

Report

Report to: Mayor and Council
Date: October 24, 2023
Title: **Annual Update of OLG Spending and Commitments**

Recommendation(s)

1. That the annual update of OLG spending and commitments report **BE RECEIVED**.
2. That Council **APPROVE** the staff recommended revised key areas of OLG spending:
 1. Property Tax Relief (will be removed once fully phased out)
 2. Capital Asset and Strategic Investments
 3. Economic Development Initiatives
 4. Social Service Initiatives
 5. Casino Policing Unit Funding

Executive Summary

In 2013, the City of Niagara Falls approved the new Municipality Contribution Agreement with the Ontario Lottery and Gaming Corporation (OLG) with an effective date of April 1, 2013. This agreement significantly increased the City's hosting fees from the previous agreement.

Since the inception of the agreement, staff have updated Council regularly on the commitments and use of the funds received however there still seems to be confusion among the public as to the use of the OLG funds. The purpose of this report is to provide an annual summary of the OLG commitments to date stemming from the new funding agreement including detailed attachments outlining every project/purpose OLG funding was used or committed to. Staff began preparing this annual report in 2019. No annual OLG update report was prepared in 2021 as the Casino was closed due to COVID from March 17, 2020 to July 31, 2021. The City did not receive any OLG funding during that time frame.

City staff have also dedicated a page on the City's website to OLG information, including a summary chart of funding received to date, spending and commitments to date as well as a link to the most recent OLG annual update report. Due to the charts, the website page can be best viewed on an ipad or desktop as opposed to a cell phone.

<https://niagarafalls.ca/city-hall/finance/olg-funding/default.aspx>

As projects are completed, favourable or unfavourable variances sometimes occur with projects being closed under or over budget resulting in OLG money being available to add back in to the reserve to be repurposed or additional commitments required. All attachments have been updated to reflect project close outs to date with new notes being added on the bottom of each attachment under the heading of October 24, 2023. The OLG spending allocations for the past 10 years are consistent with direction staff have previously received. Specifically Council adopted five key areas of expenditures that funds should be used for. These include:

1. Property Tax Relief
2. Future Niagara Falls Hospital
3. Debt Avoidance/Capital Asset Investments
4. Economic Development Initiatives
5. Policing

Future Niagara Falls Hospital

On July 11, 2023, Council approved a \$30,000,000 commitment to Niagara Health representing Niagara Falls Local Municipal Share commitment. Council was informed via report F-2023-07 that staff have invested the current hospital reserve fund amounting to over \$24 million which is guaranteed to mature at a value of \$30 million total with approximately \$14 million maturing during 2027 and an additional \$16 million maturing during Q1 2028. As a result no further OLG commitments relating to the hospital funding are required.

Social Service Initiatives

During the 2023 budget deliberations Council directed \$350,000 of OLG funding to complement \$150,000 of tax levy funding, for a total of \$500,000 to be used for social service initiatives.

Revised Recommended Key Areas of Spending

Staff is recommending removing Future Niagara Falls Hospital from the Council directed key areas of spending for OLG funding and replacing it with Social Service Initiatives, as well as renaming Debt Avoidance/Capital Asset Investments to Capital Asset and Strategic Investments for a revised list of key areas of spending as follows:

1. Property Tax Relief (will be removed once fully phased out)
2. Capital Asset and Strategic Investments
3. Economic Development Initiatives
4. Social Service Initiatives
5. Casino Policing Unit Funding

Background

In September 2013, Council approved the Municipality Contribution Agreement (MCA) with the Ontario Lottery and Gaming Corporation (OLG). The effective date of the MCA is April 1, 2013 and will terminate at the earliest of:

- a. Date which all Casino games are no longer conducted and managed by OLG in Niagara Falls;
- b. Date on which any license, permit, approval, consent and/or other permission that may be required to use and operate the casino games in Niagara Falls is no longer available, becomes invalid or ceases to have effect;
- c. The date specified in a written notice of termination provided by OLG to the Municipality provided that such date shall be at least 30 days following the date of the notice of termination.

The new funding agreement increased the hosting fee to the municipality for the two casinos located in Niagara Falls. The funding period is based on the Province's fiscal year, specifically April 1st to March 31st. Payments, based on a percentage of gaming revenues identified below, are received by the City within 21 days of the end of each quarter.

Under the new host funding formula in the Municipality Contribution Agreement (MCA), host municipalities will receive:

- 5.25% on the first \$65 million of electronic games revenue; plus
- 3.00% on the next \$135 million of the electronic games revenue; plus
- 2.50% on the next \$300 million of the electronic games revenue; plus
- 0.50% on electronic games revenue above \$500 million; plus
- 4.00% of the live table games revenue; and
- 4.00% of Sportsbook revenue, if any, generated during the operating year.

Analysis

The City is currently in the midst of it's 11th year of the new funding agreement. From April 1, 2013 until September 30, 2023, the City has received a total of \$201,290,154 in OLG funding as illustrated below:

History of OLG Revenue under New Funding Agreement

Calendar Year	City Q1/ OLG Q2	City Q2/ OLG Q1	City Q3/ OLG Q2	City Q4/ OLG Q3	Total per City Fiscal Year (Dec. 31)
2013		6,433,923	5,596,501	4,780,702	16,811,126
2014	4,452,570	6,715,070	5,304,206	4,916,987	21,388,833
2015	4,532,010	7,003,666	5,930,369	5,540,423	23,006,468
2016	5,275,019	7,153,022	6,245,991	5,625,402	24,299,434
2017	5,548,566	7,868,653	6,813,615	6,101,268	26,332,102
2018	5,546,465	7,393,429	6,499,766	5,373,138	24,812,798
2019	4,690,534	7,137,205	6,057,544	4,951,522	22,836,805
2020	3,974,389	Casino Closed			3,974,389
2021	Casino Closed		4,668,393	3,889,163	8,557,556
2022	2,969,020	6,257,258	5,285,233	4,433,189	18,944,700
2023	3,939,785	6,386,158	TBD	TBD	10,325,943
				Total	\$201,290,154

For the 10 and half year period of April 1, 2013 to September 30, 2023 the City has committed \$193,396,677 of OLG funding to the five Council adopted key areas of spending as follows:

History of OLG Commitments - April 1, 2023 to September 30, 2022

OLG Year	Property Tax Relief	Capital Asset and Strategic Investment	Economic Dev. Initiatives	Hospital (2013-2022) Social Services 2023	Casino Unit Policing	Total Commitments
13/14	3,723,250	10,419,057	254,401	318,955	4,214,384	18,930,047
14/15	6,173,659	10,643,279	305,281	322,024	4,200,000	21,644,242
15/16	6,034,985	10,106,264	1,204,401	356,242	4,200,000	21,901,892
16/17	6,168,506	14,009,809	605,281	382,574	4,200,000	25,366,170
17/18	6,319,278	12,118,300	700,000	562,596	4,200,000	23,864,173
18/19	6,265,285	15,865,598	0	479,137	4,200,000	26,810,020
2019 Apr - Dec.	4,537,643	6,632,698	472,955	362,925	3,150,000	15,156,221
2020	2,189,984	230,820	779,354	79,488	715,390	3,995,035
2021	5,895,000	3,032,056	0	171,151	1,540,360	10,638,567
2022	5,493,314	8,088,543	0	290,230	3,410,046	17,282,133
2023	5,420,133	0	179,374	350,000	1,858,670	7,808,177
Totals	58,221,036	91,146,424	4,501,045	3,639,322	35,888,850	193,396,677
% of Total	30.1%	47.1%	2.3%	1.9%	18.6%	100.0%

Detailed breakdowns of commitments of OLG funding can be found in Attachments 1 through 11.

Niagara Region Police Services (NRPS) Fallsview District Funding

In the past the City had been committed to paying NRPS \$4,200,000 annually for enhanced policing services within the Fallsview Casino District area. This represented approximately 18% of the OLG funds received annually. As a result of COVID-19, the temporary closing of the Casino’s and thus the lost revenue from OLG funding, the City and the Region agreed to change the funding formula in 2020 from a flat rate of \$4,200,000 annually to 18% of the OLG funding received. Thus when no OLG funding was received no funds were paid to the NRPS Casino policing unit.

Operational Implications and Risk Analysis

Similar to prior years, staff still feels strongly that none of the OLG funding should be used to subsidize the tax levy but rather should be kept for use on capital projects or other special initiatives/projects (i.e. social services, strategic reserve top ups, economic development initiatives). Staff appreciate Council's agreement in 2021 to reduce the levy subsidy (previously \$5,895,000 or a 7.9% subsidy to the levy in 2021) by 50% of the growth beginning with the 2022 levy budget. It's important to note even with this strategy it could take 10-15 years to fully wean off the OLG subsidy in the property tax levy budget.

