | <b>5.4%</b>   |
| Taxation   | -\$45,168              | -\$45,999              | \$832   | 1.8%  |
| By-Law Charges & Sales   | -\$8,165               | -\$7,645               | -\$520  | -6.4%   |
| Other Revenue  | -\$6,753               | -\$20,738              | \$13,985  | 207.1%  |
| <b>Total Revenues</b>  | <b>-\$60,086</b>       | <b>-\$74,382</b>       | <b>\$14,296</b>                                     | <b>23.8%</b>  |
| Intercompany Charges   | \$336                  | \$336                  | \$0   | 0.0%  |
| <b>Total Intercompany Charges</b>  | <b>\$336</b>           | <b>\$336</b>           | <b>\$0</b>  | <b>0.0%</b>   |
| <b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b> | <b>\$2,704</b>         | <b>-\$14,968</b>       | <b>\$17,672</b>                                     | <b>653.6%</b>   |
| Transfers From Funds   | -\$4,450               | -\$4,445               | -\$6  | -0.1%   |
| Transfers To Funds   | \$0                    | \$14,327               | -\$14,327   | 0.0%  |
| <b>Total Transfers</b>   | <b>-\$4,450</b>        | <b>\$9,882</b>         | <b>-\$14,332</b>                                    | <b>-322.0%</b>  |
| <b>Net Expenditure (Revenue) Before Indirect Allocations</b>                 | <b>-\$1,747</b>        | <b>-\$5,087</b>        | <b>\$3,340</b>                                      | <b>191.2%</b>   |
| Indirect Allocations & Debt  | \$1,747                | \$1,552                | \$194   | 11.1%   |
| <b>Total Indirect Allocations &amp; Debt</b>                                 | <b>\$1,747</b>         | <b>\$1,552</b>         | <b>\$194</b>  | <b>11.1%</b>  |
| <b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>  | <b>\$0</b>             | <b>-\$3,534</b>        | <b>\$3,534</b>                                      | <b>0.0%</b>   |

# Waste Management Services - Continued

## Variance Analysis (in thousands of dollars)

Waste Management Services operated at a surplus after indirect allocations of \$3,534 due to the following factors:

**Labour Related Costs** – The favourable variance of \$374 is mainly due to salary gapping from unfilled positions and position vacancy management.

**Administrative** – The favourable variance of \$1,540 is largely attributed to a surplus in consulting resulting from the timing of spending on projects including the Waste Management Strategic Plan (WMSP). Unspent consulting dollars of \$1,325 have been encumbered at year end and are included in Transfers below. Adding to the favourable variance is budgeted funds not spent on printing, posting and advertising for the WMSP, as well as promotional and education programs within Waste Management. Promotional costs for the WMSP were funded in the budget from the Waste Management Stabilization Reserve and in accordance with the Region's policy, these unspent funds of \$83 have been transferred back to the reserve and are included in Transfers below. Savings have also been realized from lower than anticipated employee expenses related to position management.

**Operational & Supply** – The favourable variance of \$1,537 is driven by the reduction in Material Recycling Facility (MRF) related expenditures due to the sale of the MRF in April 2023, the reduction of recyclable purchase costs as a result of lower than anticipated commodity market rates, and lower than budgeted costs to purchase recyclable and compost bins and carts during the year resulting from lower than anticipated price increases and a lower volume of purchases throughout the year. Of the savings related to recycling carts, \$27 has been encumbered at year end and are included in Transfers below. These favourable variances have been partially offset by higher than anticipated leachate processing fees resulting from higher flow rates, increased costs for the MHSW depots partially due to unanticipated changes in the materials accepted for the program thereby increasing the Region's costs, and higher than budgeted collection contract costs resulting from higher than anticipated CPI and fuel increases throughout the year.

**Occupancy & Infrastructure** – The unfavourable variance of \$101 is largely due to the final adjusted natural gas costs related to the MRF as well as unanticipated repairs at the landfill sites. These unfavourable variances have been partially offset by savings in one-time leasing costs of \$25, which were funded in the budget by the Waste Management Stabilization Reserve and savings have been included in Transfers below, and lower than anticipated security services at the landfill sites.

**Equipment, Vehicles, Technology** – The favourable variance of \$181 is due to lower than anticipated computer software support as well as lower than anticipated MRF related equipment repairs and maintenance costs prior to the disposition of the MRF in April 2023.

**Partnership, Rebate, Exemption** – The favourable variance of \$84 is largely due to lower than anticipated tipping fee exemptions for registered charities visiting the Region's landfill sites and an unbudgeted transfer of \$5 associated with the Waste Management portion of tax rebates due to property value re-assessments.

**Financial Expenditures** – The unfavourable variance of \$240 is primarily due to an unbudgeted transfer of \$154 associated with the Waste Management portion of tax write offs due to property value re-assessments, as well as a bad debt write offs for \$82 due to recycling revenue accounts anticipated to be uncollectible.

**Taxation** – The favourable year end variance of \$832 is due to the recognition of the Waste Management portion of the incremental property tax remittances over and above the tax levy amounts. \$708 accounts for the supplemental tax billings portion, while the remaining \$124 consists of Payment-in-Lieu (PIL) billings.

**By-Law Charges & Sales** – The unfavourable variance of \$520 is largely due to lower than anticipated market revenues received from the sale of recyclable commodities in the start of the year until the sale of the MRF in April 2023, lower than budgeted sales of garbage bag tags, and lower than anticipated tipping fees at the Region's landfill sites.

**Other Revenue** – The favourable variance of \$13,985 is due to higher than anticipated funding received to support the blue box program, unbudgeted funding received in year

## Waste Management Services - Continued

in order to support blue box transition costs, and an unbudgeted estimate for the future distribution of funds resulting from the winddown of the CIF program. Also included in the favourable variance is \$12,867 from the sale of the MRF. In accordance with the Region's Tangible Capital Asset Policy, the net proceeds from the sale of the assets are transferred back to respective departments capital reserve. The transfer of these funds back to the Waste Management Capital Reserve is reflected in the Transfers section below.

**Transfers** – The unfavourable variance of \$14,332 is due to \$12,867 transfer of net proceeds back to the Waste Management Capital Reserve from the sale of the MRF as noted above, \$1,352 encumbered into 2024 for unspent 2023 budget, and \$108 transferred back to the Waste Management Stabilization Reserve for 2023 budgeted one-time funding which was not spent during the year and has been transferred back in accordance with the Region's policy. The remainder of the variance is for funding related to budgeted COVID-19 expenditures which were not realized throughout the year and therefore funding was not transferred from the Taxpayer Relief Reserve.

### Community Impacts & Achievements

Waste Management Services (WMS) is responsible for the operation of various facilities, including landfill sites, Household Special Products (HSP) Depots. WMS is also responsible 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.

- The development of Niagara Region's Waste Management Strategic Plan has begun with work on the financial and tonnage models, baseline and best practices research and development completed. The RFP for the final phase, including stakeholder consultation, was released in December 2023.
- Work was completed to ensure a smooth transition of the residential Blue Box program on January 1, 2024, to the producers.
  - Execution of a number of agreements with Circular Materials Ontario.
  - Draft amending agreements with current service providers; Miller Waste Systems and GFL, were completed to reflect the transition of residential Blue Box collection services to the producers and the co-collection of non-eligible sources such as Industrial, Commercial and Institutional (ICI), commercial component of mixed use properties and special events during the provincial transition period until December 31, 2025.
  - Implementation of a communication strategy to inform stakeholders of upcoming changes.
  - Updates to Waste Management Bylaw and the Corporate Policy and Procedure for the Acquisition, Distribution and Replacement of Diversion Containers to reflect upcoming changes regarding the residential Blue Box program.
  - Updating information for our service partners and member of the public on changes in distribution of recycling containers to maintain supply in an accessible and convenient manner.
  - Executed processing agreements for non-designated materials to ensure continuation of existing service delivery (e.g. special events recycling)
- Funding agreements are in place with two of the main HSP Producer Responsibility Organizations (PROs). Currently in the process of finalizing a new agreement with one of the PROs.
- Completion and submission of a 2024 capital budget that focused on affordability while ensuring key infrastructure is maintained and built to meet ECA requirements and protect the natural environment.
- Completion and submission of a 2024 operational budget that comes in below budget guidelines, however, ensures excellent service/program and customer service delivery and continued focus on waste reduction and diversion.
- Finalized new agreement for the operation of the Bridge Street Drop Off Depot.

## Waste Management Services - Continued

- Finalized amending agreement with Walkers Environmental Group for processing of the Region's organics materials securing processing capacity until March 31, 2036.
- A new agreement for collection and processing of organics materials from community special events was awarded to Davidson Environmental
- Green Bin campaign in final development stages with the production of short education videos, and commencement of door-to-door audits.
- Updates to GIS landfill asset layers completed, allowing for GIS apps tracking inspections, issues, etc. to be developed in the future.
- The software and hardware for the Humberstone Landfill Wait Time pilot was installed in Q4. Pilot is scheduled to be online in January 2024.

### Capital

- The Humberstone Landfill Gas Collection and Control System project was completed in Q3.



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

|  | Year to Date<br>Budget | Year to Date<br>Actual | Year to Date<br>Budget vs Actual<br>Variance Amount | Year to Date<br>Budget vs Actual<br>Variance Percentage |
|--|------------------------|------------------------|---|---|
| Labour Related Costs   | \$37,526               | \$39,768               | -\$2,242  | -6.0%   |
| Administrative   | \$2,858                | \$888                  | \$1,970   | 68.9%   |
| Operational & Supply   | \$11,215               | \$11,229               | -\$14   | -0.1%   |
| Occupancy & Infrastructure   | \$481                  | \$939                  | -\$458  | -95.3%  |
| Equipment, Vehicles, Technology  | \$13,341               | \$14,808               | -\$1,466  | -11.0%  |
| Partnership, Rebate, Exemption   | \$0                    | \$1                    | -\$1  | 0.0%  |
| Financial Expenditures   | \$0                    | \$870                  | -\$870  | 0.0%  |
| <b>Total Expenses</b>  | <b>\$65,422</b>        | <b>\$68,503</b>        | <b>-\$3,081</b>                                     | <b>-4.7%</b>  |
| Taxation   | -\$56,561              | -\$57,436              | \$875   | 1.5%  |
| Federal & Provincial Grants  | \$0                    | \$0                    | \$0   | 0.0%  |
| By-Law Charges & Sales   | -\$14,319              | -\$19,915              | \$5,596   | 39.1%   |
| Other Revenue  | -\$6,330               | -\$5,805               | -\$525  | -8.3%   |
| <b>Total Revenues</b>  | <b>-\$77,210</b>       | <b>-\$83,156</b>       | <b>\$5,946</b>                                      | <b>7.7%</b>   |
| Intercompany Charges   | \$0                    | \$174                  | -\$174  | 0.0%  |
| <b>Total Intercompany Charges</b>  | <b>\$0</b>             | <b>\$174</b>           | <b>-\$174</b>                                       | <b>0.0%</b>   |
| <b>Net Expenditure (Revenue) Before<br/>Transfers &amp; Indirect Allocations</b> | <b>-\$11,788</b>       | <b>-\$14,479</b>       | <b>\$2,691</b>                                      | <b>22.8%</b>  |
| Transfers From Funds   | -\$179                 | -\$179                 | \$0   | 0.0%  |
| Transfers To Funds   | \$3,675                | \$5,822                | -\$2,147  | -58.4%  |
| <b>Total Transfers</b>   | <b>\$3,496</b>         | <b>\$5,643</b>         | <b>-\$2,147</b>                                     | <b>-61.4%</b>   |
| <b>Net Expenditure (Revenue) Before Indirect<br/>Allocations</b>                 | <b>-\$8,292</b>        | <b>-\$8,836</b>        | <b>\$544</b>  | <b>6.6%</b>   |
| Indirect Allocations & Debt  | \$8,292                | \$6,749                | \$1,542   | 18.6%   |
| <b>Total Indirect Allocations &amp; Debt</b>                                     | <b>\$8,292</b>         | <b>\$6,749</b>         | <b>\$1,542</b>                                      | <b>18.6%</b>  |
| <b>Net Expenditure (Revenue) After Transfers<br/>&amp; Indirect Allocations</b>  | <b>\$0</b>             | <b>-\$2,087</b>        | <b>\$2,087</b>                                      | <b>0.0%</b>   |

## Variance Analysis (in thousands of dollars)

The Niagara Transit Commission (NTC) commenced operations on January 1, 2023. The 2023 budget was prepared using best estimates from the local area municipalities (LAM's). As this is the first year of operations within Niagara Region, it should be noted that variances will exist at the object of expenditure lines and budgets will continue to be refined.

The NTC is operating surplus after indirect allocations of \$2,087 due to the following factors:

**Labour Related Costs** – The unfavourable year-end variance of \$2,242 is mainly due to greater than budgeted actual benefits for unionized staff and the budget including 5 hours less per week for some operators. The variance also includes wage increases for nonunion staff approved through report NTC 2-2023 and labour-related adjustments as a result of finalizing a new Collective Bargaining Agreement; offset by year-end surplus in benefits identified by the providers.

**Administrative** – The favourable year-end variance of \$1,970 is mainly attributable to the timing and spend related to consulting and branding projects which were expected to be incurred by the end of the year. These projects were pending final formal procurement awards and are included in the transfer to reserves variance below.

**Occupancy & Infrastructure** – The unfavourable year-end variance of \$458 is due to increased spend related to repairs and maintenance of facilities and higher than expected snow removal costs for end of year based on the Request for Proposal procurement process.

**Equipment, Vehicles, Technology** - The unfavourable year-end variance \$1,466 is mainly attributable to unbudgeted diesel costs used by the City of Niagara Falls and Metrolinx which are charged out and recognized in other revenue below (\$518) and higher than anticipated diesel costs (\$1,069).

**Financial Expenditures** – The unfavourable year-end variance of \$870 is mainly due to the uncollectible portion of chargeback to the City of Niagara Falls related to the local portion of the WEGO services (\$799) and unbudgeted tax write-offs (\$129) identified by the local area municipalities due to changes in assessments. This is slightly offset by a gain on disposal of equipment (\$58).

**Taxation** – The favourable year-end variance of \$875 is related to the unbudgeted transit special levy supplemental tax revenues collected by the local area municipalities as a result of changes in assessments from growth in the Region.

**By-Law Charges & Sales** – The favourable year-end variance of \$5,596 are due to higher than anticipated fare revenue (\$3,567) and unbudgeted fare revenue specific to Niagara College students of (\$1,868) as a result of a new agreement in 2023 and additional Brock Summer Service (\$161).

**Other Revenue** – The unfavourable year-end variance of \$525 is due to the strategy to not recognize the budgeted Provincial Gas Tax revenue as NTC is in a year-end surplus position (\$1,614). The unrecognized Provincial Gas Tax will be available for future Capital and/or Operating use. This is offset by higher than budgeted advertising and commission revenues (\$91), deferred revenue transferred from St Catharines Transit Commission (\$280) for contracted services and unbudgeted fuel reimbursement from the City of Niagara Falls and Metrolinx (\$518) resulting from increased fuel costs 'Equipment, Vehicles, Technology' above. In addition, other revenue included the actual EFB payment received by City of Niagara Falls (\$86) and reserves from City of St Catharines for capital specialized costs (\$114) which was transferred to reserves below.

**Intercompany Charges** – The unfavourable year-end variance of \$174 is due to a secondment of staff from the Region to support the integration and transformation of Transit through the transition.

**Transfers** – The unfavourable year-end variance of \$2,147 is due to branding and consulting RFP's to be encumbered into the 2024 budget (\$1,947), EFB portion funded by Niagara Falls (\$86) and a reserve balance transferred from St. Catharines Transit specific for Specialized Transit capital (\$114).

**Indirect Allocations** – The favourable year-end variance of \$1,542 is due positions that were not filled as of January 1, insurance premium and claims are lower than anticipated and less than expected facility related costs.

## Community Impacts & Achievements

**Collective Bargaining** – The Niagara Transit Commission (NTC) and Amalgamated Transit Union (ATU) Local 846 successfully negotiated a Collective Bargaining Agreement (CBA) that will govern their relationship for five years, from Jan. 1, 2023 to December 31, 2027. The agreement marks a significant milestone as it consolidates three pre-existing CBAs of the former transit providers in Niagara into a single, unified contract that sets the stage for enhanced operational efficiency and improved service delivery.

**Branding RFP** – An RFP to establish a new, harmonized brand for the Niagara Transit Commission was issued in November. It closes on January 18, 2024.

**NRT Cares Initiative** – In Q2 of 2023, the NRT Cares program was introduced to provide free transit to individuals that are experiencing absolute homelessness. Throughout Q4, the success of this initiative continued with an additional 9200 passes being provided to Community Services for distribution. In 2023 the value of tickets provided to those most in need in Niagara was estimated to be \$100,000.

**Public Advisory Appointments** – Public Advisory Committee appointment recommendations by local municipalities were made by the end of 2023. The committee will be approved by Regional Council in late January 2024 and made up of 20 public representatives. Orientation and inaugural meetings should commence in early 2024.

**Cameras installed on all fleet-** Cameras were installed in the entirety of the Niagara Falls fleet in Q4. Staff will continue installations across the entire fleet which will provide enhanced safety and security to staff and the public. Installations will conclude early in 2024 to be followed by policies regarding video use and privacy in the public realm and in a unionized workplace.

**Facility and Service Master Plan RFP award** - The RFP was awarded in Q4 with announcements to come in the next few weeks on the successful proponent and their workplan. The Consultant is expected to start on this exciting 2-year project which includes Board, staff and public engagement as soon as possible in 2024.

**Snow Removal RFP** – A snow removal contract was awarded to one provider to provide consistent and reliable service to enhance safety at prioritized stops and shelters across the Region. Winter maintenance service levels were approved by the Board and have been advertised to the ridership and made public.

**Chair A Van - Niagara Falls** – In late Q4, Board approved plans to harmonize in-house specialized transit services across all NRT conventional sites got underway. Chair A Van in Niagara Falls, as the outlier contracted service with an NRT-owned fleet, was identified to be assumed and work commenced with St John's Ambulance to initiate a smooth transition. A brief contract extension was negotiated for 2024 until the service can be wholly delivered by NRT by March 1, 2024.

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

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

| Department  | Adjustment Amount | Adjustment Description   |
|---|-------------------|--|
| <b>Original Budget Revenue &amp; Expenditures</b> | <b>1,275,739</b>  |  |
| Community Services                                | 338               | To record new funding and related expenditures for the Transitional Care Funding Program for January to March 2023.  |
| Community Services                                | 857               | To record one-time funding from the Ministry of Children's, Community and Social Services to support the increase in caseloads due to asylum seekers in Niagara. (Memo COM C 27-2023)  |
| Community Services                                | 640               | To record new funding and related expenditures for the Transitional Care Funding Program for April to December 2023. Total cumulative funding for this program under \$1M.   |
| Community Services                                | 2,588             | To record operating portion of the final funding allocations for the Homeless Prevention Plan resulting in \$9.6M of additional funding. Of this amount, \$6.2M will be used for capital related costs and \$3.5M will be for operating, pro-rated April to December is \$2.6M. (COM 22-2023)                                |
| Community Services                                | 7,683             | To record additional funding from the Ministry of Long-Term Care for the 2023 year (COM 20-2023)   |
| Community Services                                | 9,134             | Budget adjustment to record one-time Rapid Housing Initiative (RHI) round 3 funding received from CMHC, to be flowed to Port Cares for an approved new housing development project (COM 1-2023)  |
| Community Services                                | 12,212            | To record additional funding from the Ministry of Education (COM 4-2023)   |
| Community Services                                | 6,904             | To record capital portion of the final funding allocation for the Homeless Prevention Plan funding. These funds will be transferred from the operating budget to capital projects as a capital budget adjustment. (COM 26-2023)  |
| Community Services                                | 6,232             | To record additional funding from the Ministry of Education that will support the Canada Wide Early Learning and Childcare Program both in operations (staffing) and grants to childcare providers. This adjustment also recognized a one time transitional grant and the workforce that was deferred in 2022. (COM 28-2023) |
| Community Services                                | 1,860             | To record external funding from the MMAH for Housing Services for OPHI and COCHI funding, which will be used to fund rent supplements, housing allowances, support services, repairs and new development. (COM 34-2023)  |
| Corporate Services                                | 20,132            | To record 2023 Encumbrance Adjustment as detailed in the 2022 Year-End Results and Transfer Report (CSD 20-2023)   |
| Corporate Services                                | 5,810             | To record Development Charges related to the 2023 Encumbrance Adjustment as detailed in the 2022 Year-End Results and Transfer Report (CSD 20-2023)  |

## Operating Budget Amendments & Adjustment Summary - Continued

| Department                               | Adjustment Amount | Adjustment Description  |
|--|-------------------|---|
| Corporate Services                       | (291)             | To record a correction to the 2023 Encumbrance Adjustment to reduce Development Charges that were incorrectly encumbered.   |
| Corporate Services                       | 143               | To record the movement of the ERP project team responsible for PeopleSoft implementation in St. Catharines from DeptID 20300 to 20301 (4 FTE).  |
| Corporate Services                       | 252               | To record external funding from the Provincial Government for the NG911 program and transfer in kind to the corresponding NG911 capital project   |
| Niagara Regional Police Services         | 96                | To record additional provincial grant funding from the Ministry of the Solicitor General for NRPS for the Close Circuit Television grant (\$28K) and Automated License Plate Recognition Technology grant (\$73K)   |
| Niagara Regional Police Services         | 345               | To record victim support and mobile crisis response team grants. Adjustments for secondments also recorded as two detective constables started with the Combined Special Forces Unit in June 2023 per agreement with the RCMP, and one Police Constable started in July 2023 as part of the Anti-Racism Directorate per agreement with the Ministry of Labor. |
| Niagara Transit Commission               | 252               | To record an increase in funding related to the to the new Niagara College UPASS agreement, which will be used to fund eight permanent full-time equivalents.   |
| Niagara Transit Commission               | 487               | To record estimated revenue related to chargebacks for fuel consumed by Niagara Falls and Metrolinx, which were originally not included in the budget.  |
| Public Health and Emergency Services     | 370               | To record increased base funding for EMS from the Ministry of Health for April to December 2023.  |
| Public Health and Emergency Services     | 205               | To record an annualized increase in funding from the Ministry of Health for Seniors Dental for April 2023 to March 2024.  |
| Public Health and Emergency Services     | 254               | To record approved one-time funding requests to the Ministry of Health which will be used for needles to support community based safe injection activities and Public Health Inspector Practicum Program.   |
| Public Health and Emergency Services     | 1,390             | To record funding from the dedicated offload nursing program for the period April 1st to Dec 31st, 2023.  |
| <b>Total Budget Adjustment</b>           | <b>77,893</b>     |   |
| <b>December 31, 2023 Adjusted Budget</b> | <b>1,353,632</b>  |   |

