

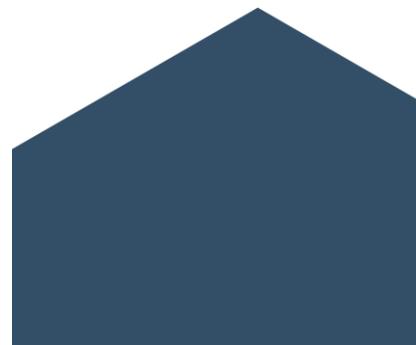
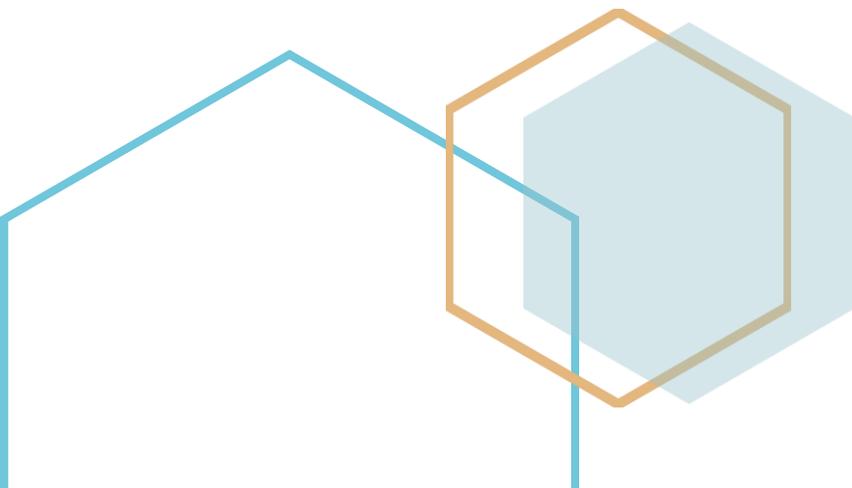


# 2023 Approved Operating Budget

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January 16, 2023

The City of St. Catharines



# **CITY OF ST. CATHARINES**

## **2023 APPROVED**

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**Report from:** Financial Management Services, Director

**Report Date:** January 4, 2023

**Meeting Date:** January 16, 2023

**Report Number:** FMS-004-2023

**File:** 10.57.12

**Subject:** Updated 2023 Proposed Operating Budget

**Strategic Pillar:**

This report aligns with the following St. Catharines Strategic Plan pillars:



## Staff Recommendation (To be considered after Public Meeting)

That Council approve the 2023 Operating Budget, as detailed in Appendix 1; and

That Council approve that the 2023 tax levy include a 1.5% levy for infrastructure; and

That Council approve that in 2023 the ethno-cultural transitional grant program again be funded in the amount of \$38,785 from the Civic Project Fund Reserve; and

Further, that the City Solicitor be directed to prepare the necessary by-laws.

## Summary

### Amendment to Previous [Report FMS-202-2022](#)

At the Council meeting of December 12, 2022, Council received [Report FMS-202-2022](#) and approved the following motion:

That Report FMS-202-2022, regarding the 2023 Proposed Operating Budget, be referred to City Council for consideration of the Staff Recommendation after the public meeting to be scheduled for January 16, 2023, for which notice will be duly given.

At the same meeting on December 12, 2022 Council received [a memorandum](#) from staff titled “Proposed 2022 Capital Budget Amendments, Analysis and Implications,” and approved the following motion:

“That the 2023 Capital Budget be increased by \$12,000 funded by The Infrastructure Levy reserve to bring the number of self-watering hanging baskets from 17 to 34 in Port Dalhousie in alignment to the historical number of baskets supported in the program.

That the operating impacts of \$2,429 from the increased number of self-watering hanging baskets in Port Dalhousie be referred to the 2023 Operating Budget for consideration.”

The financial information in this report and its appendices regarding the Updated Proposed 2023 Operating Budget includes the \$2,429 related to the additional labour cost for the increased number of self-watering hanging baskets in Port Dalhousie.

This report, FMS-004-2023, provides the updated Proposed 2023 Operating Budget for Council’s consideration and replaces Report 202-2022. The Staff Recommendation in this report will be discussed at the Public Meeting scheduled for January 16, 2023.

The report also outlines the fiscal challenges, pressures and opportunities that the City is facing and the impacts of the proposed budget on the Median Home.

In addition, the report outlines the recent successes and innovative financial strategies implemented, as well as the fiscal challenges, pressures, and opportunities that the City is facing from a long-term perspective.

## **Relationship to Strategic Plan**

This report supports all pillars of Council Strategic Plan.

## **Background**

At the Budget Standing Committee (BSC) meeting of May 25, 2022, staff presented [Report FMS-B005-2022](#) and recommended that the Budget Standing Committee (BSC) provide staff with an overall expenditure budget guidance increase of 7% for the 2023 Operating Budget.

Through this report, staff provided BSC with the following highlights:

- an explanation of the disbalance of the City's goals and challenges versus inflationary expenditure increases and the options that the City has to achieve balance within the corporation;
- the need to refocus and rebuild on Capital Infrastructure;
- the need for more employee resources in order to maintain service delivery to residents;

- a summary of the recommendation in order to achieve balance for both the City and residents.

BSC and Council received this report for information.

During the development of the 2023 Operating Budget, staff worked with all City departments and Senior Leadership Team (SLT) on various matters including workplan, service levels, priorities and focuses, resources and limitations. Most importantly, the staff team made their best efforts to balance the City’s fiscal challenges with the affordability of the St. Catharines taxpayers as the community and the economy gradually recovers from the global pandemic.

Staff have built in several strategic measures in the 2023 Proposed Operating Budget to mitigate the budget pressures, including advancing and deferring projects, utilizing reserves, and delaying the timing of hiring for new staff positions.

## Report

On November 23, 2022, Council received [Report CAO-193-2022](#) regarding Pre-Budget Information: Forecasted 2023 Operating Budget Pressures and Opportunities. Staff continued to finalize the 2023 Operating Budget based on the MPAC assessment roll for 2023 taxation received recently.

Table 1 below summarizes the City’s 2023 Operating Budget proposed.

**Table 1 – Proposed 2023 Operating Budget**

Description of Item	Dollar (in 000s)	% Change from 2022
<b>City Departmental Operating Expenditures</b>	<b>\$117,905</b>	<b>13.12%</b>
St. Catharines Public Library	6,204	5.58%
Niagara District Airport	464	3.74%
FirstOntario PAC (includes \$80,000 for property insurance responsibility of City as owner of the facility and retiree benefits)	1,840	7.23%
Transit Transition Costs	525	(96.26%)
<b>Total Outside Boards &amp; Commissions</b>	<b>9,033</b>	<b>(59.10%)</b>
<b>Total Expenditure Budget</b>	<b>126,938</b>	<b>0.49%</b>
Non-Tax Revenues	(11,372)	(2.18%)
<b>Net Tax Levy</b>	<b>\$115,566</b>	<b>0.76%</b>
Impact of Assessment Growth (All Classes)		(1.23%)
<b>Tax Levy Including Assessment Growth</b>		<b>(0.47%)</b>

Based on the total City expenditures and net tax levy amount for 2023 in Table 1 above, Table 2 on the next page displays the impact on the median residential home for 2023 with an assessed value of \$255,905.

**Table 2 – 2023 Preliminary Estimate of City Tax Rate**

	<b>2023</b>	<b>2022</b>	<b>\$ Change</b>	<b>% Change</b>
CVA – Median Household	<u>\$255,905<sup>1</sup></u>	<u>\$254,000</u>	<u>\$1,905</u>	<u>0.75%</u>
City – General	\$1,617.57	\$1,435.32	\$182.25	12.70%
City – Urban Service Area	18.33	199.47	(181.14)	(90.81%)
Hospital	<u>31.26</u>	<u>31.40</u>	<u>(0.14)</u>	<u>(0.45%)</u>
<b>Sub-Total City</b>	<b>1,667.16</b>	<b>1,666.19</b>	<b>0.97</b>	<b>0.06%</b>
Infrastructure Levy @1.5%	\$24.35	23.67	0.67	2.84%
<b>Total City</b>	<b><u>\$1,691.51</u></b>	<b><u>\$1,689.87</u></b>	<b><u>1.64</u></b>	<b><u>0.10%</u></b>

**Note:** 1. Due to the Provincial delay in property reassessment values, 2020 current assessment values were used to calculate the estimated 2023 City Tax Rate. The growth-related residential assessment increase for 2023 is 0.75% based on the 2023 tax roll received from MPAC. The value of the median home for 2023 has been increased to reflect this growth.

As shown in the table above, the current position of the City's 2023 Operating Budget results in an increase in the City portion of property taxes on the median household of \$1.64 annually, which equates to:

- \$0.14 per month
- \$0.03 per week, or
- \$0.004 per day

This is based on the 2023 current value assessment, 2023 estimated tax rates, and the tax ratios remaining the same in 2023 as in 2022.

The tax ratios are part of tax policy and in a two-tier system are the responsibility of the upper tier, which in the City's situation is the Region of Niagara. Staff anticipate receiving the information on the 2023 tax ratios from the Region late Q1 2023.

## Chart 1 – 2023 Proposed Impact on Median Home



Median Home  
Assessed Value  
= **\$255,905**

**Annual City Portion Taxes = \$1,691.51**  
**Increase, over 2022, of \$1.64 or 0.10%**

Attached as Appendix 1 are the 2023 Proposed Operating Budget details.

### **2023 Budget Highlights**

As the community and corporation continue to recover from the effects of the COVID-19 pandemic, staff and Council have worked together to balance the City's fiscal challenges with affordability for St. Catharines taxpayers.

While essential during a time-limited period during the pandemic, the tools that have been employed to address taxpayer affordability, such as deferred projects, increased reliance on reserves, and reduced contributions to capital, are not sustainable over long time horizons. Table 3 on the next page outlines the significant budget changes from 2022 to 2023 with a base budget increase of \$1.47 million or 1.28%. When the inflationary impacts, non-discretionary changes, and health and safety initiatives are included, this amount increases to \$3.6 million or 3.14%.

**Table 3 – City Budget Changes Summary 2022 to 2023 Budget (in 000s)**

<b>Category</b>	<b>Change Amount</b>	<b>% Impact</b>
Base Budget Changes	\$1,511	1.32%
Inflation Impact	198	0.17%
Non-Discretionary Changes	880	0.77%
Health & Safety Initiatives	1,008	0.88%
<b>Subtotal – Base, Inflation, Non-Discretionary, Health &amp; Safety</b>	<b><u>3,597</u></b>	<b><u>3.14%</u></b>
Legislative Impact	1,678	1.46%
Council Initiatives & Projects	1,514	1.32%
COVID-19 Impact	3,674	3.20%
Roads to Financial Recovery & Independency	1,620	1.41%
Previously Deferred Items – Maintain Current Service Level	2,232	1.95%
Support to Parking Operations	500	0.44%
Stewardship of Assets	1,423	1.24%
Service Level Enhancement & Modification	797	0.69%
Revenue Generation Changes	(3,109)	(2.71%)
<b>Subtotal – Budget Changes excl. ABC's</b>	<b><u>13,926</u></b>	<b><u>12.14%</u></b>
Boards & Commissions	(13,050)	(11.38%)
<b>City Tax Levy Increase</b>	<b><u>\$876</u></b>	<b><u>0.76%</u></b>
Impact of Assessment Growth (All Classes)		(1.23%)
<b>Tax Levy Including Assessment Growth</b>		<b>(0.47%)</b>

## **Budget Pressures**

### **Inflation Impact & Non-Discretionary Changes**

The City is experiencing increasing costs for contracted services, fuel and materials that place additional pressures on the operating budget. In addition to these inflationary pressures many service contracts, software license fees are experiencing significant increases. Operational financial impacts related to inflationary and non-discretionary changes are estimated at \$1.12 million for 2023.

### **Legislative Requirement**

Legislative impacts include the change in the OMERs plan effective January 1, 2023, which requires members to offer enrolment to all Non-Full-Time employees. Other examples include investment required for Next Generation 911 implementation and the Provincial continued reduction in the Ontario Municipal Partnership Funding (OMPF) support. As well as other changes related to revenue generation, with the Province moving to online lottery licensing which impacts the city's revenue related to break-open lottery license fees. The impacts on the 2023 Operating Budget related to non-staffing legislative requirement are estimated at \$1.21 million.

## **Enhance and Modify Service Levels**

The 2023 Operating Budget includes service level enhancements and modifications related to operations of the Merritton Arena due to the current operator providing notice to the City that it will be ending its operational partnership at the end of the 2022/2023 ice rental season. The City will be reviewing options on how best to continue to operate this key recreational asset and information will be provided to Council as staff works through this process. In order to continue to provide expected Winter Control services, it is necessary to provide stand-by-charge for winter control employees and to provide sidewalk clearing contractor with similar allowances. In fall 2023, the City is proposing a second fall leaf pick up service. In 2023, it is being proposed by Fire Services that mechanics be trained to perform inspections that are currently not being performed in-house to reduce the delay in having these inspections performed externally and to reduce fleet downtime. The 2023 Proposed Operating Budget includes an increase for repairs in parks due to vandalism occurring overnight when parks are not staffed. Finally, the rat rebate program has been removed from the 2023 operating budget. The rationale and details for this change are included in Appendix 2. The impacts on the 2023 Operating Budget related to non-staffing service level enhancement and modification are estimated at \$528,000.

## **Council Initiatives**

Staff continue to take a balanced approach during the budget development process and making sure the projects and initiatives that align with Council Strategic Priorities are included in the 2023 Operating Budget. Some of the Council initiatives include corporate-wide diversity, equity and inclusion audit and assessment, continuing investment to Community Improvement Plan (CIP), Living Wage Employer certification process, OPG Trail partnership, annual provision to Election Reserve, indigenous relations partnership with Niagara Regional Native Centre (NRNC), traffic calming measures, free menstrual products at public City facilities and operating cost for increased self-watering hanging baskets at Port Dalhousie. This is partially offset by the increase in bylaw enforcement revenues. The impacts related to Council initiatives are estimated at \$1.51 million in the 2023 Operating Budget.

## **Required Employee Resources and Rationale**

### **Legislative Requirement**

Recent provincial legislation and regulations have impacts on the City's Operating Budget, including needs for additional staffing resources. When new legislation is introduced, it puts additional strain on staffing resources, which are already strained as verified by Ernest & Young LLP in their December 2, 2019 report to City Council ([Report CAO-249-2019](#)). The City operates a lean organization, and while opportunities exist for operational improvements and service delivery adjustments, the ability to realize these opportunities requires collective efforts and adequate resources. Some prime examples include:

- Bill 109 requires increasing the staffing level in Planning and Building Services as the first step to meet both market demand and legislative timelines. The recommended investment only mitigates the impact of projected refunds. Even with the proposed staffing additions, staff are projecting significant refunds in 2023 due to tight timeline requirements under Bill 109;

- The introduction of Provincial regulations related to implementation of new regulatory compliance requirements for municipalities for stormwater management systems and wastewater collection systems – similar to the Safe Drinking Water Act – requires staff to support this new legislation in the form of an Operations Technician, a Compliance Coordinator and a Compliance Planner / Trainer;
- Asset Management O.Reg. 588/17 is heavily reliant on data collection and analysis and keeping data current. Therefore, an Asset Management Analyst and an additional GIS Technologist are required in the 2023 Operating Budget;
- Other positions include: in Fire Services a Fire Training Officer and a Public Educator; in Municipal Works a Public Tree Bylaw Inspector and a Park Operator at Port Dalhousie Pier to support several legislative areas to ensure compliance; in Engineering, Facilities and Environmental Services, a Supervisor of Construction Inspectors.

The new staffing resources included in the 2023 Operating Budget due to legislative requirements totals \$470,000.

### **Health and Safety**

SLT identified that the investments as part of health and safety are essential to continued service delivery. Included in the Proposed 2023 Operating Budget are staffing resources to support the City's Park Teams to work in pairs and not on their own. Also included is a Homeless Cleanup Coordinator position. The new staffing resources included in the 2023 Operating Budget due to health and safety reasons totals \$607,000.

### **Maintain Service Levels**

In order to maintain current existing service levels, staff have also included several staff positions, including a Senior Project Manager and a Landscape Architect Planner to support the City's Parks Renewal Plan and Playground Asset Design. In the City's cemetery services there is the need for a new Client Services Coordinator, Parks Operator 1 and moving an Administrative Support position from contract part-time to full-time. In parks, extending the maintenance students into the Fall to continue to support the full-time Park Operators. In Citizens First, the addition of a Customer Service Representative (CSR) for event bookings at recreation facilities. It has been identified that this service takes much longer and requires a fair amount of follow up and having a CSR to address this function supports the City's ability to generate revenues through facility bookings. In Municipal Works, timekeeping functions and additional payroll requirements have significantly increased the time these tasks require. The addition of Senior Operations Clerk will also assist with these tasks and with succession planning for future retirement. Finally, two positions have been on contract for a long period of time - the Business Information Officer in Economic Development and a Communications Officer in the CAO's Office. With the change to OMERS there is no additional financial impact to change these two positions to permanent full-time.

The new staffing resources included in the 2023 Operating Budget to maintain current service levels totals \$539,000.

## **Enhance & Modify Service Levels**

As an effort to enhance and modify service delivery, staff have also included several staff positions, including an HR Consultant to focus on recruitment of difficult to attract positions and modernize the City's talent acquisition strategy and processes; a Co-Ordinator of Risk Management and Insurance to manage the Corporation's insurance portfolio and to be responsible for overseeing the City's claim portfolio and implementing and maintaining a comprehensive Risk Management program for the City; a Community Waste Officer to support the City's waste committee, provide framework for community consultations and to implement institutional and municipal waste auditing; a Records and Privacy Assistant Student position to assist with a number of privacy / records projects that are beyond the scope of regular staff duties; and a Climate Change Technician to assist with pressures in this area to ensure coordination across the Corporation with various initiatives and externally with stakeholders.

The new staffing resources included in the 2023 Operating Budget to enhance and modify service levels totals \$269,000.

It is important to highlight that during the budget process, SLT reviewed the new staffing positions and their estimated starting date in 2023 based on workplan and resources available. The 2023 Operating Budget has been adjusted to reflect the estimated starting date for these positions.

## **People Strategy Investment**

At its meeting on August 29, 2022, Council received [Report CAO-130-2022](#) regarding City of St. Catharines People Strategy and approved the following recommendations:

“That the City of St. Catharines People Strategy, as outlined in Report CAO-130-2022, be approved in principle; and

That Staff prepare a multi-year phased implementation strategy to be considered as part of the 2023 Budgets and subsequent Budgets.”

As outlined in detail in the August 2022 report, local and global trends demonstrate that employers are operating within an employee's market - these challenges have become evident at the City of St. Catharines to the point that service levels are being affected. Employees are looking for places that offer career development, competitive compensation and flexibility. Given the current shortage of qualified individuals for critical municipal positions, lack of investment in these areas will put the City at a considerable disadvantage in the competition for talent within Niagara and across the province and compromise the organization's ability to deliver services that Council and the community expect.

At present the City's compensation for a number of positions is behind the midpoint of both competitor and comparator municipalities. To address these challenges, staff have developed a multi-year phased implementation strategy and included Year 1 investment in the 2023 budget with a targeted approach to address positions where compensation lags behind the mid-point of other municipalities. In addition, SLT have followed Council

direction by prioritizing and allocating funding to support diversity, equity and inclusion audit and third-party assessment, staff training and development and succession planning initiatives. The total of these investments included in the 2023 Operating Budget is \$1.93 million.

### **Core Service Review**

One of the key findings of the 2019 Audit and Accountability Report prepared by Ernst and Young was the comparatively low staffing levels relative to the services offered by the City of St. Catharines. During the development of the People Strategy, Ernst and Young subsequently recommended addressing this issue through a core service review to ensure service levels are sustainable over the long term with provided resources. The Draft 2023 Operating Budget includes an allocation of \$350,000 to undertake this review. This amount has been funded by the Tax Rate Stabilization Reserve.

### **Outside Boards and Commissions**

At its meeting on November 16, 2022, Council received presentations from the St. Catharines Public Library Board (SCPL) and the FirstOntario Performing Arts Centre (PAC) on their 2023 Operating Budgets. On December 12, 2022, Council will receive the 2023 budget requests from the Niagara District Airport Commission (NDA).

The SCPL requested a 2023 municipal contribution of \$6,204,214. This represents an increase of \$327,786 or 5.58% over the 2022 approved contribution.

The PAC 2023 budget request contribution from the City of St. Catharines is \$1,759,976. In addition, the City has included the cost of building insurance and City retiree benefits totaling \$80,100. The overall 2023 budget for the PAC is \$1,840,076. This represents an increase of \$124,038 or 7.23% from the 2022 budget.

The NDA is requesting a 2023 operating and capital contribution from the City of St. Catharines of \$463,879. The operating request is \$275,322 and the capital contribution request is \$188,557. The total 2023 NDA request represents an increase to the approved 2022 contribution of \$16,745 or 3.74%.

With the upload of transit services to Niagara Region, \$13.5 million in levy supported obligations will be removed from the City's portion of property taxes. For the transitional year in 2023, staff included an estimated amount of \$525,000 in the City's Proposed 2023 Operating Budget for legal, accounting, and employee related expense to complete functions to related to winding down the St. Catharines Transit Commission (SCTC).

### **Ethno-cultural Transitional Grant Program**

As part of the 2017 budget, Council approved a transitional grant program for 50% of the City's portion of property taxes for ethno-cultural centres registered as charitable organizations, owning real property in the City of St. Catharines and following the St. Catharines Cultural Investment Program rules.

At the time of this report, there has been \$33,229 provided to property owners under this grant program in 2022 for 2021 taxes. As this grant program has not been introduced by the Region, for the City to offer the program in 2023 for 2022 taxes paid,

then an amount of \$38,785 is required to be included in the 2023 Operating Budget funded by Civic Project Fund Reserve, as done in previous years.

This program is provided to non-profits who are not registered charities. Both non-profits and charities can operate on a non-profit basis, but they are defined differently. Charities must be registered and approved by the Canada Revenue Agency (CRA) and must be established and operate exclusively for charitable purposes. Non-profits do not need to operate exclusively for charitable purposes; they can operate for social welfare, civic improvement, pleasure, sport, recreation, or any other purpose except for profit. There is no registration process with CRA for non-profits.

## **Strategic Mitigation Measures Implemented**

Staff have implemented increased flexibility in project advancement and deferrals during the 2023 budget process. Collaboratively with the new Budget Office, staff closely monitored the current year financial forecast and assessed the workplan and employee resources available. As a result, staff were able to advance several projects utilizing the current year funding available. In addition, staff worked with all City departments and SLT on priorities resulting in the deferral of certain projects or initiatives to future years. These strategies are helping to mitigate the budget pressures for 2023.

Staff also reviewed the current services and programs provided and recommend the discontinuance of the Rat Rebate Program. Detailed justification for this recommendation is attached to this report in Appendix 2. Funding for this program has been removed from the 2023 operating budget.

## **Usage of Reserves**

Reserves and Reserve Funds are an important component for current and future planning and financial sustainability. They are established to set aside funding for special purposes and reduce the impact of any unbudgeted items. The following section contains details of the reserve funds utilized in the 2023 Proposed Operating Budget.

### **Civic Project Fund (CPF)**

The CPF was established with proceeds from the St. Catharines Hydro Inc. / Hamilton Hydro Inc. merger in 2005. Annual sources of income for this reserve are interest income and the proceeds from sale of excess City lands (excluding parking lands).

Based on Council direction, the City is moving toward enhanced financial sustainability through reduced reliance on reserves. At its meeting on June 21, 2021, BSC approved the following motion through [Report FMS-B018-2021](#).

“That annual usage of the Civic Project Fund for Operating Budget support be reduced by 20% of the 2021 level each year 2023 to 2026 targeting zero Operating Budget support from the Civic Project Fund starting in 2027; and

That the annual usage limit on special projects be set at 10% of the prior year ending balance of the Civic Project Fund starting in 2023.”

Staff are implementing this change in the development of the 2023 Operating Budget. This strategy assists the City to move towards its long-term objective of improved financial independence.

**Table 4 – Usage of Civic Project Fund**

<b>Projects/Initiatives</b>	<b>2023 Budget</b>	<b>2022 Budget</b>
Physician Recruitment Program	\$20,000	\$25,000
Civic Receptions – Canada Day Festival	24,000	30,000
Civic Receptions – Holiday Celebration	16,000	20,000
Civic Celebrations – Lions Club of Port Dalhousie	6,400	8,000
Civic Celebrations – Lions Club of Merritton	4,800	6,000
Culture – Art Awards	13,262	16,577
SCCIP	118,000	147,500
SCCIP – One-time additional funding due to estimated PAC ticket surcharge shortfall <sup>1</sup>		23,000
City Grant Program	12,000	15,000
Heritage Grant Program	16,000	20,000
Ethno Cultural Organization	38,785	38,785
Festivals	92,879	116,100
Culture Plan Development <sup>1</sup>		150,000
Business license fee waiving revenue loss <sup>1</sup>		86,000
Hospice Niagara Funding (Year 1 of 5) <sup>1</sup>		129,270
Meridian Centre – support for CSG events <sup>1</sup>		206,000
One-time contribution towards Lions Club of Merritton for Civic Celebrations <sup>1</sup>		15,000
Rodman Art Institute of Niagara grant funding <sup>1</sup>		75,000
<b>TOTAL</b>	<b>\$362,126</b>	<b>\$1,127,232</b>

**Notes:** 1. These items were one-time items included in the 2022 Approved Operating Budget.

The usage of the CPF as a funding source of the 2023 Operating Budget in the amount of \$362,126 is a decrease of \$765,106 from the 2022 Approved Operating Budget support. The upper limit for special projects based on 2021 Council direction is estimated at \$630,000. This strategy aligns with Council direction to reduce reliance on Civic Project Fund for reoccurring and one-time items to achieve financial recovery and independency.

### **Tax Rate Stabilization Reserve (TRSR)**

As a method to keep the tax levy affordable, and support the City’s recovery from the global pandemic, the usage of the TRSR is recommended again in 2023. The following items are to be funded through the TRSR in the 2023 Proposed Operating Budget. The estimated uncommitted balance of this reserve is \$2.16 million at the end of 2022.

**Table 5 – Usage of Tax Rate Stabilization Reserve**

<b>Projects/Initiatives</b>	<b>2023 Budget</b>	<b>2022 Budget</b>
Canada Summer Games Parks - Capital Reserve contribution <sup>1</sup>		\$215,000
Roads Improvement Program <sup>1</sup>		90,000
PCB Trackdown Activities at Garden City Golf Course <sup>2</sup>		50,000
HR Audiometric testing <sup>2</sup>		20,000
Civic ceremonies revenue loss <sup>2</sup>		10,000
Replacement of failing survey equipment <sup>2</sup>		37,634
Seymour Hannah Energy Study <sup>2</sup>		6,000
Seymour Hannah water bottle filling station <sup>2</sup>		5,000
Downtown road closure operations <sup>2</sup>		214,500
Garden City Arena extension to May 2022		65,558
Revenue losses (arenas, tourism promotion, Welland Canal Gift Shop, etc.) <sup>2</sup>		500,000
Flailbot for Port Dalhousie Piers		120,000
Support required to achieve inclusion of 1% of prior year surplus		612,000
Strategic investment in our People - Address workforce planning gap through core service review	\$350,000	
Extended Paid Sick Leave Program (Jan-Mar. 2023)	216,000	
MW - Lancaster Park lower fence panels at main bleachers & addition of fencing to steel bleachers	75,000	
CRCS - KAC study on reduction of energy consumption	50,000	
Cemetery - Facility Improvements - Paint/re-caulk facility & replace carpet	50,000	
EFES - Increase for Arena structural roof inspections (5-year cycle)	50,000	
MW - barcode scanning software as part of work manager implementation	32,000	
MW - Burgoyne Woods washroom painting	30,000	
CRCS - Sports Field Strategy (tax funded portion)	25,000	
EFES - BBA repairs to concrete floors in Zamboni room & new waste / recycling containers	25,000	
EFES - Seymour Hannah Arena installation of Rink 3 garage room heater & new waste / recycling containers	20,000	
MW - Cemetery maintenance building overhead doors painting	15,000	
CRCS - Facility Improvements - Kiwanis Aquatic Centre window tinting	10,000	
<b>TOTAL</b>	<b>948,000</b>	<b>\$1,945,692</b>

**Note:** 1. These are recurring items but as mitigation measure for 2022 Approved Operating Budget that were funded with reserve dollars in 2022. They are part of the base budget in 2023 and beyond.

2. These items were one-time items included in the 2022 Approved Operating Budget.

### **Hydro Reserve**

In the Proposed 2023 Operating Budget, \$59,260 has been included to purchase electronic small tools and equipment in Municipal Works, which is funded by the Hydro Reserve.

## **Building Code Reserve**

In the 2023 Proposed Operating Budget, \$238,000 is to be funded from the Building Code Reserve for one new permanent full-time Senior Building Inspector and one new permanent full-time Enforcement Building Inspector created in Building and Plumbing Services in 2022; an additional \$110,000 funds the operations of Building and Plumbing Services to minimize the impact this service has on the tax levy.

At its meeting on November 7, 2022, Council received and approved the recommendations from the Comprehensive Fees Review through [PBS-175-2022](#). By adopting the recommendations, Building and Plumbing Division is expected to see significantly increasing revenue level in 2023 (by approximately \$878,000) and reduced reliance on the Building Code Reserve (offset by building revenue increase).

## **CIP Reserve**

In the 2023 Proposed Operating Budget, \$49,000 is to be funded from the CIP Reserve to fund 50% of the wage and benefits cost of the Community Renewal Coordinator position.

## **Infrastructure Levy**

In 2016, a separate annual infrastructure tax levy was implemented to help address the infrastructure deficit. The 2023 Operating Budget will be the eighth year that includes an infrastructure levy.

In October 2021, Council endorsed the Asset Management Plan (AMP) for Core assets with an estimated replacement value of over \$6 billion that meets the requirement set up under Ontario Regulation 588/17. The AMP identifies funding levels for our core services (transportation, stormwater, water, and wastewater) required to maintain sustainable infrastructure and related services. Based on the known information on age and condition, the City will need to increase funding for asset rehabilitation and replacement of its existing assets, to maintain the existing levels of service to the public. As the City continues to align to the asset management requirements outlined in *O. Reg 588/17*, there will be more accurate understanding of the state of the City's infrastructure, level of service requirements and life cycle strategies to optimize investment into sustainability.

An infrastructure levy is a tool that is commonly used by municipalities to help address this infrastructure deficit, as they demonstrate accountability and transparency to the taxpayers about how funds are allocated and for what purpose. In its continued commitment to reducing the infrastructure deficit, staff continue to recommend a 1.5% Infrastructure Levy be maintained in 2023 to provide funds to address the City's infrastructure deficit. The Infrastructure Levy has been beneficial over the past several years.

## **Hospital Levy**

City Council, at the meeting of May 26, 2008, approved a separate tax rate to be levied for hospital purposes beginning in 2008 in the amount of \$2,029,605. This amount is levied annually to meet the City's commitment regarding the new hospital. The City's

current commitment to the hospital levy ends in 2026 with a total contribution over the 19 years of \$41.4 million

The approved payment schedule indicates the amount of \$2,208,959 be levied in 2023. With the 2023 assessment values, the impact on the median household with a CVA of \$255,905 is a decrease in the hospital levy portion of the City's taxes of \$0.14.

## **Disclosure Requirements – Public Sector Accounting Board**

Effective January 1, 2009, the Municipality adopted Section 1200 and Section 3150 of the Public Sector Accounting Board (PSAB) Handbook. As a result of the changes to accounting standards, the calculation of the City's surplus for budgeting purposes now differs from the surplus on the City's Financial Statements. Details of this difference is included in Appendix 3.

## **Financial Implications**

The approval of the 2023 Operating Budget funds the services and infrastructure as per the departmental budgets and non-tax revenue details contained in Appendix 1.

## **Environmental Sustainability Implications**

There are no direct environmental implications associated with this report. However, several projects and initiatives included in the 2023 Proposed Operating Budget are pertaining to environment and climate change related investments as the City continues to better align with and enhance connectivity between Council's Strategic Plan and the Corporation's priorities, long-term goals, and initiatives.

## **Conclusion**

The approval of the 2023 Operating Budget funds the services and infrastructure as per the departmental budget details in Appendix 1. The 2023 Proposed Operating Budget supports all pillars of the Council Strategic Plan.

## **Notifications**

It is in order to advise the following individuals of the decision regarding their 2023 Budget requests:

- Ken (Qingyi) Su, Chief Executive Officer, St. Catharines Public Library, 54 Church Street, St. Catharines, ON L2R 7K2;
- Dan Pilon, Chief Executive Officer, Niagara District Airport, PO Box 640 Virgil, ON L0S 1T0;
- Colleen Smith, Executive Director, FirstOntario Performing Arts Centre; and
- Jeff Dixon, General Manager, Meridian Centre, and Canada Summer Games Park

### **Prepared by**

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Manager of Financial Planning

**Submitted by**

Kristine Douglas, CPA, CMA

Director of Financial Management Services / City Treasurer / Chief Financial Officer

**Approved by**

Erin O'Hoski

Deputy Chief Administrative Officer

**Appendices**

1. Updated Proposed 2023 Operating and Parking Budget
2. Memorandum – Rat Rebate Program
3. PSAB Disclosure Requirements

**To:** Mayor Siscoe  
Members of Council

**Cc:** CAO Oakes  
Deputy CAO O'Hoski  
Senior Leadership Team

**From:** Paul Chudoba, Manager of By-law Enforcement and Licensing

**Date:** October 11, 2022

**Subject:** Residential Rat Control Rebate Program 5-Year Review

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## Background

At the March 19, 2018, Council passed a motion that the Budget Standing Committee (BSC) approve a Residential Rat Control Rebate pilot program for 2019. The motion set out a maximum eligible rebate for the services of a licensed pest control expert of \$200 per residential property on a one-time basis with a 2019 budget allocation of \$20,000.