As of the 2023 budget the OLG tax levy subsidy has been reduced to \$5,090,000 (equivalent to a 6.0% subsidy to the tax levy in 2023) as follows:

Historical subsidy amount (2013-2021)	\$5,895,000
50% new taxation revenue reduction:	
2022 reduction	\$(401,686)
2023 reduction	\$(403,314)
Revised property tax subsidy amount	\$5,090,000

Financial Implications/Budget Impact

OLG funding received April 1, 2013 to September 30, 2023, totals \$201,290,154.

In September 2019, staff reallocated the OLG special purpose reserve to a reserve fund per a previous motion of Council. Interest earned on reserve funds is allocated back to each reserve fund as available funding to be committed for that purpose as opposed to special purpose reserves where interest earned remains in the property tax budget offsetting the levy. Interest attributed to the OLG reserve fund beginning September 2019 to December 31, 2022 totals \$85,524.

OLG spending and commitments April 1, 2013 to September 30, 2023, total \$193,396,677.

Per Attachment 11, as at September 30, 2023 there is an uncommitted balance of \$7,979,002 available to be allocated in the 2023 capital budget. In addition, prior to the Capital Budget presentation on November 28, 2023 the City will receive the Q3 payment on October 21, 2023, a portion of which could be allocated to 2024 capital spending.

Strategic/Departmental Alignment

1. Financial Sustainability
2. Investment and Sustainability of City Infrastructure

List of Attachments

[F-2023-23 Attachment 1 - April 1, 2013 to March 31, 2014 OLG Detail](#)

[F-2023-23 Attachment 2 - April 1, 2014 to March 31, 2015 OLG Detail](#)

[F-2023-23 Attachment 3 - April 1, 2015 to March 31, 2016 OLG Detail](#)

[F-2023-23 Attachment 4 - April 1, 2016 to March 31, 2017 OLG Detail](#)

[F-2023-23 Attachment 5 - April 1, 2017 to March 31, 2018 OLG Detail](#)

[F-2023-23 Attachment 6 - April 1, 2018 to March 31, 2019 OLG Detail](#)

[F-2023-23 Attachment 7 - April 1, 2019 to Dec. 31, 2019 OLG Detail](#)

[F-2023-23 Attachment 8 - January 1, 2020 to December 31, 2020 OLG Detail](#)

[F-2023-23 Attachment 9 - January 1, 2021 to December 31, 2021 OLG Detail](#)

[F-2023-23 Attachment 11 - January 1, 2023 to September 30, 2023 OLG Detail](#)

[F-2023-23 Attachment 10 - January 1, 2022 to December 31, 2022 OLG Detail](#)

Written by:

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Status:

Approved
- 17 Oct
2023

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2023

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- 17 Oct
2023

City of Niagara Falls**April 1, 2013 - March 31, 2014 OLG Detail**

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,945,000	723,250	2,221,750	[1]
Total Property Tax Relief	5,945,000	3,723,250	2,221,750	
Hospital:				
1.5% of Funding Received	318,955	318,955	0	
Total Hospital	318,955	318,955	0	
Debt Avoidance/Capital Investment:				
Debt Avoidance:				
Overall amount committed per Chart 2 in F-2014-43	6,201,595		6,201,595	
City Hall HVAC (cancel debentures)		863,062	(863,062)	
Drummond Rd Ph 3 (cancel debentures)		1,635,377	(1,635,377)	
Ailanthus Ave (cancel debentures)		790,475	(790,475)	
Vehicle Replacement (cancel debentures)		87,070	(87,070)	
Kalar Road (cancel debentures)		2,049,751	(2,049,751)	
Fleet purchases (cancel debentures)		850,000	(850,000)	
	6,201,595	6,275,735	(74,140)	[2]
Capital Investment:				
F-2013-54 Approvals - Design Work for Various Projects:				
<u>Municipal Works</u>				
Allendale Ave Sewer Separation & Rd Reconstruct	67,500	67,500	0	
Beck Road Bridge - additional funds	42,500	42,500	0	
Balmoral / Maureen / Timothy	108,875	108,875	0	
Brookfield Ave Sewer Sep - additional funds	131,250	44,960	86,290	[8]
Colborne Street Sewer Sep	60,000	60,000	0	
Corwin Cres Sewer Sep	75,000	75,000	0	
Crysler Ave Sewer Sep	63,750	63,750	0	
St Lawrence Ave Sewer Sep	63,750	63,750	0	
Ellis Sewer Separation	14,000	14,000	0	
Fifth Ave Sewer Separation	63,000	63,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Grey Ave Sewer Separation	33,250	33,250	0	
Hamilton Street Sewer Separation - MS13	43,125	43,125	0	
Huron Street Sewer Separation	68,000	68,000	0	
Kitchener St Sewer Sep - SS34	90,000	90,000	0	
Level Avenue - additional funds	36,750	36,750	0	
Maranda Street Sewer Sep	97,500	97,500	0	
North Street - SS35	103,125	103,125	0	
Portage Rd Watermain (Norton to Macklem) - W35	39,600	39,600	0	
Ralph Sewer Sep	36,750	36,750	0	
Ridge Road Culvert Replacement	30,000	30,000	0	
Robinson Street (Stanley to East Limit)	102,300	56,625	45,675	[8]
Second Ave Sewer Sep	30,000	30,000	0	
Sixth Ave Sewer Sep	63,000	63,000	0	
Stanton Sewer Sep	21,000	21,000	0	
Sylvia Place - (Transportation)	60,000	60,000	0	
Whirlpool Road Bridge	50,000	50,000	0	
<u>Parks</u>				
AG Bridge Park Pathway Development	5,000	0	5,000	[3]
Chippawa Boat Ramp Improvements - additional funds	30,000	30,000	0	
FJ Miller Park Improvements	16,000	16,000	0	
Heritage Park Improvements	12,000	12,000	0	
Ontario Park Improvements	15,000	15,000	0	
Millennium Trail Dvmt - Section 3	34,000	34,000	0	
Niagara Falls Lions Park Accessible Washrooms	9,000	9,000	0	
Patrick Cummings - Baseball Field Expansion	40,000	40,000	0	
Patrick Cummings - South Parking Lot Dvmt	5,000	0	5,000	[3]
Rosberg Family Park (Downtown Park) - additional funds	17,000	17,000	0	
Drummond Road SS McLeod to Oldfield	153,750	153,750	0	
McKenney Road Bridge Rehabilitation	36,500	0	36,500	[3]
<u>Transportation</u>				
Drummond Road EA - TSP25	150,000	150,000	0	
Traffic Signal Designs	100,000	100,000	0	
	2,217,275	2,038,810	178,465	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
F-2014-43 Additional Capital Approvals:				
Emerald Ash Borer	40,000	40,000	0	
Vehicle Replacement - Street Sweeper	220,000	221,155	(1,155)	[4]
Gale Centre Improvements	20,000	20,000	0	
Victoria Ave Streetscaping	160,000	160,000	0	
Kalar Park Improvements	100,000	100,000	0	
Retail Centre Hub Enhancements	100,000	100,000	0	
Bus Drivers Portable Washrooms	100,000	100,000	0	
Business Park Site Development	200,000	213,355	(13,355)	[4]
Additional amount reported to OLG			0	
Murray Street Pedestrian Bridge	220,000	220,000	0	
Traffic Signal Rebuilds	200,000	200,000	0	
Chippawa Accessible Doors	20,000	20,000	0	
Lion's Trail - Extension of Millennium Trail	403,000	403,000	0	
Smart Card Reload System at 4 City Facilities	50,000	41,255	8,745	[5]
Parking Permit Module	35,000	35,000	0	
	1,868,000	1,873,766	(5,766)	
Additional Approvals:				
Lundy's Lane Gateway (MW-2014-21)	150,935	150,935	0	
Oakes Park Scoreboards (MW-2014- 24)	29,811	29,811	0	
Chippawa Boat Ramp Improvements - ADDITIONAL FUNDS (MW-2014-50)	50,000	50,000	0	
	230,746	230,746	0	
Total Debt Avoidance/ Capital Investment	10,517,616	10,419,057	98,559	
Economic Development:				
NFT - Destination Marketing Campaign - F-2014-11	250,000	254,401	(4,401)	[6]
Total Economic Development	250,000	254,401	(4,401)	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Policing:				
Policing	4,200,000	4,214,384	(14,384)	[7]
Total Policing	4,200,000	4,214,384	(14,384)	
Total Commitments	21,231,571	18,930,047	2,301,524	
Funding Received		21,263,696		
Uncommitted amount to carry forward to future years		2,333,649		