## Reserve Summary (in thousands of dollars)

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

At December 31, 2023 the Region's forecasted consolidated and uncommitted reserve balance was \$245,630 (\$270,815 at December 31, 2022). The ratio of debt to reserves is an important marker of fiscal sustainability. The lower the ratio, the more financial flexibility that is available to respond to new requirements, and the more secure Niagara Region's overall financial position. The Region's debt to reserve ratio stands at 61% (69% at December 31, 2022)

| Description                              | Balances at December 31, 2022 | Year to Date Transfers from Operating | Year to Date Transfers to Operating | Year to Date Net Transfers from/(to) Capital | Interest   | Balances at December 31, 2023 | Year-end Transfers* | Balances at December 31, 2023 | Capital Committed to to Uninitiated Projects | Balances Available at December 31, 2023 |
|--|-------------------------------|---------------------------------------|-------------------------------------|--|------------|-------------------------------|---------------------|-------------------------------|--|---|
| Wastewater Capital                       | \$13,805                      | \$32,456                              | \$0                                 | -\$34,057                                    | \$0        | \$12,204                      | \$0                 | \$12,204                      | \$0  | \$12,204                                |
| Water Capital                            | \$62,239                      | \$23,761                              | \$0                                 | -\$55,013                                    | \$0        | \$30,987                      | \$0                 | \$30,987                      | \$0  | \$30,987                                |
| Waste Management                         | \$7,914                       | \$12,867                              | \$0                                 | -\$1,756                                     | \$0        | \$19,025                      | \$5,551             | \$24,576                      | \$0  | \$24,576                                |
| General Capital Levy                     | \$21,861                      | \$47,097                              | -\$1,909                            | -\$44,757                                    | \$0        | \$22,292                      | \$5,000             | \$27,292                      | -\$150                                       | \$27,142                                |
| Infrastructure Deficit                   | \$327                         | \$4,053                               | \$0                                 | -\$2,825                                     | \$0        | \$1,555                       | \$0                 | \$1,555                       | \$0  | \$1,555                                 |
| Court Services Facility Renewal          | \$3,901                       | \$200                                 | \$0                                 | \$0  | \$0        | \$4,101                       | \$0                 | \$4,101                       | \$0  | \$4,101                                 |
| NRH Owned Units                          | \$9,344                       | \$3,286                               | \$0                                 | -\$3,820                                     | \$0        | \$8,810                       | \$0                 | \$8,810                       | \$0  | \$8,810                                 |
| NRPS Long-Term Accommodation (LTA)       | \$0                           | \$0                                   | \$0                                 | \$0  | \$0        | \$0                           | \$0                 | \$0                           | \$0  | \$0                                     |
| Ontario Police Video Training Alliance   | \$101                         | \$0                                   | \$0                                 | \$0  | \$0        | \$101                         | -\$21               | \$80                          | \$0  | \$80                                    |
| Police Capital Levy                      | \$419                         | \$1,705                               | \$0                                 | -\$1,477                                     | \$0        | \$647                         | \$0                 | \$647                         | \$0  | \$647                                   |
| Police Vehicle and Equipment Replacement | \$31                          | \$2,000                               | \$0                                 | -\$2,000                                     | \$0        | \$31                          | \$47                | \$78                          | \$0  | \$78                                    |
| Transit Capital                          | \$0                           | \$2,281                               | \$0                                 | -\$821                                       | \$0        | \$1,460                       | \$0                 | \$1,460                       | \$0  | \$1,460                                 |
| <b>Total Capital Reserves</b>            | <b>\$119,942</b>              | <b>\$129,706</b>                      | <b>-\$1,909</b>                     | <b>-\$146,526</b>                            | <b>\$0</b> | <b>\$101,213</b>              | <b>\$10,577</b>     | <b>\$111,790</b>              | <b>-\$150</b>                                | <b>\$111,640</b>                        |
| Wastewater Stabilization                 | \$5,717                       | \$32                                  | -\$316                              | \$0  | \$0        | \$5,433                       | -\$3,416            | \$2,017                       | \$0  | \$2,017                                 |
| Water Stabilization                      | \$3,691                       | \$18                                  | -\$184                              | \$0  | \$0        | \$3,525                       | -\$46               | \$3,479                       | \$0  | \$3,479                                 |
| Waste Management Stabilization           | \$7,280                       | \$108                                 | -\$3,360                            | \$0  | \$0        | \$4,028                       | \$3,534             | \$7,562                       | \$0  | \$7,562                                 |
| Transit Stabilization                    | \$0                           | \$0                                   | \$0                                 | \$0  | \$0        | \$0                           | \$2,087             | \$2,087                       | \$0  | \$2,087                                 |

## Reserve Summary (in thousands of dollars) - Continued

| Description                                   | Balances at December 31, 2022 | Year to Date Transfers from Operating | Year to Date Transfers to Operating | Year to Date Net Transfers from/(to) Capital | Interest   | Balances at December 31, 2023 | Year-end Transfers* | Balances at December 31, 2023 | Capital Committed to to Uninitiated Projects | Balances Available at December 31, 2023 |
|---|-------------------------------|---------------------------------------|-------------------------------------|--|------------|-------------------------------|---------------------|-------------------------------|--|---|
| Encumbrance                                   | \$21,202                      | \$10,925                              | -\$17,769                           | \$0  | \$0        | \$14,358                      | \$0                 | \$14,358                      | \$0  | \$14,358                                |
| Investment Income Stabilization               | \$0                           | \$0                                   | \$0                                 | \$0  | \$0        | \$0                           | \$0                 | \$0                           | \$0  | \$0                                     |
| Taxpayer Relief                               | \$47,345                      | \$12,707                              | -\$26,504                           | \$0  | \$0        | \$33,548                      | \$3,053             | \$36,601                      | \$0  | \$36,601                                |
| Police Contingency                            | \$954                         | \$250                                 | \$0                                 | \$0  | \$0        | \$1,204                       | \$1,910             | \$3,114                       | \$0  | \$3,114                                 |
| Police Services Board Contingency             | \$242                         | \$0                                   | \$0                                 | \$0  | \$0        | \$242                         | \$0                 | \$242                         | \$0  | \$242                                   |
| <b>Total Corporate Stabilization Reserves</b> | <b>\$86,431</b>               | <b>\$24,040</b>                       | <b>-\$48,133</b>                    | <b>\$0</b>                                   | <b>\$0</b> | <b>\$62,338</b>               | <b>\$7,122</b>      | <b>\$69,460</b>               | <b>\$0</b>                                   | <b>\$69,460</b>                         |
| Ambulance Communication                       | \$0                           | \$0                                   | \$0                                 | \$0  | \$0        | \$0                           | \$0                 | \$0                           | \$0  | \$0                                     |
| Circle Route Initiatives                      | \$1,133                       | \$0                                   | \$0                                 | \$0  | \$0        | \$1,133                       | \$0                 | \$1,133                       | \$0  | \$1,133                                 |
| Hospital Contribution                         | \$10,535                      | \$2,665                               | -\$450                              | \$0  | \$0        | \$12,750                      | \$0                 | \$12,750                      | \$0  | \$12,750                                |
| Housing Services                              | \$8,639                       | \$1,563                               | -\$2,175                            | \$0  | \$0        | \$8,027                       | \$0                 | \$8,027                       | \$0  | \$8,027                                 |
| <b>Total Specified Contribution Reserves</b>  | <b>\$20,307</b>               | <b>\$4,228</b>                        | <b>-\$2,625</b>                     | <b>\$0</b>                                   | <b>\$0</b> | <b>\$21,910</b>               | <b>\$0</b>          | <b>\$21,910</b>               | <b>\$0</b>                                   | <b>\$21,910</b>                         |
| Future Benefit Costs                          | \$24,954                      | \$0                                   | -\$250                              | \$0  | \$0        | \$24,704                      | \$0                 | \$24,704                      | \$0  | \$24,704                                |
| Self Insurance                                | \$2,270                       | \$0                                   | \$0                                 | \$0  | \$0        | \$2,270                       | \$0                 | \$2,270                       | \$0  | \$2,270                                 |
| Smart Growth                                  | \$225                         | -\$225                                | \$0                                 | \$0  | \$0        | \$0                           | \$0                 | \$0                           | \$0  | \$0                                     |
| Landfill Liability                            | \$8,184                       | \$0                                   | \$0                                 | -\$2,785                                     | \$0        | \$5,399                       | \$0                 | \$5,399                       | \$0  | \$5,399                                 |
| Police Accumulated Sick Leave                 | \$630                         | \$0                                   | -\$200                              | \$0  | \$0        | \$430                         | \$0                 | \$430                         | \$0  | \$430                                   |
| Police Future Benefit Cost                    | \$4,152                       | \$0                                   | \$0                                 | \$0  | \$0        | \$4,152                       | \$0                 | \$4,152                       | \$0  | \$4,152                                 |
| Police WSIB                                   | \$3,870                       | \$200                                 | \$0                                 | \$0  | \$0        | \$4,070                       | \$0                 | \$4,070                       | \$0  | \$4,070                                 |
| Transit Future Benefit                        | \$0                           | \$1,595                               | \$0                                 | \$0  | \$0        | \$1,595                       | \$0                 | \$1,595                       | \$0  | \$1,595                                 |
| <b>Total Future Liability Reserves</b>        | <b>\$44,285</b>               | <b>\$1,570</b>                        | <b>-\$450</b>                       | <b>-\$2,785</b>                              | <b>\$0</b> | <b>\$42,620</b>               | <b>\$0</b>          | <b>\$42,620</b>               | <b>\$0</b>                                   | <b>\$42,620</b>                         |
| <b>Total (Excluding Deferred Revenues)</b>    | <b>\$270,965</b>              | <b>\$159,544</b>                      | <b>-\$53,117</b>                    | <b>-\$149,311</b>                            | <b>\$0</b> | <b>\$228,081</b>              | <b>\$17,699</b>     | <b>\$245,780</b>              | <b>-\$150</b>                                | <b>\$245,630</b>                        |

## Deferred Revenue Summary (in thousands of dollars)

| Description                                    | Balances at December 31, 2022 | Year to Date Transfers from Revenues (Collections) | Year to Date Transfers from Revenues (DC Grants) | Year to Date Transfers from Reserves (Bill 23 Impacts - Phase In/Rental Discounts) | Year to Date Transfers from/(to) Operating | Year to Date Transfers from/(to) Capital | Year to Date Transfers from/(to) External *** | Interest allocation | Balance at Dec 31, 2023 | Capital Commitments * | Operating Commitments ** | Balance Available at December 31, 2023 |
|--|-------------------------------|--|--|--|--|--|---|---------------------|-------------------------|-----------------------|--------------------------|--|
| Development Charges-General                    | \$2,304                       | \$234  | \$75   | \$42   | -\$263                                     | \$0                                      | \$0   | \$45                | <b>\$2,498</b>          | \$0                   | -\$506                   | <b>\$1,930</b>                         |
| Government Development Charges-Police Services | \$1,159                       | \$202  | \$294  | \$468  | -\$883                                     | \$0                                      | \$0   | \$24                | <b>\$1,297</b>          | -\$408                | \$0                      | <b>\$855</b>                           |
| Development Charges-Roads                      | \$97,345                      | \$12,584   | \$8,233  | \$3,998  | -\$33                                      | -\$26,989                                | \$0   | \$1,919             | <b>\$99,704</b>         | -\$66,983             | \$0                      | <b>\$30,075</b>                        |
| Development Charges-Sewer                      | \$89,016                      | \$8,938  | \$4,318  | \$2,483  | -\$2,032                                   | -\$2,676                                 | \$0   | \$1,885             | <b>\$104,530</b>        | -\$45,639             | \$0                      | <b>\$56,292</b>                        |
| Development Charges-Water                      | \$46,608                      | \$5,492  | \$2,653  | \$1,311  | \$0  | -\$6,291                                 | \$0   | \$961               | <b>\$52,060</b>         | -\$17,120             | \$0                      | <b>\$33,615</b>                        |
| Development Charges-Emergency Medical          | \$3,054                       | \$319  | \$193  | \$105  | \$0  | -\$694                                   | \$0   | \$60                | <b>\$3,121</b>          | -\$941                | \$0                      | <b>\$2,096</b>                         |
| Development Charges-LT Care                    | \$6,513                       | \$1,842  | \$893  | \$476  | \$0  | -\$8,125                                 | \$0   | \$81                | <b>\$1,791</b>          | -\$5,968              | \$0                      | <b>-\$4,289</b>                        |
| Development Charges-POA                        | \$364                         | \$41   | \$1  | \$0  | \$0  | \$0                                      | \$0   | \$8                 | <b>\$424</b>            | \$0                   | \$0                      | <b>\$413</b>                           |
| Development Charges-Health                     | \$2,168                       | \$115  | \$4  | \$0  | \$0  | \$0                                      | \$0   | \$44                | <b>\$2,392</b>          | \$0                   | \$0                      | <b>\$2,331</b>                         |
| Development Charges-Social Housing             | -\$264                        | \$844  | \$298  | \$0  | \$3,375                                    | -\$1,370                                 | \$0   | \$31                | <b>\$2,958</b>          | -\$2,139              | \$0                      | <b>\$776</b>                           |



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

| Description   | Balances at December 31, 2022 | Year to Date Transfers from Revenues (Collections) | Year to Date Transfers from Revenues (DC Grants) | Year to Date Transfers from Reserves (Bill 23 Impacts - Phase In/Rental Discounts) | Year to Date Transfers from/(to) Operating | Year to Date Transfers from/(to) Capital | Year to Date Transfers from/(to) External *** | Interest allocation | Balance at Dec 31, 2023 | Capital Commitments * | Operating Commitments ** | Balance Available at December 31, 2023 |
|---|-------------------------------|--|--|--|--|--|---|---------------------|-------------------------|-----------------------|--------------------------|--|
| Development Charges-Waste Division                    | \$5,650                       | \$425  | \$104  | \$61   | -\$30                                      | -\$894                                   | \$0   | \$109               | \$5,576                 | -\$1,953              | \$0                      | \$3,473                                |
| Development Charges-Transit Services                  | \$0                           | \$367  | \$501  | \$247  | \$0  | -\$1,232                                 | \$2,994                                       | \$29                | \$2,946                 | -\$529                | \$0                      | \$2,378                                |
| Development Charges-Public Works (Facilities & Fleet) | \$219                         | \$217  | \$272  | \$129  | \$0  | \$0                                      | \$0   | \$11                | \$862                   | -\$1,831              | \$0                      | -\$984                                 |
| <b>Subtotal Development Charges</b>                   | <b>\$254,137</b>              | <b>\$31,619</b>                                    | <b>\$17,840</b>                                  | <b>\$9,320</b>   | <b>\$134</b>                               | <b>-\$48,272</b>                         | <b>\$2,994</b>                                | <b>\$5,207</b>      | <b>\$272,981</b>        | <b>-\$143,511</b>     | <b>-\$506</b>            | <b>\$128,963</b>                       |
| Federal Gas Tax                                       | \$46,773                      | \$14,822   | \$0  | \$0  | \$0  | -\$12,881                                | \$0   | \$2,266             | \$50,980                | -\$45,061             | \$0                      | \$5,919                                |
| Provincial Gas Tax                                    | \$3,780                       | \$11,836   | \$0  | \$0  | \$0  | -\$3,700                                 | \$0   | \$94                | \$12,010                | -\$8,750              | \$0                      | \$3,260                                |
| <b>Subtotal Gas Tax</b>                               | <b>\$50,553</b>               | <b>\$26,658</b>                                    | <b>\$0</b>                                       | <b>\$0</b>   | <b>\$0</b>                                 | <b>-\$16,581</b>                         | <b>\$0</b>                                    | <b>\$2,360</b>      | <b>\$62,990</b>         | <b>-\$53,811</b>      | <b>\$0</b>               | <b>\$9,179</b>                         |
| <b>Total</b>  | <b>\$304,691</b>              | <b>\$58,277</b>                                    | <b>\$17,840</b>                                  | <b>\$9,320</b>   | <b>\$134</b>                               | <b>-\$64,853</b>                         | <b>\$2,994</b>                                | <b>\$7,567</b>      | <b>\$335,971</b>        | <b>-\$197,322</b>     | <b>-\$506</b>            | <b>\$138,143</b>                       |

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

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

\*\*\* Development Charge Collections from the Local Area Municipalities for services now provided by the Region as a result of frozen DC rates at the local level.

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

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

| Grant Category                              | Actuals         |                 | Total           | Annual Budget   | Annual Variance |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
|   | Q1-Q3           | Q4              |                 |                 |                 |
| Mandatory Exemptions:                       |                 |                 |                 |                 |                 |
| Bill 23 Phase-In (M)                        | \$4,899         | \$4,105         | \$9,004         | \$13,000        | \$3,996         |
| Bill 23 Purpose-Built Rental Discounts      | \$303           | \$13            | \$316           | \$4,500         | \$4,184         |
| <b>Total - Bill 23 Impacts</b>              | <b>\$5,203</b>  | <b>\$4,117</b>  | <b>\$9,320</b>  | <b>\$17,500</b> | <b>\$8,180</b>  |
| Non-Profit Housing (Bill 23) - (M)          | \$859           | \$1,921         | \$2,780         | \$618           | -\$2,163        |
| Intensification RDC Reductions - (M)        | \$2,329         | \$1,537         | \$3,866         | \$870           | -\$2,996        |
| Board of Education - (M)                    | \$3             | \$0             | \$3             | \$0             | -\$3            |
| <b>Subtotal - Mandatory Exemptions</b>      | <b>\$3,191</b>  | <b>\$3,458</b>  | <b>\$6,649</b>  | <b>\$1,488</b>  | <b>-\$5,162</b> |
| Brownfield - (D)                            | \$2,146         | \$1,622         | \$3,768         | \$4,820         | \$1,052         |
| Smart Growth Niagara - (D)                  | \$0             | \$1,579         | \$1,579         | \$301           | -\$1,278        |
| Agriculture - (D)                           | \$2,759         | \$1,064         | \$3,823         | \$5,000         | \$1,177         |
| Place of Worship - (D)                      | \$0             | \$0             | \$0             | \$96            | \$96            |
| Afford. Rental Housing - (D)                | \$0             | \$0             | \$0             | \$700           | \$700           |
| Other - (D)                                 | \$0             | \$11            | \$11            | \$0             | -\$11           |
| <b>Subtotal - Other Economic Incentives</b> | <b>\$4,905</b>  | <b>\$4,276</b>  | <b>\$9,181</b>  | <b>\$10,917</b> | <b>\$1,736</b>  |
| <b>Non-Profit - (D)</b>                     | <b>\$0</b>      | <b>\$49</b>     | <b>\$49</b>     | <b>\$50</b>     | <b>\$1</b>      |
| 50% Industrial Expansion - (M)              | \$43            | \$0             | \$43            |                 |                 |
| Industrial and Gateway - (D)                | \$2,979         | \$529           | \$3,508         |                 |                 |
| <b>Subtotal - Industrial and Gateway</b>    | <b>\$3,022</b>  | <b>\$529</b>    | <b>\$3,551</b>  | <b>\$1,452</b>  | <b>-\$2,099</b> |
| <b>Total - Development Charge Grants</b>    | <b>\$11,118</b> | <b>\$8,313</b>  | <b>\$19,430</b> | <b>\$13,906</b> | <b>-\$5,524</b> |
| <b>Grand Total</b>                          | <b>\$16,321</b> | <b>\$12,430</b> | <b>\$28,750</b> | <b>\$31,406</b> | <b>\$2,656</b>  |

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

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

### Details for Application Based Regional Development Charge Grants (2023)

#### 2023 Brownfield RDC Reduction Program Applicants and Approved Amounts

| Address   | Application Date | Development Description                  | Municipality | Approved Eligible Costs | Grants Paid to Date | Grants Paid 2023 |
|---|------------------|--|--------------|-------------------------|---------------------|------------------|
| Grants Application Prior to 2022 <sup>1,2</sup> |                  |  |              | \$38,491                | \$4,870             | \$0              |
| 181 Queen St                                    | May 2, 2018      | Residential Subdivision                  | Thorold      | \$27,869                | \$2,960             | \$2,178          |
| 401 Canal Street                                | Feb 25, 2021     | Residential, park, school and open space | Welland      | \$11,938                | \$7,705             | \$1,590          |
| <b>Total</b>                                    |                  |  |              | <b>\$78,299</b>         | <b>\$15,535</b>     | <b>\$3,768</b>   |

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

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

#### 2023 Non-Profit RDC Grant Applicants and Approved Amounts

| Organization          | Application Date | Development Description   | Municipality        | Grant Requested | Grants Paid 2023 |
|-----------------------|------------------|---|---------------------|-----------------|------------------|
| Q1-Q3 Applications:   |                  |   |                     |                 |                  |
| 43 Castlereagh Street | Aug 18, 2023     | Extension to existing non-profit historical museum and cultural centre    | Niagara-on-the-Lake | \$39            | \$39             |
| 525 Ontario Street    | Sep 29, 2023     | Extension to existing non-profit geneological society and research centre | St. Catharines      | \$48            | \$10             |
| <b>Total</b>          |                  |   |                     | <b>\$98</b>     | <b>\$0</b>       |

