



NIAGARA REGIONAL POLICE SERVICE

Police Service Board Report

PUBLIC AGENDA

Subject: Annual Report Respecting Solicitation and Acceptance of Public Donations, Sponsorships or Private Sector Funding Arrangements January 1, 2024– December 31, 2024,

Report To: Chair and Members, Niagara Police Services Board

Report Date: 2025-01-31

Recommendation(s)

That the Niagara Police Service Board receive this annual report respecting solicitation and acceptance of public donations, sponsorships or private sector funding arrangements.

Key Facts

- Regional Municipality of Niagara Police Services Board By-Law 424-2024 sets out the policy on public donations, sponsorships and private sector funding.
- This by-law requires that the Chief of Police report to the Board annually on all programs carried out by the Service that are funded through outside sources by way of public donations, sponsorships and funding by the private sector.
- In 2024, the Service received a public donation from the estate of Mrs. Irene May Gladwell totalling \$285,000 to the Service Canine Unit.
- To date \$4,005.94 of the public donation have been spent on Canine equipment and supplies.

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 it 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.

The first installment of funds were deposited to the operating general revenue bank account and recorded as unearned revenue liability on the Services Statement of Financial position (balance sheet).

The second installment of funds is recognized as an accounts receivable and recorded as unearned revenue liability for the 2024 fiscal year.

In accordance with PSAS, close monitoring of the expenditures incurred from this donation fund is 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.

In 2024, a total of \$4,005.49 was spent on equipment and supplies for the Canine Unit. There remains a balance of \$280,994.51 in unearned revenue liability attributed to the donation from the estate of Mrs. Irene May Gladwell

Analysis

In 2024, neither the Service or the Board entered any arrangement in which the Service endorsed any product or service.

In 2024, the Service received a public donation from the estate of Mrs. Irene May Gladwell totalling \$285,000 to the Service Canine Unit. The Board approved \$142,500.00 of the donation January 2024. Funds were deposited following this date. The Service was advised of a second installment for \$142,500.00 in December 2024 and the Board approved the donation at the January 2025 meeting. Funds have yet to be received.

Alternatives Reviewed

To not receive this report.

Relationship to Police Service/Board Strategic Priorities

To provide citizens, community agencies and corporations 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. Such activity helps foster a culture of community collaboration and engagement.

Relevant Policy Considerations

PSB By-law 424-2024, Solicitation and Acceptance of Public Donations, Sponsorships or Private Sector Funding Arrangements.

General Order 153.08, Public Donations, Sponsorships and Private Sector Funding Arrangements

Other Pertinent Reports

Public Donation – Canine Unit – 2024-01-05 – approved.

Public Donation – Canine Unit – 2024-12-24 – approved.

This report was prepared by Nilan Davé, Inspector, Chief's Office, in consultation with Laura Rullo, Director, Finance and Asset Management.


T. WASELOVICH

Submitted by:

Todd Waselovich
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Appendices

Not applicable.