Notes from F-2019-45 December 10, 2019 Annual OLG Update Report:

- [1] This should not have been committed for OLG Fiscal Year ending March 31, 2014 for a full year, only 3 months (January to March 2014). Actual amount of subsidy in 2014 year was \$2,893,000 - 3 months = \$723,250
- [2] Debt avoidance amount per chart 2 in F-2014-43 was \$6,201,595 however actual debt avoidance totaled \$6,275,735.
- [3] Per Municipal Works funding no longer required, money can be recommitted.
- [4] Project was over budget - additional funds were required to be transferred.
- [5] Project was under budget - surplus funds can be recommitted.
- [6] Transfer included non-rebateable HST of \$4,401 ($\$250,000 * 1.76\%$)
- [7] April 1 to December 31, 2013 policing invoice from the Region was \$3,164,384 as Region used # of days (April 1, 2013 to December 31, 2013 = 275 days).
 $\$4,200,000 * 275/365 = \$3,164,384$
 $\$3,164,384 + \$1,050,000 = \$4,214,384$ for April 1, 2013 to March 31, 2014.

Notes from F-2020-24 June 23, 2020 Annual OLG Update Report:

- [8] Projects completed and closed under budget (F-2020-25)

City of Niagara Falls
April 1, 2014 - March 31, 2015 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,945,000	2,893,500	51,500	[1]
Doctor Recruitment	1,820	0	1,820	[2]
2014 Election	175,000	169,606	5,394	[3]
Rendezvous Canada	50,000	0	50,000	[4]
Niagara District Airport Commission Capital	184,977	110,553	74,424	[5]
Total Property Tax Relief	6,356,797	6,173,659	183,138	
Hospital:				
1.5% of Funding Received	322,024	322,024	0	
Total Hospital	322,024	322,024	0	
Debt Avoidance/Capital Investment:				
2015 Capital Budget:				
<u>Municipal Works</u>				
LED Street Lighting	1,182,500	1,182,500	0	
Surface Treatment Program	1,450,000	1,450,000	0	
Rescue 6 Replacement	400,000	400,000	0	
<u>Parks</u>				
Chippawa Boat Ramp Park Improvements	291,000	291,000	0	
Chippawa Lions Park Tennis Improvements	63,000	63,000	0	
Heritage Park Improvements	72,000	72,000	0	
Leash Free Dog Park Improvements	100,000	100,000	0	
<u>Transportation</u>				
Conventional Bus Purchase	550,000	550,000	0	
Specialized Bus Replacement	300,000	300,000	0	
Shuttle Vehicles	60,000	60,000	0	
Traffic Signal Rebuilds	200,000	200,000	0	
Traffic Signal Video Detection Replacement	120,000	120,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
<u>Parking</u>				
Licence Plate Recognition	40,000	48,497	(8,497)	[6]
Lot #2 Redesign	50,000	50,000	0	
Pay & Display Machines	50,000	50,000	0	
<u>Fire</u>				
F9 - SCBA Equipment	450,000	615,104	(165,104)	[6]
Water Chutes for Tankers 5 & 6	10,000	10,000	0	
Back-up Recording System for Communications	25,000	25,000	0	
<u>Planning & Building</u>				
City Hall Service Counters - Mayor & Finance	342,000	342,000	0	
<u>R & C</u>				
Gale Centre - Maintenance & Cleaning Equipment	13,000	13,000	0	
Gale Centre - Rink #1 Doors	4,000	4,000	0	
Gale Centre - Rink #1 Access	42,000	42,000	0	
MacBain Park / Skate park Improvements	12,000	12,000	0	
MacBain - Exterior Cameras	11,000	11,000	0	
<u>General Government & Information Systems</u>				
Transp'n - TES Signs Module	20,000	20,000	0	
MW -Tree Inventory Project	70,000	70,000	0	
Cartegraph Consulting from AGL	40,000	40,000	0	
	5,967,500	6,141,101	(173,601)	
F-2015-21 Additional Capital Approvals:				
Buchanan Ave	2,176,000	2,176,000	0	
Peer / Grey Sewer Separation additional funds	100,000	100,000	0	
Royal Manor Drive Bridge	50,000	50,000	0	
Second Ave Sewer Sep - Morrison to Huron - additional funds	38,000	21,765	16,235	[10]
Sidewalk Replacement Program	150,000	150,000	0	
Tree Planting (Forestry)	37,500	37,500	0	
Fleet purchases (all departments)	400,000	400,000	0	
Battlefield Park	150,000	150,000	0	
George Bukator Park Improvements	250,000	250,000	0	
Oakes Park Grandstand Improvements	315,000	315,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Fairview Cemetery Office Renovations	246,000	246,000	0	
F49 - Renovations to Station 3 - Female Washroom	60,000	60,000	0	
F45 - Diesel Fumes Extraction	99,515	99,515	0	
Not in Original Submission - Fire Admin Roof	45,000	45,000	0	
Armoury - Boiler Replacement	60,000	59,911	89	[7]
	4,177,015	4,160,691	16,324	
Additional Transfers:				
MacBain - Exterior Cameras	0	4,500	(4,500)	[8]
City Hall Security Cameras	0	17,171	(17,171)	[8]
Lundy's Lane Streetscape Master Plan	189,815	189,815	0	
Millennium Trail Ph 3 - additional fund	0	30,000	(30,000)	[8]
Peer St./Grey St. Sewer Separation	0	100,000	(100,000)	[11]
	189,815	341,486	(151,671)	
Total Debt Avoidance/ Capital Investment	10,334,330	10,643,279	(308,949)	
Economic Development:				
NFT - Destination Marketing Campaign - 2015	300,000	305,281	(5,281)	[9]
Total Economic Development	300,000	305,281	(5,281)	
Policing:				
Policing	4,200,000	4,200,000	0	
Total Policing	4,200,000	4,200,000	0	
Total Commitments	21,513,151	21,644,242	(131,091)	
Funding Received		21,468,273		
Amount carried forward from prior years		2,333,649		
Uncommitted amount to carry forward to future years		2,157,680		

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
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Notes from F-2019-45 December 10, 2019 Annual Olg Update Report:

- [1] F-2014-23 suggests the City allocate \$2,945,000 additional OLG funds to subsidize the property tax budget for 2014 (on top of the \$3M already subsidizing property taxes). Budget was actually input at \$2,895,000 for 2014 and future years (not \$2,945,000) thus the amount left in Operating relating to this report has coincided with the amount budgeted of \$2,895,000. In 2014 the subsidy amount left in Operating was transferred at \$2,893,000 in error (as opposed to the \$2,895,000 budgeted). Surplus funds can be recommitted.
- [2] Different reserve fund was used to fund Doctor Recruitment
- [3] Election expenses came in under the \$175,000 committed. Surplus funds can be recommitted.
- [4] Rendezvous Canada expense was paid out of operating within the regular operating budget. Additional OLG funding was not required. Surplus funds can be recommitted.
- [5] Airport capital expenses in 2014 = \$15,438 and in 2015 = \$95,115, totaling \$110,553. Surplus funds can be recommitted.
- [6] Project was over budget - additional funds were required to be transferred.
- [7] Project was under budget - surplus funds can be recommitted.
- [8] OLG funding was used on these projects.
- [9] Transfer included non-rebateable HST of \$5,281 ($\$300,000 * 1.76\%$).

