

# TWENTY21

Q2 FINANCIAL UPDATE | JUNE

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# Q2 Financial Update – June 2021

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# Introduction

On behalf of Niagara Region, we are pleased to provide you with the 2021 Q2 financial update.

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

Regional government operations are overseen by Niagara Regional Council which is composed of 32 elected representatives from 12 area municipalities and the Regional Chair. The current Regional Council was elected in November 2018 and the 32 members will serve a four year term to November 14, 2022.

At June 30, 2021 Niagara Region is forecasting a surplus of \$4,872 thousand related to the levy programs, a \$678 thousand deficit related to Water and Wastewater programs, and a \$4,514 thousand surplus related to the Waste Management Program.

The Niagara Region has responded to the COVID-19 pandemic by strategically redeploying staff resources to areas impacted significantly by COVID-19, as well as re-prioritizing planned work. A recovery plan has been put in place and continues to be refined and actioned to guide the Niagara Region through the COVID-19 pandemic.

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 Chamberlain, Director of Financial Management & Planning, Deputy Treasurer

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

# CONSOLIDATED OPERATING FUNDING SURPLUS/(DEFICIT) REVIEW

## LEVY

(in thousands of dollars)

Niagara Region's levy programs are operating at a net forecasted surplus of \$4,872. The Region has continued to monitor and respond to the COVID-19 pandemic and make changes to service delivery to continue to meet the needs of Niagara residents.

The levy programs excluding agencies, boards and commissions are operating at a forecasted surplus of \$6,801. This forecasted surplus is largely driven by corporate staff gapping of \$5,544 due to delays in filling vacancies as a result of the COVID-19 pandemic. The transit division has a favourable variance of \$3,721 due to pandemic-related reduced service levels, lower ridership and deferred service enhancements. In addition, there are savings across all departments due to pandemic-related reductions in costs such as travel and staff training and development. These favourable variances are offset by an increased allocation of investment income of \$3,411 to the rate reserves and deferred development charges in accordance with the Reserve Policy.

Niagara Region's agencies, boards and commissions (ABCs) are operating at a forecasted net deficit of \$1,929. This deficit is driven primarily by lost revenues in Court Services from fines that have not been collected due to COVID-19 and the allocation of a legal claim payment to the NRPS.

The 2021 approved budget included a transfer from the Taxpayer Relief reserve of \$19,059 to fund the incremental COVID-19 costs identified. With the announcements of additional COVID-related funding, staff are forecasting that \$16,483 of the originally budgeted transfer will be returned to the Taxpayer Relief reserve, resulting in a net draw of \$2,576. Including this transfer and the levy surplus of \$4,872, the balance of the Taxpayer Relief reserve is forecasted to be \$49,121, which is below the minimum funding target of 10% to 15% of the annual budgeted operating expenditures, which is \$65,457 to \$98,186.

### LEVY DEPARTMENT AND PROGRAMS (Including ABC's)



### FINANCIAL RESULTS OF ABC'S

#### NRPS

**GROSS BUDGETED EXPENDITURES OF \$193,113\***

Deficit of \$1,869



#### NRH

**GROSS BUDGETED EXPENDITURES OF \$46,913\***

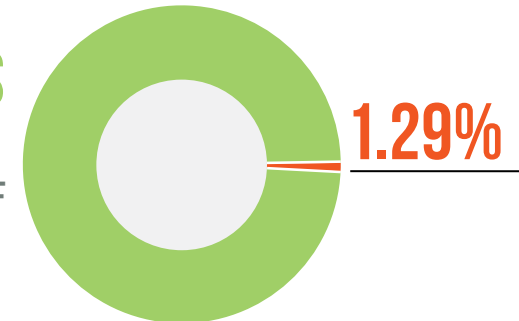
Surplus of \$46



#### COURT SERVICES

**GROSS BUDGETED EXPENDITURES OF \$8,271\***

Deficit of \$106



### FINANCIAL STATEMENT HIGHLIGHTS



variance in corporate staff gapping due to delays in filling vacant positions.



variance in transit costs due to pandemic-related reduction in service, lower ridership and delays in service enhancements.



transfer back to Taxpayer Relief reserve due to external COVID-19 funding with remaining net reserve funding of \$2,576.

\*Includes transfer, intercompany charges and indirect allocations

CONSOLIDATED OPERATING FUNDING SURPLUS/(DEFICIT) REVIEW

# WATER & WASTEWATER

(in thousands of dollars)

Water and Wastewater Services are operating at a forecasted deficit of \$678 at year-end, which consists of a deficit of \$366 in the Wastewater division and \$312 in the Water division.

The forecasted deficit is primarily attributable to an unfavourable variance in water sales of \$632 due to a wet spring and summer to date, combined with decreased water usage as a result of the COVID-19 pandemic, in addition to unfavourable variances in sludge management and chemical costs of \$483 and \$153 respectively due to increased volumes. These unfavourable variances are offset by net utility savings of \$947 and the allocation of COVID-19 funding received from the Province to offset incremental costs incurred as a result of the pandemic.

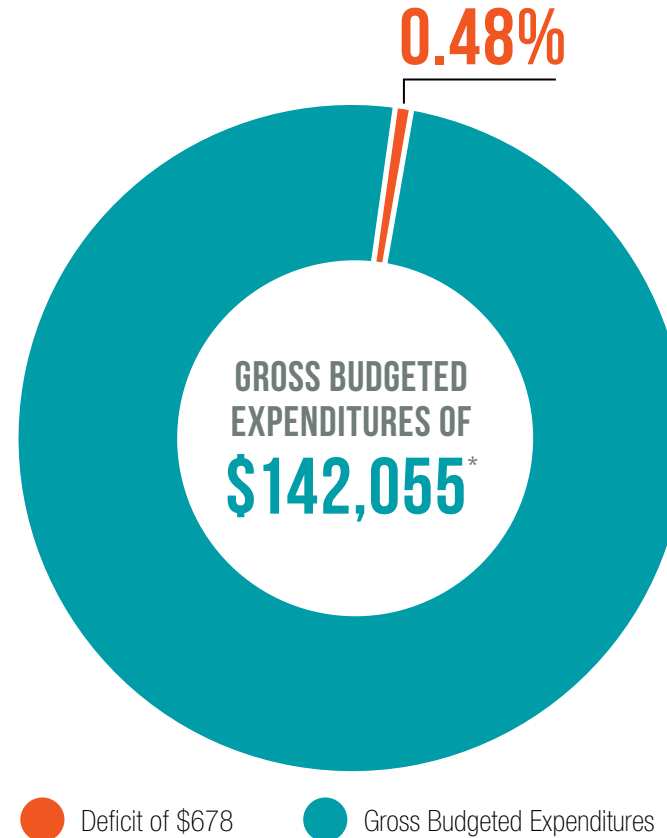
It is recommended that at year-end the Wastewater Stabilization and Water Stabilization reserves be used to fund the forecasted deficits.

Including forecasted deficits, the Wastewater Stabilization Reserve and Water Stabilization reserves are forecasted to have balances of \$2,972 and \$3,206 respectively at the end of the year.

The funding target of 10% to 15% of annual budgeted operating expenditures is \$6,444 to \$9,666 for the Wastewater Stabilization reserve and \$2,354 to \$3,530 for the Water Stabilization reserve.

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

## WATER & WASTEWATER OPERATING DEFICIT



\* Includes transfer, intercompany charges and indirect allocations

## FINANCIAL STATEMENT HIGHLIGHTS



**-\$632**  
**VARIANCE IN WATER SALES**

due to reduced water usage as a result of the COVID-19 pandemic and wet spring weather.



**-\$636**  
**VARIANCE IN SLUDGE MANAGEMENT AND CHEMICAL COSTS**

due to increased volumes and pricing.



**+\$947**  
**VARIANCE IN UTILITY SAVINGS**

due to lower than anticipated prices.

## CONSOLIDATED OPERATING FUNDING SURPLUS/(DEFICIT) REVIEW

# WASTE MANAGEMENT

(in thousands of dollars)

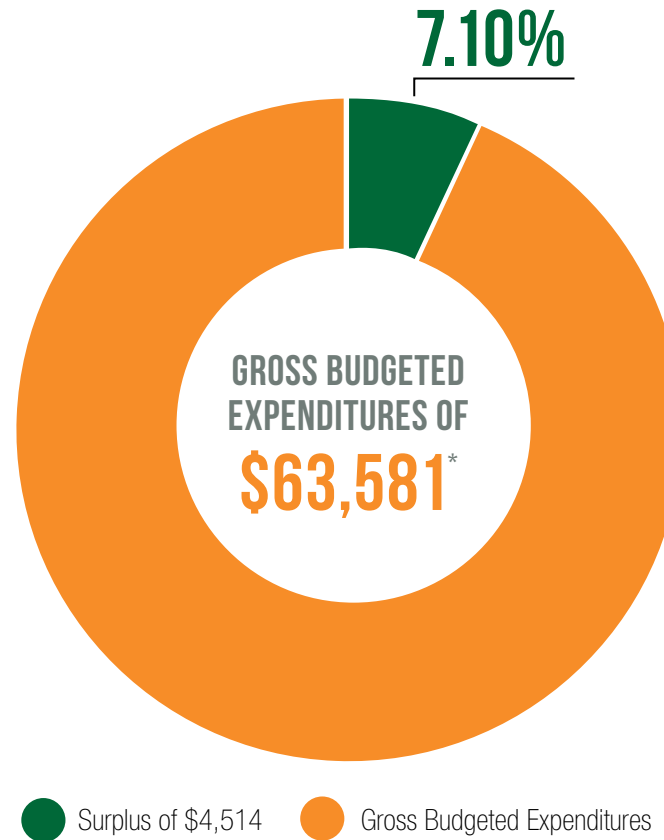
Waste Management Services are operating at a forecasted surplus of \$4,514.

The forecasted surplus is primarily a result of a favourable variance of \$4,820 from higher than anticipated net market revenues from the sale of recyclable commodities arising from increased commodity prices. These favourable variances are offset by unfavourable variances of \$158 due to increased organic processing costs arising from an increase in volumes and \$464 in reduced garbage bag tag revenue.

It is recommended that at year-end the forecasted operating surplus of \$4,514 in Waste Management be transferred to the Waste Management Stabilization Reserve.

Including the projected surplus, the Waste Management Stabilization Reserve is forecasted to have a balance of \$7,461 at the end of the year, which is within the funding targets for the Reserve. The funding target of 10% to 15% of annual budgeted operating expenditures is \$5,937 to \$8,905.

### WASTE MANAGEMENT OPERATING SURPLUS



\* Includes transfer, intercompany charges and indirect allocations

### FINANCIAL STATEMENT HIGHLIGHTS



**+\$4,820**  
**VARIANCE IN RECYCLING REVENUE**  
resulting from price increases in the recyclable commodity markets.



**-\$464**  
**VARIANCE IN GARBAGE BAG TAG REVENUE**  
due to a decrease in sales volume.



**-\$158**  
**VARIANCE IN ORGANICS PROCESSING COSTS**  
due to increasing volumes.

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

	Before Indirect Allocations			After Indirect Allocations		
	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)
<b>LEVY SUPPORTED DEPARTMENTS &amp; PROGRAMS</b>						
<b>Regional Departments</b>						
Governance	\$2,123	\$2,014	\$109	\$2,504	\$2,410	\$94
General Government	-\$327,339	-\$328,590	\$1,251	-\$411,255	-\$412,499	\$1,244
Corporate Administration	\$14,789	\$13,814	\$975	\$6,888	\$5,893	\$995
Corporate Services	\$37,628	\$39,910	-\$2,282	\$1,066	\$897	\$169
Community Services	\$44,527	\$44,361	\$166	\$65,031	\$64,383	\$648
Public Health & Emergency Services	\$28,499	\$28,252	\$247	\$44,156	\$44,016	\$140
Public Works - Transportation	\$38,910	\$34,887	\$4,023	\$80,658	\$77,716	\$2,942
Planning & Development	\$3,897	\$3,354	\$543	\$4,760	\$4,191	\$569
<b>Sub-Total - Regional Departments</b>	<b>-\$156,966</b>	<b>-\$162,498</b>	<b>\$5,032</b>	<b>-\$206,192</b>	<b>-\$212,993</b>	<b>\$6,801</b>
<b>Agencies, Boards &amp; Commissions</b>						
Court Services	-\$1,815	-\$1,705	-\$110	-\$680	-\$574	-\$106
Niagara Regional Housing	\$13,452	\$13,268	\$184	\$22,996	\$22,950	\$46
Niagara Regional Police	\$161,060	\$160,977	\$83	\$177,950	\$179,819	-\$1,869
Niagara Peninsula Conservation Authority	\$5,926	\$5,926	\$0	\$5,926	\$5,926	\$0
<b>Subtotal Agencies, Boards &amp; Commissions</b>	<b>\$178,623</b>	<b>\$178,466</b>	<b>\$157</b>	<b>\$206,192</b>	<b>\$208,121</b>	<b>-\$1,929</b>
<b>Total Levy Supported Programs</b>	<b>\$21,657</b>	<b>\$16,468</b>	<b>\$5,189</b>	<b>\$0</b>	<b>-\$4,872</b>	<b>\$4,872</b>
<b>RATE SUPPORTED DEPARTMENTS</b>						
Public Works - Water & Wastewater	-\$20,072	-\$19,124	-\$948	\$0	\$678	-\$678
Public Works - Waste Management	-\$1,585	-\$6,052	\$4,467	\$0	-\$4,514	\$4,514
<b>Total Rate Supported Departments</b>	<b>-\$21,657</b>	<b>-\$25,176</b>	<b>\$3,519</b>	<b>\$0</b>	<b>-\$3,836</b>	<b>\$3,836</b>
<b>TOTAL</b>	<b>\$0</b>	<b>-\$8,708</b>	<b>\$8,708</b>	<b>\$0</b>	<b>-\$8,708</b>	<b>\$8,708</b>

## Summary of Consolidated COVID-19 Operating Surplus/(Deficit) (in thousands of dollars)

	Before Indirect Allocations			After Indirect Allocations		
	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)
<b>LEVY SUPPORTED DEPARTMENTS &amp; PROGRAMS</b>						
<b>Regional Departments</b>						
Governance	\$0	\$0	\$0	\$0	\$0	\$0
General Government	-\$40	-\$64	\$24	-\$40	-\$64	\$24
Corporate Administration	\$0	\$0	\$0	\$0	\$0	\$0
Corporate Services	\$50	\$51	-\$1	\$0	\$0	\$0
Community Services	\$195	\$112	\$83	\$195	\$112	\$83
Public Health & Emergency Services	\$583	\$0	\$583	\$583	\$0	\$583
Public Works - Transportation	\$0	-\$1,990	\$1,990	\$0	-\$1,990	\$1,990
Planning & Development	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub-Total - Regional Departments</b>	<b>\$788</b>	<b>-\$2,391</b>	<b>\$2,679</b>	<b>\$738</b>	<b>-\$1,942</b>	<b>\$2,680</b>
<b>Agencies, Boards &amp; Commissions</b>						
Court Services	-\$10	\$13	-\$23	\$40	\$64	-\$24
Niagara Regional Housing	-\$3	\$81	-\$84	-\$3	\$81	-\$84
Niagara Regional Police	\$0	\$522	-\$522	\$0	\$522	-\$522
Niagara Peninsula Conservation Authority	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Agencies, Boards &amp; Commissions</b>	<b>-\$13</b>	<b>\$616</b>	<b>-\$629</b>	<b>\$37</b>	<b>\$667</b>	<b>-\$630</b>
<b>Total Levy Supported Programs</b>	<b>\$775</b>	<b>-\$1,275</b>	<b>\$2,050</b>	<b>\$775</b>	<b>-\$1,275</b>	<b>\$2,050</b>
<b>RATE SUPPORTED DEPARTMENTS</b>						
Public Works - Water & Wastewater	\$0	\$0	\$0	\$0	\$0	\$0
Public Works - Waste Management	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Rate Supported Departments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$775</b>	<b>-\$1,275</b>	<b>\$2,050</b>	<b>\$775</b>	<b>-\$1,275</b>	<b>\$2,050</b>



## Summary of Consolidated Non-COVID-19 Operating Surplus/(Deficit) (in thousands of dollars)

	Before Indirect Allocations			After Indirect Allocations		
	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)	Annual Budget	Annual Forecast	Q2 Forecasted Surplus/(Deficit)
<b>LEVY SUPPORTED DEPARTMENTS &amp; PROGRAMS</b>						
<b>Regional Departments</b>						
Governance	\$2,123	\$2,014	\$109	\$2,504	\$2,410	\$94
General Government	-\$327,299	-\$328,526	\$1,227	-\$411,215	-\$412,435	\$1,220
Corporate Administration	\$14,789	\$13,814	\$975	\$6,888	\$5,893	\$995
Corporate Services	\$37,578	\$39,859	-\$2,281	\$1,066	\$897	\$169
Community Services	\$44,332	\$44,249	\$83	\$64,836	\$64,271	\$565
Public Health & Emergency Services	\$27,916	\$28,252	-\$336	\$43,573	\$44,016	-\$443
Public Works - Transportation	\$38,910	\$36,877	\$2,033	\$80,658	\$79,706	\$952
Planning & Development	\$3,897	\$3,354	\$543	\$4,760	\$4,191	\$569
<b>Sub-Total - Regional Departments</b>	<b>-\$157,754</b>	<b>-\$160,107</b>	<b>\$2,353</b>	<b>-\$206,930</b>	<b>-\$211,051</b>	<b>\$4,121</b>
<b>Agencies, Boards &amp; Commissions</b>						
Court Services	-\$1,805	-\$1,718	-\$87	-\$720	-\$638	-\$82
Niagara Regional Housing	\$13,455	\$13,187	\$268	\$22,999	\$22,869	\$130
Niagara Regional Police	\$161,060	\$160,455	\$605	\$177,950	\$179,297	-\$1,347
Niagara Peninsula Conservation Authority	\$5,926	\$5,926	\$0	\$5,926	\$5,926	\$0
<b>Subtotal Agencies, Boards &amp; Commissions</b>	<b>\$178,636</b>	<b>\$177,850</b>	<b>\$786</b>	<b>\$206,155</b>	<b>\$207,454</b>	<b>-\$1,299</b>
<b>Total Levy Supported Programs</b>	<b>\$20,882</b>	<b>\$17,743</b>	<b>\$3,139</b>	<b>-\$775</b>	<b>-\$3,597</b>	<b>\$2,822</b>
<b>RATE SUPPORTED DEPARTMENTS</b>						
Public Works - Water & Wastewater	-\$20,072	-\$19,124	-\$948	\$0	\$678	-\$678
Public Works - Waste Management	-\$1,585	-\$6,052	\$4,467	\$0	-\$4,514	\$4,514
<b>Total Rate Supported Departments</b>	<b>-\$21,657</b>	<b>-\$25,176</b>	<b>\$3,519</b>	<b>\$0</b>	<b>-\$3,836</b>	<b>\$3,836</b>
<b>TOTAL</b>	<b>-\$775</b>	<b>-\$7,433</b>	<b>\$6,658</b>	<b>-\$775</b>	<b>-\$7,433</b>	<b>\$6,658</b>

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$220,719	\$218,385	\$2,334	1.1%	\$449,464	\$444,844	\$4,620	1.0%
Administrative	\$17,691	\$14,029	\$3,662	20.7%	\$36,271	\$31,773	\$4,498	12.4%
Operational & Supply	\$24,718	\$19,953	\$4,765	19.3%	\$50,378	\$47,492	\$2,886	5.7%
Occupancy & Infrastructure	\$16,453	\$15,106	\$1,347	8.2%	\$32,777	\$32,436	\$341	1.0%
Equipment, Vehicles, Technology	\$8,507	\$8,544	-\$37	-0.4%	\$17,138	\$17,774	-\$636	-3.7%
Community Assistance	\$107,237	\$87,847	\$19,390	18.1%	\$204,948	\$181,019	\$23,929	11.7%
Partnership, Rebate, Exemption	\$14,425	\$6,736	\$7,689	53.3%	\$28,816	\$25,867	\$2,949	10.2%
Financial Expenditures	\$13,152	\$13,227	-\$75	-0.6%	\$73,047	\$73,042	\$5	0.0%
<b>Total Expenses</b>	<b>\$422,902</b>	<b>\$383,827</b>	<b>\$39,075</b>	<b>9.2%</b>	<b>\$892,839</b>	<b>\$854,247</b>	<b>\$38,592</b>	<b>4.3%</b>
Taxation	-\$196,285	-\$196,285	\$0	0.0%	-\$421,371	-\$422,037	\$666	0.2%
Federal & Provincial Grants	-\$182,844	-\$176,478	-\$6,366	-3.5%	-\$366,130	-\$354,894	-\$11,236	-3.1%
By-Law Charges & Sales	-\$6,071	-\$4,562	-\$1,509	-24.8%	-\$13,292	-\$11,842	-\$1,450	-10.9%
Other Revenue	-\$36,810	-\$34,651	-\$2,159	-5.9%	-\$73,949	-\$65,826	-\$8,123	-11.0%
<b>Total Revenues</b>	<b>-\$422,010</b>	<b>-\$411,976</b>	<b>-\$10,034</b>	<b>-2.4%</b>	<b>-\$874,742</b>	<b>-\$854,599</b>	<b>-\$20,143</b>	<b>-2.3%</b>
Intercompany Charges	-\$630	-\$324	-\$306	48.6%	-\$1,261	-\$962	-\$299	23.7%
<b>Total Intercompany Charges</b>	<b>-\$630</b>	<b>-\$324</b>	<b>-\$306</b>	<b>48.6%</b>	<b>-\$1,261</b>	<b>-\$962</b>	<b>-\$299</b>	<b>23.7%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$262</b>	<b>-\$28,473</b>	<b>\$28,735</b>	<b>10954.2%</b>	<b>\$16,836</b>	<b>-\$1,314</b>	<b>\$18,150</b>	<b>0.0%</b>
Transfers Between Funds	\$15,384	\$22,430	-\$7,046	-45.8%	\$4,821	\$17,782	-\$12,961	-268.8%
<b>Total Transfers</b>	<b>\$15,384</b>	<b>\$22,430</b>	<b>-\$7,046</b>	<b>-45.8%</b>	<b>\$4,821</b>	<b>\$17,782</b>	<b>-\$12,961</b>	<b>-268.8%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$15,646</b>	<b>-\$6,043</b>	<b>\$21,689</b>	<b>138.6%</b>	<b>\$21,657</b>	<b>\$16,468</b>	<b>\$5,189</b>	<b>24.0%</b>
Indirect Allocations & Debt	-\$8,062	-\$7,755	-\$307	-3.8%	-\$21,657	-\$21,340	-\$317	-1.5%
<b>Total Indirect Allocations &amp; Debt</b>	<b>-\$8,062</b>	<b>-\$7,755</b>	<b>-\$307</b>	<b>-3.8%</b>	<b>-\$21,657</b>	<b>-\$21,340</b>	<b>-\$317</b>	<b>-1.5%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$7,584</b>	<b>-\$13,798</b>	<b>\$21,382</b>	<b>281.9%</b>	<b>\$0</b>	<b>-\$4,872</b>	<b>\$4,872</b>	<b>0.0%</b>

## Levy - Continued (non-COVID-19)

### Variance Analysis (in thousands of dollars)

The 2021 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2021 within the Court Services and Transportation Services divisions. The work on the implementation of the program, including the proposed changes to the Niagara Region Courts Inter-municipal Agreement, has been delayed as a result of the COVID-19 pandemic. Accordingly, no expenditures are expected to be incurred or revenues realized in 2021. The program was budgeted to break even overall for the year, so while it does cause variances in expense and revenue categories, there will be no net impact on the distribution to the local area municipalities as a result of the delay.

Non-COVID-19 Levy is operating a year-to-date surplus after indirect allocations of \$26,170 and a forecasted surplus after indirect allocations of \$2,822. This is due to a number of factors as noted below.

**Compensation** - The favourable year-to-date and forecasted variances of \$5,957 and \$6,880 are mainly driven by corporate staff gapping due to delays in filling vacancies as a result of the COVID-19 pandemic. Forecasted savings related to Vision Zero are \$938.

**Administration** – The favourable year-to-date variances of \$3,736 and \$3,909 are primarily due to provision for transfer costs for the Human Resources Information Systems (HRIS) transition project not required (\$800) and transit consulting services savings due to a delay in the transit governance triple majority vote (\$774). In addition, there have been savings realized across all departments in training and travel-related costs as a result of pandemic-related restrictions. These savings are offset by a revision in the estimated liability accrued for insured, uninsured and construction contract claims against the Region and higher than budgeted claim payouts. Forecasted savings related to Vision Zero are \$1,987.

**Operational & Supply** – The favourable year-to-date and forecasted variances of \$4,419 and \$2,532 are primarily due to lower than expected Transit Services costs in NRT OnDemand services and Niagara Specialized Transit (NST) services (forecasted at \$1,763), in addition to lower than anticipated usage of winter-related supplies due to mild winter conditions (\$300). These savings are offset by increased costs relating to timing of the Ministry announcement for dedicated offload nurse costs in EMS (which is offset below in Provincial Grants). Forecasted savings related to Vision Zero are \$206.

**Community Assistance** – The favourable year-to-date and forecasted variances of \$19,349 and \$23,900 are largely a result of the favourable variances in Social Assistance and Employment Opportunities (SAEO) (\$13,661 and \$22,669) as a result of the 2021 budget being prepared based on the Ministry's forecast for expected increase in caseloads and benefits, which did not materialize (caseloads and benefits issuances decreased by 20% in 2021 compared to 2020 due to the extension Federal COVID-19 benefits). This variance is 100% offset by a reduction in provincial revenues below. Childrens had a favourable year-to-date variance of \$5,342 due to uncertainty with provincial funding announcements and directives, resulting in a conservative approach of issuing Childrens expansion funding, mindful of the ongoing need to ensure sustainability of the childcare system.

**Partnership, Rebate, Exemption** – The favourable year-to-date and forecasted variances of \$6,968 and \$2,950 are primarily due to lower than anticipated uptake for planning and economic development grants such as Smarter Niagara Incentive Program (SNIP), Tax Increment Grants (TIG), Public Realm Incentive Program (PRIP) and Gateway tax increment grants (\$4,179 and \$1,309), as well as development charge grants (\$2,468 and \$1,903).

**Federal & Provincial Grants** - The unfavourable year-to-date and forecasted variances of \$13,511 and \$21,927 are largely a result of expected caseload and benefit increases, in SAEO, not realized due to the pandemic (\$12,825 and \$22,625). The variance is offset by the reduction in benefits issued above in Community Assistance. Offsetting this forecasted unfavourable variance is one-time funding received for EMS dispatch for WSIB and Emergency Communications Nurses (\$770), as well as the Dedicated Offload Nurse funding announcement (\$609).

## Levy - Continued (non-COVID-19)

**By-Law Charges & Sales** – The unfavourable year-to-date and forecasted variances of \$1,364 and \$2,394 relate to a number of factors, including forecasted reduced Transit fare revenue in both NRT OnDemand and NST as a result of reduced ridership (\$934), as well as lower than expected signs sales and signal maintenance revenue (\$500). In addition, there was a year-to-date and forecasted variance of \$444 and \$652 respectively, due to loss of fee revenue associated with Seniors Community Programs that have not operated during the COVID-19 pandemic.

**Other Revenue** – The unfavourable year-to-date and forecasted variances of \$833 and \$7,351 respectively, are primarily related to a forecasted increase in the allocation of investment income to the rate reserves and deferred revenue in accordance with the Reserve Policy (\$3,411). Also contributing to this deficit is the reduction in fine revenues within Court Services due to a significant decrease in ticket volumes processed since the start of the pandemic, as well as closure of the courts and deferral of trials, which have resulted in deferred convictions and corresponding delays in revenue collection. It is projected that based on payment trends and charges laid, Q4 revenue collections are expected to rebound compared to the early part of the year to offset some of the unfavourable variance currently seen to date. Forecasted deficit related to Vision Zero is \$4,269.

**Intercompany Charges** – The unfavourable forecasted variance of \$2,387 primarily relates to COVID-19 related expenditures in Public Health that have been allocated to business continuity for the purposes of maximizing mandatory funding (\$2,810), offset by the transfer of additional expenditures in Childrens Services related to emergency child care eligible for COVID-19 related funding (\$499).

**Transfers** - The forecasted unfavourable variance of \$2,745 is primarily due to reserve funding not required and returned to reserves, including HRIS (\$800), GO station operations (\$425), Vision Zero Capital program (\$750), and operating costs for supportive housing facility originally expected to be occupied by December 31, 2021 (\$1,029), as well as forecasted encumbrances of economic and development grants (\$913). The majority of these unfavourable variances have been offset by favourable variances as reported above.

## Levy – Continued (COVID-19)

### Variance Analysis (in thousands of dollars)

The 2021 levy budget was approved with \$22,251 in COVID-19 related expenditures; since the approval of the 2021 budget, there have been in-year budget adjustments completed to reflect confirmed incremental external funding that was not known at the time the budget was approved. The variance analysis below is comparing the adjusted COVID-19 budget to actual COVID-19 expenditures.

Levy related to COVID-19 is operating at a year-to-date deficit after indirect allocations of \$4,788 and a forecasted surplus after indirect allocations of \$2,050. This is due to a number of factors, as noted below.

**Compensation** - The unfavourable year-to-date and forecasted variances of \$3,623 and \$2,260 are primarily due to additional hours, overtime and pandemic pay in Seniors Services related to increased workload as a result of COVID-19.

**Administration** – The favourable forecasted variance of \$589 primarily relates to savings in staff development and general administrative expenses such as mileage, office supplies in NRPS (\$384) and Public Health (\$163).

**Operational & Supply** – The favourable year-to-date and forecasted variances of \$346 and \$354 are primarily due to lower than expected costs related to medical supplies in Seniors Services and Public Health (\$1,190), which are offset with forecasted savings in Transit Services being less than anticipated (\$726).

**Taxation** – The favourable forecasted variance of \$665 is due to a greater than anticipated increase in supplemental tax revenues as a result of a growth rate of 1.3% compared to the budgeted growth rate of 1%, reducing the loss in revenue that was projected in the budget.

**Federal & Provincial Grants** - The favourable year-to-date and forecasted variances of \$7,145 and \$10,694 are a result of incremental provincial and federal funding confirmed to support costs related to Homelessness during the COVID-19 pandemic (\$1,991 and \$1,401 respectively), as well as higher than anticipated provincial funding from the Ministry of Long-term Care (MLTC) in Seniors Services, primarily related to Long-Term Care Emergency Funding (\$4,832), PSW Wage Enhancement funding (\$1,148), funding dedicated to support long-term care homes with their infection prevention and control (IPAC) measures, including staffing and minor capital (\$1,167). Also contributing to the forecasted surplus is recognition of unbudgeted 2021 corporate COVID-19 funding of \$4,905 to support incremental unbudgeted COVID-19 costs, which is offset by lower than anticipated COVID-19 funding in Public Health as a result of the movement of COVID-19 expenditures to business continuity to maximize base funding (\$2,810).

**By-Law Charges & Sales** – The favourable forecasted variance of \$944 relates primarily to forecasted lost transit fare revenue being less than anticipated at Q1 (\$1,327), which is offset by a higher than anticipated deficit in fee revenue for NRPS as a result of COVID-19 restrictions and closures (\$335).

**Other Revenue** – The unfavourable year-to-date and forecasted variances of \$1,325 and \$771 are primarily due to lower than anticipated accommodation fees collected within the long-term care homes due to empty beds, which are required to be held temporarily vacant in order to isolate new admissions (\$892). The MLTC has directed homes to start to fill these beds and to return to normal occupancy levels for September 2021. The unfavourable forecasted variance is offset with unbudgeted vaccination delivery revenues for paramedics that worked at Niagara Health clinics (\$122).

**Intercompany Charges** – The unfavourable year-to-date variances of \$752 and forecasted favourable variances of \$2,088 primarily relate to the reallocation of COVID-19 expenditures in Public Health that have been re-allocated to business continuity for the purposes of maximizing mandatory funding (\$2,810) in accordance with the funding agreement, and is offset by the transfer of Childrens expenditures that have been reallocated to attract additional COVID-19 funding (\$499).

**Transfers** - The unfavourable year-to-date and forecasted variances of \$7,131 and \$10,216 are primarily due to the return to reserves of funding allocated for COVID-19 costs in the 2021 budget as a result of unbudgeted funding received from the provincial and federal governments to fund pandemic-related expenses.



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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$980	\$945	\$35	3.5%	\$1,963	\$1,913	\$50	2.6%
Administrative	\$77	\$31	\$46	60.1%	\$155	\$95	\$60	38.5%
Operational & Supply	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A
Equipment, Vehicles, Technology	\$1	\$1	\$0	21.2%	\$2	\$2	\$0	10.6%
Partnership, Rebate, Exemption	\$1	\$0	\$1	100.0%	\$2	\$1	\$1	50.0%
Total Expenses	\$1,059	\$977	\$82	7.8%	\$2,122	\$2,011	\$111	5.3%
Total Revenues			\$0	0.0%		\$0	\$0	0.0%
Intercompany Charges	\$1	\$2	-\$1	-238.5%	\$1	\$3	-\$2	-127.7%
Total Intercompany Charges	\$1	\$2	-\$1	-238.5%	\$1	\$3	-\$2	-127.7%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$1,060	\$979	\$81	7.6%	\$2,123	\$2,014	\$109	0.0%
Total Transfers			\$0	0.0%		\$0	\$0	0.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$1,060	\$979	\$81	7.6%	\$2,123	\$2,014	\$109	5.1%
Indirect Allocations & Debt	\$188	\$195	-\$7	-3.5%	\$381	\$396	-\$15	-4.0%
Total Indirect Allocations & Debt	\$188	\$195	-\$7	-3.5%	\$381	\$396	-\$15	-4.0%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$1,248	\$1,174	\$74	6.0%	\$2,504	\$2,410	\$94	3.7%

# Governance - Continued

## Variance Analysis (in thousands of dollars)

Governance is operating at a year-to-date surplus before indirect allocations of \$81 with a forecasted surplus of \$109 for year-end. The following factors have contributed to this surplus.