The pilot program has since been renewed annually with budgeted amounts varying from \$10,000 to \$20,000, for a total of \$60,000 being budgeted for rebates to successful applicants of the program since its inception. The administration of the pilot program has been solely supported by existing staffing resources, and no additional resources have been added to support the administration of the program.

The program is directly administered by 3 staff: a By-law Enforcement Officer, the By-law Enforcement Coordinator, and the Manager of By-law Enforcement and Licensing. There is also indirect interaction with other Planning and Building Services (PBS) staff, and other administration staff such as Citizens First and Financial Management Services (FMS) staff, as the situation requires.

The following is the typical process followed in the administration of the Residential Rat Control Rebate pilot program:

- Upon receiving an inquiry/complaint of a rat problem from a resident, PBS clerical staff will generate a file, and provide guidance on the available rat rebate program, including the process, application forms, and submission process.
- Upon receiving a formal application from a resident, a By-law Enforcement Officer is scheduled to visit the property and attends for an assessment. Once the Officer determines that the application is acceptable and the property meets the eligibility criteria of the program (i.e., there are no bird feeders, waste, or accessible compost on the property), the property owner is advised to procure rat

extermination services. If the property does not meet the necessary requirements, the application is denied.

- The property owner then submits the necessary documentation for receiving the rebate including proof of payment, which is then processed by PBS clerical staff.
- PBS clerical staff then process the application and ensure that all the necessary documentation has been received. If there is information or supporting documentation missing, clerical staff then instigate a follow-up to complete the application.
- Once an application is complete, it is submitted to the Manager of By-law Enforcement and Licensing for approval.
- Approved applications are then sent to FMS staff for payment.
- PBS Clerical staff then close the application as resolved.

## Report

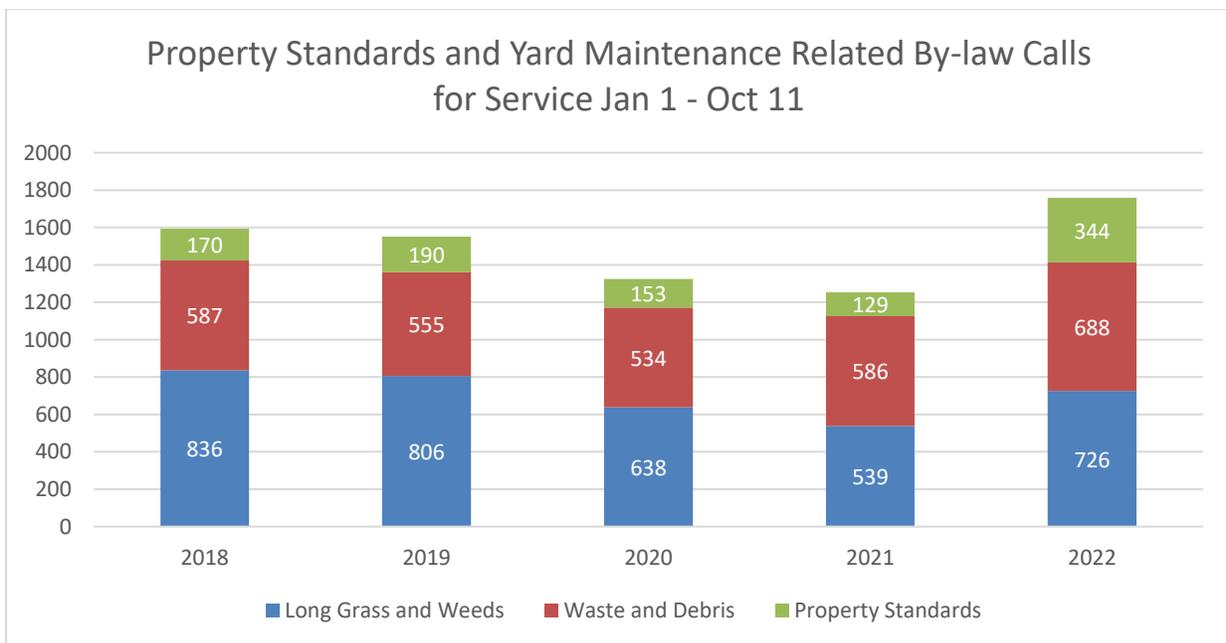
Since the start of the pilot program, there have been 702 applications for the Residential Rat Control Rebate program. Approximately 72% of those applications were approved, leaving about 200 that were denied for various reasons including but not limited to: waste on property, animal/bird feeders, and providing a food source or habitat. There are approximately 74 applications that are still pending for a rebate, 29 of which are over a year old (2021). The delay in rebates can be attributed to lack of supporting documentation submitted by applicants for approval, lack of clerical resources to support the program, and workload prioritization within the By-law Enforcement Division.

	2018	2019	2020	2021	2022 (As of October 11)	5-Year Total
Number of Rebate Applications Received	273	141	77	132	79	<b>702</b>
Number of Rebates Approved	174	87	61	108	72	<b>502</b>
Number of Approved - Not Processed	0	0	0	29	45	<b>74</b>
Estimated Payable - Not Processed	\$0	\$0	\$0	\$5,800	\$9,000	<b>\$14,800</b>
Total Rebates Issued	\$16,300	\$16,773	\$9,558	\$11,333	\$6,192	<b>\$60,156</b>
Annual Program Budget	\$0	\$20,000	\$10,000	\$20,000	\$10,000	<b>\$60,000</b>

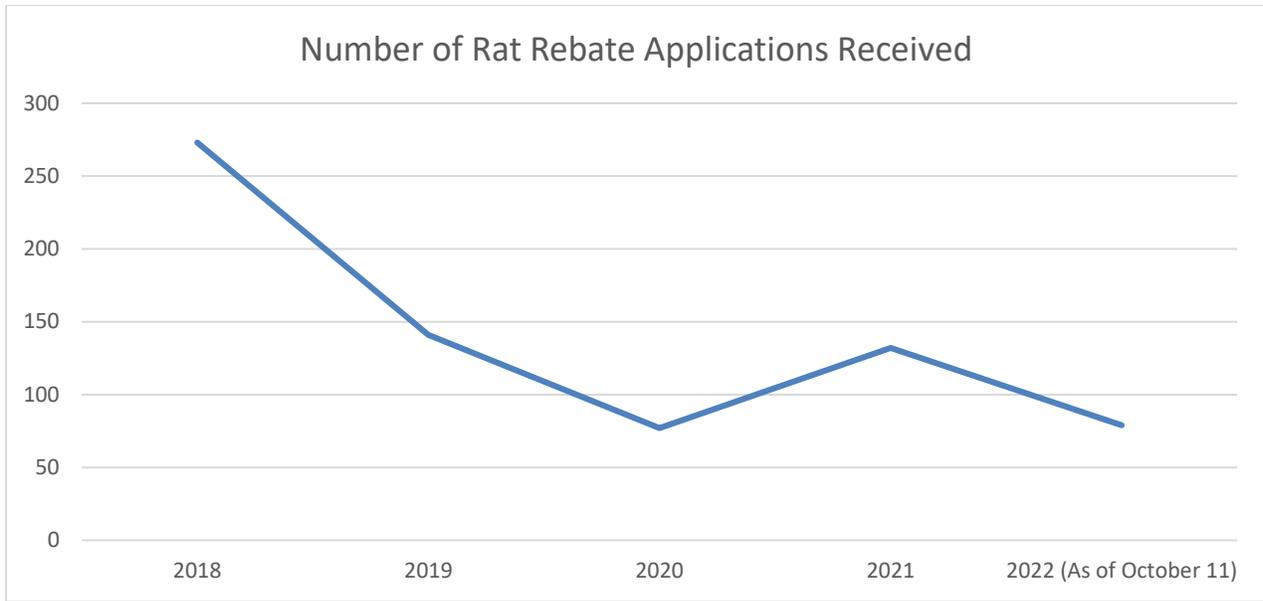
It is estimated that each rat rebate application requires approximately one hour of PBS clerical time, and half an hour of a By-law Enforcement Officer's time, to follow an application through regardless of receiving approval. Based on the number of

applications received, this would attribute to approximately one hundred (100) full working days of PBS clerical work which was required over the past 5 years to administer the program. Additionally, approximately forty-eight and a half (48 ½) full working days of By-law Enforcement Officer time have been recorded as being associated with rat rebate inspections. The resources needed to run the program has created pressure on the delivery of the City’s core by-law enforcement services such as property standards, waste and debris, and long grass and weeds. There have been several staff recommendations, including up to the 2021 Operating Budget deliberations, that there is no empirical proof to substantiate that the program has a direct correlation with a reduction in the rat population within the City.

Starting in 2022, there have been additional enforcement tools provided to the City’s By-law Enforcement Division to address problematic properties which have ties to matters which may attract and harbour rodents such as waste and debris, long grass and weeds and property standards concerns. Truncated timelines for compliance by expediting the service of Orders to Comply, coupled with Administrative Monetary Penalties for non-compliance, are being utilized to increase compliance from historically problematic properties.



The increase in demand for By-law Enforcement services for matters which could be correlated with instigating rat problems, is not being similarly reflected in the Residential Rat Control Rebate program. There has been an overall decrease in interest for the program, with the highest level being when it was first installed in 2018. As the demand for by-law enforcement services from the community increases, it is becoming increasingly challenging to administer the Residential Rat Control Rebate program utilizing existing clerical and enforcement staffing resources.



Outside of an increased demand for by-law enforcement services for property maintenance complaints, there have been additional enforcement responsibilities added to the By-law Enforcement Division such as: illegal short-term rentals, vacant buildings, vital services, noise complaints, boulevard encroachment, and business licensing. Overall, it is not sustainable to continue to administer the Residential Rat Control Rebate program based on existing staffing resources.

## Other Considerations

The City also undertakes other rat mitigation measures independent of the status of the rat rebate program:

### Building Demolition Permits

The demolition of buildings typically requires a building permit under the *Building Code Act, 1992, S.O. 1992, c. 23*. The Building Services Division must issue demolition permits that meet the requirements of the Building Code and all other applicable laws. Since 2015, as part of the approval process, Building Division staff have been requesting a rat abatement plan be submitted along with every demolition permit application. Division A – Sentence 1.4.1.3.(1) of the Building Code lists all other “applicable law” statutory requirements that must be met in order for the Chief Building Official to issue permits. This list of “applicable law” does not list a rat abatement program as a mandatory requirement for permit issuance. Although the policy ensures that the applicant undertaking demolition of buildings considers the presence of rats on the property/building and applies mitigation measures to prevent rat migration towards neighbouring properties, these measures have been taken on a voluntary basis only.

### Baiting of Sewers

Municipal Works oversees a complaint-based response process for baiting of public sewers through approved contractors. The typical conditions under which a complaint may be investigated by Municipal Works staff is when:

- Rats are seen entering/exiting a sewer/catch basin/manhole;
- Rats are coming up through a public toilet; and/or
- Requested by Public Health.

Baiting of sewers is done on a case-by-case basis as determined by Municipal Works staff, to ensure that resources are optimally used.

### **Resident Responsibility**

Rats and other rodents are attracted to sources of food and habitat. The removal of one or both attributes can prevent rodent activity on residential properties. These issues can also be addressed under the City's Waste By-law, which requires that yards be maintained free and clear of waste and that includes potential food sources. The City's Weeds and Tall Grasses By-law and Property Standards By-law address habitats for rodents, by having grass heights reduced (with some exceptions such as conservation), and ensuring buildings are protected from rodent intrusion.

## **Financial Implications**

Outside of the amount allocated for reimbursement which has historically been between \$10,000 and \$20,000, to administer the Residential Rat Control Rebate program effectively, there must be an ability to process approximately 140 rat rebate requests annually (based on a five (5) year average). This would require an estimated one hundred and forty (140) PBS clerical hours, seventy (70) by-law enforcement hours, and approximately seventeen (17) hours of FMS clerical and management time for processing payments annually. Based on current operational needs and staffing resources within the By-law Enforcement Division, there would be a need to either increase staffing levels from clerical and enforcement, or supplement from the current compliment with overtime to administer the program. As the number of hours required to perform the work are relatively low in comparison to a common part-time position being twenty-four (24) hours a week, there may be significant challenges with filling a position for an average of less than three (3) hours a week on a permanent part-time basis. As such, a position that offers a higher number of hours per week than necessary to administer the program may be required. Another alternative would be to operate the program outside normal operating hours on an overtime basis. Based on the required hours from PBS clerical staff and by-law enforcement, approximately \$15,800 would be required in salary to support this annually. The By-law Enforcement Division is already incurring over ten (10) hours a week in overtime to support core operating clerical functions, limiting the ability to add the additional function, and potentially not being a feasible alternative considering limits on permitted cumulative hours of work and being voluntary.

## **Conclusion**

Rats are part of any urban area and are simply impossible to expunge. Existing measures such as a rat abatement plan for buildings undergoing demolition, rat baiting through Municipal Works, and increased accountability for property owners to maintain their property in accordance with prescribed minimum standards, are all established

mitigating factors to reducing rat populations. The most effective method of managing rats is for residents to ensure that that the property is free of potential food sources and habitat. The By-law Enforcement Division recommends the termination of the Residential Rat Control Rebate program as there are alternative ways to combat rodent issues. A combination of enhanced by-law enforcement practices, efficient service methods of Orders to Comply resulting in expedited compliance, and enforcement tools such as administrative monetary penalties, can all contribute to the removal of rodent habitats and food sources. Should it be desirable to continue to support the program, additional staffing resources in addition to the amounts required for reimbursement are needed to ensure the program can be administered successfully.

## **Disclosure Requirements – Public Sector Accounting Board**

Effective January 1, 2009, the Municipality adopted section 1200 and Section 3150 of the Public Sector Accounting Board (PSAB) Handbook. Section 1200 refers to general reporting principles and standards related to government financial statements. Section 3150 provide guidance on the recognition and disclosure of tangible capital assets in government financial statements.

As a result of the changes to accounting standards, the calculation of the City's surplus for budgeting purposes now differs from the surplus on the City's Financial Statements. The differences are primarily with respect to capital items, debt repayment, post-employment benefits, and solid waste landfill closure and post-closure expenses. The financial statements are prepared using accrual accounting methods. The annual budgets continue to be prepared on a modified cash basis.

Ontario Regulation 284/09 made under the Municipal Act, 2001 allows the municipalities or local boards to exclude amortization, post-employment benefits, and solid waste landfill closure and post closure from its budget provided the municipality prepares a report about the excluded expenses prior to Council adopting the budget for the year, and that the report is adopted by resolution of Council.

The report is required to contain at least the following:

1. An estimate of the change in accumulated surplus of the municipality to the end of the year resulting from the exclusion of these expenses; and
2. An analysis of the estimated impact of the exclusion of any of the expenses on the future tangible capital asset funding requirements of the municipality.

The following is intended to provide Council with the required information under Ontario Regulation 284/09 regarding excluded expenses for the 2023 budget year and the estimated effect these accounting changes will have on the Accumulated Surplus for 2023.

### **Estimated Effect on Accumulated Surplus**

As explained above, the result of changes to accounting standards is that the City's surplus for budgeting purposes differs from the surplus on the City's financial statements. The estimated effect on the 2023 ending surplus due to the excluded expenses and change in reporting is anticipated to be a net decrease of \$1,002,440. This difference is one of financial presentation only.

The details of the change in surplus are outlined in Table 6 on the next page.

**Table 6 – Estimated Effect on Accumulated Surplus**

<b>Increases:</b>	
Capital items provided for in operations	\$ 10,827,866
Debt repayment – principal portion	\$ 13,546,363
<b>Decreases:</b>	
Estimate change in post-employment benefits expense	(\$ 24,500)
Estimated change in solid waste landfill closure and post closure expenses	(\$ 146,550)
Estimated amortization expense	(\$ 25,205,619)
<b>Net Increase/(Decrease) in accumulated Surplus</b>	<b>(\$ 1,002,440)</b>

Operational requirements will need to continue to be funded on a cash flow basis. As such, excluded expenses do not affect the operating surplus or budget of the City.

PSAB is recommending some more changes related to the Statement of Operations. These changes are currently being reviewed for implementation requirements which will be effective for fiscal year 2023 or after. Staff will keep Council up to date as these changes are made.

Councillor	No.	Description	Budget	Median Home Impact	
			\$ Inc/(Dec)	\$ Impact	% Impact
Mayor Siscoe	1	That Council authorize the CAO to access TRSR funds to accommodate Councillor requests for training and conferences over and above the budget line if necessary, and that the Actuals from 2023 be used to inform the line item for the multi-year 2024-26 budget process.	-	\$ -	0.00%
Phillips	2	That the 2023 tax levy increase on the median home be increased to one percent, which is equivalent to a \$1,075,000 increase in the 2023 operating budget; and further  That this additional \$1,075,000 be transferred to the Tax Rate Stabilization Reserve to be used to offset tax increases in future years.	1,075,000	\$ 15.22	0.90%
McPherson	3	The the waiving of the Business Licence Fees and Patio Fees be approved for 2023 to support the City's commitment to building and growing a diverse and resilient economy through providing financial support to businesses, urban regeneration and collaborative partnerships.	141,200	\$ 2.00	0.12%
<b>Total</b>			<b>\$ 1,216,200</b>	<b>\$ 17.22</b>	<b>1.02%</b>

**City of St. Catharines**

**2023 Budget Highlights**

**Comparison to 2022 operating budget:**

<b>City Departments including Debt Repayment</b>	<b>\$13,789,715</b> <b><u>13.23%</u></b>
<b>All Expenditures including Outside Boards and Commissions</b>	<b>\$739,284</b> <b><u>0.59%</u></b>
<b>Non-Tax Revenues</b>	<b>\$1,352,846</b> <b><u>11.64%</u></b>
<b>Total Net Expenditures (Tax Levy)</b>	<b>\$2,092,130</b> <b>1.82%</b>
<b>Impact of Assessment Growth (All Classes)</b>	<b><u>-1.23%</u></b>
<b>Total Net Expenditures (Tax Levy) Including Assessment Growth</b>	<b><u>0.59%</u></b>

2023 Median Home  
an increase of

**\$255,905**  
**0.75%**

**Estimated Impact on Median Household**

	<u>2023</u>	<u>2022</u>	<u>Change</u>	
<b>CVA</b>	<b>\$255,905</b>	<b>\$254,000</b>	<b>\$1,905</b>	<b>0.75%</b>
<b>City - General</b>	<b>\$1,634.79</b>	<b>\$1,435.32</b>	<b>\$199.46</b>	<b>13.90%</b>
<b>City - Urban Service Area</b>	<b>\$18.33</b>	<b>\$199.47</b>	<b>-\$181.16</b>	<b>-90.82%</b>
<b>Hospital</b>	<b>31.26</b>	<b>31.40</b>	<b>-0.14</b>	<b>-0.44%</b>
<b>Sub-total City</b>	<b><u>1,684.37</u></b>	<b><u>1,666.19</u></b>	<b><u>18.18</u></b>	<b><u>1.09%</u></b>
<b>Infrastructure Levy - 1.5%</b>	<b>24.35</b>	<b>23.67</b>	<b>0.67</b>	<b>2.84%</b>
<b>Total City</b>	<b><u>1,708.72</u></b>	<b><u>1,689.87</u></b>	<b><u>18.85</u></b>	<b><u>1.12%</u></b>

*These rates are dependant on tax ratios and tax policy set by Niagara Region for 2023.*

*The all in impact with Region and Education is not available at this time.*

City of St. Catharines

2023 Operating Budget

Where Your City's Share of the Property Taxes Go:

Average Household (in the Urban Boundaries)			<u>\$1,653.12</u>
	Annual Cost	Monthly Cost	Weekly Cost
Fire Protection	\$ 375.59	\$ 31.30	\$ 7.22
General Government and Administration (Mayor, Council, CAO, Legal, Finance, Insurance, Corporate Support)	262.35	21.86	5.05
Transit and Paratransit	6.78	0.56	0.13
Municipal Works (Roads/sidewalk maintenance, fleet, winter control, drainage, etc.)	197.22	16.43	3.79
Trees, Passive Parks, Cemetery	163.66	13.64	3.15
Community, Recreation and Culture	123.49	10.29	2.37
Transportation & Engineering (EFES) (Roads/Sidewalk/bridges replacement, traffic control, signals)	110.26	9.19	2.12
Arenas & Sports Parks (EFES MC, & CSG)	102.00	8.50	1.96
Libraries	80.84	6.74	1.55
Facilities	54.55	4.55	1.05
Planning & Building Services	44.80	3.73	0.86
Performing Arts	23.97	2.00	0.46
Street Lighting (EFES)	16.53	1.38	0.32
Economic Development	20.83	1.74	0.40
Contributions to Capital Projects	47.11	3.93	0.91
Niagara District Airport	6.78	0.56	0.13
COVID-19 Related	6.45	0.54	0.12
Environmental Monitoring (EFES)	5.79	0.48	0.11
Senior Centres	4.13	0.34	0.08
	<u>\$1,653.12</u>	<u>\$137.76</u>	<u>\$31.78</u>

For each hundred dollars of taxes you pay the City

Fire Protection	\$ 22.72
General Government and Administration (Mayor, Council, CAO, Legal, Finance, Insurance, Corporate Support)	15.87
Transit and Paratransit	0.41
Municipal Works (Roads/sidewalk maintenance, fleet, winter control, drainage, etc.)	11.93
Trees, Passive Parks, Cemetery	9.90
Community, Recreation and Culture	7.47
Transportation & Engineering (EFES) (Roads/Sidewalk/bridges replacement, traffic control, signals)	6.67
Arenas & Sports Parks (EFES & MC)	6.17
Libraries	4.89
Facilities	3.30
Planning & Building Services	2.71
Performing Arts	1.45
Street Lighting (EFES)	1.00
Economic Development	1.26
Contributions to Capital Projects	2.85
Niagara District Airport	0.41
COVID-19 Related	0.39
Environmental Monitoring (EFES)	0.35
Senior Centres	0.25
	<u>\$ 100.00</u>

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Office of Mayor and Members of Council	1,051,199	945,146	865,632	835,029	106,053	11.22%
Grants and Committees	155,270	23,000	15,939	18,000	132,270	575.09%
<b>City Departments</b>						
COVID-19	500,000	468,000	-1,453,160	-2,935,032	32,000	6.84%
CAO	3,747,266	2,084,789	1,812,565	1,621,249	1,662,477	79.74%
Legal Services and Clerks	2,312,910	1,811,240	1,919,537	1,858,754	501,670	27.70%
Planning and Building Services	3,535,697	3,114,229	1,893,887	2,559,574	421,468	13.53%
Fire Services	27,846,020	27,209,796	26,044,111	26,042,551	636,224	2.34%
Economic Development & Tourism	1,603,155	1,361,022	1,335,541	1,270,144	242,133	17.79%
Engineering, Facilities and Environmental Services	10,492,782	9,754,340	9,681,004	10,606,149	738,442	7.57%
Municipal Works	24,135,668	20,655,091	19,156,159	17,339,834	3,480,577	16.85%
Community, Recreation and Culture Services	8,525,239	7,447,403	6,474,146	6,393,523	1,077,836	14.47%
Meridian Centre	853,040	747,471	1,201,284	1,241,108	105,569	14.12%
Canada Summer Games	805,350	490,242	0	0	315,108	64.28%
Financial Management Services	5,054,447	4,395,239	3,929,652	4,810,931	659,208	15.00%
Corporate Support Services	7,457,875	6,251,875	5,955,499	6,048,311	1,206,000	19.29%
Contribution to Capital	3,624,000	1,099,000	1,000,000	1,751,000	2,525,000	229.75%
<b>Total City Departments and Elected Officials</b>	<b>101,699,918</b>	<b>87,857,883</b>	<b>79,831,796</b>	<b>79,461,125</b>	<b>13,842,035</b>	<b>15.76%</b>
Debt Repayment	16,322,021	16,374,343	15,673,206	14,747,048	-52,322	-0.32%
<b>Total City Expenditures</b>	<b>118,021,939</b>	<b>104,232,226</b>	<b>95,505,002</b>	<b>94,208,173</b>	<b>13,789,713</b>	<b>13.23%</b>
<b>Outside Boards and Commissions</b>						
First Ontario Performing Arts Centre	1,840,076	1,716,038	1,670,822	1,598,046	124,038	7.23%
Library Board	6,204,214	5,876,428	5,677,708	5,677,708	327,786	5.58%
Transit Commission	525,000	14,044,000	13,636,595	12,924,125	-13,519,000	-96.26%
Niagara District Airport	463,879	447,134	441,673	430,103	16,745	3.74%
<b>Total ABC Expenditures</b>	<b>9,033,169</b>	<b>22,083,600</b>	<b>21,426,798</b>	<b>20,629,982</b>	<b>-13,050,431</b>	<b>-59.10%</b>
<b>Total Expenditures (City + ABC)</b>	<b>127,055,108</b>	<b>126,315,826</b>	<b>116,931,800</b>	<b>114,838,155</b>	<b>739,282</b>	<b>0.59%</b>
Non-Tax Revenues	-10,272,167	-11,625,013	-7,947,165	-7,116,818	1,352,846	-11.64%
<b>Total Net Expenditures</b>	<b>116,782,941</b>	<b>114,690,813</b>	<b>108,984,635</b>	<b>107,721,337</b>	<b>2,092,128</b>	<b>1.82%</b>
					<b>Impact of Assessment Growth (All Classes)</b>	<b>-1.23%</b>
					<b>Net Tax Levy Impact After Growth</b>	<b>0.59%</b>

**City of St. Catharines  
2023 Operating Budget  
Analysis of Budget Changes from 2022 to 2023**

**Appendix 1**

**2022 Approved Budget**

**\$ 114,690,813**

**Significant Changes from 2022:**

Base Budget Increase	\$ 1,511,000	1.32%
Inflation Impact	\$ 198,000	0.17%
Non-Discretionary Changes	\$ 880,000	0.77%
Health & Safety	\$ 1,008,000	0.88%
<b>Subtotal - Base, Inflation, Non-Discretionary, Health &amp; Safety</b>	<b>\$ 3,597,000</b>	<b>3.14%</b>
Legislative Impact	\$ 1,678,000	1.46%
Council Initiatives/Projects	\$ 2,755,000	2.40%
COVID-19 Impact	\$ 3,648,000	3.18%
Road to Financial Recovery & Independency	\$ 1,620,000	1.41%
Previously Deferred Items - Maintain Current Service Level	\$ 2,231,000	1.95%
Support to Parking Operations	\$ 500,000	0.44%
Stewardship of Assets	\$ 1,424,000	1.24%
Service Level Enhancement & Modification	\$ 796,000	0.69%
Revenue Generation Changes	\$ (3,107,000)	-2.71%
<b>Subtotal - Budget Changes excluding ABC's</b>	<b>\$ 15,142,000</b>	<b>13.20%</b>
Boards and Commissions:	\$ (13,050,000)	-11.38
<b>City Tax Levy Increase</b>	<b>\$ 2,092,000</b>	<b>1.82%</b>

**2023 Operating Budget**

**Analysis of Budget Changes from 2022 to 2023**

<b>Changes</b>	<b>Amount</b>	<b>Oper Bud %</b>
<b>Base Budget Change</b>	<b>1,511,000</b>	<b>1.32%</b>
Includes estimated/negotiated settlements for all staff (wage & benefits)		
<b>Inflation Impact</b>		
CRCS - Increase in planting material costs	41,000	0.04%
MW - Sidewalk maintenance contractor cost increase	40,000	0.03%
MW - Drainage contractor cost increase	39,000	0.03%
MW - Increase in cost to hire backhoe equipment & operator to sort & maintain Merritton Yard	35,000	0.03%
MW - Municipal Golf Course gas price increase	21,000	0.02%
MW - Roadway contractor cost increase	15,000	0.01%
MW - Cemetary lumber & plywood cost increase	14,000	0.01%
FS - Communications - Increase in service contract costs due to inflation	12,000	0.01%
MW - Safety signals contractor cost increase	11,000	0.01%
	10,000	0.01%
<b>Subtotal of Inflation Impact</b>	<b>198,000</b>	<b>0.17%</b>
<b>Non-Discretionary Changes</b>		
CSS - Central Square Tax System annual fees	225,000	0.20%
Fire Communications -Computer Aided Dispatch revenue loss	159,000	0.14%
Canada Summer Games Park Capital Contribution Increase	133,000	0.12%
City Wide Insurance Policy Renewal	128,000	0.11%
CSS - Cyber security software & penetration testing for cyber security	125,000	0.11%
MW - Offsite equipment storage lease fee	50,000	0.04%
EFES - Increase for road database and software	35,000	0.03%
FS - Increase of 20% estimated for protective clothing for new recruits.	25,000	0.02%
<b>Subtotal of Non-Discretionary Changes</b>	<b>880,000</b>	<b>0.77%</b>
<b>Health &amp; Safety</b>		
MW - "Not Working Alone" Initiative for City staff working in parks	521,000	0.45%
MW - Increase in Homelessness & Community outreach (Niagara Assertive Street Outreach Program, encampment cleanup contract, equipment rental, general supplies)	401,000	0.35%
New Staffing - Health & Safety (see detail in Appendix 3)	86,000	0.08%
<b>Subtotal of Health &amp; Safety</b>	<b>1,008,000</b>	<b>0.88%</b>
<b>Subtotal - Base Budget Change, Inflation, Non-Discretionary, Health &amp; Safety</b>	<b>3,597,000</b>	<b>3.14%</b>
<b>Legislative Impact</b>		
PBS - estimated planning agreement fees refund as result of Bill 109	470,000	0.41%
New Staffing - Legislative Requirement (see detail in Appendix 3)	470,000	0.41%
OMERS Plan Change	369,000	0.32%
Addition of 2 new full-time Planners; 1 new full-time Development Agreement Coordinator; related job support costs (PBS/FMS-147-2022)	299,000	0.26%
OMPF (Ontario Municipal Partnership Fund) decrease	47,000	0.04%
LCS - Break Open License Fees revenue reduction	12,000	0.01%
FS - Communications - Service Contract transition to Versa Term CAD software (related to NextGen 911 project)	11,000	0.01%
<b>Subtotal of Legislative Impact</b>	<b>1,678,000</b>	<b>1.46%</b>

**2023 Operating Budget**

**Analysis of Budget Changes from 2022 to 2023**

<u>Changes</u>	<u>Amount</u>	<u>Oper Bud %</u>
<b>Council Initiatives/Projects</b>		
Transfer to the Tax Rate Stabilization Reserve to be used to offset tax increases in future years.	1,075,000	0.94%
Strategic investment in our People - Diversity, Equity and Inclusion audit & 3rd party assessment	400,000	0.35%
Non-Tax Revenue - Annual Provision increase to CIP reserve	254,000	0.22%
Living Wage Employer - wage & benefits increase	253,000	0.22%
MW - OPG Trail (Labour net of OPG funding)	211,000	0.18%
Annual provision to Election Reserve	175,000	0.15%
Waiving Business Licesing Fees and Patio Fees (revenue reduction)	166,000	0.14%
PBS - reduce reliance on CIP Reserve for re-occurring operating costs	137,000	0.12%
Indigenous Relations advisory services (partnership with NRNC)	60,000	0.05%
PBS - CIP Simple Grant Program increase	60,000	0.05%
EFES - Increase for Traffic calming program (EFES-B010-2022)	50,000	0.04%
Council - new staff position Faith & Culture Coordinator (6-month)	40,000	0.03%
EFES - Free Menstrual Products at City facilities (TES-189-2019)	20,000	0.02%
Mayor & Council - Telephone Townhall (Council approved for 2nd TTH added for 2023)	11,000	0.01%
MW - increased student hours for increased hanging baskets at Port Dalhousie (Dec 12, 2022 Council Meeting)	2,000	0.00%
FMS - Increase in property standards bylaw enforcement add-on-tax fees	(20,000)	-0.02%
PBS - Increase in Bylaw Enforcement Revenue (non-parking AMPS violations, vacant building registry, bylaw enforcement admin fees)		
	(139,000)	-0.12%
<b>Subtotal of Council Initiatives/Projects</b>	<b>2,755,000</b>	<b>2.40%</b>
<b>COVID-19 Impact</b>		
Increase in contribution to capital (capital out of revenue) - back to pre-COVID level	751,000	0.65%
Transfer from reserve decrease - reduce reliance on Tax Rate Stabilization Reserve for support required to achieve allocation of 1% of prior year surplus	612,000	0.53%
Transfer from reserve decrease - reduce reliance on Tax Rate Stabilization Reserve to offset COVID impact	500,000	0.44%
Increase in tax support to roads capital program - gradually back to pre-COVID level	490,000	0.43%
Reduce reliance on TRSR for Canada Games Park annual capital reserve contribution	215,000	0.19%
Reduce reliance on TRSR for support to downtown roads closure	215,000	0.19%
EFES - Seymour Hannah Arena - Reduce reliance on reserve funding for COVID revenue loss	151,000	0.13%
MW - reduce reliance on reserve funding for annual provision to MW equipment reserve	120,000	0.10%
POA Revenue Distribution revenue decrease	120,000	0.10%
Meridian Center - reduce reliance on reserve funding for One-time COVID impact (net of Meridian Centre budget decrease from 2022 to 2023)	102,000	0.09%
Reduce reliance on TRSR for one-time support to roads capital program	90,000	0.08%
City Wide increase - Conference/Conventions, Training, Travelling costs	82,000	0.07%
Increase for annual provision to Building Improvement Reserve (EFES, CRCS, MW) - back to pre-Covid level	50,000	0.04%
Decrease in Reserve support for General Revenues (POA revenue) - reduce reliance on Tax Rate Stabilization Reserve	50,000	0.04%
EDTS - Tourism promotion - One-time COVID revenue loss transfer from reserve	36,000	0.03%
COVID-19 budget increase	32,000	0.03%
EDTS - increase in Promotion & Publicity following post-COVID recovery - Increase for website hosting, event sponsors, 2024 world rowing, and STC merchandise	27,000	0.02%
CSS - reduce reliance on reserve funding for employee safety equipment sound level testing	20,000	0.02%
CRCS - return to normal KAC cleaning costs following post-COVID facility re-opening	12,000	0.01%
LCS - City Clerks - reduce reliance on reserve support for COVID revenue loss for civil ceremonies	10,000	0.01%
Increase in Merchandise Sales revenue at Welland Canal Gift Shop	(10,000)	-0.01%
Increase in lessons fee at Kiwanis Aquatics Centre	(27,000)	-0.02%
<b>Subtotal of COVID-19 Impact</b>	<b>3,648,000</b>	<b>3.18%</b>