Notes from F-2020-24 June 23, 2020 Annual OLG Update Report:

- [10] Project completed and closed under budget (F-2020-04)

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:

- [11] Additional funds required for Peer St. (Main to Allendance) and Grey St. (Peer to Robinson) Sewer Separation

City of Niagara Falls

April 1, 2015 - March 31, 2016 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,945,000	2,895,000	50,000	[1]
Niagara District Airport Commission Capital	82,739	139,985	(57,246)	[2]
Total Property Tax Relief	6,027,739	6,034,985	(7,246)	
Hospital:				
1.5% of Funding Received	356,242	356,242	0	
Total Hospital	356,242	356,242	0	
Debt Avoidance/Capital Investment:				
2016 Capital Budget:				
<u>Pre-approved 2016 Projects /</u>				
<u>Funding</u>				
Victoria Ave Streetscape Revitalization - additional funds	2,471,000	2,471,000	0	
<u>Municipal Works</u>				
Emerald Ash Borer (Forestry) - additional funds	275,000	275,000	0	
Fleet purchases (all departments)	800,000	800,000	0	
Reserve Pumper 3	600,000	600,000	0	
<u>Parks</u>				
Chippawa Lions Park Improvements - Additional Funds	100,000	100,000	0	
Fernwood Trail Development - Phase 2	27,000	27,000	0	
Millennium Trail Section 3 - additional Funds	30,000	30,000	0	
Play Structure Replacement Program	100,000	100,000	0	
<u>Cemetery</u>				
Fence Replacement	92,500	92,500	0	
Stamford Green Columbarium - Accessibility	15,000	15,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
<u>Transit</u>				
Conventional Bus Purchases - for 30 minute service (1 bus)	100,000	4	99,996	[7]
<u>Fire</u>				
Personal Protective Equipment (Bunker Gear)	100,000	100,000	0	
Diesel Fumes Extraction	47,000	47,000	0	
<u>R & C</u>				
Chippawa Arena - Refrigeration Equipment Upgrades	465,000	465,000	0	
Outdoor Pools Safety Upgrades / Repairs	175,000	164,754	10,246	[8]
<u>General Government & Information Systems</u>				
CAO - Council Agenda Software	20,000	20,000	0	
	5,417,500	5,307,258		
F-2016-20 Additional Capital Approvals:				
Retaining Wall in Core Tourist Area	150,000	150,000	0	
Tree Inventory	155,000	155,000	0	
Crosswalk Improvements in Core Tourist Area	300,000	300,000	0	
Firemen's Park	290,000	290,000	0	
Millennium Trail Section 6	615,000	615,000	0	
Garner Recreation Trail	12,000	12,000	0	
Garner Recreation Trail	30,000	30,000	0	
Battlefield Site Development	65,000	65,000	0	
Oakes Park Grandstands	375,000	344,092	30,908	[7]
Kalar Park Lot	80,000	80,000	0	
Ker Park Fencing	21,000	14,046	6,954	[6]
Palmer Park Fencing	21,000	14,046	6,954	[6]
Chippawa West Park Development	33,000	33,000	0	
Storage Facilities	150,000	150,000	0	
Road Repairs	50,000	50,000	0	
Specialized Service Scheduling System	100,000	100,000	0	
Wash Rack Undercarriage	15,000	15,000	0	
Niagara Region Transportation Masterplan	25,000	25,000	0	
Electric Vehicle Charging Stations	25,000	25,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Pay & Display Machines	50,000	50,000	0	
Station 3 Washroom Additions	300,000	300,000	0	
Coronation Centre North Wall	40,000	40,000	0	
Coronation Centre Basement Floor	12,000	12,000	0	
Chippawa Arena Block Work	10,000	0	10,000	[3]
MacBain Park Benches	10,000	10,000	0	
NF Museum Security Upgrades	5,000	5,000	0	
	2,939,000	2,884,184	54,816	
Additional Transfers:				
Fairview Cemetery Office Renovations	62,000	62,000	0	
Coronation Centre exercise Equipment	0	8,002	(8,002)	[4]
Transfer to Municipal Reserves F-2016-20	1,019,894	1,019,894	0	
Additional Funding Victoria Ave Streetscape (MW 2016-16)	824,926	824,926	0	
	1,906,820	1,914,822	(8,002)	
Total Debt Avoidance/ Capital Investment	10,263,320	10,106,264	46,814	
Economic Development:				
NFT - Destination Marketing Campaign - 2016 - F-2016-07	250,000	254,401	(4,401)	[5]
WFOL Additional Funding Request - 2015 BDD-2015-03	300,000	300,000	0	
WFOL Additional Funding Request - 2016 BDD 2015-03	300,000	300,000	0	
NF Illumination Board Lighting Project - City of NF portion	350,000	350,000	0	
Total Economic Development	1,200,000	1,204,401	(4,401)	
Policing:				
Policing	4,200,000	4,200,000	0	
Total Policing	4,200,000	4,200,000	0	
Total Commitments	22,047,301	21,901,892	35,167	
Funding Received		23,749,477		
Amount carried forward from prior years		2,157,680		
Uncommitted amount to carry forward to future years		4,005,265		

Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
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Notes from F-2019-45 December 10, 2019 Annual OLG Update Report:

- [1] F-2014-23 suggests the City allocate \$2,945,000 additional OLG funds to subsidize the property tax budget for 2014 (on top of the \$3M already subsidizing property taxes). Budget was actually input at \$2,895,000 for 2014 and future years (not \$2,945,000) thus the amount left in Operating relating to this report has coincided with the amount budgeted of \$2,895,000. Surplus funds can be recommitted.
- [2] Airport capital expenses in 2016 = \$139,985. Additional funds transferred from OLG.
- [3] Project work was charged to Operating. Surplus funds can be recommitted.
- [4] OLG funding was used on this project.
- [5] Transfer included non-rebateable HST of \$4,401 ($\$250,000 * 1.76\%$).

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:

- [6] Projects closed under budget (F-2021-45)
- [7] Projects closed under budget (F-2022-40)

Notes from F-2023-23 October 24, 2023 Annual OLG Update Report:

- [8] Project closed under budget (F-2023-24)

City of Niagara Falls
April 1, 2016 - March 31, 2017 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,945,000	2,895,000	50,000	[1]
Canada 150 operating portion	150,000	150,000	0	
Niagara District Airport Commission Capital	156,359	123,506	32,853	[2]
Total Property Tax Relief	6,251,359	6,168,506	82,853	
Hospital:				
1.5% of Funding Received	382,574	382,574	0	
Total Hospital	382,574	382,574	0	
Debt Avoidance/Capital Investment:				
2017 Capital Budget:				
<u>Municipal Works</u>				
Emerald Ash Borer	150,000	150,000	0	
Lundy's Lane Streetscaping	747,412	747,412	0	
Road Resurfacing	107,682	107,682	0	
Sidewalk Replacement	450,000	306,832	143,168	[9]
Tree Planting	30,000	30,000	0	
Victoria Ctr Streetscape PH 2	1,137,855	1,137,855	0	
Victoria Ave Streetscape PH 2	365,000	365,000	0	
Fleet Replacement	1,767,051	1,767,051	0	
<u>Parks</u>				
Artificial Turf	500,000	500,000	0	
Chippawa Lions Park Improvements	685,000	589,809	95,191	[12]
FJ Miller Park Play Area Improvements	246,000	246,000	0	
Ontario Park Play Area Improvements	237,000	237,000	0	
Parks Infrastructure Improvements	1,250,000	1,221,955	28,045	[15], [16]
<u>Cemetery</u>				
Road Repair	50,000	50,000	0	
<u>Fire</u>				
PPE	100,000	100,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
<u>R & C</u>				
Canada 150 Legacy Project sign	150,000	97,438	52,562	[9]
NF Lions Pool - Liner & Pumps	330,000	237,978	92,022	[13]
<u>Transportation</u>				
Busway & Shelter Rehab	228,960	228,960	0	
Bus Growth	282,312	282,312	0	
Cummins ISL Diesel Engines Replcmt	122,112	116,413	5,699	[10]
Electronic Farebox Upgrade - CAV	71,232	71,232	0	
Emco-Wheaton Posi-lock fueling system	14,246	8,377	5,869	[10]
Farebox Replacement - Conventional Fleet	50,880	50,880	0	
Farebox Replacement - 2 Conventional Buses	19,334	19,334	0	
Fleet Management Software	30,528	30,528	0	
Intelligent Transport System - CAV	27,984	27,984	0	
Intelligent Transport System - Conventional Fleet	382,617	382,617	0	
Orion VII Powertrain & body refurb	228,960	228,960	0	
Refrigerant Recover, recycle and recharge machine	3,562	3,562	0	
Radio System Requirements	6,614	6,614	0	
Radio Upgrade & Replcmt	6,869	6,869	0	
Speed Message Boards / PXO Signs	75,000	39,836	35,164	[13]
Tele Driver Hardware/Software	35,616	35,616	0	
Upgrade of Fluid Tracking System	14,246	0	14,246	[3]
Vinyl decal Replcmt	18,317	18,317	0	
ZF Transmission Diagnostic Software	3,053	3,053	0	
<u>General Government & Information Systems</u>				
AGL - Cartegraph	40,000	40,000	0	
CAO - Close Captioning Service	15,000	15,000	0	
CAO - Council Agenda Software	25,000	25,000	0	
Cemetery - Stone Orchard Cemetery Software	50,000	50,000	0	
Finance - eBidding Solution	60,000	60,000	0	
Gale Ctr Cell & WiFi Signal Improvement	55,000	55,000	0	
HR - InfoHR Benefits Integration with Sun Life	20,000	0	20,000	[17]
Recreation Software	40,000	19,534	20,466	[9]
	10,230,442	9,718,010	512,432	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
F-2017-19 Additional Capital Approvals				
Paddock Park Reforestation	30,000	26,876	3,124	[10]
Drummond Rd Watermain Replcmt	115,000	106,106	8,894	[12]
Fallsview Blvd (Murray to Ferry)	130,000	130,000	0	
Second / Third Laneway Reconstruction	250,000	0	250,000	[4]
Millennium Rec Trail - Section 5	117,000	117,000	0	
Riverview Park Improvements	760,945	760,945	0	
Fence Replcmt	50,000	50,000	0	
Rail Review	60,000	58,635	1,365	[9]
Sign Inventory Input Module	60,000	13,525	46,475	[5], [13]
Traffic Signal Video Detection	45,000	45,000	0	
Fire Prevention Pub Ed Props	10,000	9,316	684	[11]
Radio System Upgrade	325,000	325,000	0	
Reserve Pumper 2 Replacement	650,000	650,000	0	
Service Centre Improvements	75,000	300,087	(225,087)	[6], [14], [18]
Chippawa Town Hall Windows & Doors	70,000	59,615	10,385	[9]
City Hall Blinds	50,000	49,678	322	[11]
Designated Substance Clean up	30,000	29,958	42	[11]
Chippawa Arena lighting & ceiling upgrades	300,000	221,817	78,183	[9]
Chippawa Arena Rubber Floor Replcmt - PH 3	30,000	30,000	0	
MacBain Energy Plan - PH 1	850,000	850,000	0	
	4,007,945	3,833,557	174,388	
Additional Transfers:				
Gale Centre Improvements - Pad #1	0	75,000	(75,000)	[7]
New Sidewalks	0	209,922	(209,922)	[4], [13]
Artificial Turf (MW-2017-12)	106,054	173,320	(67,266)	[12]
	106,054	458,242	(352,188)	
Total Debt Avoidance/ Capital Investment	14,344,441	14,009,809	334,632	
Economic Development:				
NFT - Destination Marketing Campaign - 2017	300,000	305,281	(5,281)	[8]
WFOL Additional Funding Request - 2017	300,000	300,000	0	
Total Economic Development	600,000	605,281	(5,281)	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Policing:				
Policing	4,200,000	4,200,000	0	
Total Policing	4,200,000	4,200,000	0	
Total Commitments	25,778,374	25,366,170	412,204	
Funding Received		24,572,981		
Amount carried forward from prior years		4,005,265		
Uncommitted amount to carry forward to future years		3,212,075		