**Compensation** - The favourable year-to-date and forecasted variances of \$35 and \$50 are due to an intern vacancy within the Chair's Office and a declined salary increase for the Regional Chair.

**Administration** - The favourable year-to-date and forecasted variances of \$46 and \$60 are due to lower than anticipated travel, meals, mileage and registration fees as a result of the COVID-19 pandemic and related restrictions on travel and conferences.

## 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

Nearly all of the resources of the Regional Chair's Office have been dedicated to managing the COVID-19 pandemic. Some of these activities have included:

- Providing political support where required, on numerous files, including housing, homelessness, long-term care and public health
- Connecting with provincial and federal ministries and MPPs' offices
- Successfully obtained funding from senior levels of government that will provide much-needed relief of the pressures experienced by the municipality due to COVID-19
- Actively advocated for the tourism, hospitality and culture sectors

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Administrative	\$3,165	\$4,578	-\$1,413	-44.6%	\$6,331	\$3,202	\$3,129	49.4%
Occupancy & Infrastructure	\$30	\$47	-\$17	-57.6%	\$86	\$139	-\$53	-61.2%
Partnership, Rebate, Exemption	\$9,074	\$2,408	\$6,666	73.5%	\$19,753	\$16,856	\$2,897	14.7%
Financial Expenditures	\$12,109	\$12,349	-\$240	-2.0%	\$70,991	\$71,120	-\$129	-0.2%
<b>Total Expenses</b>	<b>\$24,378</b>	<b>\$19,382</b>	<b>\$4,996</b>	<b>20.5%</b>	<b>\$97,161</b>	<b>\$91,317</b>	<b>\$5,844</b>	<b>6.0%</b>
Taxation	-\$196,285	-\$196,285	\$0	0.0%	-\$421,371	-\$422,036	\$665	0.2%
Federal & Provincial Grants	-\$1,414	-\$4,001	\$2,587	182.9%	-\$4,131	-\$9,036	\$4,905	118.7%
By-Law Charges & Sales	-\$17	-\$13	-\$4	-23.7%	-\$33	-\$25	-\$8	-24.1%
Other Revenue	-\$7,836	-\$9,541	\$1,705	21.8%	-\$16,386	-\$12,974	-\$3,412	-20.8%
<b>Total Revenues</b>	<b>-\$205,552</b>	<b>-\$209,840</b>	<b>\$4,288</b>	<b>2.1%</b>	<b>-\$441,921</b>	<b>-\$444,071</b>	<b>\$2,150</b>	<b>0.5%</b>
Intercompany Charges	\$1,373	\$3,955	-\$2,582	-188.0%	\$4,049	\$8,546	-\$4,497	-111.1%
<b>Total Intercompany Charges</b>	<b>\$1,373</b>	<b>\$3,955</b>	<b>-\$2,582</b>	<b>-188.0%</b>	<b>\$4,049</b>	<b>\$8,546</b>	<b>-\$4,497</b>	<b>-111.1%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>-\$179,801</b>	<b>-\$186,503</b>	<b>\$6,702</b>	<b>3.7%</b>	<b>-\$340,711</b>	<b>-\$344,208</b>	<b>\$3,497</b>	<b>0.0%</b>
Transfers Between Funds	\$20,238	\$20,844	-\$606	-3.0%	\$13,372	\$15,618	-\$2,246	-16.8%
<b>Total Transfers</b>	<b>\$20,238</b>	<b>\$20,844</b>	<b>-\$606</b>	<b>-3.0%</b>	<b>\$13,372</b>	<b>\$15,618</b>	<b>-\$2,246</b>	<b>-16.8%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>-\$159,563</b>	<b>-\$165,659</b>	<b>\$6,096</b>	<b>-3.8%</b>	<b>-\$327,339</b>	<b>-\$328,590</b>	<b>\$1,251</b>	<b>-0.4%</b>
Indirect Allocations & Debt	-\$33,150	-\$33,145	-\$5	0.0%	-\$83,916	-\$83,909	-\$7	0.0%
<b>Total Indirect Allocations &amp; Debt</b>	<b>-\$33,150</b>	<b>-\$33,145</b>	<b>-\$5</b>	<b>0.0%</b>	<b>-\$83,916</b>	<b>-\$83,909</b>	<b>-\$7</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>-\$192,713</b>	<b>-\$198,804</b>	<b>\$6,091</b>	<b>3.2%</b>	<b>-\$411,255</b>	<b>-\$412,499</b>	<b>\$1,244</b>	<b>0.3%</b>



# General Government - Continued

## Variance Analysis (in thousands of dollars)

General Government is operating at a year-to-date surplus before indirect allocations of \$6,096 and is forecasting an overall surplus before indirect allocations of \$1,251 at year-end due to the following factors:

**Administration** - The unfavourable year-to-date variance of \$1,413 is primarily due to an increase of the accrual for estimated legal claims against the Region, and the favourable forecasted variance of \$3,129 relates to the expected change in legal liability due to the timing of anticipated payouts.

**Partnership, Rebate, Exemption** - The favourable year-to-date variance of \$6,666 is primarily due to the following:

- The timing of billing of economic development grants of \$3,937. These grants include Planning Incentive Grants, Tax Increment Grants (TIG), Public Realm Incentive Program (PRIP) and Gateway Tax Increment Grants.
- Lower than anticipated uptake for Development Charge (DC) grants of \$2,486 in Q1 and Q2.

The favourable forecasted variance of \$2,897 primarily relates to the lower than anticipated uptake of planning and economic development grants of \$1,309 and DC grants of \$1,903.

**Financial Expenditures** – The unfavourable year-to-date variance of \$240 is due to the timing of tax write-offs, as the tax write-offs are generally received at year-end from Local Area Municipalities and are therefore expected to be fully realized by year-end, in addition to the foreign exchange loss on investment income. The forecasted variance of \$129 is primarily a result of a forecasted loss on the foreign exchange for investment income.

**Taxation** – The forecasted favourable variance of \$665 is due to a greater than anticipated increase in supplemental tax revenues as a result of a growth rate of 1.3% compared to the budgeted growth rate of 1%.

**Federal & Provincial Grants** – The favourable year-to-date and forecasted variances of \$2,587 and \$4,905 relate to unbudgeted general corporate COVID-19 funding that has been recognized in General Government and allocated across the corporation to fund incremental COVID-19 related expenditures through intercompany charges as applicable (see Intercompany Charges below).

**Other Revenue** – The year-to-date favourable variance of \$1,705 is primarily related to the sales of surplus properties of \$587 and a favourable variance in investment income of \$1,042 due to larger volume of investments completed year-to-date, as well as higher than budgeted investment yield. The forecasted unfavourable variances of \$3,412 is mainly due to an increased allocation of investment income to the rate reserves and deferred revenue at the average portfolio rate.

**Intercompany Charges** – The unfavourable year-to-date and forecasted variances of \$2,582 and \$4,497 primarily relate to unbudgeted general corporate COVID-19 funding that has been recognized in General Government and allocated across the corporation to fund COVID-19 related expenditures.

**Transfers To/From Funds** – The year-to-date unfavourable variance of \$606 is primarily due to the unbudgeted year-to-date sale of surplus properties of \$587 and corresponding transfer to the Capital Levy reserve, per Procurement By-law 02-2016. The forecasted unfavourable variance of \$2,246 is primarily due to forecasted encumbrances of economic and development grants of \$913 and the return to reserves of funding of \$1,008 allocated for COVID-19 costs within General Government in the 2021 budget as a result of unbudgeted funding received from the provincial government to fund pandemic-related expenses.

# General Government - Continued

## Community Impacts & Achievements

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

- Council approved 123 Capital projects for 2021, which included a \$20,748 reserve contribution to the Capital Levy reserve. Some of the significant capital projects for 2021 included South Niagara Falls Wastewater Treatment Plant (\$320,000), Niagara Falls Wastewater Treatment Plant Upgrade (\$47,000) and 911 Call Centre (\$12,400).
- Funded 92 Capital projects and 26 Operating projects with \$4,463 and \$1,244 respectively of Development Charges reserves by utilizing a more streamlined and efficient funding process.
- 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.
- Investment income before transfers for 2021, including Q2 actual results plus forecast to year-end is favourable when compared to budget by \$2,746 as a result of achieving higher yield on new investments during 2021 compared with budgeted rates.
- Total of \$50 in Tile Drainage loans successfully issued in May for Lincoln with a term of 10 years and a rate of 6.00%
- NRH Peoples Trust mortgage of \$2,759 with a term of 4 years and a rate of 2.66% assumed by the Region in May through the acquisition of a housing provider
- Total of \$74,610 debentures are planned to be issued through Infrastructure Ontario:
  - \$60,965 for Regional projects (Seniors Homes, Wastewater, and Water)
  - \$13,645 for Local Area Municipalities (Niagara-on-the-Lake, Niagara Falls, and West Lincoln)

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$5,850	\$5,552	\$298	5.1%	\$11,769	\$11,300	\$469	4.0%
Administrative	\$2,422	\$1,161	\$1,261	52.1%	\$4,722	\$3,799	\$923	19.5%
Operational & Supply	\$90	\$52	\$38	42.6%	\$180	\$167	\$13	7.4%
Occupancy & Infrastructure	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A
Equipment, Vehicles, Technology	\$87	\$73	\$14	16.1%	\$153	\$144	\$9	5.9%
Partnership, Rebate, Exemption	\$2,119	\$1,326	\$793	37.4%	\$2,268	\$2,247	\$21	0.9%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Total Expenses</b>	<b>\$10,568</b>	<b>\$8,164</b>	<b>\$2,404</b>	<b>22.7%</b>	<b>\$19,092</b>	<b>\$17,657</b>	<b>\$1,435</b>	<b>7.5%</b>
Federal & Provincial Grants	-\$2,040	-\$1,295	-\$745	-36.5%	-\$2,080	-\$2,132	\$52	2.5%
By-Law Charges & Sales	-\$2	-\$5	\$3	145.0%	-\$4	-\$6	\$2	67.1%
Other Revenue	-\$59	-\$107	\$48	81.3%	-\$118	-\$166	\$48	40.6%
<b>Total Revenues</b>	<b>-\$2,101</b>	<b>-\$1,407</b>	<b>-\$694</b>	<b>-33.0%</b>	<b>-\$2,202</b>	<b>-\$2,304</b>	<b>\$102</b>	<b>4.7%</b>
Intercompany Charges	-\$150	-\$332	\$182	-121.5%	-\$410	-\$705	\$295	-71.8%
<b>Total Intercompany Charges</b>	<b>-\$150</b>	<b>-\$332</b>	<b>\$182</b>	<b>-121.5%</b>	<b>-\$410</b>	<b>-\$705</b>	<b>\$295</b>	<b>-71.8%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$8,317</b>	<b>\$6,425</b>	<b>\$1,892</b>	<b>22.8%</b>	<b>\$16,480</b>	<b>\$14,648</b>	<b>\$1,832</b>	<b>0.0%</b>
Transfers Between Funds	-\$815	-\$729	-\$86	-10.5%	-\$1,691	-\$834	-\$857	-50.7%
<b>Total Transfers</b>	<b>-\$815</b>	<b>-\$729</b>	<b>-\$86</b>	<b>-10.5%</b>	<b>-\$1,691</b>	<b>-\$834</b>	<b>-\$857</b>	<b>-50.7%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$7,502</b>	<b>\$5,696</b>	<b>\$1,806</b>	<b>24.1%</b>	<b>\$14,789</b>	<b>\$13,814</b>	<b>\$975</b>	<b>6.6%</b>
Indirect Allocations & Debt	-\$3,958	-\$3,469	-\$489	-12.4%	-\$7,901	-\$7,921	\$20	0.3%
<b>Total Indirect Allocations &amp; Debt</b>	<b>-\$3,958</b>	<b>-\$3,469</b>	<b>-\$489</b>	<b>-12.4%</b>	<b>-\$7,901</b>	<b>-\$7,921</b>	<b>\$20</b>	<b>0.3%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$3,544</b>	<b>\$2,227</b>	<b>\$1,317</b>	<b>37.2%</b>	<b>\$6,888</b>	<b>\$5,893</b>	<b>\$995</b>	<b>14.4%</b>

# Corporate Administration - Continued

## Variance Analysis (in thousands of dollars)

Corporate Administration is operating at a year-to-date surplus before indirect allocations of \$1,806 with a forecasted surplus of \$975 before indirect allocations for year-end. The following factors have contributed to this surplus.

**Compensation** – The favourable year-to-date and forecasted variances of \$298 and \$469 are due to staffing vacancies throughout the divisions of Corporate Administration and a forecasted corporate benefit surplus. The vacancy-related year-to-date (\$298) and forecasted surplus (\$394) is largely driven by vacancies and seconded staff within the newly established Corporate Strategy and Innovation team, and is offset by labour relations pressures. The corporate health and dental benefit claims are also forecasted to be lower than budgeted (\$75).

**Administration** - The favourable year-to-date and forecasted variances of \$1,261 and \$923 are due to the revised Human Resources Information Systems (HRIS) transition project (\$800). Surpluses from reduced travel, meals and conference attendance in all divisions, as well as reduced consulting to support foreign direct investment activities, are offset by corporate external legal expenses related to labour relations.

**Operational & Supply** - The favourable year-to-date and forecasted variances of \$38 and \$13 are due to lower than anticipated corporate training costs.

**Partnership, Rebate, Exemption** - The favourable year-to-date and forecasted variance of \$793 and \$21 is due to the timing of grant program awards, including the federally-funded Tourism Adaption & Recovery grants (\$741) to be issued by Economic Development.

**Federal & Provincial Grants** - The unfavourable year-to-date variance of \$745 is due to timing of the federally-funded Tourism Adaption & Recovery grants and the forecasted favourable variance of \$52 is due to increased Invest Canada-Community Initiatives funding received by Economic Development.

**Other Revenue** - The favourable year-to-date and forecasted variances of \$48 are primarily due to revenue received for an employee seconded to the Niagara District Airports (\$28) and a shared marketing campaign with Innovate Niagara (\$25).

**Intercompany Charges** - The favourable year-to-date and forecasted variances of \$182 and \$292 are reflective of the reallocation of wages for staff who have been redeployed to support other Niagara Region departments in need during the COVID-19 pandemic and the allocation of general corporate 2021 COVID-19 funding from the Province to fund pandemic-related expenses within Corporate Administration (\$144 year-to-date and \$386 total forecast).

**Transfers** - The unfavourable year-to-date and forecasted variance of \$86 and \$857 is due to the return to reserves of funding allocated for COVID-19 costs in the 2021 budget as a result of unbudgeted funding received from the provincial government to fund pandemic-related expenses. In addition, one-time funding is being returned to reserves for the HRIS project (\$800).

## Community Impacts & Achievements

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

### Corporate Strategy & Innovation

Strategic Communications and Public Affairs

- Supported the transition of Niagara Regional Housing's (NRH) Housing Service Manager responsibilities into Community Services
- Launched newsletter to inform key stakeholders of progress made on projects/initiatives underway in support of individuals experiencing homelessness in Niagara

## Corporate Administration - Continued

- Supported the release and promotion of the Community Safety and Wellbeing plan
  - Conducted Media Training sessions for staff in Public Works
  - Developed media release and social media campaign to inform community on water service impacts during St. David's Road watermain work
  - Worked with Public Works Forum and Public Works Week committees to develop and promote staff event components, which were all held virtually
  - Celebrated Public Works Week with a social media campaign highlighting services
  - Issued media releases, social media and other communications tools to notify residents of Waste Management events such as Compost Awareness Week, Earth Week, and Branch Collection
  - Soft launch on Nextdoor social media channel to connect and engage with residents at a hyperlocal level, to build community and relationships.
  - Developed communications strategy with branding elements, webpage, social media, print and digital advertising elements to increase usage of Green Bin
  - Developed NRT OnDemand communications and marketing strategy in partnership with GO Implementation Office; consulted with local municipal partners on strategy and working with Economic Development to inform the business community
  - Supported Human Resources (HR) with a successful Employee Recognition Month
- ### Government Relations
- Development and implementation of Indigenous Engagement Procedures related to Capital Infrastructure Projects
  - Coordinated four meetings with Ministers during the ROMA 2021 Conference
  - Hosted the semi-annual Municipal Government Relations Network meeting
  - Project managed the successful election of Regional representation to the Federation of Canadian Municipalities Board of Directors
  - Spearheaded an introductory meeting between Chair Bradley and Chief Stacey LaForme of the Mississaugas of the Credit First Nation, which formally initiates a relationship between Niagara Region and First Nations
  - Coordinated two meetings with federal and provincial political representatives regarding GO Transit Projects
  - Advocated Regional priorities to the Provincial Minister of Finance in a pre-budget submission
  - Preparing for Regional representatives for eight AMO delegation meetings with provincial ministers and leaders of the opposition parties
  - Collaborating with Planning staff and senior public servants with Transport Canada and Public Service & Procurement Canada regarding relinquishing surplus lands in the Glendale District for a new Eco Park.

### Diversity, Equity and Inclusion Program

- Selection of committee members (83 applicants) and initial meeting of the Diversity, Equity, and Inclusion Advisory Committee
- Creation of community engagement plan and initiation of data collection for the Diversity, Equity, and Inclusion Action Plan
- Collaborating with Indigenous organizations to update Land Acknowledgement, run 11 Indigenous specific COVID-19 Immunization Clinics, which administered approximately 3,800 first doses and 4,000 second doses, and work towards establishing regional leadership structures for future collaboration
- Facilitated staff learning through multiple Vine posts, a five part Indigenous Speaker Series, and a two part Leader's Edge training on Addressing Bias and Discrimination
- Creation of an HR Best Practices Guidebook: How to increase diversity and inclusion in recruitment, hiring, and promotion

### Corporate Strategy

- Report to Council on Strategic Plan and Operational accomplishments
- Report to Council on shared services activities with the LAMs
- Planning work on the development of a community dashboard
- Support for the Community Vaccine Taskforce

## Clerks

- Successfully held over 80 Regional Council, Standing Committee, and Advisory Committee meetings and Workshops by electronic participation in light of COVID-19.



## Corporate Administration - Continued

- Ongoing work to guide and develop appropriate processes to support the adoption of a Public Health Information Governance approach for the management of COVID-19 Public Health electronic documents.
- Provision of guidance to SAEO regarding privacy and records management implications for implementing the provincial Electronic Document Management & Digital Mailroom, as they move towards full digitization of documents and information.
- Access and Privacy staff continue to work with divisional leadership to ensure legislative compliance for the ongoing transition to work from home.

### Human Resources

- Provided corporate-wide human resources support of the COVID-19 pandemic:
  - Recruitment and selection, and redeployment of staff for roles to support essential business continuity to deliver services to our most vulnerable residents, including the facilitation of redeployment of staff from the LAMs
  - Continuing to support staff working remotely from home, including considerations to support staff with child/elder care responsibilities
  - Created comprehensive manager guides, and employee communication tools
  - Policy development or modification to support staff in areas of attendance management, compensation, leaves of absence for childcare or eldercare obligations, and increased mental health programs
  - Supported the creation of the Public Health Pandemic Response Division and the staffing of Mass Immunization Clinics.
  - Creation of Health and Safety fact sheets and completion of infection control and prevention safety plan reviews of work spaces
  - Consultation & support for corporate business continuity and recovery planning
  - Representation from staff in the Logistics and Health and Safety operations sections of the Regional Emergency Operations Centre
  - Salary data and analysis to support financial reporting and funding requirements
  - Implementation of Provincial directives concerning Paid Infectious Disease Leave and PSW wage enhancement
  - Continued participation in Regional, Single Tier and LAM HR Working Groups to ensure coordination and alignment in delivery of programs and policies
- Facilitated the creation of Chief Administrative Officer (CAO) Recruitment Committee made up of members of Council and key staff to support the recruitment of a CAO.
- Implementation of the NRH Alternative Service Delivery moving NRH operations into a new Division within the Niagara Region Community Services department.
- Facilitated the implementation of the COVID-19 Pulse Survey action items, namely mental health supports and creation of a Remote Work Policy for approval.
- Preparation, issuance, and completion of the HRIS RFP for support and development services for Niagara Region and shared services partners.
- Facilitation of CERT Awards and June Employee Recognition Month.
- Development of People Strategy refresh plan to support action item of Council's Shape Niagara Implementation Plan.
- Development of Corporate Labour Relations Strategy 2021-2024 approved by Council as mandate for collective bargaining with our union groups.

### Economic Development

- Assisted outreach to businesses during Phase 1 of the vaccine implementation plan.
- Biweekly calls to ERRT stakeholder groups in collaboration with Public Health to get information on the vaccination program and public health protocols to businesses.
- Administration of the \$2 million Fed Dev Tourism Adaption and Recovery Fund started on behalf of the ERRT, 168 tourism-dependent businesses receiving funding.

## Corporate Administration - Continued

- Third Business Impact Survey released and data analyzed, with multiple presentations to stakeholders to report on the analysis.
- Providing support to the Town of Grimsby on their Economic Development Strategy.
- Economic Recovery Plan largely implemented and Strategy Advisory Council meeting held to discuss 10 Year Economic Development Strategy
- In collaboration with Innovate Niagara and the LAMs, a comprehensive digital and print marketing campaign was launched in the National Post to support and encourage residents to visit downtown storefronts.
- Working in collaboration with Niagara Health and Niagara Region Planning, Economic Development's Business Directory will be used to prepare for South Niagara Project's upcoming RFP process to encourage as much Niagara-based resourcing as possible.
- Promoted Canada Summer Games RFPs to local businesses.

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$10,569	\$10,144	\$425	4.0%	\$21,184	\$20,495	\$689	3.3%
Administrative	\$3,390	\$2,449	\$941	27.7%	\$6,788	\$10,439	-\$3,651	-53.8%
Operational & Supply	\$193	\$125	\$68	35.4%	\$386	\$329	\$57	14.7%
Occupancy & Infrastructure	\$4,821	\$3,769	\$1,052	21.8%	\$9,588	\$8,959	\$629	6.6%
Equipment, Vehicles, Technology	\$1,498	\$1,542	-\$44	-2.9%	\$3,179	\$3,138	\$41	1.3%
Financial Expenditures	\$0	-\$1	\$1	0.0%	\$0	-\$1	\$1	0.0%
<b>Total Expenses</b>	<b>\$20,471</b>	<b>\$18,028</b>	<b>\$2,443</b>	<b>11.9%</b>	<b>\$41,125</b>	<b>\$43,359</b>	<b>-\$2,234</b>	<b>-5.4%</b>
Federal & Provincial Grants	-\$35	-\$36	\$1	2.6%	-\$70	-\$71	\$1	1.3%
By-Law Charges & Sales	-\$229	-\$164	-\$65	-28.6%	-\$458	-\$331	-\$127	-27.7%
Other Revenue	-\$507	-\$425	-\$82	-16.2%	-\$894	-\$1,143	\$249	27.8%
<b>Total Revenues</b>	<b>-\$771</b>	<b>-\$625</b>	<b>-\$146</b>	<b>-19.0%</b>	<b>-\$1,422</b>	<b>-\$1,545</b>	<b>\$124</b>	<b>8.7%</b>
Intercompany Charges	\$106	-\$719	\$825	777.6%	\$41	-\$1,782	\$1,823	N/A
<b>Total Intercompany Charges</b>	<b>\$106</b>	<b>-\$719</b>	<b>\$825</b>	<b>777.6%</b>	<b>\$41</b>	<b>-\$1,782</b>	<b>\$1,823</b>	<b>N/A</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$19,806</b>	<b>\$16,684</b>	<b>\$3,122</b>	<b>15.8%</b>	<b>\$39,744</b>	<b>\$40,032</b>	<b>-\$288</b>	<b>0.0%</b>
Transfers Between Funds	-\$1,127	-\$348	-\$779	-69.2%	-\$2,116	-\$122	-\$1,994	-94.3%
<b>Total Transfers</b>	<b>-\$1,127</b>	<b>-\$348</b>	<b>-\$779</b>	<b>-69.2%</b>	<b>-\$2,116</b>	<b>-\$122</b>	<b>-\$1,994</b>	<b>-94.3%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$18,679</b>	<b>\$16,336</b>	<b>\$2,343</b>	<b>12.5%</b>	<b>\$37,628</b>	<b>\$39,910</b>	<b>-\$2,282</b>	<b>-6.1%</b>
Indirect Allocations & Debt	-\$18,168	-\$16,165	-\$2,003	-11.0%	-\$36,562	-\$39,013	\$2,451	6.7%
<b>Total Indirect Allocations &amp; Debt</b>	<b>-\$18,168</b>	<b>-\$16,165</b>	<b>-\$2,003</b>	<b>-11.0%</b>	<b>-\$36,562</b>	<b>-\$39,013</b>	<b>\$2,451</b>	<b>6.7%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$511</b>	<b>\$171</b>	<b>\$340</b>	<b>66.5%</b>	<b>\$1,066</b>	<b>\$897</b>	<b>\$169</b>	<b>15.9%</b>



# Corporate Services - Continued

## Variance Analysis (in thousands of dollars)

Corporate Services is operating at a year-to-date surplus before indirect allocations of \$2,343, with a forecasted deficit of \$2,282 due to the following factors:

**Compensation** – The favourable year-to-date and forecasted variances of \$425 and \$689 are due to vacant positions arising across all Corporate Services divisions that have not been filled due to prioritization of COVID-19 pandemic related work.

**Administration** - The favourable year-to-date variance of \$941 is mainly due to timing of spend in consulting (\$386), training (\$99), and third party claim payouts (\$283), which are partially offset by an increase in the Region's insurance premiums (\$66). The unfavourable forecasted variance of \$3,651 is mainly due to forecasted first, third and non-insurable claim payouts (\$3,540) and costs for claims administration (\$379), partially offset by savings on external legal expenses (\$96) and consulting (\$52).

**Occupancy & Infrastructure** - The favourable year-to-date and forecasted variances of \$1,052 and \$629 are mainly due to operating savings realized by the delayed purchase of the GO stations.

**By-Law Charges & Sales** - The unfavourable year-to-date and forecasted variances of \$65 and \$127 are due primarily to rental income not realized by the delayed purchase of the GO stations.

**Other Revenue** - The unfavourable year-to-date variance of \$82 is mainly due to development charge (DC) funding not realized due to timing of the DC bylaw update. The favourable forecasted variance of \$249 is primarily due to costs recovered from participating local area municipalities for GIS software licensing.

**Intercompany Transfers** – The favourable year-to-date and forecasted variances of \$825 and \$1,823 are primarily due to the reallocation of wages for staff who have been redeployed to support other Niagara Region departments in need of resources to support the COVID-19 pandemic and the allocation of general corporate 2021 COVID-19 funding from the Province to fund pandemic-related expenses within Corporate Services.

**Transfers** – The unfavourable year-to-date and forecasted variances of \$779 and \$1,994 are mainly due to the return to reserves of funding allocated for COVID-19 costs in the 2021 budget because of unbudgeted funding received from the provincial government to fund pandemic-related expenses. It is partially offset by operating savings realized by the delayed purchase of the GO stations being returned to reserve at year-end.

## Community Impacts & Achievements

### Asset Management Office

- Planning and leading the development and submission to the Province of the Asset Management Plan in accordance with Reg 588.
- Planned and executed the 2022 prioritization process for the 2022 capital budget, which also included integrating Health Equity impact screening with Public Health.
- Input to Development Charges update.
- Input to the Master Plans for both Water and Wastewater and Transportation.

### Business Licensing

- Continue processing and issuance of business licenses, including fee payments, and response to enforcement and inspection requirements.
- Developing office protocols for streamlined business licensing processes under COVID-19 restrictions, including the issuance of licenses by appointment in the facility.
- Implement an “on-line” licensing application process beginning with various driver and business licenses.
- Investigating permanent eCommerce licensing sales and software database updates. Currently using Region website ecommerce credit card payment options for license fee payments.

## Corporate Services - Continued

- Establishing industry-specific contacts with various law enforcement agencies including NRPS, OPP, MTO, MOE and AGCO, as well as local by-law enforcement agencies.
- Preparing for the procurement of a modernized licensing/incident/inspection/enforcement database with a projected Q4 2021 delivery.
- Staff from Business Licensing have been re-assigned to enforce the Provincial Orders and are providing 7 day a week coverage. Staff remain assigned to this until further notice or when the orders and state of emergency are lifted. Hours of operation and days of service are assessed weekly and are adjusted to meet demands and pressures.
- Organizing of internal and temporary external staff for Mass Immunization clinic security and the eventuality of the decrease in clinics.
- Staff respond to Provincial Order and Regional Face Covering By-law complaints to assist the local response and also conduct random compliance inspections. Staff also continue to ensure Region-licensed businesses are following order requirements and adherence to the Regional Licensing Bylaw.
- Provincial Order enforcement, including education, warnings, charges and summons for the Emergency Management and Civil Protection Act and the Reopening Ontario Act.
- Regional Face Covering By-law enforcement including education, warnings and summons.
- Provide Provincial O.Reg enforcement data to the Ministry of the Solicitor General and the local area municipalities as needed.
- Publically post general weekly inspection and enforcement statistics for O.Reg enforcement when available.
- Provide background justification for business closure orders that consistently fail to comply with Emergency Management and Civil Protection Act and the Reopening Ontario Act O.Reg.
- Provide support for changing O.Reg stages of Lock-Down and Stay at Home Orders.
- Work with Niagara Regional Police collecting evidence and issuing charges and summons for non-compliance.

## Construction, Energy and Facilities Management (CE&FM)

- Continued redeployment of CE&FM staff to support EOC and facilities operations.
- Sourcing, procuring, receiving and distributing emergency supplies, PPE and other supplies critical to business continuity for essential services and other departments.
- Upgraded electrical and security equipment for dedicated and secure storage areas for long-term care and Public Health pandemic and mass immunization program supply requirements.
- Established website on Region intranet for inventory control of critical PPE supplies.
- Developed lease agreement with Brock University to provide temporary quarantine housing as needed for essential staff.
- Procured additional cleaning and janitorial supplies/services including renegotiation of enhanced cleaning contract based on right-sizing operations to meet Public Health guidelines and other department/division needs.
- Since the start of the pandemic, have provided enhanced cleaning protocols at Region facilities to ensure safe working environment for staff not working from home.
- Modified building systems and room layouts for regional Dental Clinics in accordance with the College of Dentistry requirements for operations during COVID-19.
- Modified building systems and room layouts and added social distancing measures and protective screens to Court operations to meet Provincial Judiciary requirements.
- Reviewed and modified all Region buildings for safe operations during COVID-19, including signage, social distancing barriers, protective screens and changes to furniture layouts for social distancing.
- Upgrades to electrical, security and HVAC equipment to accommodate COVID-19 vaccine storage.
- Supported the Public Health mass immunization plan and successfully outfitted 11 vaccine clinics across the Region. Provided logistics and operational support,

## Corporate Services - Continued

including clinic setup, supply chain management, facility planning, coordination of service contracts and security and distribution of COVID-19 vaccines and immunization supplies for mass immunization clinics.

### Financial Management and Planning

- Completion of the 2020 year-end and reporting of the financial results to Corporate Services Committee and year-end audit.
- Preparation of first quarter financial report for monitoring and reporting of COVID-19 related financial impacts.
- Publication of the 2020 Budget Summary.
- Ongoing reporting and compliance with agreements for upper levels of government COVID-19 funding.
- Development of the mass immunization program budget approved at PHSSC on April 13<sup>th</sup> and submitted to the Province for approval in the Annual Service Plan.
- Support of Niagara Regional Transit Governance, Canada Summer Games, Incentive Review, Niagara Regional Housing ASD, Vision Zero, South Niagara Falls water treatment plant, Hospice Funding request, affordable housing project with City of Niagara Falls.

### Internal Audit

- Responding to questions regarding posted RFP for 2021 audits in IT – cyber security and penetration testing. Preparing all material related to these two audits including evaluation criteria, timing and client briefings.
- Working with IT staff to prepare for consultant evaluations and eventually audit commencement/fieldwork.
- Researching additional audit areas that will be issued later in 2021, including contract/consultant management audit and BioSolids Audit.
- Developing testing criteria for follow up audit on the Corporate PCard program.
- Drafted scope for fall commencement of Consultant/Contracting Audit.
- Presented material at May Audit Committee meeting, including Management Action Plan Update and reviewing and updating Audit Committee Terms of Reference.