**2023 Operating Budget**

**Analysis of Budget Changes from 2022 to 2023**

<b>Changes</b>	<b>Amount</b>	<b>Oper Bud %</b>
<b>Road to Financial Recovery &amp; Independency</b>		
Remove transfer surplus from prior year (Multi-Year Budgeting Policy)	600,000	0.52%
Support for DC transitional rates/DC exemptions	400,000	0.35%
Hospice Niagara Grant (funded by reserve in 2022 as COVID relief to the budget)	129,000	0.11%
Reduce Reliance on CPF Year 1 of 4 (FMS-B018-2021)	111,000	0.10%
CRCS - Rodman Art Institute 2023 grant funding	100,000	0.09%
Support for DC Grants	100,000	0.09%
Provision to Port Dalhousie Reserve Fund for maintainance of pier and harbour assets (FMS-110-2022)	100,000	0.09%
MW - Equipment Reserve increase to annual provision	80,000	0.07%
<b>Subtotal of Road to Financial Recovery &amp; Independency</b>	<b>1,620,000</b>	<b>1.41%</b>
<b>Previously Deferred Items - Maintain Current Service Level</b>		
Strategic investment in our People - Compensation Adjustments	1,114,000	0.97%
New Staffing - Maintain Current Service Level (see detail in Appendix 3)	539,000	0.47%
Strategic investment in our People - Staff Training & development	350,000	0.31%
Strategic investment in our People - Succession Planning	70,000	0.06%
MW - Tree contractor cost increase	50,000	0.04%
CSS - Recruitment cost increase	50,000	0.04%
LCS - Increase in legal and court costs	40,000	0.03%
MW - increase in culvert replacements	18,000	0.02%
<b>Subtotal of Previously Deferred Items - Maintain Current Service Level</b>	<b>2,231,000</b>	<b>1.94%</b>
<b>Support to Parking Operations</b>		
Support to Parking Operations / Parking Meter Reserve Fund	280,000	0.24%
City Employee Parking Benefits	220,000	0.19%
<b>Subtotal of Support to Parking Operations</b>	<b>500,000</b>	<b>0.44%</b>
<b>Stewardship of Assets</b>		
Increase in contribution to capital (capital out of revenue)	1,274,000	1.11%
Increase for annual provision to Building Improvement Reserve (EFES, CRCS, MW)	150,000	0.13%
<b>Subtotal of Stewardship of Assets</b>	<b>1,424,000</b>	<b>1.24%</b>
<b>Service Level Enhancement &amp; Modification</b>		
New Staffing - Service Level Enhancement (see detail in Appendix 3)	269,000	0.23%
EFES - Merriton Arena operation change	250,000	0.22%
MW - Cost Increase due to Stand by Charge for winter control employees	127,000	0.11%
MW - Increas in cost for Fall leaf pickup contract service	87,000	0.08%
MW - Allowance for keeping a sidewalk clearing contractor on Standby for Winter Season	31,000	0.03%
FS - Increase for mechanics to perform inspections currently not performed	22,000	0.02%
MW - Vandalism repairs in parks due to increased vandalism at night when parks not staffed/monitored	20,000	0.02%
PBS - Bylaw Enforcement - reduce Rat Rebate Program	(10,000)	-0.01%
<b>Subtotal of Service Level Enhancement &amp; Modification</b>	<b>796,000</b>	<b>0.69%</b>

**2023 Operating Budget**

**Analysis of Budget Changes from 2022 to 2023**

<u>Changes</u>	<u>Amount</u>	<u>Oper Bud %</u>
<b>Revenue Generation Changes</b>		
<i>MW - Revenue Loss - Estimated revenue decline at Municipal Golf Course to align with prior year actuals.</i>	40,000	0.04%
<i>LCS - Civil Ceremonies - Reduction in revenue due to increased competition in this field</i>	20,000	0.02%
<i>MW Parks Operations - Special Recoveries revenue reduction</i>	20,000	0.02%
<i>Communications - Advertising Revenue reduction</i>	15,000	0.01%
<i>LCS - Dog License revenue reduction (net of DocuPet Contract fee decrease)</i>	12,000	0.01%
<i>Municipal Utilities (PIL's) revenue increase</i>	(17,000)	-0.01%
<i>Charities Rebates decrease</i>	(25,000)	-0.02%
<i>Increase in Tax Certificates revenue</i>	(30,000)	-0.03%
<i>Increase in mortgage info revenue</i>	(45,000)	-0.04%
<i>Increase in water admin fee</i>	(50,000)	-0.04%
<i>Increase in investment income - Cemetery Maintenance &amp; Care Fund</i>	(87,000)	-0.08%
<i>Hydro investment income increase</i>	(327,000)	-0.28%
<i>PBS - Increase in Planning Revenue as per Comprehensive Fees Review</i>	(806,000)	-0.70%
<i>Bank &amp; investment income increase</i>	(1,827,000)	-1.59%
<b>Subtotal of Revenue Generation Changes</b>	<b>(3,107,000)</b>	<b>-2.71%</b>
<b>Subtotal - Budget Changes excluding ABC's</b>	<b>15,142,000</b>	<b>13.20%</b>
<b>Boards and Commissions:</b>		
<i>Transit Commission - up-loaded to Niagara Region for Special Levy</i>	(13,519,000)	-11.79%
<i>FirstOntario PAC</i>	124,000	0.11%
<i>Library</i>	328,000	0.29%
<i>Niagara District Airport</i>	17,000	0.01%
<b>Subtotal Boards and Commissions</b>	<b>(13,050,000)</b>	<b>-11.38%</b>
<b>City Tax Levy Increase</b>	<b>2,092,000</b>	<b>1.82%</b>

**2023 Operating Budget Significant Changes**

**New Staffing Changes**

**Oper Bud**

<b>New Positions</b>	<b>Amount</b>	<b>%</b>
<b>Health &amp; Safety</b>		
Homelessness Cleanup Coordinator	86,000	0.07%
<b>Subtotal of Health &amp; Safety</b>	<b>86,000</b>	<b>0.07%</b>
<b>Legislative Impact</b>		
Fire Training Officer (new FTE)	95,000	0.08%
Fire Public Educator (new FTE)	65,000	0.06%
Public Tree By-Law Inspector (new FTE)	52,000	0.05%
GIS Technologist (Stormwater/Wastewater) (new FTE - 50/50 funded by tax levy & rate budget)	46,000	0.04%
Asset Management Analyst (new FTE - 50/50 funded by tax levy & rate budget)	42,000	0.04%
Supervisor of Inspectors (new FTE)	39,000	0.03%
Parks Operator I (Port Dalhousie Pier - new Contract/part-time)	39,000	0.03%
Wastewater/Stormwater Compliance Coordinator (new FTE - 50/50 funded by tax levy & rate budget)	37,000	0.03%
Compliance Planner/Trainer (Contract to FTE)	28,000	0.02%
Operations Technician (new FTE - 50/50 funded by tax levy & rate budget)	27,000	0.02%
<b>Subtotal of Legislative Impact</b>	<b>470,000</b>	<b>0.41%</b>
<b>Maintain Current Service Level Requirement</b>		
Assistant Solicitor 1 (Contract to FTE)	131,000	0.11%
Landscape Architect Planner (new FTE)	79,000	0.07%
Client Services Coordinator (Cemetery) (new FTE)	78,000	0.07%
Customer Service Representative (booking duties) (new FTE)	72,000	0.06%
Parks Maintenance students (Fall Service) (new Contract/part-time)	61,000	0.05%
Senior Operations Clerk (new FTE)	54,000	0.05%
Parks Operator 1 (Cemetery) (new FTE)	54,000	0.05%
Administrative Support (Cemetery) (Contract.Part-time to FTE)	10,000	0.01%
Senior Project Manager (new FTE - funded by capital budget)	0	0.00%
Business Information Officer (Contract to FTE)	0	0.00%
Communications Officer (Contract to FTE)	0	0.00%
<b>Subtotal of Maintain Current Service Level Requirement</b>	<b>539,000</b>	<b>0.47%</b>
<b>Service Level Enhancement &amp; Modification</b>		
Human Resources Consultant (Recruiter) (new FTE)	116,000	0.10%
Co-ordinator Risk Management & Insurance (new FTE)	111,000	0.10%
Community Waste Officer (new FTE)	17,000	0.01%
Records and Privacy Assistant (new Contract/part-time)	13,000	0.01%
Climate Change Technician (new FTE - 50/50 funded by tax levy & rate budget)	12,000	0.01%
<b>Subtotal of Service Level Enhancement &amp; Modification</b>	<b>269,000</b>	<b>0.23%</b>
<b>Total New Staffing Changes</b>	<b>1,364,000</b>	<b>1.19%</b>

**To: Mayor and Council**

**Cc: Senior Leadership Team  
Kristen Sullivan, City Clerk  
Budget Office, FMS**

**From: Lucia Chen, Manager of Financial Planning**

**Date: January 4, 2023**

**Subject: Proposed 2023 Operating Budget – Significant Change Narratives by Department**

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Based on the feedback received from the Operating Budget Workshop (Drop-in Session #1) on Monday, December 19, 2022, staff have prepared some additional information to help explain the significant budget changes from 2022 to 2023. The information attached to this memo in Appendix 1 includes budget changes (increase or decrease) over \$50,000 for each Division among City Departments. This information will be prepared for future year Operating Budget as part of the budget book for Council to review.

The revised comprehensive Significant Changes List is attached as Appendix 2 due to one line item being included twice in error in the original copy published for the December 12, 2022 Council Meeting ([FMS-202-2022](#) Proposed 2023 Operating Budget).

The 2023 Municipal Works departmental budget included in the financial information in this memo reflects in the additional \$2,429 added for the increased number of self-watering hanging baskets in Port Dalhousie ([motion](#) approved at December 12, 2022 Council Budget meeting).

**Note:** Appendix 2 to the original memo sent on Jan 4, 2023 has been removed from this budget book - the updated Significant Changes Lists can be found in Tab 1 Page 4-9 in this book.

# Appendix 1 to Memo

City of St Catharines

## 2023 Operating Budget - Revenue

	2023 Budget	2022 Budget	\$ Change 2023 Budget	% Change 2023 Budget
<b>REVENUES:</b>				
General Levy	114,300,741	100,972,581	13,328,160	13.20%
Urban Service Area Levy	1,266,000	13,718,230	(12,452,230)	(90.77%)
[1] Investment in CIP	(1,504,194)	(1,250,000)	(254,194)	(20.34%)
Tax Appeals and Write offs	(920,000)	(920,000)	-	0.00%
Supplemental Taxes	1,000,000	1,000,000	-	0.00%
Municipal Utilities	573,000	531,000	42,000	7.91%
Universities and Hospitals	710,000	710,000	-	0.00%
<b>Total Taxation Revenue (excl. Tax Levy)</b>	<b>115,425,547</b>	<b>114,761,811</b>	<b>663,736</b>	<b>0.58%</b>
Contributions from Other Governments	1,956,700	1,998,250	(41,550)	(2.08%)
Rents, Concessions, Franchises	38,000	33,100	4,900	14.80%
[2] Fines	50,000	170,000	(120,000)	(70.59%)
Penalties and Interest	1,990,000	1,985,000	5,000	0.25%
[3] Income from Investment	7,704,411	5,550,863	2,153,548	38.80%
Miscellaneous Revenue	54,000	54,800	(800)	(1.46%)
[4] Surplus from prior year	0	600,000	(600,000)	(100.00%)
[5] Transfer from reserve	0	1,112,000	(1,112,000)	(100.00%)
[6] Transfer to/from Parking Operations	(280,000)	0	(280,000)	(0.00%)
[7] Reserve support for General Revenues	0	50,000	(50,000)	(100.00%)
<b>Total Other Revenues</b>	<b>11,513,111</b>	<b>11,554,013</b>	<b>(40,902)</b>	<b>(0.35%)</b>
<b>Total REVENUES:</b>	<b>126,938,658</b>	<b>126,315,824</b>	<b>622,834</b>	<b>0.49%</b>

## 2023 Significant Changes Explanations

### General Revenues

1. Investment in CIP increase of \$254,194

Increase in annual provision to CIP reserve as per 2020 Community Improvement Plan (PBS-154-2020 at Nov 2, 2020 Council Meeting) to meet commitments for approved CIP projects.

2. Fines Decrease of \$120,000

Estimated POA revenue reduction of \$120,000 due to more complex trials, lack of judicial resources leads to increased time to trials from 200 days to 550 days and decrease in revenue forecast for 2023 due to decline in charging volume and significant increase in delinquent fine volumes which are at their highest since 2015.

3. Income from Investment increase of \$2,153,548

The majority of this increase, \$1,827,000, related to an increase in bank & investment income due to increase in interest rates; and the other \$327,000 relates to an increase in hydro investment income.

4. Surplus from Prior Years decrease of \$600,000

In the 2022 Operating budget, the prior year surplus amount was reduced due to the uncertainty of a surplus at the end of 2021. In addition, as the City moves toward Multi-Year Budgeting there will be a move away from including a prior year surplus amount in the operating budget and reserve usage will focus on one-time and non-recurring support. (Multi-Year Budgeting Policy, FMS-B014-2022 at Jun 20, 2022 BSC).

5. Transfer from Reserve decrease of \$1,112,000

This transfer from the Tax Rate Stabilization Reserve in the 2022 operating budget contains two components. This support is not recurring in 2023.

The first is \$612,000 which provided support to achieve the allocation of 1% of prior year surplus; the other \$500,000 was the support to offset COVID impact on other revenues.

6. Transfer to/from Parking Operations is an increase of \$280,000

Due to the parking reserve revenues being impacted by COVID-19 due to several downtown employers implementing remote work policies. Parking revenues have started to rebound; however, they are not at pre-COVID levels; therefore the 2023 operating budget includes support of parking operating of \$280,000. This is in addition to employee parking benefit support of \$220,000 (the estimated cost of parking provided parking in city facilities and lots to city staff members). The total parking support \$500,000 from tax levy in the 2023 operating budget.

7. Reserve Support for General Revenue decrease of \$50,000

Decrease in Tax Rate Stabilization Reserve support for General Revenues related to mainly to POA fine revenue reductions which were anticipated to return post-COVID.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Office of Mayor and Members of Council							
Office of the Mayor (p 17)	424,775	399,764	411,127	346,977	357,459	25,011	6.26%
City Council (p 18)	357,034	338,457	315,952	308,362	302,619	18,577	5.49%
[1] Other Council Expenses (p 19)	160,640	106,375	66,745	101,079	72,095	54,265	51.01%
General City Memberships (p 20)	31,750	31,750	21,719	33,604	25,836	0	0.00%
Council Messages (p 21)	5,500	5,500	4,367	3,360	3,453	0	0.00%
Council Plans/Studies (p 22)	10,000	10,000	9,540	10,000	10,000	0	0.00%
Civic Receptions (p 23)	20,700	10,300	20,039	31,501	16,399	10,400	100.97%
Civic Celebrations (p 24)	11,800	9,000	0	0	9,000	2,800	31.11%
Council Meeting Expenses (p 25)	29,000	34,000	16,143	146	0	-5,000	-14.71%
<b>Total Office of Mayor and Members of Council</b>	<b>1,051,199</b>	<b>945,146</b>	<b>865,632</b>	<b>835,029</b>	<b>796,861</b>	<b>106,053</b>	<b>11.22%</b>

## **2023 Significant Changes Explanations**

### **Mayor & Council**

1. Other Council Expenses Division has an increase of \$54,000
  - \$40,000 for a new staff position of Faith & Culture Coordinator (6 months) for faith & culture displays at City properties
  - \$3,000 increase in travel and conference expense
  - \$11,000 increase for the second telephone townhall in 2023 as per motion approved through Report CAO-177-2021 (Nov 8, 2021)

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Grants and Committees							
Grants	8,000	5,000	4,288	5,000	2,868	3,000	60.00%
Advisory Comm for Youth	3,000	3,000	1,742	3,000	3,043	0	0.00%
Clean City Committee	10,000	10,000	9,909	10,000	10,478	0	0.00%
[1] Hospice Niagara	129,270	0	0	0	0	129,270	0.00%
Expense Policy Advisory Committee	5,000	5,000	0	0	0	0	0.00%
<b>Total Grants and Committees</b>	<b>155,270</b>	<b>23,000</b>	<b>15,939</b>	<b>18,000</b>	<b>20,480</b>	<b>132,270</b>	<b>575.09%</b>

## **2023 Significant Changes Explanations**

### **Grants & Committees**

1. Hospice Niagara Division has an increase of \$129,000
  - \$129,270 Hospice Niagara Grant Year 2 of 5 (Year 1 grant was funded by the Civic Project Fund reserve in 2022 as COVID relief to the operating budget)

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
CAO							
[1] CAO's Office (p 31)	2,150,642	1,051,089	994,737	862,791	747,189	1,099,553	104.61%
[2] Communications (p 32)	535,978	455,822	355,878	359,716	309,848	80,156	17.58%
Print Centre (p 33)	315,397	309,832	298,982	287,568	257,900	5,565	1.80%
Emergency Planning (p 34)	142,248	135,892	100,060	111,174	51,477	6,356	4.68%
[3] Diversity, Equity and Inclusion (p 35)	603,001	132,154	62,868	0	0	470,847	356.29%
<b>Total CAO</b>	<b>3,747,266</b>	<b>2,084,789</b>	<b>1,812,565</b>	<b>1,621,249</b>	<b>1,366,414</b>	<b>1,662,477</b>	<b>79.74%</b>

## 2023 Significant Changes Explanations

### CAO's Office

1. CAO's office has an increase of \$1,100,000
  - \$1,114,000 for Year 1 of 3 Employee Compensation Adjustments as Strategic investment in our People as per report CAO-130-2022 to address positions where compensation lags behind the mid-point of other municipalities
  - \$350,000 Core Service Review as per the 2019 Audit and Accountability Report prepared by Ernst and Young to review staffing levels and services provided. This item as one-time will be funded by Tax Rate Stabilization Reserve in 2023. Annual wage and benefit increase in CAO's Office, offset by elimination of the Corporate Project Manager position with an impact of \$136,000
2. Communications has an increase of \$80,000
  - The increase in this division is due to conversion of a part-time Marketing Coordinator position to a full-time permanent Corporate Communication Officer with an impact of \$53,000 increase in salary and benefits. The remaining difference in wages and benefits of \$41,000 is due to annual wage and benefit increases
  - \$15,000 Advertising Revenue reduction due to responsibility transferred to CRCS Admin (GL 750.100.950)
  - \$26,000 Service contracts reduction due to removal of website customization expense
3. Diversity, Equity and Inclusion has an increase of \$471,000
  - \$400,000 Strategic investment in our People - Diversity, Equity and Inclusion audit & 3rd party assessment as per report CAO-130-2022
  - \$60,000 Indigenous Relations advisory services through partnership with Niagara Regional Native Centre (NRNC)
  - Remaining difference due to annual increase in staff wages & benefits

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Legal Services and Clerks Department							
[1] Legal Services (p 37)	1,058,009	847,676	848,230	827,403	858,374	210,333	24.81%
[2] City Clerks (p 38)	609,916	549,396	586,148	524,300	486,806	60,520	11.02%
[3] Elections (p 39)	180,100	0	7,647	5,168	25,387	180,100	0.00%
Licences general (p 40)	32,843	-1,619	51,952	70,692	-19,017	34,462	-2,128.60%
Canine/Humane Control (p 41)	429,292	415,787	425,560	431,191	392,524	13,505	3.25%
<b>Total Legal Services and Clerks Department</b>	<b>2,310,160</b>	<b>1,811,240</b>	<b>1,919,537</b>	<b>1,858,754</b>	<b>1,744,074</b>	<b>498,920</b>	<b>27.55%</b>

## 2023 Significant Changes Explanations

### Legal & Clerks Services

1. Legal Services has an increase of \$210,000
  - \$40,000 Increase in legal and court costs to better align budget with recent year actual with consideration given to Litigation/Insurance Reserve available to cover budget shortfalls in 2023 if needed
  - \$131,000 increase in salaries and benefits for addition of one full-time permanent Assistant Solicitor 1.
  - Annual wage and benefit increase of \$60,000 for this division.
  - \$19,000 increase of indirect building allocation due to increased building permit revenue forecast (result of PBS Comprehensive Fees Review Study) and updated cost allocation model to achieve full cost recovery
2. City Clerks has an increase of \$61,000
  - \$20,000 reduction in civil ceremonies revenue due to increased competition in this field
  - \$13,000 increase in wage & benefits for the addition of a part-time Records & Privacy Assistant (student position)
  - \$19,000 annual wage and benefit increases.
3. Elections Division has an increase of \$180,000
  - \$175,000 annual allocation to election reserve for next municipal election as per Report LCS-180-2021
  - \$5,000 for election software annual expense (funded by Election Reserve in 2022)

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Planning and Building Services							
[1] Planning Development (p 43)	1,052,097	701,426	644,757	954,284	773,782	350,671	49.99%
Planning Policy * (p 44)	274,787	257,992	0	0	0	16,795	6.50%
[2] PBS Administration (p 45)	544,719	611,389	585,575	481,895	580,398	-66,670	-10.90%
Committee of Adjustment (p 46)	-5,302	-47,640	-60,846	-41,023	-156,422	42,338	-88.87%
[3] Community Improvement Plan (p 47)	230,384	28,015	314	203,994	62,344	202,369	722.36%
Heritage Committee (p 48)	127,418	118,137	3,040	-2,292	-7,021	9,281	7.86%
[4] Building and Plumbing (p 49)	62,480	302,262	-395,483	3,837	-282,034	-239,782	-79.33%
By-law Enforcement and Licensing (p 50)	962,463	959,969	576,398	419,435	434,484	2,494	0.26%
Zoning (p 51)	159,344	150,880	139,470	141,449	133,933	8,464	5.61%
Development Coordination (p 52)	32,607	31,799	400,662	397,995	297,022	808	2.54%
<b>Total Planning and Building Services</b>	<b>3,440,997</b>	<b>3,114,229</b>	<b>1,893,887</b>	<b>2,559,574</b>	<b>1,836,486</b>	<b>326,768</b>	<b>10.49%</b>

\* In 2022 staff created the Planning Policy division to allocate the City's resources dedicated to implementing new legislation passed. As such, this division shows no historical actuals.

## 2023 Significant Changes Explanations

### Planning and Building Services

1. Planning Development has an increase of \$351,000
  - \$339,000 planning revenue increase to better align budget with recent year actuals based on estimated 2023 application volume and original 2023 Rates and Fees Schedule approved (\$164,000 increase in Planning Agreements; and \$175,000 in Planning Applications)
  - Bill 109 Impacts totaling \$609,000 based on Report **PBS/FMS-147-2022** (Sep 19, 2022) and recent announcement of delayed Bill 109 effective date of July 1, 2023
    - i. \$310,000 estimated planning agreement fees refund (SPA, OPA, ZBA) due to responding timeline requirement set out by Bill 109
    - ii. \$299,000 increase due to addition of 2 new full-time permanent Planners; converting 1 existing contract Planner to full-time permanent; 1 new full-time permanent Development Agreement Coordinator; and related job support costs (assuming start date on March 1, 2023)
  - Comprehensive Fees Review Impacts totaling decrease of \$86,000 from Report **PBS-175-2022** (Nov 7, 2022) and recent announcement of delayed Bill 109 effective date of July 1, 2023
    - i. \$221,000 Addition of 2 new full-time permanent Planners & job support costs (assuming hired after March 1, 2023)
    - ii. \$607,000 Increase in Planning Revenue due to fees adjustments as per Comprehensive Fees Review
    - iii. \$160,000 Planning Revenue refund increase (due to estimated Bill 109 impact and recent announcement of delayed Bill 109 effective date of July 1, 2023)
    - iv. \$140,000 Transfer of net revenue to Planning Development Reserve
  - \$151,000 increase in salaries and benefits due to annual progression of wage increase and employee benefits adjustments
  - \$16,000 increase in staff and office related expenses compared to 2022 budget levels as part of COVID-19 recovery measures (travelling, conferences, technical trainings, books & publications)
2. PBS Administration has a decrease of \$67,000
  - \$31,000 increase in Indirect Building Allocation due to increased building permit revenue forecast (result of PBS Comprehensive Fees Review Study) and updated cost allocation model to achieve full cost recovery for corporate supports
  - \$67,000 reduction in wage and benefits due to internal re-organization for one File and Admin Clerk being transferred from PBS Admin 760.102 to Committee of Adjustment 760.105. This decrease is offset by annual staff wage and benefits increases.
3. Community Improvement Plan (CIP) has an increase of \$202,000

- The increase is due a reduction in reserve support of \$137,000 due to reduced reliance on CIP Reserve for re-occurring operating costs (\$47,000 funding reduction in support for CIP Coordinator as per PBS-154-2020; and \$90,000 funding reduction for simple grant program increase)
  - \$60,000 CIP Simple Grant Program increase for 2023.
4. Building & Plumbing has a decrease of \$240,000
- \$240,000 increase in wage and benefits due to addition of one full-time permanent Senior Building Inspector/Plans Examiner and one full-time permanent Enforcement Building Inspector as per Report PBS-127-2022 (August 8, 2022)
  - Other wage and benefit increase of \$227,000 relate to annual wage and benefit increases.
  - \$136,000 increase in Indirect Building Allocation due to increased building revenue forecast and updated cost allocation model to achieve full cost recovery for corporate supports
  - \$78,000 building and plumbing revenue increase based on estimated 2023 volume and original 2023 Rates and Fees Schedule approved
  - Other expenses for mileage, software, telephone, travel and training have increased by \$50,000.
  - Prior to the completion of the Comprehensive Fees Review, the building division required an increase in support of \$816,000 from the Building Stabilization Reserve; however, the completion of the Comprehensive Fees Review has had a positive impact on the Building Division per Report **PBS-175-2022** (Nov 7, 2022)
    - i. \$1,003,000 Increase in revenues (\$878,000 building & plumbing revenue increase; and \$125,000 development engineering revenue increase)
    - ii. \$1,003,000 decrease in transfer from Building Stabilization Reserve due to forecasted revenue increases above

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Fire Services</b>							
[1] FS Administration (p 55)	414,821	307,483	875,675	819,611	0	107,338	34.91%
Fire Prevention (p 56)	1,398,241	1,369,762	927,540	894,258	0	28,479	2.08%
[2] FS Training (p 57)	1,072,602	926,762	760,687	784,710	0	145,840	15.74%
[3] FS Suppression (p 58)	22,548,513	22,398,749	21,147,584	21,017,386	0	149,764	0.67%
[4] FS Communication (p 59)	1,535,531	1,316,222	1,103,462	1,100,706	0	219,309	16.66%
FS Building & Facility (p 60)	379,767	396,144	388,955	437,237	0	-16,377	-4.13%
FS Fleet & Equipment (p 61)	487,545	494,674	821,791	988,643	0	-7,129	-1.44%
<b>Total Fire Services</b>	<b>27,837,020</b>	<b>27,209,796</b>	<b>26,044,111</b>	<b>26,042,551</b>	<b>25,004,493</b>	<b>627,224</b>	<b>2.31%</b>

\* During 2020 it was determined that a clearer understanding of the City's Fire Service operations could be gained through the addition of divisions to this department. Therefore as shown above, Fire Services annual operating budget was allocated into seven divisions.

## **2023 Significant Changes Explanations**

### **Fire Services**

#### 1. FS Administration an increase of \$107,000

There is an increase of \$95,000 in wage and benefits relating to an internal re-org for Admin Support Clerk transferred from Fire Prevention to Fire Administration in 2023. There is an increase of \$5,000 in various office related expenses and an increase in conference/conventions of \$7,000.

#### 2. FS Training an increase of \$146,000

There is an increase in wage and benefits to of \$95,000 for one new Fire Training Officer with an estimated est. start date Jun 1, 2023. There is an increase of \$23,000 in testing and inspection expense for mechanics to receive training to perform inspections in-house that are not currently performed in-house, which will reduce equipment downtime and higher external costs.

#### 3. FS Suppression an increase of \$150,000

There is an increase of \$126,600 in wage and benefits reflecting annual rate increases and an increase of \$25,000 for protective clothing for new recruits based on projected cost increases.

#### 4. FS Communication an increase of \$219,000

There is an increase of \$29,500 in wage and benefits to reflect annual rate increases and an increase of \$22,000 in service contracts for transition to Versa Term CAD software (related to NextGen 911 project). There is also a decrease of \$159,000 Computer Aided Dispatch revenue due to loss of one partner.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Economic Development & Tourism							
[1] Economic Development (p 63)	976,739	887,483	684,335	760,619	739,862	89,256	10.06%
Enterprise Centre (p 64)	168,697	127,105	154,208	85,282	66,673	41,592	32.72%
[2] Tourism Promotion (p 65)	392,337	306,595	404,199	316,684	245,243	85,742	27.97%
Physician Recruitment (p 66)	5,000	0	24,999	55,000	200	5,000	0.00%
Grape and Wine Festival (p 67)	60,382	39,839	67,800	52,559	39,564	20,543	51.57%
<b>Total Economic Development &amp; Tourism</b>	<b>1,603,155</b>	<b>1,361,022</b>	<b>1,335,541</b>	<b>1,270,144</b>	<b>1,091,542</b>	<b>242,133</b>	<b>17.79%</b>

## 2023 Significant Changes Explanations

### Economic Development and Tourism Services

1. Economic Development has an increase of \$89,000
  - \$43,000 annual increase in salaries and benefits
  - \$27,500 increase in Promotion and Publicity (website hosting \$3,000, 2024 world rowing \$5,000, promotional marketing \$9,500, and event sponsorship \$10,000)
  - \$18,500 increase in various staff and office related expenses (conference/conventions, subscriptions/memberships, training/education, cell phones, car allowance, printing, etc.)
2. Tourism Promotion has an increase of \$86,000
  - \$18,000 increase in brochure development and distribution expense
  - \$7,000 increase in trade shows and meetings cost (including Partners Sales Mission \$2,500; Familiarization Tours \$3,000 and industry meetings \$1,500)
  - \$8,000 increase in tourism advertising expense
  - Net revenue decrease of \$36,000 (\$51,000 decrease in transfer from reserve which was budgeted in 2022 to help mitigate COVID-19 impacted revenue losses; this is offset by \$15,000 increase in revenues including Visitors Guide revenue increase of \$10,000 and advertising revenue increase of \$5,000 compared to 2022 budget levels)
  - \$13,000 increase in annual salary and benefits
  - \$4,000 increase in staff training and civic receptions as part of COVID-19 recovery measures

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Engineering, Facilities and Environmental Services</b>							
Building Maintenance (p 69)	330,341	301,488	461,003	375,165	281,777	28,853	9.57%
Building Repairs (p 70)	1,036,914	1,081,587	881,697	1,036,743	887,676	-44,673	-4.13%
City Hall (p 71)	960,441	934,287	805,153	706,551	711,015	26,154	2.80%
6-8 Academy St (p 72)	45,880	39,944	39,799	32,183	30,890	5,936	14.86%
85 Church St (p 73)	0	0	0	0	0	0	0.00%
Courthouse (p 74)	72,282	70,253	69,834	53,193	63,403	2,029	2.89%
350 Niagara St (p 75)	90,125	88,558	60,911	61,964	61,305	1,567	1.77%
Other Historical Properties (p 76)	9,031	8,740	8,812	6,200	6,223	291	3.33%
St Paul Street Electrical Vault (p 77)	500	0	304	0	0	500	0.00%
Sundry City Properties (p 78)	19,109	17,193	19,341	22,628	9,703	1,916	11.14%
Utility and Safety (p 79)	102,952	97,713	89,825	86,145	89,563	5,239	5.36%
[1] Street lighting (p 80)	1,266,000	1,358,000	1,356,142	1,431,217	1,283,304	-92,000	-6.77%
Sidewalk Replacement (p 81)	360,000	360,000	331,138	359,470	474,649	0	0.00%
[2] EFES Administration (p 82)	540,952	612,155	657,395	728,154	653,985	-71,203	-11.63%
[3] Bridges and Culverts (p 83)	7,000	152,000	-6,712	152,000	149,001	-145,000	-95.39%
[4] Road Improvement Program (p 84)	1,776,000	1,360,000	1,280,738	2,330,712	1,980,157	416,000	30.59%
Signals (p 85)	269,943	282,663	200,693	232,759	277,305	-12,720	-4.50%
[5] Traffic Control Administration (p 86)	436,322	366,668	325,419	328,427	285,593	69,654	19.00%
School Crossing Guards (p 87)	655,424	621,416	356,597	365,534	564,001	34,008	5.47%
Railway Crossings (p 88)	29,500	28,000	27,580	25,239	28,266	1,500	5.36%
[6] Environmental Monitoring (p 89)	447,677	280,641	259,915	283,479	190,747	167,036	59.52%
Queen Elizabeth Centre (p 90)	10,257	10,402	17,356	7,500	2,262	-145	-1.39%
Skate board park (p 91)	2,023	1,964	2,399	1,705	712	59	3.00%
Merritton Community Centre (p 92)	28,486	27,638	24,984	19,511	26,198	848	3.07%
[7] Garden City Arena Operations (p 93)	80,589	172,885	785,077	630,416	806,461	-92,296	-53.39%
Bill Burgoyne Arena (p 94)	325,012	323,426	240,142	233,928	242,536	1,586	0.49%
Haig Bowl Arena (p 95)	23,149	21,993	27,065	21,353	12,268	1,156	5.26%
[8] Merritton Arena (p 96)	311,680	66,363	103,193	113,124	46,497	245,317	369.66%
[9] Seymour Hannah Complex (p 97)	1,245,193	1,068,363	1,250,898	960,849	762,204	176,830	16.55%
<b>Total Engineering, Facilities and Environmental Services</b>	<b>10,482,782</b>	<b>9,754,340</b>	<b>9,681,004</b>	<b>10,606,149</b>	<b>9,927,701</b>	<b>728,442</b>	<b>7.47%</b>

## 2023 Significant Changes Explanations Engineering, Facilities and Environmental Services (EFES)

1. Street lighting decrease of 92,000  
This division has a \$100,000 decrease due to deferral of capital street lighting improvement projects; which is offset by an \$8,000 increase in street light maintenance.
2. EFES Administration has a decrease of \$71,000  
This division has decrease due to the elimination of the File and Admin Clerk position with an impact of \$80,000 and an increase in the allocation from Building and Plumbing Division of \$79,000 due to increased building permit revenue forecast (result of Comprehensive Fees Review Study) and updated cost allocation model for full cost recovery, which are offset by an increase in annual provision to Building Improvement Reserve of \$69,000.
3. Bridges and Culverts has decreased by \$145,000  
This area has decreased due to no planned capital work in bridges and culverts in 2023.
4. Road Improvement Program has an increase of \$416,000  
In 2023, the tax support to roads capital program has increased by \$490,000 in order to gradually return to pre COVID-19 levels. In addition, the reserve support for the road program in 2022 of \$90,000 was for one time support to roads capital program to provide relief on the tax levy due to COVID and continue the road program as much as possible.  
Finally in 2023 there is a \$164,00 reduction in annual road maintenance costs (concrete basis, crack sealing, guide rail etc.).
5. Traffic Control Administration an increase of \$70,000  
The majority of the increase, \$50,000, is due to new operating costs associated with implementation of traffic calming measures. See BSC Report EFES B010-2022, from May 25, 2022, BSC. In addition, wage and benefits have increased due to annual increases and there is small increase in contract pavement marking costs of \$2,000.
6. Environmental Monitoring has increased by \$167,000  
The majority of this increase is the addition of four new staff positions, of which three are 50% cost shared with the Water/Wastewater Rate budget. The estimated impact of these positions for 2023 is \$112,000
  - 50% GIS Technologist for Storm water and Wastewater with estimated start date March 1, 2023 \$46,000
  - 50% Wastewater and Storm Water Compliance Coordinator with estimated start date May 1, 2023 \$37,000
  - One new Community Waste Officer position with estimated start date November 1, 2023 \$17,000
  - 50% Climate Change Technician with estimated start date October 1, 2023 \$12,000

There is also a reduction in transfer from reserve for PCB track down activities of \$50,000 which was a pandemic mitigation measure in 2022.