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

### 2023 Discretionary Industrial RDC Grant Applicants and Approved Amounts

| Address                | Application Date | Development Description  | Municipality        | Grant Requested | Grants Paid 2023 |
|------------------------|------------------|--|---------------------|-----------------|------------------|
| Applications:          |                  |  |                     |                 |                  |
| 1540 McCleary Dr       | Feb 18, 2023     | New manufacturing facility for aluminium and glass products for homes          | Thorold             | \$75            | \$75             |
| 40 Benfield Dr         | Oct 21, 2022     | New manufacturing facility for outdoor cushions and furniture                  | St. Catharines      | \$183           | \$183            |
| 392 Enterprise Dr      | Nov 17, 2022     | Food manufacturing facility (vertical farm)                                    | Welland             | \$62            | \$62             |
| 59 Canal Bank St       | Apr 26, 2023     | New high-pressure die cast production facility for electric vehicle parts      | Welland             | \$1,627         | \$1,627          |
| 4669 Fretz Blvd        | Oct 5, 2022      | Addition to existing industrial building                                       | Lincoln             | \$41            | \$41             |
| 4902 Union Rd          | Mar 31, 2023     | New manufacturing facility specializing in the production of packing machinery | Lincoln             | \$37            | \$37             |
| 4715 Bartlett Rd       | Apr 10, 2023     | New industrial facility  | Lincoln             | \$357           | \$357            |
| 365 Four Mile Creek Rd | Sep 6, 2022      | Food manufacturing facility with cold storage                                  | Niagara-on-the-Lake | \$187           | \$187            |
| 2080 Niagara Stone Rd  | May 1, 2023      | New winemaking facility  | Niagara-on-the-Lake | \$410           | \$410            |
| 2626 Winger Rd         | Sep 25, 2023     | New facility manufacturing and distributing power restoration equipment        | Fort Erie           | \$8             | \$8              |
| 6255 Don Murie St      | Oct 11, 2022     | Facility that manufactures electrical, mechanical and refrigeration products   | Niagara Falls       | \$28            | \$28             |
| 6162 Progress St       | Sep 14, 2023     | New facility manufacturing customized apparel and hard goods                   | Niagara Falls       | \$493           | \$493            |
| <b>Total</b>           |                  |  |                     | <b>\$3,508</b>  | <b>\$3,508</b>   |

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

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

| Reserve Description  | Year to Date Transfer (to)/from Reserves | Transfer Description  |
|--|--|---|
| <b>Council approved net operating transfers to reserves, including interest allocation to reserves</b> | <b>- \$52,556</b>                        |   |
| <u>Additional operating reserve transfers (to)/from reserves:</u>                                      |  |   |
| All Rate Reserves  | - \$1,108                                | Interest income allocation to reserve forecasted at Bank of Canada rate which was higher then budgeted  |
| 2022 Encumbrances  | \$20,189                                 | 2022 Encumbrances (CSD 20-2023), reduced by amounts included in the 2023 budget related to Niagara Transit Commission                                     |
| 2023 Encumbrances  | - \$14,358                               | 2023 Encumbrances (CSD 10-2024)   |
| Wastewater Capital   | \$486                                    | Adjustment of investment income related to PPN accruals   |
| Water Capital  | \$1,804                                  | Adjustment of investment income related to PPN accruals   |
| Waste Management Capital   | \$521                                    | Adjustment of investment income related to PPN accruals   |
| Wastewater Stabilization   | \$140                                    | Adjustment of investment income related to PPN accruals   |
| Water Stabilization  | \$216                                    | Adjustment of investment income related to PPN accruals   |
| Waste Management Stabilization   | \$219                                    | Adjustment of investment income related to PPN accruals   |
| Landfill Liability   | \$263                                    | Adjustment of investment income related to PPN accruals   |
| Capital Levy   | - \$12,867                               | Transfer to reserve of net proceeds from the sale of the materials recycling facility   |
| Capital Levy   | - \$988                                  | Transfer back to reserve for unused funds - Niagara Falls and St. Catharines GO Stations not fully operational (in alignment with budget planning By-law) |
| Capital Levy   | \$388                                    | Reversal of budgeted transfer of the proceeds from the sale of surplus properties. Properties are now expected to be sold in 2024 and 2025.               |
| Capital Levy   | - \$81                                   | Transfer back to general capital fund of proceeds from disposition of assets for Public Health and Emergency Medical Services                             |
| Capital Levy   | - \$10,002                               | Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Levy)  |

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

| Reserve Description                        | Year to Date Transfer<br>(to)/from Reserves | Transfer Description   |
|--|---|--|
| Water Capital                              | - \$569                                     | Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Water)  |
| Wastewater Capital                         | - \$1,519                                   | Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Wastewater)   |
| Wastewater Capital                         | - \$5,590                                   | Transfer debt charge placeholder surplus to reserves to fund South Niagara Falls Waste Water Treatment Plant                                       |
| Wastewater Capital                         | - \$862                                     | Transfer to reserve of unspent funds from CSO projects closed during the year  |
| Transit Capital                            | - \$114                                     | Transfer to reserve of balance received from St.Catharines from Paratransit capital reserve  |
| Hospital Contribution                      | \$600                                       | Reversal of budgeted transfer to reserve in order to be able to fund commitment to Hospice Niagara for 2023  |
| NRH Owned Units                            | - \$400                                     | Transfer back to reserve due to receipt of one-time funding from Canada Mortgage and Housing Corporation to pay for Building Condition Assessments |
| Tax Payer Relief                           | - \$17,694                                  | Transfer back to reserve for unused funds, COVID-19 external funding received to fund 2023 budgeted COVID-related expenditures                     |
| Tax Payer Relief                           | - \$2,944                                   | Transfer to reserve of one-time funding received in 2023 to reimburse incremental COVID-19 costs incurred in 2022 for Senior's Services            |
| Tax Payer Relief                           | - \$8,180                                   | Transfer of unspent funds associated with Bill 23 impacts due to lower than expected payouts of phase-in and rental grants                         |
| Tax Payer Relief                           | - \$552                                     | Transfer of anticipated consulting project surplus to reserve as a result of indentifying Development Charge funding in place of reserve funding   |
| Tax Payer Relief                           | - \$8                                       | Transfer to reserve of surplus in shared services ERP implementation project   |
| Housing Services                           | - \$617                                     | Transfer to reserve of unspent funds from the capital loan and grant program   |
| Water Stabilization                        | - \$18                                      | Transfer to reserve of unspent consulting project funds to stabilization reserve (Water)   |
| Wastewater Stabilization                   | - \$32                                      | Transfer to reserve of unspent consulting project funds to stabilization reserve (Wastewater)  |
| Waste Management Stabilization             | - \$108                                     | Transfer to reserve of unspent funding on Waste Management Strategic Plan  |
| Transit Future Benefit                     | - \$86                                      | Transfer to reserve of balance received from legacy transit agencies to fund employee future benefits  |
| <b>Net operating transfers to reserves</b> | <b>- \$106,427</b>                          |  |

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

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

| Reserve Description   | Year to Date Transfer (to)/from Reserves | Transfer Description  |
|---|--|---|
| <b>Council approved net capital transfers per 2023 Budget</b> | <b>\$147,934</b>                         | Reserve Transfers to capital projects   |
| <i>Q1 and Q2 additional capital reserve transfers:</i>        |  |   |
| Transit Capital   | \$771                                    | Transfer from reserve to fund capital project for Transit Stop Shelters   |
| Transit Capital   | -\$1,616                                 | Project closeouts, funds returned to reserve for in-flight capital projects to be completed by the Niagara Transit Commission                   |
| Transit Capital   | \$1,647                                  | Transfer from Reserve to initiate capital projects to be completed by Niagara Transit Commission  |
| Transit Capital   | \$948                                    | Transfer from reserve to fund the purchase of replacement buses   |
| NRH Owned Units   | -\$2,825                                 | Net transfer back to reserve funds no longer required for capital projects due to one-time funding from Canada Mortgage and Housing Corporation |
| <i>Q3 additional capital reserve transfers:</i>               |  |   |
| Police Capital Levy   | -\$238                                   | Transfer back to reserve for funds no longer required due to project closures   |
| Transit Capital   | \$25                                     | Transfer from reserve to fund final project transactions associated with replacement of diesel busses   |
| <i>Q4 additional capital reserve transfers:</i>               |  |   |
| Transit Capital   | -\$152                                   | Transfer back to reserve for funds no longer required due to Provincial and Federal Grants  |
| Waste Management Capital                                      | -\$1,614                                 | Transfer back to reserve for funds no longer required due to Development Charge funding   |
| Wastewater Capital  | \$5,590                                  | Transfer from reserve for South Niagara Falls Waste Water Treatment Plant   |
| Transit Capital   | -\$802                                   | Transfer back to NTC Capital reserve due to increase in funding from Local Municipalities   |
| NRH Owned Units   | -\$355                                   | Transfer back to reserve for funding no longer required due to increased funding from Canada Mortgage and Housing Corporation                   |
| <b>Net capital transfers</b>                                  | <b>\$149,311</b>                         |   |

## Encumbrance Summary (in thousands of dollars)

|  | 2023            | 2022            | 2021            | 2020            | 2019            |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Governance                                 | \$0             | \$0             | \$0             | \$0             | \$0             |
| General Government                         | \$2,311         | \$7,585         | \$6,209         | \$5,369         | \$4,463         |
| Corporate Administration                   | \$303           | \$367           | \$373           | \$309           | \$84            |
| Corporate Services                         | \$818           | \$1,244         | \$933           | \$125           | \$198           |
| Community Services (a)                     | \$449           | \$678           | \$0             | \$55            | \$289           |
| Growth Strategy & Economic Development (b) | \$478           | \$760           | \$535           | \$607           | \$664           |
| Public Health                              | \$0             | \$0             | \$0             | \$0             | \$65            |
| Niagara Regional Housing                   | \$0             | \$400           | \$698           | \$1,149         | \$735           |
| Niagara Transit Commission                 | \$1,947         | \$1,982         | \$0             | \$0             | \$0             |
| Public Works - Transportation              | \$1,030         | \$1,122         | \$1,816         | \$938           | \$849           |
| Public Works - Waste Management            | \$1,352         | \$1,085         | \$832           | \$706           | \$810           |
| Public Works - Water/ Wastewater (c)       | \$5,670         | \$5,979         | \$5,700         | \$7,017         | \$8,220         |
| <b>TOTAL</b>                               | <b>\$14,358</b> | <b>\$21,202</b> | <b>\$17,096</b> | <b>\$16,275</b> | <b>\$16,377</b> |

### Notes:

- \$6,935 of the total encumbrances in 2023 relate to incentive and grant programs (2022 - \$13,799)

- Encumbrance amounts summarized above reflect the transfer of levy budgeted funding to 2024 through the encumbrance reserve at year end. Not reflected in the above totals are commitments that are funded externally and will be carried forward to the 2024 budget through a deferral of the associated external revenue:

(a) The Community Services 2023 Encumbrance includes \$9,935 related to ministry funded contributions to NRH and non-profit housing provider capital projects (\$nil funded from reserves)

(b) The Growth Strategy & Economic Development 2023 Encumbrance includes \$227 related to development charge eligible studies (\$33 funded from reserves, \$194 funded from development charges)

(c) The Public Works - Water/Wastewater 2023 Encumbrance includes \$9,524 (\$4,790 funded from reserves as summarized above, \$4,734 funded from development charges) related to the Combined Sewer Overflow (CSO) program. Managing this program through the operating budget rather than capital budget began in 2015. \$1,503 remains in capital projects related to the CSO program from 2008 through 2014.



## Encumbrance Detail (in thousands of dollars)

| Description   | Amount         |
|---|----------------|
| <b>General Government</b>                             |                |
| City of St. Catharines Tax Appeal Cost Share*         | 24             |
| Private Housing Grants                                | 120            |
| Tax Policy Study & Appeals                            | 24             |
| McNally House Annual Commitment 2023                  | 220            |
|   | 388            |
| <b>Public Realm Investment Program</b>                |                |
| RR18 (Ontario St.), RR81 (King St.)*                  | 10             |
| Jordan Hollow Cultural Park*                          | 83             |
| Casablanca Road Streetscape Features*                 | 125            |
| 120 Killaly St & Elm St, Port Colborne*               | 45             |
| Lundy's Lane (between #7077 to 7225), Niagara Falls*  | 30             |
| Jordan Village Streetscaping                          | 134            |
| Killaly Public Park Streetscape Features              | 50             |
|   | 477            |
| <b>Waterfront Improvement Program</b>                 |                |
| Millennium Recreation Trail*                          | 400            |
| <b>Smarter Niagara Incentive Program</b>              |                |
| Building and Facade Improvement Grant/Loan Program    | 172            |
| CIP/MasterPlans/Official Plans Grant Program          | 276            |
| ESA Phase II (Risk Assessment Plan)                   | 77             |
| Heritage Restoration and Improvement Grant            | 29             |
| Residential Grant/Loan Program                        | 492            |
|   | 1,046          |
| <b>Total Encumbrances for General Government</b>      | <b>\$2,311</b> |
| <b>Corporate Administration</b>                       |                |
| Culture Survey*                                       | 71             |
| ADP Payroll Configuration*                            | 86             |
| Compensation Review                                   | 92             |
| Kronos EMS Workforce Implementation                   | 54             |
| <b>Total Encumbrance for Corporate Administration</b> | <b>\$303</b>   |
| <b>Corporate Services</b>                             |                |
| Property Valuations*                                  | 400            |
| Development Charge by-law Appeal*                     | 233            |
| Facilities Building Condition Assessments*            | 53             |
| Consulting for Asset Retirement Obligations           | 48             |
| Facilities - Gas Detection System                     | 84             |
| <b>Total Encumbrance for Corporate Services</b>       | <b>\$818</b>   |
| <b>Community Services (a)</b>                         |                |
| K3D Thermostat Technology*                            | 103            |
| Capital Loan & Grant Program - Grant Portion 2022*    | 221            |
| Niagara Prosperity Initiative*                        | 75             |
| Housing Provider Building Condition Assessments       | 50             |
| <b>Total Encumbrance for Community Services (a)</b>   | <b>\$449</b>   |
| <b>Growth Strategy &amp; Economic Development (b)</b> |                |
| Niagara Official Plan*                                | 15             |
| Glendale Secondary Plan*                              | 18             |
| Strategic Focus for Shared Services                   | 80             |
| Corporate Climate Change Action Plan                  | 52             |
| Environmental Impact Study Guidelines                 | 30             |
| Model Urban Design Guidelines Update                  | 101            |
| 68 Church Street Redevelopment                        | 54             |
| Accessibility Plan                                    | 24             |
| 403 Ontario Street Redevelopment                      | 44             |

## Encumbrance Detail (in thousands of dollars) - Continued

| Description  | Amount          |
|--|-----------------|
| Irrigation Contribution  | 60              |
| <b>Total Encumbrance for Growth Strategy &amp; Economic Development (b)</b>  | <b>\$478</b>    |
| <b>Niagara Transit Commission</b>  |                 |
| Temporary Transitional Staffing*   | 102             |
| Operator Uniforms  | 141             |
| IT Strategy  | 102             |
| Branding Strategy  | 102             |
| Strategic Plan   | 342             |
| Job Evaluation Review  | 152             |
| Branding Decal Strategy  | 967             |
| Benefits Review  | 39              |
| <b>Total Encumbrance for Niagara Transit Commission</b>                      | <b>\$1,947</b>  |
| <b>Public Works - Transportation</b>   |                 |
| Cityworks Software Upgrade*  | 18              |
| Greater Niagara Circle Route - Extension of the Welland Canal Parkway Trail* | 200             |
| Greater Niagara Circle Route - Wayfinding Initiatives*                       | 50              |
| Bicycle Facilities Grant 2022*   | 113             |
| Transportation Planning Policy Development*                                  | 315             |
| Bridge Condition Study*  | 17              |
| Engineering Services for Curve Warning Signs review*                         | 14              |
| Catch Basin Cleaning   | 172             |
| Incremental Uniform Clothing   | 50              |
| Street Sweeping Services   | 42              |
| Asphalt Patching Program   | 39              |
| <b>Total Encumbrance for Public Works - Transportation</b>                   | <b>\$1,030</b>  |
| <b>Public Works - Waste Management</b>                                       |                 |
| Long-Term Waste Management Strategic Plan*                                   | 437             |
| WMSP Stakeholder Engagement*   | 500             |
| WMSP Lifecycle Assessment*   | 24              |
| Asset Management Plan  | 76              |
| Master Servicing Plan  | 288             |
| Grey Recycling Carts   | 27              |
| <b>Total Encumbrance for Public Works - Waste Management</b>                 | <b>\$1,352</b>  |
| <b>Public Works - Water/Wastewater (c)</b>                                   |                 |
| Master Service Plans*  | 19              |
| ESRI Utility Network Implementation*   | 424             |
| Asset Valuation and Loss Control for Insurance - 2022*                       | 200             |
| Asset Management Initiative Transition                                       | 15              |
| Biogas Inspection  | 142             |
| Manhole Inspection Program   | 80              |
| Combined Sewer Overflow Funding - 2017 Program (at 75%)*                     | 85              |
| Combined Sewer Overflow Funding - 2018 Program (at 50%)*                     | 133             |
| Combined Sewer Overflow Funding - 2019 Program (at 50%)*                     | 387             |
| Combined Sewer Overflow Funding - 2020 Program (at 50%)*                     | 588             |
| Combined Sewer Overflow Funding - 2021 Program (at 50%)*                     | 1,205           |
| Combined Sewer Overflow Funding - 2022 Program (at 50%)*                     | 1,034           |
| Combined Sewer Overflow Funding - 2023 Program (at 50%)*                     | 1,358           |
| <b>Total Encumbrance for Public Works - Water/Wastewater (c)</b>             | <b>\$5,670</b>  |
| <b>TOTAL 2023 ENCUMBRANCE</b>  | <b>\$14,358</b> |

\* Encumbrance balance carried over in part or fully from 2022

# Encumbrance Detail (in thousands of dollars) - Continued

## Notes

(a) The Community Services 2023 Encumbrance includes \$9,935 related to ministry funded contributions to NRH and non-profit housing provider capital projects (\$nil funded from reserves)

(b) The Growth Strategy & Economic Development 2023 Encumbrance includes \$227 related to development charge eligible studies (\$33 funded from reserves, \$194 funded from development charges)

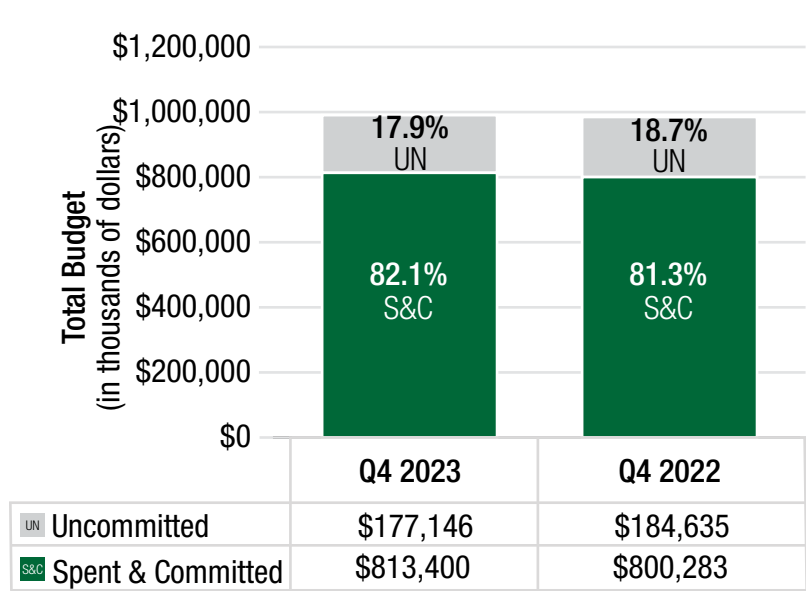
(c) The Public Works - Water/Wastewater 2023 Encumbrance includes \$9,524 (\$4,790 funded from reserves as summarized above, \$4,734 funded from development charges) related to the Combined Sewer Overflow (CSO) program. Managing this program through the operating budget rather than capital budget began in 2015. \$1,503 remains in capital projects related to the CSO program from 2008 through 2014.

# Capital Highlights

## Levy

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

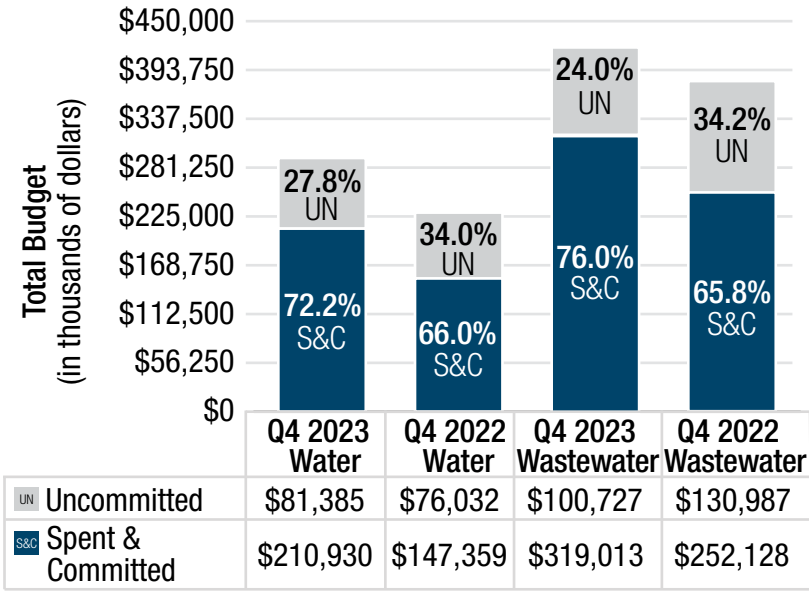
Active projects with budgets greater than \$1 million.