### Information Technology Services

- Significant enhanced reporting for COVID-19 mass immunization clinics related to scheduling and administration.
- Developed the COVID-19 Waitlist and modified the list accordingly based upon Provincial changes.
- Developed and implemented a fully data-driven dashboard for COVID-19 mass immunization clinics that allows Public Health resources to manage clinics, waitlists, dose administration and inventory in near real-time. This has been a game changer for Public Health, allowing them to have foresight on inventory status before the end of the clinic day. This in turn allows staff to call people on the waitlist sooner in the day, manage and accept walk-ins which has allowed for more efficient/earlier clinic wrap-ups. The reporting also allows for prediction of “no show” numbers based on cross-referencing with bookings at other clinics and already administered vaccines.
- Published new version of web mapping application Niagara Navigator, built in our new Enterprise GIS Portal environment.
- Made Enterprise GIS Portal environment available for self-serve use in the organization. This has empowered Planning and Economic Development resources to produce a mapping-centric Niagara Business Directory application for the public on [www.niagararegion.ca](http://www.niagararegion.ca).
- Devised a data solution for CoVax data collected during congregate living vaccination to Seniors and the impending mass immunization clinics and produced the corresponding PowerBI report changes for [www.niagararegion.ca](http://www.niagararegion.ca).
- Public Health (PH) Mass Immunization clinic planning and prep – Working with the PH Pandemic planning team to evaluate IT requirements of Mass Immunization sites and help coordinate internet access at sites with the local area municipalities.
- Call Centre As A Service (CaaS) – collaborative effort with Customer Service team to pilot and procure a CaaS solution through Avaya to help with our Customer Service call centres.
- Implemented Spear Phishing and Ransomware eLearning modules for all staff, and non-staff – i.e. contractors, vendors, volunteers, students, etc.

## Corporate Services - Continued

- The conversion of 180+ SAEO staff over from Thin Client hardware to laptops to further enable Work from home on Niagara Region devices.
- Updated external COVID-19 reporting on website to simplify information and added vaccination data.
- Provide support for Community Services in the onboarding of an online financial assistance application (OLAF).
- Produced and/or iterated a variety of Power BI reports for Public Health as it relates to COVID-19, including:
  - PH and EOC dashboards
  - The public COVID-19 metrics on [www.niagararegion.ca](http://www.niagararegion.ca)
  - Local Area Municipality specific report for Public Health to deliver weekly to each Mayor and CAO and other requested senior staff
  - A repatriation report for HR and Public Health visualizing the COVID-19 redeployment effort
  - Outbreak COVID-19 reporting
  - Public COVID-19 Info-Line and Online Chat Wait Times
  - Public Health COVID-19 Response Tracking
- Additional Power BI reports were produced for:
  - SAEO Intake – to assist in assessing the impact of CERB, etc. to their call volume and intake load
  - Customer Service Call Volume – to assess the impact on dispatch with forwarding all headquarters call attendant calls to dispatch
  - CAMRA Reporting for capital project budget decision-making
- Produced a data solution for school outbreak COVID-19 reporting in the EOC.
- Devised and are continuing to implement a long-term data solution for Public Health COVID-19 information and contact tracing, including integrating with the Provincial CCM application.
- Automation of the public daily COVID-19 report publication, which was manually completed 7 days a week for approximately 5 months.
- Provided the Homelessness Reporter suite of applications to Community Services for outreach workers to use with the homeless during COVID-19.
- Support for onboarding the two new Waste Management collection contractors - modifications and enhancements to various applications were required to support this initiative.
- Implemented a public-facing website with automation of the application process for qualification of Specialized Transit services offered by Niagara Region.
- Assisted the City of Thorold by producing economic development maps to be used with prospective clients/developers for the City. Five different maps were produced in total.
- Worked collaboratively with Niagara Health (NH) on rebuilding the application 'Transfer of Care' which will improve efficiencies and tracking in the life cycle of a patient beginning care with EMS up to the hand off (transfer) of care to NH.
- Support for HR on the Talent Map Survey regarding work conditions in the COVID-19 Pandemic.

## Legal Services

- Advice and legal support related to the implementation and evolution of the Region's mass immunization plan.
- Advice related to impact of emergency orders on procurement and construction to ensure the continuation of essential Regional capital projects and to help minimize pandemic-related project costs and disruptions.
- Legal support to facilitate access to provincial funding related to COVID-19, including agreement review and related advice, often involving short timeframes. Recent examples include the development agreements for the Linhaven and Gilmore Lodge long-term care home redevelopment projects.
- Advice to Public Health to support the issuance and enforcement of Orders under the Health Protection and Promotion Act.
- Legal support related to enforcement of and compliance with a broad range of regulatory requirements imposed in response to the pandemic.
- Risk management advice on building screening and security issues.
- Advice related to recovery planning/reopening of Regional facilities.

# Corporate Services - Continued

## Procurement and Strategic Acquisitions

- Implementation of weekly meetings on Procurement Project Prioritization for review of essential capital and operational projects.
- Year-to-date Procurement has facilitated over 137 Formal Procurements resulting in approximately \$124 million in Awarded Contract value.
- Sourcing critical PPE and supplies needed for the EOC response to the pandemic.



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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$56,581	\$58,065	-\$1,484	-2.6%	\$116,374	\$118,461	-\$2,087	-1.8%
Administrative	\$1,042	\$874	\$168	16.1%	\$2,261	\$2,090	\$171	7.6%
Operational & Supply	\$5,956	\$6,194	-\$238	-4.0%	\$13,733	\$13,284	\$449	3.3%
Occupancy & Infrastructure	\$2,259	\$2,247	\$12	0.5%	\$4,481	\$4,699	-\$218	-4.9%
Equipment, Vehicles, Technology	\$779	\$797	-\$18	-2.4%	\$1,471	\$1,694	-\$223	-15.2%
Community Assistance	\$94,898	\$74,569	\$20,329	21.4%	\$192,610	\$167,743	\$24,867	12.9%
Financial Expenditures	\$4	-\$6	\$10	249.4%	\$4	-\$5	\$9	242.6%
<b>Total Expenses</b>	<b>\$161,519</b>	<b>\$142,740</b>	<b>\$18,779</b>	<b>11.6%</b>	<b>\$330,934</b>	<b>\$307,966</b>	<b>\$22,968</b>	<b>6.9%</b>
Federal & Provincial Grants	-\$124,357	-\$119,232	-\$5,125	-4.1%	-\$251,716	-\$237,514	-\$14,202	-5.6%
By-Law Charges & Sales	-\$2,058	-\$1,467	-\$591	-28.7%	-\$4,117	-\$3,318	-\$799	-19.4%
Other Revenue	-\$12,267	-\$10,964	-\$1,303	-10.6%	-\$23,760	-\$23,075	-\$685	-2.9%
<b>Total Revenues</b>	<b>-\$138,682</b>	<b>-\$131,663</b>	<b>-\$7,019</b>	<b>-5.1%</b>	<b>-\$279,593</b>	<b>-\$263,907</b>	<b>-\$15,686</b>	<b>-5.6%</b>
Intercompany Charges	\$162	\$130	\$32	19.8%	\$347	\$140	\$207	59.7%
<b>Total Intercompany Charges</b>	<b>\$162</b>	<b>\$130</b>	<b>\$32</b>	<b>19.8%</b>	<b>\$347</b>	<b>\$140</b>	<b>\$207</b>	<b>59.7%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$22,999</b>	<b>\$11,207</b>	<b>\$11,792</b>	<b>51.3%</b>	<b>\$51,688</b>	<b>\$44,199</b>	<b>\$7,489</b>	<b>0.0%</b>
Transfers Between Funds	-\$3,246	\$1,259	-\$4,505	-138.8%	-\$7,161	\$162	-\$7,323	-102.3%
<b>Total Transfers</b>	<b>-\$3,246</b>	<b>\$1,259</b>	<b>-\$4,505</b>	<b>-138.8%</b>	<b>-\$7,161</b>	<b>\$162</b>	<b>-\$7,323</b>	<b>-102.3%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$19,753</b>	<b>\$12,466</b>	<b>\$7,287</b>	<b>36.9%</b>	<b>\$44,527</b>	<b>\$44,361</b>	<b>\$166</b>	<b>0.4%</b>
Indirect Allocations & Debt	\$7,572	\$6,762	\$810	10.7%	\$20,504	\$20,022	\$482	2.3%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$7,572</b>	<b>\$6,762</b>	<b>\$810</b>	<b>10.7%</b>	<b>\$20,504</b>	<b>\$20,022</b>	<b>\$482</b>	<b>2.3%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$27,325</b>	<b>\$19,228</b>	<b>\$8,097</b>	<b>29.6%</b>	<b>\$65,031</b>	<b>\$64,383</b>	<b>\$648</b>	<b>1.0%</b>

# Community Services - Continued

## Variance Analysis (in thousands of dollars)

The budget allocation related to the transfer of the administration of all Housing Service Manager (Housing Programs) responsibilities to the Niagara Region, effective May 30, 2021, was approved by the Niagara Regional Housing (NRH) Board on March 19, 2021 and Regional Council on March 25, 2021. Any unspent funds budgeted for Service Manager responsibilities have been transferred to the new Housing Services division in Niagara Region's Community Services department from Niagara Regional Housing. Housing Services results presented below are for the Service Manager responsibilities after the May 30<sup>th</sup> date of transfer to the Niagara Region.

Community Services has a year-to-date operating surplus of \$7,287 and a forecasted surplus of \$166 (0.4 per cent of the net budget). The following factors contribute to these variances:

**Compensation** - The unfavourable year-to-date and forecasted variances of \$1,484 and \$2,087 are primarily due to additional hours, overtime and pandemic pay related to increased workload as a result of COVID-19.

**Administration** - The favourable year-to-date and forecasted variances of \$168 and \$171 respectively are primarily due to lower than anticipated expenditures associated with interpreters, registration and tuition-related costs.

**Operational & Supply** – The unfavourable year-to-date variance of \$238 and favourable forecasted variance of \$449 are due to the following:

- Homelessness: The unfavourable year-to-date variance of \$472 is due to higher than expected costs to support agencies, expansion of services to support the COVID-19 response, staffing by agencies at the self-isolation centre and food as a result of COVID-19. These incremental costs are 100% provincially/federally funded in revenues below.
- Seniors: The favourable year-to-date and forecasted variances of \$103 and \$255 respectively relate primarily to lower than anticipated usage of medical supplies and PPE, which were budgeted conservatively based on 2020 usage rates.
- SAEO: The favourable year-to-date and forecasted variances of \$113 and \$149 are due to less than expected program mileage as staff continue to manage some operations from home, reducing site visits. In addition, costs related to mental health and addiction were allocated to Homelessness, as they were eligible under COVID-19 funding.

**Occupancy & Infrastructure** – The unfavourable forecasted variance of \$218 is due to increased usage of contracted services to provide supervision of high-risk long-term care (LTC) residents in isolation, as well as support for screening staff at the LTC homes.

**Equipment, Vehicles, Technology** – The unfavourable forecasted variance of \$223 is primarily due to anticipated increased spending in the second half of the year based on incremental funding for infection control and prevention measures (IPAC) minor capital expenses and medical safety technology for the LTC homes.

**Community Assistance** - The favourable year-to-date and forecasted variances of \$20,329 and \$24,867 respectively are due to the following:

- Childrens: The favourable year-to-date and forecasted variance of \$5,342 and \$389 is due to uncertainty with provincial funding announcements and directives, resulting in a conservative approach of issuing expansion funding, mindful of the ongoing need to ensure sustainability of the child care system. The forecasted favourable variance of \$389 is primarily due to a reduction in community capital costs of \$660, offset by increased costs associated with operating emergency child care.
- Homelessness: The unfavourable year-to-date variance of \$235 relates to the timing of expenses related to Emergency Shelter/Motels. The favourable forecasted variance of \$861 relates to a full year of operating costs budgeted for the new permanent supportive housing facility which will not be occupied and operational until December 31, 2021. This is 100% offset in Transfers from Reserves below.
- SAEO: The favourable year-to-date and forecasted variances of \$13,661 and \$22,669 are due to the budget being prepared based on an expected increase in

## Community Services - Continued

caseloads and benefits for 2021 as per Ministry forecasts. However, caseloads and benefits issuances have decreased by 20% in 2021 compared to 2020 due to the extension of Federal COVID-19 benefits available (\$11,974). This variance is 100% offset by a reduction in provincial revenues below. The year-to-date variance is also partly due to the timing of issuance of life stabilization benefits (\$1,535), which will be issued by end of year.

- **Housing Services:** The favourable year-to-date and forecasted variances of \$1,561 and \$948 are due to lower than budgeted spend for ministry-funded programs (\$500 year-to-date and \$778 forecasted), as well as lower than budgeted subsidy payments to non-profit and co-op housing providers (\$261). Also contributing to the year-to-date variance is the timing of spend on K3D heat control system upgrades for providers encumbered from the 2020 budget (\$185) and capital grants to housing providers under the Capital Loan & Grant program (\$624). The variance associated with ministry-funded programs is offset by a reduction in Federal & Provincial Grants below, as revenue is recognized to align with timing of the programs and their related administrative costs.

**Federal & Provincial Grants** – The unfavourable year-to-date and forecasted variances of \$5,125 and \$14,202 are due to the following:

- **Childrens:** The unfavourable year-to-date variance of \$700 is due to the timing of when revenues are recorded, with a forecasted unfavourable variance \$14.
- **Homelessness:** The favourable year-to-date and forecasted variances of \$1,991 and \$1,401 relate to confirmed provincial and federal funding specific to supporting incremental costs related to Homelessness during the COVID-19 pandemic.
- **Seniors:** The favourable year-to-date and forecasted variances of \$6,936 and \$7,812 are primarily related to Long-Term Care Emergency Funding (\$4,832), PSW Wage Enhancement funding (\$1,148 - \$3/hr for eligible staff working in long-term care/assisted living facilities), funding dedicated to support LTC homes with their IPAC measurers (staffing/minor capital - \$1,167), funding for a pilot step-down unit program at the Linhaven LTC home (\$338) and increased funding based on resident acuity (\$397) issued by the Ministry of Long-Term Care (MLTC). This is offset by an anticipated returnable of funding for Seniors Community Programs, which have not been operating at their full capacity during the pandemic (\$347).
- **SAEO:** The unfavourable year-to-date and forecasted variances of \$12,825 and \$22,625 are a result of expected caseloads and benefits not realized due to the pandemic. The variance is offset by the reduction in benefits issued above.
- **Housing Services:** The unfavourable year-to-date and forecasted variances of \$527 and \$776 are due to lower than budgeted spend for ministry-funded programs noted above in Community Assistance, as revenue is recognized based on actual expenses incurred.

**By-Law Charges & Sales** - The unfavourable year-to-date and forecasted variances of \$591 and \$799 are due to the following:

- **Childrens:** The unfavourable year-to-date and forecasted variance of \$147 are due to lower than anticipated operating capacity of the child care sector, resulting in less fee subsidy parental fee collection.
- **Seniors:** The unfavourable year-to-date and forecasted variances of \$444 and \$652 respectively are due to loss of fee revenue associated with Seniors Community Programs that have not operated during the COVID-19 pandemic.

**Other Revenue** - The unfavourable year-to-date and forecasted variances of \$1,303 and \$685 are primarily due to lower than anticipated accommodation fees collected within the long-term care homes due to empty beds, which are required to be held temporarily vacant in order to isolate new admissions. The MLTC has directed homes to start to fill these beds and to return to normal occupancy levels for September 2021.

**Intercompany Charges** – The favourable year-to-date variance of \$32 and unfavourable forecasted variance of \$207 are due to the following:

- **Childrens:** The favourable year-to-date variance of \$239 and unfavourable forecasted variance of \$5 are due to the allocation of general corporate funding to offset COVID-19 related pressures.



## Community Services - Continued

- Seniors: The unfavourable year-to-date and forecasted variances of \$184 and \$186 are primarily due to the reallocation of wages for staff who have been redeployed from other Niagara Region departments to support essential Senior Services programs in need during the COVID-19 pandemic. These costs are supported within the base budget of the redeployed staff's home department and are not incremental costs to the Region.

**Transfers** – The unfavourable year-to-date and forecasted variances of \$4,505 and \$7,323 are mainly due to the return to reserves of funding allocated for COVID-19 costs within Community Services in the 2021 budget as a result of unbudgeted funding received from the provincial government to fund pandemic-related expenses. In addition, the unfavourable forecasted variance also includes a budget of \$1,029 for the operations of the permanent supportive housing facilities that is expected to be occupied by December 31, 2021. This is offset by favourable variances in community assistance above.

## Community Impacts & Achievements

### Children Services

- Children's Services continues to support contracted childcare service providers to maintain viable operations impacted by reduced operational capacity and parent fees.
- Emergency Child Care for School Age Children was provided to over 500+ children from April 19 to June 29<sup>th</sup> to support emergency personnel to enable them to attend work. School-aged children attending emergency childcare were also assisted with their participation in virtual school.
- The lack of Registered Early Childhood Educators continues to strain service provider operations, as they do not have enough qualified staff to operate at their licensed capacity.

### Senior Services

- The Long-Term Care (LTC) homes continue to implement all Ministry of Long-Term Care and Public Health directions and have taken further risk mitigation measures as appropriate based on assessment of risk to residents and staff.
- Successfully awarded construction contract of new Linhaven LTC home in St. Catharines within approved project budget, including additional funding under modernized provincial funding policy.
- Adult Day Programs have resumed through a hybrid model offering half-day in-person services supplemented with virtual programming. Further in-person programs are scheduled to resume in Q3.

### Homelessness and Community Engagement

- As of March 30, 2020, a dedicated site was established where people experiencing homelessness can safely be isolated while waiting for COVID-19 test results and/or for those who have tested positive for the virus. As of June 30, 2021, the isolation shelter has had 711 intakes.
- On June 1, 2020, a housing-focused shelter pilot was established, which supports individuals who are the most chronically homeless in Niagara. The work at the shelter pilot connects people to permanent housing solutions through Home for Good and Housing First programming. During the first year of operation, the shelter has had 127 intakes, of which 43 individuals have secured permanent housing.
- Homelessness Services performed a Point-in-Time count in March 2021, noting 665 homeless clients including 121 children.
- Homelessness Services joined the Built for Zero Veterans cohort, working specifically to address veterans' homelessness.
- Over 400 vaccines were administered to homeless clients through a combination of shelter-based clinics, transport to mass immunization clinics and pharmacy support.

# Community Services - Continued

## Social Assistance and Employment Opportunities

- From January 1, 2021 to June 30, 2021, 4,756 Ontario Works clients received in-person service at an SAEO office.
- Niagara's Ontario Works caseload experienced a 20% decrease 2021 over 2020. However, the Province has forecasted a 25% increase in 2021-2022 as federal COVID-19 benefits end in the fall of 2021.
- The average length of time on assistance increased to 43 months in 2021, compared to 39 in 2020 and 34 in 2019.
- Assisted 988 Ontario Works clients to stabilize their housing through Housing Stability Benefits (last month's rent, moving/storage costs and rental arrears) and intensive case management.
- Launched a Low Income Housing Stability Benefits pilot, which resulted in 47 low income individuals to stabilize or secure new housing.

## Housing Services

- May 30<sup>th</sup> saw the implementation of the Council and Niagara Regional Housing Board-approved fully integrated service delivery model, including the transition of staff from NRH to a newly formed Housing Division within Community Services. Effective planning and cross-divisional and corporate collaboration resulted in a seamless transition with no disruption to service. Community Services is pleased to welcome the Housing Services team, and looks forward to advancing many of the strategic opportunities identified by all those involved.

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$50,862	\$49,804	\$1,058	2.1%	\$106,819	\$103,717	\$3,102	2.9%
Administrative	\$1,265	\$958	\$307	24.3%	\$2,455	\$1,942	\$513	20.9%
Operational & Supply	\$4,137	\$3,066	\$1,071	25.9%	\$8,997	\$8,308	\$689	7.7%
Occupancy & Infrastructure	\$453	\$448	\$5	1.2%	\$1,017	\$1,124	-\$107	-10.6%
Equipment, Vehicles, Technology	\$1,195	\$1,334	-\$139	-11.7%	\$2,436	\$2,735	-\$299	-12.3%
Community Assistance	\$0	\$940	-\$940	0.0%	\$0	\$940	-\$940	0.0%
Financial Expenditures	\$0	-\$4	\$4	0.0%	\$0	-\$4	\$4	0.0%
<b>Total Expenses</b>	<b>\$57,912</b>	<b>\$56,546</b>	<b>\$1,366</b>	<b>2.4%</b>	<b>\$121,724</b>	<b>\$118,762</b>	<b>\$2,963</b>	<b>2.4%</b>
Federal & Provincial Grants	-\$44,686	-\$41,534	-\$3,152	-7.1%	-\$92,417	-\$90,276	-\$2,141	-2.3%
By-Law Charges & Sales	-\$65	-\$16	-\$49	-75.2%	-\$130	-\$80	-\$50	-38.6%
Other Revenue	-\$339	-\$545	\$206	60.6%	-\$741	-\$917	\$176	23.8%
<b>Total Revenues</b>	<b>-\$45,090</b>	<b>-\$42,095</b>	<b>-\$2,995</b>	<b>-6.6%</b>	<b>-\$93,288</b>	<b>-\$91,273</b>	<b>-\$2,015</b>	<b>-2.2%</b>
Intercompany Charges	\$814	\$1,184	-\$370	-45.4%	\$1,657	\$1,489	\$168	10.1%
<b>Total Intercompany Charges</b>	<b>\$814</b>	<b>\$1,184</b>	<b>-\$370</b>	<b>-45.4%</b>	<b>\$1,657</b>	<b>\$1,489</b>	<b>\$168</b>	<b>10.1%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$13,636</b>	<b>\$15,635</b>	<b>-\$1,999</b>	<b>-14.7%</b>	<b>\$30,093</b>	<b>\$28,978</b>	<b>\$1,115</b>	<b>0.0%</b>
Transfers Between Funds	-\$800	-\$343	-\$457	-57.1%	-\$1,594	-\$726	-\$868	-54.5%
<b>Total Transfers</b>	<b>-\$800</b>	<b>-\$343</b>	<b>-\$457</b>	<b>-57.1%</b>	<b>-\$1,594</b>	<b>-\$726</b>	<b>-\$868</b>	<b>-54.5%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$12,836</b>	<b>\$15,292</b>	<b>-\$2,456</b>	<b>-19.1%</b>	<b>\$28,499</b>	<b>\$28,252</b>	<b>\$247</b>	<b>0.9%</b>
Indirect Allocations & Debt	\$8,699	\$8,467	\$232	2.7%	\$15,657	\$15,764	-\$107	-0.7%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$8,699</b>	<b>\$8,467</b>	<b>\$232</b>	<b>2.7%</b>	<b>\$15,657</b>	<b>\$15,764</b>	<b>-\$107</b>	<b>-0.7%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$21,535</b>	<b>\$23,759</b>	<b>-\$2,224</b>	<b>-10.3%</b>	<b>\$44,156</b>	<b>\$44,016</b>	<b>\$140</b>	<b>0.3%</b>

# Public Health & Emergency Services - Continued

## Variance Analysis (in thousands of dollars)

Public Health (PH) & Emergency Medical Services (EMS) is operating with a year-to-date deficit before indirect allocations of \$2,456 with a forecasted year-end surplus of \$247, due to the following factors:

**Compensation** – The favourable year-to-date variance of \$1,058 is primarily due to vacancies in the business continuity program (BCP) amounting to \$1,019, and savings in WSIB in EMS of \$139. The forecasted favourable variance is \$3,102 and is primarily due to vacancies in BCP and reduced COVID-19 staffing costs. As we head into the fall, Mass Immunization clinics are tapering off earlier than projected, causing a favourable amount in the forecast. The favourable year-end variance in Public Health will be slightly offset by projected higher staffing costs in Community Paramedicine Long-term Care, as this program is expected to ramp up to full capacity in the fall, and projected lieu payouts at year-end in EMS.

**Administrative** – The favourable year-to-date and forecasted variances of \$307 and \$513 are primarily a result of staff development and general administrative expenses such as mileage and office supplies that have not been incurred due to COVID-19 restrictions.

**Operational & Supply** - The favourable year-to-date variance of \$1,071 is attributed to program supplies in BCP that are not being utilized, as programs are not delivering the same services as budgeted. A significant portion of both the year-to-date and forecast variances is due to an amount of \$940 in Community Assistance (see below) that is to be reallocated, reducing this variance for Q3. The forecasted favourable variance of \$689 is primarily due to the timing of the Ministry announcement for dedicated offload nurse costs in EMS (which is offset below in Ministry revenues).

**Equipment, Vehicles, Technology** – The unfavourable year-to-date and forecasted variances of \$139 and \$299 are driven by the timing of a maintenance contract for stretchers in EMS and projected higher fuel costs. The Pandemic Response Division (PRD) is also contributing to the unfavourable variance with increased expenditures in office furniture and other IT-related costs used to support the division.

**Community Assistance** – The unfavourable year-to-date and forecasted variance of \$940 is from the Dental Program and relates to payments to our community partners. The budget for these payments is in Operational and Supply above and the actual amount here will be reallocated to the correct budget line for Q3.

**Federal & Provincial Grants** – The unfavourable year-to-date and forecasted variances of \$3,152 and \$2,141 are due primarily to the forecasted vacancies in BCP. In alignment with the Ministry funding agreement, PH must utilize mandatory funding before any COVID-19 funding can be recognized. Based on the forecast, \$2,800 in COVID-19 related expenditures will be used to maximize mandatory funding. With Mass Immunization clinics also ramping down in the fall, projected expenditures are below budget and therefore, less COVID-19 funding will be required than budgeted. Offsetting this unfavourable variance is one-time funding received for EMS dispatch for WSIB and Emergency Communications Nurses (\$770), the timing of the Dedicated Offload Nurse funding announcement (\$609), and unbudgeted COVID-19 related revenues from the Ministry of Health (\$669).

**Other Revenue** – The favourable year-to-date and forecasted variances of \$206 and \$176 are the result of higher than budgeted revenues for paramedic services, as well as unbudgeted revenues for paramedics that worked at Niagara Health vaccination clinics.

**Intercompany Charges** - The unfavourable year-to-date variance of \$370 and forecasted favourable variance of \$168 include the net costs of redeployed resources to other departments in support of the COVID-19 pandemic. In addition, the forecast includes an allocation of general corporate 2021 COVID-19 funding from the Province to fund pandemic-related expenses within EMS (forecasted \$767).

# Public Health & Emergency Services - Continued

## Community Impacts & Achievements

### Mandatory and Related Programs

#### Public Health

- Reorientation of Public Health operations to focus on the COVID-19 pandemic response, with 155 staff of approximately 280 FTE redeployed to support this effort. Core activities include outbreak management, case follow-up, contact tracing, infection prevention and control inspections, collaboration with health care providers, and communicating and informing the public.
- Success in reducing the spread of COVID-19 by early May, and slowing the pace of outbreaks, with remaining outbreaks now much smaller.
- With many staff redeployed, many Public Health services were scaled back, including School Health, Dental Health, Vaccinations, Sexual Health, parenting and child health supports, and family home visiting.
- Public Health 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.

#### Mental Health

- Participation in a four-year project to improve evidence-based treatment protocols in the Early Intervention in Psychosis service.
- Improvements to our intake process to ensure our clients have access to the right service, at the right time, in the right place.
- Intensive training for clinical staff on evidence-based treatments and protocols including suicide assessment and intervention, cognitive behavioural therapy and dialectical behaviour therapy.
- Participating in the Mental Health and Addictions Collaborative for system planning in Niagara.
- Working in partnership with Community Services to bring mental health services to the homelessness sector.
- Evaluation of outcomes for clients accessing various treatment modalities across MH services shows improvement in client outcomes.

#### Emergency Services

##### Emergency Medical Services

- For the duration of the COVID-19 pandemic, Niagara Emergency Medical Services (NEMS) has continued uninterrupted provision of core 911 Mobile Integrated Health (MIH) services, including land ambulance services.
- Community response to COVID-19 (March to June) has had a significant impact of the delivery of EMS services
  - Provided unconventional resources such as Public Health specimen collection, PPE training to community
  - Reductions in calls, patient transports and overall hospital utilization resulted in a decrease of ambulance offload delays by 81%
  - The recovery of emergency ambulance resources otherwise spent in offload delay has normalized system performance, demonstrating that response time performance targets can be achieved.
- Economic analysis of the EMS system transformation is being studied by McMaster University to assist with future sustainability planning economy and sustainability.
- The system has decreased call volume for most municipal fire services responding to medical-related calls by approximately 50% or more with no identifiable adverse impacts to patient outcomes as a result.

# Public Health & Emergency Services - Continued

- Emergency Communications Nurse (ECN) program provided pandemic support and received Accredited Centre of Excellence designation – only the fourth service in the world to achieve this standard.

## **Emergency Management**

- The Emergency Management (EM) program has provided full pandemic response support to the region and local area municipalities in all areas of planning and response.
- Future focus is on recovery planning and preparation for possible fourth wave.

## **Fire Coordinator**

- Coordination of pandemic response plans related to fire tiered response.

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

- Preparing for the deployment of a revised response plan in partnership with NRPS and municipal fire services.
- Training of team members to support pandemic response.

## **911 PSAP**

- Preparation for implementation of Next Generation 911 (NG911) in 2023.



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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$8,539	\$7,730	\$809	9.5%	\$17,189	\$16,069	\$1,120	6.5%
Administrative	\$1,749	\$739	\$1,010	57.8%	\$4,102	\$2,345	\$1,757	42.8%
Operational & Supply	\$12,538	\$8,931	\$3,607	28.8%	\$23,402	\$21,884	\$1,518	6.5%
Occupancy & Infrastructure	\$327	\$288	\$39	11.9%	\$654	\$641	\$13	1.9%
Equipment, Vehicles, Technology	\$1,169	\$1,237	-\$68	-5.8%	\$2,461	\$2,453	\$8	0.3%
Partnership, Rebate, Exemption	\$169	\$0	\$169	100.0%	\$667	\$667	\$0	0.0%
Financial Expenditures	\$0	-\$2	\$2	0.0%	\$0	-\$2	\$2	0.0%
<b>Total Expenses</b>	<b>\$24,491</b>	<b>\$18,923</b>	<b>\$5,568</b>	<b>22.7%</b>	<b>\$48,475</b>	<b>\$44,057</b>	<b>\$4,418</b>	<b>9.1%</b>
Federal & Provincial Grants	\$59	-\$72	\$131	-224.0%	\$59	-\$228	\$287	-490.2%
By-Law Charges & Sales	-\$2,007	-\$1,280	-\$727	-36.2%	-\$4,987	-\$4,881	-\$106	-2.1%
Other Revenue	-\$1,880	-\$305	-\$1,575	-83.7%	-\$3,071	-\$627	-\$2,444	-79.6%
<b>Total Revenues</b>	<b>-\$3,828</b>	<b>-\$1,657</b>	<b>-\$2,171</b>	<b>-56.7%</b>	<b>-\$7,999</b>	<b>-\$5,736</b>	<b>-\$2,263</b>	<b>-28.3%</b>
Intercompany Charges	-\$1,013	-\$997	-\$16	1.6%	-\$2,020	-\$2,005	-\$15	0.8%
<b>Total Intercompany Charges</b>	<b>-\$1,013</b>	<b>-\$997</b>	<b>-\$16</b>	<b>1.6%</b>	<b>-\$2,020</b>	<b>-\$2,005</b>	<b>-\$15</b>	<b>0.8%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$19,650</b>	<b>\$16,269</b>	<b>\$3,381</b>	<b>17.2%</b>	<b>\$38,456</b>	<b>\$36,316</b>	<b>\$2,140</b>	<b>0.0%</b>
Transfers Between Funds	\$59	-\$631	\$690	1160.4%	\$454	-\$1,429	\$1,883	414.9%
<b>Total Transfers</b>	<b>\$59</b>	<b>-\$631</b>	<b>\$690</b>	<b>1160.4%</b>	<b>\$454</b>	<b>-\$1,429</b>	<b>\$1,883</b>	<b>414.9%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$19,709</b>	<b>\$15,638</b>	<b>\$4,071</b>	<b>20.7%</b>	<b>\$38,910</b>	<b>\$34,887</b>	<b>\$4,023</b>	<b>10.3%</b>
Indirect Allocations & Debt	\$21,675	\$21,246	\$429	2.0%	\$41,748	\$42,829	-\$1,081	-2.6%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$21,675</b>	<b>\$21,246</b>	<b>\$429</b>	<b>2.0%</b>	<b>\$41,748</b>	<b>\$42,829</b>	<b>-\$1,081</b>	<b>-2.6%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$41,384</b>	<b>\$36,884</b>	<b>\$4,500</b>	<b>10.9%</b>	<b>\$80,658</b>	<b>\$77,716</b>	<b>\$2,942</b>	<b>3.6%</b>

# Public Works Transportation - Continued

## Variance Analysis (in thousands of dollars)

Public Works Levy is operating at a year-to-date surplus before indirect allocations of \$4,071 and are forecasting a year-end surplus of \$4,023 due to the factors as described below.

The 2021 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2021 in conjunction with the Courts Services division. The work on the implementation of the program, including the proposed changes to the Niagara Region Courts Inter-municipal Agreement, has been delayed as a result of the COVID-19 pandemic. Accordingly, no expenditures are expected to be incurred nor revenues realized in 2021. The program was budgeted to break even overall for the year, so while it does cause variances in expense and revenue categories, there will be no net impact on the distribution to the local area municipalities as a result of the delay.