7. Garden City Arena Operations have decreased by \$92,000  
The 2023 Budget represents the minimum operating cost to maintain vacant building before demolition. The demolition of this facility was approved through 2023 capital budget.
8. Merritton Arena an increase of \$245,000  
As of April 2023, the current third-party operations agreement will conclude. The City is in process of reviewing options to operate this key recreational facility. A report will be forthcoming to Council to provide staff's recommendation. The proposed amount for 2023 includes the increased budget associated with estimated cost to operate the facility from May to December.
9. Seymour-Hannah Complex has an increase of \$177,000  
The wage cost increase reflects an increase in part-time labour resources for facility monitoring to reflect return to normal operations pre-COVID-19 with an impact of \$45,000. This increase is offset by a reduction of \$114,000 in security which was required in 2022 due to COVID operating protocols. Pension expenses have increase due to the change in OMERs legislation now requiring the offering of pension plan enrolment for non-full-time positions. Other increases relate to the decrease of reserve support for revenues in 2022 being below pre-COVID levels, this has an impact of \$337,000 which is offset by an increase in of \$200,000 in 2023 revenues.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Municipal Works</b>							
Stores (p 101)	383,749	337,591	365,681	282,983	285,559	46,158	13.67%
Equipment Maintenance (p 102)	734,414	779,438	722,823	654,351	702,912	-45,024	-5.78%
Lake St Service Centre (p 103)	677,299	686,631	653,705	642,311	550,785	-9,332	-1.36%
[1] Sidewalk Maintenance (p 104)	523,644	469,777	416,691	243,612	299,189	53,867	11.47%
Sidewalk Overhead (p 133)	401,319	369,330	171,295	175,108	143,457	31,989	8.66%
[2] Roadways General (p 105)	1,807,611	1,533,055	1,065,805	1,058,857	1,239,893	274,556	17.91%
[3] Roads Overhead (p 133)	2,416,498	2,007,748	2,285,042	2,143,028	1,877,216	408,750	20.36%
[4] Winter Control (p 106)	2,136,954	1,995,984	2,019,717	1,945,881	2,174,366	140,970	7.06%
Winter Control Overhead (p 133)	469,783	456,267	470,137	417,944	345,371	13,516	2.96%
[5] Street Cleaning (p 107)	545,130	448,861	410,896	269,182	345,432	96,269	21.45%
Street Cleaning Overhead (p 133)	122,212	123,693	116,878	107,453	91,791	-1,481	-1.20%
Drainage General (p 108)	437,427	397,066	188,543	282,161	215,964	40,361	10.16%
Driveway and Culverts (p 109)	0	0	-9,310	-10,550	468	0	0.00%
Watercourse Cleaning (p 110)	99,041	96,988	69,647	62,533	58,228	2,053	2.12%
Drainage Overhead (p 133)	501,596	454,017	395,588	454,575	406,270	47,579	10.48%
Safety Signals (p 111)	299,914	282,975	235,717	207,968	243,821	16,939	5.99%
Street and Sundry Signs (p 112)	86,434	82,548	74,614	83,595	48,351	3,886	4.71%
Services Rendered (p 113)	0	0	-3,193	-1,564	10,285	0	0.00%
Miscellaneous Recoverable (p 114)	0	0	-5,438	4,310	-3,377	0	0.00%
Meeting and Training (p 115)	300,423	286,448	156,222	140,143	259,812	13,975	4.88%
Other Public Work Overhead (p 133)	218,675	221,431	199,687	179,088	152,940	-2,756	-1.24%
[6] Cemetery (p 116)	714,785	544,826	610,552	567,858	379,796	169,959	31.20%
[7] Trees - General (p 117)	2,065,718	1,952,460	1,613,136	1,505,014	1,806,628	113,258	5.80%
[8] Tree planting/Horticulture (p 118)	2,479,693	2,004,430	1,996,688	1,453,420	1,975,390	475,263	23.71%
[9] Parks Division Overhead (p 119)	723,386	571,064	576,624	648,985	864,661	152,322	26.67%
[10] Parks Operations (p 120)	3,238,894	2,802,975	2,677,476	2,413,310	2,273,118	435,919	15.55%
Kiwanis Sport Field (p 121)	73,451	77,754	86,861	76,291	65,336	-4,303	-5.53%
Passive Parks Maintenance (p 122)	657,953	653,538	521,917	581,482	500,308	4,415	0.68%
Parks Maintenance (p 123)	388,122	359,122	354,533	316,017	394,494	29,000	8.08%
Happy Rolph's Bird Sanctuary (p 124)	275,263	262,279	270,189	137,633	285,554	12,984	4.95%
[11] Equipment Acquisitions (p 125)	521,600	322,300	568,514	265,487	251,983	199,300	61.84%
Equipment Maintenance (p 126)	14,000	14,000	16,683	14,830	12,125	0	0.00%
Equipment Operation Surplus (p 127)	-420,000	-420,000	-383,633	-273,196	-418,970	0	0.00%
[12] Municipal Golf Course (p 128)	400,151	338,495	182,839	227,862	256,504	61,656	18.21%
Greening/Naturalization program (p 129)	38,000	38,000	38,000	38,000	21,288	0	0.00%
Holiday Lighting (p 130)	24,000	24,000	23,232	23,872	35,551	0	0.00%
[13] OPG Trail (p 131)	211,342	0	0	0	0	211,342	0.00%
[14] Community Outreach & Homelessness (p 132)	567,187	80,000	0	0	0	487,187	608.98%
<b>Total Municipal Works</b>	<b>24,135,668</b>	<b>20,655,089</b>	<b>19,156,159</b>	<b>17,339,834</b>	<b>18,152,500</b>	<b>3,480,577</b>	<b>16.85%</b>

## 2023 Significant Changes Explanations Municipal Works

### 1. Sidewalk Maintenance an increase of \$54,000

The increase in this division in 2023 is due to Sidewalk maintenance contractor cost increase of \$39,000, a decrease in reinstatement revenues of \$4,000 and an increase in wage and benefits due to annual rate increases.

### 2. Roadways General an increase of \$275,000

In 2022, this division had reserve support from the Tax Rate Stabilization Reserve for support for downtown roads closure of \$215,000. In addition, in 2023 there is an increase of \$14,000 related to contractor cost increase.

### 3. Roads Overhead an increase of \$409,000

Overall increase due to increases in Overhead including ***partial*** impact of following:

- Increase in capital investment to roads improvement projects \$21,000 Increase in cost to hire backhoe equipment & operator to sort & maintain Merritton Yard
- \$50,000 Offsite equipment storage lease fee
- \$42,000 new Asset Management Analyst staff position
- \$39,000 new Supervisor of Inspectors staff position
- \$54,000 new Senior Operations Clerk staff position

### 4. Winter Control an increase of \$141,000

The increase is due to Stand by Charge for winter control employees which has a cost increase of \$127,000; and \$31,000 allowance for keeping a sidewalk clearing contractor on Standby for Winter Season.

### 5. Street Cleaning an increase of \$96,000

The increase in 2023 is due to an additional \$87,000 included for Fall leaf pickup contract service.

### 6. Cemetery an increase of \$170,000

The increase in this division is due to the addition of two positions, moving one position from contract to fulltime and additional maintenance students in the fall.

- \$78,000 Client Services Coordinator (Cemetery) – est. start date Feb 1, 2023
- \$54,000 Parks Operator 1 (Cemetery) – est. start date Apr 1, 2023
- \$10,000 Administrative Support (Cemetery) (Contract Part-time to FTE) – est. start date Jul 1, 2023
- \$16,000 Parks Maintenance students (Fall Service) - 7,800 hours included in the 2023 base budget for student work at the cemeteries. This is required to meet the needs of the seasonal staff complement at VLC. Additional grounds maintenance is required on site during the busier time periods of the Spring and Summer. An additional 800 hours for Fall Service has also been included in the 2023 budget for an extension of work for two (2) students at 40 hours week for

10 weeks. This is required to keep up with the beautification efforts at the cemetery between Labour Day to Remembrance Day.

In 2023, there is also an increase in due to wage and benefit rate increases and the increase is the cost of general supplies, like lumber and plywood for burials. These increases are partially offset by \$87,000 Increase in investment income.

7. Trees – General increase of \$113,000

The increase in 2023 for this division is due to Tree contractor cost increase of \$50,000 and an increase in wage and benefits due to rate increases for 2023 and the conversion of one Arborist I to Arborist II for total impact of \$63,000.

8. Tree Planting / Horticulture increase of \$475,000

This increase in this division has a significant portion related to the Health and Safety Initiative of "Not Working Alone" for City staff working in parks with a financial impact of \$280,000. Having Parks Maintenance students remain on for Fall Service has an impact of \$20,000. There is also increase of \$52,000 due to OMERs pension plan legislation changes which requires the offering of pension benefits to all non-fulltime staff members and an increase of \$75,000 due to the living wage increase impact.

9. Parks Division Overhead an increase of \$152,000

Included in this division are two new staff positions:

- \$28,000 Compliance Planner/Trainer (Contract to FTE) with an estimated start date Feb 1, 2023; and
- \$52,000 Public Tree By-Law Inspector (new FTE) with an estimated start date Jul 1, 2023. In addition, there is an increase of \$61,000 for annual provision to Building Improvement Reserve to support capital projects related to the City's facilities.

10. Parks Operations an increase of \$436,000

A significant portion of this increase is related to the Health and Safety Initiative of "Not Working Alone" for City staff working in parks with a financial impact of \$241,000. The impact of the living wage increases for this division in 2023 is \$102,000. There is also increase of \$75,000 due to OMERs pension plan legislation changes which requires the offering of pension benefits to all non-fulltime staff members. The addition of new Contract/part-time position related to parks work associated with the Port Dalhousie Piers for an increase of \$39,000 and there is reduction in revenues of \$20,000 related to Special Recoveries.

11. Equipment Acquisition an increase of \$199,000

A significant portion of this increase relates to utilization of reserve support in 2022 to provide relief to taxpayer which is not reoccurring in 2023 but permitted the required contribution to the equipment reserve to continue and to support the purchase of needed equipment. In 2023 there is also an increase in the annual equipment provision of \$80,000 to support the raising costs of equipment and future needs.

12. Municipal Golf Course an increase of \$62,000

The increase in this area is due to a decline of revenues of \$40,000. There are wage and benefit increase related to keeping students on for fall service at a cost of \$18,000 and there is also the increase if gas prices of \$15,000. These increases are partially offset by decrease in utilities of \$23,000.

13. OPG Trail an increase of \$211,000

The addition of a portion of the OPG Trail to the City's trail network includes the wage and benefits of \$241,342 for OPG maintenance staff resources (MW-090-2022 closed session report on May 30, 2022 Council Meeting):

- 1) One full-time Park Operator II
- 2) One seasonal Supervisor
- 3) Two seasonal Park Operator II's

These wage and benefit costs are partially offset by \$30,000 OPG funding to City in 2023.

14. Community Outreach & Homelessness and increase of \$487,000

The need for this program has grown over 2022 and in 2023 the costs of this item include Niagara Assertive Street Outreach (NASO) Program cost increase of \$130,000. There is also the encampment cleanup contract at a cost of \$218,000 and, equipment rental at \$42,000 and general supplies of \$11,000. The 2023 operating budget includes the addition of a new Homeless Cleanup Coordinator staff position at cost of \$86,000 with estimated start date Feb 1, 2023.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Community, Recreation and Culture Services							
Port Dalhousie Seniors Centre (p 144)	56,315	48,750	22,675	27,735	43,328	7,565	15.52%
Dunlop Drive Seniors Centre (p 145)	77,833	62,096	17,263	19,761	43,304	15,737	25.34%
West St Catharines Senior Centre (p 146)	90,004	76,035	11,688	26,976	57,588	13,969	18.37%
[1] CRCS Administration (p 147)	1,569,621	1,414,248	1,321,580	1,317,753	1,430,693	155,373	10.99%
[2] Recreation Overhead (p 148)	1,177,681	1,057,290	952,500	902,666	955,286	120,391	11.39%
Special Events (p 149)	65,915	57,275	23,507	30,009	54,992	8,640	15.09%
SCCIP (p 150)	199,334	151,500	385,102	399,943	7,087	47,834	31.57%
[3] Culture (p 151)	421,913	293,391	259,103	207,043	196,568	128,522	43.81%
Swimming Pools and Beaches (p 152)	543,566	506,503	411,056	425,933	432,379	37,063	7.32%
[4] Kiwanis Aquatic Centre (p 153)	2,207,871	1,901,873	1,490,440	1,460,468	1,510,341	305,998	16.09%
Port Weller Centre (p 154)	69,977	56,725	38,961	68,821	73,359	13,252	23.36%
Russell Ave Community Centre (p 155)	231,428	198,512	189,704	134,199	158,391	32,916	16.58%
Carousel (p 156)	151,179	132,592	66,959	62,489	94,388	18,587	14.02%
[5] Port Dalhousie Harbour (p 157)	30,892	-42,741	-116,194	11,309	19,024	73,633	-172.28%
Harriet Tubman Programming (p 158)	-12,250	-12,400	142	2,855	-11,758	150	-1.21%
Concessions (p 159)	-19,485	-16,770	829	-508	-15,351	-2,715	16.19%
Grantham Lions/Optimist (p 160)	29,593	29,593	30,209	29,800	29,289	0	0.00%
Welland Canal Centre Gift Shop (p 161)	-78,338	-68,338	-45,216	-7,645	-49,789	-10,000	14.63%
[6] Museum (p 162)	777,398	726,892	600,221	380,715	500,266	50,506	6.95%
Welland Canal Centre (p 163)	662,776	635,356	586,254	669,490	729,916	27,420	4.32%
Morningstar Mill (p 164)	112,625	107,944	101,229	64,913	98,657	4,681	4.34%
Labour Day Parade (p 165)	9,000	7,200	0	0	9,054	1,800	25.00%
Festivals (p 166)	9,128	0	41,000	41,000	0	9,128	0.00%
Events/Market Operations (p 167)	118,189	109,077	111,484	105,591	110,539	9,112	8.35%
Seniors Centre Grants (p 168)	0	0	-44,258	0	0	0	0.00%
Community Programs (p 169)	23,074	14,800	17,480	11,916	17,512	8,274	55.91%
<b>Total Community, Recreation and Culture Services</b>	<b>8,525,239</b>	<b>7,447,403</b>	<b>6,474,146</b>	<b>6,393,523</b>	<b>6,495,063</b>	<b>1,077,836</b>	<b>14.47%</b>

## 2023 Significant Changes Explanations

### CRCS

1. CRCS Administration an increase of \$155,000

Increase relates to wages and benefits for a new landscape architect to continue advancing the Parks Renewal Plan at cost of \$79,000. There is an increase in bulbs and flowers of \$41,000 related to the significant price increases in plant materials and retain current planting compliment. Remaining increase due to wage and benefit rate increases for 2023.

2. Recreation Overhead an increase of \$120,000

Increase relates primarily to a greater building reserve contribution in 2023 to support city facility capital project and base annual wage and benefit increases.

3. Culture an increase of \$129,000

Increase relates primarily to grant funding to the Rodman Art Institute which has increased by \$25,000 in 2023 and the \$75,000 in 2022 was funded by the Civic Project Fund (CPF). Additionally, based on Council direction (FMS-B018-2021) to reduce reliance on the Civic Project Fund (CPF), 20% of the annual operating funds for annual arts awards from the CFP have been reduced.

4. Kiwanis Aquatic Centre an increase of \$306,000

Increase relates primarily to wages and benefits, specifically bringing lifeguard wages to living wage based on market rates across municipal comparators to better attract and retain City lifeguards. Additionally, there is an increase in pensions due to OMERS plan changes effective January 1, 2023. Further, increase is driven by cleaning costs required to maintain the facility which have been returned to pre-COVID levels. As well as increase in utility costs and other small capital improvements.

5. Port Dalhousie Harbour increase of \$74,000

Increase relates primarily to funding of the Port Dalhousie (PD) Reserve Fund of \$100,000. This increase is partially offset by decrease in fee sharing revenues to the federal government in the amount of \$22,000 now that the City solely owns the piers. There is also an increase in lease revenues of \$5,500 to maintain the PD pier and harbor assets following the transfer of ownership from the DFO to the City.

6. Museum an increase of \$51,000

Increase relates to base annual wage and benefits increases and increase in pensions due to OMERS plan changes effective January 1, 2023 requiring OMERS plan members to offer pension benefits to non-fulltime employees.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Meridian Centre							
[1] Meridian Centre (p 171)	853,040	747,471	1,201,284	1,241,108	655,003	105,569	14.12%
<b>Total Meridian Centre</b>	<b>853,040</b>	<b>747,471</b>	<b>1,201,284</b>	<b>1,241,108</b>	<b>655,003</b>	<b>105,569</b>	<b>14.12%</b>

## **2023 Significant Changes Explanations**

### **Meridian Centre**

1. Meridian Centre has an overall increase of \$106,000

The increase in 2023 budget is mainly due to an increase in expenses of \$185,000 due to wage and benefit, repair and maintenance and utility expense increases. These increases are offset by an increase in revenue of \$52,000 and \$237,000 related to Canada Summer Games expenses that were a one-time item in 2022. There is also a small increase due to increase in City paid building insurance expense.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Canada Summer Games							
[1] Canada Games Park (p 178)	805,350	490,242	0	0	0	315,108	64.28%
<b>Total Canada Summer Games</b>	<b>805,350</b>	<b>490,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315,108</b>	<b>64.28%</b>

## 2023 Significant Changes Explanations

### Canada Games Park

1. Canada Games Park has an overall increase of \$315,000 (2022 budget was developed based PwC financial pro forma)
  - \$52,000 Increase in Canada Summer Games Park budget request (\$35,000 revenue decrease, \$115,000 expense decrease, \$132,000 increase in capital contribution)
  - \$20,000 increase in City paid market rate subsidy for ice and dry floor and unused prime ice allocation
  - \$28,000 increase in City share of building insurance (managed by Niagara Region)
  - \$215,000 Decrease in transfer from Tax Rate Stabilization Reserve (\$215,000 budgeted in 2022 as funding support for CSG Park capital contribution)

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Financial Management Services</b>							
Accounting, Revenue, and Payroll (p 183)	644,552	631,860	1,333,077	1,495,655	1,370,720	12,692	2.01%
[1] FMS Admin (p 184)	792,954	707,831	177,875	181,977	180,385	85,123	12.03%
[2] Budget Office (p 185)	717,565	405,056	0	0	0	312,509	77.15%
[3] Property Management (p 186)	387,601	253,039	239,335	225,509	227,063	134,562	53.18%
Purchasing (p 187)	324,665	307,853	260,329	274,214	278,124	16,812	5.46%
[4] Insurance - General (p 188)	2,136,000	2,039,600	1,942,178	1,635,292	1,527,265	96,400	4.73%
Miscellaneous-general (p 189)	50,000	50,000	-196,742	68,999	95,849	0	0.00%
PeopleSoft Implementation (p 190)	1,110	0	0	0	0	1,110	0.00%
Provision for Allowances (p 191)	0	0	173,600	1,010,515	10,081	0	0.00%
Prior Year Clearing (p 191)	0	0	0	-81,230	0	0	0.00%
<b>Total Financial Management Services</b>	<b>5,054,447</b>	<b>4,395,239</b>	<b>3,929,652</b>	<b>4,810,931</b>	<b>3,689,487</b>	<b>659,208</b>	<b>15.00%</b>

\*In 2022, there was a re-organization of the finance department which introduced the Budget Office division and PeopleSoft Implementation division. As such, these divisions show no historical actuals. Additionally, a number of divisions were consolidated under the existing Accounting, Revenue and Payroll and FMS Admin divisions to group like accounts and activities.

## **2023 Significant Changes Explanations Financial Management Services (FMS)**

1. FMS Administration increase of \$85,000
  - The increase is mainly due an increase in wages due to step progressions
  - And an increase in extended health benefits due to increase in both usage and rates and OMERs pensions due to an increase in rates
  
2. Budget Office an increase of \$313,000
  - The increase in the wage and benefit accounts is due mainly to the three additional Budget Specialists from other areas for a total of \$276,000
  - Additional wage and benefit increases of \$32,000 are due annual wage increases and increase in extended health and OMERs pension benefits increases in rates
  - There is also an increase of \$4,000 related in CPA memberships fees for the additional Budget Specialists.
  
3. Property Management an increase of \$135,000
  - Included in this division in 2023 is \$111,000 (wage and benefits) for a new full-time permanent Co-ordinator Risk Management and Insurance to manage the Corporation's insurance portfolio. This position would also be responsible for overseeing the City's insurance claims portfolio and implementing and maintaining a comprehensive Risk Management program for the City.
  - Remaining increase due to annual wage and benefits for existing staff positions and \$2,000 increase in Survey/Land Sale Costs
  
4. Insurance General an increase of \$96,000
  - For 2023 there is an increase in the City's general liability insurance premiums of \$126,400.
  - This increase is offset by a reduction in the City's self-insurance and claim expenses of \$30,000 (currently handled by outside company) due to the new Coordinator Risk Management and Insurance staff position added.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Corporate Support Services							
[1] Customer Service (p 192)	1,103,951	952,358	988,359	949,016	892,960	151,593	15.92%
Long Service Recognition (p 193)	25,000	25,000	24,000	23,945	24,308	0	0.00%
[2] Technology Centre (p 194)	1,511,459	1,432,555	1,285,733	1,383,472	1,177,165	78,904	5.51%
[3] Telecommunications (p 195)	115,007	196,688	213,293	213,463	202,584	-81,681	-41.53%
[4] Human Resources (p 196)	1,784,547	1,561,263	1,387,961	1,598,290	1,551,674	223,284	14.30%
[5] Staff Development (p 197)	496,500	74,000	56,392	55,374	60,971	422,500	570.95%
Employee Safety (p 198)	89,400	69,480	63,402	58,767	72,153	19,920	28.67%
Union Bargaining Matters (p 199)	0	0	18,968	-5,399	0	0	0.00%
Team STC 1.0 (p 200)	7,500	6,020	1,020	365	1,020	1,480	24.58%
[6] Corporate IT Infrastructure (p 201)	2,324,511	1,934,511	1,916,371	1,771,018	1,833,682	390,000	20.16%
<b>Total Corporate Support Services</b>	<b>7,457,875</b>	<b>6,251,875</b>	<b>5,955,499</b>	<b>6,048,311</b>	<b>5,816,517</b>	<b>1,206,000</b>	<b>19.29%</b>

## 2023 Significant Changes Explanations

### Corporate Support Services

1. Customer Service an increase of \$152,000

The majority of the increase relates to wages and benefits for two new customer service staff to respond to high volumes of inquiries and process revenue generating facility bookings. The new staffing consists of one conversion of an existing part-time customer service representative to full time and one newly created position related to bookings. Additionally, increase in pensions due to OMERS plan changes effective January 1, 2023 which requires OMERS plan members to offer pension benefits to all non-full time employees. There is an increase in cash processing fees due to increased volume and rates of \$7,000 and increase in training costs of \$4,000 for enhanced customer service-related training and additional employees.

2. Technology Centre an increase of \$79,000

Increase relates to base annual wage and benefit rate increases.

3. Telecommunications a decrease of \$82,000

Reduction relates to a transition from physical phone lines to a cloud-based phone system and review of number data lines required.

4. Human Resources an increase of \$223,000

Increase relates increase in wage and benefits for new recruiter position, which will focus on more challenging position to recruit and to address staffing attrition and reduce the use of third-party recruitment agencies. Increase in wage and benefits also reflect annual rate increases. Increase in advertising costs reflects the significant increase in the number of positions being recruited and to distribute and promote positions through job boards and other recruitment channels.

5. Staff Development an increase of \$423,000

Increase relates to an investment in the People Pillar consisting of \$70,000 towards succession planning and \$350,000 towards staff training and development involving a number of target focus areas which include:

- project management
- performance management
- strategic planning
- employee engagement
- conflict resolution, influencing skills
- behavioral interviewing, and financial fluency

6. Corporate IT Infrastructure an increase of \$390,000

Increase relates to new Central Square Tax System \$225,000, cyber security software \$100,000, penetration testing (cyber security) \$25,000 and TMS/eMuseum upgrades \$37,175.

City of St Catharines

2023 Operating Budget - Revenue

	2023 Budget	2022 Budget	\$ Change 2023 Budget	% Change 2023 Budget
<b>REVENUES:</b>				
General Levy	115,516,941	100,972,581	14,544,360	14.40%
Urban Service Area Levy	1,266,000	13,718,230	(12,452,230)	(90.77%)
Investment in CIP	(1,504,194)	(1,250,000)	(254,194)	(20.34%)
Tax Appeals and Write offs	(920,000)	(920,000)	-	0.00%
Supplemental Taxes	1,000,000	1,000,000	-	0.00%
Municipal Utilities	573,000	531,000	42,000	7.91%
Universities and Hospitals	710,000	710,000	-	0.00%
<b>Total Taxation Revenue (excl. Tax Levy)</b>	<b>116,641,747</b>	<b>114,761,811</b>	<b>1,879,936</b>	<b>1.64%</b>
Contributions from Other Governments	1,956,700	1,998,250	(41,550)	(2.08%)
Rents, Concessions, Franchises	13,250	33,100	(19,850)	(59.97%)
Fines	50,000	170,000	(120,000)	(70.59%)
Penalties and Interest	1,990,000	1,985,000	5,000	0.25%
Income from Investment	7,704,411	5,550,863	2,153,548	38.80%
Miscellaneous Revenue	54,000	54,800	(800)	(1.46%)
Surplus from prior year	0	600,000	(600,000)	(100.00%)
Transfer from/(to) Reserve	(1,075,000)	1,112,000	(2,187,000)	(196.67%)
Transfer from/(to) Parking Operations	(280,000)	0	(280,000)	(0.00%)
Reserve support for General Revenues	0	50,000	(50,000)	(100.00%)
<b>Total Other Revenues</b>	<b>10,413,361</b>	<b>11,554,013</b>	<b>(1,140,652)</b>	<b>(9.87%)</b>
<b>Total REVENUES:</b>	<b>127,055,108</b>	<b>126,315,824</b>	<b>739,284</b>	<b>0.59%</b>

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URBAN SERVICE AREA

LEVY FOR PROPERTIES WITHIN THE URBAN BOUNDARY FOR STREET LIGHTING, TRANSIT, (CONVENTIONAL, EXCLUDES PARATRANSIT). AS OF JANUARY 1, 2023 TRANSIT SERVICES WILL BE PROVIDED BY NIAGARA TRANSIT COMMISSION (NTC) AND BILLED AS A SPECIAL LEVY BY THE NIAGARA REGION.

TAX APPEALS AND WRITE-OFFS

THIS IS A GENERAL PROVISION FOR SUCCESSFUL ASSESSMENT APPEALS OF THE CURRENT VALUE REASSESSMENT.

COMMERCIAL /INDUSTRIAL VACANCY REBATES

AT ITS MEETING ON SEPTEMBER 22, 2021, COUNCIL HAS APPROVED THAT THE CITY NOT PROCEED WITH AN EXTENSION OF THE VACANCY REBATE PROGRAM AS RECOMMENDED BY STAFF. SINCE 2001, THE PROVINCIAL VACANT UNIT REBATE PROGRAM HAS PROVIDED ELIGIBLE COMMERCIAL PROPERTIES THE ABILITY TO APPLY FOR A 30% REBATE OF THE PROPERTY TAXES ATTRIBUTABLE TO VACANT SPACE, WITH ELIGIBLE INDUSTRIAL PROPERTIES RECEIVING A 35% REBATE.

WHILE THE PROGRAM WAS ORIGINALLY IMPLEMENTED AS A SHORT-TERM AID TO PROPERTY OWNERS IN DIFFICULT ECONOMIC TIMES, IN SOME CASES THE REBATE HAS BEEN USED OVER MANY YEARS. BEGINNING IN 2019, LOCAL MUNICIPALITIES IN NIAGARA PHASED OUT THE VACANCY PROGRAM, SUCH THAT THE 2020 PROPERTY TAX YEAR WAS FINAL REBATE YEAR WITH NO REQUIREMENT TO MAINTAIN A PROGRAM FOR 2021 OR ANY SUBSEQUENT YEAR. THE PROVINCIAL GOVERNMENT OFFERED OTHER PROGRAMS WHICH PROVIDE PROPERTY TAX AND UTILITY ASSISTANCE DUE TO COVID BUSINESS CLOSURES.

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**REVENUE ACCOUNT**

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PAYMENT IN LIEU OF TAXES (P.I.L.)

PER THE FEBRUARY 5, 1998 CORRESPONDENCE FROM THE ASSISTANT DEPUTY MINISTER OF PROPERTY ASSESSMENT, "MUNICIPALITIES WILL BE ABLE TO MAINTAIN THE STATUS QUO FOR SHARING OF P.I.L.S., BASED ON EDUCATION TAX RATES. THE GOVERNMENT WILL CONTINUE TO REVIEW FAIRNESS AND IMPACTS OF LOWER TIER MUNICIPALITIES SHARING SCHOOL BOARD P.I.L.S. FOR FUTURE YEARS". THE IMPACT OF THIS STATEMENT IS, THE CITY IS ALLOWED TO RETAIN \$757,806 (2022) IN P.I.L. REVENUE.

ONTARIO GRANTSONTARIO MUNICIPAL PARTNERSHIP FUND (OMPF)

THE CITY HAS RECEIVED NOTIFICATION FROM THE PROVINCE REGARDING THE 2023 OMPF ALLOCATION. THE 2023 ALLOCATION HAS BEEN FURTHER REDUCED BY 15% TO \$310,200.

THE CITY RECIEVES FUNDING UNDER THE TRANSITIONAL ASSISTANCE ALLOCATION. TRANSITIONAL ASSISTANCE IS AN AMOUNT TO ASSIST IN YEAR OVER YEAR FUNDING CHANGES AND WILL BE AT LEAST EQUAL TO 85% OF PRIOR YEAR ALLOCATION.

PROVINCIAL OFFENCES ACT REVENUE SHARING

THE PROVINCIAL OFFENCES ACT REVENUE REFLECTS THE CITY'S SHARE OF POA REVENUE. THE PROVINCIAL OFFENCES COURT WAS DOWNLOADED TO THE MUNICIPAL LEVEL IN 2000 AND THE REGION ACTS AS THE AGENT. THE NET REVENUE IS SHARED BETWEEN THE MUNICIPALITIES AND THE REGION, WHEREBY THE MUNICIPALITIES RECEIVE 50% AND THE REGION RECEIVES 50%. THE REVENUE IS GENERATED THROUGH INSPECTIONS, NRP TRAFFIC AND MUNICIPAL BY LAWS.

HYDRO INC. INVESTMENT

THE CITY HOLDS ONE (1) NOTE RECEIVABLE FROM ST. CATHARINES HYDRO INC. THE INTEREST PAID ON THIS NOTE IS \$554,000.

INTEREST ON NOTE FROM ST. CATHARINES HYDRO INC.	\$554,000
DIVIDENDS FROM GENCO (ESTIMATED)	\$500,000
DIVIDENDS FROM ALECTRA UTILITIES (ESTIMATED)	3,500,000
	<u>\$4,554,000</u>

TRANSFER TO RESERVE

AT ITS MEETING ON JANUARY 16, 2023, COUNCIL HAS APPROVED THAT THE 2023 TAX LEVY INCREASE ON THE MEDIAN HOME BE INCREASED TO ONE PERCENT, WHICH IS EQUIVALENT TO A \$1,075,000 INCREASE IN THE 2023 OPERATING BUDGET. AND;

THAT THIS ADDITIONAL \$1,075,000 BE TRANSFERRED TO THE TAX RATE STABILIZATION RESERVE TO BE USED TO OFFSET TAX INCREASES IN FUTURE YEARS.