Notes from F-2019-45 December 10, 2019 Annual OLG Update Report:

- [1] F-2014-23 suggests the City allocate \$2,945,000 additional OLG funds to subsidize the property tax budget for 2014 (on top of the \$3M already subsidizing property taxes). Budget was actually input at \$2,895,000 for 2014 and future years (not \$2,945,000) thus the amount left in Operating relating to this report has coincided with the amount budgeted of \$2,895,000. Surplus funds can be recommitted.
- [2] Airport capital expenses in 2017 = \$123,506. Surplus funds can be recommitted.
- [3] Project was cancelled. Surplus funds can be recommitted.
- [4] The funding source for Second/Third Laneway Reconstruction was switched from OLG to Ontario Community Infrastructure Fund (OCIF) while the funding for New Sidewalks was switched from grants to OLG. Net effect = 0
- [5] Original commitment amount of \$60,000 was an error. Should have been \$20,000. Surplus funds can be repurposed.
- [6] Project note indicates funds not required for 2017. Surplus funds can be repurposed.
- [7] OLG Funding was used for this project.
- [8] Transfer included nonrebateable HST of \$5,281 ($\$300,000 \times 1.76\%$)

Notes from F-2020-24 June 23, 2020 Annual OLG Update Report:

- [9] Projects closed and completed under budget (F-2020-25)
- [10] Projects closed and completed under budget (F-2020-04)
- [11] Projects closed and completed under budget.

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:				
[12]				Projects closed and completed over or under budget (F-2022-40)
[13]				Projects closed and completed over or under budget (F-2021-45)
[14]				Contrary to Note #6 we did end up needing the \$75,000 budget so funds were transferred.
[15]				Additional \$40,000 required for the project
Notes from F-2023-23 October 24, 2023 Annual OLG Update Report:				
[16]				Project closed under budget, after accounting for the additional \$40,000 allocated to the project from note 15 above.
[17]				Project cancelled F-2023-24
[18]				Additional funds required - F-2023-24

City of Niagara Falls

April 1, 2017 - March 31, 2018 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,945,000	2,895,000	50,000	[1]
Lundy's Lane CIP Program	150,000	0	150,000	[3]
YMCA Refresh - Phase 1	250,000	250,000	0	
GNBA Batting Cages Grant - approved under New Business	45,147	45,147	0	
Niagara District Airport Commission Capital - 2018	129,131	129,131	0	
Total Property Tax Relief	6,519,278	6,319,278	200,000	
Hospital:				
2.0% of Funding Received	526,596	526,596	0	
Total Hospital	526,596	526,596	0	
Debt Avoidance/Capital Investment:				
Committed in 2017 Capital Budget:				
Lundy's Lane Streetscape PH 1	592,499	592,499	0	
Victoria Centre Streetscape Revitalization	4,762,145	3,127,096	1,635,049	[5]
George Bukator Park Improvements	40,000	16,870	23,130	[4]
2018 Capital Budget:				
<u>Municipal Works</u>				
GO Train Projects Engineering Study and Design	500,000	0	500,000	[7]
Kalar Rd Reconstruction	361,144	361,144	0	
Sidewalk Replacement (2018)	136,433	0	136,433	[5]
Surface Treatment (2018)	820,000	820,000	0	
Transit Building Demolition - PH 3	1,200,000	1,200,000	0	
Whirlpool Road Reconstruction	1,777,162	1,777,162	0	
<u>Fire</u>				
Personal Protective Equipment (Bunker Gear)	100,000	100,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Parks				
Cricket Pitch	25,000	17,630	7,370	[6]
Millennium Trail Section 5	41,000	41,000	0	
Neighbourhood Playground Replacements	1,665,000	1,566,468	98,532	[6]
South End Dog Park Development	151,422	151,422	0	
	12,171,805	9,771,291	2,400,514	
F-2018-20 Additional Capital Approvals:				
Culp Street Construction	210,000	210,000	0	
Road Rehabilitation - Dorchester Road (Interim solution)	100,000	100,000	0	
Sidewalk Replacement (2018)	157,349	8,696	148,653	[5]
Fleet - Pumper 3 Replacement	650,000	650,000	0	
Traffic Calming	32,000	32,000	0	
Orion VII Engine Replacement	180,000	135,821	44,179	[4]
Tourist Core Traffic Management Plans	175,000	175,000	0	
Audio Visual Upgrades	20,000	18,617	1,383	[4]
Fire Services Upgrades	80,000	80,000	0	
Emergency Basketball / Tennis Court Repairs	400,000	400,000	0	
Ker Park	294,774	294,774	0	
	2,299,123	2,104,908	194,215	
Additional Transfers:				
MacBain Pool Ceiling Repairs	0	100,000	(100,000)	[2]
Bukator & Rapidsview Drive Sewer Separation	0	142,100	(142,100)	[2]
	0	242,100	(242,100)	
Total Debt Avoidance/ Capital Investment				
	14,470,928	12,118,300	2,352,628	
Economic Development:				
NFT - Destination Marketing Campaign - 2018	300,000	300,000	0	
WFOL Additional Funding Request - 2018	400,000	400,000	0	
Total Economic Development				
	700,000	700,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Policing:				
Policing	4,200,000	4,200,000	0	
Total Policing	4,200,000	4,200,000	0	
Total Commitments	26,416,802	23,864,174	2,552,628	
Funding Received		26,330,001		
Amount carried forward from prior years		3,212,075		
Uncommitted amount to carry forward to future years		5,677,903		

Notes from F-2019-45 December 10, 2019 Annual OLG Update Report:

[1] F-2014-23 suggests the City allocate \$2,945,000 additional OLG funds to subsidize the property tax budget for 2014 (on top of the \$3M already subsidizing property taxes). Budget was actually input at \$2,895,000 for 2014 and future years (not \$2,945,000) thus the amount left in Operating relating to this report has coincided with the amount budgeted of \$2,895,000. Surplus funds can be recommitted.