**Compensation** – The favourable year-to-date and forecasted variances of \$809 and \$1,120 are primarily due to delays in filling vacant positions and decreased overtime costs. Forecasted savings related to Vision Zero are \$283.

**Administration** – The favourable year-to-date and forecasted variances are \$1,010 and \$1,757, respectively. The year-to-date favourable variance includes savings in consulting services of \$571, other professional services of \$136 and information and promotions of \$135. The forecasted favourable variance includes savings related to Vision Zero of \$954 and transit consulting services savings of \$774 due to a delay in the transit governance triple majority vote.

**Operational & Supply** – The favourable year-to-date and forecasted variances are \$3,607 and \$1,518, respectively. Forecasted savings related to Vision Zero are \$100. The balance of the forecasted savings are primarily due to lower than anticipated usage of winter sand and salt, organic de-icing material and snow fencing of \$300 due to mild winter conditions, as well as transit expenditure savings as a result of reduced service levels and lower ridership, mainly due to the COVID-19 pandemic. Forecasted savings for Niagara Regional Transit Services (NRT) and NRT OnDemand are \$465, and Niagara Specialized Transit (NST) is forecasting savings of \$573.

**Occupancy & Infrastructure** – The favourable year-to-date and forecasted variances of \$39 and \$13 are primarily due to lower than expected electricity costs.

**Equipment, Vehicles, Technology** – The unfavourable year-to-date variance is \$68 and there is a favourable forecasted variance of \$8. The forecasted favourable variance includes savings related to Vision Zero of \$388, offset by \$246 in higher fuel prices and additional increases in other equipment, vehicle and technology costs of \$135.

**Partnership, Rebate, Exemption** – The favourable year-to-date variance of \$169 is a result of timing differences related to distribution of external LAM grant funding, which will occur in the second half of the year.

**Federal & Provincial Grants** – The favourable year-to-date and forecasted variances are \$131 and \$287, respectively. Both favourable variances are due to transit Safe Restart grant revenues to offset COVID-19 costs.

**By-Law Charges & Sales Costs** – The unfavourable year-to-date and forecasted variances are \$727 and \$106, respectively. The forecasted deficit is primarily due to lower signal maintenance and signs revenue, as well as reduced fare revenues as a result of reduced transit ridership.

**Other Revenue** – The unfavourable year-to-date and forecasted variances are \$1,575 and \$2,444, respectively. The forecasted deficit related to Vision Zero is \$2,475, with the balance of the forecasted deficit due to higher proceeds from other revenues of \$30.

**Transfers to Funds** – The favourable year-to-date and forecasted variances are \$690 and \$1,883, respectively. The year-to-date and forecasted surplus related to Vision Zero is \$750. The remainder of the favourable forecasted variance is due to a budgeted transfer to reserve for Transit's Q1 forecasted COVID-19 surplus of \$1,228, compared to a zero (nil) forecasted transfer to reserve. Any year-end transit surplus will be transferred to reserves at year-end in accordance with the recommendations set forth in the year-end results and transfer report. Accordingly, no forecasted transfer to reserve is reflected in the forecast.



# Public Works Transportation - Continued

## Community Impacts & Achievements

- The Regional Road Network consists of 1,732 total lane kms of road. As part of the Region's Transportation Engineering capital program, two phases of the 2021 annual Hot Mix program have been successfully tendered and awarded to contractors to resurface 40 lane kms of roadways through the remainder of the year to improve the ride quality on Regional Roads.
- The Region's Transportation Planning department has initiated the Vision Zero Road Safety Plan to enhance safety and community wellbeing for Niagara's residents and visitors. A comprehensive 5 year Action Plan is underway, focused on reducing traffic-related fatalities and serious injuries on Niagara's streets. The Plan addresses safety for the most vulnerable users of our transportation system (pedestrians, school children, older adults and cyclists) and encourages a multi-modal transportation system. There are twelve (12) community safety zones throughout the Region since 2019/2020.
- Transportation Master Plan (TMP) ongoing and completed strategic projects, including St. Paul Street West Bridge Environmental Assessment (EA completed), Bridge Street (EA underway), Casablanca Boulevard Detailed Design (underway), Thorold Stone Road Extension Detailed Design (underway), Merritt Road (EA underway) and York Road (EA underway) that support multi-modal travel demands and capacity improvements, active transportation and GO Initiatives.
- Complete Street Design Manual and Guidelines project is underway with an extensive engagement with area municipalities and key stakeholders to set the policy, streets concepts and design features across the Niagara region, which will result in better livable streets by drilling down to specific engineering details and real world unique to Niagara conditions.
- Access Management Policies and Guidelines project is underway in consultation with the local area municipalities, local BIAs, transit authorities and Active Transportation committees. The project's purpose is to set goals related to development applications to support a connected and convenient public transit network, create and interconnect active transportation systems, support implementation of complete streets and promote road safety across Niagara. Update to Niagara Region Traffic Impact studies and saturation flow rates are included within this assignment.
- Input on the transit governance study and associated financial model was provided by local area municipalities through Q1 2021. In late Q2 2021, the Governance Steering Committee presented revised strategies to the Linking Niagara Transit Committee that reflected this feedback. Additional input will be sought from local area municipalities through Q3 2021, in advance of seeking triple-majority approval for consolidation later in 2021.
- Despite multiple waves of COVID-19 and changing Provincial restrictions, Niagara Region's three transit services (Niagara Region Transit, Niagara Specialized Transit and NRT OnDemand) have continued to provide safe and reliable transportation throughout the Region. With the help and leadership of the Inter-municipal Transit Working Group, staff have begun the process of implementing a new fare technology platform across the region, although a launch date has yet to be determined.
- The NRT OnDemand pilot continues to be a success with record ridership numbers starting to surface with summer demand likely being driven in large part by the success of the vaccination program. Moreover, the service looks to expand through an enlarged service area in Niagara-on-the-Lake.

## Planning & Development Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$2,870	\$2,522	\$348	12.1%	\$5,731	\$5,225	\$506	8.8%
Administrative	\$1,060	\$557	\$503	47.5%	\$2,120	\$2,094	\$26	1.2%
Operational & Supply	\$12	\$9	\$3	25.4%	\$23	\$20	\$3	12.7%
Occupancy & Infrastructure	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Equipment, Vehicles, Technology	\$18	\$29	-\$11	-58.0%	\$36	\$31	\$5	15.1%
Partnership, Rebate, Exemption	\$45	-\$16	\$61	135.6%	\$90	\$60	\$30	33.3%
<b>Total Expenses</b>	<b>\$4,005</b>	<b>\$3,101</b>	<b>\$904</b>	<b>22.6%</b>	<b>\$8,000</b>	<b>\$7,430</b>	<b>\$570</b>	<b>7.1%</b>
By-Law Charges & Sales	-\$917	-\$887	-\$30	-3.2%	-\$1,834	-\$1,804	-\$30	-1.6%
Other Revenue	-\$618	-\$281	-\$337	-54.6%	-\$1,236	-\$1,219	-\$17	-1.4%
<b>Total Revenues</b>	<b>-\$1,535</b>	<b>-\$1,168</b>	<b>-\$367</b>	<b>-23.9%</b>	<b>-\$3,070</b>	<b>-\$3,023</b>	<b>-\$47</b>	<b>-1.5%</b>
Intercompany Charges	-\$213	-\$233	\$20	-9.4%	-\$426	-\$446	\$20	-4.7%
<b>Total Intercompany Charges</b>	<b>-\$213</b>	<b>-\$233</b>	<b>\$20</b>	<b>-9.4%</b>	<b>-\$426</b>	<b>-\$446</b>	<b>\$20</b>	<b>-4.7%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$2,257</b>	<b>\$1,700</b>	<b>\$557</b>	<b>24.7%</b>	<b>\$4,504</b>	<b>\$3,961</b>	<b>\$543</b>	<b>0.0%</b>
Transfers Between Funds	-\$303	-\$303	\$0	0.0%	-\$607	-\$607	\$0	0.0%
<b>Total Transfers</b>	<b>-\$303</b>	<b>-\$303</b>	<b>\$0</b>	<b>0.0%</b>	<b>-\$607</b>	<b>-\$607</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$1,954</b>	<b>\$1,397</b>	<b>\$557</b>	<b>28.5%</b>	<b>\$3,897</b>	<b>\$3,354</b>	<b>\$543</b>	<b>13.9%</b>
Indirect Allocations & Debt	\$426	\$365	\$61	14.3%	\$863	\$837	\$26	3.0%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$426</b>	<b>\$365</b>	<b>\$61</b>	<b>14.3%</b>	<b>\$863</b>	<b>\$837</b>	<b>\$26</b>	<b>3.0%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$2,380</b>	<b>\$1,762</b>	<b>\$618</b>	<b>25.9%</b>	<b>\$4,760</b>	<b>\$4,191</b>	<b>\$569</b>	<b>12.0%</b>

# Planning & Development - Continued

## Variance Analysis (in thousands of dollars)

Planning and Development is operating at a year-to-date surplus before indirect allocations of \$557, with a forecasted surplus of \$543 before indirect allocations for year-end. The following factors have contributed to this surplus.

**Compensation** - The favourable year-to-date and forecasted variances of \$348 and \$506 are due to staff vacancies resulting from staff movement, difficulty recruiting senior professional positions and the cancellation of the employment survey due to the pandemic changing the landscape of canvassing businesses (\$90).

**Administration** - The favourable year-to-date and forecasted variances of \$503 and \$26 are due to the timing of consulting expenditures involving the new Niagara Official Plan (NOP) and secondary plans. The delay in NOP expenditure is a direct result of the provincial decision to release revised provincial growth plans, guidance material and the related process.

**Partnership, Rebate, Exemption** - The favourable year-to-date and forecasted variances of \$61 and \$30 are due to agricultural grants not accessed due to pandemic restrictions.

**By-Law Charges & Sales** - The unfavourable year-to-date and forecasted variances of \$30 are due to decreased development planning application fees. The volumes have rebounded significantly since the slowdown caused by the COVID-19 pandemic, and development activity is expected to remain strong until the end of the year.

**Other Revenue** - The unfavourable year-to-date and forecasted variances of \$337 and \$17 are due to a decreased transfer of development charge revenue. The development charge revenue is matched to expenditures to partially fund the Niagara Official Plan and secondary or district plans and offsets the favourable administration forecast for consulting expenditures.

**Intercompany Charges** - The favourable year-to-date and forecasted variances of \$20 are reflective of the reallocation of wages for staff members who have been redeployed to support essential services in Community Services during the COVID-19 pandemic.

## Community Impacts & Achievements

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

### Project Updates/Accomplishments

- Niagara Official Plan work is ongoing and progressing on track with the completion of draft policy, ongoing consultation (Public Information Centres/Open Houses, online electronic surveys, public meetings and communication via social media). A complete draft Official Plan is targeting completion for the end of 2021. Council adoption of the Official Plan is planned for early 2022 – it must be sent to the Province by July 2022.
- Supported full audit preparation for the grant and incentives review while continuing to deliver programs; future direction from Council will be required.
- Woodland By-law review is ongoing and a virtual open house was held on June 17<sup>th</sup>, 2020. Updated By-law was endorsed by Council in Q4.

### Other Initiatives

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

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

Growing Niagara

- New Official Plan policy development, including policies (and reports or studies) on Employment, Housing, Climate Change, Aggregates, Agriculture, and Natural Environment.

# Planning & Development - Continued

- Leading the 2021 Water & Wastewater (W&WW) Master Servicing Plan Update (MSPU)
- Niagara 2051 – Coordination of Corporate Projects to accommodate growth out to 2051, including the Development Charges By-Law and Background Study, and the W&WW MSPU, and Transportation Project Updates
- District & Secondary Plans: Brock Plan implementation, Glendale Plan ongoing and Prudhommes Plan complete
- Providing assistance with development of the Master Community Plan for Smithville
- Supporting major development initiatives and alignment with growth infrastructure.
- Concluding a Provincial appeal that resulted in bringing new employment land into the urban area of Welland.
- Providing assistance for City of Welland for northwest urban boundary expansion.

## Supporting Local Communities, Fostering Great Development

- 33% increase in development application revenues between 2016-2020
- 7.8% increase in pre-consultations between 2016-2020
- Leading Environmental Planning review function
- Developing stormwater and hydrogeology guidelines for the Niagara Region
- Developing and implementing wet weather management programs and education in partnership with the Local Area Municipalities and the Combined Sewer Overflow Program.
- Advancement of Master Plan/Site Plans for long-term care (LTC) builds at Linhaven in St. Catharines and Gilmore Lodge in Fort Erie. The plans for these properties, and considerations for adjacent compatible uses are advancing to the initial planning approvals stage, concurrently with architectural designs for the LTC homes themselves.
- Establishing Joint Agency Review Teams to guide two new pending quarry applications in the City of Niagara Falls and the City of Port Colborne and a quarry expansion in the Township of Wainfleet.
- Working with the agricultural community to streamline provincial regulations related to on-farm uses.
- Updated the Regional Woodland Conservation By-law and related recruitment for a new Regional Forester to administer/enforce the new By-law.
- Working with the City of Niagara Falls in advancing infrastructure works and planning approvals for the South Niagara Falls Hospital, and supporting Hamilton Health Sciences on the redevelopment of West Lincoln Memorial Hospital.

## Building Great Communities - Urban Design and Landscape Architecture

- Regional facilities and streetscapes in core areas through the Public Realm Investment Program,
- Providing assistance to several communities with urban design solutions,
- Implementing the Transportation Master Plan through Complete Streets,
- Successful construction of the International Plaza
- 2020 Niagara Biennial Design Awards ceremony was presented successfully with 18 winning projects selected.

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$1,187	\$852	\$335	28.2%	\$2,589	\$1,801	\$788	30.4%
Administrative	\$1,223	\$793	\$430	35.2%	\$2,891	\$1,718	\$1,173	40.6%
Operational & Supply	\$519	\$410	\$109	21.0%	\$1,114	\$887	\$227	20.4%
Occupancy & Infrastructure	\$0	\$1	-\$1	-144.9%	\$1	\$8	-\$7	-732.5%
Equipment, Vehicles, Technology	\$7	\$17	-\$10	-145.4%	\$14	\$27	-\$13	-97.4%
Financial Expenditures	\$111	\$64	\$47	42.2%	\$223	\$223	\$0	-0.2%
<b>Total Expenses</b>	<b>\$3,047</b>	<b>\$2,137</b>	<b>\$910</b>	<b>29.9%</b>	<b>\$6,832</b>	<b>\$4,664</b>	<b>\$2,168</b>	<b>31.7%</b>
Federal & Provincial Grants	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Other Revenue	-\$3,947	-\$3,060	-\$887	-22.5%	-\$8,952	-\$6,677	-\$2,275	-25.4%
<b>Total Revenues</b>	<b>-\$3,947</b>	<b>-\$3,060</b>	<b>-\$887</b>	<b>-22.5%</b>	<b>-\$8,952</b>	<b>-\$6,677</b>	<b>-\$2,275</b>	<b>-25.4%</b>
Intercompany Charges	-\$1	\$2	-\$3	216.4%	-\$3	\$0	-\$3	108.5%
<b>Total Intercompany Charges</b>	<b>-\$1</b>	<b>\$2</b>	<b>-\$3</b>	<b>216.4%</b>	<b>-\$3</b>	<b>\$0</b>	<b>-\$3</b>	<b>108.5%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>-\$901</b>	<b>-\$921</b>	<b>\$20</b>	<b>2.3%</b>	<b>-\$2,123</b>	<b>-\$2,013</b>	<b>-\$110</b>	<b>0.0%</b>
Transfers Between Funds	\$154	\$154	\$0	0.0%	\$308	\$308	\$0	0.0%
<b>Total Transfers</b>	<b>\$154</b>	<b>\$154</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$308</b>	<b>\$308</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>-\$747</b>	<b>-\$767</b>	<b>\$20</b>	<b>-2.7%</b>	<b>-\$1,815</b>	<b>-\$1,705</b>	<b>-\$110</b>	<b>6.1%</b>
Indirect Allocations & Debt	\$420	\$395	\$25	6.1%	\$1,135	\$1,131	\$4	0.4%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$420</b>	<b>\$395</b>	<b>\$25</b>	<b>6.1%</b>	<b>\$1,135</b>	<b>\$1,131</b>	<b>\$4</b>	<b>0.4%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>-\$327</b>	<b>-\$372</b>	<b>\$45</b>	<b>13.7%</b>	<b>-\$680</b>	<b>-\$574</b>	<b>-\$106</b>	<b>-15.7%</b>



# Court Services - Continued

## Variance Analysis (in thousands of dollars)

Court Services is operating at a year-to-date surplus after indirect allocations of \$45 with a forecasted deficit of \$106 due to the factors as described below.

The 2021 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2021 in conjunction with the Transportation Services division. The work on the implementation of the program, including the proposed changes to the Niagara Region Courts Intermunicipal Agreement, has been delayed as a result of the COVID-19 pandemic. Accordingly, no expenditures are expected to be incurred or revenues realized in 2021. The program was budgeted to break even overall for the year, so while it does cause variances in expense and revenue categories, there will be no net impact on the distribution to the local area municipalities as a result of the delay.

**Distribution to Local Area Municipalities** - The total distribution to the local area municipalities and the Region for the year is forecasted to be \$573 each, a reduction from the budgeted \$680 distribution. This is due in large part to a decrease in fine payments received as a result of the impacts of the COVID-19 pandemic, such as the closure of the courthouse to the public (re-opened September 14, 2020) and adjournment of in-person court proceedings, as well as a reduction in the volume of charges that have been laid since the start of the pandemic. The revenue reductions have been partially offset by savings realized as a result of the adjournment of in-person court matters and the adjournment of all trial matters during Q1 2021. First and second quarter payments have been distributed based on the budgeted allocations. If the forecasted decreases are realized at year-end, they will be adjusted through the final distribution to local area municipalities in Q1 2022.

**Compensation** - The favourable year-to-date and forecasted variances are \$335 and \$788 respectively. Forecasted savings related to Vision Zero are \$655, with the balance related to vacancy management.

**Administrative** - The favourable year-to-date and forecasted variances are \$430 and \$1,173 respectively. Forecasted savings related to Vision Zero are \$1,033. The balance of the surplus is mainly due to savings associated with the provincial orders related to the temporary adjournment of in-person court matters and trial matters during the COVID-19 pandemic, such as adjudication and Part III prosecution costs, as well as reduced Victim Fine Surcharge costs as a result of reduced ticket volumes and fine payments received since the start of the pandemic.

**Operational & Supply** - The favourable year-to-date and forecasted variances are \$109 and \$227. Forecasted savings related to Vision Zero are \$106. The balance of the surplus is related to reduced payments to other POA courts for fines collected on their behalf, which is offset in reduced infraction revenues, and the estimated decrease in the net revenue distribution payment to the local area municipalities reflective of the overall net revenue for the year being less than budgeted.

**Equipment, Vehicles & Technology** – The unfavourable year-to-date and forecasted variances are \$10 and \$13 as a result of higher than budgeted minor IT purchases to support the virtual court and electronic COVID-19 screenings, in addition to higher than budgeted computer software support.

**Other Revenue** - The unfavourable year-to-date and forecasted variances are \$887 and \$2,275. The forecasted revenue deficit related to Vision Zero is \$1,794, with the balance of the deficit due to a significant decrease in ticket volumes processed since the start of the COVID-19 pandemic, and also closure of the courts and deferral of trials which has resulted in deferred convictions and delays in revenue collection. It is projected that based on payment trends and charges laid, Q4 revenue collections are expected to rebound compared to the early part of the year to offset some of the unfavourable variance currently seen to date.



# 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 in the areas of Administration, Collections and Prosecutions.

- Niagara Court Services became the first Provincial Offences Courthouse in Ontario to launch Zoom Trial proceedings in April 2021. Court Services provided support and resources to numerous municipalities across Ontario, including hosting court observation opportunities and Q&A sessions, as well as providing additional training opportunities for interested parties. Following this, Niagara Court Services also received inquiries from Provincial Offences Courthouses in Alberta and Nova Scotia to consult and support the launch of virtual trials in their provinces as well.
  - Over 2,700 individuals attended our virtual courtrooms (including participants and observers) between April 12 and June 30.
  - Currently scheduling Zoom trials into November 2021 for both Part I and Part III matters.
- To support access to justice in the new world of virtual court, Court Services established agreements with the Welland and St. Catharines Public Libraries to offer computer access and private space to participate in virtual court matters as needed. Staff also procured an iPad and docking station to create a Zoom Access Hub onsite in the courthouse lobby for individuals to use where they do not have access to internet or Zoom-compatible devices.
- All 3 courtrooms are equipped to proceed with virtual trials with the necessary zoom licenses and installation of document cameras and graphics processors completed to support the display of exhibits.
- Court Services has received approximately 1,000 cases related to the COVID-19 Pandemic (Reopening/Quarantine/Emergency Measures/bylaw) during the last 15 months.
- Direction from the Ministry of the Attorney General (MAG) has been received indicating that all in-person Provincial Offences matters remain adjourned at the present time. However, Court Services has continued to collaborate with Facilities and Corporate Health & Safety to prepare for the re-opening of the courthouse to the public, as well as resumption of in-person court matters.
- While the COVID-19 pandemic has certainly changed the landscape for 2021, the Court Services team has focused their efforts on transparent, ongoing communication with stakeholders, including enforcement agencies, judiciary, and legal professionals. This 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 Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$2,230	\$2,281	-\$51	-2.3%	\$2,384	\$2,376	\$8	0.3%
Administrative	\$312	\$312	\$0	0.1%	\$478	\$454	\$24	5.0%
Operational & Supply	\$51	\$88	-\$37	-72.3%	\$94	\$113	-\$19	-19.7%
Occupancy & Infrastructure	\$8,380	\$8,226	\$154	1.8%	\$16,586	\$16,568	\$18	0.1%
Equipment, Vehicles, Technology	\$94	\$79	\$15	16.1%	\$162	\$162	\$0	0.0%
Community Assistance	\$12,338	\$12,338	\$0	0.0%	\$12,338	\$12,338	\$0	0.0%
Financial Expenditures	\$928	\$829	\$99	10.7%	\$1,830	\$1,711	\$119	6.5%
<b>Total Expenses</b>	<b>\$24,333</b>	<b>\$24,153</b>	<b>\$180</b>	<b>0.7%</b>	<b>\$33,872</b>	<b>\$33,722</b>	<b>\$150</b>	<b>0.4%</b>
Federal & Provincial Grants	-\$5,551	-\$5,551	\$0	0.0%	-\$6,230	-\$6,230	\$0	0.0%
Other Revenue	-\$8,121	-\$8,108	-\$13	-0.2%	-\$16,325	-\$16,364	\$39	0.2%
<b>Total Revenues</b>	<b>-\$13,672</b>	<b>-\$13,659</b>	<b>-\$13</b>	<b>-0.1%</b>	<b>-\$22,555</b>	<b>-\$22,594</b>	<b>\$39</b>	<b>0.2%</b>
Intercompany Charges	\$30	-\$160	\$190	641.0%	\$30	-\$361	\$391	N/A
<b>Total Intercompany Charges</b>	<b>\$30</b>	<b>-\$160</b>	<b>\$190</b>	<b>641.0%</b>	<b>\$30</b>	<b>-\$361</b>	<b>\$391</b>	<b>N/A</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$10,691</b>	<b>\$10,334</b>	<b>\$357</b>	<b>3.3%</b>	<b>\$11,347</b>	<b>\$10,767</b>	<b>\$580</b>	<b>0.0%</b>
Transfers Between Funds	\$872	\$1,072	-\$200	-22.9%	\$2,105	\$2,501	-\$396	-18.8%
<b>Total Transfers</b>	<b>\$872</b>	<b>\$1,072</b>	<b>-\$200</b>	<b>-22.9%</b>	<b>\$2,105</b>	<b>\$2,501</b>	<b>-\$396</b>	<b>-18.8%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$11,563</b>	<b>\$11,406</b>	<b>\$157</b>	<b>1.4%</b>	<b>\$13,452</b>	<b>\$13,268</b>	<b>\$184</b>	<b>1.4%</b>
Indirect Allocations & Debt	\$1,687	\$1,859	-\$172	-10.2%	\$9,544	\$9,682	-\$138	-1.4%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$1,687</b>	<b>\$1,859</b>	<b>-\$172</b>	<b>-10.2%</b>	<b>\$9,544</b>	<b>\$9,682</b>	<b>-\$138</b>	<b>-1.4%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$13,250</b>	<b>\$13,265</b>	<b>-\$15</b>	<b>-0.1%</b>	<b>\$22,996</b>	<b>\$22,950</b>	<b>\$46</b>	<b>0.2%</b>

# Niagara Regional Housing - Continued

## Variance Analysis (in thousands of dollars)

The budget allocation related to the transfer of the administration of all Housing Service Manager (Housing Programs) responsibilities to the Niagara Region, effective May 30, 2021, was approved by the Niagara Regional Housing (NRH) Board on March 19, 2021 and Regional Council on March 25, 2021. Any unspent funds budgeted for Service Manager responsibilities have been transferred to the new Housing Services division in Niagara Region's Community Services department. NRH results presented below include Service Manager responsibilities up to the May 30<sup>th</sup> date of transfer to the Niagara Region, and results post-transfer include only owned unit operations.

Niagara Regional Housing (NRH) is operating at a favourable year-to-date surplus before indirect allocations of \$157, with a forecasted surplus of \$184 due to the following factors:

**Compensation** – The unfavourable year-to-date variance of \$51 is primarily due to settling of accrued sick, lieu time and vacation banks owed to NRH employees on transition to the Niagara Region. By year-end, a favourable variance of \$8 is expected as a result of lower than anticipated health and dental claims by NRH employees prior to transition and a refund of premiums from the provider is anticipated in Q4.

**Administration** – The favourable forecasted variance of \$24 is primarily due to anticipated savings in staff development and function costs due to COVID-19 restrictions, and virtual conferences and training offered at reduced rates.

**Operational & Supply** – The unfavourable year-to-date variance of \$37 is primarily due to the timing of spend for electrical system continuous safety program annual fees, and is expected to be spent by the end of the year.

**Occupancy & Infrastructure** – The favourable year-to-date variance of \$154 is the result of timing of spend for property maintenance at owned units, which is expected to be spent by the end of the year.

**Financial Expenditures** – The favourable year-to-date and forecasted variances of \$99 and \$119 are primarily the result of lower than anticipated write-offs on uncollectable tenant rents on owned units.

**Intercompany Charges** – The favourable year-to-date and forecasted variances of \$190 and \$391 are primarily due to the allocation of general corporate 2021 COVID-19 funding from the Province to fund pandemic-related expenses within NRH.

**Transfers** – The unfavourable year-to-date and forecasted variances of \$200 and \$396 are due to the return to reserves of funding allocated for COVID-19 costs in the 2021 budget as a result of unbudgeted funding received from the provincial government to fund pandemic-related expenses.

# Niagara Regional Housing - Continued

## Community Impacts & Achievements

Niagara Regional Housing (NRH) has acted as Service Manager for Community Housing on behalf of Niagara Region until May 30, 2021, when the responsibility was transitioned to the Region's Community Services department under a new division. The Service Manager is responsible for Community, Social, Public & Affordable Housing within the context of an ever-increasing wait list and clients struggling through negative effects of poverty. Accomplishments made under NRH in 2021 include:

- *Home Repairs* – NRH received \$651,871 through the Ontario Priorities Housing Initiative (OPHI) for all three streams of the program (Homeowner, Secondary Suite and Multi-Unit). 17 homeowners are currently approved for funding.
- *Homeownership* – NRH received \$280,000 through the Ontario Priorities Housing Initiative (OPHI) Year 3. Down payment assistance has been provided to seven households to assist in purchasing their homes in 2021 so far.
- *Canada Ontario Housing Benefit (COHB)* – COHB is a portable rent benefit that helps applicants on the Centralized Waiting List pay their rent to their current landlord in the private market. In 2021, an additional 58 Niagara residents applied for the COHB program. Successful COHB applicants are removed from the waiting list, allowing other applicants to move up this list more quickly.
- *Addressed Homelessness* – Ongoing partnership with Community Services through the Housing First program to move those experiencing homelessness to their own homes with appropriate supports.
- *Housing Providers*
  - Housing Programs continue to be delivered with relatively low impact from COVID-19 and most operations have either been adjusted or returned to regular function.
  - Due to COVID-19 restrictions, in-person Provider education and forums were put on hold. In an effort to maintain connection and provide additional support for Providers, a number of virtual sessions have been held. Feedback has been positive and this format will be considered for some of the ongoing education sessions to conserve cost and time.
  - The Provider Advisory Committee (PAC), once a stand-alone committee, will now become a committee of the Housing and Homeless Action Plan (HHAP). By becoming a committee of the HHAP, the PAC will represent the interests of the Community Housing sector in relation to the HHAP development and goals.
  - Housing Administrators continue to provide support to Providers within their portfolios .
  - The first call for business cases for the Capital Loan and Grant Program have been received and are being evaluated by a volunteer committee.

NRH remains housing provider for the portfolio of NRH owned-units. Accomplishments to date in 2021 include:

- *Development*
  - Construction continues for 73 units in two apartment buildings on Hawkins Street in Niagara Falls. This project is estimated to be complete in December of 2021. At the end of June, it was 80% complete.
  - Two of the five units acquired in Thorold are complete and the remaining three units will be complete in 2021-Q3.
- *Improved Public Housing (NRH-owned) communities*

## Niagara Regional Housing - Continued

- NRH began to clear the backlog of non-urgent maintenance work orders in units, based on priority. NRH Capital is continuing to work in secured areas, electrical rooms, rooftops and boiler rooms, as well as completing minor projects in units on a case-by-case basis.
- CyberSeniors and the St. Catharines Kiwanis library have partnered to loan 10 wifi hotspot devices to NRH tenants at two NRH communities in St. Catharines – staff are working with CyberSeniors to determine if this arrangement could be extended to other NRH communities.
- NRH received 20 smartphones and SIM cards with unlimited free calling, text and data through the United Way and Bell Canada to help tenants without access to virtual mental health and social supports.
- With NRH and Niagara College student support, EMS provided flu clinics to seniors in Centre Street in St. Catharines and Ailanthus Avenue/Huron Street/Portage Road in Niagara Falls in January.
- In an effort to assist Community Housing providers with the social issues that have been increasing throughout the pandemic, NRH has embarked on a three-month pilot with the 2% Factor for mediation assistance with disputes that have not been able to be resolved by the Community Programs Coordinators.
- NRH partnered with Community Services to ensure every NRH Public Housing tenant, Housing Provider tenant and the majority of applicants on the Centralized Waiting List over 80 years of age were contacted and assisted with booking their COVID-19 vaccination appointments. Transportation arrangements were made for those who were unable to make them for themselves.
- NRH partnered with McMaster University and Niagara College on the VIP@home Program which involves Niagara College Social Service Worker students contacting a cross-section of NRH communities to determine the support and service needs of tenants, provide them with referrals and track current needs to improve future responsiveness.
- NRH began discussions with local internet provider “Neighbourhood Connects” to determine if affordable internet service can be piloted in an NRH community, then expanded as much as possible.
- Summer camps begin in July. The RAFT will provide outdoor programming in Manchester, Old Pine Trail and Rykert (St. Catharines) and Warden/Waters (Niagara Falls) and Faith Welland will provide outdoor programming in McLaughlin (Welland).