**City of St. Catharines**

**Current Value Assessment - 2023**

Property Class	2023 Estimated		2022		Change	
	\$	%	\$	%	\$	%
<b>Taxable Assessment</b>						
<b>General Tax Rates:</b>						
Residential and Farm	\$ 12,537,454,954		\$ 12,444,203,973		93,250,981	0.75%
Multi-Residential	\$ 671,350,768		\$ 677,381,968		-6,031,200	-0.89%
New Multi-Residential	\$ 111,376,920		\$ 83,232,920		28,144,000	33.81%
Commercial - Occupied	\$ 2,014,700,274		\$ 1,770,210,071		244,490,203	13.81%
Commercial - Vacant Units & Excess Lands	\$ 11,592,829		\$ 9,372,700		2,220,129	23.69%
Commercial - Vacant Land	\$ 24,261,700		\$ 18,298,900		5,962,800	32.59%
Commercial - New Construction *	\$ -		\$ 189,626,300		-189,626,300	-100.00%
Commercial - New Construction Vacant Units *	\$ -		\$ 2,518,900		-2,518,900	-100.00%
Industrial - Occupied	\$ 84,588,098		\$ 76,314,188		8,273,910	10.84%
Industrial - Vacant Units & Excess Lands	\$ 2,908,559		\$ 3,041,060		-132,501	-4.36%
Industrial - Vacant Land	\$ 17,629,100		\$ 22,528,100		-4,899,000	-21.75%
Industrial - New Construction *	\$ -		\$ 5,160,100		-5,160,100	-100.00%
Industrial - New Construction - Vacant Lands *	\$ -		\$ 57,600		-57,600	-100.00%
Large Industrial - Occupied	\$ 75,577,300		\$ 75,577,300		0	0.00%
Large Industrial - Vacant Units & Vacant Land	\$ 1,700,500		\$ 1,775,300		-74,800	-4.21%
Pipelines	\$ 31,291,000		\$ 31,274,000		17,000	0.05%
Farmlands	\$ 155,708,800		\$ 137,970,300		17,738,500	12.86%
	<u>\$15,740,140,802</u>		<u>\$15,548,543,680</u>		<u>191,597,122</u>	<u>1.23%</u>
<b>Urban Service - City (estimated)</b>						
Residential and Farm	\$ 12,216,439,817		\$ 12,126,621,073		89,818,744	0.74%
Multi-Residential	\$ 671,350,768		\$ 677,381,968		-6,031,200	-0.89%
New Multi-Residential	\$ 111,376,920		\$ 83,232,920		28,144,000	33.81%
Commercial - Occupied	\$ 1,996,351,681		\$ 1,753,729,671		242,622,010	13.83%
Commercial - Vacant Units & Excess Lands	\$ 10,297,862		\$ 8,276,000		2,021,862	24.43%
Commercial - Vacant Land	\$ 24,247,760		\$ 18,288,600		5,959,160	32.58%
Commercial - New Construction *	\$ -		\$ 186,855,500		-186,855,500	-100.00%
Commercial - New Construction Vacant Units *	\$ -		\$ 2,518,900		-2,518,900	-100.00%
Industrial - Occupied	\$ 79,433,766		\$ 71,684,588		7,749,178	10.81%
Industrial - Vacant Units & Excess Lands	\$ 2,908,559		\$ 3,041,060		-132,501	-4.36%
Industrial - Vacant Land	\$ 17,589,046		\$ 22,475,100		-4,886,054	-21.74%
Industrial - New Construction *	\$ -		\$ 4,056,800		-4,056,800	-100.00%
Industrial - New Construction - Vacant Lands *	\$ -		\$ 57,600		-57,600	-100.00%
Large Industrial - Occupied	\$ 75,577,300		\$ 75,577,300		0	0.00%
Large Industrial - Vacant Units & Vacant Land	\$ 1,700,500		\$ 1,775,300		-74,800	-4.21%
Pipelines	\$ 31,291,000		\$ 31,274,000		17,000	0.05%
Farmlands	\$ 8,221,080		\$ 7,155,700		1,065,380	14.89%
	<u>\$ 15,246,786,059</u>		<u>\$ 15,074,002,080</u>		<u>172,783,979</u>	<u>1.15%</u>
	<u>96.87%</u>		<u>96.95%</u>			
<b>Total Assessment</b>						
Taxable Properties	\$ 15,740,140,802		\$ 15,548,543,680		191,597,122	1.23%
YMCA - Education only	\$ 2,154,000		\$ 12,526,000		-10,372,000	-82.80%
Payment in Lieu	\$ 93,606,600		\$ 92,010,300		1,596,300	1.73%
Exempt Properties	\$ 1,256,300,678		\$ 1,218,596,700		37,703,978	3.09%
	<u>\$ 17,092,202,080</u>		<u>\$ 16,871,676,680</u>		<u>220,525,400</u>	<u>1.31%</u>

Reassessment for 2023, deferred by Province due to global pandemic; therefore the 2020 assessment figures will be used for 2023. The 2020 assessment was year four of four year phase-in with valuation date of January 1, 2016.

\* For the 2023 all New Construction classes will be returned to their main business class ( Example – Commercial - New Construction will shift to Commercial, the same for Industrial and vacant land and vacant units).

**New Construction Classes for Education Property Tax Purposes**

As a result of the 2021 BET rate reduction, which lowered rates below the previous new construction BET rates, the new construction property classes implemented for education tax purposes (properties with RTC codes of X, Y, Z and K) are no longer differentiated from the main business properties classes. To simplify and streamline the property tax system, properties in these classes will be returned to their respective main property classes. To ensure a smooth transition, this roll over will be reflected in the December 2022 Property Assessment Roll for the 2023 taxation year. This change would have no impact on property taxes paid by businesses.

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Office of Mayor and Members of Council	1,051,199	945,146	865,632	835,029	106,053	11.22%
Grants and Committees	155,270	23,000	15,939	18,000	132,270	575.09%
<b>City Departments</b>						
COVID-19	500,000	468,000	-1,453,160	-2,935,032	32,000	6.84%
CAO	3,747,266	2,084,789	1,812,565	1,621,249	1,662,477	79.74%
Legal Services and Clerks	2,312,910	1,811,240	1,919,537	1,858,754	501,670	27.70%
Planning and Building Services	3,535,697	3,114,229	1,893,887	2,559,574	421,468	13.53%
Fire Services	27,846,020	27,209,796	26,044,111	26,042,551	636,224	2.34%
Economic Development & Tourism	1,603,155	1,361,022	1,335,541	1,270,144	242,133	17.79%
Engineering, Facilities and Environmental Services	10,492,782	9,754,340	9,681,004	10,606,149	738,442	7.57%
Municipal Works	24,135,668	20,655,089	19,156,159	17,339,834	3,480,579	16.85%
Community, Recreation and Culture Services	8,525,239	7,447,403	6,474,146	6,393,523	1,077,836	14.47%
Meridian Centre	853,040	747,471	1,201,284	1,241,108	105,569	14.12%
Canada Summer Games	805,350	490,242	0	0	315,108	64.28%
Financial Management Services	5,054,447	4,395,239	3,929,652	4,810,931	659,208	15.00%
Corporate Support Services	7,457,875	6,251,875	5,955,499	6,048,311	1,206,000	19.29%
Contribution to Capital	3,624,000	1,099,000	1,000,000	1,751,000	2,525,000	229.75%
<b>Total City Departments and Elected Officials</b>	<b>101,699,918</b>	<b>87,857,881</b>	<b>79,831,796</b>	<b>79,461,125</b>	<b>13,842,035</b>	<b>15.76%</b>
Debt Repayment	16,322,021	16,374,343	15,673,206	14,747,048	-52,322	-0.32%
<b>Total City Expenditures</b>	<b>117,905,489</b>	<b>104,232,224</b>	<b>95,505,002</b>	<b>94,208,173</b>	<b>13,673,265</b>	<b>13.12%</b>
<b>Outside Boards and Commissions</b>						
First Ontario Performing Arts Centre	1,840,076	1,716,038	1,670,822	1,598,046	124,038	7.23%
Library Board	6,204,214	5,876,428	5,677,708	5,677,708	327,786	5.58%
Transit Commission	525,000	14,044,000	13,636,595	12,924,125	-13,519,000	-96.26%
Niagara District Airport	463,879	447,134	441,673	430,103	16,745	3.74%
<b>Total ABC Expenditures</b>	<b>9,033,169</b>	<b>22,083,600</b>	<b>21,426,798</b>	<b>20,629,982</b>	<b>-13,050,431</b>	<b>-59.10%</b>
<b>Total Expenditures (City + ABC)</b>	<b>127,055,108</b>	<b>126,315,824</b>	<b>116,931,800</b>	<b>114,838,155</b>	<b>739,282</b>	<b>0.59%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Office of Mayor and Members of Council</b>							
Office of the Mayor (p 17)	424,775	399,764	411,127	346,977	357,459	25,011	6.26%
City Council (p 18)	357,034	338,457	315,952	308,362	302,619	18,577	5.49%
Other Council Expenses (p 19)	160,640	106,375	66,745	101,079	72,095	54,265	51.01%
General City Memberships (p 20)	31,750	31,750	21,719	33,604	25,836	0	0.00%
Council Messages (p 21)	5,500	5,500	4,367	3,360	3,453	0	0.00%
Council Plans/Studies (p 22)	10,000	10,000	9,540	10,000	10,000	0	0.00%
Civic Receptions (p 23)	20,700	10,300	20,039	31,501	16,399	10,400	100.97%
Civic Celebrations (p 24)	11,800	9,000	0	0	9,000	2,800	31.11%
Council Meeting Expenses (p 25)	29,000	34,000	16,143	146	0	-5,000	-14.71%
<b>Total Office of Mayor and Members of Council</b>	<b>1,051,199</b>	<b>945,146</b>	<b>865,632</b>	<b>835,029</b>	<b>796,861</b>	<b>106,053</b>	<b>11.22%</b>

**City of St Catharines**  
**Office of the Mayor**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	279,361	272,530	285,172	314,213	249,088	6,831	2.51%
Benefits	88,309	72,929	74,327	72,889	58,128	15,380	21.09%
Equipment Operations	15,000	15,000	14,571	14,066	16,233	0	0.00%
Office and Related Expenses	7,350	5,950	4,864	2,763	6,207	1,400	23.53%
Other Service Charges	34,755	33,355	42,592	13,756	27,803	1,400	4.20%
<b>Total Expenditures</b>	<b>424,775</b>	<b>399,764</b>	<b>421,526</b>	<b>417,687</b>	<b>357,459</b>	<b>25,011</b>	<b>6.26%</b>
Revenue	0	0	-10,399	-70,710	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-10,399</b>	<b>-70,710</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>424,775</b>	<b>399,764</b>	<b>411,127</b>	<b>346,977</b>	<b>357,459</b>	<b>25,011</b>	<b>6.26%</b>

**City of St Catharines**  
**City Council**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	333,402	316,814	300,688	292,403	283,567	16,588	5.24%
Benefits	23,632	21,643	15,240	15,940	15,818	1,989	9.19%
Equipment Operations	0	0	24	19	3,234	0	0.00%
<b>Total Expenditures</b>	<b>357,034</b>	<b>338,457</b>	<b>315,952</b>	<b>308,362</b>	<b>302,619</b>	<b>18,577</b>	<b>5.49%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>357,034</b>	<b>338,457</b>	<b>315,952</b>	<b>308,362</b>	<b>302,619</b>	<b>18,577</b>	<b>5.49%</b>

**City of St Catharines**  
**Other Council Expenses**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	28,901	0	0	343	1,818	28,901	0.00%
Benefits	10,839	0	0	27	391	10,839	0.00%
Equipment Operations	0	0	0	0	5,214	0	0.00%
Contracts	0	0	0	0	346	0	0.00%
Office and Related Expenses	23,150	22,575	14,123	12,042	14,457	575	2.55%
Other Service Charges	97,750	83,800	52,622	93,278	50,008	13,950	16.65%
<b>Total Expenditures</b>	<b>160,640</b>	<b>106,375</b>	<b>66,745</b>	<b>105,690</b>	<b>72,234</b>	<b>54,265</b>	<b>51.01%</b>
Revenue	0	0	0	-4,611	-139	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,611</b>	<b>-139</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>160,640</b>	<b>106,375</b>	<b>66,745</b>	<b>101,079</b>	<b>72,095</b>	<b>54,265</b>	<b>51.01%</b>

**City of St Catharines**  
**General City Memberships**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Office and Related Expenses	31,750	31,750	21,719	33,604	25,836	0	0.00%
Total Expenditures	31,750	31,750	21,719	33,604	25,836	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	31,750	31,750	21,719	33,604	25,836	0	0.00%

**City of St Catharines**  
**Council Messages**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Office and Related Expenses	5,500	5,500	4,367	3,360	3,453	0	0.00%
Total Expenditures	5,500	5,500	4,367	3,360	3,453	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	5,500	5,500	4,367	3,360	3,453	0	0.00%

**City of St Catharines  
 Council Plans/Studies  
 2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Materials	10,000	10,000	0	10,000	10,000	0	0.00%
Office and Related Expenses	0	0	9,540	3,388	28,222	0	0.00%
<b>Total Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>9,540</b>	<b>13,388</b>	<b>38,222</b>	<b>0</b>	<b>0.00%</b>
Transfer from Reserve	0	0	0	-3,388	-28,222	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,388</b>	<b>-28,222</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>9,540</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>

**City of St Catharines**  
**Civic Receptions**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Other Service Charges	60,700	60,300	35,039	45,501	80,463	400	0.66%
Total Expenditures	60,700	60,300	35,039	45,501	80,463	400	0.66%
Revenue	0	0	-15,000	-14,000	-14,064	0	0.00%
Transfer from Reserve	-40,000	-50,000	0	0	-50,000	10,000	-20.00%
Total Revenue	-40,000	-50,000	-15,000	-14,000	-64,064	10,000	-20.00%
Total Net Expenditures	20,700	10,300	20,039	31,501	16,399	10,400	100.97%

**City of St Catharines**  
**Civic Celebrations**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Other Service Charges	23,000	38,000	0	0	23,000	-15,000	-39.47%
Total Expenditures	23,000	38,000	0	0	23,000	-15,000	-39.47%
Transfer from Reserve	-11,200	-29,000	0	0	-14,000	17,800	-61.38%
Total Revenue	-11,200	-29,000	0	0	-14,000	17,800	-61.38%
Total Net Expenditures	11,800	9,000	0	0	9,000	2,800	31.11%

**City of St Catharines**  
**Council Meeting Expenses**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	0	146	0	0	0.00%
Equipment Operations	12,000	17,000	5,000	0	0	-5,000	-29.41%
Contracts	5,500	5,500	0	0	0	0	0.00%
Other Service Charges	11,500	11,500	11,143	0	0	0	0.00%
<b>Total Expenditures</b>	<b>29,000</b>	<b>34,000</b>	<b>16,143</b>	<b>146</b>	<b>0</b>	<b>-5,000</b>	<b>-14.71%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>29,000</b>	<b>34,000</b>	<b>16,143</b>	<b>146</b>	<b>0</b>	<b>-5,000</b>	<b>-14.71%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Grants and Committees</b>							
Grants	8,000	5,000	4,288	5,000	2,868	3,000	60.00%
Advisory Comm for Youth	3,000	3,000	1,742	3,000	3,043	0	0.00%
Clean City Committee	10,000	10,000	9,909	10,000	10,478	0	0.00%
Hospice Niagara	129,270	0	0	0	0	129,270	0.00%
Expense Policy Advisory Committee	5,000	5,000	0	0	0	0	0.00%
<b>Total Grants and Committees</b>	<b>155,270</b>	<b>23,000</b>	<b>15,939</b>	<b>18,000</b>	<b>20,480</b>	<b>132,270</b>	<b>575.09%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
COVID-19							
COVID-19 (p 28)	500,000	468,000	-1,621,532	-2,935,032	0	32,000	6.84%
COVID-19 Vaccine Clinic (p 29)	0	0	168,372	0	0	0	0.00%
<b>Total COVID-19</b>	<b>500,000</b>	<b>468,000</b>	<b>-1,453,160</b>	<b>-2,935,032</b>	<b>0</b>	<b>32,000</b>	<b>6.84%</b>

**City of St Catharines**  
**COVID-19**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	177,617	257,610	0	0	0.00%
Benefits	0	0	37,598	58,017	0	0	0.00%
Equipment Operations	0	0	90,648	68,232	0	0	0.00%
Materials	188,000	188,000	103,471	237,620	0	0	0.00%
Building and Maintenance	160,000	160,000	23,419	13,655	0	0	0.00%
Contracts	152,000	300,000	400,155	247,893	0	-148,000	-49.33%
Office and Related Expenses	0	0	-5,185	30,580	0	0	0.00%
Properties	0	0	2,372	216	0	0	0.00%
Other Service Charges	0	-180,000	767,480	4,193	0	180,000	-100.00%
<b>Total Expenditures</b>	<b>500,000</b>	<b>468,000</b>	<b>1,597,575</b>	<b>918,016</b>	<b>0</b>	<b>32,000</b>	<b>6.84%</b>
Revenue	0	0	-3,219,107	-3,853,301	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-3,219,107</b>	<b>-3,853,301</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>500,000</b>	<b>468,000</b>	<b>-1,621,532</b>	<b>-2,935,285</b>	<b>0</b>	<b>32,000</b>	<b>6.84%</b>

**City of St Catharines**  
**COVID-19 Vaccine Clinic**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	118,735	0	0	0	0.00%
Benefits	0	0	41,615	0	0	0	0.00%
Equipment Operations	0	0	1,064	0	0	0	0.00%
Materials	0	0	3,388	0	0	0	0.00%
Building and Maintenance	0	0	18,192	0	0	0	0.00%
Properties	0	0	407	0	0	0	0.00%
Other Service Charges	0	0	895	0	0	0	0.00%
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>184,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Revenue	0	0	-15,924	0	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-15,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>0</b>	<b>0</b>	<b>168,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
CAO							
CAO's Office (p 31)	2,150,642	1,051,089	994,737	862,791	747,189	1,099,553	104.61%
Communications (p 32)	535,978	455,822	355,878	359,716	309,848	80,156	17.58%
Print Centre (p 33)	315,397	309,832	298,982	287,568	257,900	5,565	1.80%
Emergency Planning (p 34)	142,248	135,892	100,060	111,174	51,477	6,356	4.68%
Diversity, Equity and Inclusion (p 35)	603,001	132,154	62,868	0	0	470,847	356.29%
<b>Total CAO</b>	<b>3,747,266</b>	<b>2,084,789</b>	<b>1,812,565</b>	<b>1,621,249</b>	<b>1,366,414</b>	<b>1,662,477</b>	<b>79.74%</b>

**City of St Catharines**  
**CAO's Office**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,918,762	792,626	811,436	688,782	636,569	1,126,136	142.08%
Benefits	225,590	243,265	176,593	172,673	162,219	-17,675	-7.27%
Equipment Operations	15,950	15,950	9,753	9,924	12,057	0	0.00%
Office and Related Expenses	4,185	3,210	4,056	2,097	2,780	975	30.37%
Properties	0	0	0	0	1,342	0	0.00%
Other Service Charges	363,000	12,390	258,930	2,315	217,994	350,610	2,829.78%
<b>Total Expenditures</b>	<b>2,527,487</b>	<b>1,067,441</b>	<b>1,260,768</b>	<b>875,791</b>	<b>1,032,961</b>	<b>1,460,046</b>	<b>136.78%</b>
Revenue	-21,000	-16,352	-266,031	-13,000	-285,772	-4,648	28.42%
Transfer from Reserve	-355,845	0	0	0	0	-355,845	0.00%
<b>Total Revenue</b>	<b>-376,845</b>	<b>-16,352</b>	<b>-266,031</b>	<b>-13,000</b>	<b>-285,772</b>	<b>-360,493</b>	<b>2,204.58%</b>
<b>Total Net Expenditures</b>	<b>2,150,642</b>	<b>1,051,089</b>	<b>994,737</b>	<b>862,791</b>	<b>747,189</b>	<b>1,099,553</b>	<b>104.61%</b>

**City of St Catharines**  
**Communications**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	319,365	255,570	198,825	234,641	231,110	63,795	24.96%
Benefits	116,127	86,282	57,229	61,052	59,536	29,845	34.59%
Equipment Operations	91,100	116,750	86,376	81,036	69,451	-25,650	-21.97%
Office and Related Expenses	6,350	6,850	17,910	16,657	8,342	-500	-7.30%
Other Service Charges	5,300	5,370	540	1,500	3,098	-70	-1.30%
<b>Total Expenditures</b>	<b>538,242</b>	<b>470,822</b>	<b>360,880</b>	<b>394,886</b>	<b>371,537</b>	<b>67,420</b>	<b>14.32%</b>
Revenue	0	-15,000	-5,002	-35,170	-61,689	15,000	-100.00%
Transfer from Reserve	-2,264	0	0	0	0	-2,264	0.00%
<b>Total Revenue</b>	<b>-2,264</b>	<b>-15,000</b>	<b>-5,002</b>	<b>-35,170</b>	<b>-61,689</b>	<b>12,736</b>	<b>-84.91%</b>
<b>Total Net Expenditures</b>	<b>535,978</b>	<b>455,822</b>	<b>355,878</b>	<b>359,716</b>	<b>309,848</b>	<b>80,156</b>	<b>17.58%</b>

**City of St Catharines**  
**Print Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	191,221	192,019	182,615	187,386	172,737	-798	-0.42%
Benefits	74,439	67,441	60,645	46,998	52,811	6,998	10.38%
Equipment Operations	7,100	7,100	6,463	4,403	4,032	0	0.00%
Materials	20,250	20,250	10,856	15,599	22,800	0	0.00%
Contracts	0	0	0	1,101	0	0	0.00%
Office and Related Expenses	55,850	58,300	55,139	55,421	50,170	-2,450	-4.20%
Other Service Charges	500	500	517	560	0	0	0.00%
<b>Total Expenditures</b>	<b>349,360</b>	<b>345,610</b>	<b>316,235</b>	<b>311,468</b>	<b>302,550</b>	<b>3,750</b>	<b>1.09%</b>
Revenue	-33,963	-35,778	-17,253	-23,900	-44,650	1,815	-5.07%
<b>Total Revenue</b>	<b>-33,963</b>	<b>-35,778</b>	<b>-17,253</b>	<b>-23,900</b>	<b>-44,650</b>	<b>1,815</b>	<b>-5.07%</b>
<b>Total Net Expenditures</b>	<b>315,397</b>	<b>309,832</b>	<b>298,982</b>	<b>287,568</b>	<b>257,900</b>	<b>5,565</b>	<b>1.80%</b>

**City of St Catharines**  
**Emergency Planning**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	101,246	98,777	77,957	93,242	36,291	2,469	2.50%
Benefits	28,302	24,030	16,512	11,059	4,448	4,272	17.78%
Equipment Operations	600	600	0	174	228	0	0.00%
Materials	1,500	1,500	0	352	15	0	0.00%
Office and Related Expenses	4,200	4,835	2,591	2,082	4,049	-635	-13.13%
Other Service Charges	6,400	6,150	3,000	4,265	6,446	250	4.07%
<b>Total Expenditures</b>	<b>142,248</b>	<b>135,892</b>	<b>100,060</b>	<b>111,174</b>	<b>51,477</b>	<b>6,356</b>	<b>4.68%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>142,248</b>	<b>135,892</b>	<b>100,060</b>	<b>111,174</b>	<b>51,477</b>	<b>6,356</b>	<b>4.68%</b>

**City of St Catharines**  
**Diversity, Equity and Inclusion**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	97,827	94,978	46,679	0	0	2,849	3.00%
Benefits	39,004	31,006	13,360	0	0	7,998	25.80%
Equipment Operations	150	150	0	0	0	0	0.00%
Contracts	460,000	0	0	0	0	460,000	0.00%
Office and Related Expenses	1,420	1,420	1,808	0	0	0	0.00%
Other Service Charges	4,600	4,600	1,022	0	0	0	0.00%
<b>Total Expenditures</b>	<b>603,001</b>	<b>132,154</b>	<b>62,869</b>	<b>0</b>	<b>0</b>	<b>470,847</b>	<b>356.29%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>603,001</b>	<b>132,154</b>	<b>62,869</b>	<b>0</b>	<b>0</b>	<b>470,847</b>	<b>356.29%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Legal Services and Clerks Department</b>							
Legal Services (p 37)	1,060,759	847,676	848,230	827,403	858,374	213,083	25.14%
City Clerks (p 38)	609,916	549,396	586,148	524,300	486,806	60,520	11.02%
Elections (p 39)	180,100	0	7,647	5,168	25,387	180,100	0.00%
Licences general (p 40)	32,843	-1,619	51,952	70,692	-19,017	34,462	-2,128.60%
Canine/Humane Control (p 41)	429,292	415,787	425,560	431,191	392,524	13,505	3.25%
<b>Total Legal Services and Clerks Department</b>	<b>2,312,910</b>	<b>1,811,240</b>	<b>1,919,537</b>	<b>1,858,754</b>	<b>1,744,074</b>	<b>501,670</b>	<b>27.70%</b>

**City of St Catharines**  
**Legal Services**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	759,790	628,869	567,860	606,410	533,420	130,921	20.82%
Benefits	253,486	193,636	162,772	160,516	139,394	59,850	30.91%
Equipment Operations	1,120	650	0	132	1,121	470	72.31%
Office and Related Expenses	39,570	36,600	22,652	28,228	35,277	2,970	8.11%
Properties	4,500	0	0	0	508	4,500	0.00%
Other Service Charges	116,700	76,200	193,598	100,377	293,845	40,500	53.15%
<b>Total Expenditures</b>	<b>1,175,166</b>	<b>935,955</b>	<b>946,882</b>	<b>895,663</b>	<b>1,003,565</b>	<b>239,211</b>	<b>25.56%</b>
Revenue	-104,286	-88,279	-98,652	-68,260	-138,088	-16,007	18.13%
Transfer from Reserve	-10,121	0	0	0	-7,103	-10,121	0.00%
<b>Total Revenue</b>	<b>-114,407</b>	<b>-88,279</b>	<b>-98,652</b>	<b>-68,260</b>	<b>-145,191</b>	<b>-26,128</b>	<b>29.60%</b>
<b>Total Net Expenditures</b>	<b>1,060,759</b>	<b>847,676</b>	<b>848,230</b>	<b>827,403</b>	<b>858,374</b>	<b>213,083</b>	<b>25.14%</b>

**City of St Catharines**  
**City Clerks**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	482,038	455,692	476,292	388,510	357,447	26,346	5.78%
Benefits	177,898	172,300	136,311	115,989	109,044	5,598	3.25%
Equipment Operations	2,400	2,350	999	5,495	33,109	50	2.13%
Materials	40,000	40,000	28,800	30,912	38,880	0	0.00%
Office and Related Expenses	13,200	11,150	9,873	24,576	10,127	2,050	18.39%
Other Service Charges	14,150	12,950	11,303	12,948	73,399	1,200	9.27%
<b>Total Expenditures</b>	<b>729,686</b>	<b>694,442</b>	<b>663,578</b>	<b>578,430</b>	<b>622,006</b>	<b>35,244</b>	<b>5.08%</b>
Revenue	-117,046	-135,046	-77,429	-54,130	-135,200	18,000	-13.33%
Transfer from Reserve	-2,724	-10,000	0	0	0	7,276	-72.76%
<b>Total Revenue</b>	<b>-119,770</b>	<b>-145,046</b>	<b>-77,429</b>	<b>-54,130</b>	<b>-135,200</b>	<b>25,276</b>	<b>-17.43%</b>
<b>Total Net Expenditures</b>	<b>609,916</b>	<b>549,396</b>	<b>586,149</b>	<b>524,300</b>	<b>486,806</b>	<b>60,520</b>	<b>11.02%</b>

**City of St Catharines**  
**Elections**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	179,850	0	63	4	-179,850	-100.00%
Benefits	0	24,850	0	17	0	-24,850	-100.00%
Equipment Operations	0	85,900	0	0	14,650	-85,900	-100.00%
Materials	0	33,400	126	0	443	-33,400	-100.00%
Office and Related Expenses	5,100	275,200	5,598	5,088	5,088	-270,100	-98.15%
Other Service Charges	175,000	50,800	1,923	0	2	124,200	244.49%
<b>Total Expenditures</b>	<b>180,100</b>	<b>650,000</b>	<b>7,647</b>	<b>5,168</b>	<b>20,187</b>	<b>-469,900</b>	<b>-72.29%</b>
Revenue	0	0	0	0	5,200	0	0.00%
Transfer from Reserve	0	-650,000	0	0	0	650,000	-100.00%
<b>Total Revenue</b>	<b>0</b>	<b>-650,000</b>	<b>0</b>	<b>0</b>	<b>5,200</b>	<b>650,000</b>	<b>-100.00%</b>
<b>Total Net Expenditures</b>	<b>180,100</b>	<b>0</b>	<b>7,647</b>	<b>5,168</b>	<b>25,387</b>	<b>180,100</b>	<b>0.00%</b>

**City of St Catharines**  
**Licences general**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	237,467	230,272	156,486	213,871	229,080	7,195	3.12%
Benefits	81,376	65,309	44,672	53,614	61,734	16,067	24.60%
Equipment Operations	0	800	0	66	1,159	-800	-100.00%
<b>Total Expenditures</b>	<b>318,843</b>	<b>296,381</b>	<b>201,158</b>	<b>267,551</b>	<b>291,973</b>	<b>22,462</b>	<b>7.58%</b>
Revenue	-286,000	-298,000	-149,206	-196,859	-310,990	12,000	-4.03%
<b>Total Revenue</b>	<b>-286,000</b>	<b>-298,000</b>	<b>-149,206</b>	<b>-196,859</b>	<b>-310,990</b>	<b>12,000</b>	<b>-4.03%</b>
<b>Total Net Expenditures</b>	<b>32,843</b>	<b>-1,619</b>	<b>51,952</b>	<b>70,692</b>	<b>-19,017</b>	<b>34,462</b>	<b>-2,128.60%</b>

**City of St Catharines**  
**Canine/Humane Control**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	32,878	31,920	11,926	42,781	16,800	958	3.00%
Benefits	10,214	9,367	2,819	3,043	3,613	847	9.04%
Contracts	686,200	689,200	681,795	692,883	660,640	-3,000	-0.44%
Office and Related Expenses	0	300	0	0	0	-300	-100.00%
<b>Total Expenditures</b>	<b>729,292</b>	<b>730,787</b>	<b>696,540</b>	<b>738,707</b>	<b>681,053</b>	<b>-1,495</b>	<b>-0.20%</b>
Revenue	-300,000	-315,000	-270,980	-307,516	-288,529	15,000	-4.76%
<b>Total Revenue</b>	<b>-300,000</b>	<b>-315,000</b>	<b>-270,980</b>	<b>-307,516</b>	<b>-288,529</b>	<b>15,000</b>	<b>-4.76%</b>
<b>Total Net Expenditures</b>	<b>429,292</b>	<b>415,787</b>	<b>425,560</b>	<b>431,191</b>	<b>392,524</b>	<b>13,505</b>	<b>3.25%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Planning and Building Services</b>							
Planning Development (p 43)	1,081,797	701,426	644,757	954,284	773,782	380,371	54.23%
Planning Policy * (p 44)	274,787	257,992	0	0	0	16,795	6.51%
PBS Administration (p 45)	544,719	611,389	585,575	481,895	580,398	-66,670	-10.90%
Committee of Adjustment (p 46)	-5,302	-47,640	-60,846	-41,023	-156,422	42,338	-88.87%
Community Improvement Plan (p 47)	230,384	28,015	314	203,994	62,344	202,369	722.36%
Heritage Committee (p 48)	127,418	118,137	3,040	-2,292	-7,021	9,281	7.86%
Building and Plumbing (p 49)	62,480	302,262	-395,483	3,837	-282,034	-239,782	-79.33%
By-law Enforcement and Licensing (p 50)	1,027,463	959,969	576,398	419,435	434,484	67,494	7.03%
Zoning (p 51)	159,344	150,880	139,470	141,449	133,933	8,464	5.61%
Development Coordination (p 52)	32,607	31,799	400,662	397,995	297,022	808	2.54%
<b>Total Planning and Building Services</b>	<b>3,535,697</b>	<b>3,114,229</b>	<b>1,893,887</b>	<b>2,559,574</b>	<b>1,836,486</b>	<b>421,468</b>	<b>13.53%</b>

\* In 2022 staff created the Planning Policy division to allocate the City's resources dedicated to implementing new legislation passed. As such, this division shows no historical actuals.

**City of St Catharines**  
**Planning Development**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,213,311	813,847	892,881	912,058	815,579	399,464	49.08%
Benefits	426,576	224,685	241,862	194,461	202,870	201,891	89.86%
Equipment Operations	1,250	1,268	120	1,167	2,875	-18	-1.42%
Building and Maintenance	2,000	1,000	0	95	435	1,000	100.00%
Office and Related Expenses	46,025	8,286	3,269	22,454	6,166	37,739	455.45%
Properties	20,000	0	0	0	0	20,000	0.00%
Other Service Charges	671,934	32,340	60,147	163,299	65,190	639,594	1,977.72%
<b>Total Expenditures</b>	<b>2,381,096</b>	<b>1,081,426</b>	<b>1,198,279</b>	<b>1,293,534</b>	<b>1,093,115</b>	<b>1,299,670</b>	<b>120.18%</b>
Revenue	-1,296,336	-380,000	-552,665	-316,286	-297,362	-916,336	241.14%
Transfer from Reserve	-2,963	0	0	-23,401	-22,391	-2,963	0.00%
<b>Total Revenue</b>	<b>-1,299,299</b>	<b>-380,000</b>	<b>-552,665</b>	<b>-339,687</b>	<b>-319,753</b>	<b>-919,299</b>	<b>241.92%</b>
<b>Total Net Expenditures</b>	<b>1,081,797</b>	<b>701,426</b>	<b>645,614</b>	<b>953,847</b>	<b>773,362</b>	<b>380,371</b>	<b>54.23%</b>

**City of St Catharines**  
**Planning Policy**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	206,327	194,200	0	0	0	12,127	6.24%
Benefits	68,460	63,792	0	0	0	4,668	7.32%
Total Expenditures	274,787	257,992	0	0	0	16,795	6.51%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	274,787	257,992	0	0	0	16,795	6.51%

\* In 2022 staff created the Planning Policy division to allocate the City's resources dedicated to implementing new legislation passed. As such, this division shows no historical actuals.