## Water and Wastewater

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

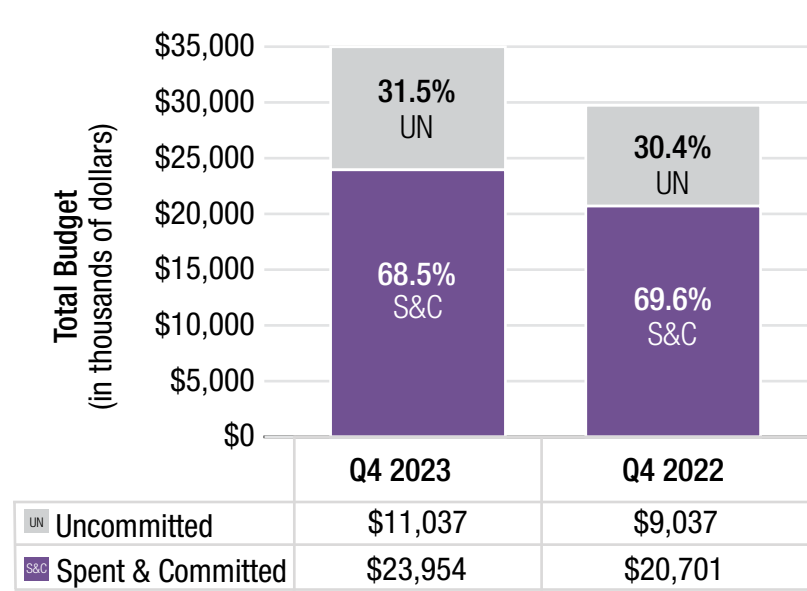
Active projects with budgets greater than \$1 million.



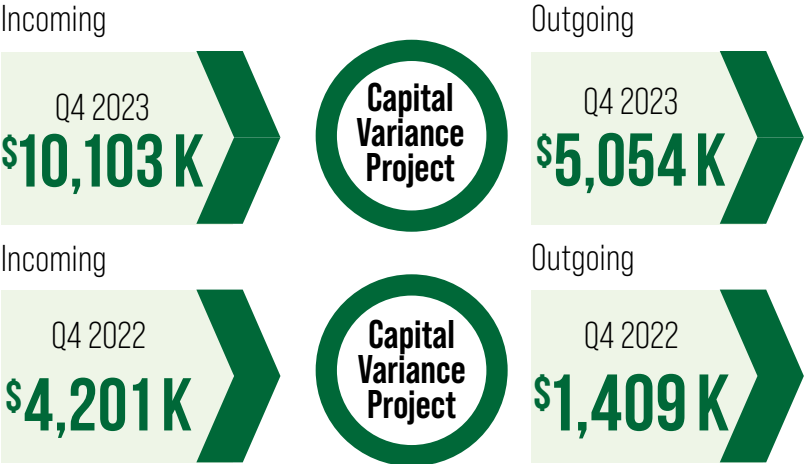
## Waste Management

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

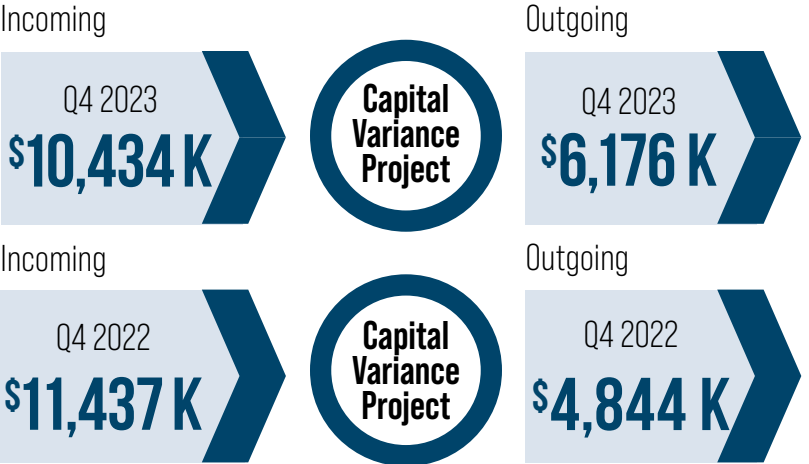
Active projects with budgets greater than \$1 million.



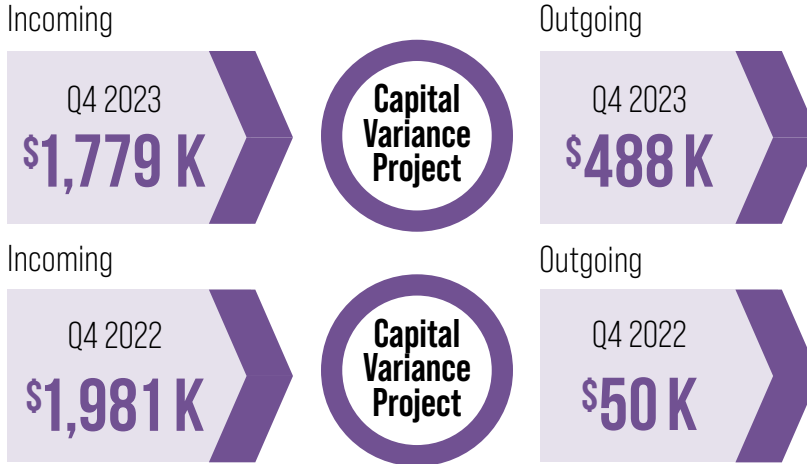
### Year-to-Date Capital Variance Project Transfers



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



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



## Capital Summary (in thousands of dollars)

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

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

### Capital Budget Reconciliation

The capital program managed by Niagara Region has decreased by (\$86,195) since Q3 2023. The decrease is primarily caused by projects closed (\$90,858) and budget reductions (\$8,950). This decrease is offset by the transit amalgamation (\$155) gross budget adjustments (\$11,127) and transfers from capital variance projects (\$2,330).

14 capital projects of the 678 capital sub-projects, with budgets totalling approximately \$374,845 (levy \$14,547 / rate \$360,298) remain uninitiated at January 24th, 2024. A summary of the levy and rate impact of Niagara Regions total capital program during the year is presented below:

| Capital Program Reconciliation   | Levy Programs      | Special Levy Programs | Rate Programs      | Adjusted Program   |
|--|--------------------|-----------------------|--------------------|--------------------|
| <b>2022 Total Adjusted Program (excluding Capital Variance Projects) at December 31, 2022*</b> | <b>\$1,077,943</b> | <b>\$35,651</b>       | <b>\$1,018,332</b> | <b>\$2,131,926</b> |
| Council Approved 2023 Budget   | \$110,328          | \$6,598               | \$120,034          | <b>\$236,959</b>   |
| Gross Budget Adjustment (including transfers from operating)                                   | \$9,410            | \$613                 | \$5,817            | <b>\$15,839</b>    |
| Gross Budget Adjustment - Transit Amalgamation   | \$0                | \$25,675              | \$0                | <b>\$25,675</b>    |
| Transfer from Capital Variance Project   | \$1,207            | \$488                 | \$4,404            | <b>\$6,098</b>     |
| Budget Reductions on Active Capital Projects **  | -\$957             | -\$500                | -\$3,400           | <b>-\$4,857</b>    |
| Projects Closed  | -\$12,138          | -\$2,600              | -\$12,738          | <b>-\$27,476</b>   |
| <b>2023 Total Adjusted Program (excluding Capital Variance Projects) at July 27, 2023</b>      | <b>\$1,185,793</b> | <b>\$65,925</b>       | <b>\$1,132,448</b> | <b>\$2,384,166</b> |
| Gross Budget Adjustment (including transfers from operating)                                   | \$22,682           | \$0                   | \$48               | <b>\$22,730</b>    |
| Gross Budget Adjustment - Transit Amalgamation   | \$0                | \$19,749              | \$0                | <b>\$19,749</b>    |
| Transfer from Capital Variance   | \$2,745            | \$0                   | \$544              | <b>\$3,289</b>     |
| Budget Reductions on Active Capital Projects **  | -\$2,230           | \$0                   | -\$1,402           | <b>-\$3,632</b>    |
| Projects Closed  | -\$33,282          | -\$358                | -\$15,042          | <b>-\$48,682</b>   |
| <b>2023 Total Adjusted Budget (excluding Capital Variance Projects) at October 26, 2023</b>    | <b>\$1,175,709</b> | <b>\$85,316</b>       | <b>\$1,116,596</b> | <b>\$2,377,622</b> |
| Gross Budget Adjustment (including   | \$5,965            | \$1,701               | \$3,460            | <b>\$11,127</b>    |

## Capital Summary (in thousands of dollars) - Continued

| Capital Program Reconciliation   | Levy Programs      | Special Levy Programs | Rate Programs      | Adjusted Program   |
|--|--------------------|-----------------------|--------------------|--------------------|
| transfers from operating)  |                    |                       |                    |                    |
| Gross Budget Adjustment - Transit Amalgamation   | \$0                | \$155                 | \$0                | <b>\$155</b>       |
| Transfer from Capital Variance   | \$1,380            | \$0                   | \$950              | <b>\$2,330</b>     |
| Budget Reductions on Active Capital Projects *   | - \$3,974          | - \$1,614             | - \$3,361          | - <b>\$8,950</b>   |
| Projects Closed  | - \$67,338         | - \$22,964            | - \$556            | - <b>\$90,858</b>  |
| Closed projects excluded in project summary reporting  |                    |                       |                    | <b>\$0</b>         |
| <b>2023 Total Adjusted Budget (excluding Capital Variance Projects) at December 31, 2023</b> | <b>\$1,111,742</b> | <b>\$62,594</b>       | <b>\$1,117,090</b> | <b>\$2,291,427</b> |

\*Waste Management - Special Levy removed from Rate Programs opening balance

\*\* 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 Q4 of 2023 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 Services               | Campbell West Reception Renos       | \$229           |                         | \$30                           |                  |                                  | \$259           |
| Corporate Services               | 19-Annual-EnergyConserve Pro        | \$200           | \$237                   |                                |                  |                                  | \$437           |
| Niagara Regional Housing         | Summer St Property Acquisition      | \$1,400         | \$250                   |                                |                  |                                  | \$1,650         |
| Niagara Regional Housing         | NRH Prop Acq - Fort Erie            | \$8,407         | \$65                    |                                |                  |                                  | \$8,472         |
| Niagara Regional Housing         | 24-NRH Geneva Street Developmnt     | \$4,304         | \$250                   |                                |                  |                                  | \$4,554         |
| Niagara Regional Housing         | 23 - NRH St.Cath Emrg Shelter       | \$2,600         | \$250                   |                                |                  |                                  | \$2,850         |
| Niagara Regional Police          | 19 - NRPS NG 911                    | \$1,100         | \$564                   | \$15                           |                  |                                  | \$1,679         |
| Niagara Regional Police          | 24-NRPS Dive Truck                  | \$340           |                         | \$20                           | -\$20            | CV - Levy                        | \$340           |
| Public Health Emergency Services | 21-Mobile Dental Unit               | \$675           |                         | \$275                          |                  |                                  | \$950           |
| Public Works - Levy              | 23-Unit #11 Backhoe Loader          | \$0             |                         | \$300                          |                  |                                  | \$300           |
| Public Works - Levy              | 1-Albert/Lakeshore-FE               | \$8,798         | \$2,634                 |                                | -\$2,634         | CV - Levy                        | \$8,798         |
| Public Works - Levy              | 1-Albert/Lakeshore-FE               | \$8,798         | \$261                   |                                | -\$1,000         | CV- Levy \$629<br>DC- Levy \$371 | \$8,059         |
| Public Works - Levy              | 22-Rds Rehab - RR42 Carlton QE      | \$595           |                         | \$76                           |                  |                                  | \$671           |
| Public Works - Levy              | 22-Rds Rehab-RR2 Caistorville       | \$250           |                         | \$135                          |                  |                                  | \$385           |
| Public Works - Levy              | 22 Ann-Fleet & Vehicle Replace      | \$1,913         |                         | \$250                          |                  |                                  | \$2,163         |
| Public Works - Levy              | 23-Three New Vehicles (W/WW)        | \$250           |                         | \$28                           |                  |                                  | \$278           |
| Public Works - Levy              | 19-Rds Rehab - RR 43 Bridge St      | \$3,375         | \$1,433                 |                                |                  |                                  | \$4,808         |
| Public Works - Levy              | 20 Ann-Fleet & Vehicle Replace      | \$2,367         |                         | \$250                          |                  |                                  | \$2,617         |
| Public Works - Levy              | 27-PCD/Lincoln-WE                   | \$5,050         | \$20                    |                                | -\$320           | CV- Levy                         | \$4,750         |
| <b>All Levy Departments</b>      |                                     | <b>\$50,651</b> | <b>\$5,965</b>          | <b>\$1,380</b>                 | <b>-\$3,974</b>  |                                  | <b>\$54,022</b> |
| Niagara Transit Commission       | 3A NF Farebox Smart Readers         | \$0             | \$62                    |                                |                  |                                  | \$62            |
| Niagara Transit Commission       | Intermunicipal Layby Construction - | \$0             | \$1                     |                                |                  |                                  | \$1             |

## 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 |
|--------------------------------------|--------------------------------|-----------------|-------------------------|--------------------------------|------------------|------------------------------------|-----------------|
|                                      | Morrison St. - ICIP            |                 |                         |                                |                  |                                    |                 |
| Niagara Transit Commission           | NF Video Surveillance          | \$0             | \$15                    |                                |                  |                                    | \$15            |
| Niagara Transit Commission           | NF 2 Shuttle Vans              | \$0             | \$77                    |                                |                  |                                    | \$77            |
| Niagara Transit Commission           | 22 NF Refurb of 2 40 ft Buses  | \$679           | \$87                    |                                |                  |                                    | \$766           |
| Waste Management                     | 15-Bridge-Drop-Off Depot       | \$3,097         | \$1,148                 |                                | -\$1,148         | Waste Management - Capital Reserve | \$3,097         |
| Waste Management                     | 16-NR12-Drop-Off Depot         | \$462           | \$196                   |                                | -\$196           | Waste Management - Capital Reserve | \$462           |
| Waste Management                     | 20-Humberstone Drop-Off Depot  | \$610           | \$270                   |                                | -\$270           | Waste Management - Capital Reserve | \$610           |
| <b>All Special Levy Departments*</b> |                                | <b>\$4,848</b>  | <b>\$1,856</b>          | <b>\$0</b>                     | <b>-\$1,614</b>  |                                    | <b>\$5,090</b>  |
| Wastewater                           | 21-Nickel St PS Upgrades       | \$350           |                         | \$11                           |                  |                                    | \$361           |
| Wastewater                           | Sewer Relining Program         | \$1,336         |                         | \$25                           |                  |                                    | \$1,361         |
| Wastewater                           | 20-Portable Sew Bypass Pumps   | \$240           |                         | \$2                            |                  |                                    | \$242           |
| Wastewater                           | 21-Fares St PS Upgrades        | \$330           |                         | \$70                           |                  |                                    | \$400           |
| Wastewater                           | 22-Union PS Upgrades           | \$330           |                         | \$55                           |                  |                                    | \$385           |
| Water                                | 20-WM Replc Ontario St Lincoln | \$17,450        | \$4,248                 |                                | -\$3,361         | CV - Water                         | \$18,336        |
| Water                                | 2017-CNR Transmission Main     | \$25,825        | -\$787                  | \$787                          |                  |                                    | \$25,825        |
| <b>All Rate Departments</b>          |                                | <b>\$45,861</b> | <b>\$3,460</b>          | <b>\$950</b>                   | <b>-\$3,361</b>  | <b>\$0</b>                         | <b>\$46,910</b> |
| Niagara Regional Police              | 20-NRPS NG 9-1-1               | \$700           | -\$700                  |                                |                  |                                    | \$0             |
| Niagara Regional Police              | 19 - NRPS NG 911               | \$400           | \$700                   |                                |                  |                                    | \$1,100         |
| Niagara Regional Police              | 21- NRPS - Vehicle Replacement | \$1,400         | -\$72                   |                                |                  |                                    | \$1,328         |
| Niagara Regional Police              | 22-Ann-NRPS - Vehicle Replace  | \$1,948         | -\$232                  |                                |                  |                                    | \$1,716         |
| Niagara Regional Police              | 23-NRPS-Vehicles(Patrol)       | \$2,000         | \$305                   |                                |                  |                                    | \$2,305         |
| Niagara Regional Police              | 23-NRPS-Range Target System    | \$110           | \$60                    |                                |                  |                                    | \$170           |



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

| Department               | Project Description           | Total Budget     | Gross Budget Adjustment | Transfer from Capital Variance | Budget Reduction | Treatment of Reduction | Adjusted Budget  |
|--------------------------|-------------------------------|------------------|-------------------------|--------------------------------|------------------|------------------------|------------------|
| Niagara Regional Police  | 21-NRPS - Range Target System | \$60             | - \$60                  |                                |                  |                        | \$0              |
| Corporate Services       | 23-St Cath GO Station Renos   | \$150            | \$500                   |                                |                  |                        | \$650            |
| Public Works - Levy      | 20-STC GO Precinct Cap Wrks   | \$500            | \$4,300                 |                                |                  |                        | \$4,800          |
| Public Works - Levy      | GO Transit                    | \$37,794         | - \$4,800               |                                |                  |                        | \$32,994         |
| <b>All inter-project</b> |                               | <b>\$45,062</b>  | <b>\$0</b>              | <b>\$0</b>                     | <b>\$0</b>       |                        | <b>\$45,062</b>  |
| <b>All Departments</b>   | <b>Total</b>                  | <b>\$146,422</b> | <b>\$11,282</b>         | <b>\$2,330</b>                 | <b>- \$8,950</b> |                        | <b>\$151,084</b> |

## Capital Project Closures (in thousands of dollars)

Projects are closed throughout the year. When projects are closed, surplus funds are transferred to Capital Variance Projects that have been set up in various functional areas (levy-supported and water / wastewater / waste management capital projects). For projects that are not funded from the general capital levy or rate reserves, any surpluses identified through the closeout report would be returned to the specific source reserve for future use, and reported as part of the year-end transfer report. The following 15 projects were closed between October 24, 2023 to December 31, 2023. 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 |
|--|---|-----------------|-------------------------|----------------|----------------|-------------------------|
| Corporate Services   | Long-term Accommodations - NRPS D1                      | \$19,295        | \$19,281                | \$14           | \$14           | CVP LEVY                |
| Corporate Services   | Ontario Street EMS Parking Lot - 2022                   | \$350           | \$311                   | \$39           | \$39           | CVP LEVY                |
| Corporate Services   | Print Shop Colour Printer - 2022                        | \$54            | \$54                    | \$0            | \$0            | CVP LEVY                |
| Niagara Regional Housing   | Muli-Residential Intensification - Niagara Falls - 2018 | \$20,915        | \$19,403                | \$1,512        | \$535          | CVP LEVY                |
| Niagara Regional Housing   | Support Hosuing Renovations - Niagara Falls             | \$4,550         | \$4,506                 | \$44           | \$34           | CVP LEVY                |
| Niagara Transit Committee  | Convent Diesel Buses - St.Catharines                    | \$6,662         | \$6,608                 | \$54           | \$0            | CVP LEVY                |
| Niagara Transit Committee  | Driver Protection System - Niagara Falls                | \$493           | \$461                   | \$32           | \$0            | CVP LEVY                |
| Public Works - Levy  | Roads Reconstruction - St Davids Road East              | \$8,624         | \$8,380                 | \$244          | \$221          | CVP LEVY                |
| Public Works - Levy  | Inter-Municipal Transit Capital Acquisition - 2017      | \$22,964        | \$16,954                | \$6,010        | \$1,969        | CVP LEVY                |
| Public Works - Levy  | Structure Rehabilitation - Schisler Road Bridge         | \$2,240         | \$1,818                 | \$422          | \$422          | CVP LEVY                |
| Public Works - Levy  | Annual - Storm Sewer & Culvert Program - 2019           | \$1,000         | \$1,000                 | \$0            | \$0            | CVP LEVY                |
| Public Works - Levy  | Railway Crossing Improvements - 2020                    | \$120           | \$120                   | \$0            | \$0            | CVP LEVY                |
| Public Works - Levy  | Roads Rehabilitation - RR63 Baldwin/Coffee Bridge       | \$3,035         | \$3,001                 | \$34           | \$34           | CVP LEVY                |
| <b>Total Levy Reporting Projects Closed and Removed from Project Listing</b> |   | <b>\$90,302</b> | <b>\$81,896</b>         | <b>\$8,406</b> | <b>\$3,268</b> |                         |
| Wastewater   | Peel Street Sewage Pump Station Property Purchase       | \$56            | \$53                    | \$3            | \$3            | CVR SEW                 |
| <b>Total Wastewater Projects Closed and Removed from Project Listing</b>     |   | <b>\$56</b>     | <b>\$53</b>             | <b>\$3</b>     | <b>\$3</b>     |                         |
| Water Works  | Garrison Road Waste Management Replacement - 2022       | \$500           | \$2                     | \$498          | \$498          | CVR WAT                 |
| <b>Total Wastewater Projects Closed and Removed from Project Listing</b>     |   | <b>\$500</b>    | <b>\$2</b>              | <b>\$498</b>   | <b>\$498</b>   |                         |
| <b>Total Rate Projects Closed and Removed from Project Listing</b>           |   | <b>\$556</b>    | <b>\$55</b>             | <b>\$501</b>   | <b>\$501</b>   |                         |
| <b>Total Projects Closed</b>   |   | <b>\$90,858</b> | <b>\$81,951</b>         | <b>\$8,907</b> | <b>\$3,769</b> |                         |

## Capital Project Summary (in thousands of dollars)

Once a project is initiated, multiple projects may be set up to manage the overall project. Illustrated below is the \$2,291,427 capital budget managed by Niagara Region, representing 678 sub-projects, total capital spending including commitments to date of \$1,473,733 and budget remaining of \$817,693 after commitments.