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$81,052	\$80,490	\$562	0.7%	\$163,468	\$163,489	-\$21	0.0%
Administrative	\$1,985	\$1,577	\$408	20.6%	\$3,970	\$3,595	\$375	9.4%
Operational & Supply	\$1,223	\$1,080	\$143	11.7%	\$2,447	\$2,501	-\$54	-2.2%
Occupancy & Infrastructure	\$182	\$81	\$101	55.7%	\$364	\$298	\$66	18.1%
Equipment, Vehicles, Technology	\$3,659	\$3,435	\$224	6.1%	\$7,225	\$7,388	-\$163	-2.3%
Financial Expenditures	\$0	-\$2	\$2	N/A	\$0	\$0	\$0	N/A
<b>Total Expenses</b>	<b>\$88,101</b>	<b>\$86,661</b>	<b>\$1,440</b>	<b>1.6%</b>	<b>\$177,474</b>	<b>\$177,271</b>	<b>\$203</b>	<b>0.1%</b>
Federal & Provincial Grants	-\$4,820	-\$4,757	-\$63	-1.3%	-\$9,546	-\$9,409	-\$137	-1.4%
By-Law Charges & Sales	-\$777	-\$731	-\$46	-5.9%	-\$1,732	-\$1,397	-\$335	-19.3%
Other Revenue	-\$1,234	-\$1,316	\$82	6.7%	-\$2,468	-\$2,665	\$197	8.0%
<b>Total Revenues</b>	<b>-\$6,831</b>	<b>-\$6,804</b>	<b>-\$27</b>	<b>-0.4%</b>	<b>-\$13,746</b>	<b>-\$13,471</b>	<b>-\$275</b>	<b>-2.0%</b>
Intercompany Charges	-\$1,739	-\$3,101	\$1,362	-78.3%	-\$4,528	-\$5,733	\$1,205	-26.6%
<b>Total Intercompany Charges</b>	<b>-\$1,739</b>	<b>-\$3,101</b>	<b>\$1,362</b>	<b>-78.3%</b>	<b>-\$4,528</b>	<b>-\$5,733</b>	<b>\$1,205</b>	<b>-26.6%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>\$79,531</b>	<b>\$76,756</b>	<b>\$2,775</b>	<b>3.5%</b>	<b>\$159,200</b>	<b>\$158,067</b>	<b>\$1,133</b>	<b>0.0%</b>
Transfers Between Funds	\$405	\$1,455	-\$1,050	-259.3%	\$1,860	\$2,910	-\$1,050	-56.5%
<b>Total Transfers</b>	<b>\$405</b>	<b>\$1,455</b>	<b>-\$1,050</b>	<b>-259.3%</b>	<b>\$1,860</b>	<b>\$2,910</b>	<b>-\$1,050</b>	<b>-56.5%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>\$79,936</b>	<b>\$78,211</b>	<b>\$1,725</b>	<b>2.2%</b>	<b>\$161,060</b>	<b>\$160,977</b>	<b>\$83</b>	<b>0.1%</b>
Indirect Allocations & Debt	\$6,548	\$5,734	\$814	12.4%	\$16,890	\$18,842	-\$1,952	-11.6%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$6,548</b>	<b>\$5,734</b>	<b>\$814</b>	<b>12.4%</b>	<b>\$16,890</b>	<b>\$18,842</b>	<b>-\$1,952</b>	<b>-11.6%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$86,484</b>	<b>\$83,945</b>	<b>\$2,539</b>	<b>2.9%</b>	<b>\$177,950</b>	<b>\$179,819</b>	<b>-\$1,869</b>	<b>-1.1%</b>



# Niagara Regional Police Services - Continued

## Variance Analysis (in thousands of dollars)

For the period ending June 30 2021, Niagara Regional Police Service financial result was a Net Expenditure before Indirect Allocations surplus of \$1,725. The Service is forecasting a \$83 surplus position before indirect allocations by the end of this fiscal year. The following factors contributed to this surplus:

**Compensation** – Compensation expense was below the approved budget by \$562. This favourable variance is primarily due to the net result of savings realized within uniform salaries due to hiring lags and the related employee benefit savings, partially offset by increased spending of civilian salaries to backfill operationally essential civilian positions and WSIB claims experience. The Service is expecting these trends to continue with additional employee benefits including WSIB Claims and Health & Dental costs expected in Q3 & Q4 resulting in a forecasted deficit of \$21.

**Administrative** – Administrative expense was below the approved budget by \$408. This favourable variance is the result of savings in consulting expenses for the Service and legal expenses for the Police Services Board, as well as COVID-19 related savings in staff development due to reduced travel and cancelled events, conferences and training as well as savings in administrative mileage and travel expenses. The Service is forecasting the COVID-19 related savings to continue to year-end resulting in a surplus of \$375.

**Operational & Supply** – Operational & Supply expense was below the approved budget by \$143. This favourable variance is the result savings in Program Specific Expenses and Uniforms due to the timing of purchases. The Service is not expecting these timing differences to continue to year-end and is forecasting an unfavourable variance of \$54 by year-end.

**Occupancy & Infrastructure** – Occupancy & Infrastructure expenses was below the approved budget by \$101. This favourable variance is the result of savings in leases and minor building renovations due to the timing of purchases. The Service is expecting the savings in leases to continue for the year resulting in a forecasted favourable variance of \$66.

**Equipment, Vehicles & Technology** – Equipment, Vehicles & Technology was below the approved budget by \$224. This favourable variance is mainly due to timing of purchases in minor machinery & equipment and maintenance contracts. This favourable variance is not expected to continue to year-end and is forecasted to be unfavourable by \$163 at year-end.

**Recoveries & Revenues** – Recoveries & Revenues were below the approved budget by \$27. This unfavourable variance is the result of a shortfall of court uploading funding as well as reductions in fees for service as a result of COVID-19 impacts. The service is forecasting an unfavourable variance of \$275 by year-end as a result of COVID-19 impacts on Fees for Service and Special Duty revenues and continued shortfall of court uploading funding.

**Conclusion** – The detailed variance analysis has been prepared based on the results of operations at June 30, 2021. At this time, the Service continues to closely monitor the potential impact of the COVID-19 pandemic on its financial position and is assessing mitigation opportunities.

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Partnership, Rebate, Exemption	\$3,018	\$3,018	\$0	0.0%	\$6,035	\$6,035	\$0	0.0%
Total Expenses	\$3,018	\$3,018	\$0	0.0%	\$6,035	\$6,035	\$0	0.0%
Total Revenues			\$0	0.0%		\$0	\$0	0.0%
Intercompany Charges	\$0	-\$55	\$55	0.0%	\$0	-\$109	\$109	0.0%
Total Intercompany Charges	\$0	-\$55	\$55	0.0%	\$0	-\$109	\$109	0.0%
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	\$3,018	\$2,963	\$55	1.8%	\$6,035	\$5,926	\$109	0.0%
Transfers Between Funds	-\$55	\$0	-\$55	-100.0%	-\$109	\$0	-\$109	-100.0%
Total Transfers	-\$55	\$0	-\$55	-100.0%	-\$109	\$0	-\$109	-100.0%
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	\$2,963	\$2,963	\$0	0.0%	\$5,926	\$5,926	\$0	0.0%
Total Indirect Allocations & Debt			\$0	0.0%		\$0	\$0	0.0%
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	\$2,963	\$2,963	\$0	0.0%	\$5,926	\$5,926	\$0	0.0%

# Niagara Peninsula Conservation Authority - Continued

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

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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$12,151	\$12,154	-\$3	0.0%	\$24,625	\$24,670	-\$45	-0.2%
Administrative	\$1,917	\$1,273	\$644	33.6%	\$4,083	\$4,483	-\$400	-9.8%
Operational & Supply	\$6,961	\$6,316	\$645	9.3%	\$14,196	\$14,762	-\$566	-4.0%
Occupancy & Infrastructure	\$9,772	\$8,139	\$1,633	16.7%	\$18,746	\$17,605	\$1,141	6.1%
Equipment, Vehicles, Technology	\$3,218	\$3,431	-\$213	-6.6%	\$6,436	\$6,925	-\$489	-7.6%
Community Assistance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Partnership, Rebate, Exemption	\$7,641	\$551	\$7,090	92.8%	\$15,282	\$15,287	-\$5	0.0%
Financial Expenditures	\$0	\$62	-\$62	0.0%	\$0	\$62	-\$62	0.0%
<b>Total Expenses</b>	<b>\$41,660</b>	<b>\$31,926</b>	<b>\$9,734</b>	<b>23.4%</b>	<b>\$83,368</b>	<b>\$83,794</b>	<b>-\$426</b>	<b>-0.5%</b>
Taxation	-\$61,251	-\$61,130	-\$121	-0.2%	-\$124,894	-\$124,259	-\$635	-0.5%
Federal & Provincial Grants	\$0	-\$2	\$2	0.0%	\$0	-\$2	\$2	0.0%
By-Law Charges & Sales	-\$819	-\$530	-\$289	-35.3%	-\$1,577	-\$1,523	-\$54	-3.4%
Other Revenue	-\$4,086	-\$507	-\$3,579	-87.6%	-\$8,442	-\$8,490	\$48	0.6%
<b>Total Revenues</b>	<b>-\$66,156</b>	<b>-\$62,169</b>	<b>-\$3,987</b>	<b>-6.0%</b>	<b>-\$134,913</b>	<b>-\$134,274</b>	<b>-\$639</b>	<b>-0.5%</b>
Intercompany Charges	\$661	\$387	\$274	41.5%	\$1,316	\$1,075	\$241	18.3%
<b>Total Intercompany Charges</b>	<b>\$661</b>	<b>\$387</b>	<b>\$274</b>	<b>41.5%</b>	<b>\$1,316</b>	<b>\$1,075</b>	<b>\$241</b>	<b>18.3%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>-\$23,835</b>	<b>-\$29,856</b>	<b>\$6,021</b>	<b>25.3%</b>	<b>-\$50,229</b>	<b>-\$49,405</b>	<b>-\$824</b>	<b>0.0%</b>
Transfers Between Funds	\$23,378	\$27,334	-\$3,956	-16.9%	\$30,157	\$30,281	-\$124	-0.4%
<b>Total Transfers</b>	<b>\$23,378</b>	<b>\$27,334</b>	<b>-\$3,956</b>	<b>-16.9%</b>	<b>\$30,157</b>	<b>\$30,281</b>	<b>-\$124</b>	<b>-0.4%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>-\$457</b>	<b>-\$2,522</b>	<b>\$2,065</b>	<b>-451.4%</b>	<b>-\$20,072</b>	<b>-\$19,124</b>	<b>-\$948</b>	<b>4.7%</b>
Indirect Allocations & Debt	\$7,272	\$7,041	\$231	3.2%	\$20,072	\$19,802	\$270	1.3%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$7,272</b>	<b>\$7,041</b>	<b>\$231</b>	<b>3.2%</b>	<b>\$20,072</b>	<b>\$19,802</b>	<b>\$270</b>	<b>1.3%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$6,815</b>	<b>\$4,519</b>	<b>\$2,296</b>	<b>33.7%</b>	<b>\$0</b>	<b>\$678</b>	<b>-\$678</b>	<b>0.0%</b>

# Water & Wastewater Services - Continued

## Variance Analysis (in thousands of dollars)

Water & Wastewater services is operating at a year-to-date surplus after indirect allocations of \$2,296, with a forecasted deficit of \$678 for year-end, due to the following factors:

**Administration** – There is a favourable year-to-date variance of \$644, with a forecasted unfavourable variance of \$400 at year-end. The year-to-date favourable variance is primarily due to lower than expected consulting and external legal expenses of \$615 and \$124 respectively due to timing. Consulting expenses are expected to end the year with an unfavourable variance of \$283 due to ongoing plant optimization work at wastewater plants to address compliance requirements, combined with consulting for an urgent Decew WTP berm repair. Further external legal expenses are expected to occur in the latter half of the year, eliminating the year-to-date favourable variance. Partially offsetting the year-to-date favourable variances are increased external professional services of \$279 as a result of the wastewater whistleblower investigation, which is expected to remain at year-end.

**Operational & Supply** – There is a favourable year-to-date variance of \$645, with a forecasted unfavourable variance of \$566. The year-to-date favourable variance is primarily due to the timing of sludge disposal costs (\$804) and inspection services (\$94); it is expected that these favourable variances will be reduced in the second half of the year. Chemical costs are lower than expected by \$94 year-to-date; however it is expected these costs will end the year with an unfavourable variance of \$153 due to increased usage. Favourable variances year-to-date were partially offset by higher than expected sludge collection costs of \$357. This is due to increased volumes as a result of digester maintenance, along with continued compliance issues at the Niagara Falls WWTP. Sludge collection costs are expected to end the year with an unfavourable variance of \$483, as additional trucking needs related to the compliance issues in Niagara Falls are expected to continue.

**Occupancy & Infrastructure** – There are favourable year-to-date and forecasted variances of \$1,633 and \$1,141 respectively. The year-to-date variance is largely attributable to lower than expected electricity costs of \$839 due to lower usage in wastewater from reduced flows and favourable pricing. These favourable variances are expected to remain at year-end. There are also year-to-date favourable variances in repairs and maintenance (R&M) for water and sewer mains of \$519, which is expected to decrease to \$453 by the end of the year. Partially offsetting these favourable variances are forecasted unfavourable R&M buildings costs of \$200, as work previously deferred during the pandemic is completed in 2021.

**Equipment, Vehicles, Technology** – The unfavourable year-to-date and forecasted variances of \$213 and \$489 are due to a combination of additional equipment repairs required at the Niagara Falls WWTP and completion of preventative maintenance that was delayed in 2020 due to COVID-19.

**Partnership, Rebate, Exemption** - The favourable year-to-date variance of \$7,090 is due to combined sewer overflow (CSO) funds committed to local area municipalities but not yet paid of \$7,094. All CSO funding not spent in the year will be encumbered into future year budgets.

**Taxation** - The unfavourable year-to-date and forecasted variances of \$121 and \$635 are a result of decreased water sales due to reduced water usage as a result of the pandemic combined with wet summer weather.

**By-Law Charges & Sales Costs** - The unfavourable year-to-date variance of \$289 is due to the timing of sewer surcharge and hauled sewage revenue. It is expected that sewer surcharge and hauled sewage revenue will end the year with an unfavourable variance of \$47, resulting in a total unfavourable variance of \$54 for the year.

**Other Revenue** – There is an unfavourable year-to-date variance of \$3,579, with a forecasted unfavourable variance of \$48. The year-to-date variance is mainly due to timing of development charge revenue recognition to fund the CSO program and Master Servicing Plan (MSP) of \$3,626.

**Transfers** - The unfavourable year-to-date variance of \$3,956 is due to previously encumbered CSO funds committed to local municipalities but not yet paid and MSP funding for costs that have not yet been incurred. Any remaining balance related to these

## Water & Wastewater Services - Continued

two programs will be encumbered into the 2022 wastewater budget. There is a forecasted unfavourable variance of \$124 due to the return to reserves of funding allocated for COVID-19 costs in the 2021 budget as a result of unbudgeted funding received from the provincial government for pandemic-related expenses.

### Community Impacts & Achievements

- The Water and Wastewater division treated 26,065 ML of water throughout Q1 and Q2 of 2021 through six water treatment plants and 313 km of watermains, as well as 30,438 ML of wastewater through eleven plants and one biosolids storage facility, with collection through 112 pumping stations and 306 km of forcemains and gravity trunk sewers.
- Completion of the 2021 Niagara Children's Water Festival, which was modified from an in-person event to a virtual event for the second year in a row due to the pandemic. 305 classes, totaling over 6,000 students, visited the virtual event held May 10-14, 2021. During the weeklong event, the festival achieved 14,000 YouTube views and 2,100 hours of watch time of the videos and workshops. Feedback received from participants was overwhelmingly positive. In a follow-up survey, teachers rated satisfaction with the activity centres at 85% (4.25 out of 5).
- Successful completion of Water Quality Management System (QMS) Internal Audit. A successful internal audit is required to maintain the accreditation of Water QMS, in turn allowing the Region to continue to hold our Municipal Drinking Water Licenses.
- Completion of several chemical system retrofit upgrades and SCADA control panel replacements using internal resources. All systems are designed and installed by Niagara Region staff; realizing significant savings.
- Built a fully customized Fall/Winter W-WW Training Calendar, which includes a focus on mandatory in-person Health & Safety training until backlog is clear. Skill development opportunities continue to be made available via virtual delivery methods.
- Administration of over 50 W-WW essential supplies and services contracts, implementing new business processes with vendors as required as part of divisional pandemic response plan.
- Launch of the WW on call Managers log review report. This is used by the managers to communicate with other managers in the division on things happening in their area.

### Capital Projects & Asset Management:

- W-WW has approximately 160 active capital projects with \$505 million total budget
- 28 active construction projects including the following highlighted projects:
  - Port Dalhousie WWTP Upgrades expected completion March 2023
  - Decew WTP Plant 3 Upgrades expected completion February 2022
  - Grimsby Water Storage Tank and Watermain expected completion December 2021
  - St. David's Road Watermain expected completion August 2021
  - Dain City Sewage Pumping Station Forcemain Phases 4a and 5 Tenders have closed
- South Niagara Falls Wastewater Treatment Plant Environmental Assessment expected completion Fall 2021
- Phase 1 design for upgrades for the Niagara Falls Wastewater Treatment Plant has been completed, tendering for construction in August with a 2-year construction period
- 36 virtual tours of Water-Wastewater facilities replacing on-site tours in response to COVID-19
- 5,618 locates with 73 of these being after hours emergencies
- 9 drone flights supporting various projects
- Completed wireless surveys and network assessments at NOTL WWTP and Port Weller WWTP to support WiFi expansion at these facilities

Updated Regional and Local Area Municipal water, sanitary sewer and storm sewer GIS data



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

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Compensation	\$1,785	\$1,692	\$93	5.2%	\$3,574	\$3,481	\$93	2.6%
Administrative	\$498	\$206	\$292	58.7%	\$1,449	\$1,375	\$74	5.1%
Operational & Supply	\$24,091	\$24,412	-\$321	-1.3%	\$49,919	\$50,628	-\$709	-1.4%
Occupancy & Infrastructure	\$812	\$687	\$125	15.4%	\$1,620	\$1,510	\$110	6.8%
Equipment, Vehicles, Technology	\$565	\$641	-\$76	-13.4%	\$1,150	\$1,175	-\$25	-2.2%
Community Assistance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Partnership, Rebate, Exemption	\$98	\$181	-\$83	-84.6%	\$196	\$279	-\$83	-42.3%
Financial Expenditures	\$0	\$67	-\$67	0.0%	\$0	\$67	-\$67	0.0%
<b>Total Expenses</b>	<b>\$27,849</b>	<b>\$27,886</b>	<b>-\$37</b>	<b>-0.1%</b>	<b>\$57,908</b>	<b>\$58,515</b>	<b>-\$607</b>	<b>-1.0%</b>
Taxation	-\$19,411	-\$19,411	\$0	0.0%	-\$40,567	-\$40,567	\$0	0.0%
By-Law Charges & Sales	-\$5,684	-\$7,751	\$2,067	36.4%	-\$12,157	-\$17,390	\$5,233	43.0%
Other Revenue	-\$3,233	-\$3,245	\$12	0.4%	-\$6,466	-\$6,421	-\$45	-0.7%
<b>Total Revenues</b>	<b>-\$28,328</b>	<b>-\$30,407</b>	<b>\$2,079</b>	<b>7.3%</b>	<b>-\$59,190</b>	<b>-\$64,378</b>	<b>\$5,188</b>	<b>8.8%</b>
Intercompany Charges	-\$25	-\$63	\$38	-151.8%	-\$50	-\$114	\$64	-127.5%
<b>Total Intercompany Charges</b>	<b>-\$25</b>	<b>-\$63</b>	<b>\$38</b>	<b>-151.8%</b>	<b>-\$50</b>	<b>-\$114</b>	<b>\$64</b>	<b>-127.5%</b>
<b>Net Expenditure (Revenue) Before Transfers &amp; Indirect Allocations</b>	<b>-\$504</b>	<b>-\$2,584</b>	<b>\$2,081</b>	<b>412.8%</b>	<b>-\$1,332</b>	<b>-\$5,977</b>	<b>\$4,645</b>	<b>0.0%</b>
Transfers Between Funds	\$124	\$242	-\$118	-95.8%	-\$253	-\$75	-\$178	-70.3%
<b>Total Transfers</b>	<b>\$124</b>	<b>\$242</b>	<b>-\$118</b>	<b>-95.8%</b>	<b>-\$253</b>	<b>-\$75</b>	<b>-\$178</b>	<b>-70.3%</b>
<b>Net Expenditure (Revenue) Before Indirect Allocations</b>	<b>-\$380</b>	<b>-\$2,342</b>	<b>\$1,963</b>	<b>-517.1%</b>	<b>-\$1,585</b>	<b>-\$6,052</b>	<b>\$4,467</b>	<b>-281.8%</b>
Indirect Allocations & Debt	\$790	\$714	\$76	9.6%	\$1,585	\$1,538	\$47	3.1%
<b>Total Indirect Allocations &amp; Debt</b>	<b>\$790</b>	<b>\$714</b>	<b>\$76</b>	<b>9.6%</b>	<b>\$1,585</b>	<b>\$1,538</b>	<b>\$47</b>	<b>3.1%</b>
<b>Net Expenditure (Revenue) After Transfers &amp; Indirect Allocations</b>	<b>\$410</b>	<b>-\$1,628</b>	<b>\$2,039</b>	<b>497.0%</b>	<b>\$0</b>	<b>-\$4,514</b>	<b>\$4,514</b>	<b>0.0%</b>

# Waste Management Services - Continued

## Variance Analysis (in thousands of dollars)

Waste Management Services is operating at a year-to-date surplus after indirect allocations of \$2,039, with a forecasted surplus of \$4,514, due to the following factors:

**Compensation** – The favourable year-to-date and forecasted variances of \$93 are due primarily to salary gapping and position vacancy management.

**Administrative** – The favourable year-to-date and forecasted variances of \$292 and \$74 are primarily due to the budget timing of consulting engagements related to the Long-Term Strategic Plan (LTSP) Study and the Material Recovery Facility (MRF) Opportunity Review – Phase 4. The majority of the expenditures for this work are expected to be incurred in the second half of the year and in 2022.

**Operational & Supply** – The unfavourable year-to-date and forecasted variances of \$321 and \$709 are primarily due to higher than anticipated recyclable purchase costs from Waterloo and Haldimand due to strong commodity market rates, as well as increased freight costs from Waterloo due to an increase in freight rates. The increased costs related to recyclable purchases from Waterloo and Haldimand are offset by revenue received from these contracts. Additionally, increased contract costs resulted in higher than anticipated expenses related to landfill operational services. Due to stay-at-home orders as a result of the COVID-19 pandemic and a shift to every-other-week garbage collection, significantly higher volumes of organics were collected than projected, leading to a forecasted unfavourable variance of \$114.

**Occupancy & Infrastructure** – The favourable year-to-date and forecasted variances of \$125 and \$110 are due to lower than anticipated repairs and maintenance, as well as savings realized due to a change in the contractor performing grounds repair and maintenance services during the year.

**By-Law Charges & Sales** – The favourable year-to-date and forecasted variances of \$2,067 and \$5,233 are primarily due to higher than anticipated market revenues received from the sale of recyclable commodities across all materials resulting from higher than anticipated market rates. In addition to high market rates, this favourable variance has been amplified by higher than anticipated tonnages of boxboard, mixed plastic and plastic film being processed at the site. An additional contributing factor to this variance is increased tipping fee revenue resulting from a higher volume of vehicles at the landfill sites (\$85). These increases are partially offset by a forecasted unfavourable variance in garbage bag sales of \$464 as a result of the higher use of organics and recycling services due to service level changes.

**Intercompany Charges** – The favourable year-to-date and forecasted variances of \$38 and \$64 are primarily due to the allocation of general corporate 2021 COVID-19 funding from the Province to fund pandemic-related expenses within Waste Management.

**Transfers** – The unfavourable year-to-date and forecasted variances of \$118 and \$178 are due to the return to reserves of funding allocated for COVID-19 costs in the 2021 budget as a result of unbudgeted funding received from the provincial government to fund pandemic-related expenses. This has been partially offset by a transfer to the Waste Management Capital Reserve related to the sale of capital equipment in 2021.

## Community Impacts & Achievements

Waste Management Services (WMS) is responsible for the operation of various facilities, including landfill sites, HHW depots and the Recycling Centre. WMS is also responsible for the delivery of curbside waste, recycling and organics collection and diversion programs, the management of long-term organics processing and disposal contracts, the operations and maintenance contracts at open and closed landfill sites, the recycling processing contract, policy development, capital program delivery and supporting outreach and communications programs.

- Implementation of an illegal dumping campaign to address the issue of illegal dumping in the Niagara Region. Due to COVID-19, the 'See it. Report it. Stop it.' campaign was set up to be entirely virtual.
- As a result of increasing organics tonnages, staff engaged in negotiations with Walkers Environmental Group to secure additional processing capacity to support Niagara's increasing organics capacity needs.

## Waste Management Services - Continued

- The terms of reference for the Niagara Region's Waste Management Long-Term Strategic Plan was finalized and the request for proposals was issued August 6, 2021.
- Continue to market recyclable materials at higher than anticipated revenues due to unforeseen circumstances.
- MRF Opportunity Review Phase 4 is in progress:
  - Purpose is to identify options for the MRF considering the transition of the residential Blue Box program to extended producer responsibility.
  - A negotiated request for proposal is expected to be issued in Q3 2021.
- In the months following the start of every-other-week (EOW) garbage collection, garbage tonnages have decreased compared to the previous year. Monthly decreases ranging from 8 per cent to 18 per cent have been observed.
- Green bin tonnages are on the rise. Monthly increases over the previous year range from 15 per cent to 50 per cent. This data is representative of the Green Bin tonnages, and does not include dedicated leaf and yard waste or brush.
- The amount of recycling collected at the curb has also increased since the start of EOW garbage collection. Monthly increases range from 4 per cent to 18 per cent. Recycling tonnages include curbside collected recycling, recycling carts and cardboard.
- Continue to investigate, assess and mitigate any environmental impacts related to the two open and twelve closed landfill sites.
- Staff have undertaken a review and provided preliminary recommendations regarding the final producer-responsibility regulation for the residential Blue Box program. Under the regulation, Niagara Region would transition from the current Blue Box program to the full producer-responsibility model no later than January 1, 2024. More detailed analysis and final recommendations regarding Niagara Region's role in continuing the provision of a subset of Blue Box services will be forthcoming in Q4 2021 to Q2 2022.
- The Niagara Region won the Municipal Waste Association's 2021 Promotion & Education Awards Gold Award for its Box it, Bin it, Sort it, curbside collection schedule changes in the Campaign - Large Municipality category. This campaign supported changes in collection contractors with garbage being collected bi-weekly, garbage limit changes, discontinuation of scrap metal collection, and new bulky waste limit, this campaign used print calendars, postcards, letters, community business and student outreach, vehicle graphics, videos, social media, billboards, contests, media relations and a new mobile app.
- Due to COVID 19, the annual spring compost giveaway event was held from June 14 – 19. A total of 370 cars picked up compost and approximately 1,300 bags were given out. A total of \$873 and over 325 kgs of food were collected for charity.
- Hardware has been installed for a pilot which is being trialed to assist in determining "real" time wait times at the Humberstone Landfill to inform customers on how long they may have to wait in line to drop off their materials. Customers will be able to view wait time information on the Region's website and will allow customers to schedule their visit when wait times are shorter. It is expected that full implementation will occur in the fall.

### *Capital*

- Completion of ditch lining, storm water management pond enlargement and secondary leachate collection system (LCS) on the southwest corner of the Site to allow for landfill expansion at the Humberstone Landfill Site.
- Design of LCS and passive gas venting system at the closed Mountain Road Landfill site and Glenridge Quarry Naturalization site.

## 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>1,058,987</b>	
Corporate	16,275	To record the 2020 Encumbrance budget adjustment as detailed in the 2020 Year-End Results & Transfer report (CSD 17-2021).
Corporate	6,855	To record unused development charge funding and related expenditures for encumbrances from 2020, including the Combined Sewer Overflow program, in relation to the 2020 Year-End Results and Transfer report (CSD 17-2021).
Corporate	9,474	To record incremental external funding to support additional COVID-19 expenditures in 2021 (CSD 39-2021).
Corporate Administration	2,000	To record Tourism Adaptation and Recovery Fund federal grant funding and related expenditures (ED 4-2021).
Corporate Administration	230	To utilize 2020 unused grant funding related to the Niagara Foreign Trade Zone (NFTZ) and Foreign Direct Investment activities to fund the 2021 NFTZ and investment attraction activities as per the 2020 Year-End Results and Transfer Report (CSD 17-2021).
Public Health and Emergency Services	104	To record various incremental funding and related expenditures confirmed after budget was approved.
Public Health and Emergency Services	66	To transfer funds from the capital budget related to the purchase of EMS batteries in operations to align more closely to the type of expenditure.
Public Health and Emergency Services	323	To record funding received for the Ontario Seniors Dental Care Plan (OSDCP) to be used toward capital projects to upgrade the dental clinics in Welland, Fort Erie and Niagara Falls.
Public Health and Emergency Services	16,677	To record COVID-19 extraordinary cost Ministry of Health funding and related expenditures (PHD 6-2021).
Public Health and Emergency Services	1,738	To record one-time funding from the Local Health Integrated Network (LHIN) to support expenditures for the Community Paramedicine program (PHD 4-2021).
Public Health and Emergency Services	825	To record additional funding from the Ministry of Health to support COVID-19 School-Focused Nurses Initiative.

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

Department	Adjustment Amount	Adjustment Description
Niagara Regional Housing	(96)	To record a transfer of 3 months of operating costs from the housing operations division back to the program division due to the delay in acquisition of housing provider.
Niagara Regional Police Services	227	To record funding received from the Ontario Provincial Police (OPP) for participation in a Joint Forces Strategy and one-time grant funding from the Ministry of the Solicitor General (SOLGEN) to support investigation expenditures.
Transportation	750	To record a transfer of Vision Zero infraction revenues to fund Capital Project.
Transportation	250	To record a Budget Amendment to fund a grant to the City of St. Catharines for an extension of the Welland Canal Parkway Trail and Greater Niagara Circle Route wayfinding initiatives and/or implementation costs from the Greater Niagara Circle Route reserve (CSD 42-2021).
Water and Wastewater	60	To transfer funds to the capital budget for a vehicle replacement to be funded through a self-insurance claim.
Water and Wastewater	270	To record revenues and expenditures for shared services related to the Water and Wastewater Master Servicing Plan, as outlines in cost-sharing agreements processed after the approval of the 2021 budget.
<b>Total Budget Adjustment</b>	<b>56,028</b>	
<b>December 31, 2021 Adjusted Budget</b>	<b>1,115,015</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 June 30, 2021 the Region's consolidated and uncommitted reserve balance was \$231,628 (\$260,727 at December 31, 2020). The ratio of debt to reserves is an important marker of fiscal sustainability. A ratio of less than 1 shows that if reserves were to decline, the Region would have other resources to meet its obligations. Conversely, if the ratio was greater than 1, it can indicate vulnerability to economic downturns. The Region's debt to reserve ratio including unissued debt is 3.65 (2.37 at December 31, 2020).