**City of St Catharines**  
**PBS Administration**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	417,243	450,002	476,747	385,520	467,013	-32,759	-7.28%
Benefits	143,389	147,340	121,721	96,910	127,096	-3,951	-2.68%
Equipment Operations	1,600	1,600	60	0	2,505	0	0.00%
Contracts	200	200	0	0	0	0	0.00%
Office and Related Expenses	61,565	57,325	37,185	32,173	46,916	4,240	7.40%
Other Service Charges	8,834	8,834	2,717	1,837	-4,844	0	0.00%
<b>Total Expenditures</b>	<b>632,831</b>	<b>665,301</b>	<b>638,430</b>	<b>516,440</b>	<b>638,686</b>	<b>-32,470</b>	<b>-4.88%</b>
Revenue	-85,228	-53,912	-52,855	-34,545	-58,288	-31,316	58.09%
Transfer from Reserve	-2,884	0	0	0	0	-2,884	0.00%
<b>Total Revenue</b>	<b>-88,112</b>	<b>-53,912</b>	<b>-52,855</b>	<b>-34,545</b>	<b>-58,288</b>	<b>-34,200</b>	<b>63.44%</b>
<b>Total Net Expenditures</b>	<b>544,719</b>	<b>611,389</b>	<b>585,575</b>	<b>481,895</b>	<b>580,398</b>	<b>-66,670</b>	<b>-10.90%</b>

**City of St Catharines  
Committee of Adjustment  
2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	217,463	203,325	172,437	142,183	120,620	14,138	6.95%
Benefits	70,877	58,629	44,332	38,784	35,672	12,248	20.89%
Equipment Operations	1,900	1,900	689	916	1,471	0	0.00%
Contracts	6,475	6,475	3,210	3,940	4,755	0	0.00%
Office and Related Expenses	4,500	2,566	174	3,541	3,160	1,934	75.37%
Other Service Charges	9,965	9,965	2,016	1,269	8,253	0	0.00%
<b>Total Expenditures</b>	<b>311,180</b>	<b>282,860</b>	<b>222,858</b>	<b>190,633</b>	<b>173,931</b>	<b>28,320</b>	<b>10.01%</b>
Revenue	-316,482	-330,500	-283,704	-231,656	-330,353	14,018	-4.24%
<b>Total Revenue</b>	<b>-316,482</b>	<b>-330,500</b>	<b>-283,704</b>	<b>-231,656</b>	<b>-330,353</b>	<b>14,018</b>	<b>-4.24%</b>
<b>Total Net Expenditures</b>	<b>-5,302</b>	<b>-47,640</b>	<b>-60,846</b>	<b>-41,023</b>	<b>-156,422</b>	<b>42,338</b>	<b>-88.87%</b>

**City of St Catharines**  
**Community Improvement Plan**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	73,037	70,618	23,435	73,523	46,031	2,419	3.43%
Benefits	25,323	22,011	6,905	20,485	15,637	3,312	15.05%
Equipment Operations	200	200	0	0	20	0	0.00%
Office and Related Expenses	0	0	0	0	656	0	0.00%
Other Service Charges	180,700	120,700	1,561,582	960,285	1,377,273	60,000	49.71%
<b>Total Expenditures</b>	<b>279,260</b>	<b>213,529</b>	<b>1,591,922</b>	<b>1,054,293</b>	<b>1,439,617</b>	<b>65,731</b>	<b>30.78%</b>
Revenue	0	0	-802,367	-426,399	-679,965	0	0.00%
Transfer from Reserve	-48,876	-185,514	-789,241	-423,900	-697,308	136,638	-73.65%
<b>Total Revenue</b>	<b>-48,876</b>	<b>-185,514</b>	<b>-1,591,608</b>	<b>-850,299</b>	<b>-1,377,273</b>	<b>136,638</b>	<b>-73.65%</b>
<b>Total Net Expenditures</b>	<b>230,384</b>	<b>28,015</b>	<b>314</b>	<b>203,994</b>	<b>62,344</b>	<b>202,369</b>	<b>722.36%</b>

**City of St Catharines**  
**Heritage Committee**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	86,414	83,553	0	0	0	2,861	3.42%
Benefits	30,932	28,384	0	0	0	2,548	8.98%
Materials	0	0	0	0	8,955	0	0.00%
Contracts	20,000	20,000	12,170	0	0	0	0.00%
Office and Related Expenses	500	500	19	0	166	0	0.00%
Other Service Charges	9,700	9,700	1,298	510	1,563	0	0.00%
<b>Total Expenditures</b>	<b>147,546</b>	<b>142,137</b>	<b>13,487</b>	<b>510</b>	<b>10,684</b>	<b>5,409</b>	<b>3.81%</b>
Revenue	-4,128	-4,000	-5,447	-2,802	-8,750	-128	3.20%
Transfer from Reserve	-16,000	-20,000	-5,000	0	-8,955	4,000	-20.00%
<b>Total Revenue</b>	<b>-20,128</b>	<b>-24,000</b>	<b>-10,447</b>	<b>-2,802</b>	<b>-17,705</b>	<b>3,872</b>	<b>-16.13%</b>
<b>Total Net Expenditures</b>	<b>127,418</b>	<b>118,137</b>	<b>3,040</b>	<b>-2,292</b>	<b>-7,021</b>	<b>9,281</b>	<b>7.86%</b>

**City of St Catharines**  
**Building and Plumbing**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	2,577,641	2,310,410	1,645,705	1,435,249	1,372,557	267,231	11.57%
Benefits	912,110	712,099	424,380	360,884	368,746	200,011	28.09%
Equipment Operations	71,616	59,680	63,892	71,252	88,866	11,936	20.00%
Materials	3,000	2,100	4,189	1,807	952	900	42.86%
Contracts	0	0	0	29,496	33,133	0	0.00%
Office and Related Expenses	70,295	49,939	62,787	47,030	29,576	20,356	40.76%
Properties	0	0	0	2,432	840	0	0.00%
Other Service Charges	575,800	422,692	956,320	534,789	1,872,498	153,108	36.22%
<b>Total Expenditures</b>	<b>4,210,462</b>	<b>3,556,920</b>	<b>3,157,273</b>	<b>2,482,939</b>	<b>3,767,168</b>	<b>653,542</b>	<b>18.37%</b>
Revenue	-3,799,705	-2,719,185	-3,552,756	-2,479,102	-4,009,423	-1,080,520	39.74%
Transfer from Reserve	-348,277	-535,473	0	0	-39,779	187,196	-34.96%
<b>Total Revenue</b>	<b>-4,147,982</b>	<b>-3,254,658</b>	<b>-3,552,756</b>	<b>-2,479,102</b>	<b>-4,049,202</b>	<b>-893,324</b>	<b>27.45%</b>
<b>Total Net Expenditures</b>	<b>62,480</b>	<b>302,262</b>	<b>-395,483</b>	<b>3,837</b>	<b>-282,034</b>	<b>-239,782</b>	<b>-79.33%</b>

**City of St Catharines**  
**By-law Enforcement and Licensing**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	807,193	731,263	378,254	343,484	351,546	75,930	10.38%
Benefits	298,636	255,179	150,423	96,202	104,270	43,457	17.03%
Equipment Operations	42,250	42,250	25,892	26,016	27,711	0	0.00%
Materials	9,500	7,000	1,118	191	1,310	2,500	35.71%
Contracts	250,000	0	1,504	0	0	250,000	0.00%
Office and Related Expenses	17,000	28,800	1,942	1,441	4,512	-11,800	-40.97%
Properties	0	12,000	0	0	0	-12,000	-100.00%
Other Service Charges	35,334	36,777	28,138	21,961	37,005	-1,443	-3.92%
<b>Total Expenditures</b>	<b>1,459,913</b>	<b>1,113,269</b>	<b>587,271</b>	<b>489,295</b>	<b>526,354</b>	<b>346,644</b>	<b>31.14%</b>
Revenue	-432,450	-67,300	-10,873	-69,860	-91,870	-365,150	542.57%
Transfer from Reserve	0	-86,000	0	0	0	86,000	-100.00%
<b>Total Revenue</b>	<b>-432,450</b>	<b>-153,300</b>	<b>-10,873</b>	<b>-69,860</b>	<b>-91,870</b>	<b>-279,150</b>	<b>182.09%</b>
<b>Total Net Expenditures</b>	<b>1,027,463</b>	<b>959,969</b>	<b>576,398</b>	<b>419,435</b>	<b>434,484</b>	<b>67,494</b>	<b>7.03%</b>

**City of St Catharines**  
**Zoning**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	146,079	141,242	151,959	141,729	139,479	4,837	3.42%
Benefits	51,985	48,358	41,359	38,902	38,244	3,627	7.50%
Equipment Operations	0	0	0	0	90	0	0.00%
Other Service Charges	1,280	1,280	0	0	0	0	0.00%
<b>Total Expenditures</b>	<b>199,344</b>	<b>190,880</b>	<b>193,318</b>	<b>180,631</b>	<b>177,813</b>	<b>8,464</b>	<b>4.43%</b>
Revenue	-40,000	-40,000	-53,848	-39,182	-43,880	0	0.00%
<b>Total Revenue</b>	<b>-40,000</b>	<b>-40,000</b>	<b>-53,848</b>	<b>-39,182</b>	<b>-43,880</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>159,344</b>	<b>150,880</b>	<b>139,470</b>	<b>141,449</b>	<b>133,933</b>	<b>8,464</b>	<b>5.61%</b>

**City of St Catharines**  
**Development Coordination**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	14,973	14,477	325,443	326,804	239,968	496	3.43%
Benefits	4,264	3,952	74,354	65,462	49,316	312	7.89%
Equipment Operations	2,500	2,500	0	830	459	0	0.00%
Materials	200	200	0	7	19	0	0.00%
Office and Related Expenses	2,100	2,100	865	1,156	2,605	0	0.00%
Other Service Charges	8,570	8,570	0	3,736	4,655	0	0.00%
<b>Total Expenditures</b>	<b>32,607</b>	<b>31,799</b>	<b>400,662</b>	<b>397,995</b>	<b>297,022</b>	<b>808</b>	<b>2.54%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>32,607</b>	<b>31,799</b>	<b>400,662</b>	<b>397,995</b>	<b>297,022</b>	<b>808</b>	<b>2.54%</b>

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Fire Services							
FS Administration (p 55)	414,821	307,483	875,675	819,611	0	107,338	34.91%
Fire Prevention (p 56)	1,407,241	1,369,762	927,540	894,258	0	37,479	2.74%
FS Training (p 57)	1,072,602	926,762	760,687	784,710	0	145,840	15.74%
FS Suppression (p 58)	22,548,513	22,398,749	21,147,584	21,017,386	0	149,764	0.67%
FS Communication (p 59)	1,535,531	1,316,222	1,103,462	1,100,706	0	219,309	16.66%
FS Building & Facility (p 60)	379,767	396,144	388,955	437,237	0	-16,377	-4.13%
FS Fleet & Equipment (p 61)	487,545	494,674	821,791	988,643	0	-7,129	-1.44%
<b>Total Fire Services</b>	<b>27,837,020</b>	<b>27,209,796</b>	<b>26,044,111</b>	<b>26,042,551</b>	<b>25,004,493</b>	<b>627,224</b>	<b>2.31%</b>

\* During 2020 it was determined that a clearer understanding of the City's Fire Service operations could be gained through the addition of divisions to this department. Therefore as shown above, Fire Services annual operating budget was allocated into seven divisions.

**2023  
BUDGET**

**310.111 FIRE FIGHTING EQUIPMENT RESERVE:**

OPENING BALANCE	2,315,205
ANNUAL RESERVE PROVISION (710.180.069)	50,000
PROCEEDS FROM AUCTION SALES (ESTIMATES)	5,000
EXPENDITURES (2023)	(900,000)
EXPENDITURES (PRIOR YEAR COMMITMENTS)	<u>(532,139)</u>
CLOSING BALANCE	<u><u>938,066</u></u>

**EXPENDITURE DETAILS:**

**REPLACEMENT COST FUNDED BY DEBT FUNDED BY RESERVE**

ONE (1) SELF CONTAINED BREATHING APPARATUS	900,000	-	900,000
ONE(1) SUTPHEN MID-MOUNT AERIAL 95 FT (REPLACE UNIT #26)	1,946,780	1,946,780	-
	<u>2,846,780</u>	<u>1,946,780</u>	<u>900,000</u>

**PRIOR YEAR COMMITMENTS:**

ONE (1) FORD RANGER INSPECTOR (REPLACE UNIT #FPO6) [2021]	42,310
ONE (1) FREIGHTLINER FL80 PUMP/TANKER (REPLACE UNIT #019) [2021]	<u>489,829</u>
	<u><u>532,139</u></u>

**City of St Catharines**  
**FS Administration**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	234,478	174,610	661,430	696,364	0	59,868	34.29%
Benefits	89,210	54,277	160,602	145,673	0	34,933	64.36%
Equipment Operations	100	100	27	54	0	0	0.00%
Materials	1,000	0	941	0	0	1,000	0.00%
Contracts	8,447	8,400	3,391	5,396	0	47	0.56%
Office and Related Expenses	39,536	34,846	32,012	30,484	0	4,690	13.46%
Other Service Charges	44,050	37,250	18,777	11,386	0	6,800	18.26%
<b>Total Expenditures</b>	<b>416,821</b>	<b>309,483</b>	<b>877,180</b>	<b>889,357</b>	<b>0</b>	<b>107,338</b>	<b>34.68%</b>
Revenue	-2,000	-2,000	-1,505	-2,076	0	0	0.00%
Transfer from Reserve	0	0	0	-67,670	0	0	0.00%
<b>Total Revenue</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-1,505</b>	<b>-69,746</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>414,821</b>	<b>307,483</b>	<b>875,675</b>	<b>819,611</b>	<b>0</b>	<b>107,338</b>	<b>34.91%</b>

**City of St Catharines**  
**Fire Prevention**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,078,093	1,093,870	798,369	734,730	0	-15,777	-1.44%
Benefits	324,579	325,880	202,793	220,912	0	-1,301	-0.40%
Materials	24,890	23,000	19,684	8,611	0	1,890	8.22%
Office and Related Expenses	18,403	7,482	6,105	5,349	0	10,921	145.96%
Other Service Charges	76,276	43,530	22,935	37,658	0	32,746	75.23%
<b>Total Expenditures</b>	<b>1,522,241</b>	<b>1,493,762</b>	<b>1,049,886</b>	<b>1,007,260</b>	<b>0</b>	<b>28,479</b>	<b>1.91%</b>
Revenue	-115,000	-124,000	-122,346	-113,002	0	9,000	-7.26%
<b>Total Revenue</b>	<b>-115,000</b>	<b>-124,000</b>	<b>-122,346</b>	<b>-113,002</b>	<b>0</b>	<b>9,000</b>	<b>-7.26%</b>
<b>Total Net Expenditures</b>	<b>1,407,241</b>	<b>1,369,762</b>	<b>927,540</b>	<b>894,258</b>	<b>0</b>	<b>37,479</b>	<b>2.74%</b>

**City of St Catharines**  
**FS Training**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	582,483	496,667	437,222	374,146	0	85,816	17.28%
Benefits	176,273	144,153	102,584	101,710	0	32,120	22.28%
Equipment Operations	242,575	214,700	197,301	237,327	0	27,875	12.98%
Office and Related Expenses	3,800	6,072	1,273	3,724	0	-2,272	-37.42%
Other Service Charges	67,471	65,170	59,707	67,803	0	2,301	3.53%
<b>Total Expenditures</b>	<b>1,072,602</b>	<b>926,762</b>	<b>798,087</b>	<b>784,710</b>	<b>0</b>	<b>145,840</b>	<b>15.74%</b>
Revenue	0	0	-37,400	0	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-37,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>1,072,602</b>	<b>926,762</b>	<b>760,687</b>	<b>784,710</b>	<b>0</b>	<b>145,840</b>	<b>15.74%</b>

**City of St Catharines**  
**FS Suppression**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	17,214,791	17,368,796	17,231,879	16,832,226	0	-154,005	-0.89%
Benefits	5,307,924	5,027,324	4,254,805	5,832,203	0	280,600	5.58%
Equipment Operations	39,391	42,450	63,435	22,321	0	-3,059	-7.21%
Materials	295,490	272,500	145,100	223,726	0	22,990	8.44%
Office and Related Expenses	25,550	23,022	11,355	13,266	0	2,528	10.98%
Properties	3,767	3,657	4,822	3,763	0	110	3.01%
Other Service Charges	1,600	1,000	2,666	579	0	600	60.00%
<b>Total Expenditures</b>	<b>22,888,513</b>	<b>22,738,749</b>	<b>21,714,062</b>	<b>22,928,084</b>	<b>0</b>	<b>149,764</b>	<b>0.66%</b>
Revenue	-340,000	-340,000	-411,478	-361,698	0	0	0.00%
Transfer from Reserve	0	0	-155,000	-1,549,000	0	0	0.00%
<b>Total Revenue</b>	<b>-340,000</b>	<b>-340,000</b>	<b>-566,478</b>	<b>-1,910,698</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>22,548,513</b>	<b>22,398,749</b>	<b>21,147,584</b>	<b>21,017,386</b>	<b>0</b>	<b>149,764</b>	<b>0.67%</b>

**City of St Catharines**  
**FS Communication**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,561,720	1,549,654	1,491,554	1,370,420	0	12,066	0.78%
Benefits	483,139	465,720	346,184	366,667	0	17,419	3.74%
Equipment Operations	235,227	211,757	277,554	396,773	0	23,470	11.08%
Materials	2,800	300	478	279	0	2,500	833.33%
Office and Related Expenses	83,773	81,734	53,295	69,742	0	2,039	2.49%
Other Service Charges	14,291	11,040	4,030	10,205	0	3,251	29.45%
<b>Total Expenditures</b>	<b>2,380,950</b>	<b>2,320,205</b>	<b>2,173,095</b>	<b>2,214,086</b>	<b>0</b>	<b>60,745</b>	<b>2.62%</b>
Revenue	-845,419	-1,003,983	-1,069,633	-1,113,380	0	158,564	-15.79%
<b>Total Revenue</b>	<b>-845,419</b>	<b>-1,003,983</b>	<b>-1,069,633</b>	<b>-1,113,380</b>	<b>0</b>	<b>158,564</b>	<b>-15.79%</b>
<b>Total Net Expenditures</b>	<b>1,535,531</b>	<b>1,316,222</b>	<b>1,103,462</b>	<b>1,100,706</b>	<b>0</b>	<b>219,309</b>	<b>16.66%</b>

**City of St Catharines**  
**FS Building & Facility**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Equipment Operations	45,798	44,506	50,122	30,013	0	1,292	2.90%
Materials	4,519	4,488	3,771	3,674	0	31	0.69%
Building and Maintenance	329,450	347,150	335,063	362,660	0	-17,700	-5.10%
Other Service Charges	0	0	0	50,000	0	0	0.00%
<b>Total Expenditures</b>	<b>379,767</b>	<b>396,144</b>	<b>388,956</b>	<b>446,347</b>	<b>0</b>	<b>-16,377</b>	<b>-4.13%</b>
Transfer from Reserve	0	0	0	-9,110	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-9,110</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>379,767</b>	<b>396,144</b>	<b>388,956</b>	<b>437,237</b>	<b>0</b>	<b>-16,377</b>	<b>-4.13%</b>

**City of St Catharines**  
**FS Fleet & Equipment**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	487,545	494,674	821,791	988,643	0	-7,129	-1.44%
Properties	0	0	159,583	38,145	0	0	0.00%
Other Service Charges	0	0	36,131	19,509	0	0	0.00%
<b>Total Expenditures</b>	<b>487,545</b>	<b>494,674</b>	<b>1,017,505</b>	<b>1,046,297</b>	<b>0</b>	<b>-7,129</b>	<b>-1.44%</b>
Revenue	0	0	-36,131	-19,509	0	0	0.00%
Transfer from Reserve	0	0	-159,583	-38,145	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-195,714</b>	<b>-57,654</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>487,545</b>	<b>494,674</b>	<b>821,791</b>	<b>988,643</b>	<b>0</b>	<b>-7,129</b>	<b>-1.44%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Economic Development &amp; Tourism</b>							
Economic Development (p 63)	976,739	887,483	684,335	760,619	739,862	89,256	10.06%
Enterprise Centre (p 64)	168,697	127,105	154,208	85,282	66,673	41,592	32.72%
Tourism Promotion (p 65)	392,337	306,595	404,199	316,684	245,243	85,742	27.97%
Physician Recruitment (p 66)	5,000	0	24,999	55,000	200	5,000	0.00%
Grape and Wine Festival (p 67)	60,382	39,839	67,800	52,559	39,564	20,543	51.57%
<b>Total Economic Development &amp; Tourism</b>	<b>1,603,155</b>	<b>1,361,022</b>	<b>1,335,541</b>	<b>1,270,144</b>	<b>1,091,542</b>	<b>242,133</b>	<b>17.79%</b>

**City of St Catharines**  
**Economic Development**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	616,141	593,251	529,553	584,051	581,861	22,890	3.86%
Benefits	203,461	178,782	131,751	122,552	138,583	24,679	13.80%
Equipment Operations	5,500	4,500	590	1,743	7,002	1,000	22.22%
Office and Related Expenses	10,500	5,700	6,281	3,641	8,535	4,800	84.21%
Properties	0	0	99	3,551	7,213	0	0.00%
Other Service Charges	146,030	105,250	113,133	243,551	110,951	40,780	38.75%
<b>Total Expenditures</b>	<b>981,632</b>	<b>887,483</b>	<b>781,407</b>	<b>959,089</b>	<b>854,145</b>	<b>94,149</b>	<b>10.61%</b>
Revenue	0	0	-97,072	-198,470	-26,647	0	0.00%
Transfer from Reserve	-4,893	0	0	0	-87,636	-4,893	0.00%
<b>Total Revenue</b>	<b>-4,893</b>	<b>0</b>	<b>-97,072</b>	<b>-198,470</b>	<b>-114,283</b>	<b>-4,893</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>976,739</b>	<b>887,483</b>	<b>684,335</b>	<b>760,619</b>	<b>739,862</b>	<b>89,256</b>	<b>10.06%</b>

**City of St Catharines**  
**Enterprise Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	196,778	173,661	172,008	179,571	152,713	23,117	13.31%
Benefits	59,994	49,394	39,555	40,052	33,906	10,600	21.46%
Equipment Operations	2,450	2,325	513	-10	2,094	125	5.38%
Materials	0	0	180	0	0	0	0.00%
Building and Maintenance	15,000	17,500	13,226	14,149	14,594	-2,500	-14.29%
Office and Related Expenses	8,500	6,500	1,555	6,557	6,673	2,000	30.77%
Other Service Charges	102,500	97,250	95,700	136,677	53,091	5,250	5.40%
<b>Total Expenditures</b>	<b>385,222</b>	<b>346,630</b>	<b>322,737</b>	<b>376,996</b>	<b>263,071</b>	<b>38,592</b>	<b>11.13%</b>
Revenue	-216,525	-216,525	-168,529	-291,714	-196,398	0	0.00%
Transfer from Reserve	0	-3,000	0	0	0	3,000	-100.00%
<b>Total Revenue</b>	<b>-216,525</b>	<b>-219,525</b>	<b>-168,529</b>	<b>-291,714</b>	<b>-196,398</b>	<b>3,000</b>	<b>-1.37%</b>
<b>Total Net Expenditures</b>	<b>168,697</b>	<b>127,105</b>	<b>154,208</b>	<b>85,282</b>	<b>66,673</b>	<b>41,592</b>	<b>32.72%</b>

**City of St Catharines**  
**Tourism Promotion**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	164,090	159,032	151,318	141,146	94,713	5,058	3.18%
Benefits	59,047	50,623	46,085	40,111	27,628	8,424	16.64%
Equipment Operations	1,300	1,300	310	600	2,402	0	0.00%
Office and Related Expenses	81,650	73,590	71,095	78,197	67,900	8,060	10.95%
Other Service Charges	116,250	88,050	203,277	79,854	132,492	28,200	32.03%
<b>Total Expenditures</b>	<b>422,337</b>	<b>372,595</b>	<b>472,085</b>	<b>339,908</b>	<b>325,135</b>	<b>49,742</b>	<b>13.35%</b>
Revenue	-30,000	-66,000	-67,886	-23,224	-79,892	36,000	-54.55%
<b>Total Revenue</b>	<b>-30,000</b>	<b>-66,000</b>	<b>-67,886</b>	<b>-23,224</b>	<b>-79,892</b>	<b>36,000</b>	<b>-54.55%</b>
<b>Total Net Expenditures</b>	<b>392,337</b>	<b>306,595</b>	<b>404,199</b>	<b>316,684</b>	<b>245,243</b>	<b>85,742</b>	<b>27.97%</b>

**City of St Catharines**  
**Physician Recruitment**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Other Service Charges	25,000	25,000	24,999	55,000	29,943	0	0.00%
Total Expenditures	25,000	25,000	24,999	55,000	29,943	0	0.00%
Revenue	-20,000	-25,000	0	0	-29,743	5,000	-20.00%
Total Revenue	-20,000	-25,000	0	0	-29,743	5,000	-20.00%
Total Net Expenditures	5,000	0	24,999	55,000	200	5,000	0.00%

**City of St Catharines**  
**Grape and Wine Festival**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Materials	116,750	110,300	67,800	50,371	0	6,450	5.85%
Other Service Charges	0	0	0	2,188	39,564	0	0.00%
<b>Total Expenditures</b>	<b>116,750</b>	<b>110,300</b>	<b>67,800</b>	<b>52,559</b>	<b>39,564</b>	<b>6,450</b>	<b>5.85%</b>
Transfer from Reserve	-56,368	-70,461	0	0	0	14,093	-20.00%
<b>Total Revenue</b>	<b>-56,368</b>	<b>-70,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,093</b>	<b>-20.00%</b>
<b>Total Net Expenditures</b>	<b>60,382</b>	<b>39,839</b>	<b>67,800</b>	<b>52,559</b>	<b>39,564</b>	<b>20,543</b>	<b>51.57%</b>

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Engineering, Facilities and Environmental Services</b>							
Building Maintenance (p 69)	330,341	301,488	461,003	375,165	281,777	28,853	9.57%
Building Repairs (p 70)	1,036,914	1,081,587	881,697	1,036,743	887,676	-44,673	-4.13%
City Hall (p 71)	960,441	934,287	805,153	706,551	711,015	26,154	2.80%
6-8 Academy St (p 72)	45,880	39,944	39,799	32,183	30,890	5,936	14.86%
85 Church St (p 73)	0	0	0	0	0	0	0.00%
Courthouse (p 74)	72,282	70,253	69,834	53,193	63,403	2,029	2.89%
350 Niagara St (p 75)	90,125	88,558	60,911	61,964	61,305	1,567	1.77%
Other Historical Properties (p 76)	9,031	8,740	8,812	6,200	6,223	291	3.33%
St Paul Street Electrical Vault (p 77)	500	0	304	0	0	500	0.00%
Sundry City Properties (p 78)	19,109	17,193	19,341	22,628	9,703	1,916	11.14%
Utility and Safety (p 79)	102,952	97,713	89,825	86,145	89,563	5,239	5.36%
Street lighting (p 80)	1,266,000	1,358,000	1,356,142	1,431,217	1,283,304	-92,000	-6.77%
Sidewalk Replacement (p 81)	360,000	360,000	331,138	359,470	474,649	0	0.00%
EFES Administration (p 82)	540,952	612,155	657,395	728,154	653,985	-71,203	-11.63%
Bridges and Culverts (p 83)	7,000	152,000	-6,712	152,000	149,001	-145,000	-95.39%
Road Improvement Program (p 84)	1,776,000	1,360,000	1,280,738	2,330,712	1,980,157	416,000	30.59%
Signals (p 85)	269,943	282,663	200,693	232,759	277,305	-12,720	-4.50%
Traffic Control Administration (p 86)	436,322	366,668	325,419	328,427	285,593	69,654	19.00%
School Crossing Guards (p 87)	655,424	621,416	356,597	365,534	564,001	34,008	5.47%
Railway Crossings (p 88)	29,500	28,000	27,580	25,239	28,266	1,500	5.36%
Environmental Monitoring (p 89)	447,677	280,641	259,915	283,479	190,747	167,036	59.52%
Queen Elizabeth Centre (p 90)	10,257	10,402	17,356	7,500	2,262	-145	-1.39%
Skate board park (p 91)	2,023	1,964	2,399	1,705	712	59	3.00%
Merritton Community Centre (p 92)	28,486	27,638	24,984	19,511	26,198	848	3.07%
Garden City Arena Operations (p 93)	80,589	172,885	785,077	630,416	806,461	-92,296	-53.39%
Bill Burgoyne Arena (p 94)	325,012	323,426	240,142	233,928	242,536	1,586	0.49%
Haig Bowl Arena (p 95)	23,149	21,993	27,065	21,353	12,268	1,156	5.26%
Merritton Arena (p 96)	311,680	66,363	103,193	113,124	46,497	245,317	369.66%
Seymour Hannah Complex (p 97)	1,245,193	1,068,363	1,250,898	960,849	762,204	176,830	16.55%
<b>Total Engineering, Facilities and Environmental Services</b>	<b>10,482,782</b>	<b>9,754,340</b>	<b>9,681,004</b>	<b>10,606,149</b>	<b>9,927,701</b>	<b>728,442</b>	<b>7.47%</b>

**City of St Catharines**  
**Building Maintenance**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	207,800	190,299	373,167	274,513	204,968	17,501	9.20%
Benefits	107,352	98,804	82,053	94,369	72,572	8,548	8.65%
Equipment Operations	4,726	2,282	3,527	4,389	1,901	2,444	107.10%
Materials	2,211	2,032	1,421	927	259	179	8.81%
Building and Maintenance	515	500	0	207	0	15	3.00%
Office and Related Expenses	2,861	2,500	823	760	2,063	361	14.44%
Properties	106	0	0	0	0	106	0.00%
Other Service Charges	4,770	5,071	150	0	14	-301	-5.94%
<b>Total Expenditures</b>	<b>330,341</b>	<b>301,488</b>	<b>461,141</b>	<b>375,165</b>	<b>281,777</b>	<b>28,853</b>	<b>9.57%</b>
Revenue	0	0	-138	0	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>330,341</b>	<b>301,488</b>	<b>461,003</b>	<b>375,165</b>	<b>281,777</b>	<b>28,853</b>	<b>9.57%</b>

**City of St Catharines**  
**Building Repairs**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	484,503	571,525	386,552	486,580	501,466	-87,022	-15.23%
Benefits	167,916	180,704	134,883	164,810	181,327	-12,788	-7.08%
Equipment Operations	57,232	52,029	49,700	45,282	44,029	5,203	10.00%
Materials	30,834	30,026	34,218	27,428	27,795	808	2.69%
Building and Maintenance	29,100	30,600	24,496	25,469	16,197	-1,500	-4.90%
Contracts	0	0	0	139,655	0	0	0.00%
Office and Related Expenses	9,341	8,314	5,094	5,092	6,172	1,027	12.35%
Other Service Charges	257,988	208,389	246,754	142,427	111,455	49,599	23.80%
<b>Total Expenditures</b>	<b>1,036,914</b>	<b>1,081,587</b>	<b>881,697</b>	<b>1,036,743</b>	<b>888,441</b>	<b>-44,673</b>	<b>-4.13%</b>
Revenue	0	0	0	0	-765	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-765</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>1,036,914</b>	<b>1,081,587</b>	<b>881,697</b>	<b>1,036,743</b>	<b>887,676</b>	<b>-44,673</b>	<b>-4.13%</b>

**City of St Catharines**  
**City Hall**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	365,492	359,207	317,352	245,297	266,912	6,285	1.75%
Benefits	135,364	130,867	89,910	65,952	75,995	4,497	3.44%
Equipment Operations	66,095	62,674	60,929	56,131	32,259	3,421	5.46%
Materials	5,750	5,750	3,751	2,521	3,905	0	0.00%
Building and Maintenance	326,451	334,583	284,691	281,562	329,772	-8,132	-2.43%
Contracts	91,639	90,956	58,317	61,342	52,878	683	0.75%
Office and Related Expenses	250	250	0	0	0	0	0.00%
Other Service Charges	20,400	0	15,203	18,837	148	20,400	0.00%
<b>Total Expenditures</b>	<b>1,011,441</b>	<b>984,287</b>	<b>830,153</b>	<b>731,642</b>	<b>762,322</b>	<b>27,154</b>	<b>2.76%</b>
Revenue	-51,000	-50,000	-25,000	-25,091	-51,307	-1,000	2.00%
<b>Total Revenue</b>	<b>-51,000</b>	<b>-50,000</b>	<b>-25,000</b>	<b>-25,091</b>	<b>-51,307</b>	<b>-1,000</b>	<b>2.00%</b>
<b>Total Net Expenditures</b>	<b>960,441</b>	<b>934,287</b>	<b>805,153</b>	<b>706,551</b>	<b>711,015</b>	<b>26,154</b>	<b>2.80%</b>

**City of St Catharines**  
**6-8 Academy St**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	2,000	1,950	1,886	2,038	2,351	50	2.56%
Building and Maintenance	41,636	35,750	36,442	28,725	27,200	5,886	16.46%
Office and Related Expenses	2,244	2,244	1,471	1,420	1,339	0	0.00%
Total Expenditures	45,880	39,944	39,799	32,183	30,890	5,936	14.86%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	45,880	39,944	39,799	32,183	30,890	5,936	14.86%

**City of St Catharines**  
**85 Church St**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	5,500	5,028	5,189	5,021	4,719	472	9.39%
Building and Maintenance	100,294	29,087	6,146	38,593	33,158	71,207	244.81%
Other Service Charges	57,373	129,052	151,831	119,553	125,290	-71,679	-55.54%
Total Expenditures	163,167	163,167	163,166	163,167	163,167	0	0.00%
Revenue	-163,167	-163,167	-163,167	-163,167	-163,167	0	0.00%
Total Revenue	-163,167	-163,167	-163,167	-163,167	-163,167	0	0.00%
Total Net Expenditures	0	0	-1	0	0	0	0.00%