This chart represents (in aggregate), currently active and uninitiated projects managed by Niagara Region. Capital project detail for 258 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   | \$417,651          | \$377,067                               | \$40,585         | 90.3%                                       |
| Niagara Regional Housing   | \$86,012           | \$74,421                                | \$11,590         | 86.5%                                       |
| Niagara Regional Police Services Board                                     | \$28,756           | \$22,162                                | \$6,593          | 77.1%                                       |
| Niagara Transit Commission   | \$32,605           | \$10,369                                | \$22,237         | 31.8%                                       |
| Planning   | \$3,294            | \$3,269                                 | \$25             | 99.3%                                       |
| Public Health  | \$18,604           | \$16,667                                | \$1,937          | 89.6%                                       |
| Public Works - Levy  | \$436,230          | \$319,814                               | \$116,417        | 73.3%                                       |
| Waste Management   | \$34,991           | \$23,954                                | \$11,037         | 68.5%                                       |
| Wastewater   | \$419,740          | \$319,013                               | \$100,727        | 76.0%                                       |
| Water Works  | \$292,315          | \$210,930                               | \$81,385         | 72.2%                                       |
| Active projects with budgets greater than \$1 million                      | \$1,770,198        | \$1,377,666                             | \$392,531        | 77.8%                                       |
| Uninitiated projects with budgets greater than \$1 million                 | \$374,845          | \$0                                     | \$374,845        | 0.0%  |
| <b>Total projects with budgets greater than \$1 million</b>                | <b>\$2,145,043</b> | <b>\$1,377,666</b>                      | <b>\$767,376</b> | <b>64.2%</b>                                |
| Active projects with budgets less than \$1 million                         | \$145,752          | \$96,067                                | \$49,685         | 65.9%                                       |
| Uninitiated projects with budgets less than \$1 million                    | \$632              | \$0                                     | \$632            | 0.0%  |
| <b>Total Capital Projects</b>  | <b>\$2,291,427</b> | <b>\$1,473,733</b>                      | <b>\$817,693</b> | <b>64.3%</b>                                |

## Capital Project Forecast (in thousands of dollars)

A detailed analysis of capital sub-projects with budgets greater than \$1 million is presented below. There are a total of 258 projects totaling \$2,145,043 of adjusted capital budget. Project spending to date including commitments on these sub-projects amounts to \$1,377,666 representing 64.2 percent of the adjusted capital budget on these active and uninitiated sub-projects.

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

| Department Total Projects  | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Canada Summer Games - 2021   |                | \$103,561       | \$102,726                               | \$835                              | 99.2%                                       | \$726                        | \$111                        | \$150                                   | \$0                           | 2027                      |
| 911 Backup Rationalization - 2020                                      |                | \$8,760         | \$2,139                                 | \$6,621                            | 24.4%                                       | \$4,269                      | \$3,000                      | \$0                                     | \$0                           | 2025                      |
| Asset Replacement - 2018   |                | \$2,947         | \$2,953                                 | -\$6                               | 100.2%                                      | \$8                          | \$0                          | \$0                                     | \$0                           | 2025                      |
| Asset Replacement - 2020   |                | \$1,894         | \$1,891                                 | \$2                                | 99.9%                                       | \$32                         | \$0                          | \$0                                     | \$0                           | 2025                      |
| Customer Service Strategic Priority                                    |                | \$1,685         | \$1,457                                 | \$228                              | 86.5%                                       | \$887                        | \$0                          | \$0                                     | \$0                           | 2026                      |
| Emergency Medical Services Central Hub                                 | Uninitiated    | \$3,895         | \$0                                     | \$3,895                            | 0.0%  | \$3,895                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Emergency Medical Services Facility Welland                            |                | \$1,100         | \$627                                   | \$473                              | 57.0%                                       | \$563                        | \$0                          | \$0                                     | \$0                           | 2025                      |
| Expansion of Social Housing Units (Alternative Service Delivery Model) |                | \$1,750         | \$1,750                                 | \$0                                | 100.0%                                      | \$700                        | \$175                        | \$0                                     | \$0                           | 2025                      |
| HVAC Replacements  |                | \$1,391         | \$1,351                                 | \$39                               | 97.2%                                       | \$45                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Lighting Retrofit at Meadows of Dorchester                             |                | \$1,000         | \$1,150                                 | -\$150                             | 115.0%                                      | \$130                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Long-term Accommodations - NRPS D1 (Note 3)                            |                | \$69,119        | \$67,759                                | \$1,360                            | 98.0%                                       | \$0                          | \$0                          | \$0                                     | \$1,360                       | 2024                      |

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

| Department Total Projects  | Project Status | Adjusted Budget  | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|------------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Long-term Care Home Redevelopment - 2015                         |                | \$85,917         | \$84,341                                | \$1,576                            | 98.2%                                       | \$13,086                     | \$0                          | \$0                                     | \$0                           | 2028                      |
| Online Planning Portal   |                | \$1,250          | \$1,021                                 | \$229                              | 81.7%                                       | \$394                        | \$0                          | \$0                                     | \$0                           | 2025                      |
| Redevelopment of Linhaven Long Term Care Home - 2020             |                | \$105,652        | \$99,614                                | \$6,038                            | 94.3%                                       | \$31,691                     | \$0                          | \$0                                     | \$0                           | 2024                      |
| Extended and Managed Detection Response Threat Tool - 2023       |                | \$1,100          | \$1,016                                 | \$84                               | 92.4%                                       | \$84                         | \$0                          | \$0                                     | \$0                           | 2026                      |
| Desktop and Laptop Replacement - 2023                            |                | \$2,750          | \$1,877                                 | \$873                              | 68.2%                                       | \$2,560                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Long-term Care Machinery and Equipment - 2023                    |                | \$1,743          | \$178                                   | \$1,565                            | 10.2%                                       | \$750                        | \$665                        | \$159                                   | \$0                           | 2026                      |
| Niagara Falls GO Station Renovations - 2023                      |                | \$2,866          | \$2,571                                 | \$295                              | 89.7%                                       | \$2,200                      | \$474                        | \$0                                     | \$0                           | 2025                      |
| Regional Headquarters Generator Replacement                      |                | \$2,197          | \$2,135                                 | \$62                               | 97.2%                                       | \$63                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Niagara Falls Parking and Storage Extension                      |                | \$3,850          | \$0                                     | \$3,850                            | 0.0%  | \$0                          | \$0                          | \$3,850                                 | \$0                           | 2026                      |
| Welland Transit Garage Phase 1 and 2                             |                | \$12,320         | \$0                                     | \$12,320                           | 0.0%  | \$0                          | \$0                          | \$12,320                                | \$0                           | 2026                      |
| St.Catharines Go Precinct - 2020 (Note 6)                        |                | \$4,800          | \$510                                   | \$4,290                            | 10.6%                                       | \$2,145                      | \$2,145                      | \$0                                     | \$78                          | 2024                      |
| <b>Total Corporate Services</b>                                  |                | <b>\$421,546</b> | <b>\$377,067</b>                        | <b>\$44,480</b>                    | <b>89.4%</b>                                | <b>\$64,228</b>              | <b>\$6,570</b>               | <b>\$16,479</b>                         | <b>\$1,438</b>                |                           |
| Annual - Asphalt, Paving and Concrete Replacement Program - 2022 |                | \$1,600          | \$1,555                                 | \$45                               | 97.2%                                       | \$823                        | \$0                          | \$0                                     | \$0                           | 2025                      |

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

| Department Total Projects  | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Annual - Structural and Foundation Wall Repairs - 2022           |                | \$1,240         | \$1,237                                 | \$3                                | 99.8%                                       | \$210                        | \$0                          | \$0                                     | \$0                           | 2025                      |
| Building Capital - 2018  |                | \$4,654         | \$4,640                                 | \$14                               | 99.7%                                       | \$73                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Building Capital - 2019  |                | \$5,454         | \$5,446                                 | \$8                                | 99.9%                                       | \$96                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Building Capital - 2020  |                | \$3,974         | \$3,847                                 | \$127                              | 96.8%                                       | \$861                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Building Capital - 2021  |                | \$4,790         | \$4,769                                 | \$21                               | 99.6%                                       | \$223                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Grounds Capital - 2020   |                | \$1,010         | \$1,007                                 | \$3                                | 99.7%                                       | \$9                          | \$0                          | \$0                                     | \$0                           | 2024                      |
| Grounds Capital - 2021   |                | \$2,290         | \$2,252                                 | \$38                               | 98.3%                                       | \$131                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Social Housing Assistance Improvement Program - 2018 (Note 1)    |                | \$2,683         | \$2,614                                 | \$69                               | 97.4%                                       | \$6                          | \$0                          | \$0                                     | \$69                          | 2024                      |
| Social Services Relief Fund Phase 2 Permanent Supportive Housing |                | \$4,418         | \$4,412                                 | \$6                                | 99.9%                                       | \$14                         | \$0                          | \$0                                     | \$0                           | 2025                      |
| Unit Capital - 2019  |                | \$5,355         | \$5,338                                 | \$18                               | 99.7%                                       | \$90                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Unit Capital - 2020  |                | \$3,471         | \$2,650                                 | \$821                              | 76.4%                                       | \$892                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Muli-Residential Intensification - Welland - 2020 (Note 2)       |                | \$13,746        | \$12,623                                | \$1,124                            | 91.8%                                       | \$794                        | \$0                          | \$0                                     | \$917                         | 2024                      |
| Property Acquisition - Fort Erie (Note 7)                        |                | \$8,472         | \$8,301                                 | \$171                              | 98.0%                                       | \$4,564                      | \$0                          | \$0                                     | - \$350                       | 2025                      |
| Annual - Unit Capital - 2023                                     |                | \$4,700         | \$2,439                                 | \$2,261                            | 51.9%                                       | \$3,461                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Annual - Mech-Electrical - 2023                                  |                | \$1,600         | \$985                                   | \$615                              | 61.5%                                       | \$991                        | \$0                          | \$0                                     | \$0                           | 2026                      |
| Annual - Building Capital - 2023                                 |                | \$4,700         | \$4,329                                 | \$371                              | 92.1%                                       | \$3,534                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Annual - Grounds Capital - 2023                                  |                | \$2,800         | \$2,420                                 | \$380                              | 86.4%                                       | \$1,852                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Property Acquisition - Summer Street                             |                | \$1,650         | \$1,234                                 | \$416                              | 74.8%                                       | \$452                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Geneva Street Development - 2024                                 |                | \$4,554         | \$35                                    | \$4,519                            | 0.8%  | \$4,529                      | \$0                          | \$0                                     | \$0                           | 2027                      |

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

| Department Total Projects                           | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| St.Catharines Emergency Shelter - 2023              |                | \$2,850         | \$2,289                                 | \$561                              | 80.3%                                       | \$1,340                      | \$0                          | \$0                                     | \$0                           | 2027                      |
| <b>Total Niagara Regional Housing</b>               |                | <b>\$86,012</b> | <b>\$74,421</b>                         | <b>\$11,590</b>                    | <b>86.5%</b>                                | <b>\$24,944</b>              | <b>\$0</b>                   | <b>\$0</b>                              | <b>\$637</b>                  |                           |
| Communications Back-up                              |                | \$4,600         | \$0                                     | \$4,600                            | 0.0%  | \$1,150                      | \$3,450                      | \$0                                     | \$0                           | 2024                      |
| Communications Unit Back-up                         |                | \$1,000         | \$0                                     | \$1,000                            | 0.0%  | \$0                          | \$1,000                      | \$0                                     | \$0                           | 2025                      |
| Communications Unit Back-up                         | Uninitiated    | \$1,250         | \$0                                     | \$1,250                            | 0.0%  | \$0                          | \$1,250                      | \$0                                     | \$0                           | 2025                      |
| Information Technology Continuity Plan              |                | \$1,500         | \$1,012                                 | \$488                              | 67.4%                                       | \$489                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Vehicles - 2021 (Note 2)                            |                | \$1,328         | \$1,328                                 | \$0                                | 100.0%                                      | \$26                         | \$0                          | \$0                                     | \$22                          | 2024                      |
| Vehicles - 2022                                     |                | \$1,716         | \$1,650                                 | \$66                               | 96.1%                                       | \$72                         | \$0                          | \$0                                     | \$0                           | 2025                      |
| Vehicles - 2023                                     |                | \$2,305         | \$1,981                                 | \$323                              | 86.0%                                       | \$1,609                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Automated Licence Plate Reader (Note 2)             |                | \$1,332         | \$1,226                                 | \$106                              | 92.0%                                       | \$0                          | \$0                          | \$0                                     | \$106                         | 2024                      |
| Voice Radio System                                  |                | \$13,296        | \$13,286                                | \$9                                | 99.9%                                       | \$16                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Niagara Regional Police Services NG - 2019          |                | \$1,679         | \$1,679                                 | \$0                                | 100.0%                                      | \$1,679                      | \$0                          | \$0                                     | \$0                           | 2025                      |
| <b>Total Niagara Regional Police Services Board</b> |                | <b>\$30,006</b> | <b>\$22,162</b>                         | <b>\$7,843</b>                     | <b>73.9%</b>                                | <b>\$5,041</b>               | <b>\$5,700</b>               | <b>\$0</b>                              | <b>\$129</b>                  |                           |
| St.Catharines Transit Facility Phase 1              |                | \$1,722         | \$0                                     | \$1,722                            | 0.0%  | \$680                        | \$0                          | \$1,042                                 | \$0                           | 2026                      |
| St.Catharines Transit Facility Phase 2              |                | \$4,000         | \$0                                     | \$4,000                            | 0.0%  | \$0                          | \$0                          | \$4,000                                 | \$0                           | 2026                      |
| St.Catharines Transit Facility Phase 3              |                | \$2,182         | \$0                                     | \$2,182                            | 0.0%  | \$0                          | \$0                          | \$2,182                                 | \$0                           | 2027                      |
| Bus Stops and Shelters                              |                | \$2,100         | \$0                                     | \$2,100                            | 0.0%  | \$500                        | \$1,050                      | \$550                                   | \$0                           | 2026                      |

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

| Department Total Projects                            | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Camera Upgrades - St.Catharines Transit              |                | \$2,127         | \$1,351                                 | \$777                              | 63.5%                                       | \$2,127                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Vehicle Hoist Replacement - St.Catharines Transit    |                | \$1,956         | \$1,956                                 | \$0                                | 100.0%                                      | \$1,956                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Growth Buses - Niagara Falls - 2023 (Note 2)         |                | \$2,029         | \$2,018                                 | \$11                               | 99.4%                                       | \$0                          | \$0                          | \$0                                     | \$11                          | 2023                      |
| 2 Fare Payment Technology - Niagara Region           |                | \$3,008         | \$2,357                                 | \$651                              | 78.3%                                       | \$150                        | \$300                        | \$210                                   | \$0                           | 2030                      |
| 3 40 Ft Bus Replacements - Niagara Region            |                | \$2,753         | \$2,688                                 | \$65                               | 97.6%                                       | \$2,753                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| 12 Hybrid Buses - St.Catharines Transit              |                | \$7,000         | \$0                                     | \$7,000                            | 0.0%  | \$0                          | \$7,000                      | \$0                                     | \$0                           | 2025                      |
| 8 Fare Payment Technology - St.Catharines Transit    |                | \$3,728         | \$0                                     | \$3,728                            | 0.0%  | \$250                        | \$1,200                      | \$2,278                                 | \$0                           | 2030                      |
| <b>Total Niagara Transit Commission</b>              |                | <b>\$32,605</b> | <b>\$10,369</b>                         | <b>\$22,237</b>                    | <b>31.8%</b>                                | <b>\$8,416</b>               | <b>\$9,550</b>               | <b>\$10,262</b>                         | <b>\$11</b>                   |                           |
| Regional Headquarters Landscape Master Plan (Note 2) |                | \$3,294         | \$3,269                                 | \$25                               | 99.3%                                       | \$0                          | \$0                          | \$0                                     | \$25                          | 2023                      |
| Welland Transit Garage Phase 1 and 2                 |                | \$12,320        | \$0                                     | \$12,320                           | 0.0%  | \$0                          | \$0                          | \$12,320                                | \$0                           |                           |
| <b>Total Planning</b>                                |                | <b>\$3,294</b>  | <b>\$3,269</b>                          | <b>\$25</b>                        | <b>99.3%</b>                                | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>                              | <b>\$25</b>                   |                           |
| Ambulance & Equipment - 2019                         |                | \$2,301         | \$2,141                                 | \$161                              | 93.0%                                       | \$161                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Ambulance & Equipment - 2020                         |                | \$3,302         | \$2,827                                 | \$475                              | 85.6%                                       | \$517                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Ambulance & Equipment - 2021                         |                | \$2,029         | \$1,965                                 | \$64                               | 96.8%                                       | \$64                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Ambulance & Equipment - 2022                         |                | \$1,452         | \$1,231                                 | \$221                              | 84.8%                                       | \$221                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Defibrillator Replacement                            |                | \$2,307         | \$2,175                                 | \$132                              | 94.3%                                       | \$235                        | \$0                          | \$0                                     | \$0                           | 2024                      |



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

| Department Total Projects   | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Emergency Medical Services Stretcher and Loader                     |                | \$2,818         | \$2,342                                 | \$476                              | 83.1%                                       | \$476                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Ambulance and Equipment Replacement - 2023                          |                | \$3,262         | \$2,890                                 | \$372                              | 88.6%                                       | \$2,383                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| New Ambulances - 2023   |                | \$1,133         | \$1,097                                 | \$37                               | 96.8%                                       | \$539                        | \$0                          | \$0                                     | \$0                           | 2026                      |
| <b>Total Public Health</b>  |                | <b>\$18,604</b> | <b>\$16,667</b>                         | <b>\$1,937</b>                     | <b>89.6%</b>                                | <b>\$4,595</b>               | <b>\$0</b>                   | <b>\$0</b>                              | <b>\$0</b>                    |                           |
| Annual - Storm Sewer & Culvert Program - 2020                       |                | \$1,154         | \$1,137                                 | \$17                               | 98.5%                                       | \$160                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Capacity Improvements - Charnwood/McLeod                            |                | \$1,750         | \$878                                   | \$872                              | 50.2%                                       | \$500                        | \$1,237                      | \$0                                     | \$0                           | 2030                      |
| Capacity Improvements - New Escarpment Crossing                     |                | \$3,700         | \$1,275                                 | \$2,425                            | 34.5%                                       | \$600                        | \$1,000                      | \$1,119                                 | \$0                           | 2027                      |
| Capacity Improvements - New Escarpment Crossing                     | Uninitiated    | \$1,000         | \$0                                     | \$1,000                            | 0.0%  | \$0                          | \$0                          | \$1,000                                 | \$0                           | 2026                      |
| Capacity Improvements - Reconstruct Hwy 406 @ Third Interchange     |                | \$1,460         | \$727                                   | \$733                              | 49.8%                                       | \$0                          | \$0                          | \$733                                   | \$0                           | 2029                      |
| Capacity Improvements - Reconstruct QEW @ Glendale Ave Interchange  |                | \$15,096        | \$14,436                                | \$659                              | 95.6%                                       | \$2,289                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Capacity Improvements - Reconstruct RR49 Concession 6/Eastwest Line |                | \$13,886        | \$13,397                                | \$489                              | 96.5%                                       | \$1,750                      | \$472                        | \$0                                     | \$0                           | 2028                      |
| Capacity Improvements - RR10 Livingston/QEW-GR (Note 6)             |                | \$35,830        | \$23,798                                | \$12,032                           | 66.4%                                       | \$21,000                     | \$6,016                      | \$6,016                                 | \$453                         | 2024                      |
| Capacity Improvements - RR98 Montrose Road                          |                | \$38,458        | \$35,030                                | \$3,428                            | 91.1%                                       | \$5,000                      | \$2,000                      | \$457                                   | \$0                           | 2025                      |

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

| Department Total Projects                                   | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Environmental Assessment - RR 42 Ontario Street             |                | \$22,721        | \$18,091                                | \$4,630                            | 79.6%                                       | \$15,000                     | \$6,216                      | \$0                                     | \$0                           | 2026                      |
| Fleet & Vehicle Replacement Program - 2020 (Note 7)         |                | \$2,617         | \$1,832                                 | \$786                              | 70.0%                                       | \$1,004                      | \$112                        | \$0                                     | - \$770                       | 2025                      |
| Fleet & Vehicle Replacement Program - 2022                  |                | \$2,163         | \$1,907                                 | \$256                              | 88.2%                                       | \$1,170                      | \$292                        | \$0                                     | \$0                           | 2025                      |
| Fleet Snowplow Replacement Program - 2022                   |                | \$2,354         | \$0                                     | \$2,354                            | 0.0%  | \$0                          | \$1,766                      | \$589                                   | \$0                           | 2026                      |
| Illumination Program - 2020                                 |                | \$1,000         | \$441                                   | \$559                              | 44.1%                                       | \$250                        | \$132                        | \$0                                     | \$0                           | 2024                      |
| 81-Vinhaven/23rd - Lincoln                                  |                | \$2,420         | \$730                                   | \$1,690                            | 30.2%                                       | \$1,000                      | \$732                        | \$0                                     | \$0                           | 2026                      |
| Intersection - RR20 Roundabout at S Grimsby Rd              |                | \$5,262         | \$4,952                                 | \$309                              | 94.1%                                       | \$311                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Intersection - RR20 Industrial Park to Townline Phase 2     |                | \$3,681         | \$3,616                                 | \$65                               | 98.2%                                       | \$170                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Intersection Improvement - RR24 Victoria Ave                |                | \$3,700         | \$1,718                                 | \$1,982                            | 46.4%                                       | \$200                        | \$2,031                      | \$100                                   | \$0                           | 2024                      |
| Intersection Improvement - RR46 Geneva Street               |                | \$1,000         | \$967                                   | \$33                               | 96.7%                                       | \$33                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Intersection Improvement -RR81 King St at Main & Nineteenth |                | \$1,400         | \$3                                     | \$1,397                            | 0.2%  | \$0                          | \$1,000                      | \$397                                   | \$0                           | 2024                      |
| Roads Facility Program - Patrol Yard Improvement - 2019     |                | \$1,000         | \$825                                   | \$175                              | 82.5%                                       | \$250                        | \$253                        | \$0                                     | \$0                           | 2024                      |
| Roads Facility Program - Patrol Yard Improvement - 2020     |                | \$1,000         | \$736                                   | \$264                              | 73.6%                                       | \$100                        | \$348                        | \$0                                     | \$0                           | 2024                      |
| Roads Reconstruction - RR20 Station/Rice                    |                | \$3,793         | \$3,478                                 | \$315                              | 91.7%                                       | \$0                          | \$100                        | \$215                                   | \$0                           | 2024                      |