Description	Balances at December 31, 2020	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at June 30, 2021	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Capital Commitments to Uninitiated Projects	Balances Available at December 31, 2021
Wastewater Capital	\$25,154	\$16,540	\$0	-\$34,515	\$45	\$7,224	\$0	\$0	\$369	\$0	\$7,593
Water Capital	\$71,954	\$10,349	\$0	-\$24,495	\$182	\$57,990	\$10,350	\$0	\$1,479	\$0	\$69,819
Waste Management	\$11,169	\$1,318	\$0	-\$2,557	\$30	\$9,960	\$1,369	\$0	\$241	-\$1,145	\$10,425
General Capital Levy	\$19,941	\$18,453	-\$1,329	-\$31,500	\$0	\$5,565	\$2,503	-\$1,329	\$0	-\$150	\$6,589
Infrastructure Deficit	\$0	\$3,926	\$0	-\$3,352	\$0	\$574	\$0	\$0	\$0	\$0	\$574
Court Services Facility Renewal	\$3,210	\$79	\$0	\$333	\$0	\$3,622	\$79	\$0	\$0	\$0	\$3,701
Niagara Regional Housing NRH Owned Units	\$6,705	\$770	-\$188	\$0	\$0	\$7,287	\$770	-\$188	\$0	\$0	\$7,869
NRPS Long-Term Accommodation (LTA)	\$5,272	\$1,398	\$0	\$186	\$0	\$6,856	\$1,429	\$0	\$0	\$0	\$8,285
Ontario Police Video Training Alliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Capital Levy	\$107	\$0	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$107
Police Vehicle and Equipment Replacement	\$284	\$713	\$0	-\$1,439	\$0	-\$442	\$713	\$0	\$0	\$0	\$271
	\$24	\$700	\$0	-\$1,400	\$0	-\$676	\$700	\$0	\$0	\$0	\$24
<b>Total Capital Reserves</b>	<b>\$143,820</b>	<b>\$54,246</b>	<b>-\$1,517</b>	<b>-\$98,739</b>	<b>\$257</b>	<b>\$98,067</b>	<b>\$17,913</b>	<b>-\$1,517</b>	<b>\$2,089</b>	<b>-\$1,295</b>	<b>\$115,257</b>
Wastewater Stabilization	\$3,254	\$0	\$0	\$0	\$9	\$3,263	\$0	\$0	\$74	\$0	\$3,337
Water Stabilization	\$3,430	\$0	\$0	\$0	\$10	\$3,440	\$0	\$0	\$78	\$0	\$3,518
Waste Management Stabilization	\$6,364	\$0	-\$1,723	\$0	\$15	\$4,656	\$0	-\$1,834	\$125	\$0	\$2,947
Encumbrance	\$16,275	\$1,000	-\$5,603	\$0	\$0	\$11,672	\$4,806	-\$11,672	\$0	\$0	\$4,806



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

Description	Balances at December 31, 2020	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at June 30, 2021	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Capital Commitments to Uninitiated Projects	Balances Available at December 31, 2021
Investment Income Stabilization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxpayer Relief	\$53,509	\$931	-\$1,002	\$0	\$0	\$53,438	\$81	-\$9,270	\$0	\$0	\$44,249
NRH Rent Supplements	\$249	\$0	-\$9	\$0	\$0	\$240	\$0	-\$9	\$0	\$0	\$231
Police Contingency	\$704	\$125	\$0	\$0	\$0	\$829	\$125	\$0	\$0	\$0	\$954
Police Services Board Contingency	\$242	\$0	\$0	\$0	\$0	\$242	\$0	\$0	\$0	\$0	\$242
<b>Total Corporate Stabilization Reserves</b>	<b>\$84,027</b>	<b>\$2,056</b>	<b>-\$8,337</b>	<b>\$0</b>	<b>\$34</b>	<b>\$77,780</b>	<b>\$5,012</b>	<b>-\$22,785</b>	<b>\$277</b>	<b>\$0</b>	<b>\$60,284</b>
Ambulance Communication	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Circle Route Initiatives	\$1,383	\$0	\$0	\$0	\$0	\$1,383	\$0	\$0	\$0	\$0	\$1,383
Hospital Contribution	\$6,600	\$750	\$0	\$0	\$0	\$7,350	\$750	\$0	\$0	\$0	\$8,100
<b>Total Specified Contribution Reserves</b>	<b>\$7,983</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,733</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,483</b>
Future Benefit Costs	\$24,551	\$0	-\$98	\$0	\$0	\$24,453	\$0	-\$98	\$0	\$0	\$24,355
Self Insurance	\$2,270	\$0	\$0	\$0	\$0	\$2,270	\$0	\$0	\$0	\$0	\$2,270
Smart Growth	\$201	\$0	\$0	\$0	\$0	\$201	\$0	\$0	\$0	\$0	\$201
Landfill Liability	\$10,821	\$750	\$0	-\$2,410	\$28	\$9,189	\$750	\$0	\$228	\$0	\$10,167
NRH Employee future benefits	\$793	\$0	\$0	\$0	\$0	\$793	\$0	\$0	\$0	\$0	\$793
Police Accumulated Sick Leave	\$1,361	\$0	-\$183	\$0	\$0	\$1,178	\$0	-\$183	\$0	\$0	\$995
Police Future Benefit Cost	\$4,152	\$0	\$0	\$0	\$0	\$4,152	\$0	\$0	\$0	\$0	\$4,152
Police WSIB	\$3,470	\$100	\$0	\$0	\$0	\$3,570	\$100	\$0	\$0	\$0	\$3,670
<b>Total Future Liability Reserves</b>	<b>\$47,619</b>	<b>\$850</b>	<b>-\$281</b>	<b>-\$2,410</b>	<b>\$28</b>	<b>\$45,806</b>	<b>\$850</b>	<b>-\$281</b>	<b>\$228</b>	<b>\$0</b>	<b>\$46,603</b>
<b>Total (Excluding Deferred Revenues)</b>	<b>\$283,449</b>	<b>\$57,902</b>	<b>-\$10,135</b>	<b>-\$101,149</b>	<b>\$319</b>	<b>\$230,386</b>	<b>\$24,525</b>	<b>-\$24,583</b>	<b>\$2,594</b>	<b>-\$1,295</b>	<b>\$231,627</b>

## Deferred Revenue Summary (in thousands of dollars)

Description	Balances at December 31, 2020	Year to Date Transfers from Revenues (Collections)	Year to Date Transfers from Revenues (DC Grants)	Year to Date Transfers to Operating	Year to Date Transfers from/(to) Capital	Interest allocation	Balance at June 30, 2021	Forecasted Transfers from Revenues	Forecasted interest	Capital Commitments *	Balance Available at December 31, 2021**
Development Charges-General Government	\$1,617	\$290	\$23	-\$214	\$0	\$5	\$1,721	\$313	\$38	\$0	\$2,072
Development Charges-Police Services	\$3,964	\$497	\$40	\$0	-\$14	\$12	\$4,499	\$537	\$96	-\$22	\$5,110
Development Charges-Roads	\$62,892	\$8,285	\$634	\$0	-\$1,584	\$186	\$70,413	\$8,919	\$1,518	-\$51,594	\$29,256
Development Charges-Sewer	\$59,725	\$5,672	\$451	-\$256	-\$173	\$175	\$65,594	\$6,123	\$1,427	-\$18,740	\$54,404
Development Charges-Water	\$32,172	\$4,028	\$322	\$0	-\$4,440	\$90	\$32,172	\$4,350	\$732	-\$16,731	\$20,523
Development Charges-Emergency Medical	\$1,813	\$194	\$4	\$0	-\$43	\$5	\$1,973	\$198	\$43	-\$982	\$1,232
Development Charges-LT Care	\$7,796	\$1,363	\$23	\$0	-\$258	\$23	\$8,947	\$1,386	\$191	-\$23,469	-\$12,945
Development Charges-POA	-\$10	\$63	\$3	\$0	\$0	\$0	\$56	\$66	\$1	\$0	\$123
Development Charges-Health	\$1,147	\$174	\$4	\$0	\$0	\$3	\$1,328	\$178	\$28	\$0	\$1,534
Development Charges-Social Housing	\$2,377	\$1,240	\$3	\$0	-\$5,047	\$5	-\$1,422	\$1,243	\$45	-\$11,287	-\$11,421
Development Charges-Waste Division	\$2,804	\$441	\$13	\$0	-\$12	\$8	\$3,254	\$454	\$69	-\$263	\$3,514
<b>Subtotal Development Charges</b>	<b>\$176,297</b>	<b>\$22,247</b>	<b>\$1,520</b>	<b>-\$470</b>	<b>-\$11,571</b>	<b>\$512</b>	<b>\$188,535</b>	<b>\$23,767</b>	<b>\$4,188</b>	<b>-\$123,088</b>	<b>\$93,402</b>
Federal Gas Tax	\$27,605	\$14,205	\$0	\$0	-\$5,821	\$89	\$36,078	\$0	\$725	-\$33,694	\$3,109
Provincial Gas Tax	\$1,437	\$1,089	\$0	\$0	\$0	\$6	\$2,532	\$0	\$45	\$0	\$2,577
<b>Subtotal Gas Tax</b>	<b>\$29,042</b>	<b>\$15,294</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$5,821</b>	<b>\$95</b>	<b>\$38,610</b>	<b>\$0</b>	<b>\$770</b>	<b>-\$33,694</b>	<b>\$5,686</b>
<b>Total</b>	<b>\$205,339</b>	<b>\$37,541</b>	<b>\$1,520</b>	<b>-\$470</b>	<b>-\$17,392</b>	<b>\$607</b>	<b>\$227,145</b>	<b>\$23,767</b>	<b>\$4,958</b>	<b>-\$156,782</b>	<b>\$99,088</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.

\*\* Negative balances after commitments for individual reserves are a result of timing differences between when growth projects are initiated and the anticipated future inflow of development charge revenue receipts.

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

### Summary of All Mandatory and Discretionary Grants, per Regional Development Charge Bylaw (2021)

Grant Category	Actuals Q1	Actuals Q2	Total	Forecast	Annual Actuals/Forecast	Budget - Annual 2021	Actual Variance 2021
Other Economic Incentives:							
50% Industrial - (M)	\$15	\$0	\$15				
Brownfield - (D) <sup>2</sup>	\$0	\$133	\$133				
Smart Growth Niagara - (D)	\$0	\$0	\$0				
Long-Term Care Facility - (D)	\$0	\$0	\$0				
Board of Education - (M)	\$0	\$0	\$0				
NRH - (D)	\$0	\$0	\$0				
Parking garage - (D)	\$0	\$0	\$0				
Agriculture - (D)	\$0	\$0	\$0				
Place of Worship - (D)	\$0	\$0	\$0				
Intensification RDC Reductions - (M)	\$0	\$0	\$0				
Hotels/Motels - (D)	\$0	\$3	\$3				
Other (D)	\$27	\$0	\$27				
<b>Subtotal - Other Economic Incentives</b>	<b>\$42</b>	<b>\$136</b>	<b>\$178</b>	<b>\$6,196</b>	<b>\$6,374</b>	<b>\$6,666</b>	<b>\$292</b>
<b>Non-Profit - (D)<sup>1</sup></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>	<b>\$0</b>
<b>Industrial and Gateway - (D)<sup>3</sup></b>	<b>\$1,004</b>	<b>\$338</b>	<b>\$1,342</b>	<b>\$0</b>	<b>\$1,342</b>	<b>\$1,050</b>	<b>-\$292</b>
<b>Total</b>	<b>\$1,046</b>	<b>\$474</b>	<b>\$1,520</b>	<b>\$6,346</b>	<b>\$7,866</b>	<b>\$7,866</b>	<b>\$0</b>

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

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

### Details for Application Based Regional Development Charge Grants (2021)

#### 2021 Brownfield RDC Reduction Program Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Approved Eligible Costs	Grants Paid to Date	Grants Paid 2021
Grants Application Prior to 2021 <sup>1,2</sup>				\$29,924	\$2,090	\$0
2021 Applications:						
405 Merritt St	Dec 9, 2018	Residential Subdivision	St. Catharines	\$63	\$63	\$63
7070 Montrose Road	Feb 1, 2021	Retirement complex	Niagara Falls	\$70	\$70	\$70
4261 Fourth Ave	Feb 18, 2021	Residential Townhouses	Niagara Falls	Pending	Pending	Pending
401 Canal Street	Feb 25, 2021	Residential, park, school and open space	Welland	Pending	Pending	Pending
<b>Total</b>				<b>\$133</b>	<b>\$2,223</b>	<b>\$133</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.

#### 2021 Non-Profit RDC Grant Applicants and Approved Amounts

Organization	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2021
Q1-Q2 Applications:					
Women's Place of South Niagara	Jan 4, 2021	Nova house expansion - top-up of DC grant from prior year	Niagara Falls	\$5	\$0
<b>Total</b>				<b>\$5</b>	<b>\$0</b>

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

### 2021 Discretionary Industrial RDC Grant Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2021
Q1-Q2 Applications:					
1899 Thompson Rd	Jan 27, 2021	Refurbishment of generators	Fort Erie	\$11	\$11
1481 Commerce Pkwy	Feb 19, 2021	Manufacturing facility expansion	Fort Erie	\$480	\$480
7 Woodlawn	Mar 23, 2021	Manufacturing of wood construction products	Welland	\$513	\$513
4680 Fretz Blvd	Apr 6, 2021	Rebuild of heavy machinery	Lincoln	\$34	\$34
361 Enterprise Rd	Apr 13, 2021	Manufacturing and service space	Welland	\$105	\$105
12 Patricia	Apr 22, 2021	Auto part refurbishment	Welland	\$19	\$19
1965 Ramey Road	Jun 1, 2021	Refurbishment of hydraulic crane parts/system and concrete pumping equipment	Port Colborne	\$16	\$16
6934 Kinsmen Court	Jun 24, 2021	Industrial warehousing operation	Niagara Falls	\$164	\$164
<b>Total</b>				<b>\$1,342</b>	<b>\$1,342</b>

## Operating Reserve Transfer Reconciliation

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

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
<b>Council approved net operating transfers to reserves, including interest allocation to reserves</b>	<b>- \$42,966</b>	<b>\$156</b>	<b>- \$42,810</b>	
<u>Additional operating reserve transfers (to)/from reserves:</u>				
All Rate Reserves	- \$43	- \$2,318	- <b>\$2,361</b>	Interest income allocation to reserve forecasted at investment income portfolio rate in alignment with Reserve Policy
2020 Encumbrances	\$5,335	\$4,617	<b>\$9,952</b>	2020 Encumbrances (CSD 17-2021 - Total \$16,275 less CSO encumbrances \$6,323 = \$9,952)
2020 Encumbrances	- \$732	\$7,055	<b>\$6,323</b>	2020 CSO Encumbrances (CSD 17-2021)
2021 Encumbrances	\$0	- \$4,806	- <b>\$4,806</b>	Transfer to reserve - 2020 underspent encumbrances expected to be re-encumbered at the end of 2021 and 2021 commitments expected to be encumbered
Capital Levy	- \$587	\$301	- <b>\$286</b>	Transfer to reserve for proceeds on sale of surplus properties (as per Procurement By-Law)
Capital Levy	\$0	- \$425	- <b>\$425</b>	Transfer back to reserve for unused funds - Niagara Falls and St. Catharines GO Stations not fully operational
Niagara Regional Housing	\$31	\$0	<b>\$31</b>	Reduced budgeted transfer to reserve due to delay in Niagara Regional Housing property transfer
Waste Management Stabilization	\$0	\$111	<b>\$111</b>	Transfer from reserve - to fund the reinstatement of the Waste Management free container exchange program budget for 2021 (CSD 31-2021)



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

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
Waste Management Capital	\$0	- \$52	- <b>\$52</b>	Transfer to reserve for proceeds on sale of Waste Management capital assets (as per Procurement By-Law)
Taxpayer Relief	\$0	\$230	<b>\$230</b>	Transfer from reserve - to fund the Niagara Foreign Trade Zone (NFTZ) and Foreign Direct Investment activities (CSD 17-2021)
Taxpayer Relief	- \$9,124	- \$7,358	- <b>\$16,482</b>	Transfer back to reserve for unused funds - COVID-19 external funding received to fund 2021 budgeted COVID-related expenditures
Taxpayer Relief	\$0	- \$48	- <b>\$48</b>	Transfer back to reserve for unused funds - Business Licensing software
<b>Net operating transfers to reserves</b>	<b>- \$48,086</b>	<b>- \$2,537</b>	<b>- \$50,623</b>	

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

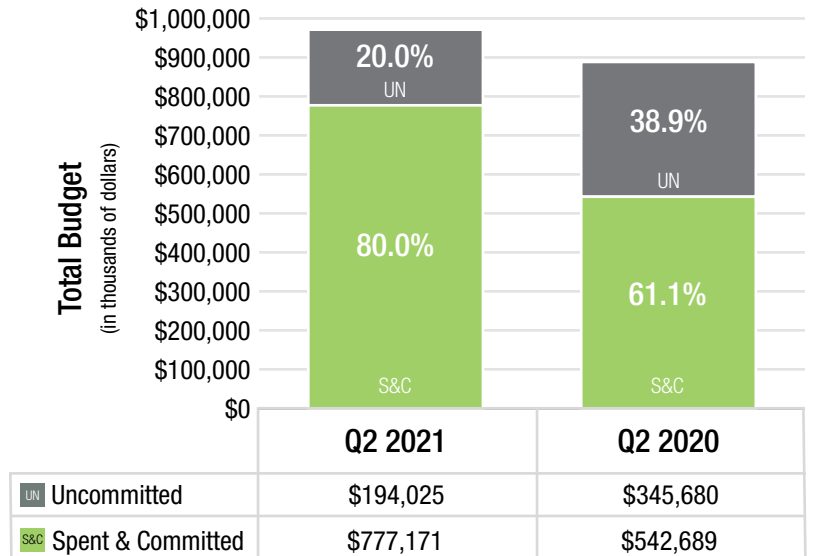
All transfers to and from Reserves and Reserve Funds are identified in an approved annual budget (operating or capital) unless they are inflows received in a Reserve Fund from an outside source (i.e development charges, gas tax receipts). A new requirement in the reserve and reserve funds policy requires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

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
<b>Council approved net capital transfers per 2021 Budget</b>	<b>\$103,580</b>	<b>\$0</b>	<b>\$103,580</b>	Reserve Transfers to capital projects
Capital reserve transfer commitments from 2020 or prior Budget	\$0	\$1,295	<b>\$1,295</b>	2020 or prior uninitiated capital projects
<u>Q1 and Q2 additional capital reserve transfers:</u>				
General Capital Levy	- \$750	\$0	<b>- \$750</b>	Transfer back to reserve - Vision Zero capital requirements to be funded through operating infraction revenues
Court Services Facility Renewal	- \$333	\$0	<b>- \$333</b>	Project close out, funds returned to reserve - Court Facilities Renewal
NRH Owned Units	- \$200	\$0	<b>- \$200</b>	Project close outs, funds returned to reserve - Annual - Emergency Capital Program - 2020 (-\$200), Expansion, Thorold (\$0)
NRH Owned Units	- \$316	\$0	<b>- \$316</b>	Budget reductions - Annual Units Capital - 2018 (-\$199), Annual Building Capital - 2018 (-\$19), Annual Grounds Capital - 2019 (-\$16), Annual Building Capital - 2019 (-\$82)
NRH Owned Units	- \$832	\$0	<b>- \$832</b>	Transfer to reserve - net proceeds on transfer of property at 725 Welland Avenue
<b>Net capital transfers</b>	<b>\$101,149</b>	<b>\$1,295</b>	<b>\$102,444</b>	

# CAPITAL HIGHLIGHTS

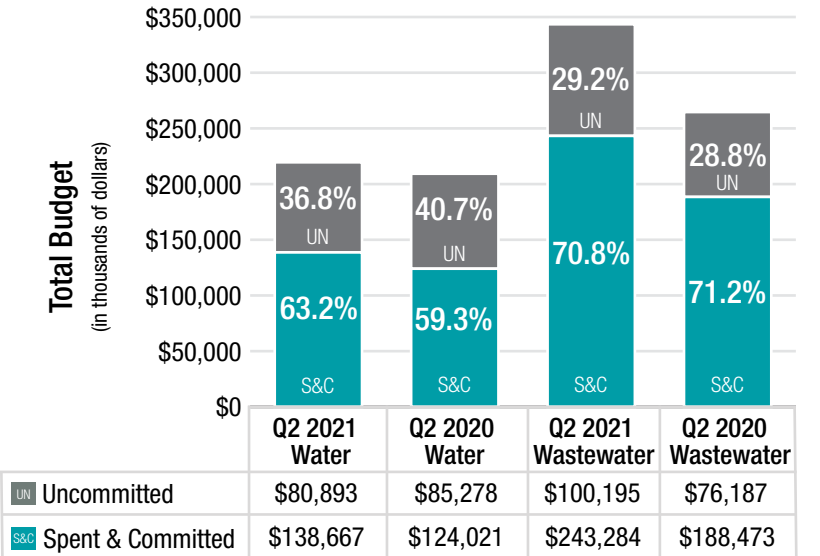
## LEVY

PROJECT BUDGETS SPENT AND/OR COMMITTED AT QUARTER END  
Active projects with budgets greater than \$1 million.



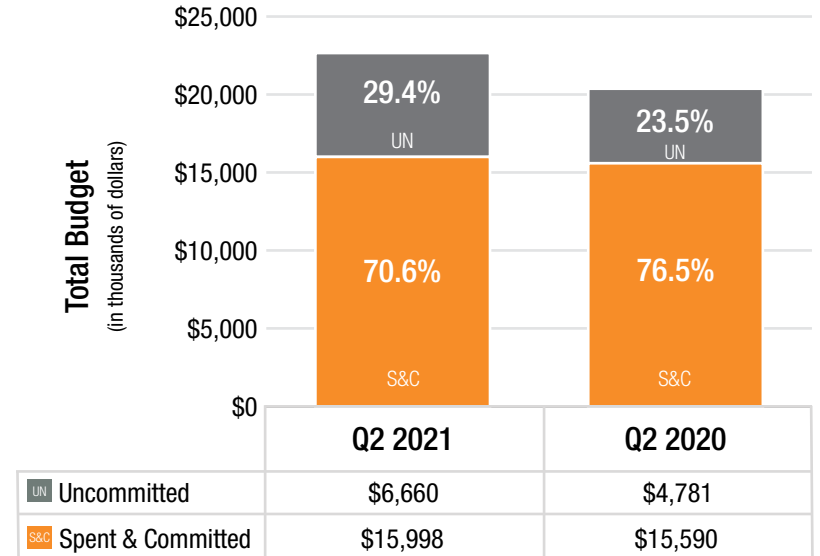
## WATER & WASTEWATER

PROJECT BUDGETS SPENT AND/OR COMMITTED AT QUARTER END  
Active projects with budgets greater than \$1 million.



## WASTE MANAGEMENT

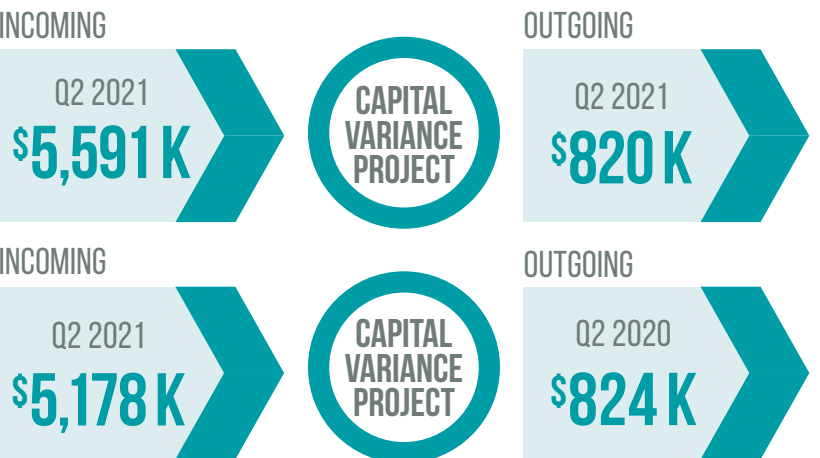
PROJECT BUDGETS SPENT AND/OR COMMITTED AT QUARTER END  
Active projects with budgets greater than \$1 million.



## YEAR-TO-DATE CAPITAL VARIANCE PROJECT TRANSFERS



## YEAR-TO-DATE CAPITAL VARIANCE PROJECT TRANSFERS



## YEAR-TO-DATE CAPITAL VARIANCE PROJECT TRANSFERS



## Capital Summary (in thousands of dollars)

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

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

### Capital Budget Reconciliation

The capital program managed by Niagara Region has increased by \$505,976 since Q4 2020. This increase is primarily caused by the approved 2021 Capital Budget (\$500,305), gross budget adjustments (\$98,711) and transfers from capital variance projects (\$3,429). The increase is mitigated by projects closed (\$87,134) and budget reductions (\$9,335).

Sixteen capital projects of the 629 capital sub-projects, with budgets totalling approximately \$302,318 (levy \$14,797 / rate \$287,521) remain uninitiated at July 22, 2021. A summary of the levy and rate impact of Niagara Regions total capital program during the year is presented below:

Capital Program Reconciliation	Levy Programs	Rate Programs	Adjusted Program
<b>2020 Total Adjusted Program (excluding Capital Variance Projects) at December 31, 2020</b>	<b>\$957,396</b>	<b>\$531,024</b>	<b>\$1,488,420</b>
Council Approved 2021 Budget	\$85,757	\$414,548	<b>\$500,305</b>
Gross Budget Adjustment (including transfers from operating)	\$96,214	\$2,497	<b>\$98,711</b>
Transfer from Capital Variance Project	\$2,609	\$820	<b>\$3,429</b>
Budget Reductions on Active Capital Projects *	- \$6,134	- \$3,201	- <b>\$9,335</b>
Projects Closed	- \$78,719	- \$8,415	- <b>\$87,134</b>
Transfer between Levy/Rate Programs	\$775	- \$775	<b>\$0</b>
<b>2021 Total Adjusted Program (excluding Capital Variance Projects) at July 22, 2021</b>	<b>\$1,057,898</b>	<b>\$936,498</b>	<b>\$1,994,396</b>

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

## Capital Budget Adjustments (in thousands of dollars)

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 Q1 & Q2 2021 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
Community Services	Annual Capital Improvement - 2018	\$828			-\$100	CVP - Levy	\$728
Community Services	Annual Machinery/ Equipment - 2018	\$264			-\$13	CVP - Levy	\$251
Community Services	Annual Resident Care Equipment - 2020	\$561		\$22			\$583
Community Services	Annual Technology Improvement - 2020	\$189		\$65			\$254
Community Services	Annual Machinery/ Equipment - 2021	\$173	\$405				\$578
Corporate Services	Community Services Building HVAC	\$771		\$20			\$791
Corporate Services	Canada Summer Games	\$20,037	\$77,193	\$100			\$97,330
Corporate Services	Long-term Accommodations - NRPS Headquarters D1	\$19,176		\$119			\$19,295
Corporate Services	Annual IT Asset Replacement - 2020	\$1,451	\$65	\$60			\$1,576
Corporate Services	Smithville Yard Roof Replacement	\$314		\$220			\$534
Corporate Services	Air Purification	\$0	\$495				\$495
Corporate Services	HQ Campbell West Chiller Repair	\$50		\$58			\$108
Corporate Services	Niagara Falls EMS Parking Lot	\$0		\$241			\$241
Corporate Services	Long-term Accommodations - NRPS Headquarters D2	\$65,670	\$2,165		-\$75	CVP - Levy \$71, DC Police Services - \$4	\$67,760

## 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 Housing	Annual Units Capital - 2018	\$1,600			- \$199	NRH Owned Units	\$1,401
Niagara Regional Housing	Annual Building Capital - 2018	\$4,673			- \$19	NRH Owned Units	\$4,654
Niagara Regional Housing	Annual Grounds Capital - 2019	\$913			- \$16	NRH Owned Units	\$897
Niagara Regional Housing	Annual Building Capital - 2019	\$5,536			- \$82	NRH Owned Units	\$5,454
Niagara Regional Housing	Niagara Falls Supportive Housing Renovations	\$3,650	\$700				\$4,350
Niagara Regional Housing	Annual Electric Capital - 2021	\$0	\$800				\$800
Niagara Regional Housing	SSRF Phase-2 Permanent Supportive Housing	\$0	\$4,318				\$4,318
Niagara Regional Police Services Board	CCTV Program	\$60	\$120				\$180
Niagara Regional Police Services Board	P25 Radio System Expansion	\$0	\$2,403				\$2,403
Public Health	Annual Ambulance and Equipment Replacement - 2019	\$2,201		\$100			\$2,301
Public Health	Annual Ambulance and Equipment Replacement - 2020	\$3,368			- \$66	Transfer to Operating	\$3,302
Public Health	Digital Radios - Fire Coordinator	\$20			\$2		\$22



## 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
Public Health	Intraosseous Needles	\$103			- \$2	CVP - Levy	\$101
Public Health	Annual Emergency Response Vehicles - 2021	\$302	\$129				\$431
Public Works - Levy	Capacity Improvement - RR98 Charnwood to McLeod	\$7,110			- \$300	CVP - Levy \$180, DC Roads - \$120	\$6,810
Public Works - Levy	Traffic Signals - RR25 Netherby/ RR116 Sodom	\$300	\$19	\$168			\$487
Public Works - Levy	Transportation Infrastructure Means Protection	\$4,000			- \$884	CVP - Levy	\$3,116
Public Works - Levy	Annual - Roads Equipment Upgrade - 2020	\$1,000			- \$23	CVP - Levy	\$977
Public Works - Levy	Vision Zero	\$750	\$750		- \$750	Funding Swap from Capital Levy to Transfer from Operating	\$750
Public Works - Levy	Capacity Improvement - RR98 Lyons to Canadian	\$1,050	\$170	\$30			\$1,250
Public Works - Levy	Annual Complete Streets - 2021	\$0	\$300				\$300
Public Works - Levy	Traffic Signal – Niagara/Welland	\$300	\$12	\$110			\$422
Public Works - Levy	Traffic Signal - Prince Charles/Fitch	\$300	\$7	\$61			\$368
Public Works - Levy	Traffic Signal – Woodlawn/Niagara	\$300	\$7	\$67			\$374
Public Works - Levy	Traffic Signal – Queenston/Eastchester	\$300	\$12	\$110			\$422
Public Works - Levy	Traffic Signal – Niagara/Lakeshore	\$300	\$2	\$20			\$322
Public Works - Levy	Annual Traffic Signals Equipment - 2020	\$196			- \$137	CVP- Levy \$123, DC Roads - \$14	\$59

## 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
Public Works - Levy	Annual Intelligent Transit Systems - 2020	\$572			- \$272	CVP- Levy \$245, DC Roads - \$27	\$300
Public Works - Levy	Unit #222 - Replacement Van W/WW	\$0	\$60				\$60
Public Works - Levy	Unit #796 - Replacement Shoulder Box	\$0		\$23			\$23
Public Works - Levy	Roads Reconstruction - RR38 QEW/Fourth	\$23,992			- \$1,500	CVP - Levy \$225, DC Roads - \$1,275	\$22,492
Public Works - Levy	Intersection Improvement - RR46 Geneva/St. Paul	\$5,750			- \$200	CVP - Levy \$110, DC Roads - \$90	\$5,550
Public Works - Levy	Roads Rehabilitation - RR69 Effingham/Wessel Phase 2	\$9,118			- \$996	CVP - Levy \$896, DC Roads - \$100	\$8,122
Public Works - Levy	Capacity Improvements - Reconstruct QEW/Glendale Ave Interchange	\$8,000	\$6,082	\$1,013			\$15,095
Public Works - Levy	Capacity Improvements - RR54 Hwy 20/Merritt	\$7,350			- \$500	CVP - Levy \$75, DC Roads - \$425	\$6,850
<b>All Levy Departments</b>		<b>\$202,598</b>	<b>\$96,214</b>	<b>\$2,609</b>	<b>- \$6,134</b>		<b>\$295,287</b>
Wastewater	Sewer & Forcemain Program - Highway 406 Trunkmain	\$1,274	\$206				\$1,480
Wastewater	Wastewater Treatment Plant Upgrade - Seaway Secondary	\$2,795			- \$375	CVP - Wastewater	\$2,420
Wastewater	Chemical System Upgrades - 2017	\$1,900		\$200			\$2,100
Wastewater	Wastewater Treatment Plant Upgrade Digester & Sludge Management	\$2,550		\$250			\$2,800
Wastewater	19-Renown SPS Upgrade	\$300		\$135			\$435
Wastewater	Vacuum Trucks Replacement	\$370			- \$25	CVP - Wastewater	\$345

## 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
Public Works - Levy (Partially funded with Wastewater Reserves)	Unit# 296 - Vacuum Truck	\$630		\$25			\$655
Wastewater	Seaway Wastewater Treatment Plant Generator Replacement	\$250		\$125			\$375
Wastewater	WIFI Expansion at Wastewater Facilities	\$0	\$100				\$100
Wastewater	Peel St SPS Property Purchase	\$0		\$85			\$85
Wastewater	COVID Safety W/WW Facilities	\$0	\$250				\$250
Wastewater	Pump Station Improvement Program - Lakeside	\$2,500			-\$150	CVP - Wastewater \$134, DC Sewer - \$16	\$2,350
Wastewater	Sewer & Forcemain Program - Stamford Centre	\$10,562			-\$596	CVP - Wastewater \$400, Cost Share - \$196	\$9,966
Water	Watermain Program - Dominion Rd	\$10,615			-\$400	CVP - Water	\$10,215
Water	Watermain Program - Hwy406 Crossing	\$1,911	\$275				\$2,186
Water	Virgil Elevated Tank	\$3,524			-\$500	CVP - Water	\$3,024
Water	Downing St Transmission Main	\$2,300	\$511				\$2,811
Water	Miscellaneous Program - System Storage - Grimsby	\$22,914	\$1,155		-\$1,155	CVP - Water	\$22,914
<b>All Rate Departments</b>		<b>\$64,395</b>	<b>\$2,497</b>	<b>\$820</b>	<b>-\$3,201</b>		<b>\$64,511</b>
Corporate Services	Annual Code & Legislative Compliance - 2021	\$290	-\$290				\$0
Corporate Services	HQ Campbell West Chiller Repair	\$58	\$50				\$108
Corporate Services	Accessibility Compliance	\$0	\$240				\$240

## 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 Services Board	Annual CEW Replacements - 2020	\$203	- \$40				\$163
Niagara Regional Police Services Board	Annual CEW Replacements - 2021	\$75	\$40				\$115
Niagara Regional Police Services Board	Annual Network Infrastructure - 2016	\$100	- \$3				\$97
Niagara Regional Police Services Board	Annual Network Infrastructure - 2017	\$100	- \$23				\$77
Niagara Regional Police Services Board	Annual IT & Equipment - 2018	\$1,100	- \$5				\$1,095
Niagara Regional Police Services Board	HQ/D2 Front Desk Retrofit	\$180	- \$40				\$140
Niagara Regional Police Services Board	Long-term Accommodations - NRPS Headquarters D1	\$19,255	\$40				\$19,295
Niagara Regional Police Services Board	CCTV Program	\$120	\$60				\$180
Niagara Regional Police Services Board	Radio System Infrastructure & Equipment	\$200	- \$10				\$190
Niagara Regional Police Services Board	Voice Radio System	\$13,315	- \$19				\$13,296
Public Works - Levy	Annual Fleet & Vehicle Replacement - 2020	\$1,520	\$810				\$2,330

## 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
Public Works - Levy	Wastewater - 5 Trucks 5 Vans	\$530	- \$530				\$0
Public Works - Levy	Water - 3 New Trucks	\$150	- \$150				\$0
Public Works - Levy	Facilities Maintenance Vehicles	\$35	- \$35				\$0
Public Works - Levy	Fleet Vehicle Waste Management	\$40	- \$40				\$0
Public Works - Levy	Water - 1 New Van	\$55	- \$55				\$0
<b>All inter-project</b>		<b>\$37,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$37,325</b>
<b>All Departments</b>	<b>Total</b>	<b>\$304,318</b>	<b>\$98,711</b>	<b>\$3,429</b>	<b>- \$9,335</b>		<b>\$397,123</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 64 projects were closed between January 1 to July 22, 2021. Closed projects may be required to be opened to complete subsequent transactions received for invoices or accounting adjustments.

