



NIAGARA REGIONAL POLICE SERVICE

Police Service Board Report

PUBLIC AGENDA

Subject: Approval for Public Donation – Canine Unit
Report To: Chair and Members, Niagara Police Service Board
Report Date: 2024-12-24

Recommendation(s)

1. That the Niagara Police Service Board (Board) find that the donation meets the approval criteria set out in Article 9 of By-Law No. 424-2024 - Solicitation and Acceptance of Public Donations, Sponsorships or Private Sector Funding Arrangements, and
2. That the Board approve a public donation to the Niagara Regional Police Service's (NRPS) Canine Unit, a value of \$142,500.00.

Key Facts

- The purpose of this report is to obtain approval for a donation from the estate of Irene May Gladwell to the Canine Unit.
- Irene May Gladwell has named the NRPS Canine Unit as a beneficiary of a portion of the residue of her estate.
- The first donation from the estate of Irene May Gladwell as approved by the Board on January 25, 2024 and received in the amount of \$142,500.00.
- The donation will be utilized for the purpose of enhancing the safety and security of Niagara citizens, and the receipt of the donation would not undermine the integrity, impartiality, and reputation of the Service.
- As per Public Sector Accounting standards (PSAS) funds received from an external donor with clearly stated stipulations on how the money will be spent must be recorded as unearned revenue until such time when the stipulated expenditures are incurred.

Financial Considerations

As per the terms of the beneficiary letter, the donation funds are to be spent specifically for expenditures incurred by the Canine Unit, therefore is considered an externally restricted inflow of funds. As per Public Sector Accounting standards (PSAS) funds received from an external donor with clearly stated stipulations on how the money will be spent must be recorded as unearned revenue until such time when the stipulated expenditures are incurred.

Should the Board approve of this donation, the funds will be deposited to the operating general revenue bank account and be recorded as unearned revenue liability on the Services Statement of Financial position (balance sheet).

In accordance with PSAS, close monitoring of the expenditures incurred from this donation fund will be required to ensure the donation revenue is recognized in the same period the expenditures are incurred. Both the expense and revenue will be reported on the Service's Operating Statement of Revenue's and Expenditures in future periods.

An in-year operating budget adjustment will be submitted to the Region to increase gross revenues by the amount spent within the year and an offsetting expense recorded within the Canine Unit, resulting in a net nil impact to the net levy expenditure budget. In accordance with the Region's Budget Control By-Law, this budget adjustment is within the Chief's approval authority if the annual amount remains below \$150,000.00.

Should the funds be used to purchase a capital asset item then an in-year capital budget project request will be submitted to the Board and Region for approval.

Analysis

On June 12, 2023, Mrs. Irene May Gladwell named the NRPS Canine Unit a beneficiary of her estate. There are no stipulations attached to the donation beyond the donation being specifically for the Canine Unit.

The donation of \$142,500.00 is a portion of Mrs. Irene May Gladwell's estate and is the second payment received based on the estate's distribution schedule. The first donation of \$142,500.00 was approved by the Board on January 25, 2024 and was received by the Service in March 2024. Funds are spent on specific equipment for the Canine Unit and is not used to offset regular operating budget pressures. No further donations are expected.

Mrs. Irene May Gladwell was a citizen in good standing and her estate donation meets the approval criteria set out in By-Law No. 424-2024.

The Canine Unit is a specialty unit that supports uniform patrol and investigative units within the Service. The Canine Unit has a 2025 budget of \$1,609,142.00.

The Canine Unit is a unit that would benefit from this donation, which it would use to enhance the safety and security of the citizens of Niagara.

Alternatives Reviewed

Not applicable.

Relationship to Police Service/Board Strategic Priorities

As per By-Law No. 424-2024, it is the policy of the Board to provide citizens, community agencies, and corporations with the opportunity to support the Service by making public donations, sponsorships, or private sector funding arrangements that will support law enforcement services to all citizens equally within the Region of Niagara. The Board is committed to ensuring that such donations are used solely for the purpose of enhancing the safety and security of the citizens, and that the receipt of donations, sponsorships, or private sector funding arrangements does not undermine the integrity, impartiality, and reputation of the Service.

Relevant Policy Considerations

Board By-Law No. 424-2024 – Solicitation and Acceptance of Public Donations, Sponsorships or Private Sector Funding Arrangements.

Board By-Law No. 412-2024 - Financial Reporting, Control and Procurement of Goods and Services.

Other Pertinent Reports

9.3 – 2024.01.25 Approval for Public Donation – Canine Unit.

This report was prepared by Todd Waselovich, Deputy Chief, Emergency and Operational Services in consultation with Courtney Woods, Manager, Finance.



Submitted by:

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Chief of Police

Appendices

Not Applicable.