[2] OLG Funding was used for these projects.

Notes from F-2020-24 June 23, 2020 Annual OLG Update Report:

[3] Lundy's Lane CIP SPR balance is \$110,000 as at December 31, 2018 with no uses. Additional \$150,000 is not necessary. Money can be repurposed.

[4] Project closed under budget (F-2020-25)

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:

[5] Projects closed and completed over or under budget (F-2022-40)

[6] Projects closed and completed over or under budget (F-2021-45)

[7] Project cancelled (F-2021-56)

City of Niagara Falls

April 1, 2018 - March 31, 2019 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,895,000	2,895,000	0	
YMCA Refresh - Phase 2	250,000	250,000	0	
Niagara District Airport Commission Capital - 2019	120,285	120,285	0	
Total Property Tax Relief	6,265,285	6,265,285	0	
Hospital:				
2.0% of Funding Received	479,137	479,137	0	
Total Hospital	479,137	479,137	0	
Debt Avoidance/Capital Investment:				
2019 Capital Budget (F-2019-13):				
<u>Municipal Works</u>				
2019 New Sidewalk Construction (Parkway Dr.)	102,500	0	102,500	[1]
Sidewalk Replacement (2019)	460,000	327,047	132,953	[5]
Surface Treatment - Urban and Rural Roads	500,000	501,849	(1,849)	[5]
Park & Erie Site Cleanup and Investigative Environmental (Old Transit Site)	1,100,000	1,100,000	0	
Clifton Hill Resurfacing and Crosswalks Construction	625,000	610,147	14,853	[5]
Blackburn Parkway Construction	1,750,000	1,750,000	0	
Emerald Ash Borer Annual Program	180,000	180,000	0	
Tree Planting - City Wide Annual Program	100,000	100,000	0	
Whirlpool and Niagara Parkway Intersection Improvements	75,000	75,000	0	
Victoria Centre Streetscape Revitalization (Clark Ave - Stanley Ave.) Phase 3 Design - Additional Funds	145,000	145,000	0	
Fallsview Boulevard Reconstruction - Phase 1 Construction	1,104,741	1,104,741	0	
Fleet Equipment Replacement	2,300,000	2,300,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
<u>Parks & Cemetery</u>				
2019 Playground Improvement Program - 10 Parks	1,685,700	1,483,567	202,133	[5]
Millennium Trail Section 2 Development	110,000	0	110,000	[2]
MacBain CC Playground Safety Surfacing & Trail Restoration	125,000	111,133	13,867	[5]
Oakes Park Canada Summer Games 2021 Park Improvements	150,000	0	150,000	[7]
2019 Tennis and Basketball Court Improvement Program	990,000	990,000	0	
Fireman's Park Master Landscape Plan	180,000	0	180,000	[8]
Oakes Park Concession Building Phase 2 Renovations & Improvements	60,000	0	60,000	[9]
Restoration of Veteran & War Dead Memorials not located in the Fields of Honour - Year 1 of 5 year relationship with Federal Government	20,000	20,000	0	
<u>Traffic & Parking</u>				
Traffic Signal Full Rebuild Program	500,000	500,000	0	
CN Relocation Plan (deferred then approved later in 2019)	300,000	300,000	0	
Flashing School Zone Program	20,000	0	20,000	[10]
School Crossing Guard Warning Flasher Program	7,500	7,500	0	
Overhead Warning Flasher Replacement Program	15,000	7,199	7,801	[6]
New P&D Machine - Fallsview Parking Expansion - 15 units	150,000	150,000	0	
<u>Fire</u>				
Personal Protection Equipment (Bunker Gear)	100,000	122,466	(22,466)	[5]
Boathouse (Chippawa)	100,000	0	100,000	[8]
Training Tower Conversion	300,000	300,000	0	
Trench Rescue Equipment	100,000	87,161	12,839	[6]

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Planning & Building				
City Hall - Court House Demolition	260,000	327,122	(67,122)	[5]
City Market Square Demolition	70,000	0	70,000	[12]
Demolition of Old Recreation Building	255,000	249,812	5,188	[13]
City Hall - Landscaping	25,000	25,000	0	
Willoughby Town Hall - Accessibility Ramp	75,000	0	75,000	[3]
	14,040,441	12,874,744	1,165,697	
F-2019-24 Additional Capital Approvals:				
Service Centre Fuel Tank Replacements	662,500	1,037,500	(375,000)	[11]
Oakes Park Canada Summer Games Park Improvements	400,000	0	400,000	[7]
Kalar Road Sports Park Parking Lot Reconstruction	430,000	378,669	51,331	[5]
Allendale/Gray/Peer Implementation Plan	130,000	123,800	6,200	[13]
Ross St. Sewer Separation	75,160	75,160	0	
George & Fraser Sewer Separation	100,000	50,000	50,000	[14]
Kitchener St. Sewer Separation	50,000	50,000	0	
King Eddy Fencing	50,000	50,000	0	
N.S. & T. Trail Stage 1 Improvement	50,000	50,000	0	
Fireman's Park	200,000	0	200,000	[8]
Coronation Centre Kitchen Expansion	70,000	70,000	0	
Pylon Signs/Clocks Retrofit	50,000	0	50,000	[8]
Gale Centre Compressor	110,000	110,000	0	
Battle Ground Hotel Roof	35,000	35,000	0	
City Hall Interior Office Space Planning Design	30,000	30,000	0	
Info SWMM and Water Modelling Software (MW)	50,000	0	50,000	[10]
Gale Centre Security Cameras	25,000	25,000	0	
Chippawa Arena Security Cameras	20,000	16,925	3,075	[6]
Stamford Library Branch - Phase 2	760,000	760,000	0	
	3,297,660	2,862,054	435,606	
Additional Transfers:				
Bukator & Rapidsview Drive Sewer Separation - additional funds MW-2019-21	128,800	128,800	0	
	128,800	128,800	0	
Total Debt Avoidance/ Capital Investment	17,466,901	15,865,598	1,601,303	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Economic Development:				
Total Economic Development	0	0	0	[4]
Policing:				
Policing	4,200,000	4,200,000	0	
Total Policing	4,200,000	4,200,000	0	
Total Commitments	28,411,323	26,810,020	1,601,303	
Funding Received		23,956,867		
Amount carried forward from prior years		5,677,903		
Uncommitted amount to carry forward to future years		2,824,750		

Notes from F-2019-45 December 10, 2019 Annual OLG Update Report:

[1] Project cancelled September 10, 2019 , MW-2019-25. Money can be repurposed.

[2] Council put project on hold for staff to revise amount of design monies requested. Staff revised design total from \$200,000 to \$80,000 through MW-2019-11 with funding coming from DC's and Capital Special Purpose Reserves. OLG funding can be recommitted.

[3] Project was cancelled. Surplus funds can be recommitted.

[4] Hotel Tax came into effect January 1, 2019 and traditional Economic Development commitments to NFT and WFOL were no longer paid with OLG funds. These groups approach Niagara Falls Canada Hotel Association for funding moving forward.

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:

[5] Projects closed and completed over or under budget (F-2022-40)

[6] Projects closed and completed over or under budget (F-2021-45)

[7] OLG Funding was replaced with debt per F-2021-56

[8] OLG Funding was replaced with debt per F-2020-51

[9] Additional funding was not required due to unexpected external funding received.