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Public Works - Levy	Reconstruction - RR77 Fourth Avenue	\$130	\$0	\$130	\$0	CVP Levy	Uninitiated
Public Works - Levy	Livingston Avenue Extension - 2010	\$100	\$73	\$27	\$0	CVP Levy	11
Public Works - Levy	Structural Rehabilitation - Ontario Power Generation Bridges over Gibson Lake	\$8,100	\$7,996	\$104	\$104	CVP Levy	9
Public Works - Levy	Environmental Assessment - RR81 Jordan Village	\$60	\$47	\$13	\$13	CVP Levy	9
Public Works - Levy	Structural Rehabilitation - Main Street Bridge	\$4,703	\$4,434	\$269	\$269	CVP Levy	8
Public Works - Levy	Reconstruction - RR3/Garrison Road School - Fort Erie	\$210	\$193	\$17	\$17	CVP Levy	6
Public Works - Levy	Roads Facility Program - Patrol Yard Improvements - 2017	\$500	\$235	\$265	\$265	CVP Levy	5
Public Works - Levy	Intersection Improvement - RR12 Grimsby Road/ RR20 Grimsby	\$197	\$194	\$3	\$3	CVP Levy	4
Public Works - Levy	Annual - Guide Rail Improvements - 2018	\$570	\$570	\$0	\$0	CVP Levy	4
Public Works - Levy	Annual - Storm Sewers & Culverts - 2018	\$750	\$749	\$1	\$1	CVP Levy	4
Public Works - Levy	Roads Rehabilitation - RR56 Glendale to St Davids	\$1,330	\$1,325	\$5	\$5	CVP Levy	4
Public Works - Levy	Roads Resurfacing - 2018	\$9,510	\$9,382	\$128	\$127	CVP Levy	4
Public Works - Levy	Annual Miscellaneous Road Properties - 2019	\$200	\$196	\$4	\$4	CVP Levy	3



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

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Public Works - Levy	Annual - Railway Crossing Improvements - 2019	\$100	\$16	\$84	\$84	CVP Levy	3
Public Works - Levy	Annual - Survey Equipment Replacement - 2019	\$30	\$14	\$16	\$16	CVP Levy	3
Public Works - Levy	Intersection Improvement - RR102 Stanley/Portage	\$300	\$215	\$85	\$77	CVP Levy	3
Public Works - Levy	Annual - Development Projects - 2020	\$1,000	\$0	\$1,000	\$0	CVP Levy	Uninitiated
Public Works - Levy	Intersection Improvement - RR47 Lyon's Creek	\$200	\$0	\$200	\$30	CVP Levy	2
Public Works - Levy	Annual - Traffic Signals Design Program - 2019	\$50	\$17	\$33	\$30	CVP Levy	2
Public Works - Levy	Road Equipment Upgrade - 2018	\$20	\$7	\$13	\$13	CVP Levy	2
Corporate Services	Court Facilities Renewal	\$12,008	\$11,610	\$398	\$396	CVP Levy \$63, Court Services Facility Reserve \$333	10
Corporate Services	Welland Court - Duncan	\$482	\$482	\$0	\$0	CVP Levy	2
Corporate Services	Health Facilities - Niagara Falls	\$6,069	\$3,961	\$2,108	\$107	CVP Levy	10
Corporate Services	Service Centre Structural / Intrusive Improvements	\$111	\$108	\$3	\$3	CVP Levy	9
Corporate Services	Ontario Street EMS Base Renovations	\$10	\$4	\$6	\$6	CVP Levy	7
Corporate Services	Region Headquarters Space Accommodations	\$924	\$914	\$10	\$10	CVP Levy	5
Corporate Services	IT Court Administration Management System - 2018	\$250	\$0	\$250	\$0	CVP Levy	Uninitiated
Corporate Services	Council Chambers Renovation - 2018	\$31	\$17	\$14	\$14	CVP Levy	4

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

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Corporate Services	Environmental Centre Expansion	\$23,177	\$138	\$23,039	\$1,862	CVP WAT \$931, CVP SEW \$931	3
Corporate Services	SAEO Office Niagara Falls Roof Replacement - 2019	\$290	\$255	\$35	\$35	CVP Levy	3
Corporate Services	CR4 Headquarters Building Renovations	\$50	\$37	\$13	\$13	CVP Levy	3
Corporate Services	Regional Headquarters Chair Lift	\$145	\$10	\$135	\$135	CVP Levy	2
Corporate Services	Regional Headquarters Entry Renovation	\$80	\$12	\$68	\$68	CVP Levy	2
Corporate Services	SAO Office Peer Street Plumbing - 2020	\$40	\$0	\$40	\$40	CVP Levy	2
Corporate Services	Miscellaneous Levy Properties - 2020	\$250	\$0	\$250	\$250	CVP Levy	2
Corporate Services	HR - 2020 Kronos Time Entry and Attendance Upgrade	\$325	\$274	\$51	\$51	CVP Levy	2
Corporate Services	Welland EMS Parking Lot - 2021	\$400	\$0	\$400	\$400	CVP Levy	1
Corporate Services	Canada Summer Games - 2021	\$0	\$0	\$0	\$0	CVP Levy	Uninitiated
Niagara Regional Housing	Expansion, Thorold	\$1,101	\$1,101	\$0	\$0	NRH Owned Units	2
Niagara Regional Housing	Annual - Emergency Capital Program - 2020	\$200	\$0	\$200	\$200	NRH Owned Units	2
Community Services	Annual - Long Term Care - Machinery & Equipment - 2018	\$251	\$240	\$11	\$11	CVP Levy	4
Community Services	Annual - Long Term Care - Residential Care Equipment - 2018	\$490	\$487	\$3	\$2	CVP Levy	4
Community Services	Annual - Long Term Care - Roof Replacement - 2018	\$396	\$395	\$1	\$0	CVP Levy	4

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

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Community Services	Annual - Long Term Care - Bed Replacement - 2018	\$200	\$176	\$24	\$24	CVP Levy	4
Community Services	Annual - Long Term Care - Roof Replacement - 2019	\$539	\$537	\$2	\$2	CVP Levy	3
Community Services	Annual - Long Term Care - Bed Replacement - 2020	\$245	\$236	\$9	\$10	CVP Levy	2
Public Health	Ambulance & Equipment - 2018	\$2,595	\$2,380	\$215	\$186	CVP Levy	4
<b>Total Levy Reporting Projects Closed and Removed from Project Listing</b>		<b>\$78,719</b>	<b>\$49,037</b>	<b>\$29,682</b>	<b>\$4,883</b>		
Waste Management	Annual Recycling Centre Building & Equipment - 2019	\$110	\$0	\$110	\$110	CVP WMT	3
<b>Total Waste Management Projects Closed and Removed from Project Listing</b>		<b>\$110</b>	<b>\$0</b>	<b>\$110</b>	<b>\$110</b>		
Water Works	Decew Water Security Upgrades	\$195	\$195	\$0	\$0	CVP WAT	6
Water Works	Decew WTP Reservoir Valve Replacement	\$360	\$226	\$134	\$134	CVP WAT	5
Water Works	Decew Water Treatment Plant Raw Water Intake	\$250	\$59	\$191	\$0	CVP WAT	4
Water Works	Water Treatment Plant Upgrade - Decew - 2018	\$155	\$83	\$72	\$72	CVP WAT	4
Water Works	Elevated Tank Improvements - Decew Zone 2 & Smithville - 2018	\$150	\$143	\$7	\$7	CVP WAT	4
<b>Total Water Projects Closed and Removed from Project Listing</b>		<b>\$1,110</b>	<b>\$706</b>	<b>\$404</b>	<b>\$213</b>		
Wastewater	Sanitary Sewer Assessment	\$160	\$159	\$1	\$1	CVP SEW	8
Wastewater	Combined Sewer Overflow - Burleigh Hill Drive / Glendale Avenue - Phase 1	\$425	\$417	\$8	\$0	CVP SEW	8
Wastewater	Combined Sewer Overflow - Niagara Falls PCP Update	\$100	\$100	\$0	\$0	CVP SEW	7
Wastewater	Combined Sewer Overflow - George Street / Catherine Street	\$318	\$208	\$110	\$109	CVP SEW	7
Wastewater	Wastewater Treatment Plant Upgrade - Grit System - Grimsby	\$1,725	\$1,513	\$212	\$212	CVP SEW	6
Wastewater	Miscellaneous Program - Master Meter Replacement	\$550	\$531	\$19	\$16	CVP SEW	6

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

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Wastewater	Pump Station Improvement Program - Hurricane Road SPS	\$60	\$24	\$36	\$36	CVP SEW	5
Wastewater	Wastewater Treatment Plant Upgrade - Port Weller 2017	\$1,310	\$1,290	\$20	\$20	CVP SEW	5
Wastewater	Wastewater Treatment Plant Upgrade - Aeration - Seaway	\$1,236	\$1,228	\$8	\$8	CVP SEW	5
Wastewater	Wastewater System Program - Odour Control - 2018	\$100	\$0	\$100	\$100	CVP SEW	4
Wastewater	Miscellaneous Program - Centrifuge Components	\$1,211	\$1,210	\$1	\$1	CVP SEW	3
<b>Total Wastewater Projects Closed and Removed from Project Listing</b>		<b>\$7,195</b>	<b>\$6,680</b>	<b>\$515</b>	<b>\$503</b>		
<b>Total Rate Projects Closed and Removed from Project Listing</b>		<b>\$8,415</b>	<b>\$7,386</b>	<b>\$1,029</b>	<b>\$826</b>		
<b>Total Projects Closed</b>		<b>\$87,134</b>	<b>\$56,423</b>	<b>\$30,711</b>	<b>\$5,709</b>		

## Capital Project Closed by Adjustment (in thousands of dollars)

Capital 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 (Deficit)	Destination of Transfer	Project Duration (Years)
Public Works - Levy	Illumination Program - 2018	\$400	\$386	\$14	- \$4	CVP Levy	3
Community Services	Annual - Long Term Care Bed Replacement - 2019	\$75	\$66	\$9	\$8	CVP Levy	2
Wastewater	Sewer & Forcemain Program - Oaks Park Trunk	\$2,145	\$1,926	\$219	\$24	CVP SEW	5
<b>Closed Capital Project Adjustments</b>		<b>\$2,620</b>	<b>\$2,378</b>	<b>\$242</b>	<b>\$28</b>		
Public Works - Levy	Roads Resurfacing - 2013 Phase 2	\$1,494	\$1,374	\$120	- \$32	CVP Levy	8
<b>Closed Quarter Parent Project Adjustments</b>		<b>\$1,494</b>	<b>\$1,374</b>	<b>\$120</b>	<b>- \$32</b>		

## Capital Project Closed by Transfer (in thousands of dollars)

Projects may be required to be closed throughout the year from transfers to other active capital projects. Transfers allow staff to fiscally manage the projects initiative and scope through the procurement and reporting process. Transfers to projects are shown on the Capital Budget Adjustments page. Closed projects may be required to be opened to complete subsequent transactions received for invoices or accounting adjustments.

Department	Project Description	Total Budget	Closure	Transfers	Adjusted Budget	Surplus (Deficit)	Destination of Transfer
Public Works - Levy	Facilities - Maintenance Vehicles - 2020	\$0		\$35	\$35		
Public Works - Levy	Fleet Vehicle - Waste Management - 2021	\$0		\$40	\$40		
Public Works - Levy	Water - New Vans - 2021	\$0		\$55	\$55		
Corporate Services	Region Wide - Code & Legislation Compliance - 2021	\$0		\$290	\$290		
Water Works	Trucks for Water Works	\$0		\$300	\$300		
Wastewater	Vehicles and Vans for Wastewater	\$3,000	- \$3,000		\$0	\$0	CVP Levy
<b>Capital Projects Closed Upon Transfers &amp; Capital Project Adjustments</b>		<b>\$3,000</b>	<b>- \$3,000</b>	<b>\$720</b>	<b>\$720</b>	<b>\$0</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 \$1,994,399 capital budget managed by Niagara Region, representing 629 sub-projects, total capital spending including commitments to date of \$1,242,935 and budget remaining of \$751,464, after commitments.

This chart represents (in aggregate), currently active and uninitiated projects managed by Niagara Region. Capital project detail for 205 projects with budgets greater than \$1 million are discussed on subsequent pages.

Departments and Boards with projects with budgets greater than \$1 million	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed
Community Services	\$1,675	\$1,663	\$12	99.3%
Corporate Services	\$383,873	\$355,369	\$28,504	92.6%
Niagara Regional Housing	\$64,650	\$52,552	\$12,098	81.3%
Niagara Regional Police Services Board	\$38,263	\$30,719	\$7,544	80.3%
Planning	\$3,294	\$3,281	\$13	99.6%
Public Health	\$9,939	\$9,062	\$877	91.2%
Public Works - Levy	\$469,503	\$324,526	\$144,978	69.1%
Waste Management	\$22,658	\$15,998	\$6,660	70.6%
Wastewater	\$343,479	\$243,284	\$100,195	70.8%
Water Works	\$219,560	\$138,667	\$80,893	63.2%
Active projects with budgets greater than \$1 million	\$1,556,894	\$1,175,121	\$381,773	75.5%
Uninitiated projects with budgets greater than \$1 million	\$301,435	\$0	\$301,435	0.0%
Total projects with budgets greater than \$1 million	\$1,858,329	\$1,175,121	\$683,208	63.2%
Active projects with budgets less than \$1 million	\$135,187	\$67,814	\$67,373	50.2%
Uninitiated projects with budgets less than \$1 million	\$883	\$0	\$883	0.0%
<b>Total Capital Projects</b>	<b>\$1,994,399</b>	<b>\$1,242,935</b>	<b>\$751,464</b>	<b>62.3%</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 205 projects totaling \$1,858,329 of adjusted capital budget. Project spending to date including commitments on these sub-projects amounts to \$1,175,121, representing 63.2 per cent of the adjusted capital budget on these active and uninitiated sub-projects.

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

Department Total Projects	Project Status	Adjusted	Project-to-	Budget	Percentage	2021	2022	2023 and	Forecasted	Estimated
St. Catharines Child Care Addition		\$1,675	\$1,663	\$12	99.3%	\$12	\$0	\$0	\$0	2021
<b>Total Community Services</b>		<b>\$1,675</b>	<b>\$1,663</b>	<b>\$12</b>	<b>99.3%</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
2021 Canada Summer Games ***		\$97,330	\$90,583	\$6,747	93.1%	\$28,358	\$0	\$0	\$0	2021
911 Backup Rationalization - 2020		\$8,760	\$1,794	\$6,966	20.5%	\$904	\$5,000	\$2,034	\$0	2023
Asset Replacement - 2018		\$2,947	\$2,877	\$70	97.6%	\$223	\$0	\$0	\$0	2021
Asset Replacement - 2019		\$2,288	\$2,188	\$100	95.6%	\$252	\$0	\$0	\$0	2021
Asset Replacement - 2020		\$1,576	\$1,514	\$62	96.0%	\$116	\$0	\$0	\$0	2021
Customer Service Strategic Priority		\$1,685	\$537	\$1,148	31.8%	\$482	\$1,016	\$0	\$0	2022
Emergency Medical Services Central Hub	Uninitiated	\$3,895	\$0	\$3,895	0.0%	\$0	\$3,895	\$0	\$0	2022
Emergency Medical Services Facility Welland		\$1,100	\$422	\$678	38.4%	\$92	\$599	\$0	\$0	2022
Expansion of Social Housing Units (Alternative Service Delivery Model)		\$1,750	\$0	\$1,750	0.0%	\$0	\$1,750	\$0	\$0	2022

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Long-term Accommodations - NRPS D1		\$20,654	\$20,457	\$197	99.0%	\$657	\$0	\$0	\$0	2021
Long-term Accommodations - NRPS Headquarters D2		\$67,760	\$67,758	\$2	100.0%	\$66	\$0	\$0	\$0	2021
Long-term Care Home Redevelopment - 2015		\$73,000	\$72,512	\$488	99.3%	\$3,336	\$29,451	\$30,248	\$0	2023
Niagara Regional Police Emergency Services Roof Replacement		\$1,033	\$946	\$87	91.6%	\$432	\$532	\$0	\$0	2022
Redevelopment of Linhaven Long Term Care Home - 2020		\$102,000	\$92,082	\$9,918	90.3%	\$6,646	\$42,000	\$52,507	\$0	2024
Regional Headquarters Generator Replacement		\$1,990	\$1,699	\$291	85.4%	\$399	\$0	\$0	\$0	2021
<b>Total Corporate Services</b>		<b>\$387,768</b>	<b>\$355,369</b>	<b>\$32,399</b>	<b>91.6%</b>	<b>\$41,963</b>	<b>\$84,243</b>	<b>\$84,789</b>	<b>\$0</b>	
Building Capital - 2018		\$4,654	\$4,630	\$24	99.5%	\$213	\$0	\$0	\$0	2021
Building Capital - 2019		\$5,454	\$5,483	-\$29	100.5%	\$422	\$0	\$0	\$0	2021
Building Capital - 2020		\$3,974	\$3,958	\$16	99.6%	\$2,274	\$0	\$0	\$0	2021
Building Capital - 2021		\$4,790	\$1,397	\$3,393	29.2%	\$2,755	\$1,790	\$0	\$0	2022
Grounds Capital - 2020		\$1,010	\$1,009	\$1	99.9%	\$356	\$0	\$0	\$0	2021
Grounds Capital - 2021		\$2,290	\$35	\$2,255	1.5%	\$2,268	\$0	\$0	\$0	2021
Muli-Residential Intensification - Niagara Falls - 2018		\$20,900	\$19,035	\$1,865	91.1%	\$4,949	\$1,865	\$0	\$0	2022
Social Housing Assistance Improvement Program - 2018 ****		\$2,683	\$2,618	\$65	97.6%	\$15	\$0	\$0	\$65	2021

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Social Services Relief Fund Phase 2 Permanent Supportive Housing		\$4,318	\$3,726	\$592	86.3%	\$474	\$118	\$0	\$0	2022
Unit Capital - 2018		\$1,401	\$1,401	\$0	100.0%	\$6	\$0	\$0	\$0	2021
Unit Capital - 2019		\$5,355	\$5,347	\$8	99.8%	\$2,054	\$0	\$0	\$0	2021
Unit Capital - 2020		\$3,471	\$2,913	\$558	83.9%	\$0	\$3,294	\$0	\$0	2022
Niagara Falls Supportive Housing Renovation		\$4,350	\$1,000	\$3,350	23.0%	\$2,688	\$672	\$0	\$0	2022
<b>Total Niagara Regional Housing</b>		<b>\$64,650</b>	<b>\$52,552</b>	<b>\$12,098</b>	<b>81.3%</b>	<b>\$18,474</b>	<b>\$7,739</b>	<b>\$0</b>	<b>\$65</b>	
Communications Back-up		\$4,600	\$0	\$4,600	0.0%	\$0	\$4,600	\$0	\$0	2022
Communications Unit Back-up		\$1,000	\$0	\$1,000	0.0%	\$0	\$1,000	\$0	\$0	2022
Communications Unit Back-up	Uninitiated	\$1,250	\$0	\$1,250	0.0%	\$0	\$1,250	\$0	\$0	2022
Information Technology & Equipment Replacement		\$1,095	\$1,095	\$0	100.0%	\$5	\$0	\$0	\$0	2021
Information Technology Continuity Plan		\$1,500	\$1,003	\$497	66.9%	\$248	\$249	\$0	\$0	2022
P25 Radio System Expansion		\$2,403	\$2,402	\$1	100.0%	\$361	\$0	\$0	\$0	2021
S.P.I.R.I.T. (Supporting Police in Records Information Technology)		\$8,630	\$8,487	\$143	98.3%	\$72	\$71	\$0	\$0	2022
Vehicles - 2018		\$1,386	\$1,386	\$0	100.0%	\$0	\$0	\$0	\$0	2021
Vehicles - 2019		\$1,430	\$1,430	\$0	100.0%	\$0	\$0	\$0	\$0	2021
Vehicles - 2020		\$1,523	\$1,407	\$116	92.4%	\$248	\$0	\$0	\$0	2021
Vehicles - 2021		\$1,400	\$265	\$1,135	19.0%	\$911	\$250	\$0	\$0	2022
Voice Radio System		\$13,296	\$13,244	\$52	99.6%	\$61	\$11	\$0	\$0	2022

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
<b>Total Niagara Regional Police Services Board</b>		<b>\$39,513</b>	<b>\$30,719</b>	<b>\$8,794</b>	<b>77.7%</b>	<b>\$1,906</b>	<b>\$7,431</b>	<b>\$0</b>	<b>\$0</b>	
Regional Headquarters Landscape Master Plan		\$3,294	\$3,281	\$13	99.6%	\$49	\$0	\$0	\$0	2021
<b>Total Planning</b>		<b>\$3,294</b>	<b>\$3,281</b>	<b>\$13</b>	<b>99.6%</b>	<b>\$49</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Ambulance & Equipment - 2019		\$2,301	\$2,271	\$30	98.7%	\$100	\$89	\$0	\$0	2022
Ambulance & Equipment - 2020		\$3,302	\$3,108	\$194	94.1%	\$800	\$62	\$0	\$0	2022
Ambulance & Equipment - 2021		\$2,029	\$1,606	\$423	79.2%	\$1,584	\$423	\$0	\$0	2022
Defibrillator Replacement		\$2,307	\$2,077	\$230	90.1%	\$2,077	\$230	\$0	\$0	2022
<b>Total Public Health</b>		<b>\$9,939</b>	<b>\$9,062</b>	<b>\$877</b>	<b>91.2%</b>	<b>\$4,561</b>	<b>\$804</b>	<b>\$0</b>	<b>\$0</b>	
Annual - Storm Sewer & Culvert Program - 2019		\$1,000	\$986	\$14	98.6%	\$0	\$14	\$0	\$0	2022
Annual - Storm Sewer & Culvert Program - 2020		\$1,100	\$820	\$280	74.6%	\$763	\$300	\$0	\$0	2022
Capacity Improvements - Charnwood/McLeod		\$6,810	\$6,792	\$18	99.7%	\$119	\$0	\$0	\$0	2022
Capacity Improvements - New Escarpment Crossing		\$2,200	\$1,200	\$1,000	54.6%	\$0	\$500	\$1,009	\$0	2023
Capacity Improvements - New Escarpment Crossing	Uninitiated	\$1,000	\$0	\$1,000	0.0%	\$0	\$0	\$1,000	\$0	2023
Capacity Improvements - Reconstruct Hwy 406/ Third Interchange		\$1,460	\$727	\$733	49.8%	\$100	\$500	\$133	\$0	2023
Capacity Improvements - Reconstruct QEW/ Glendale Ave Interchange		\$15,096	\$291	\$14,805	1.9%	\$4,951	\$4,951	\$4,950	\$0	2023

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	
Capacity Improvements - Reconstruct RR49 Concession 6/Eastwest Line		\$4,575	\$2,866	\$1,709	62.6%	\$158	\$1,709	\$0	\$0	
Capacity Improvements - RR10 Livingston/QEW-GR		\$27,750	\$2,238	\$25,512	8.1%	\$1,000	\$12,000	\$12,727	\$0	
Capacity Improvements - RR54 Hwy 20/Merritt		\$6,850	\$6,587	\$263	96.2%	\$408	\$0	\$0	\$0	
Capacity Improvements - RR98 Montrose Road		\$1,250	\$1,017	\$233	81.4%	\$250	\$225	\$0	\$0	
Environmental Assessment - RR 42 Ontario Street		\$2,610	\$614	\$1,996	23.5%	\$288	\$1,996	\$0	\$0	
Fleet & Vehicle Replacement Program - 2020		\$2,330	\$763	\$1,567	32.8%	\$400	\$1,600	\$267	\$0	
Illumination Program - 2020		\$1,000	\$313	\$687	31.3%	\$997	\$0	\$0	\$0	
Intersection - RR20 Industrial Park/South Grimsby Road 6		\$2,898	\$2,849	\$49	98.3%	\$54	\$0	\$0	\$0	
Intersection - RR20 Roundabout at S Grimsby Rd		\$5,462	\$4,888	\$574	89.5%	\$632	\$0	\$0	\$0	
Intersection - RR20 Industrial Park toTownline Phase 2		\$3,681	\$3,659	\$22	99.4%	\$250	\$0	\$0	\$0	
RR24 Victoria Ave Intersection Improvement - RR46 Geneva Street		\$1,000	\$101	\$899	10.1%	\$937	\$25	\$0	\$0	2022



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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Intersection Improvement - RR46 Geneva/St. Paul		\$5,550	\$5,324	\$226	95.9%	\$420	\$0	\$0	\$0	2021
Intersection - RR89 Jacobsen/Burleigh		\$5,586	\$5,494	\$92	98.3%	\$304	\$0	\$0	\$0	2021
Replacement of Burgoyne Bridge **		\$99,534	\$98,596	\$938	99.1%	\$97	\$0	\$0	\$879	2021
Roads Facility Program - Patrol Yard Improvement - 2019		\$1,000	\$75	\$925	7.5%	\$300	\$686	\$0	\$0	2022
Roads Facility Program - Patrol Yard Improvement - 2020		\$1,000	\$661	\$339	66.1%	\$650	\$340	\$0	\$0	2022
Roads Reconstruction - RR20 Station/Rice		\$3,793	\$3,477	\$316	91.7%	\$0	\$100	\$216	\$0	2023
Roads Reconstruction - RR38 QEW/Fourth		\$22,492	\$20,353	\$2,139	90.5%	\$1,177	\$1,639	\$0	\$0	2022
Roads Reconstruction - St Davids Road East		\$10,224	\$8,706	\$1,518	85.1%	\$4,378	\$48	\$0	\$0	2022
Roads Rehabilitation - RR27 Prince Charles Dr to Lincoln St *		\$5,750	\$4,721	\$1,029	82.1%	\$100	\$300	\$0	\$842	2022
Roads Rehabilitation - RR63 Baldwin/Coffee Bridge		\$3,035	\$3,033	\$2	99.9%	\$35	\$0	\$0	\$0	2021
Roads Rehabilitation - RR69 Wessel/Centre Phase 3		\$8,000	\$206	\$7,794	2.6%	\$350	\$7,450	\$0	\$0	2022
Roads Rehabilitation - RR1 Albert/Lakeshore		\$8,025	\$7,722	\$303	96.2%	\$500	\$6,930	\$0	\$0	2023

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Roads Rehabilitation - RR1 Dominion Road, Burleigh/Buffalo		\$12,070	\$11,291	\$779	93.5%	\$0	\$779	\$0	\$0	2022
Roads Rehabilitation - RR45 RR4/RR63		\$1,775	\$406	\$1,369	22.9%	\$100	\$1,345	\$0	\$0	2022
Roads Rehabilitation - RR57 Thorold Stone Road Extension		\$25,300	\$12,045	\$13,255	47.6%	\$848	\$5,100	\$8,103	\$0	2023
Roads Rehabilitation - RR69 Effingham/Wessel Phase 2		\$8,122	\$7,576	\$546	93.3%	\$500	\$1,445	\$0	\$0	2022
Roads Rehabilitation - RR87 Townline/Four Mile Creek		\$10,500	\$10,236	\$264	97.5%	\$4,790	\$500	\$0	\$0	2022
Roads Rehabilitation - RR87 Third/Seventh		\$2,800	\$2,665	\$135	95.2%	\$1,232	\$0	\$0	\$0	2021
Roads Rehabilitation - RR49 Hydro Power Canal to Wilson Cres Phase 2		\$1,700	\$372	\$1,328	21.9%	\$198	\$1,288	\$0	\$0	2024
Roads Rehabilitation - RR43 Bridge Street - 2019		\$1,250	\$400	\$850	32.0%	\$200	\$554	\$300	\$0	2023
Roads Rehabilitation - RR81 Durham to Lincoln		\$1,975	\$244	\$1,731	12.4%	\$500	\$1,250	\$0	\$0	2022
Roads Rehabilitation - RR529 Webber to River		\$5,850	\$2,318	\$3,532	39.6%	\$1,500	\$4,099	\$0	\$0	2022
Roads Rehabilitation - RR20 Lundy's Lane		\$1,200	\$263	\$937	21.9%	\$245	\$946	\$0	\$0	2023
Roads Resurfacing - 2013 *		\$4,933	\$4,746	\$187	96.2%	\$69	\$0	\$0	\$67	2021
Roads Resurfacing - 2019		\$8,939	\$8,933	\$6	99.9%	\$230	\$0	\$0	\$0	2021

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Roads Resurfacing - 2020		\$8,417	\$8,412	\$5	99.9%	\$2,559	\$0	\$0	\$0	2021
Roads Resurfacing - 2021		\$10,000	\$8,914	\$1,086	89.1%	\$9,717	\$0	\$0	\$0	2021
Storm Pumping Station Improvements - McLeod Rd at Stanley Ave - 2017		\$2,550	\$2,084	\$466	81.7%	\$1,500	\$846	\$0	\$0	2022
Structural Rehabilitation - 2016 Program		\$3,700	\$3,674	\$26	99.3%	\$1,091	\$26	\$0	\$0	2022
Structural Rehabilitation - 2019 Program		\$1,000	\$983	\$17	98.3%	\$70	\$0	\$0	\$0	2021
Structural Rehabilitation - 2020 Program		\$1,000	\$31	\$969	3.1%	\$200	\$769	\$0	\$0	2022
Structural Rehabilitation - Reece Bridge		\$9,333	\$9,267	\$66	99.3%	\$146	\$0	\$0	\$0	2021
Structural Rehabilitation - RR81 St Paul West CNR Bridge		\$13,250	\$744	\$12,506	5.6%	\$1,000	\$8,964	\$2,784	\$0	2024
Structural Rehabilitation - Hydro Canal North		\$3,130	\$225	\$2,905	7.2%	\$500	\$2,543	\$0	\$0	2022
Structural Rehabilitation - 2021 Program		\$1,500	\$0	\$1,500	0.0%	\$1,000	\$500	\$0	\$0	2022
Structural Rehabilitation Hwy20		\$3,500	\$0	\$3,500	0.0%	\$500	\$3,000	\$0	\$0	2023
Structural Replacement - RR81 20 Mile Arch Bridge		\$5,020	\$450	\$4,570	9.0%	\$320	\$3,000	\$1,561	\$0	2024
Structure Rehabilitation - Schisler Road Bridge		\$2,000	\$1,906	\$94	95.3%	\$1,600	\$235	\$0	\$0	2022
Transportation Infrastructure Means Protection *		\$3,116	\$3,086	\$30	99.0%	\$20	\$0	\$0	\$30	2021

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
<b>Public Works - Roads &amp; Fleet</b>		<b>\$418,191</b>	<b>\$297,762</b>	<b>\$120,429</b>	<b>71.2%</b>	<b>\$50,453</b>	<b>\$79,181</b>	<b>\$33,150</b>	<b>\$1,818</b>	
GO Transit		\$31,598	\$9,852	\$21,746	31.2%	\$1,100	\$9,400	\$11,285	\$0	2024
GO Transit	Uninitiated	\$8,402	\$0	\$8,402	0.0%	\$0	\$0	\$8,402	\$0	2024
<b>Total GO Transit</b>		<b>\$40,000</b>	<b>\$9,852</b>	<b>\$30,148</b>	<b>24.6%</b>	<b>\$1,100</b>	<b>\$9,400</b>	<b>\$19,687</b>	<b>\$0</b>	
Inter-Municipal Transit Capital Acquisition - 2017		\$20,714	\$16,912	\$3,802	81.6%	\$4,400	\$3,811	\$0	\$0	2022
<b>Total IMT Transit</b>		<b>\$20,714</b>	<b>\$16,912</b>	<b>\$3,802</b>	<b>81.6%</b>	<b>\$4,400</b>	<b>\$3,811</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Public Works - Levy</b>		<b>\$478,905</b>	<b>\$324,526</b>	<b>\$154,379</b>	<b>67.8%</b>	<b>\$55,953</b>	<b>\$92,392</b>	<b>\$52,837</b>	<b>\$1,818</b>	
Bridge St - Public Drop Off Depot Improvement	Uninitiated	\$1,145	\$0	\$1,145	0.0%	\$0	\$1,050	\$95	\$0	2023
Glenridge - Leachate Collection System		\$2,035	\$512	\$1,523	25.2%	\$214	\$1,200	\$428	\$0	2023
Humberstone - Infrastructure Upgrades		\$10,706	\$8,814	\$1,892	82.3%	\$678	\$1,330	\$242	\$0	2023
Mountain - Leachate Collection System Upgrade		\$1,462	\$411	\$1,051	28.1%	\$196	\$50	\$1,145	\$0	2023
Niagara Road 12 - Cell 4 Construction & ManHole Rehabilitation *		\$3,455	\$3,375	\$80	97.7%	\$18	\$0	\$0	\$62	2021
Niagara Road 12 & Park Road - Pump Station Upgrades *		\$1,677	\$1,608	\$69	95.9%	\$48	\$0	\$0	\$21	2021
Recycling Centre - Facility Improvements		\$1,123	\$1,098	\$25	97.7%	\$91	\$0	\$0	\$0	2021
Groundwater Recycling Centre - Fibre Line Enhancements		\$2,200	\$180	\$2,020	8.2%	\$2,020	\$0	\$0	\$0	2021
<b>Total Waste Management</b>		<b>\$23,803</b>	<b>\$15,998</b>	<b>\$7,805</b>	<b>67.2%</b>	<b>\$3,265</b>	<b>\$3,630</b>	<b>\$1,910</b>	<b>\$83</b>	