**City of St Catharines**  
**Courthouse**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	4,205	4,284	4,003	3,955	3,529	-79	-1.84%
Building and Maintenance	67,542	65,434	65,831	49,238	63,827	2,108	3.22%
Contracts	535	535	0	0	0	0	0.00%
Total Expenditures	72,282	70,253	69,834	53,193	67,356	2,029	2.89%
Revenue	0	0	0	0	-3,953	0	0.00%
Total Revenue	0	0	0	0	-3,953	0	0.00%
Total Net Expenditures	72,282	70,253	69,834	53,193	63,403	2,029	2.89%

**City of St Catharines**  
**350 Niagara St**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	6,419	4,300	5,455	3,822	4,182	2,119	49.28%
Building and Maintenance	70,076	70,998	47,105	50,365	48,666	-922	-1.30%
Contracts	13,630	13,260	8,351	7,777	8,457	370	2.79%
Total Expenditures	90,125	88,558	60,911	61,964	61,305	1,567	1.77%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	90,125	88,558	60,911	61,964	61,305	1,567	1.77%

**City of St Catharines**  
**Other Historical Properties**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Equipment Operations	857	857	336	0	3	0	0.00%
Building and Maintenance	8,174	7,883	8,476	6,200	6,220	291	3.69%
<b>Total Expenditures</b>	<b>9,031</b>	<b>8,740</b>	<b>8,812</b>	<b>6,200</b>	<b>6,223</b>	<b>291</b>	<b>3.33%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>9,031</b>	<b>8,740</b>	<b>8,812</b>	<b>6,200</b>	<b>6,223</b>	<b>291</b>	<b>3.33%</b>

**City of St Catharines**  
**St Paul St Electrical Vault**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Building and Maintenance	500	0	304	0	0	500	0.00%
<b>Total Expenditures</b>	500	0	304	0	0	500	0.00%
<b>Total Revenue</b>	0	0	0	0	0	0	0.00%
<b>Total Net Expenditures</b>	500	0	304	0	0	500	0.00%

**City of St Catharines**  
**Sundry City Properties**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	350	0	349	69	175	350	0.00%
Building and Maintenance	17,709	17,193	17,991	17,988	16,053	516	3.00%
Contracts	1,050	0	1,001	0	0	1,050	0.00%
Properties	0	0	0	4,571	0	0	0.00%
<b>Total Expenditures</b>	19,109	17,193	19,341	22,628	16,228	1,916	11.14%
Revenue	0	0	0	0	-6,525	0	0.00%
<b>Total Revenue</b>	0	0	0	0	-6,525	0	0.00%
<b>Total Net Expenditures</b>	19,109	17,193	19,341	22,628	9,703	1,916	11.14%

**City of St Catharines**  
**Utility and Safety**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	73,294	70,876	69,100	66,285	68,746	2,418	3.41%
Benefits	27,546	24,117	18,932	17,660	18,104	3,429	14.22%
Equipment Operations	2,000	2,000	2,275	1,925	1,995	0	0.00%
Office and Related Expenses	112	720	301	275	718	-608	-84.44%
<b>Total Expenditures</b>	<b>102,952</b>	<b>97,713</b>	<b>90,608</b>	<b>86,145</b>	<b>89,563</b>	<b>5,239</b>	<b>5.36%</b>
Revenue	0	0	-783	0	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>102,952</b>	<b>97,713</b>	<b>89,825</b>	<b>86,145</b>	<b>89,563</b>	<b>5,239</b>	<b>5.36%</b>

**City of St Catharines**  
**Street lighting**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Properties	1,266,000	1,358,000	1,356,142	1,431,217	1,283,305	-92,000	-6.77%
Total Expenditures	1,266,000	1,358,000	1,356,142	1,431,217	1,283,305	-92,000	-6.77%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	1,266,000	1,358,000	1,356,142	1,431,217	1,283,305	-92,000	-6.77%

**City of St Catharines**  
**Sidewalk Replacement**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Contracts	360,000	360,000	331,138	359,470	474,649	0	0.00%
<b>Total Expenditures</b>	360,000	360,000	331,138	359,470	474,649	0	0.00%
<b>Total Revenue</b>	0	0	0	0	0	0	0.00%
<b>Total Net Expenditures</b>	360,000	360,000	331,138	359,470	474,649	0	0.00%

**City of St Catharines**  
**EFES Administration**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	381,424	417,853	450,632	458,659	380,347	-36,429	-8.72%
Benefits	133,026	141,329	128,029	109,847	102,161	-8,303	-5.87%
Equipment Operations	1,000	1,000	0	305	191	0	0.00%
Office and Related Expenses	16,060	16,910	5,986	9,471	13,753	-850	-5.03%
Other Service Charges	287,677	218,233	200,915	229,020	230,610	69,444	31.82%
<b>Total Expenditures</b>	<b>819,187</b>	<b>795,325</b>	<b>785,562</b>	<b>807,302</b>	<b>727,062</b>	<b>23,862</b>	<b>3.00%</b>
Revenue	-273,978	-183,170	-128,167	-79,148	-73,077	-90,808	49.58%
Transfer from Reserve	-4,257	0	0	0	0	-4,257	0.00%
<b>Total Revenue</b>	<b>-278,235</b>	<b>-183,170</b>	<b>-128,167</b>	<b>-79,148</b>	<b>-73,077</b>	<b>-95,065</b>	<b>51.90%</b>
<b>Total Net Expenditures</b>	<b>540,952</b>	<b>612,155</b>	<b>657,395</b>	<b>728,154</b>	<b>653,985</b>	<b>-71,203</b>	<b>-11.63%</b>

**City of St Catharines**  
**Bridges and Culverts**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Contracts	7,000	152,000	-6,713	152,000	149,000	-145,000	-95.39%
Total Expenditures	7,000	152,000	-6,713	152,000	149,000	-145,000	-95.39%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	7,000	152,000	-6,713	152,000	149,000	-145,000	-95.39%

**City of St Catharines**  
**Road Improvement Program**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Contracts	1,705,000	1,379,000	1,218,738	2,250,711	1,864,158	326,000	23.64%
Other Service Charges	71,000	71,000	62,000	110,000	110,000	0	0.00%
Total Expenditures	1,776,000	1,450,000	1,280,738	2,360,711	1,974,158	326,000	22.48%
Revenue	0	0	0	0	-24,000	0	0.00%
Transfer from Reserve	0	-90,000	0	0	0	90,000	-100.00%
Total Revenue	0	-90,000	0	0	-24,000	90,000	-100.00%
Total Net Expenditures	1,776,000	1,360,000	1,280,738	2,360,711	1,950,158	416,000	30.59%

**City of St Catharines**  
**Signals**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Building and Maintenance	229,943	242,663	200,693	232,759	247,305	-12,720	-5.24%
Contracts	40,000	40,000	0	0	30,000	0	0.00%
Total Expenditures	269,943	282,663	200,693	232,759	277,305	-12,720	-4.50%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	269,943	282,663	200,693	232,759	277,305	-12,720	-4.50%

**City of St Catharines**  
**Traffic Control Administration**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	279,332	270,534	253,305	261,404	250,805	8,798	3.25%
Benefits	97,230	87,774	72,849	68,912	68,814	9,456	10.77%
Equipment Operations	1,100	1,100	1,436	924	1,129	0	0.00%
Contracts	87,000	85,000	62,136	51,663	44,971	2,000	2.35%
Office and Related Expenses	5,860	6,460	1,129	656	1,290	-600	-9.29%
Other Service Charges	75,800	25,800	40,380	17,398	28,723	50,000	193.80%
<b>Total Expenditures</b>	<b>546,322</b>	<b>476,668</b>	<b>431,235</b>	<b>400,957</b>	<b>395,732</b>	<b>69,654</b>	<b>14.61%</b>
Revenue	-100,000	-110,000	-105,816	-72,530	-110,139	10,000	-9.09%
<b>Total Revenue</b>	<b>-100,000</b>	<b>-110,000</b>	<b>-105,816</b>	<b>-72,530</b>	<b>-110,139</b>	<b>10,000</b>	<b>-9.09%</b>
<b>Total Net Expenditures</b>	<b>446,322</b>	<b>366,668</b>	<b>325,419</b>	<b>328,427</b>	<b>285,593</b>	<b>79,654</b>	<b>21.72%</b>

**City of St Catharines**  
**School Crossing Guards**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	599,761	573,648	330,185	341,206	523,250	26,113	4.55%
Benefits	52,913	45,018	27,276	30,831	44,783	7,895	17.54%
Materials	9,700	9,700	4,197	1,032	2,815	0	0.00%
Other Service Charges	1,050	1,050	0	0	451	0	0.00%
<b>Total Expenditures</b>	<b>663,424</b>	<b>629,416</b>	<b>361,658</b>	<b>373,069</b>	<b>571,299</b>	<b>34,008</b>	<b>5.40%</b>
Revenue	-8,000	-8,000	-5,061	-7,535	-7,298	0	0.00%
<b>Total Revenue</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-5,061</b>	<b>-7,535</b>	<b>-7,298</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>655,424</b>	<b>621,416</b>	<b>356,597</b>	<b>365,534</b>	<b>564,001</b>	<b>34,008</b>	<b>5.47%</b>

**City of St Catharines**  
**Railway Crossings**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Contracts	29,500	28,000	27,580	25,239	28,266	1,500	5.36%
Total Expenditures	29,500	28,000	27,580	25,239	28,266	1,500	5.36%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	29,500	28,000	27,580	25,239	28,266	1,500	5.36%

**City of St Catharines**  
**Environmental Monitoring**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	157,162	68,346	65,749	66,552	65,425	88,816	129.95%
Benefits	51,245	23,025	20,274	18,557	19,199	28,220	122.56%
Equipment Operations	1,000	1,000	0	1,230	1,839	0	0.00%
Materials	1,000	1,000	1,407	194	30	0	0.00%
Contracts	110,000	110,000	95,086	120,901	49,630	0	0.00%
Office and Related Expenses	720	720	658	523	1,415	0	0.00%
Other Service Charges	126,550	126,550	76,741	75,522	53,209	0	0.00%
<b>Total Expenditures</b>	<b>447,677</b>	<b>330,641</b>	<b>259,915</b>	<b>283,479</b>	<b>190,747</b>	<b>117,036</b>	<b>35.40%</b>
Transfer from Reserve	0	-50,000	0	0	0	50,000	-100.00%
<b>Total Revenue</b>	<b>0</b>	<b>-50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>-100.00%</b>
<b>Total Net Expenditures</b>	<b>447,677</b>	<b>280,641</b>	<b>259,915</b>	<b>283,479</b>	<b>190,747</b>	<b>167,036</b>	<b>59.52%</b>

**City of St Catharines**  
**Queen Elizabeth Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Benefits	0	0	198	23	0	0	0.00%
Equipment Operations	525	525	494	462	462	0	0.00%
Building and Maintenance	9,732	9,877	16,664	7,015	1,800	-145	-1.47%
<b>Total Expenditures</b>	<b>10,257</b>	<b>10,402</b>	<b>17,356</b>	<b>7,500</b>	<b>2,262</b>	<b>-145</b>	<b>-1.39%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>10,257</b>	<b>10,402</b>	<b>17,356</b>	<b>7,500</b>	<b>2,262</b>	<b>-145</b>	<b>-1.39%</b>

**City of St Catharines**  
**Skate board park**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	231	133	0	0	0.00%
Benefits	0	0	82	42	0	0	0.00%
Equipment Operations	0	0	936	432	0	0	0.00%
Building and Maintenance	2,023	1,964	1,150	1,098	712	59	3.00%
Total Expenditures	2,023	1,964	2,399	1,705	712	59	3.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	2,023	1,964	2,399	1,705	712	59	3.00%

**City of St Catharines**  
**Merritton Community Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Equipment Operations	5,000	5,033	4,971	3,731	4,959	-33	-0.66%
Building and Maintenance	23,486	22,605	20,012	15,781	21,239	881	3.90%
<b>Total Expenditures</b>	<b>28,486</b>	<b>27,638</b>	<b>24,983</b>	<b>19,512</b>	<b>26,198</b>	<b>848</b>	<b>3.07%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>28,486</b>	<b>27,638</b>	<b>24,983</b>	<b>19,512</b>	<b>26,198</b>	<b>848</b>	<b>3.07%</b>

**City of St Catharines**  
**Garden City Arena Operations**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	25,438	296,750	332,820	430,525	-25,438	-100.00%
Benefits	0	0	106,137	104,223	145,399	0	0.00%
Equipment Operations	1,650	21,910	67,897	85,690	54,097	-20,260	-92.47%
Materials	0	3,500	1,944	8,152	5,823	-3,500	-100.00%
Building and Maintenance	61,664	218,767	404,266	352,603	410,847	-157,103	-71.81%
Contracts	575	37,527	51,989	13,013	24,596	-36,952	-98.47%
Office and Related Expenses	16,700	17,026	13,623	12,721	13,330	-326	-1.91%
Other Service Charges	0	5,775	3,887	3,783	1,225	-5,775	-100.00%
<b>Total Expenditures</b>	<b>80,589</b>	<b>329,943</b>	<b>946,493</b>	<b>913,005</b>	<b>1,085,842</b>	<b>-249,354</b>	<b>-75.57%</b>
Revenue	0	-91,500	-161,416	-282,589	-279,381	91,500	-100.00%
Transfer from Reserve	0	-65,558	0	0	0	65,558	-100.00%
<b>Total Revenue</b>	<b>0</b>	<b>-157,058</b>	<b>-161,416</b>	<b>-282,589</b>	<b>-279,381</b>	<b>157,058</b>	<b>-100.00%</b>
<b>Total Net Expenditures</b>	<b>80,589</b>	<b>172,885</b>	<b>785,077</b>	<b>630,416</b>	<b>806,461</b>	<b>-92,296</b>	<b>-53.39%</b>

\*The 2023 budget represents the minimum operating costs to maintain the vacant building before demolition.

**City of St Catharines**  
**Bill Burgoyne Arena**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	294,665	287,961	114,274	113,662	193,511	6,704	2.33%
Benefits	116,337	94,989	46,625	44,235	67,195	21,348	22.47%
Equipment Operations	36,523	34,783	25,347	27,471	21,894	1,740	5.00%
Materials	13,581	12,934	1,453	8,680	13,486	647	5.00%
Building and Maintenance	188,120	142,495	165,884	137,420	184,624	45,625	32.02%
Contracts	3,766	3,631	1,059	1,580	3,343	135	3.72%
Office and Related Expenses	11,261	11,053	8,620	7,891	7,504	208	1.88%
Other Service Charges	3,749	3,570	0	190	0	179	5.01%
<b>Total Expenditures</b>	<b>668,002</b>	<b>591,416</b>	<b>363,262</b>	<b>341,129</b>	<b>491,557</b>	<b>76,586</b>	<b>12.95%</b>
Revenue	-267,990	-267,990	-123,120	-107,201	-249,020	0	0.00%
Transfer from Reserve	-75,000	0	0	0	0	-75,000	0.00%
<b>Total Revenue</b>	<b>-342,990</b>	<b>-267,990</b>	<b>-123,120</b>	<b>-107,201</b>	<b>-249,020</b>	<b>-75,000</b>	<b>27.99%</b>
<b>Total Net Expenditures</b>	<b>325,012</b>	<b>323,426</b>	<b>240,142</b>	<b>233,928</b>	<b>242,537</b>	<b>1,586</b>	<b>0.49%</b>

**City of St Catharines**  
**Haig Bowl Arena**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	114	115	346	0	0.00%
Benefits	0	0	30	40	76	0	0.00%
Equipment Operations	2,100	2,100	2,303	2,237	2,232	0	0.00%
Building and Maintenance	9,949	9,393	24,411	11,067	2,096	556	5.92%
Office and Related Expenses	11,100	10,500	8,623	7,894	7,507	600	5.71%
Other Service Charges	0	0	0	0	11	0	0.00%
<b>Total Expenditures</b>	<b>23,149</b>	<b>21,993</b>	<b>35,481</b>	<b>21,353</b>	<b>12,268</b>	<b>1,156</b>	<b>5.26%</b>
Revenue	0	0	-8,416	0	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-8,416</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>23,149</b>	<b>21,993</b>	<b>27,065</b>	<b>21,353</b>	<b>12,268</b>	<b>1,156</b>	<b>5.26%</b>

**City of St Catharines**  
**Merritton Arena**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	23,444	256	404	0	0.00%
Benefits	0	0	225	70	159	0	0.00%
Equipment Operations	10,000	16,301	9,105	17,418	10,239	-6,301	-38.65%
Materials	0	0	0	0	42	0	0.00%
Building and Maintenance	51,680	50,062	45,419	56,826	35,653	1,618	3.23%
Contracts	250,000	0	25,000	110,788	0	250,000	0.00%
<b>Total Expenditures</b>	<b>311,680</b>	<b>66,363</b>	<b>103,193</b>	<b>185,358</b>	<b>46,497</b>	<b>245,317</b>	<b>369.66%</b>
Revenue	0	0	0	-72,234	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-72,234</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>311,680</b>	<b>66,363</b>	<b>103,193</b>	<b>113,124</b>	<b>46,497</b>	<b>245,317</b>	<b>369.66%</b>

**City of St Catharines**  
**Seymour Hannah Complex**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,324,913	1,274,262	749,552	793,586	950,026	50,651	3.97%
Benefits	395,422	312,274	226,423	241,012	286,014	83,148	26.63%
Equipment Operations	159,263	151,680	155,400	141,643	159,459	7,583	5.00%
Materials	39,303	36,835	16,909	36,734	32,968	2,468	6.70%
Building and Maintenance	1,072,859	1,061,814	836,782	829,394	1,002,956	11,045	1.04%
Contracts	18,499	128,398	6,277	3,584	7,847	-109,899	-85.59%
Office and Related Expenses	29,098	42,361	23,994	24,160	15,878	-13,263	-31.31%
Properties	0	0	178,580	0	0	0	0.00%
Other Service Charges	25,242	16,739	20,303	5,512	6,844	8,503	50.80%
<b>Total Expenditures</b>	<b>3,064,599</b>	<b>3,024,363</b>	<b>2,214,220</b>	<b>2,075,625</b>	<b>2,461,992</b>	<b>40,236</b>	<b>1.33%</b>
Revenue	-1,780,000	-1,580,000	-784,742	-1,114,776	-1,699,787	-200,000	12.66%
Transfer from Reserve	-39,406	-376,000	-178,580	0	0	336,594	-89.52%
<b>Total Revenue</b>	<b>-1,819,406</b>	<b>-1,956,000</b>	<b>-963,322</b>	<b>-1,114,776</b>	<b>-1,699,787</b>	<b>136,594</b>	<b>-6.98%</b>
<b>Total Net Expenditures</b>	<b>1,245,193</b>	<b>1,068,363</b>	<b>1,250,898</b>	<b>960,849</b>	<b>762,205</b>	<b>176,830</b>	<b>16.55%</b>

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Municipal Works</b>							
Stores (p 101)	383,749	337,591	365,681	282,983	285,559	46,158	13.67%
Equipment Maintenance (p 102)	734,414	779,438	722,823	654,351	702,912	-45,024	-5.78%
Lake St Service Centre (p 103)	677,299	686,631	653,705	642,311	550,785	-9,332	-1.36%
Sidewalk Maintenance (p 104)	523,644	469,777	416,691	243,612	299,189	53,867	11.47%
Sidewalk Overhead (p 133)	401,319	369,330	171,295	175,108	143,457	31,989	8.66%
Roadways General (p 105)	1,807,611	1,533,055	1,065,805	1,058,857	1,239,893	274,556	17.91%
Roads Overhead (p 133)	2,416,498	2,007,748	2,285,042	2,143,028	1,877,216	408,750	20.36%
Winter Control (p 106)	2,136,954	1,995,984	2,019,717	1,945,881	2,174,366	140,970	7.06%
Winter Control Overhead (p 133)	469,783	456,267	470,137	417,944	345,371	13,516	2.96%
Street Cleaning (p 107)	545,130	448,861	410,896	269,182	345,432	96,269	21.45%
Street Cleaning Overhead (p 133)	122,212	123,693	116,878	107,453	91,791	-1,481	-1.20%
Drainage General (p 108)	437,427	397,066	188,543	282,161	215,964	40,361	10.16%
Driveway and Culverts (p 109)	0	0	-9,310	-10,550	468	0	0.00%
Watercourse Cleaning (p 110)	99,041	96,988	69,647	62,533	58,228	2,053	2.12%
Drainage Overhead (p 133)	501,596	454,017	395,588	454,575	406,270	47,579	10.48%
Safety Signals (p 111)	299,914	282,975	235,717	207,968	243,821	16,939	5.99%
Street and Sundry Signs (p 112)	86,434	82,548	74,614	83,595	48,351	3,886	4.71%
Services Rendered (p 113)	0	0	-3,193	-1,564	10,285	0	0.00%
Miscellaneous Recoverable (p 114)	0	0	-5,438	4,310	-3,377	0	0.00%
Meeting and Training (p 115)	300,423	286,448	156,222	140,143	259,812	13,975	4.88%
Other Public Work Overhead (p 133)	218,675	221,431	199,687	179,088	152,940	-2,756	-1.24%
Cemetery (p 116)	714,785	544,826	610,552	567,858	379,796	169,959	31.20%
Trees - General (p 117)	2,065,718	1,952,460	1,613,136	1,505,014	1,806,628	113,258	5.80%
Tree planting/Horticulture (p 118)	2,479,693	2,004,430	1,996,688	1,453,420	1,975,390	475,263	23.71%
Parks Division Overhead (p 119)	723,386	571,064	576,624	648,985	864,661	152,322	26.67%
Parks Operations (p 120)	3,238,894	2,802,975	2,677,476	2,413,310	2,273,118	435,919	15.55%
Kiwanis Sport Field (p 121)	73,451	77,754	86,861	76,291	65,336	-4,303	-5.53%
Passive Parks Maintenance (p 122)	657,953	653,538	521,917	581,482	500,308	4,415	0.68%
Parks Maintenance (p 123)	388,122	359,122	354,533	316,017	394,494	29,000	8.08%
Happy Rolph's Bird Sanctuary (p 124)	275,263	262,279	270,189	137,633	285,554	12,984	4.95%
Equipment Acquisitions (p 125)	521,600	322,300	568,514	265,487	251,983	199,300	61.84%
Equipment Maintenance (p 126)	14,000	14,000	16,683	14,830	12,125	0	0.00%
Equipment Operation Surplus (p 127)	-420,000	-420,000	-383,633	-273,196	-418,970	0	0.00%
Municipal Golf Course (p 128)	400,151	338,495	182,839	227,862	256,504	61,656	18.21%
Greening/Naturalization program (p 129)	38,000	38,000	38,000	38,000	21,288	0	0.00%
Holiday Lighting (p 130)	24,000	24,000	23,232	23,872	35,551	0	0.00%
OPG Trail (p 131)	211,342	0	0	0	0	211,342	0.00%
Community Outreach & Homelessness (p 132)	567,187	80,000	0	0	0	487,187	608.98%
<b>Total Municipal Works</b>	<b>24,135,668</b>	<b>20,655,089</b>	<b>19,156,159</b>	<b>17,339,834</b>	<b>18,152,500</b>	<b>3,480,577</b>	<b>16.85%</b>

**310.114 & 310.113 MUNICIPAL WORKS EQUIPMENT RESERVE:**  
(Previously Municipal Works Reserve and Overhead Equipment Reserve)

RESERVE BALANCE	2,953,786
ANNUAL RESERVE PROVISION (715.200.000; 750.405.069; 740.100.069; 320.105.069; 320.110.069; 320.115.069)	1,096,500
PROCEEDS FROM AUCTION SALES	50,000
EXPENDITURES (2023)	<u>(2,455,500)</u>
CLOSING BALANCE	<u>1,644,786</u>

EXPENDITURE DETAILS:	REPLACEMENT COST	FUNDED BY DEBT	FUNDED BY RESERVE
ONE (1) GMC Sierra 2500HD 3/4 Ton Pickup (REPLACE UNIT #607)	62,000		62,000
ONE (1) GMC Savana 2500 Cargo Van (REPLACE UNIT #623)	75,000		75,000
ONE (1) GMC Savana 2500 Cargo Van (REPLACE UNIT #626)	75,000		75,000
ONE (1) GMC Sierra 2500HD 3/4 Ton Pickup (REPLACE UNIT #32)	62,000		62,000
ONE (1) GMC Sierra 2500HD 3/4 Ton Pickup (REPLACE UNIT #35)	62,000		62,000
ONE (1) GMC Sierra 2500HD 3/4 Ton Pickup (REPLACE UNIT #38)	62,000		62,000
ONE (1) GMC Savana 2500 Cargo Van (REPLACE UNIT #17)	55,000		55,000
ONE (1) GMC Sierra SL2500 4x4 Pickup (REPLACE UNIT #637)	62,000		62,000
ONE (1) Electric Golf Cart (REPLACE UNIT #107)	15,000		15,000
ONE (1) Dodge Ram 2500 3/4 Ton Pickup Truck (REPLACE UNIT #43)	62,000		62,000
ONE (1) LCB Loader Backhoe (REPLACE UNIT #499)	160,000		160,000
ONE (1) JCB 3CX-14 Backhoe (REPLACE UNIT #542)	160,000		160,000
ONE (1) Ford F-350 Crew Cab Pickup (REPLACE UNIT #482)	62,000		62,000
ONE (1) Ford F-550 Stake/Dump Truck (REPLACE UNIT #506)	110,000		110,000
ONE (1) Skid Steer with Trailer (REPLACE UNIT #501)	100,000		100,000
ONE (1) Kubota M8560 4x4 Tractor (REPLACE UNIT #518)	100,000		100,000
ONE (1) Stand On Mower (NEW)	15,000		15,000
ONE (1) Stand On Mower (NEW)	15,000		15,000
ONE (1) Trackless Plow with Attachments (NEW)	220,000		220,000
ONE (1) Snowblower (NEW)	3,500		3,500
ONE (1) Crew Cab Pickup (NEW)	62,000		62,000
ONE (1) Trailer (NEW)	10,000		10,000
ONE (1) Stake/Dump Truck (NEW)	110,000		110,000
ONE (1) Backhoe (NEW)	175,000		175,000
ONE (1) Ditching Bucket for Backhoe (NEW)	10,000		10,000
ONE (1) Attachment for Cutting Grass Around Guardrails (NEW)	72,000		72,000
ONE (1) GMC Savana 3/4 Ton Van (REPLACE UNIT #608)	75,000		75,000
ONE (1) Dodge 3/4 Ton Heavy Duty Pickup - HEMI (REPLACE UNIT #51)	62,000		62,000
ONE (1) Dodge Ram 2500 4x2 Pickup (REPLACE UNIT #52)	62,000		62,000
ONE (1) Chevrolet Express Cargo 2500 Van (REPLACE UNIT #49)	45,000		45,000
ONE (1) Kubota Tractor (REPLACE UNIT #401)	120,000		120,000
ONE (1) Kubota 60" Mid Mount Mower (REPLACE UNIT #829)	35,000		35,000
ONE (1) Madvac LC50 Litter Machine (REPLACE UNIT #123)	35,000		35,000
ONE (1) Public Tree By-law Vehicle Purchase (NEW)	45,000		45,000
ONE (1) Freightliner Tandem Dump Truck with Roller Pro (REPLACE UNIT #61)	380,000	380,000	
ONE (1) International Workstar 7600 Tandem Dump Truck (REPLACE UNIT #72)	420,000	420,000	
UNIT #73)	420,000	420,000	
	<u>3,675,500</u>	<u>1,220,000</u>	<u>2,455,500</u>

**10 Year Equipment Reserve Schedule**

Budget Year	Opening Reserve Balance	Add: Annual Provision	Usage of Tax		Add: Proceeds from Auction Sales	Less: Replacement Cost	Less: New Vehicle Purchases	Add: Debt Funded Purchases	Ending Reserve Balance
			Rate Stabilization Reserve						
2022	\$ 3,807,204	\$ 896,500	\$ 112,009		\$ 94,982	\$ (2,596,909)	\$ -	\$ 640,000	2,953,786
2023	\$ 2,953,786	\$ 1,096,500			\$ 50,000	\$ (2,938,000)	\$ (737,500)	\$ 1,220,000	1,644,786
2024	\$ 1,644,786	\$ 1,346,500			\$ 50,000	\$ (1,539,000)	\$ (80,000)	\$ -	1,422,286
2025	\$ 1,422,286	\$ 1,596,500			\$ 50,000	\$ (1,679,000)	\$ (80,000)	\$ 310,000	1,619,786
2026	\$ 1,619,786	\$ 1,771,500			\$ 50,000	\$ (2,349,500)	\$ (80,000)	\$ -	1,011,786
2027	\$ 1,011,786	\$ 1,946,500			\$ 50,000	\$ (715,000)	\$ (80,000)	\$ -	2,213,286
2028	\$ 2,213,286	\$ 1,946,500			\$ 50,000	\$ (1,542,000)	\$ (80,000)	\$ -	2,587,786
2029	\$ 2,587,786	\$ 1,946,500			\$ 50,000	\$ (2,489,000)	\$ (80,000)	\$ -	2,015,286
2030	\$ 2,015,286	\$ 1,946,500			\$ 50,000	\$ (2,554,000)	\$ (80,000)	\$ -	1,377,786
2031	\$ 1,377,786	\$ 1,946,500			\$ 50,000	\$ (1,136,000)	\$ (80,000)	\$ -	2,158,286
<b>Average Annual Replacement Cost</b>						<b>\$ (2,016,612)</b>			

**City of St Catharines**  
**Stores**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	271,868	238,497	258,155	226,878	214,834	33,371	13.99%
Benefits	105,863	89,294	66,339	62,094	63,314	16,569	18.56%
Equipment Operations	500	500	0	0	0	0	0.00%
Materials	6,400	6,400	1,845	2,442	5,317	0	0.00%
Office and Related Expenses	37,000	3,400	4,074	1,368	2,710	33,600	988.24%
Other Service Charges	2,500	2,500	53,254	-3,797	5,304	0	0.00%
<b>Total Expenditures</b>	<b>424,131</b>	<b>340,591</b>	<b>383,667</b>	<b>288,985</b>	<b>291,479</b>	<b>83,540</b>	<b>24.53%</b>
Revenue	-6,000	-3,000	-17,986	-6,002	-5,920	-3,000	100.00%
Transfer from Reserve	-34,382	0	0	0	0	-34,382	0.00%
<b>Total Revenue</b>	<b>-40,382</b>	<b>-3,000</b>	<b>-17,986</b>	<b>-6,002</b>	<b>-5,920</b>	<b>-37,382</b>	<b>1,246.07%</b>
<b>Total Net Expenditures</b>	<b>383,749</b>	<b>337,591</b>	<b>365,681</b>	<b>282,983</b>	<b>285,559</b>	<b>46,158</b>	<b>13.67%</b>

**City of St Catharines**  
**Equipment Maintenance**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	421,212	466,179	454,776	440,591	447,252	-44,967	-9.65%
Benefits	200,002	208,559	186,859	154,611	173,750	-8,557	-4.10%
Equipment Operations	28,000	27,000	23,319	21,621	18,228	1,000	3.70%
Materials	54,000	46,500	48,943	29,643	35,410	7,500	16.13%
Building and Maintenance	2,000	2,000	1,654	2,237	0	0	0.00%
Office and Related Expenses	2,600	2,600	1,520	1,119	2,946	0	0.00%
Properties	4,500	4,500	0	407	0	0	0.00%
Other Service Charges	22,100	22,100	6,182	4,669	25,907	0	0.00%
<b>Total Expenditures</b>	<b>734,414</b>	<b>779,438</b>	<b>723,253</b>	<b>654,898</b>	<b>703,493</b>	<b>-45,024</b>	<b>-5.78%</b>
Revenue	0	0	-430	-547	-581	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-430</b>	<b>-547</b>	<b>-581</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>734,414</b>	<b>779,438</b>	<b>722,823</b>	<b>654,351</b>	<b>702,912</b>	<b>-45,024</b>	<b>-5.78%</b>

**City of St Catharines**  
**Lake St Service Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	183,661	180,624	158,584	155,715	138,666	3,037	1.68%
Benefits	67,701	64,457	55,493	51,933	44,426	3,244	5.03%
Equipment Operations	57,000	57,000	56,396	54,077	14,214	0	0.00%
Materials	28,000	28,000	29,302	23,016	26,385	0	0.00%
Building and Maintenance	380,237	392,850	370,989	370,243	368,224	-12,613	-3.21%
Contracts	10,700	13,700	7,941	12,327	8,869	-3,000	-21.90%
Total Expenditures	727,299	736,631	678,705	667,311	600,784	-9,332	-1.27%
Revenue	-50,000	-50,000	-25,000	-25,000	-50,000	0	0.00%
Total Revenue	-50,000	-50,000	-25,000	-25,000	-50,000	0	0.00%
Total Net Expenditures	677,299	686,631	653,705	642,311	550,784	-9,332	-1.36%

**City of St Catharines**  
**Sidewalk Maintenance**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	182,850	175,620	166,403	52,640	125,836	7,230	4.12%
Benefits	61,374	58,487	30,916	12,429	23,658	2,887	4.94%
Equipment Operations	54,670	54,670	41,882	13,787	34,561	0	0.00%
Materials	31,750	31,750	21,198	4,954	23,254	0	0.00%
Contracts	200,000	161,250	160,861	159,802	99,581	38,750	24.03%
<b>Total Expenditures</b>	<b>530,644</b>	<b>481,777</b>	<b>421,260</b>	<b>243,612</b>	<b>306,890</b>	<b>48,867</b>	<b>10.14%</b>
Revenue	-7,000	-12,000	-4,569	0	-7,701	5,000	-41.67%
<b>Total Revenue</b>	<b>-7,000</b>	<b>-12,000</b>	<b>-4,569</b>	<b>0</b>	<b>-7,701</b>	<b>5,000</b>	<b>-41.67%</b>
<b>Total Net Expenditures</b>	<b>523,644</b>	<b>469,777</b>	<b>416,691</b>	<b>243,612</b>	<b>299,189</b>	<b>53,867</b>	<b>11.47%</b>