[10] Project cancelled per F-2021-56

[11] Additional OLG Funds requested per F-2022-40

Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
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Notes from F-2023-23 October 24, 2023 Annual OLG Update Report:			
			[12] Project cancelled F-2023-23
			[13] Projects closed and completed under budget (F-2023-24)
			[14] Project funding adjusted to match Regional Funding award

City of Niagara Falls

April 1, 2019 - December 31, 2019 (9 months) OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	2,250,000	2,250,000	0	[1]
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,171,250	2,171,250	0	[1]
Niagara District Airport Commission Capital - 2020	116,963	116,393	570	[3]
Total Property Tax Relief	4,538,213	4,537,643	570	
Hospital:				
2.0% of Funding Received	362,925	362,925	0	
Total Hospital	362,925	362,925	0	
Debt Avoidance/Capital Investment:				
2020 Capital Budget (approved Dec. 10, 2019):				
<u>Municipal Works</u>				
2020 Sidewalk Replacement Program	26,489	26,489	0	
Millennium Trail Fencing	93,492	93,492	0	
Fleet Equipment Replacement	2,136,765	2,136,765	0	
<u>Parks & Cemetery</u>				
Oakes Park Improvements for Canada Summer Games	1,520,000	0	1,520,000	[4]
Warren Woods West Park Development	80,000	80,000	0	
Fern Park Trail Development	35,000	35,000	0	
Warren Woods East Park Development	37,500	37,500	0	
Playground Improvement Program	1,099,000	1,099,000	0	
Master Planning Future Cemetery Development	120,000	120,000	0	
Redevelopment of Lundy's Lane Cemetery Corner	15,000	15,000	0	
Road Repair Program	50,000	50,000	0	
Wet & War Dead Monument Restoration	20,000	20,000	0	
Sea Container Storage Installation at Fairview Cemetery	25,000	20,670	4,330	[5]
Supply & Installation of Niche Cabinet - Stamford	30,000	30,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
<u>Transit</u>				
In-Ground 3 Post Hoist (Artic Buses)	132,016	0	132,016	[4]
Bridge St. Multi-Modal Hub	440,055	0	440,055	[4]
Implementation of New Farebox System	293,370	0	293,370	[6]
Intermunicipal Layby Construction	146,685	0	146,685	[13]
Supervisors Vehicle	20,536	12,436	8,100	[12]
Brakemate	25,300	0	25,300	[7]
Shelter and Washroom at Niagara Square	357,500	0	357,500	[13]
<u>Traffic & Parking</u>				
Traffic Calming Program	8,297	8,297	0	
Traffic Signal - Full Rebuild Program	500,000	500,000	0	
Trainfo (11 Sensors)	58,800	58,800	0	
SCG Warning Flasher Program	15,000	12,326	2,674	[8]
City Wide Parking Strategy	75,000	75,000	0	
<u>Fire</u>				
Fire Tanker Truck	550,000	550,000	0	
Personal Protective Equipment (Bunker Gear)	68,657	68,657	0	
NG 9-1-1 Consultant	200,000	200,000	0	
Training Tower Upgrade - Props	100,000	100,000	0	
Training Ground Upgrade - Survival House	30,000	30,000	0	
<u>Planning & Building</u>				
Replacement batteries - UPS System	8,300	7,443	857	[12]
Prince Charles Pool Floor Replacement	16,800	16,800	0	
Fire Station 1 Building Improvements	82,500	82,500	0	
Fire Station 2 Building Improvements	160,600	30,000	130,600	[10]
Fire Station 3 Building Improvements	52,580	27,280	25,300	[10]
Fire Station 4 Building Improvements	37,400	14,400	23,000	[10]
Fire Station 6 Building Improvements	202,710	157,610	45,100	[10]
Firehall Theatre Building Improvements	22,000	0	22,000	[10]
Lundy's Lane Cemetery Operations & Maintenance Building	17,820	0	17,820	[10]

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
<u>Recreation & Culture</u>				
Recreation & Culture 10 year Master Plan	64,000	64,000	0	
Design and Community Consultation for Chippawa Willoughby Arena and Library Improvements	120,000	120,000	0	
Design Operations for new Sports Wall of Fame	10,000	10,000	0	
Battleground Hotel Fencing	10,000	9,317	683	[5]
<u>General Government & Information Systems</u>				
Park St. Affordable Housing Site	328,607	328,607	0	
Exterior Security Cameras - MacBain	54,000	54,000	0	
IS - Dell Storage Area Network	140,000	137,839	2,161	[5]
NRBN Cisco VoIP Phone Upgrades	95,000	90,941	4,059	[8]
Exterior Security Cameras - Fairview	17,000	14,095	2,905	[5]
Legal Services - File/Knowledge Management Software	45,000	0	45,000	[9]
Fire - Sinirji Monitors for Station 2, 3, 5 & 6 Bays	20,000	19,278	722	[8]
	9,813,779	6,563,542	3,250,237	
Additional Transfers:				
John N. Allan Park Tennis and Basketball Courts Development (MW-2019-27)	110,000	69,154	40,846	[12]
	110,000	69,154	40,846	
Total Debt Avoidance/ Capital Investment	9,923,779	6,632,696	3,291,083	
Economic Development:				
Niagara Falls Ryerson Innovation Hub		472,955		[11]
Total Economic Development	0	472,955	0	
Policing:				
Policing	3,150,000	3,150,000	0	[1]
Total Policing	3,150,000	3,150,000	0	
Total Commitments	17,974,917	15,156,219	3,291,653	
Funding Received		18,146,271		[1]
Interest earned on Reserve Fund		22,236		[2]
Amount carried forward from prior years		2,824,750		
Uncommitted amount to carry forward to future years		5,837,038		

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
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Notes from F-2020-24 June 23, 2020 Annual OLG Update Report:

- [1] Commitments and funding based on the 9 month period April 1 to December 31, 2019.
- [2] Staff transferred OLG Special Purpose Reserve to a Reserve Fund in September 2019. Interest earned on reserve funds are allocated back to the reserve fund as opposed to special purpose reserves where interest earned is left in the property tax budget.

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:

- [3] Amount transferred was transposed. Difference was absorbed in property tax budget.
- [4] OLG Funding was replaced with debt per F-2021-56
- [5] Projects closed and completed over or under budget (F-2021-45)
- [6] OLG Funding was replaced with Provincial Gas Tax Funding per F-2022-40
- [7] Project cancelled per F-2021-56
- [8] Projects closed and completed over or under budget (F-2022-40)
- [9] Funds reallocated per F-2021-56
- [10] Funds reprioritized through the 2021 Capital Budget
- [11] FedDev Grant announced July 2019 well after the budget passed. Decision was made to fund the first year of the grant with OLG Funds.

Notes from F-2023-23 October 24, 2023 Annual OLG Update Report:

- [12] Projects closed under budget F-2023-24
- [13] OLG Funding was replaced with Provincial Gas Tax Funding per F-2022-51

City of Niagara Falls
January 1, 2020 - December 31, 2020 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	2,189,984	810,016	[2]
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,895,000	0	2,895,000	[2]
Niagara District Airport Commission Capital - 2021	0	0	0	
Total Property Tax Relief	5,895,000	2,189,984	3,705,016	
Hospital:				
2.0% of Funding Received	79,488	79,488	0	
Total Hospital	79,488	79,488	0	
Debt Avoidance/Capital Investment:				
2021 Capital Budget (approved in full Jan. 19, 2021):				
<u>Planning & Building</u>				
City Hall Replacement Main Hydro Disconnect	17,600	17,600	0	
City Hall Water Fall Pump House Replacement	15,500	15,500	0	
Old Fire Station #6 Decommission Cistern & Sewage Holding	22,000	22,000	0	
WEGO Upgrade BAS	33,000	0	33,000	[2]
Gale Arena Upgrade BAS	60,500	60,500	0	
Fire Admin Building HVAC Improvements	66,000	66,000	0	
Fire Admin Building Window Replacements Year 2 of 4	11,000	11,000	0	
Fire Station #4 Parking Lot Barriers	20,000	20,000	0	
City Hall Replacement Server Room HVAC	8,000	8,000	0	
City Hall Replacement Cooling Tower Float System	10,220	10,220	0	
Total Debt Avoidance/ Capital Investment	263,820	230,820	33,000	
Economic Development:				
NF Ryerson Innovation Hub Fed Dev Grant (Year 2 of 4)	739,230	779,354	(40,124)	[3]
Total Economic Development	739,230	779,354	(40,124)	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Policing:				
Casino Patrol Unit (18% of funding received)	715,390	715,390	0	[4]
Total Policing	715,390	715,390	0	
Total Commitments	7,692,928	3,995,036	3,697,892	
Funding Received		3,974,389		[1]
Interest earned on Reserve Fund		4,825		
Amount carried forward from prior years		5,837,038		
Uncommitted amount to carry forward to future years		5,821,216		

Notes from F-2020-24 June 23, 2020 Annual OLG Update Report:

[1] Funding represents Q1 payment, January 1 to March 31, 2020 received April 21, 2020
Due to COVID Casino closed March 17, 2020 until July 23, 2021

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:

[2] Project cancelled (F-2022-40)

[3] Actual eligible grant submissions exceeded budget planned for 2020. With a 4 year program it's normal to see fluctuations year over year to the budget versus actual. At the end of the 4 years the total spend would not exceed the total FedDev approved amount.

[4] Effective in 2020 when the Casino closed and no OLG funds were received the Casino Policing Patrol unit was put on notice they would no longer receive a flat rate of \$4,200,000 per year for the Casino policing service but rather the City would maintain the same historical percent of OLG funds transferred to Police which is 18% of the funds received.