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Combined Sewer Overflow - Grimsby		\$1,725	\$222	\$1,503	12.9%	\$0	\$752	\$751	\$0	2023
Decommissioning Wastewater Treatment Plant - Niagara-on-the-Lake		\$12,700	\$635	\$12,065	5.0%	\$200	\$1,000	\$11,095	\$0	2025
Decommission Grassy Brook Sewage Pump Station	Uninitiated	\$1,139	\$0	\$1,139	0.0%	\$0	\$0	\$1,139	\$0	2026
Decommission Old Central Sewage Pump Station *		\$1,150	\$841	\$309	73.1%	\$450	\$253	\$0	\$300	2022
Digester & Sludge Program - 2018		\$2,800	\$2,725	\$75	97.3%	\$1,143	\$0	\$0	\$0	2021
Digester & Sludge Program - 2020		\$1,250	\$561	\$689	44.9%	\$100	\$803	\$0	\$0	2022
Digester & Sludge Program - 2021		\$1,250	\$216	\$1,034	17.3%	\$100	\$1,106	\$0	\$0	2022
Forcemain Replacement Bridgeport Sewage Pump Station		\$3,250	\$760	\$2,490	23.4%	\$1,200	\$800	\$585	\$0	2023
Forcemain Replacement Jordan Valley Sewage Pump Station		\$3,175	\$360	\$2,815	11.3%	\$200	\$1,000	\$1,768	\$0	2024
Forcemain Replacement Campden Sewage Pump Station		\$1,400	\$1,019	\$381	72.8%	\$600	\$600	\$82	\$0	2023
Forcemain Replacement East Side Sewage Pump Station		\$1,975	\$283	\$1,692	14.3%	\$100	\$1,656	\$0	\$0	2022

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Lagoon Upgrade program - Stevensville/Douglastown		\$4,100	\$3,041	\$1,059	74.2%	\$2,500	\$1,232	\$0	\$0	2022
Miscellaneous Program - Chemical System Upgrades - 2017		\$2,100	\$1,873	\$227	89.2%	\$1,400	\$458	\$0	\$0	2022
Miscellaneous Program - Chemical System Upgrades - 2018		\$2,200	\$281	\$1,919	12.8%	\$114	\$1,900	\$0	\$0	2022
Miscellaneous Program - Garner Road		\$5,242	\$5,113	\$129	97.5%	\$131	\$0	\$0	\$0	2021
Miscellaneous Program - Motor Control Centres		\$2,250	\$1,262	\$988	56.1%	\$827	\$1,240	\$0	\$0	2022
Niagara Falls Overflow Diversion - McLeod	Uninitiated	\$1,891	\$0	\$1,891	0.0%	\$0	\$0	\$1,891	\$0	2026
Pump Station Capacity Expansion Program - Odour Control - Smithville		\$1,500	\$1,043	\$457	69.5%	\$150	\$500	\$7	\$0	2023
Pump Station Improvement Program - Design		\$5,711	\$5,654	\$57	99.0%	\$78	\$0	\$0	\$0	2021
Pump Station Improvement Program - Haulage Road		\$2,150	\$2,093	\$57	97.3%	\$428	\$0	\$0	\$0	2021
Pump Station Improvement Program - Lakeside *		\$2,350	\$2,222	\$128	94.5%	\$316	\$0	\$0	\$200	2021
Pump Station Improvement Program - NOTL, Garrison Rd, William St		\$3,285	\$3,140	\$145	95.6%	\$0	\$0	\$145	\$0	2023
Pump Station Improvement Program - Park Lane		\$1,400	\$1,216	\$184	86.8%	\$818	\$0	\$0	\$0	2021
Pump Station Improvement Program - Riverview SPS		\$1,305	\$915	\$390	70.1%	\$70	\$382	\$0	\$0	2022



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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Pump Station Improvement Program - Wellandvale		\$3,446	\$3,048	\$398	88.5%	\$700	\$300	\$79	\$0	2023
Pump Station Improvement Program - Woodsvie		\$5,420	\$479	\$4,941	8.8%	\$158	\$375	\$4,575	\$0	2023
Pump Station Improvement Program - Shirley Road		\$2,400	\$2,099	\$301	87.5%	\$1,026	\$1,026	\$0	\$0	2022
Pump Station Improvement Program - East Side Port Colborne		\$4,500	\$307	\$4,193	6.8%	\$2,099	\$2,100	\$0	\$0	2022
Pump Station Improvement Program - Laurie Ave		\$4,700	\$276	\$4,424	5.9%	\$53	\$4,400	\$0	\$0	2022
Pump Station Improvement Program - George St		\$2,850	\$208	\$2,642	7.3%	\$798	\$1,861	\$0	\$0	2022
Sewer & Forcemain Program - Dain City		\$11,525	\$10,503	\$1,022	91.1%	\$6,000	\$1,879	\$0	\$0	2022
Sewer & Forcemain Program - Highway 406 Trunk		\$1,480	\$1,479	\$1	100.0%	\$1	\$0	\$0	\$0	2021
Sewer & Forcemain Program - Stamford Centre		\$9,965	\$9,676	\$289	97.1%	\$484	\$0	\$0	\$0	2021
Sewer & Forcemain Program - Tupper Dr Trunk		\$2,910	\$1,785	\$1,125	61.3%	\$1,200	\$1,494	\$0	\$0	2022
Sewer Trunk Rehabilitation - Stamford - Phase 2		\$7,950	\$7,680	\$270	96.6%	\$7,686	\$0	\$0	\$0	2021
Sewer Relining Program		\$1,336	\$1,336	\$0	100.0%	\$3	\$0	\$0	\$0	2021
Sludge Septic Haulage Program - 2021		\$1,000	\$0	\$1,000	0.0%	\$100	\$900	\$0	\$0	2022
Wastewater Treatment										

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Plant - Black Horse Pump Station										
South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station	Uninitiated	\$3,790	\$0	\$3,790	0.0%	\$0	\$0	\$3,790	\$0	2026
South Niagara Falls Wastewater Treatment Plant Forcemain - Black Horse Pump Station										
South Niagara Falls Wastewater Treatment Plant Forcemain - Peel St	Uninitiated	\$12,731	\$0	\$12,731	0.0%	\$0	\$0	\$12,731	\$0	2026
South Niagara Falls Wastewater Treatment Plant Outfall										
South Niagara Falls Wastewater Treatment Plant Outfall	Uninitiated	\$5,921	\$0	\$5,921	0.0%	\$0	\$0	\$5,921	\$0	2026
South Niagara Falls Wastewater Treatment Plant Trunk										
South Niagara Falls Wastewater Treatment Plant Trunk		\$780	\$0	\$780	0.0%	\$0	\$250	\$530	\$0	2026
South Niagara Falls Wastewater Treatment Plant Trunk Sewer										
South Niagara Falls Wastewater Treatment Plant Trunk Sewer	Uninitiated	\$9,852	\$0	\$9,852	0.0%	\$0	\$0	\$9,852	\$0	2026
South Niagara Falls Wastewater Treatment Plant Trunk Sewer										
South Niagara Falls Wastewater Treatment Plant Trunk Sewer		\$6,264	\$0	\$6,264	0.0%	\$0	\$2,007	\$4,257	\$0	2026
South Niagara Falls Wastewater Treatment Plant Trunk Sewer										
South Niagara Falls Wastewater Treatment Plant Trunk Sewer	Uninitiated	\$79,078	\$0	\$79,078	0.0%	\$0	\$0	\$79,078	\$0	2026
South Niagara Falls Wastewater Treatment Plant Trunk Sewer										
South Niagara Falls Wastewater Treatment Plant Trunk Sewer	Uninitiated	\$9,770	\$0	\$9,770	0.0%	\$0	\$0	\$9,770	\$0	2026

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Wastewater Treatment Plant Capacity Expansion - Niagara-on-the-Lake		\$47,895	\$47,538	\$357	99.3%	\$20	\$482	\$0	\$0	2022
Wastewater Treatment Plant Capacity Expansion - South Niagara Falls		\$31,076	\$2,852	\$28,224	9.2%	\$500	\$22,700	\$5,570	\$0	2026
Wastewater Treatment Plant Capacity Expansion - South Niagara Falls	Uninitiated	\$161,572	\$0	\$161,572	0.0%	\$0	\$0	\$161,572	\$0	2026
Wastewater Treatment Plant Upgrade - Garner Road		\$6,940	\$6,897	\$43	99.4%	\$633	\$0	\$0	\$0	2021
Wastewater Treatment Plant Upgrade - Niagara Falls		\$49,350	\$43,243	\$6,107	87.6%	\$500	\$25,000	\$21,591	\$0	2023
Wastewater Treatment Plant Upgrade - Port Weller		\$5,900	\$3,659	\$2,241	62.0%	\$300	\$200	\$3,138	\$0	2026
Wastewater Treatment Plant Upgrade - Welland		\$22,373	\$22,117	\$256	98.9%	\$4,000	\$252	\$0	\$0	2022
Wastewater Treatment Plant Upgrade - Welland Phase 2		\$2,400	\$439	\$1,961	18.3%	\$150	\$1,978	\$0	\$0	2022
Wastewater Treatment Plant Upgrade - Bar Screen - Port Weller		\$3,230	\$2,902	\$328	89.9%	\$300	\$150	\$45	\$0	2023
Wastewater Treatment Plant Upgrade - Fine		\$39,500	\$36,152	\$3,348	91.5%	\$15,317	\$15,317	\$3,349	\$0	2023

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Bubble Aeration - Port Dalhousie										
Wastewater Treatment Plant Upgrade - Primary Digester #2 - Niagara Falls		\$1,000	\$726	\$274	72.6%	\$200	\$237	\$30	\$0	2023
Wastewater Treatment Plant Upgrade - Secondary Clarifier - Seaway		\$2,420	\$2,408	\$12	99.5%	\$21	\$0	\$0	\$0	2021
<b>Total Wastewater</b>		<b>\$629,222</b>	<b>\$243,284</b>	<b>\$385,938</b>	<b>38.7%</b>	<b>\$53,774</b>	<b>\$96,590</b>	<b>\$343,341</b>	<b>\$500</b>	
Boiler Replacement Program - 2021										
Decew Water Treatment Plant Intake Building		\$5,224	\$3,984	\$1,240	76.3%	\$200	\$4,000	\$824	\$0	2023
Elevated Tank - New - Pelham		\$2,820	\$230	\$2,590	8.2%	\$1,100	\$1,583	\$0	\$0	2022
Elevated Tank - New - Fort Erie		\$1,755	\$518	\$1,237	29.5%	\$150	\$1,431	\$0	\$0	2022
Elevated Tank - Corrosion Protection - Virgil		\$3,024	\$2,465	\$559	81.5%	\$1,956	\$0	\$0	\$0	2021
Elevated Tank Rehabilitation - Thorold South		\$2,852	\$2,796	\$56	98.0%	\$2	\$59	\$0	\$0	2022
Elevated Tank Replacement - Lundy's Lane		\$1,500	\$0	\$1,500	0.0%	\$100	\$1,400	\$0	\$0	2022
Granular Activated Carbon Replacement Program - 2021		\$2,500	\$0	\$2,500	0.0%	\$200	\$2,000	\$300	\$0	2024
Grimsby Water Treatment Plant - HVAC Upgrades		\$1,000	\$21	\$979	2.1%	\$350	\$643	\$0	\$0	2022

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Meter Replacement Program		\$3,550	\$2,101	\$1,449	59.2%	\$50	\$1,658	\$0	\$0	2022
Miscellaneous Program - Evaluation & Replacement *		\$1,100	\$1,063	\$37	96.7%	\$0	\$0	\$0	\$37	2021
Miscellaneous Program - Granular Activated Carbon Replacement		\$4,260	\$3,235	\$1,025	75.9%	\$2,518	\$0	\$0	\$0	2021
Miscellaneous Program - System Storage - Grimsby		\$22,914	\$19,639	\$3,275	85.7%	\$6,802	\$730	\$0	\$0	2022
Miscellaneous Program - System Storage - Port Colborne *		\$11,850	\$11,660	\$190	98.4%	\$10	\$0	\$0	\$186	2021
Niagara Falls Water Treatment Plant - Port Robinson Interconnect		\$4,040	\$2,983	\$1,057	73.8%	\$250	\$3,642	\$0	\$0	2022
Pumping Station Upgrades - Shoalts Drive		\$1,400	\$262	\$1,138	18.7%	\$500	\$892	\$0	\$0	2022
Transmission Main over Welland River		\$4,080	\$6	\$4,074	0.2%	\$1,000	\$3,074	\$0	\$0	2022
Valve Rehabilitation - Drummond Road		\$1,000	\$104	\$896	10.4%	\$100	\$898	\$0	\$0	2022
Water Treatment Plant Raw Water Intake - Niagara Falls		\$2,700	\$2,232	\$468	82.7%	\$600	\$1,317	\$0	\$0	2022
Water Treatment Plant Roadway & Parking Lot - Grimsby		\$2,980	\$1,019	\$1,961	34.2%	\$1,000	\$1,659	\$0	\$0	2022
Water Treatment Plant Upgrade - Decew Falls - 2016		\$22,250	\$12,038	\$10,212	54.1%	\$6,642	\$5,106	\$5,106	\$0	2023

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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Water Treatment Plant Upgrade - Niagara Falls - 2015		\$3,495	\$3,299	\$196	94.4%	\$250	\$2,955	\$0	\$0	2022
Water Treatment Plant Upgrade - Niagara Falls - 2017		\$12,952	\$12,886	\$66	99.5%	\$69	\$0	\$0	\$0	2021
Water Treatment Plant Upgrade - Port Colborne		\$13,600	\$1,839	\$11,761	13.5%	\$4,000	\$8,604	\$0	\$0	2022
Water Treatment Plant Upgrade - Rosehill		\$15,000	\$14,803	\$197	98.7%	\$917	\$0	\$0	\$0	2021
Water Treatment Plant Upgrade - Rosehill - 2017		\$2,686	\$492	\$2,194	18.3%	\$200	\$2,000	\$150	\$0	2024
Water Treatment Plant Upgrade - Welland - 2017		\$5,000	\$2,137	\$2,863	42.7%	\$1,200	\$1,000	\$2,040	\$0	2023
Water Treatment Plant Upgrade - Niagara Falls - 2018		\$4,565	\$3,258	\$1,307	71.4%	\$350	\$4,075	\$0	\$0	2022
Water Treatment Plant Upgrade - Decew Falls Plant 2 - 2020		\$2,000	\$0	\$2,000	0.0%	\$200	\$400	\$1,400	\$0	2024
Watermain Security Study - Decew Water Treatment Plant to Townline Rd E		\$1,000	\$310	\$690	31.0%	\$500	\$495	\$0	\$0	2022
Watermain Replacement - Vineland 19th Street and Glen Road		\$2,500	\$0	\$2,500	0.0%	\$0	\$2,500	\$0	\$0	2022
Watermain Program - Along CNR Grimsby		\$22,825	\$12,218	\$10,607	53.5%	\$141	\$11,500	\$0	\$0	2022
Watermain Program - Barrick Road		\$1,965	\$1	\$1,964	0.0%	\$1,000	\$964	\$0	\$0	2022



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

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed	2021 Forecasted Expenditures	2022 Forecasted Expenditures	2023 and Beyond Forecasted Expenditures	Forecasted Surplus/Deficit	Estimated Year of Completion
Watermain Program - Downing Street		\$2,811	\$2,263	\$548	80.5%	\$2,368	\$300	\$0	\$0	2022
Watermain Program - Fort Erie, Dominion Road *		\$10,215	\$10,053	\$162	98.4%	\$0	\$0	\$0	\$177	2021
Watermain Program - Hwy406 Cross Trans		\$2,187	\$2,181	\$6	99.7%	\$6	\$0	\$0	\$0	2021
Watermain Program - Welland Canal Extension		\$4,620	\$0	\$4,620	0.0%	\$1,200	\$3,420	\$0	\$0	2022
Watermain Program - Welland East and West		\$6,200	\$4,717	\$1,483	76.1%	\$300	\$1,347	\$0	\$0	2022
Watermain Program - St. Davids Rd Phase 2		\$2,140	\$1,838	\$302	85.9%	\$1,538	\$0	\$0	\$0	2021
<b>Total Water Works</b>		<b>\$219,560</b>	<b>\$138,667</b>	<b>\$80,893</b>	<b>63.2%</b>	<b>\$38,519</b>	<b>\$69,900</b>	<b>\$9,820</b>	<b>\$400</b>	
<b>Total Projects with remaining budgets greater than \$1 million</b>		<b>\$1,858,329</b>	<b>\$1,175,121</b>	<b>\$683,208</b>	<b>63.2%</b>	<b>\$218,476</b>	<b>\$362,729</b>	<b>\$492,697</b>	<b>\$2,866</b>	

(\*) At the time of report preparation, the surplus either has been returned or is anticipated to be returned to respective reserves or CVP in 2021.

(\*\*) Gross expenditure surplus on this project will be used to offset external revenue shortfall.

(\*\*\*) This project includes the Region's initial planned contribution to the project being managed by the Host Society. The Canada Summer Games project is currently under review and will be consolidated into the Region's operations. The full value of the project being managed by the Region will be reflected in our 2021 financial reports.

(\*\*\*\*) Unused revenues will be returned to the Province and are currently in deferred revenue. Remaining work to be done is currently encumbered, with unused revenues being kept in the project in the event of an overage.

## 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.

The excess funds in the Levy and Wastewater CVPs have been identified as a funding source for the 2022 Capital Budget and will be transferred to the reserve at year-end. The excess funds in the Waste Management and Water Works CVPs will be transferred to the respective capital reserves for use in the long-term capital affordability strategy.

Capital Variance Project Reconciliation	Levy Programs	Waste Management	Wastewater	Water Works	Total Programs
<b>Balance at December 31, 2020</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$4,000</b>
Transfer to Active Capital Projects	- \$2,609		- \$820		- \$3,429
Budget Reductions on Active Capital Projects	\$2,947		\$934	\$2,055	\$5,936
Transfers (to)/from Closed Capital Projects*	\$2,460	\$110	\$1,458	\$1,144	\$5,172
Adjustments to Previously Closed Projects					\$0
<b>Balance at July 27, 2021</b>	<b>\$3,798</b>	<b>\$1,110</b>	<b>\$2,572</b>	<b>\$4,199</b>	<b>\$11,679</b>
Committed to 2022 capital budget	- \$2,500		- \$1,000		- \$3,500
<b>Uncommitted Balance at July 27, 2021</b>	<b>\$1,298</b>	<b>\$1,110</b>	<b>\$1,572</b>	<b>\$4,199</b>	<b>\$8,179</b>

\*includes adjustments to previously closed projects

## Investment Report (in thousands of dollars)

Investment income during Q2 on the primary portfolio amounted to \$4,963, which comprises investment portfolio income and interest on cash balances.

### Investment Performance

#### Investment Income Before Transfers to Reserves:

Favourable investment income in Q2 of \$708 is a result of achieving higher yield on new investments compared with budgeted rates. Rate assumptions for 2021 were reduced from 2020 levels due to economic uncertainty at the time the budget was prepared. Forecasted investment income before transfers for 2021 is also favourable by \$2,746 due to the higher rates on new investments.

Budget vs Actual/Forecast before Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Forecast	Q4 Forecast	Total
Budget	\$4,210	\$4,255	\$4,326	\$4,468	\$17,259
Actual	\$4,599	\$4,963	\$5,222	\$5,223	\$20,007
Variance	\$389	\$708	\$896	\$755	\$2,748

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

Q1	Q2	Q3	Q4
2.63%	2.56%	n/a	n/a

#### Investment Income After Transfers to Reserves:

Investment income after transfers is favourable by \$544 in Q2 as a result of higher yield than budgeted. Forecasted investment income after transfers for 2021 compared to budget is unfavourable by \$3,938 as a result of allocation to development charges and rate reserves at a higher rate than budgeted.

Budget vs Actual/Forecast after Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Forecast	Q4 Forecast	Total
Budget	\$4,210	\$4,255	\$4,326	\$4,468	\$17,259
Net Budget Transfers	-\$349	-\$200	-\$499	-\$349	-\$1,397
Budget (Net)	\$3,861	\$4,055	\$3,827	\$4,119	\$15,862
Actual	\$4,599	\$4,963	\$5,222	\$5,223	\$20,007
Net Actual Transfers	-\$365	-\$364	-\$3,677	-\$3,677	-\$8,083
Actual (Net)	\$4,234	\$4,599	\$1,545	\$1,546	\$11,924
Variance	\$373	\$544	-\$2,282	-\$2,573	-\$3,938

Note: Staff monitor foreign exchange rates during the year to take advantage of favourable opportunities, and losses of \$141 are included in the year-to-date investment income. Amounts reflected in this report for investment performance do not include the NRH investment portfolio since these are managed separately

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

### Investment Term Holdings

Funds	Book Value	Weight
Cash Equivalent<1Yr	\$16,715	1.8%
2 Year	\$31,536	3.4%
3 Year	\$21,420	2.3%
4 Year	\$45,343	4.9%
5+ Year	\$618,167	67.0%
NRH Investments	\$6,473	0.7%
Subtotal (Investments)	\$739,654	80.2%
Cash	\$162,205	17.6%
Sinking Fund (Incl.Cash)	\$20,250	2.2%
<b>Total Portfolio</b>	<b>\$922,109</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	\$80,400	10.70%	15.00%
Bank of Nova Scotia	Corporate	\$65,000	8.65%	15.00%
Canadian Imperial Bank of Commerce	Corporate	\$76,000	10.11%	15.00%
National Bank of Canada	Corporate	\$56,900	7.57%	15.00%
Royal Bank of Canada	Corporate	\$62,500	8.32%	15.00%
<b>Total</b>	<b>Corporate</b>	<b>\$340,800</b>	<b>45.35%</b>	<b>50.00%</b>
City of Hamilton	Municipal	\$9,168	1.22%	5.00%
City of Montreal	Municipal	\$3,011	0.40%	5.00%
City of Ottawa	Municipal	\$5,342	0.71%	5.00%
City of Quebec	Municipal	\$2,308	0.31%	5.00%
City of Saskatoon	Municipal	\$3,332	0.44%	5.00%
City of Toronto	Municipal	\$10,156	1.35%	5.00%
County of Wellington	Municipal	\$852	0.11%	5.00%
Municipal Finance Authority of BC	Municipal	\$5,015	0.67%	5.00%
New Brunswick Municipal Finance Authority	Municipal	\$5,509	0.73%	5.00%
Region of Halton	Municipal	\$1,519	0.20%	5.00%
Region of Peel	Municipal	\$3,514	0.47%	5.00%
Region of Waterloo	Municipal	\$19,721	2.62%	5.00%
Region of York	Municipal	\$7,703	1.03%	5.00%
Region of Durham	Municipal	\$2,233	0.30%	5.00%
York Region District School Board	Municipal	\$4,109	0.55%	5.00%
York Sinking Fund Debenture	Municipal	\$1,791	0.24%	5.00%
<b>Total</b>	<b>Municipal</b>	<b>\$85,283</b>	<b>11.35%</b>	<b>25.00%</b>
Newfoundland and Labrador Hydro	Provincial	\$1,944	0.26%	25.00%
Ontario Hydro	Provincial	\$25,435	3.38%	25.00%
Province of Alberta	Provincial	\$7,451	0.99%	25.00%
Province of British Columbia	Provincial	\$3,814	0.51%	25.00%
Province of Manitoba	Provincial	\$39,545	5.26%	25.00%
Province of New Brunswick	Provincial	\$3,106	0.41%	25.00%
Province of Newfoundland	Provincial	\$65,718	8.74%	25.00%
Province of Nova Scotia	Provincial	\$17,803	2.37%	25.00%
Province of Ontario	Provincial	\$47,376	6.30%	25.00%
Province of Prince Edward Island	Provincial	\$4,051	0.54%	25.00%
Province of Quebec	Provincial	\$88,983	11.84%	25.00%
Province of Saskatchewan	Provincial	\$5,213	0.69%	25.00%
Quebec Hydro	Provincial	\$9,579	1.27%	25.00%
<b>Total</b>	<b>Provincial</b>	<b>\$320,018</b>	<b>42.58%</b>	<b>75.00%</b>
<b>Region of Niagara Debentures</b>	<b>Municipal</b>	<b>\$5,389</b>	<b>0.72%</b>	<b>100.00%</b>
<b>Total Niagara Region Investments</b>		<b>\$751,490</b>	<b>100.00%</b>	<b>100.00%</b>
<b>NRH Investments</b>		<b>\$6,473</b>		
<b>TOTAL Region (excl Cash) &amp; NRH</b>	<b>All</b>	<b>\$757,963</b>		
General Chequing **	Cash	\$26,075		
Savings	Cash	\$136,130		
Sinking Fund	Cash	\$1,941		
<b>Total</b>		<b>\$164,146</b>		
<b>TOTAL including Cash</b>		<b>\$922,109</b>		

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

\*\*Cash balances shown are the amounts held by the financial institution at the end of the quarter and do not include adjustments for outstanding payments or deposits or the NRH general operating account and payroll trust accounts. Balances include USD funds converted at quarter end-spot rate of 1.2394.

## Debt Report (in thousands of dollars)

S&P (Standard & Poor's) has had Niagara rated AA with stable outlook since April 5, 2001 when S&P and CBRS (Canadian Bond Rating Service) merged their ratings. S&P affirmed Niagara's AA rating with stable outlook on October 13, 2020. The ratings reflect S&P's opinion of Niagara's exceptional liquidity and budgetary performance, strong financial management, and moderate debt burden. Niagara continually strives to improve our credit rating, as it sends a strong, positive message to investors, and directly impacts our cost of borrowing in the capital markets.

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

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

Department	Total Debt as at December 31, 2020 including Sinking Fund Assets	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at June 30, 2021 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2021	Annual Repayment Limits**
General Government	\$25,425	\$0	-\$580	-\$50	\$24,795	-\$1,902	\$0	\$22,893	
Police	\$84,371	\$0	-\$879	-\$188	\$83,304	-\$3,330	\$14,610	\$94,584	
Transportation	\$143,056	\$0	-\$631	-\$217	\$142,208	-\$12,163	\$37,810	\$167,855	
Public Health	\$12,667	\$0	-\$81	\$0	\$12,586	-\$1,428	\$3,037	\$14,195	
Community Services	\$32,265	\$0	-\$1,151	\$0	\$31,114	-\$2,173	\$129,187	\$158,128	
NRH	\$35,375	\$2,759	-\$165	\$0	\$37,969	-\$4,291	\$8,197	\$41,875	
Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Levy</b>	<b>\$333,159</b>	<b>\$2,759</b>	<b>-\$3,487</b>	<b>-\$455</b>	<b>\$331,976</b>	<b>-\$25,287</b>	<b>\$192,841</b>	<b>\$499,530</b>	
Wastewater	\$57,724	\$0	-\$1,496	-\$984	\$55,244	-\$220	\$259,097	\$314,121	
Water	\$25,064	\$0	-\$251	-\$239	\$24,574	-\$325	\$6,746	\$30,995	
Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Rate</b>	<b>\$82,788</b>	<b>\$0</b>	<b>-\$1,747</b>	<b>-\$1,223</b>	<b>\$79,818</b>	<b>-\$545</b>	<b>\$265,843</b>	<b>\$345,116</b>	
<b>Total Niagara Region</b>	<b>\$415,947</b>	<b>\$2,759</b>	<b>-\$5,234</b>	<b>-\$1,678</b>	<b>\$411,794</b>	<b>-\$25,832</b>	<b>\$458,684</b>	<b>\$844,646</b>	<b>6.89%</b>

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

Department	Total Debt as at December 31, 2020 including Sinking Fund Assets	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at June 30, 2021 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2021	Annual Repayment Limits**
Fort Erie	\$5,524	\$0	-\$213	\$0	\$5,311	-\$610	\$0	\$4,701	2.39%
Grimsby	\$2,785	\$0	-\$181	\$0	\$2,604	-\$184	\$0	\$2,420	2.75%
Lincoln	\$7,817	\$50	-\$147	\$0	\$7,720	-\$398	\$0	\$7,322	2.50%
Niagara-on-the-Lake	\$4,480	\$0	-\$116	\$0	\$4,364	-\$254	\$0	\$4,110	1.74%
Niagara Falls	\$53,070	\$0	-\$1,402	\$0	\$51,668	-\$2,465	\$0	\$49,203	3.39%
Pelham	\$33,465	\$0	-\$306	\$0	\$33,159	-\$2,127	\$0	\$31,032	13.47%
Port Colborne	\$30,271	\$0	-\$548	\$0	\$29,723	-\$892	\$0	\$28,831	7.30%
St. Catharines	\$118,509	\$0	-\$958	-\$202	\$117,349	-\$12,806	\$0	\$104,543	10.29%
Thorold	\$830	\$0	-\$62	\$0	\$768	-\$63	\$0	\$705	1.33%
Wainfleet	\$1,518	\$0	-\$6	\$0	\$1,512	-\$189	\$0	\$1,323	1.17%
Welland	\$48,151	\$0	-\$977	\$0	\$47,174	-\$5,333	\$0	\$41,841	9.17%
West Lincoln	\$17,834	\$0	-\$331	\$0	\$17,503	-\$331	\$0	\$17,172	7.11%
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>\$324,254</b>	<b>\$50</b>	<b>-\$5,247</b>	<b>-\$202</b>	<b>\$318,855</b>	<b>-\$25,652</b>	<b>\$0</b>	<b>\$293,203</b>	
<b>Total Niagara Region &amp; External</b>	<b>\$740,201</b>	<b>\$2,809</b>	<b>-\$10,481</b>	<b>-\$1,880</b>	<b>\$730,649</b>	<b>-\$51,484</b>	<b>\$458,684</b>	<b>\$1,137,849</b>	

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

\*\*2020 FIR data used for ARL calculation where available and 2018-2019 FIR data used where 2020 FIRs were not available

### 2021 Debt Issuances

- By-law 2021-27: Tile Drainage \$50, 10 years, 6.00% for Lincoln



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

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

Customer Name	Amount Over 120	Explanation of Account	Status
City of Niagara Falls (RDC)	\$73	2018 RDC invoice in dispute with developer (\$60), applied for NFP grant, which was denied. Collection efforts to continue, which may include collecting through property tax. 2019 RDCs (\$13) for one multiple permit, for which staff have followed up with the City building department on status.	Collection to continue
City of Welland	\$361	Welland deducted \$546 of Niagara Region accounts payable invoices against balance due on 2020 year-end tax reconciliation bill. \$185 is resolved and on hold pending ongoing discussions with Welland staff regarding the \$361 still in dispute.	Collection to continue
Merritton Mills Redevelopment Corp	\$152	Receivable of 2007 tipping fees for the last of four redeveloped brownfield sites. Niagara Region will offset the tipping fees against the Tax Increment Grant (TIG) being paid on the development, which was initiated in 2019 and is expected to be fully recovered by 2024. In the interim, the Niagara Region is holding a Letter of Credit (LOC) as security for the full amount of the receivable.	2019 TIG agreements Collection to continue
Ministry of Transportation	\$137	October 2020 cost-sharing invoice for signal work completed at the Sir Isaac Brock Way and Hwy 406 ramp and the St. David's Road and Hwy 406 ramp. Invoice in dispute over who is responsible for which costs and Public Works staff is working with MTO to determine responsibility and what/if any adjustments need to be made.	Collection to continue
Town of Grimsby (RDC)	\$401	2018 RDC invoice in dispute with developer (\$401), Grimsby and Region proceeding with legal action.	Collection to continue
TOTAL	\$1,124		

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

The consolidated statement of financial position is prepared in accordance with Canadian public sector accounting standards ("PSAS") and includes all unfunded liabilities, impacts of amortization and capital fund activity. This report is unaudited and prepared with information as at August 19, 2021.

	Jun. 30, 2021	Dec. 31, 2020
<b>FINANCIAL ASSETS</b>		
Cash	\$ 176,767	\$ 226,114
Investments (page 108)	739,654	658,015
Accounts receivable	70,769	78,204
Other current assets	1,145	948
Tangible capital assets held for sale	754	850
Debt Recoverable from others (page 110)	318,855	324,254
	<b>1,307,971</b>	<b>1,286,385</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	140,453	157,970
Employee future benefits and post-employment liabilities	116,124	116,148
Deferred revenue	251,882	235,356
Landfill closure and post-closure liability	67,872	67,872
Unfunded contaminated sites	576	576
Long-term liabilities (page 110)	730,649	740,201
Capital lease obligation	4,219	4,262
	<b>1,311,775</b>	<b>1,322,385</b>
Net debt	<b>(3,804)</b>	<b>(36,000)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	1,978,446	1,903,743
Inventory	9,325	8,485
Prepaid expenses	17,407	19,522
	<b>2,005,178</b>	<b>1,931,750</b>
Accumulated surplus	<b>\$ 2,001,374</b>	<b>\$ 1,895,750</b>
<b>ACCUMULATED SURPLUS RECONCILIATION:</b>		
	Jun. 30, 2021	Dec. 31, 2020
Invested in tangible capital assets	\$ 1,562,436	\$ 1,483,534
Capital fund – unexpended capital financing	390,934	322,541
Operating fund	405	(10,987)
Unfunded landfill closure & post-closure liability	(67,872)	(67,872)
Unfunded contaminated sites liability	(576)	(576)
Unfunded employee future benefits & post-employment liabilities	(114,3339)	(114,339)
Total surplus	<b>1,770,988</b>	<b>1,612,301</b>
Total reserves and reserves funds (page 63)	<b>230,386</b>	<b>283,449</b>
Total accumulated surplus	<b>\$ 2,001,374</b>	<b>\$ 1,895,750</b>

# Explanation of Statement of Operations

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

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

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

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

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

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

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

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

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

# Explanation of Statement of Operations - Continued

## Definition of Report Rows – Revenues

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

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

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

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

## Definition of Report Rows – Intercompany Charges

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

## Definition of Report Rows – Transfers

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

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

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

## Definition of Report Rows – Indirect Allocation & Debt

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

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



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