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

| Department Total Projects  | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Roads Reconstruction - RR38 QEW/Fourth (Note 6)                      |                | \$20,942        | \$20,610                                | \$332                              | 98.4%                                       | \$525                        | \$0                          | \$0                                     | \$314                         | 2024                      |
| Roads Rehabilitation - RR27 Prince Charles Dr to Lincoln St          |                | \$4,750         | \$4,591                                 | \$159                              | 96.7%                                       | \$159                        | \$0                          | \$0                                     | \$0                           | 2023                      |
| Roads Rehabilitation - RR69 Wessel/Centre Phase 3                    |                | \$8,000         | \$5,371                                 | \$2,629                            | 67.1%                                       | \$1,900                      | \$1,205                      | \$0                                     | \$0                           | 2025                      |
| Roads Rehabilitation - RR1 Albert/Lakeshore (Note 6)                 |                | \$8,059         | \$7,500                                 | \$559                              | 93.1%                                       | \$559                        | \$0                          | \$0                                     | \$288                         | 2024                      |
| Roads Rehabilitation - RR45 RR4/RR63                                 |                | \$1,775         | \$655                                   | \$1,120                            | 36.9%                                       | \$750                        | \$390                        | \$0                                     | \$0                           | 2030                      |
| Roads Rehabilitation - RR57 Thorold Stone Road Extension             |                | \$25,300        | \$18,092                                | \$7,208                            | 71.5%                                       | \$1,200                      | \$6,799                      | \$0                                     | \$0                           | 2027                      |
| Roads Rehabilitation - RR69 Effingham/Wessel Phase 2                 |                | \$7,622         | \$7,158                                 | \$464                              | 93.9%                                       | \$850                        | \$449                        | \$0                                     | \$0                           | 2025                      |
| Roads Rehabilitation - RR87 Townline/Four Mile Creek                 |                | \$9,900         | \$9,822                                 | \$78                               | 99.2%                                       | \$197                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Roads Rehabilitation - RR87 Third/Seventh                            |                | \$2,800         | \$2,648                                 | \$152                              | 94.6%                                       | \$190                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Roads Rehabilitation - RR49 Hydro Power Canal to Wilson Cres Phase 2 |                | \$6,600         | \$645                                   | \$5,955                            | 9.8%  | \$2,000                      | \$3,000                      | \$1,103                                 | \$0                           | 2026                      |
| Roads Rehabilitation - RR 43 Bridge Street - 2019                    |                | \$4,808         | \$2,509                                 | \$2,299                            | 52.2%                                       | \$4,334                      | \$0                          | \$0                                     | \$0                           | 2025                      |
| Roads Rehabilitation - RR81 Durham to Lincoln                        |                | \$7,745         | \$7,228                                 | \$517                              | 93.3%                                       | \$1,000                      | \$6,187                      | \$0                                     | \$0                           | 2025                      |
| Roads Rehabilitation - RR529 Webber to River                         |                | \$3,350         | \$2,427                                 | \$923                              | 72.4%                                       | \$450                        | \$500                        | \$243                                   | \$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 After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Roads Rehabilitation - RR20 Lundy's Lane                                       |                | \$1,200         | \$396                                   | \$804                              | 33.0%                                       | \$500                        | \$330                        | \$0                                     | \$0                           | 2026                      |
| Roads Rehabilitation - RR 27 Main St West from Prince Charles Dr to Niagara St |                | \$3,800         | \$11                                    | \$3,789                            | 0.3%  | \$3,000                      | \$789                        | \$0                                     | \$0                           | 2026                      |
| Roads Rehabilitation Miscellaneous Construction Program                        |                | \$1,000         | \$303                                   | \$697                              | 30.3%                                       | \$250                        | \$250                        | \$232                                   | \$0                           | 2025                      |
| Roads Resurfacing - 2019   |                | \$8,939         | \$8,939                                 | \$0                                | 100.0%                                      | \$1                          | \$0                          | \$0                                     | \$0                           | 2023                      |
| Roads Resurfacing - 2020   |                | \$8,417         | \$8,412                                 | \$5                                | 99.9%                                       | \$5                          | \$0                          | \$0                                     | \$0                           | 2023                      |
| Roads Resurfacing - 2021   |                | \$10,000        | \$9,936                                 | \$64                               | 99.4%                                       | \$259                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Roads Resurfacing - 2022   |                | \$12,500        | \$12,489                                | \$11                               | 99.9%                                       | \$2,768                      | \$0                          | \$0                                     | \$0                           | 2025                      |
| Storm Pumping Station Improvements - McLeod Rd at Stanley Ave - 2017 (Note 2)  |                | \$2,550         | \$2,303                                 | \$247                              | 90.3%                                       | \$120                        | \$0                          | \$0                                     | \$247                         | 2024                      |
| Structural Rehabilitation - 2016 Program                                       |                | \$3,460         | \$3,447                                 | \$13                               | 99.6%                                       | \$103                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Structural Rehabilitation - 2019 Program                                       |                | \$1,000         | \$998                                   | \$2                                | 99.8%                                       | \$63                         | \$0                          | \$0                                     | \$0                           | 2025                      |
| Structural Rehabilitation - 2020 Program                                       |                | \$1,000         | \$999                                   | \$1                                | 99.9%                                       | \$126                        | \$0                          | \$0                                     | \$0                           | 2025                      |
| Structural Rehabilitation - Beaver Creek Bridge                                |                | \$1,750         | \$421                                   | \$1,329                            | 24.1%                                       | \$50                         | \$1,314                      | \$100                                   | \$0                           | 2024                      |
| Structural Rehabilitation - East Main St. Bridge West of RR84                  |                | \$4,800         | \$2,905                                 | \$1,895                            | 60.5%                                       | \$2,500                      | \$779                        | \$0                                     | \$0                           | 2024                      |
| Structural Rehabilitation - Glenridge Ave Bridge Rehab                         |                | \$8,500         | \$1,068                                 | \$7,432                            | 12.6%                                       | \$1,000                      | \$6,000                      | \$1,195                                 | \$0                           | 2024                      |

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

| Department Total Projects   | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| over CNR tracks   |                |                 |   |                                    |   |                              |                              |   |                               |                           |
| Structural Rehabilitation - Hydro Canal North                     |                | \$3,130         | \$2,825                                 | \$305                              | 90.3%                                       | \$2,810                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Structural Rehabilitation - RR81 St Paul West CNR Bridge (Note 6) |                | \$13,250        | \$5,220                                 | \$8,030                            | 39.4%                                       | \$5,716                      | \$1,905                      | \$0                                     | \$2,500                       | 2024                      |
| Structural Rehabilitation - RR12 Mountain St Retaining Wall       |                | \$1,700         | \$230                                   | \$1,470                            | 13.5%                                       | \$1,645                      | \$0                          | \$0                                     | \$0                           | 2025                      |
| Structural Rehabilitation - 2021 Program                          |                | \$1,500         | \$157                                   | \$1,343                            | 10.5%                                       | \$750                        | \$704                        | \$0                                     | \$0                           | 2025                      |
| Structural Rehabilitation - 2022 Program                          |                | \$2,000         | \$21                                    | \$1,979                            | 1.1%  | \$1,000                      | \$979                        | \$0                                     | \$0                           | 2026                      |
| Structural Rehabilitation Hwy20                                   |                | \$6,000         | \$5,166                                 | \$834                              | 86.1%                                       | \$1,190                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Structural Replacement - RR81 20 Mile Arch Bridge                 |                | \$10,020        | \$8,259                                 | \$1,761                            | 82.4%                                       | \$6,000                      | \$3,572                      | \$0                                     | \$0                           | 2026                      |
| Roads Rehabilitation - RR 72 Louth St - 2019                      |                | \$1,100         | \$428                                   | \$672                              | 38.9%                                       | \$450                        | \$278                        | \$0                                     | \$0                           | 2024                      |
| Intersection Improvement - RR 100 Four Mile Creek - 2019          |                | \$1,000         | \$862                                   | \$138                              | 86.2%                                       | \$50                         | \$714                        | \$50                                    | \$0                           | 2025                      |
| Intersection Improvement - RR 49 McLeod Road - 2020               |                | \$1,700         | \$2                                     | \$1,698                            | 0.1%  | \$1,000                      | \$698                        | \$0                                     | \$0                           | 2025                      |
| Intersection Improvement - RR 55 Niagara St - 2020                |                | \$4,450         | \$266                                   | \$4,185                            | 6.0%  | \$2,000                      | \$2,423                      | \$0                                     | \$0                           | 2026                      |
| Annual - Storm Sewers & Culverts - 2023                           |                | \$2,500         | \$2,081                                 | \$419                              | 83.2%                                       | \$890                        | \$0                          | \$0                                     | \$0                           | 2024                      |

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

| Department Total Projects   | Project Status | Adjusted Budget  | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|------------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Structural Rehabilitation - RR 81 Retaining Wall - 22 (Note 6)          |                | \$1,550          | \$347                                   | \$1,203                            | 22.4%                                       | \$300                        | \$500                        | \$534                                   | \$9                           | 2026                      |
| Structural Rehabilitation - 045205 Oswego Creek                         |                | \$8,425          | \$5,800                                 | \$2,625                            | 68.8%                                       | \$6,500                      | \$1,925                      | \$0                                     | \$0                           | 2026                      |
| Roads Rehabilitation - RR 67 Pine St                                    |                | \$1,150          | \$0                                     | \$1,150                            | 0.0%  | \$0                          | \$1,150                      | \$0                                     | \$0                           | 2026                      |
| Annual - Roads Resurfacing - 2023                                       |                | \$4,550          | \$3,752                                 | \$798                              | 82.5%                                       | \$2,912                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Structural Rehabilitation - Niagara St. Bridge                          |                | \$1,600          | \$412                                   | \$1,188                            | 25.7%                                       | \$1,000                      | \$188                        | \$0                                     | \$0                           | 2025                      |
| <b>Public Works - Roads &amp; Fleet</b>                                 |                | <b>\$412,638</b> | <b>\$307,684</b>                        | <b>\$104,955</b>                   | <b>74.6%</b>                                | <b>\$109,857</b>             | <b>\$66,734</b>              | <b>\$14,085</b>                         | <b>\$3,041</b>                |                           |
| GO Transit  |                | \$24,592         | \$12,130                                | \$12,462                           | 49.3%                                       | \$6,000                      | \$15,730                     | \$0                                     | \$0                           | 2025                      |
| GO Transit  | Uninitiated    | \$8,402          | \$0                                     | \$8,402                            | 0.0%  | \$0                          | \$8,402                      | \$0                                     | \$0                           | 2024                      |
| <b>Total GO Transit</b>   |                | <b>\$32,994</b>  | <b>\$12,130</b>                         | <b>\$20,864</b>                    | <b>36.8%</b>                                | <b>\$6,000</b>               | <b>\$24,132</b>              | <b>\$0</b>                              | <b>\$0</b>                    |                           |
| <b>Total Public Works - Levy</b>  |                | <b>\$445,632</b> | <b>\$319,814</b>                        | <b>\$125,819</b>                   | <b>\$0</b>                                  | <b>\$115,857</b>             | <b>\$90,866</b>              | <b>\$14,085</b>                         | <b>\$3,041</b>                |                           |
| Brock Lands Road Expansion (Note 4)                                     |                | \$2,000          | \$0                                     | \$2,000                            | 0.0%  | \$0                          | \$0                          | \$0                                     | \$2,000                       | 2025                      |
| Glenridge - Leachate Collection System                                  |                | \$2,175          | \$2,068                                 | \$107                              | 95.1%                                       | \$800                        | \$131                        | \$0                                     | \$0                           | 2024                      |
| Glenridge - Passive Gas System  |                | \$2,334          | \$526                                   | \$1,808                            | 22.5%                                       | \$0                          | \$1,900                      | \$7                                     | \$0                           | 2025                      |
| Humberstone - Infrastructure Upgrades                                   |                | \$11,476         | \$9,911                                 | \$1,565                            | 86.4%                                       | \$1,200                      | \$1,000                      | \$255                                   | \$0                           | 2024                      |
| Humberstone Landfill Gas Collection and Control System Phase 3 (Note 6) |                | \$4,392          | \$3,519                                 | \$873                              | 80.1%                                       | \$300                        | \$200                        | \$200                                   | \$313                         | 2024                      |
| Mountain - Leachate Collection System Upgrade                           |                | \$3,002          | \$455                                   | \$2,547                            | 15.2%                                       | \$30                         | \$2,550                      | \$88                                    | \$0                           | 2025                      |

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

| Department Total Projects  | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Niagara Road 12 - Cell 4 Construction & ManHole Rehabilitation   |                | \$3,830         | \$3,774                                 | \$56                               | 98.5%                                       | \$56                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Quarry Site Improvements   |                | \$2,685         | \$631                                   | \$2,054                            | 23.5%                                       | \$20                         | \$2,000                      | \$30                                    | \$0                           | 2025                      |
| 15-Bridge-Drop-Off Depot (Note 7)                                |                | \$3,097         | \$3,071                                 | \$26                               | 99.2%                                       | \$2,500                      | \$200                        | \$0                                     | - \$163                       | 2025                      |
| <b>Total Waste Management</b>                                    |                | <b>\$34,991</b> | <b>\$23,954</b>                         | <b>\$11,037</b>                    | <b>68.5%</b>                                | <b>\$4,906</b>               | <b>\$7,981</b>               | <b>\$580</b>                            | <b>\$2,150</b>                |                           |
| Combined Sewer Overflow - Grimsby (Note 2)                       |                | \$1,725         | \$222                                   | \$1,503                            | 12.9%                                       | \$0                          | \$0                          | \$0                                     | \$1,503                       | 2024                      |
| Decommissioning Wastewater Treatment Plant - Niagara-on-the-Lake |                | \$2,700         | \$638                                   | \$2,062                            | 23.6%                                       | \$1,803                      | \$451                        | \$0                                     | \$0                           | 2026                      |
| Decommission Grassy Brook Sewage Pump Station                    | Uninitiated    | \$1,139         | \$0                                     | \$1,139                            | 0.0%  | \$0                          | \$1,139                      | \$0                                     | \$0                           | 2024                      |
| Digester & Sludge Program - 2020                                 |                | \$2,450         | \$711                                   | \$1,739                            | 29.0%                                       | \$40                         | \$1,904                      | \$0                                     | \$0                           | 2025                      |
| Digester & Sludge Program - 2021 (Note 2)                        |                | \$2,300         | \$2,313                                 | - \$13                             | 100.6%                                      | \$34                         | \$0                          | \$0                                     | \$333                         | 2024                      |
| Forcemain Replacement Beavertams Sewage Pump Station             |                | \$9,015         | \$6,084                                 | \$2,931                            | 67.5%                                       | \$7,914                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Forcemain Replacement Carleton Pump Station                      |                | \$1,185         | \$1,159                                 | \$26                               | 97.8%                                       | \$0                          | \$21                         | \$0                                     | \$0                           | 2024                      |
| Forcemain Replacement Bridgeport Sewage Pump Station             |                | \$3,645         | \$3,593                                 | \$52                               | 98.6%                                       | \$405                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Forcemain Replacement Jordan Valley Sewage Pump Station          |                | \$3,175         | \$630                                   | \$2,545                            | 19.8%                                       | \$1,404                      | \$1,123                      | \$281                                   | \$0                           | 2024                      |

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

| Department Total Projects   | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Forcemain Replacement Campden Sewage Pump Station                             |                | \$1,400         | \$1,094                                 | \$306                              | 78.1%                                       | \$433                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Forcemain Replacement East Side Sewage Pump Station                           |                | \$1,975         | \$1,373                                 | \$602                              | 69.5%                                       | \$1,000                      | \$619                        | \$0                                     | \$0                           | 2025                      |
| Generator Replacement - Seaway Wastewater Treatment Plant (Note 6)            |                | \$3,375         | \$663                                   | \$2,712                            | 19.7%                                       | \$1,200                      | \$1,800                      | \$30                                    | \$20                          | 2026                      |
| Lagoon Upgrade program - Stevensville/Douglastown                             |                | \$8,300         | \$8,070                                 | \$230                              | 97.2%                                       | \$2,000                      | \$2,000                      | \$316                                   | \$0                           | 2024                      |
| Miscellaneous Program - Chemical System Upgrades - 2017                       |                | \$2,100         | \$1,974                                 | \$126                              | 94.0%                                       | \$126                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Miscellaneous Program - Chemical System Upgrades - 2018                       |                | \$2,450         | \$1,503                                 | \$947                              | 61.4%                                       | \$1,895                      | \$0                          | \$0                                     | \$0                           | 2025                      |
| Miscellaneous Program - Motor Control Centres (Note 2)                        |                | \$1,330         | \$1,325                                 | \$5                                | 99.6%                                       | \$5                          | \$0                          | \$0                                     | \$37                          | 2024                      |
| Niagara Falls Overflow Diversion - McLeod                                     | Uninitiated    | \$1,891         | \$0                                     | \$1,891                            | 0.0%  | \$0                          | \$0                          | \$1,891                                 | \$0                           | 2024                      |
| Pump Station Capacity Expansion Program - Odour Control - Smithville (Note 7) |                | \$1,500         | \$995                                   | \$505                              | 66.3%                                       | \$692                        | \$0                          | \$0                                     | - \$200                       | 2024                      |
| Pump Station Improvement Program - Design                                     |                | \$5,711         | \$5,696                                 | \$15                               | 99.7%                                       | \$58                         | \$0                          | \$0                                     | \$0                           | 2024                      |
| Pump Station Improvement Program - Lakeside (Note 2)                          |                | \$2,170         | \$2,007                                 | \$163                              | 92.5%                                       | \$0                          | \$0                          | \$0                                     | \$206                         | 2023                      |
| Pump Station Improvement Program - NOTL, Garrison Rd,                         |                | \$3,285         | \$3,138                                 | \$147                              | 95.5%                                       | \$0                          | \$145                        | \$0                                     | \$0                           | 2024                      |



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

| Department Total Projects  | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| William St   |                |                 |   |                                    |   |                              |                              |   |                               |                           |
| Pump Station Improvement Program - Park Lane (Note 2)                |                | \$1,400         | \$1,328                                 | \$72                               | 94.9%                                       | \$5                          | \$0                          | \$0                                     | \$73                          | 2024                      |
| Baker Road Waste Water Treatment Plant Capacity Expansion - 2023     |                | \$1,500         | \$1                                     | \$1,499                            | 0.1%  | \$1,199                      | \$300                        | \$0                                     | \$0                           | 2026                      |
| Pump Station Improvement Program - Woodsvew                          |                | \$5,420         | \$503                                   | \$4,917                            | 9.3%  | \$150                        | \$0                          | \$4,864                                 | \$0                           | 2027                      |
| Pump Station Improvement Program - Shirley Road (Note 7)             |                | \$2,400         | \$2,157                                 | \$243                              | 89.9%                                       | \$1,650                      | \$1,000                      | \$30                                    | - \$740                       | 2026                      |
| Pump Station Improvement Program - East Side Port Colborne (Note 13) |                | \$5,500         | \$557                                   | \$4,943                            | 10.1%                                       | \$19                         | \$0                          | \$7,000                                 | - \$2,057                     | 2027                      |
| Pump Station Improvement Program - Laurie Ave                        |                | \$7,200         | \$4,503                                 | \$2,697                            | 62.5%                                       | \$6,767                      | \$0                          | \$0                                     | \$0                           | 2026                      |
| Pump Station Improvement Program - Lakeshore Road (Note 6)           |                | \$5,900         | \$850                                   | \$5,050                            | 14.4%                                       | \$4,500                      | \$600                        | \$0                                     | \$25                          | 2025                      |
| Pump Station Improvement Program - George St                         |                | \$2,850         | \$2,431                                 | \$419                              | 85.3%                                       | \$479                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Pump Station Improvement Program - Catharine St (Note 8)             |                | \$1,100         | \$665                                   | \$435                              | 60.4%                                       | \$1,077                      | \$73                         | \$20                                    | - \$701                       | 2025                      |
| Pump Station Improvement Program - Hunters Pointe                    |                | \$1,170         | \$952                                   | \$218                              | 81.4%                                       | \$256                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Pump Station Improvement Program - Cole Farm                         |                | \$5,450         | \$5,404                                 | \$46                               | 99.1%                                       | \$4,668                      | \$0                          | \$0                                     | \$0                           | 2025                      |

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

| Department Total Projects   | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Pump Station Improvement Program - Mewburn (Note 6)                                 |                | \$8,735         | \$725                                   | \$8,010                            | 8.3%  | \$5,000                      | \$3,000                      | \$0                                     | \$14                          | 2025                      |
| Sewer & Forcemain Program - Dain City   |                | \$12,652        | \$12,262                                | \$390                              | 96.9%                                       | \$2,500                      | \$495                        | \$0                                     | \$0                           | 2024                      |
| Sewer & Forcemain Program - Tupper Dr Trunk (Note 14)                               |                | \$6,410         | \$4,541                                 | \$1,869                            | 70.8%                                       | \$1,422                      | \$350                        | \$256                                   | \$1,070                       | 2024                      |
| Sewer Trunk Rehabilitation - Thundering Waters (Note 6)                             |                | \$11,300        | \$9,683                                 | \$1,617                            | 85.7%                                       | \$4,000                      | \$7,000                      | \$64                                    | \$1                           | 2026                      |
| Sewer Relining Program (Note 2)   |                | \$1,361         | \$1,346                                 | \$14                               | 99.0%                                       | \$0                          | \$0                          | \$0                                     | \$22                          | 2028                      |
| Sludge Septic Haulage Program - 2021  |                | \$2,000         | \$473                                   | \$1,527                            | 23.7%                                       | \$500                        | \$500                        | \$934                                   | \$0                           | 2024                      |
| South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station           |                | \$600           | \$0                                     | \$600                              | 0.0%  | \$0                          | \$0                          | \$600                                   | \$0                           | 2026                      |
| South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station           | Uninitiated    | \$5,312         | \$0                                     | \$5,312                            | 0.0%  | \$0                          | \$0                          | \$5,312                                 | \$0                           | 2025                      |
| South Niagara Falls Wastewater Treatment Plant Forcemain - Black Horse Pump Station | Uninitiated    | \$3,322         | \$0                                     | \$3,322                            | 0.0%  | \$0                          | \$0                          | \$3,322                                 | \$0                           | 2028                      |
| South Niagara Falls Wastewater Treatment Plant Forcemain - Peel St                  | Uninitiated    | \$5,921         | \$0                                     | \$5,921                            | 0.0%  | \$0                          | \$0                          | \$5,921                                 | \$0                           | 2028                      |
| South Niagara Falls Wastewater Treatment Plant Outfall                              |                | \$780           | \$0                                     | \$780                              | 0.0%  | \$500                        | \$500                        | - \$220                                 | \$0                           | 2029                      |
| South Niagara Falls Wastewater Treatment Plant Outfall                              | Uninitiated    | \$4,962         | \$0                                     | \$4,962                            | 0.0%  | \$0                          | \$0                          | \$4,962                                 | \$0                           | 2025                      |