City of Niagara Falls
January 1, 2021 - December 31, 2021 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,895,000	2,895,000	0	
Niagara District Airport Commission Capital - 2021	0	0	0	
Total Property Tax Relief	5,895,000	5,895,000	0	
Hospital:				
2.0% of Funding Received	171,151	171,151	0	
Total Hospital	171,151	171,151	0	
Debt Avoidance/Capital Investment:				
2022 Capital Budget (approved Nov. 16, 2021):				
<u>Municipal Works</u>				
Steam Unit	66,000	60,745	5,255	[3]
Schisler Road Bridge Rehabilitation	46,885	46,885	0	
<u>Parks & Cemetery</u>				
Tennis & Basketball Court Improvements	750,000	267,500	482,500	[1]
Corwin Park Trail Development	31,000	31,000	0	
Two 72 Niche Granite Columbaria in Fairview Cemetery	160,000	160,000	0	
<u>Traffic & Parking</u>				
Traffic Calming Projects - Various Locations	43,500	43,500	0	
<u>Fire</u>				
Fund Squad 1 - Vehicle Purchase	160,000	160,000	0	
<u>Planning & Building</u>				
City Hall Brickwork	768,851	768,851	0	
<u>Recreation & Culture</u>				
MacBain Community Centre Pylon Sign & Millennium Clock Retrofit	100,000	100,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
General Government & Information Systems				
Smart City Initiative	200,000	200,000	0	
Park St. Decommissioning & Soil Remediation	1,436,135	1,086,074	350,061	[3]
	3,762,371	2,924,555	837,816	
F-2022-40 Additional Capital Approvals:				
Stained Glass at Lundy's Lane Cemetery	57,500	57,500	0	
Equipment Tracking Pilot	50,000	50,000	0	
	107,500	107,500	0	
Total Debt Avoidance/ Capital Investment				
	3,869,871	3,032,055	837,816	
Economic Development:				
	0	0	0	
Total Economic Development				
	0	0	0	
Policing:				
Casino Patrol Unit (18% of funding received)	1,540,360	1,540,360	0	
Total Policing				
	1,540,360	1,540,360	0	
Total Commitments				
	11,476,382	10,638,566	837,816	
Funding Received		8,557,556		[2]
Interest earned on Reserve Fund		14,147		
Amount carried forward from prior years		5,821,216		
Uncommitted amount to carry forward to future years		3,754,353		

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:

[1] OLG Funding returned due to additional grant money received F-2022-40

[2] Funding represents Q3 and Q4 payments, July 23, 2021 to December 31, 2021
Due to COVID Casino closed March 17, 2020 until July 23, 2021

Notes from F-2023-23 October 24, 2023 Annual OLG Update Report:

[3] Projects closed under budget F-2023-24

City of Niagara Falls
January 1, 2023 - September 30, 2023 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,090,000	2,090,000	0	[1]
Niagara District Airport Commission Capital - 2023	130,133	130,133	0	
Niagara Health Foundation 2023 - Final Payment	200,000	200,000	0	
Total Property Tax Relief	5,420,133	5,420,133	0	
Debt Avoidance/Capital Investment:				
2024 Capital Budget:				
Budget being presented to Council November 28, 2023 so no OLG funds have been committed as of the date of writing this report. Amount available to be committed is shown below. In addition the City will receive the Q3 payment on October 21.				
Total Debt Avoidance/ Capital Investment	0	0	0	
Economic Development:				
NF Ryerson Innovation Hub Fed Dev Grant (Year 4 of 4)	179,374	179,374	0	
Total Economic Development	179,374	179,374	0	
Social Services:				
2023 levy budget allocation	350,000	350,000	0	
Total Social Services	350,000	350,000	0	
Policing:				
Casino Patrol Unit (18% of funding received)	1,858,670	1,858,670	0	
Total Policing	1,858,670	1,858,670	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Total Commitments	7,808,177	7,808,177	0	
Funding Received		10,325,943		[2]
Interest earned on Reserve Fund		0		
Amount carried forward from prior years		5,461,236		
Uncommitted amount to carry forward to future years		7,979,002		

Notes from F-2023-23 October 24, 2023 Annual OLG Update Report:

[1] Council agreed to reduce the OLG property tax subsidy annually in the levy budget by 50% of the amount of growth the City receives in new taxation revenue effective for the 2022 levy budget. The historical subsidy amount of \$5,895,000 (2013-2021) has been reduced as follows:

Historical subsidy amount (2013-2021)	5,895,000
50% new taxation revenue reduction:	
2022 reduction	(401,686)
2023 reduction	(403,314)
Revised property tax subsidy amount:	5,090,000

[2] Funding received represents Q1-Q2. Q3 payment will be received October 21, 2023, Q4 payment will be received January 21, 2024 both will be included in the next annual update of OLG spending report.

City of Niagara Falls
January 1, 2022 - December 31, 2022 OLG Detail

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Property Tax Relief:				
Historical Tax Subsidy	3,000,000	3,000,000	0	
2014 Tax Subsidy for Change in Regional Policy (F-2014-23)	2,493,314	2,493,314	0	[1]
Total Property Tax Relief	5,493,314	5,493,314	0	
Hospital:				
2.0% of Funding Received	290,230	290,230	0	
Total Hospital	290,230	290,230	0	
Debt Avoidance/Capital Investment:				
2023 Capital Budget (approved November 22, 2022):				
<u>Municipal Works</u>				
Environmental Studies at 4555 Erie Avenue (West)	620,000	620,000	0	
<u>Parks</u>				
Pickleball Facility Development	350,000	350,000	0	
Urban Forest Management Plan Development	100,000	100,000	0	
MacBain C.C. Skateboard Park Improvements	60,000	60,000	0	
<u>Cemetery</u>				
Development of Lundy's Lane Cemetery Corner	65,000	65,000	0	
Detailed Design of Future Cemetery Site	450,000	450,000	0	
Landscaping Upgrades to Cenotaph	35,000	35,000	0	
Restoration of Historic Double Gate	35,000	35,000	0	
<u>Traffic</u>				
Network Screening & Vision Zero Development	100,000	100,000	0	
Traffic Signal Rebuild	450,000	450,000	0	
Traffic Calming Projects	60,000	60,000	0	
<u>Parking</u>				
Parking Enforcement Software Upgrade	30,000	30,000	0	
Electric Vehicle Charging stations at NF Exchange	20,000	20,000	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Fire				
Squad 1	75,000	75,000	0	
Fire Station #3 - Provision for Urgent Repairs	150,000	150,000	0	
Planning & Building				
Streamline Development Approvals	167,161	167,161	0	
General Government				
Space Renovation and Moves	500,000	500,000	0	
Participatory Budgeting Pilot Project	200,000	200,000	0	
Information Systems				
New Backup Solution	425,000	400,243	24,757	[2]
CS - New ERP Solution - Phase 1	2,100,000	2,100,000	0	
Information Systems Master Plan	75,000	75,000	0	
Camera Upgrades at MacBain Community Centre	20,000	20,000	0	
LGL - Legal Files	30,000	30,000	0	
Camera Upgrades at the Service Center	70,000	70,000	0	
Disaster Recovery Project	203,359	203,359	0	
	6,390,520	6,365,763	24,757	
F-2023-24 Additional Capital Approvals:				
Gale Centre	287,780	287,780	0	
Fleet Replacement - Pumper 5	900,000	900,000	0	
Drummond, Portage & Gallinger Road	535,000	535,000	0	
	1,722,780	1,722,780	0	
Total Debt Avoidance/ Capital Investment				
	8,113,300	8,088,543	24,757	
Economic Development:				
	0	0	0	
Total Economic Development				
	0	0	0	
Policing:				
Casino Patrol Unit (18% of funding received)	3,410,046	3,410,046	0	
Total Policing				
	3,410,046	3,410,046	0	

	Original OLG Funding Committed	Revised OLG Funding Committed	Difference	Notes
Total Commitments	17,306,890	17,282,133	24,757	
Funding Received		18,944,700		
Interest earned on Reserve Fund		44,316		
Amount carried forward from prior years		3,754,353		
Uncommitted amount to carry forward to future years		5,461,236		

Notes from F-2022-43 November 22, 2022 Annual OLG Update Report:
 [1] Council agreed to reduce the OLG subsidy annually in the levy budget by 50% of the amount of growth the City receives in new taxation revenue effective for the 2022 levy budget. The historical subsidy amount of \$5,895,000 has been reduced by \$401,686 in 2022 to \$5,493,314.

Notes from F-2023-23 October 24, 2023 Annual OLG Update Report:
 [2] Project closed under budget F-2023-24