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

| Department Total Projects   | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| South Niagara Falls Wastewater Treatment Plant Trunk                |                | \$6,264         | \$4,664                                 | \$1,600                            | 74.5%                                       | \$500                        | \$2,000                      | \$3,718                                 | \$0                           | 2024                      |
| South Niagara Falls Wastewater Treatment Plant Trunk                | Uninitiated    | \$101,557       | \$0                                     | \$101,557                          | 0.0%  | \$0                          | \$0                          | \$101,557                               | \$0                           | 2025                      |
| South Niagara Falls Wastewater Treatment Plant Trunk Sewer          | Uninitiated    | \$19,612        | \$0                                     | \$19,612                           | 0.0%  | \$0                          | \$0                          | \$19,612                                | \$0                           | 2028                      |
| Wastewater Treatment Plant Capacity Expansion - Niagara-on-the-Lake |                | \$47,895        | \$47,544                                | \$351                              | 99.3%                                       | \$0                          | \$492                        | \$0                                     | \$0                           | 2024                      |
| Storage Facility Upgrade - Garner Road                              |                | \$6,590         | \$536                                   | \$6,054                            | 8.1%  | \$1,000                      | \$5,175                      | \$0                                     | \$0                           | 2024                      |
| Wastewater Treatment Plant Capacity Expansion - South Niagara Falls |                | \$31,076        | \$29,645                                | \$1,431                            | 95.4%                                       | \$5,000                      | \$5,000                      | \$5,490                                 | \$0                           | 2029                      |
| Wastewater Treatment Plant Capacity Expansion - South Niagara Falls | Uninitiated    | \$216,582       | \$0                                     | \$216,582                          | 0.0%  | \$0                          | \$0                          | \$216,582                               | \$0                           | 2028                      |
| Wastewater Treatment Plant Upgrade - Crystal Beach (Note 6)         |                | \$1,800         | \$362                                   | \$1,438                            | 20.1%                                       | \$750                        | \$500                        | \$340                                   | \$1                           | 2026                      |
| Streamside SPS Upgrade - 2023 (Note 13)                             |                | \$1,314         | \$4                                     | \$1,310                            | 0.3%  | \$200                        | \$3,076                      | \$60                                    | -\$2,026                      | 2026                      |
| Wastewater Treatment Plant Upgrade - Niagara Falls                  |                | \$62,031        | \$58,034                                | \$3,997                            | 93.6%                                       | \$24,727                     | \$8,242                      | \$0                                     | \$0                           | 2026                      |
| Wastewater Treatment Plant Upgrade - Port Weller                    |                | \$5,900         | \$3,547                                 | \$2,353                            | 60.1%                                       | \$2,547                      | \$637                        | \$0                                     | \$0                           | 2026                      |
| Wastewater Treatment Plant Upgrade - Welland                        |                | \$24,373        | \$23,597                                | \$776                              | 96.8%                                       | \$2,800                      | \$164                        | \$0                                     | \$0                           | 2024                      |

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

| Department Total Projects  | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Wastewater Treatment Plant Upgrade - Welland Phase 2                     |                | \$2,400         | \$642                                   | \$1,758                            | 26.7%                                       | \$700                        | \$1,058                      | \$0                                     | \$0                           | 2024                      |
| Wastewater Treatment Plant Upgrade - Bar Screen - Port Weller (Note 2)   |                | \$3,230         | \$2,997                                 | \$233                              | 92.8%                                       | \$71                         | \$0                          | \$0                                     | \$233                         | 2024                      |
| Waste Water Treatment Plant Digester Upgrade - Anger Ave - 2018          |                | \$2,150         | \$1,094                                 | \$1,056                            | 50.9%                                       | \$450                        | \$800                        | \$721                                   | \$0                           | 2027                      |
| SPS & FM Upgrade at City Hall - Port Colborne - 2018 (Note 7)            |                | \$3,439         | \$575                                   | \$2,864                            | 16.7%                                       | \$1,775                      | \$1,775                      | \$60                                    | - \$595                       | 2026                      |
| Dain City SPS Upgrade - 2019 (Note 7)                                    |                | \$4,471         | \$524                                   | \$3,947                            | 11.7%                                       | \$2,300                      | \$2,300                      | \$80                                    | - \$721                       | 2026                      |
| Renown SPS Upgrade - 2019  |                | \$1,750         | \$557                                   | \$1,193                            | 31.8%                                       | \$704                        | \$597                        | \$0                                     | \$0                           | 2025                      |
| Wastewater Treatment Plant Electrical Upgrade - Seaway - 2019 (Note 7)   |                | \$1,295         | \$147                                   | \$1,148                            | 11.4%                                       | \$0                          | \$10                         | \$1,180                                 | - \$5                         | 2027                      |
| Wastewater Treatment Plant Infl Channel - Seaway - 2019 (Note 7)         |                | \$4,895         | \$402                                   | \$4,493                            | 8.2%  | \$2,000                      | \$4,300                      | \$86                                    | - \$1,889                     | 2026                      |
| Trunk Sewer Quaker Road - 2020   |                | \$12,198        | \$11,583                                | \$615                              | 95.0%                                       | \$8,893                      | \$2,939                      | \$25                                    | \$0                           | 2025                      |
| Wastewater Treatment Plant WGB Upgrades - Port Dalhousie - 2021 (Note 6) |                | \$5,900         | \$237                                   | \$5,663                            | 4.0%  | \$3,946                      | \$1,691                      | \$0                                     | \$9                           | 2024                      |
| Ontario St PS Upgrades - 2021  |                | \$2,100         | \$1,068                                 | \$1,032                            | 50.8%                                       | \$1,500                      | \$500                        | \$6                                     | \$0                           | 2024                      |
| Mill St Area Sanitary - 2021   |                | \$1,650         | \$1,267                                 | \$383                              | 76.8%                                       | \$1,098                      | \$383                        | \$0                                     | \$0                           | 2024                      |
| Digester Management - CB, WE, PW - 2023                                  |                | \$4,000         | \$225                                   | \$3,775                            | 5.6%  | \$2,907                      | \$944                        | \$25                                    | \$0                           | 2026                      |

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

| Department Total Projects  | Project Status | Adjusted Budget  | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|------------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Wastewater Treatment Plant Upgrade - Fine Bubble Aeration - Port Dalhousie |                | \$39,500         | \$38,188                                | \$1,312                            | 96.7%                                       | \$3,926                      | \$403                        | \$0                                     | \$0                           | 2028                      |
| <b>Total Wastewater</b>  |                | <b>\$780,037</b> | <b>\$319,013</b>                        | <b>\$461,024</b>                   | <b>40.9%</b>                                | <b>\$121,492</b>             | <b>\$66,006</b>              | <b>\$385,125</b>                        | <b>- \$5,388</b>              |                           |
| Decew Water Treatment Plant Intake Building (Note 7)                       |                | \$5,449          | \$5,306                                 | \$142                              | 97.4%                                       | \$2,067                      | \$0                          | \$0                                     | - \$28                        | 2025                      |
| Elevated Tank - New - Pelham   |                | \$2,820          | \$439                                   | \$2,381                            | 15.6%                                       | \$1,500                      | \$500                        | \$390                                   | \$0                           | 2025                      |
| Elevated Tank - New - Fort Erie (Note 6)                                   |                | \$1,755          | \$882                                   | \$873                              | 50.2%                                       | \$454                        | \$35                         | \$0                                     | \$624                         | 2026                      |
| Elevated Tank - Corrosion Protection - Virgil (Note 3)                     |                | \$2,544          | \$2,380                                 | \$164                              | 93.6%                                       | \$18                         | \$0                          | \$0                                     | \$154                         | 2024                      |
| Reservoir and Storage Program - 2019 (Note 15)                             |                | \$2,450          | \$2,123                                 | \$327                              | 86.6%                                       | \$35                         | \$50                         | \$0                                     | \$2,233                       | 2028                      |
| Elevated Tank Replacement - Lundy's Lane                                   |                | \$3,000          | \$277                                   | \$2,723                            | 9.2%  | \$800                        | \$800                        | \$1,248                                 | \$0                           | 2024                      |
| Granular Activated Carbon Replacement Program - 2021                       |                | \$2,500          | \$2,447                                 | \$53                               | 97.9%                                       | \$648                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Meter Replacement Program  |                | \$4,400          | \$3,840                                 | \$560                              | 87.3%                                       | \$879                        | \$100                        | \$0                                     | \$0                           | 2025                      |
| Miscellaneous Program - System Storage - Grimsby (Note 6)                  |                | \$21,914         | \$19,955                                | \$1,960                            | 91.1%                                       | \$600                        | \$600                        | \$600                                   | \$362                         | 2024                      |
| Niagara Falls Water Treatment Plant - Port Robinson Interconnect (Note 2)  |                | \$4,040          | \$3,503                                 | \$537                              | 86.7%                                       | \$0                          | \$0                          | \$0                                     | \$537                         | 2024                      |
| Pumping Station Upgrades - Shoalts Drive (Note 6)                          |                | \$1,400          | \$8                                     | \$1,392                            | 0.6%  | \$750                        | \$642                        | \$0                                     | \$0                           | 2025                      |
| Transmission Main over Welland River                                       |                | \$4,080          | \$6                                     | \$4,074                            | 0.2%  | \$0                          | \$4,074                      | \$0                                     | \$0                           | 2025                      |

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

| Department Total Projects                                      | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|--|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Valve Rehabilitation - Drummond Road                           |                | \$3,200         | \$169                                   | \$3,031                            | 5.3%  | \$3,076                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Water Treatment Plant Raw Water Intake - Niagara Falls         |                | \$2,700         | \$2,626                                 | \$74                               | 97.3%                                       | \$200                        | \$533                        | \$0                                     | \$0                           | 2026                      |
| Water Treatment Plant Roadway & Parking Lot - Grimsby (Note 3) |                | \$2,330         | \$2,095                                 | \$235                              | 89.9%                                       | \$0                          | \$0                          | \$0                                     | \$235                         | 2024                      |
| Water Treatment Plant Upgrade - Decew Falls - 2016             |                | \$45,350        | \$42,642                                | \$2,708                            | 94.0%                                       | \$15,000                     | \$15,000                     | \$3,521                                 | \$0                           | 2027                      |
| Water Treatment Plant Upgrade - Niagara Falls - 2015           |                | \$4,867         | \$4,720                                 | \$146                              | 97.0%                                       | \$346                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| Water Treatment Plant Upgrade - Niagara Falls - 2017 (Note 16) |                | \$12,907        | \$12,889                                | \$18                               | 99.9%                                       | \$13                         | \$0                          | \$0                                     | - \$23                        | 2024                      |
| Water Treatment Plant Upgrade - Port Colborne                  |                | \$12,600        | \$11,361                                | \$1,239                            | 90.2%                                       | \$3,000                      | \$496                        | \$0                                     | \$0                           | 2024                      |
| Water Treatment Plant Upgrade - Rosehill (Note 2)              |                | \$15,000        | \$14,463                                | \$537                              | 96.4%                                       | \$547                        | \$0                          | \$0                                     | \$1                           | 2024                      |
| Water Treatment Plant Upgrade - Rosehill - 2017                |                | \$2,686         | \$1,046                                 | \$1,640                            | 38.9%                                       | \$150                        | \$400                        | \$1,613                                 | \$0                           | 2024                      |
| Water Treatment Plant Upgrade - Welland - 2017                 |                | \$5,000         | \$3,213                                 | \$1,787                            | 64.3%                                       | \$2,500                      | \$822                        | \$0                                     | \$0                           | 2024                      |
| Water Treatment Plant Upgrade - Niagara Falls - 2018 (Note 6)  |                | \$7,065         | \$4,960                                 | \$2,105                            | 70.2%                                       | \$3,493                      | \$1,026                      | \$0                                     | \$1,198                       | 2024                      |
| Water Treatment Plant Upgrade - Decew Falls Plant 2 - 2020     |                | \$2,000         | \$248                                   | \$1,752                            | 12.4%                                       | \$1,000                      | \$756                        | \$25                                    | \$0                           | 2028                      |
| Decew High Lift Pump Sizing                                    |                | \$3,931         | \$2,481                                 | \$1,450                            | 63.1%                                       | \$2,310                      | \$0                          | \$0                                     | \$0                           | 2025                      |
| Water Treatment Plant Expansion - Grimsby                      |                | \$6,500         | \$629                                   | \$5,871                            | 9.7%  | \$1,603                      | \$4,685                      | \$0                                     | \$0                           | 2025                      |

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

| Department Total Projects   | Project Status | Adjusted Budget | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|-----------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| Watermain Security Study - Decew Water Treatment Plant to Townline Rd E |                | \$1,000         | \$292                                   | \$708                              | 29.2%                                       | \$724                        | \$181                        | \$0                                     | \$0                           | 2028                      |
| Watermain Replacement - Vineland 19th Street and Glen Road              |                | \$2,500         | \$0                                     | \$2,500                            | 0.0%  | \$2,500                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Watermain Program - Along CNR Grimsby (Note 6)                          |                | \$25,825        | \$23,166                                | \$2,659                            | 89.7%                                       | \$4,500                      | \$500                        | \$300                                   | \$313                         | 2024                      |
| Watermain Program - Barrick Road  |                | \$1,965         | \$1,020                                 | \$945                              | 51.9%                                       | \$1,962                      | \$0                          | \$0                                     | \$0                           | 2025                      |
| Watermain Program - Downing Street (Note 6)                             |                | \$3,061         | \$2,922                                 | \$139                              | 95.5%                                       | \$276                        | \$0                          | \$0                                     | \$139                         | 2024                      |
| DeCew Low Lift Booster - 2019   |                | \$16,707        | \$13,015                                | \$3,692                            | 77.9%                                       | \$5,000                      | \$5,000                      | \$5,109                                 | \$0                           | 2027                      |
| DeCew UV Upgrade - 2019   |                | \$1,050         | \$930                                   | \$120                              | 88.6%                                       | \$707                        | \$177                        | \$0                                     | \$0                           | 2024                      |
| Watermain Replacement Victoria Ave King - 2020                          |                | \$2,850         | \$2,211                                 | \$639                              | 77.6%                                       | \$2,400                      | \$200                        | \$93                                    | \$0                           | 2025                      |
| Watermain Replacement Ontario St Lincoln - 2020                         |                | \$18,336        | \$15,790                                | \$2,546                            | 86.1%                                       | \$11,326                     | \$4,398                      | \$2,000                                 | \$0                           | 2026                      |
| Reservoir & Storage Program - 2021                                      |                | \$3,000         | \$465                                   | \$2,535                            | 15.5%                                       | \$2,565                      | \$0                          | \$0                                     | \$0                           | 2024                      |
| Bemis ET Replacement - 2021 (Note 6)                                    |                | \$2,000         | \$309                                   | \$1,691                            | 15.5%                                       | \$0                          | \$500                        | \$1,368                                 | \$0                           | 2024                      |

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

| Department Total Projects   | Project Status | Adjusted Budget    | Project-to-date Actuals and Commitments | Budget Remaining After Commitments | Percentage of Budget Spent and/or Committed | 2024 Forecasted Expenditures | 2025 Forecasted Expenditures | 2026 and Beyond Forecasted Expenditures | Forecasted Surplus/ (Deficit) | Estimated Completion Year |
|---|----------------|--------------------|---|------------------------------------|---|------------------------------|------------------------------|---|-------------------------------|---------------------------|
| DeCew Plant 1 Mixing System - 2021 (Note 7)                           |                | \$1,850            | \$72                                    | \$1,778                            | 3.9%  | \$150                        | \$2,386                      | \$0                                     | - \$750                       | 2024                      |
| York Road Watermain Replace - 2021                                    |                | \$11,800           | \$374                                   | \$11,426                           | 3.2%  | \$10,706                     | \$737                        | \$0                                     | \$0                           | 2024                      |
| New Transm Main in Smithville - 2021                                  |                | \$7,463            | \$7                                     | \$7,456                            | 0.1%  | \$0                          | \$7,456                      | \$0                                     | \$0                           | 2027                      |
| Glendale Watermain Valves - 2023                                      |                | \$1,000            | \$0                                     | \$1,000                            | 0.0%  | \$250                        | \$750                        | \$0                                     | \$0                           | 2026                      |
| Watermain Program - Welland Canal Extension                           |                | \$4,620            | \$1,021                                 | \$3,599                            | 22.1%                                       | \$3,000                      | \$1,578                      | \$0                                     | \$0                           | 2025                      |
| Watermain Program - Welland East and West                             |                | \$4,800            | \$4,627                                 | \$173                              | 96.4%                                       | \$173                        | \$0                          | \$0                                     | \$0                           | 2024                      |
| <b>Total Water Works</b>  |                | <b>\$292,315</b>   | <b>\$210,930</b>                        | <b>\$81,385</b>                    | <b>72.2%</b>                                | <b>\$87,228</b>              | <b>\$54,381</b>              | <b>\$16,268</b>                         | <b>\$4,996</b>                |                           |
| <b>Total Projects with remaining budgets greater than \$1 million</b> |                | <b>\$2,145,043</b> | <b>\$1,377,666</b>                      | <b>\$767,376</b>                   | <b>64.2%</b>                                | <b>\$436,707</b>             | <b>\$241,053</b>             | <b>\$442,798</b>                        | <b>\$7,037</b>                |                           |

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 2024.

Note 3: Project is anticipated to be closed and surplus returned to CVP at the end of warranty period.

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: Final implications are pending, a report to Council will be provided outlining results.

Note 6: At the time of report preparation, the surplus is anticipated to be returned to respective reserves or CVP, however timing is undetermined



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

Note 7: Project is expected to have inflationary pressures and will require a CVP in future years

Note 8: Due to unforeseen archaeological works there are significant cost increases and will require a CVP in 2024.

Note 9: Funds likely to be used for contract administration during construction

Note 10: Project is currently on hold due to conceptual design review. No expenditures currently forecasted.

Note 11: Project is currently in environmental assessment phase and request for proposal will be posted in 2024.

Note 12: Request for proposal is being written for environmental assessment. Plan is to be posted by end of 2024

Note 13: Project is currently in design phase and will require a CVP, timing is undetermined

Note 14: Project shows surplus that will potentially go to a phase 2

Note 15: Project will not be tendered until work at Seaway is completed.

Note 16: Current Voucher in dispute. Amount to be paid will reflect available budget only

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

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

Transfers to the CVP do not require approval. Requests less than \$250, one-time or cumulative on a project, may be approved by the departmental Commissioner or Director, in combination with the Commissioner of Corporate Services. Requests in excess of \$250, one-time or cumulative on a project, require Council approval. Throughout the year, the balances of the CVPs are monitored and, if significant excess exists, would be adjusted by transferring the excess to the respective capital reserve following Council approval. During Q4 2023, 67% of projects closed with a surplus.

The excess funds in the Levy CVPs have been identified as a funding source for the 2024 Capital Budget and will be transferred to the reserve at year-end. Remaining excess funds will remain in the CVP to provide more flexibility to address inflationary costs pressures.

| Capital Variance Project Reconciliation         | Levy Programs   | Waste Management | Wastewater     | Water           | Total Programs  |
|---|-----------------|------------------|----------------|-----------------|-----------------|
| <b>Balance at December 31, 2022</b>             | <b>\$5,649</b>  | <b>\$5,260</b>   | <b>\$4,172</b> | <b>\$7,185</b>  | <b>\$22,266</b> |
| Transfer to Active Capital Projects             | - \$1,207       | - \$488          | - \$1,080      | - \$3,324       | - \$6,098       |
| Budget Reductions on Active Capital Projects    | \$957           | \$500            |                | \$3,400         | \$4,857         |
| Transfers from Closed Capital Projects          | \$563           | \$921            | \$174          | \$19            | \$1,677         |
| <b>Balance at July 27, 2023</b>                 | <b>\$5,961</b>  | <b>\$6,193</b>   | <b>\$3,267</b> | <b>\$7,280</b>  | <b>\$22,702</b> |
| Transfer to Active Capital Projects             | - \$2,745       | \$0              | - \$454        | - \$91          | - \$3,289       |
| Budget Reductions on Active Capital Projects    | \$1,118         | \$0              | \$300          | \$1,000         | \$2,418         |
| Transfers from Closed Capital Projects          | \$596           | \$358            | \$1,508        | \$171           | \$2,632         |
| Adjustments to Previously Closed Projects       | \$0             | \$0              | \$0            | \$0             | \$0             |
| <b>Balance at October 26, 2023</b>              | <b>\$4,930</b>  | <b>\$6,551</b>   | <b>\$4,621</b> | <b>\$8,360</b>  | <b>\$24,462</b> |
| Transfer to Active Capital Projects             | - \$1,102       | \$0              | - \$363        | - \$866         | - \$2,330       |
| Budget Reductions on Active Capital Projects    | \$3,603         | \$0              | \$0            | \$3,361         | \$6,964         |
| Transfers from Closed Capital Projects          | \$3,268         | \$0              | \$3            | \$498           | \$3,769         |
| Adjustments to Previously Closed Projects       | \$0             | \$0              | \$0            | \$0             | \$0             |
| <b>Balance at December 31, 2023</b>             | <b>\$10,699</b> | <b>\$6,551</b>   | <b>\$4,261</b> | <b>\$11,354</b> | <b>\$32,865</b> |
| Committed to 2024 capital budget                | - \$5,000       |                  |                |                 | - \$5,000       |
| Returned to Capital Reserves as per CSD 10-2024 |                 | - \$5,551        |                |                 | - \$5,551       |
| <b>Uncommitted Balance at December 31, 2023</b> | <b>\$5,699</b>  | <b>\$1,000</b>   | <b>\$4,261</b> | <b>\$11,354</b> | <b>\$22,314</b> |

# INVESTMENT REPORT (in thousands of dollars)

Investment income during Q4 on the primary portfolio amounted to -\$916, which is comprised of investment portfolio income and interest on cash balances less an adjustment resulting from a change in principal protected note (PPN) reporting.

## Investment Performance

### Investment Income Before Transfers to Reserves:

Unfavourable investment income in Q4 of \$7,550 and actual investment income before transfers for 2023 is also unfavourable by \$482 due to the an adjustment in PPN reporting resulting in less investment income than budgeted.

| Budget vs Actual before Reserve Transfers | Q1 Actuals | Q2 Actuals | Q3 Actuals | Q4 Actuals | Total    |
|---|------------|------------|------------|------------|----------|
| Budget                                    | \$5,970    | \$5,987    | \$6,303    | \$6,634    | \$24,894 |
| Actual                                    | \$7,396    | \$9,484    | \$8,448    | -\$916     | \$24,412 |
| Variance                                  | \$1,426    | \$3,497    | \$2,145    | -\$7,550   | -\$482   |

### Year-to-date annualized portfolio return

| Q1    | Q2    | Q3    | Q4    |
|-------|-------|-------|-------|
| 3.31% | 3.55% | 3.64% | 4.69% |

### Investment income after transfers to reserves:

Investment income is unfavourable by \$643 in Q4 after allocations to deferred revenues and rate reserves. Investment income after transfers for 2023 compared to budget is unfavourable by \$405 as a result of increased transfers to deferred revenues and rate reserves due to increase in Bank of Canada rate.

| Budget vs Actual after Reserve Transfers | Q1 Actuals | Q2 Actuals | Q3 Actuals | Q4 Actuals | Total    |
|--|------------|------------|------------|------------|----------|
| Budget                                   | \$5,970    | \$5,987    | \$6,303    | \$6,634    | \$24,894 |
| Net Budget Transfers                     | -\$1,815   | -\$1,814   | -\$1,815   | -\$1,815   | -\$7,259 |
| Budget (Net)                             | \$4,155    | \$4,173    | \$4,488    | \$4,819    | \$17,635 |
| Actual                                   | \$7,396    | \$9,484    | \$8,448    | -\$916     | \$24,412 |
| Transf to Deferred Revenue/Reserves      | -\$4,013   | -\$4,020   | -\$4,517   | \$5,000    | -\$7,550 |
| Transf from reserves                     | \$92       | \$92       | \$92       | \$92       | \$368    |
| Net Actual Transfers                     | -\$3,921   | -\$3,928   | -\$4,425   | \$5,092    | -\$7,182 |
| Actual (Net)                             | \$3,475    | \$5,556    | \$4,023    | \$4,176    | \$17,230 |
| Variance                                 | -\$680     | \$1,383    | -\$465     | -\$643     | -\$405   |

Note: Staff monitor foreign exchange rates and investment trade in offerings during the year to take advantage of favourable opportunities.

## Investment Term Holdings

| Funds                    | Book Value       | Weight        |
|--------------------------|------------------|---------------|
| Cash Equivalent<1Yr      | \$0              | 0.0%          |
| 2 Year                   | \$52,313         | 10.6%         |
| 3 Year                   | \$81,507         | 16.5%         |
| 4 Year                   | \$71,760         | 14.5%         |
| 5+ Year                  | \$166,136        | 33.6%         |
| Subtotal (Investments)   | \$371,716        | 75.1%         |
| Cash                     | \$121,693        | 24.6%         |
| Sinking Fund (Incl.Cash) | \$1,422          | 0.3%          |
| <b>Total Portfolio</b>   | <b>\$494,831</b> | <b>100.0%</b> |

## Investment Detail (in thousands of dollars)

| Institution   | Type of Investment | Balance of Investment by Institution | Percentage Holdings * | Policy Percentage Limits |
|---|--------------------|--------------------------------------|-----------------------|--------------------------|
| Bank of Montreal                                    | Corporate          | \$82,400                             | 9.48%                 | 15.00%                   |
| Bank of Nova Scotia                                 | Corporate          | \$75,000                             | 8.62%                 | 15.00%                   |
| Canadian Imperial Bank of Commerce                  | Corporate          | \$95,980                             | 11.04%                | 15.00%                   |
| National Bank of Canada                             | Corporate          | \$73,154                             | 8.41%                 | 15.00%                   |
| Royal Bank of Canada                                | Corporate          | \$95,900                             | 11.03%                | 15.00%                   |
| <b>Total</b>  | <b>Corporate</b>   | <b>\$422,434</b>                     | <b>48.58%</b>         | <b>50.00%</b>            |
| City of Hamilton                                    | Municipal          | \$9,173                              | 1.05%                 | 5.00%                    |
| City of Montreal                                    | Municipal          | \$16,783                             | 1.93%                 | 5.00%                    |
| City of Ottawa                                      | Municipal          | \$5,345                              | 0.61%                 | 5.00%                    |
| City of Quebec                                      | Municipal          | \$2,324                              | 0.27%                 | 5.00%                    |
| City of Saskatoon                                   | Municipal          | \$0                                  | 0.00%                 | 5.00%                    |
| City of Toronto                                     | Municipal          | \$8,239                              | 0.95%                 | 5.00%                    |
| County of Wellington                                | Municipal          | \$852                                | 0.10%                 | 5.00%                    |
| Municipal Finance Authority of BC                   | Municipal          | \$0                                  | 0.00%                 | 5.00%                    |
| New Brunswick Municipal Finance Authority           | Municipal          | \$0                                  | 0.00%                 | 5.00%                    |
| Quebec City   | Municipal          | \$7,911                              | 0.91%                 | 5.00%                    |
| Region of Halton                                    | Municipal          | \$1,520                              | 0.17%                 | 5.00%                    |
| Region of Peel                                      | Municipal          | \$3,509                              | 0.40%                 | 5.00%                    |
| Region of Waterloo                                  | Municipal          | \$15,675                             | 1.80%                 | 5.00%                    |
| Region of York                                      | Municipal          | \$7,744                              | 0.89%                 | 5.00%                    |
| Region of Durham                                    | Municipal          | \$2,234                              | 0.26%                 | 5.00%                    |
| Ville de Laval                                      | Municipal          | \$5,853                              | 0.67%                 | 5.00%                    |
| York Region District School Board                   | Municipal          | \$0                                  | 0.00%                 | 5.00%                    |
| York Sinking Fund Debenture                         | Municipal          | \$1,784                              | 0.21%                 | 5.00%                    |
| <b>Total</b>  | <b>Municipal</b>   | <b>\$88,946</b>                      | <b>10.23%</b>         | <b>25.00%</b>            |
| Newfoundland and Labrador Hydro                     | Provincial         | \$9,833                              | 1.13%                 | 25.00%                   |
| Ontario Hydro                                       | Provincial         | \$22,735                             | 2.61%                 | 25.00%                   |
| Province of Alberta                                 | Provincial         | \$7,604                              | 0.87%                 | 25.00%                   |
| Province of British Columbia                        | Provincial         | \$5,827                              | 0.67%                 | 25.00%                   |
| Province of Manitoba                                | Provincial         | \$39,420                             | 4.53%                 | 25.00%                   |
| Province of New Brunswick                           | Provincial         | \$4,661                              | 0.54%                 | 25.00%                   |
| Province of Newfoundland                            | Provincial         | \$79,325                             | 9.12%                 | 25.00%                   |
| Province of Nova Scotia                             | Provincial         | \$15,867                             | 1.82%                 | 25.00%                   |
| Province of Ontario                                 | Provincial         | \$43,321                             | 4.98%                 | 25.00%                   |
| Province of Prince Edward Island                    | Provincial         | \$2,941                              | 0.34%                 | 25.00%                   |
| Province of Quebec                                  | Provincial         | \$102,597                            | 11.80%                | 25.00%                   |
| Province of Saskatchewan                            | Provincial         | \$5,233                              | 0.60%                 | 25.00%                   |
| Quebec Hydro  | Provincial         | \$15,521                             | 1.78%                 | 25.00%                   |
| <b>Total</b>  | <b>Provincial</b>  | <b>\$354,885</b>                     | <b>40.81%</b>         | <b>75.00%</b>            |
| <b>Region of Niagara Debentures</b>                 | <b>Municipal</b>   | <b>\$3,343</b>                       | <b>0.38%</b>          | <b>100.00%</b>           |
| <b>Total Niagara Region Investments (excl Cash)</b> |                    | <b>\$869,604</b>                     | <b>100.00%</b>        | <b>100.00%</b>           |
| General Chequing **                                 | Cash               | \$35,635                             |                       |                          |
| Savings   | Cash               | \$83,418                             |                       |                          |
| NRH   | Cash               | \$2,641                              |                       |                          |
| Sinking Fund  | Cash               | \$817                                |                       |                          |
| <b>Total</b>  |                    | <b>\$122,511</b>                     |                       |                          |
| <b>TOTAL including Cash</b>                         |                    | <b>\$992,115</b>                     |                       |                          |

\* Note: Holdings by security percentages exclude cash balances.

\*\* 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 1.352.

## Debt Report (in thousands of dollars)

On October 19, 2023, S&P (Standard & Poor's) reaffirmed Niagara's rating of AA+. The rating reflects the views on Canadian municipal governments' improved institutional framework. The rating also incorporates S&P's opinion of Niagara's exceptional liquidity, strong budgetary performance and financial management, and moderate debt burden. Niagara continually strives to improve our credit rating, as it sends a strong, positive message to investors, and directly impacts our cost of borrowing in the capital markets.

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

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

| Department         | Total Debt as at December 31, 2022 including Sinking Fund Assets | Adjustments for NRT Amalgamation | Year to Date Debt Issued | Year to Date Principal Payments | Sinking Fund Contributions and Asset Earnings | Total Debt as at December 31, 2023 including Sinking Fund Assets | Unissued Debt*   | Total Debt & Unissued Debt as at December 31, 2023 | Annual Repayment Limits** |
|--------------------|--|----------------------------------|--------------------------|---------------------------------|---|--|------------------|--|---------------------------|
| General Government | \$20,811   | \$0                              | \$0                      | -\$2,069                        | -\$55   | \$18,687   | \$0              | \$18,689   |                           |
| Police             | \$80,993   | \$0                              | \$0                      | -\$4,901                        | -\$206  | \$75,886   | \$9,010          | \$84,896   |                           |
| Transportation     | \$122,400  | \$0                              | \$0                      | -\$13,559                       | -\$238  | \$108,603  | \$30,509         | \$139,112  |                           |
| Public Health      | \$10,029   | \$0                              | \$0                      | -\$1,155                        | \$0   | \$8,874  | \$3,037          | \$11,912   |                           |
| Community Services | \$25,507   | \$0                              | \$0                      | -\$2,644                        | \$0   | \$22,863   | \$135,183        | \$158,045  |                           |
| NRH                | \$38,763   | \$0                              | \$0                      | -\$5,509                        | \$0   | \$33,254   | \$0              | \$33,254   |                           |
| Planning           | \$0  | \$0                              | \$0                      | \$0                             | \$0   | \$0  | \$0              | \$0  |                           |
| <b>Total Levy</b>  | <b>\$298,503</b>   | <b>\$0</b>                       | <b>\$0</b>               | <b>-\$29,837</b>                | <b>-\$499</b>                                 | <b>\$268,167</b>   | <b>\$177,739</b> | <b>\$445,908</b>                                   |                           |
| NRT                | \$8,540  | \$6,258                          | \$0                      | -\$1,867                        | \$0   | \$12,931   | \$0              | \$12,931   |                           |
| Waste Management   |  |                                  |                          |                                 |   |  |                  |  |                           |
| Waste Management   | \$0  | \$0                              | \$0                      | \$0                             | \$0   | \$0  | \$0              | \$0  |                           |
| Waste Diversion    | \$0  | \$0                              | \$0                      | \$0                             | \$0   | \$0  | \$0              | \$0  |                           |
| Waste Disposal     | \$0  | \$0                              | \$0                      | \$0                             | \$0   | \$0  | \$0              | \$0  |                           |
| Waste Management   | \$0  | \$0                              | \$0                      | \$0                             | \$0   | \$0  | \$0              | \$0  |                           |

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

| Department                                 | Total Debt as at December 31, 2022 including Sinking Fund Assets | Adjustments for NRT Amalgamation | Year to Date Debt Issued | Year to Date Principal Payments | Sinking Fund Contributions and Asset Earnings | Total Debt as at December 31, 2023 including Sinking Fund Assets | Unissued Debt*   | Total Debt & Unissued Debt as at December 31, 2023 | Annual Repayment Limits** |
|--|--|----------------------------------|--------------------------|---------------------------------|---|--|------------------|--|---------------------------|
| <b>Total Special Levy</b>                  | <b>\$8,540</b>   | <b>\$6,258</b>                   | <b>\$0</b>               | <b>-\$1,867</b>                 | <b>\$0</b>                                    | <b>\$12,931</b>  | <b>\$0</b>       | <b>\$12,931</b>                                    |                           |
| Wastewater                                 | \$66,381   | \$0                              | \$0                      | -\$2,343                        | -\$1,056                                      | \$62,982   | \$291,657        | \$354,639  |                           |
| Water                                      | \$23,324   | \$0                              | \$0                      | -\$581                          | -\$263  | \$22,480   | \$6,644          | \$29,124   |                           |
| <b>Total Rate</b>                          | <b>\$89,705</b>  | <b>\$0</b>                       | <b>\$0</b>               | <b>-\$2,924</b>                 | <b>-\$1,319</b>                               | <b>\$85,462</b>  | <b>\$298,301</b> | <b>\$383,763</b>                                   |                           |
| <b>Total Niagara Region</b>                | <b>\$396,748</b>   | <b>\$6,258</b>                   | <b>\$0</b>               | <b>-\$34,628</b>                | <b>-\$1,818</b>                               | <b>\$366,560</b>   | <b>\$476,040</b> | <b>\$842,602</b>                                   | <b>6.55%</b>              |
| Fort Erie                                  | \$3,861  | \$0                              | \$3,181                  | -\$856                          | \$0   | \$6,186  | \$0              | \$6,186  | 1.86%                     |
| Grimsby                                    | \$2,044  | \$0                              | \$0                      | -\$386                          | \$0   | \$1,658  | \$0              | \$1,658  | 1.23%                     |
| Lincoln                                    | \$6,853  | \$0                              | \$19,494                 | -\$561                          | \$0   | \$25,786   | \$0              | \$25,786   | 3.77%                     |
| Niagara-on-the-Lake                        | \$4,982  | \$0                              | \$1,823                  | -\$481                          | \$0   | \$6,324  | \$0              | \$6,324  | 2.40%                     |
| Niagara Falls                              | \$65,357   | -\$3,138                         | \$13,778                 | -\$4,702                        | \$0   | \$71,295   | \$0              | \$71,295   | 4.37%                     |
| Pelham                                     | \$28,746   | \$0                              | \$0                      | -\$2,248                        | \$0   | \$26,498   | \$0              | \$26,498   | 11.85%                    |
| Port Colborne                              | \$27,412   | \$0                              | \$0                      | -\$1,289                        | \$0   | \$26,123   | \$0              | \$26,123   | 5.83%                     |
| St. Catharines                             | \$112,790  | -\$2,238                         | \$2,210                  | -\$14,416                       | -\$247  | \$98,099   | \$0              | \$98,099   | 9.13%                     |
| Thorold                                    | \$575  | \$0                              | \$0                      | -\$135                          | \$0   | \$440  | \$0              | \$440  | 1.08%                     |
| Wainfleet                                  | \$1,130  | \$0                              | \$0                      | -\$197                          | \$0   | \$933  | \$0              | \$933  | 2.70%                     |
| Welland                                    | \$70,758   | -\$882                           | \$0                      | -\$8,867                        | \$0   | \$61,009   | \$0              | \$61,009   | 10.29%                    |
| West Lincoln                               | \$17,350   | \$0                              | \$2,673                  | -\$722                          | \$0   | \$19,301   | \$0              | \$19,301   | 8.93%                     |
| NPCA                                       | \$0  | \$0                              | \$0                      | \$0                             | \$0   | \$0  | \$0              | \$0  |                           |
| Separate School Board                      | \$0  | \$0                              | \$0                      | \$0                             | \$0   | \$0  | \$0              | \$0  |                           |
| <b>Debt Assumed for Others (External)</b>  | <b>\$341,858</b>   | <b>-\$6,258</b>                  | <b>\$43,159</b>          | <b>-\$34,860</b>                | <b>-\$247</b>                                 | <b>\$343,652</b>   | <b>\$0</b>       | <b>\$343,652</b>                                   |                           |
| <b>Total Niagara Region &amp; External</b> | <b>\$738,606</b>   | <b>\$0</b>                       | <b>\$43,159</b>          | <b>-\$69,488</b>                | <b>-\$2,065</b>                               | <b>\$710,212</b>   | <b>\$476,040</b> | <b>\$1,186,254</b>                                 |                           |

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

\*\*2022 FIR data used for ARL calculation where available and 2021 FIR data used where 2022 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. The listing does not include outstanding invoices at quarter-end where payments have been received prior to the finalization of the Q4 Financial Update.

| Customer Name                      | Amount Over 120 | Explanation of Account  | Status                 |
|------------------------------------|-----------------|---|------------------------|
| City of St. Catharines             | \$43            | Balance of Jan. 2022 invoice for contribution to Canada Summer Games.   | Pending Write-Off      |
| City of Welland                    | \$151           | 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 regarding Transportation project cost sharing as ongoing discussions with Welland staff continue. | Collection to continue |
| Cosby Septic Service               | \$39            | Hauled Sewage customer, financial hardship experienced in 2022 but is committed to paying the balance. Company still operating and generating revenue, partial payment received January 4, 2024 towards arrears.  | Collection to continue |
| Town of Grimsby (RDC)              | \$445           | 2018 RDC invoice \$401 in dispute with developer, Grimsby and Region proceeding with legal action. Short-paid invoices due to incorrect RDC rates used by the Town of Grimsby to the developer in the amount of \$44 are being pursued.   | Collection to continue |
| Town of Niagara on the Lake (RDC)  | \$206           | Regional Development Charges have been collected by the Town, however remittance has not yet occurred to the Region. Payment to be forwarded in 2024  | Collection to continue |
| Go Green Fibre                     | \$88            | Recycling end market client disputing quality of product received. Niagara Region legal staff filed statement of claim in October 2023.   | Collection to continue |
| Long Term Care Resident (32807336) | \$35            | Resident is still active but not making payments; Public Guardian and Trustee took over guardianship in August 2023 and have made monthly payments since. The arrears accumulated prior to their involvement and Long-Term Care staff are working with Public Guardian to determine if payments towards arrears would be forthcoming.   | Collection to continue |
| Long Term Care Resident (32707253) | \$58            | Resident is still active but not making any regular payments. Attempts continue to be made to collect including transfer to Public Guardian and Trustee, but resident is not eligible. Region staff continue to work with Long Term Care staff on collection and ongoing efforts to mitigate risk, including consultation with internal Legal staff.  | Collection to continue |
| <b>TOTAL</b>                       | <b>\$1,065</b>  |   |                        |

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

The consolidated statement of financial position is prepared in accordance with Canadian public sector accounting standards ("PSAS") and includes all unfunded liabilities, impacts of amortization and capital fund activity. This report is unaudited and prepared with information as at February 13, 2024.

|  | Dec. 31, 2023       | Dec. 31, 2022       |
|--|---------------------|---------------------|
| <b>FINANCIAL ASSETS</b>                                  |                     |                     |
| Cash   | \$ 107,169          | \$ 128,746          |
| Investments (page 113)                                   | 845,441             | 832,296             |
| Accounts receivable                                      | 135,707             | 105,156             |
| Other current assets                                     | 630                 | 1,005               |
| Tangible capital assets held for sale                    | 400                 | 400                 |
| Debt Recoverable from others (page 110)                  | 343,652             | 341,860             |
|  | <b>1,432,999</b>    | <b>1,409,463</b>    |
| <b>FINANCIAL LIABILITIES</b>                             |                     |                     |
| Accounts payable and accrued liabilities                 | 213,155             | 180,988             |
| Employee future benefits and post-employment liabilities | 140,996             | 131,906             |
| Deferred revenue   | 393,432             | 339,149             |
| Landfill closure and post-closure liability              | 77,703              | 77,703              |
| Unfunded contaminated sites                              | 576                 | 576                 |
| Long-term liabilities                                    | 710,212             | 738,571             |
| Capital lease obligation                                 | 4,082               | 4,144               |
|  | <b>1,540,156</b>    | <b>1,473,037</b>    |
| Net debt   | <b>(107,157)</b>    | <b>(63,574)</b>     |
| <b>NON-FINANCIAL ASSETS</b>                              |                     |                     |
| Tangible capital assets                                  | 2,286,545           | 2,097,154           |
| Inventory  | 13,701              | 10,567              |
| Prepaid expenses   | 26,849              | 21,784              |
| Other Investment   | 875                 | 0                   |
|  | <b>2,327,970</b>    | <b>2,129,505</b>    |
| Accumulated surplus                                      | <b>\$ 2,220,813</b> | <b>\$ 2,065,931</b> |

### ACCUMULATED SURPLUS RECONCILIATION:

|   | Dec. 31, 2023       | Dec. 31, 2022       |
|---|---------------------|---------------------|
| Invested in tangible capital assets                             | \$ 1,915,902        | \$ 1,696,299        |
| Capital fund – unexpended capital financing                     | 268,951             | 293,319             |
| Operating fund  | (3,376)             | (11,375)            |
| Canada Games Park   | 25,432              | 25,432              |
| Unfunded landfill closure & post-closure liability              | (77,703)            | (77,703)            |
| Unfunded contaminated sites liability                           | (576)               | (576)               |
| Unfunded employee future benefits & post-employment liabilities | (139,546)           | (130,430)           |
| Total surplus   | <b>1,989,084</b>    | <b>1,794,966</b>    |
| Total reserves and reserves funds (page 65)                     | <b>231,729</b>      | <b>270,965</b>      |
| Total accumulated surplus                                       | <b>\$ 2,220,813</b> | <b>\$ 2,065,931</b> |



## Explanation of Statement of Operations

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

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

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

### Definition of Column Headings

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

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

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

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

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

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

### Definition of Report Rows – Expenditures

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

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

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

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

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

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

**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 though 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.

# Q4 Financial Update 2023

Niagara  Region

 Growing  
Better  
Together