**City of St Catharines**  
**Roadways General**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,007,610	981,710	614,163	604,166	718,781	25,900	2.64%
Benefits	313,988	278,530	134,535	133,707	159,335	35,458	12.73%
Equipment Operations	234,830	242,560	148,305	141,889	184,533	-7,730	-3.19%
Materials	113,650	121,150	81,057	77,813	74,535	-7,500	-6.19%
Building and Maintenance	19,733	19,700	46,553	12,805	10,189	33	0.17%
Contracts	138,800	124,905	100,536	108,159	105,337	13,895	11.12%
Total Expenditures	1,828,611	1,768,555	1,125,149	1,078,539	1,252,710	60,056	3.40%
Revenue	-21,000	-21,000	-59,344	-19,682	-12,817	0	0.00%
Transfer from Reserve	0	-214,500	0	0	0	214,500	-100.00%
Total Revenue	-21,000	-235,500	-59,344	-19,682	-12,817	214,500	-91.08%
Total Net Expenditures	1,807,611	1,533,055	1,065,805	1,058,857	1,239,893	274,556	17.91%

**City of St Catharines**  
**Winter Control**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	837,390	763,270	675,612	538,603	766,646	74,120	9.71%
Benefits	230,904	218,364	181,341	122,586	161,102	12,540	5.74%
Equipment Operations	419,180	387,800	503,778	413,786	614,626	31,380	8.09%
Materials	472,060	522,220	402,439	390,148	623,606	-50,160	-9.61%
Contracts	495,680	407,330	166,849	107,172	345,800	88,350	21.69%
Other Service Charges	0	0	374,301	588,800	0	0	0.00%
<b>Total Expenditures</b>	<b>2,455,214</b>	<b>2,298,984</b>	<b>2,304,320</b>	<b>2,161,095</b>	<b>2,511,780</b>	<b>156,230</b>	<b>6.80%</b>
Revenue	-318,260	-303,000	-284,603	-215,214	-337,414	-15,260	5.04%
<b>Total Revenue</b>	<b>-318,260</b>	<b>-303,000</b>	<b>-284,603</b>	<b>-215,214</b>	<b>-337,414</b>	<b>-15,260</b>	<b>5.04%</b>
<b>Total Net Expenditures</b>	<b>2,136,954</b>	<b>1,995,984</b>	<b>2,019,717</b>	<b>1,945,881</b>	<b>2,174,366</b>	<b>140,970</b>	<b>7.06%</b>

**City of St Catharines**  
**Street Cleaning**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	212,640	204,210	150,860	86,489	135,098	8,430	4.13%
Benefits	71,890	70,611	41,834	25,417	44,176	1,279	1.81%
Equipment Operations	77,870	77,870	65,211	35,784	46,161	0	0.00%
Materials	52,750	2,750	2,091	332	1,221	50,000	1,818.18%
Contracts	129,980	93,420	150,900	121,160	118,776	36,560	39.14%
Total Expenditures	545,130	448,861	410,896	269,182	345,432	96,269	21.45%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	545,130	448,861	410,896	269,182	345,432	96,269	21.45%

**City of St Catharines  
 Drainage General  
 2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	76,610	73,560	82,613	46,748	68,673	3,050	4.15%
Benefits	25,957	23,146	18,410	9,069	13,654	2,811	12.14%
Equipment Operations	36,290	36,290	47,360	20,817	26,394	0	0.00%
Materials	44,800	26,300	30,164	20,310	25,968	18,500	70.34%
Contracts	253,770	237,770	9,996	185,218	81,276	16,000	6.73%
<b>Total Expenditures</b>	<b>437,427</b>	<b>397,066</b>	<b>188,543</b>	<b>282,162</b>	<b>215,965</b>	<b>40,361</b>	<b>10.16%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>437,427</b>	<b>397,066</b>	<b>188,543</b>	<b>282,162</b>	<b>215,965</b>	<b>40,361</b>	<b>10.16%</b>

**City of St Catharines**  
**Driveway and Culverts**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	3,590	3,450	6,075	3,457	3,943	140	4.06%
Benefits	1,217	1,230	1,645	1,092	996	-13	-1.06%
Equipment Operations	3,090	3,090	3,951	2,839	2,336	0	0.00%
Materials	6,250	4,100	4,604	4,026	3,433	2,150	52.44%
Total Expenditures	14,147	11,870	16,275	11,414	10,708	2,277	19.18%
Revenue	-14,147	-11,870	-25,585	-21,964	-10,240	-2,277	19.18%
Total Revenue	-14,147	-11,870	-25,585	-21,964	-10,240	-2,277	19.18%
Total Net Expenditures	0	0	-9,310	-10,550	468	0	0.00%

**City of St Catharines**  
**Watercourse Cleaning**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	42,090	40,460	26,807	22,558	21,235	1,630	4.03%
Benefits	13,881	13,458	8,174	6,817	5,301	423	3.14%
Equipment Operations	11,470	11,470	7,996	5,679	4,427	0	0.00%
Materials	2,500	2,500	0	381	645	0	0.00%
Contracts	29,100	29,100	26,670	27,098	26,620	0	0.00%
<b>Total Expenditures</b>	<b>99,041</b>	<b>96,988</b>	<b>69,647</b>	<b>62,533</b>	<b>58,228</b>	<b>2,053</b>	<b>2.12%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>99,041</b>	<b>96,988</b>	<b>69,647</b>	<b>62,533</b>	<b>58,228</b>	<b>2,053</b>	<b>2.12%</b>

**City of St Catharines**  
**Safety Signals**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	108,330	104,080	85,257	67,917	90,663	4,250	4.08%
Benefits	36,084	33,395	18,089	12,904	23,076	2,689	8.05%
Equipment Operations	22,880	22,880	14,606	11,834	15,786	0	0.00%
Materials	72,620	72,620	67,480	65,337	67,826	0	0.00%
Building and Maintenance	0	0	286	0	0	0	0.00%
Contracts	60,000	50,000	49,999	49,976	46,470	10,000	20.00%
Total Expenditures	299,914	282,975	235,717	207,968	243,821	16,939	5.99%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	299,914	282,975	235,717	207,968	243,821	16,939	5.99%

**City of St Catharines**  
**Street and Sundry Signs**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	38,880	37,360	35,318	43,941	24,216	1,520	4.07%
Benefits	12,774	12,808	12,831	14,714	8,601	-34	-0.27%
Equipment Operations	3,980	3,980	6,491	8,150	4,674	0	0.00%
Materials	19,800	19,800	11,374	8,190	5,410	0	0.00%
Contracts	11,000	8,600	8,600	8,600	5,450	2,400	27.91%
Total Expenditures	86,434	82,548	74,614	83,595	48,351	3,886	4.71%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	86,434	82,548	74,614	83,595	48,351	3,886	4.71%

**City of St Catharines**  
**Services Rendered**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	6,770	6,510	1,629	3,640	5,767	260	3.99%
Benefits	2,045	2,059	458	1,326	1,347	-14	-0.68%
Equipment Operations	2,450	2,450	312	2,348	1,676	0	0.00%
Materials	1,500	1,500	258	1,892	1,006	0	0.00%
Contracts	0	0	204	2,134	9,381	0	0.00%
<b>Total Expenditures</b>	<b>12,765</b>	<b>12,519</b>	<b>2,861</b>	<b>11,340</b>	<b>19,177</b>	<b>246</b>	<b>1.97%</b>
Revenue	-12,765	-12,519	-6,054	-12,904	-8,892	-246	1.97%
<b>Total Revenue</b>	<b>-12,765</b>	<b>-12,519</b>	<b>-6,054</b>	<b>-12,904</b>	<b>-8,892</b>	<b>-246</b>	<b>1.97%</b>
<b>Total Net Expenditures</b>	<b>0</b>	<b>0</b>	<b>-3,193</b>	<b>-1,564</b>	<b>10,285</b>	<b>0</b>	<b>0.00%</b>

**City of St Catharines**  
**Miscellaneous Recoverable**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	8,030	7,730	8,737	7,578	12,624	300	3.88%
Benefits	2,486	2,506	2,113	2,296	3,352	-20	-0.80%
Equipment Operations	3,300	3,300	3,299	3,750	4,374	0	0.00%
Materials	3,750	3,750	2,440	3,104	2,433	0	0.00%
Contracts	4,000	4,000	3,918	8,980	7,012	0	0.00%
Total Expenditures	21,566	21,286	20,507	25,708	29,795	280	1.32%
Revenue	-21,566	-21,286	-25,945	-21,398	-33,172	-280	1.32%
Total Revenue	-21,566	-21,286	-25,945	-21,398	-33,172	-280	1.32%
Total Net Expenditures	0	0	-5,438	4,310	-3,377	0	0.00%

**City of St Catharines**  
**Meeting and Training**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	218,470	209,890	115,905	104,964	198,323	8,580	4.09%
Benefits	72,963	67,568	33,708	27,422	51,969	5,395	7.98%
Equipment Operations	3,650	3,650	3,953	5,509	4,361	0	0.00%
Materials	2,340	2,340	1,896	2,028	4,530	0	0.00%
Contracts	1,500	1,500	760	220	629	0	0.00%
Office and Related Expenses	1,500	1,500	0	0	0	0	0.00%
Total Expenditures	300,423	286,448	156,222	140,143	259,812	13,975	4.88%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	300,423	286,448	156,222	140,143	259,812	13,975	4.88%

**City of St Catharines**  
**Cemetery**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,237,818	1,094,445	1,121,044	1,156,275	1,068,755	143,373	13.10%
Benefits	473,898	391,702	343,917	357,370	310,772	82,196	20.98%
Equipment Operations	179,100	179,200	131,843	191,463	163,077	-100	-0.06%
Materials	102,971	81,971	133,599	97,694	131,087	21,000	25.62%
Building and Maintenance	177,475	109,458	130,874	96,080	95,283	68,017	62.14%
Contracts	23,350	14,350	20,859	16,499	16,815	9,000	62.72%
Office and Related Expenses	23,800	23,050	23,879	24,735	26,280	750	3.25%
Properties	0	0	55,053	0	0	0	0.00%
Other Service Charges	85,900	91,650	67,331	123,434	125,760	-5,750	-6.27%
<b>Total Expenditures</b>	<b>2,304,312</b>	<b>1,985,826</b>	<b>2,028,399</b>	<b>2,063,550</b>	<b>1,937,829</b>	<b>318,486</b>	<b>16.04%</b>
Revenue	-1,523,500	-1,420,000	-1,362,794	-1,496,358	-1,558,032	-103,500	7.29%
Transfer from Reserve	-66,027	-21,000	-55,053	0	0	-45,027	214.41%
<b>Total Revenue</b>	<b>-1,589,527</b>	<b>-1,441,000</b>	<b>-1,417,847</b>	<b>-1,496,358</b>	<b>-1,558,032</b>	<b>-148,527</b>	<b>10.31%</b>
<b>Total Net Expenditures</b>	<b>714,785</b>	<b>544,826</b>	<b>610,552</b>	<b>567,192</b>	<b>379,797</b>	<b>169,959</b>	<b>31.20%</b>

**City of St Catharines**  
**Trees - General**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	848,790	806,475	615,829	561,620	691,064	42,315	5.25%
Benefits	331,588	310,645	207,149	192,250	217,188	20,943	6.74%
Equipment Operations	343,600	343,600	306,641	281,118	334,923	0	0.00%
Materials	60,000	60,000	59,078	51,868	64,391	0	0.00%
Contracts	485,000	435,000	427,095	420,834	479,028	50,000	11.49%
Office and Related Expenses	3,240	3,240	3,559	3,236	4,360	0	0.00%
Properties	0	0	33,299	0	531,465	0	0.00%
Other Service Charges	18,500	18,500	18,785	19,089	18,231	0	0.00%
<b>Total Expenditures</b>	<b>2,090,718</b>	<b>1,977,460</b>	<b>1,671,435</b>	<b>1,530,015</b>	<b>2,340,650</b>	<b>113,258</b>	<b>5.73%</b>
Revenue	-25,000	-25,000	-25,000	-25,000	-2,557	0	0.00%
Transfer from Reserve	0	0	-33,299	0	-531,465	0	0.00%
<b>Total Revenue</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-58,299</b>	<b>-25,000</b>	<b>-534,022</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>2,065,718</b>	<b>1,952,460</b>	<b>1,613,136</b>	<b>1,505,015</b>	<b>1,806,628</b>	<b>113,258</b>	<b>5.80%</b>

**City of St Catharines**  
**Tree planting/Horticulture**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,605,341	1,249,273	1,313,514	931,666	1,264,236	356,068	28.50%
Benefits	539,622	423,957	349,969	260,077	366,386	115,665	27.28%
Equipment Operations	280,500	280,500	289,669	203,522	301,816	0	0.00%
Materials	78,000	47,700	52,839	55,690	47,768	30,300	63.52%
Building and Maintenance	1,030	1,000	5,056	792	1,447	30	3.00%
Contracts	0	0	2,183	0	482	0	0.00%
Office and Related Expenses	3,000	2,000	3,407	1,673	3,755	1,000	50.00%
<b>Total Expenditures</b>	<b>2,507,493</b>	<b>2,004,430</b>	<b>2,016,637</b>	<b>1,453,420</b>	<b>1,985,890</b>	<b>503,063</b>	<b>25.10%</b>
Revenue	0	0	-19,949	0	-10,500	0	0.00%
Transfer from Reserve	-27,800	0	0	0	0	-27,800	0.00%
<b>Total Revenue</b>	<b>-27,800</b>	<b>0</b>	<b>-19,949</b>	<b>0</b>	<b>-10,500</b>	<b>-27,800</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>2,479,693</b>	<b>2,004,430</b>	<b>1,996,688</b>	<b>1,453,420</b>	<b>1,975,390</b>	<b>475,263</b>	<b>23.71%</b>

**City of St Catharines**  
**Parks Division Overhead**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	264,694	200,124	258,255	275,339	486,324	64,570	32.26%
Benefits	118,563	90,962	76,814	109,130	139,312	27,601	30.34%
Equipment Operations	23,250	24,450	23,532	23,398	21,523	-1,200	-4.91%
Materials	0	0	0	798	0	0	0.00%
Building and Maintenance	34,800	36,600	27,898	17,438	11,646	-1,800	-4.92%
Office and Related Expenses	23,800	24,260	23,917	20,004	26,060	-460	-1.90%
Properties	2,500	0	0	0	0	2,500	0.00%
Other Service Charges	255,779	194,668	168,363	204,878	212,164	61,111	31.39%
<b>Total Expenditures</b>	<b>723,386</b>	<b>571,064</b>	<b>578,779</b>	<b>650,985</b>	<b>897,029</b>	<b>152,322</b>	<b>26.67%</b>
Revenue	0	0	-2,155	-2,000	-32,368	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-2,155</b>	<b>-2,000</b>	<b>-32,368</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>723,386</b>	<b>571,064</b>	<b>576,624</b>	<b>648,985</b>	<b>864,661</b>	<b>152,322</b>	<b>26.67%</b>

**City of St Catharines**  
**Parks Operations**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,788,982	1,388,293	1,392,707	1,101,732	1,244,510	400,689	28.86%
Benefits	578,917	437,322	346,653	251,066	270,367	141,595	32.38%
Equipment Operations	325,400	325,400	267,034	213,975	342,299	0	0.00%
Materials	245,000	210,540	227,888	210,622	162,519	34,460	16.37%
Building and Maintenance	647,066	676,200	508,301	405,749	470,182	-29,134	-4.31%
Contracts	107,000	102,000	291,636	230,569	81,047	5,000	4.90%
Properties	0	0	0	50,338	0	0	0.00%
Other Service Charges	0	0	0	-3,189	5,500	0	0.00%
<b>Total Expenditures</b>	<b>3,692,365</b>	<b>3,139,755</b>	<b>3,034,219</b>	<b>2,460,862</b>	<b>2,576,424</b>	<b>552,610</b>	<b>17.60%</b>
Revenue	-315,500	-336,780	-356,743	-47,552	-303,306	21,280	-6.32%
Transfer from Reserve	-137,971	0	0	0	0	-137,971	0.00%
<b>Total Revenue</b>	<b>-453,471</b>	<b>-336,780</b>	<b>-356,743</b>	<b>-47,552</b>	<b>-303,306</b>	<b>-116,691</b>	<b>34.65%</b>
<b>Total Net Expenditures</b>	<b>3,238,894</b>	<b>2,802,975</b>	<b>2,677,476</b>	<b>2,413,310</b>	<b>2,273,118</b>	<b>435,919</b>	<b>15.55%</b>

**City of St Catharines**  
**Kiwanis Sport Field**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	69,443	74,801	48,969	32,939	54,796	-5,358	-7.16%
Benefits	21,714	23,553	10,663	6,378	10,756	-1,839	-7.81%
Equipment Operations	4,350	2,350	3,101	1,572	5,349	2,000	85.11%
Materials	1,250	1,250	1,076	587	269	0	0.00%
Building and Maintenance	26,694	25,800	21,875	17,603	21,586	894	3.47%
Contracts	0	0	23,067	22,550	22,449	0	0.00%
Total Expenditures	123,451	127,754	108,751	81,629	115,205	-4,303	-3.37%
Revenue	-50,000	-50,000	-21,890	-5,338	-49,869	0	0.00%
Total Revenue	-50,000	-50,000	-21,890	-5,338	-49,869	0	0.00%
Total Net Expenditures	73,451	77,754	86,861	76,291	65,336	-4,303	-5.53%

**City of St Catharines**  
**Passive Parks Maintenance**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	420,920	415,840	344,871	385,427	312,645	5,080	1.22%
Benefits	136,033	136,698	68,638	91,699	48,191	-665	-0.49%
Equipment Operations	100,000	100,000	109,615	108,214	139,472	0	0.00%
Materials	1,000	1,000	593	666	0	0	0.00%
Total Expenditures	657,953	653,538	523,717	586,006	500,308	4,415	0.68%
Revenue	0	0	-1,800	-4,524	0	0	0.00%
Total Revenue	0	0	-1,800	-4,524	0	0	0.00%
Total Net Expenditures	657,953	653,538	521,917	581,482	500,308	4,415	0.68%

**City of St Catharines**  
**Parks Maintenance**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Equipment Operations	4,300	4,300	4,214	936	-135	0	0.00%
Building and Maintenance	350,322	321,322	331,486	288,557	331,529	29,000	9.03%
Contracts	33,000	33,000	18,349	26,081	13,608	0	0.00%
Office and Related Expenses	500	500	484	443	402	0	0.00%
Properties	0	0	0	1,053	1,335	0	0.00%
Other Service Charges	0	0	0	0	50,000	0	0.00%
<b>Total Expenditures</b>	<b>388,122</b>	<b>359,122</b>	<b>354,533</b>	<b>317,070</b>	<b>396,739</b>	<b>29,000</b>	<b>8.08%</b>
Revenue	0	0	0	-1,053	-2,246	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,053</b>	<b>-2,246</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>388,122</b>	<b>359,122</b>	<b>354,533</b>	<b>316,017</b>	<b>394,493</b>	<b>29,000</b>	<b>8.08%</b>

**City of St Catharines**  
**Happy Rolph's Bird Sanctuary**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	144,263	135,814	145,013	53,489	140,508	8,449	6.22%
Benefits	43,464	33,925	34,370	18,952	31,292	9,539	28.12%
Equipment Operations	12,800	12,800	22,902	9,281	18,025	0	0.00%
Materials	31,500	25,500	26,400	15,865	24,114	6,000	23.53%
Building and Maintenance	26,822	26,500	11,785	27,414	40,578	322	1.22%
Contracts	27,500	27,500	29,568	2,148	34,651	0	0.00%
Office and Related Expenses	240	240	279	484	853	0	0.00%
Properties	0	0	0	0	842	0	0.00%
Other Service Charges	0	0	0	10,000	0	0	0.00%
<b>Total Expenditures</b>	<b>286,589</b>	<b>262,279</b>	<b>270,317</b>	<b>137,633</b>	<b>290,863</b>	<b>24,310</b>	<b>9.27%</b>
Revenue	-8,000	0	-128	0	-5,309	-8,000	0.00%
Transfer from Reserve	-3,326	0	0	0	0	-3,326	0.00%
<b>Total Revenue</b>	<b>-11,326</b>	<b>0</b>	<b>-128</b>	<b>0</b>	<b>-5,309</b>	<b>-11,326</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>275,263</b>	<b>262,279</b>	<b>270,189</b>	<b>137,633</b>	<b>285,554</b>	<b>12,984</b>	<b>4.95%</b>

**City of St Catharines**  
**Equipment Acquisitions**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	521,600	442,300	568,514	265,487	464,983	79,300	17.93%
Office and Related Expenses	0	0	0	8,944	18,885	0	0.00%
Properties	0	0	142,518	329,761	285,590	0	0.00%
Other Service Charges	0	0	3,055	207	6,512	0	0.00%
<b>Total Expenditures</b>	<b>521,600</b>	<b>442,300</b>	<b>714,087</b>	<b>604,399</b>	<b>775,970</b>	<b>79,300</b>	<b>17.93%</b>
Revenue	0	0	-3,055	-207	-6,512	0	0.00%
Transfer from Reserve	0	-120,000	-142,518	-338,705	-517,475	120,000	-100.00%
<b>Total Revenue</b>	<b>0</b>	<b>-120,000</b>	<b>-145,573</b>	<b>-338,912</b>	<b>-523,987</b>	<b>120,000</b>	<b>-100.00%</b>
<b>Total Net Expenditures</b>	<b>521,600</b>	<b>322,300</b>	<b>568,514</b>	<b>265,487</b>	<b>251,983</b>	<b>199,300</b>	<b>61.84%</b>

**City of St Catharines**  
**Equipment Maintenance**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	14,000	14,000	16,683	14,830	12,125	0	0.00%
Total Expenditures	14,000	14,000	16,683	14,830	12,125	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	14,000	14,000	16,683	14,830	12,125	0	0.00%

**City of St Catharines**  
**Equipment Operation Surplus**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Properties	-420,000	-420,000	-383,633	-273,196	-418,970	0	0.00%
Total Expenditures	-420,000	-420,000	-383,633	-273,196	-418,970	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	-420,000	-420,000	-383,633	-273,196	-418,970	0	0.00%

**City of St Catharines  
Municipal Golf Course  
2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	334,542	320,431	266,136	194,501	249,728	14,111	4.40%
Benefits	91,291	72,894	55,355	47,415	48,487	18,397	25.24%
Equipment Operations	69,500	54,500	66,148	66,127	64,860	15,000	27.52%
Materials	64,200	63,600	57,357	31,571	60,421	600	0.94%
Building and Maintenance	98,728	121,280	98,364	89,037	52,005	-22,552	-18.59%
Contracts	22,520	22,520	21,405	9,752	24,330	0	0.00%
Office and Related Expenses	20,420	25,020	15,735	12,474	20,740	-4,600	-18.39%
Properties	0	0	0	0	83,901	0	0.00%
Other Service Charges	-50	-550	-1,237	984	1,644	500	-90.91%
<b>Total Expenditures</b>	<b>701,151</b>	<b>679,695</b>	<b>579,263</b>	<b>451,861</b>	<b>606,116</b>	<b>21,456</b>	<b>3.16%</b>
Revenue	-301,000	-341,200	-396,424	-223,999	-265,711	40,200	-11.78%
Transfer from Reserve	0	0	0	0	-83,901	0	0.00%
<b>Total Revenue</b>	<b>-301,000</b>	<b>-341,200</b>	<b>-396,424</b>	<b>-223,999</b>	<b>-349,612</b>	<b>40,200</b>	<b>-11.78%</b>
<b>Total Net Expenditures</b>	<b>400,151</b>	<b>338,495</b>	<b>182,839</b>	<b>227,862</b>	<b>256,504</b>	<b>61,656</b>	<b>18.21%</b>

**City of St Catharines**  
**Greening/Naturalization program**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Building and Maintenance	38,000	38,000	38,000	38,000	21,288	0	0.00%
<b>Total Expenditures</b>	38,000	38,000	38,000	38,000	21,288	0	0.00%
<b>Total Revenue</b>	0	0	0	0	0	0	0.00%
<b>Total Net Expenditures</b>	38,000	38,000	38,000	38,000	21,288	0	0.00%

**City of St Catharines**  
**Holiday Lighting**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Other Service Charges	24,000	24,000	23,232	23,872	35,551	0	0.00%
Total Expenditures	24,000	24,000	23,232	23,872	35,551	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	24,000	24,000	23,232	23,872	35,551	0	0.00%

**City of St Catharines**  
**OPG Trail**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	176,382	0	0	0	0	176,382	0.00%
Benefits	64,960	0	0	0	0	64,960	0.00%
Total Expenditures	241,342	0	0	0	0	241,342	0.00%
Revenue	-30,000	0	0	0	0	-30,000	0.00%
Total Revenue	-30,000	0	0	0	0	-30,000	0.00%
Total Net Expenditures	211,342	0	0	0	0	211,342	0.00%

**City of St Catharines**  
**Community Outreach & Homelessness**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	66,353	0	0	0	0	66,353	0.00%
Benefits	19,904	0	0	0	0	19,904	0.00%
Equipment Operations	42,050	0	0	0	0	42,050	0.00%
Materials	10,880	0	0	0	0	10,880	0.00%
Contracts	428,000	80,000	0	0	0	348,000	435.00%
Total Expenditures	567,187	80,000	0	0	0	487,187	608.98%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	567,187	80,000	0	0	0	487,187	608.98%

**City of St Catharines**

**2023 Operating Budget - Expenditures Reconciliations**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	% Change 2023 Budget	% Change 2023
Engineering Overhead							
Sanitary Sewers Overhead	961,728	908,500	878,244	738,905	621,129	53,228	5.86%
Pollution Control Overhead	283,695	268,867	247,952	241,880	208,973	14,828	5.51%
Sidewalk Overhead	401,319	369,330	171,295	175,108	143,457	31,989	8.66%
Roads Overhead	2,416,498	2,007,748	2,285,042	2,143,028	1,877,216	408,750	20.36%
Winter Control Overhead	469,783	456,267	470,137	417,944	345,371	13,516	2.96%
Street Cleaning Overhead	122,212	123,693	116,878	107,453	91,791	(1,481)	(1.20%)
Drainage Overhead	501,596	454,017	395,588	454,575	406,270	47,579	10.48%
Other Public Work Overhead	218,675	221,431	199,687	179,088	152,940	(2,756)	(1.24%)
<b>Total Engineering Overhead</b>	<b>5,375,504</b>	<b>4,809,854</b>	<b>4,764,823</b>	<b>4,457,981</b>	<b>3,847,147</b>	<b>565,653</b>	<b>11.76%</b>
Engineering Overhead							
Operations (p 134)	2,379,845	2,205,574	2,033,112	1,971,394	1,877,093	174,271	7.90%
Tools (p 135)	20,050	19,825	13,606	17,765	12,737	225	1.13%
New Equipment (p 136)	550,000	550,000	550,000	550,000	550,000	0	0.00%
Equipment Servicing (p 137)	194,059	190,967	162,445	164,460	183,098	3,092	1.62%
Operating Surplus Equipment (p 138)	(452,500)	(452,500)	(189,959)	(274,438)	(807,667)	0	0.00%
Municipal Surveys (p 139)	1,187,751	919,832	756,995	794,430	726,315	267,919	29.13%
Engineering (p 140)	756,311	747,003	458,154	256,863	392,797	9,308	1.25%
Construction Inspection (p 141)	245,988	178,852	154,735	176,608	180,256	67,136	37.54%
Works, Building and Yard (p 142)	494,000	450,301	425,073	402,905	435,504	43,699	9.70%
<b>Total Engineering Overhead</b>	<b>5,375,504</b>	<b>4,809,854</b>	<b>4,364,161</b>	<b>4,059,987</b>	<b>3,550,133</b>	<b>565,650</b>	<b>11.76%</b>

**City of St Catharines**  
**Operations**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	2,280,044	2,157,320	2,138,674	2,002,453	1,837,489	122,724	5.69%
Benefits	1,188,002	1,177,271	926,760	863,302	851,225	10,731	0.91%
Equipment Operations	122,200	76,000	124,656	89,080	92,125	46,200	60.79%
Materials	60,000	55,000	60,099	51,366	57,922	5,000	9.09%
Building and Maintenance	8,500	8,500	5,087	4,302	3,829	0	0.00%
Office and Related Expenses	26,000	25,000	23,816	14,682	25,100	1,000	4.00%
Properties	6,500	2,000	0	0	1,580	4,500	225.00%
Other Service Charges	15,285	15,285	36,636	21,087	12,175	0	0.00%
<b>Total Expenditures</b>	<b>3,706,531</b>	<b>3,516,376</b>	<b>3,315,728</b>	<b>3,046,272</b>	<b>2,881,445</b>	<b>190,155</b>	<b>5.41%</b>
Revenue	-1,326,686	-1,310,802	-1,282,616	-1,074,878	-1,004,352	-15,884	1.21%
<b>Total Revenue</b>	<b>-1,326,686</b>	<b>-1,310,802</b>	<b>-1,282,616</b>	<b>-1,074,878</b>	<b>-1,004,352</b>	<b>-15,884</b>	<b>1.21%</b>
<b>Total Net Expenditures</b>	<b>2,379,845</b>	<b>2,205,574</b>	<b>2,033,112</b>	<b>1,971,394</b>	<b>1,877,093</b>	<b>174,271</b>	<b>7.90%</b>

**City of St Catharines**  
**Tools**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	14,610	14,320	11,167	14,588	10,575	290	2.03%
Benefits	5,040	5,105	2,439	3,177	2,162	-65	-1.27%
Equipment Operations	200	200	0	0	0	0	0.00%
Materials	200	200	0	0	0	0	0.00%
Total Expenditures	20,050	19,825	13,606	17,765	12,737	225	1.13%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	20,050	19,825	13,606	17,765	12,737	225	1.13%

**City of St Catharines**  
**New Equipment**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Properties	550,000	550,000	550,000	550,000	550,000	0	0.00%
Total Expenditures	550,000	550,000	550,000	550,000	550,000	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	550,000	550,000	550,000	550,000	550,000	0	0.00%

**City of St Catharines**  
**Equipment Servicing**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	143,460	140,880	117,281	123,378	135,107	2,580	1.83%
Benefits	47,239	47,727	39,813	37,480	44,404	-488	-1.02%
Equipment Operations	1,360	1,360	3,343	2,204	2,252	0	0.00%
Materials	2,000	1,000	2,008	1,398	1,335	1,000	100.00%
Total Expenditures	194,059	190,967	162,445	164,460	183,098	3,092	1.62%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	194,059	190,967	162,445	164,460	183,098	3,092	1.62%

**City of St Catharines**  
**Operating Surplus Equipment**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	74,500	74,500	63,859	56,459	57,204	0	0.00%
Properties	-527,000	-527,000	90,077	409,423	1,334,338	0	0.00%
Other Service Charges	0	0	174,021	265,113	140,088	0	0.00%
Total Expenditures	-452,500	-452,500	327,957	730,995	1,531,630	0	0.00%
Revenue	0	0	-174,021	-265,114	-140,088	0	0.00%
Transfer from Reserve	0	0	-343,895	-740,319	-2,199,210	0	0.00%
Total Revenue	0	0	-517,916	-1,005,433	-2,339,298	0	0.00%
Total Net Expenditures	-452,500	-452,500	-189,959	-274,438	-807,668	0	0.00%

**City of St Catharines**  
**Municipal Surveys**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	907,634	744,558	667,270	651,614	636,337	163,076	21.90%
Benefits	342,633	245,161	190,238	188,796	176,008	97,472	39.76%
Equipment Operations	33,000	33,000	26,389	29,455	26,552	0	0.00%
Materials	6,250	6,250	3,959	2,646	1,859	0	0.00%
Contracts	11,640	7,000	0	3,663	0	4,640	66.29%
Office and Related Expenses	27,680	26,410	17,691	22,266	18,137	1,270	4.81%
Properties	0	50,000	0	0	-3,451	-50,000	-100.00%
Other Service Charges	14,964	13,303	6,846	5,344	6,275	1,661	12.49%
<b>Total Expenditures</b>	<b>1,343,801</b>	<b>1,125,682</b>	<b>912,393</b>	<b>903,784</b>	<b>861,717</b>	<b>218,119</b>	<b>19.38%</b>
Revenue	-156,050	-155,850	-155,398	-109,354	-135,402	-200	0.13%
Transfer from Reserve	0	-50,000	0	0	0	50,000	-100.00%
<b>Total Revenue</b>	<b>-156,050</b>	<b>-205,850</b>	<b>-155,398</b>	<b>-109,354</b>	<b>-135,402</b>	<b>49,800</b>	<b>-24.19%</b>
<b>Total Net Expenditures</b>	<b>1,187,751</b>	<b>919,832</b>	<b>756,995</b>	<b>794,430</b>	<b>726,315</b>	<b>267,919</b>	<b>29.13%</b>

**City of St Catharines**  
**Engineering**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,321,513	1,181,169	932,556	841,431	853,583	140,344	11.88%
Benefits	448,835	362,776	242,528	217,943	224,771	86,059	23.72%
Equipment Operations	5,000	5,500	4,650	3,409	4,779	-500	-9.09%
Materials	1,500	1,500	53	159	57	0	0.00%
Office and Related Expenses	83,798	107,613	4,486	9,944	7,866	-23,815	-22.13%
Properties	5,000	5,000	0	0	2,534	0	0.00%
Other Service Charges	-338,200	-145,420	85,659	25,977	36,358	-192,780	132.57%
<b>Total Expenditures</b>	<b>1,527,446</b>	<b>1,518,138</b>	<b>1,269,932</b>	<b>1,098,863</b>	<b>1,129,948</b>	<b>9,308</b>	<b>0.61%</b>
Revenue	-771,135	-771,135	-811,779	-842,000	-737,152	0	0.00%
<b>Total Revenue</b>	<b>-771,135</b>	<b>-771,135</b>	<b>-811,779</b>	<b>-842,000</b>	<b>-737,152</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>756,311</b>	<b>747,003</b>	<b>458,153</b>	<b>256,863</b>	<b>392,796</b>	<b>9,308</b>	<b>1.25%</b>

**City of St Catharines**  
**Construction Inspection**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	421,656	383,772	360,840	348,634	350,376	37,884	9.87%
Benefits	142,542	117,180	99,791	89,118	94,913	25,362	21.64%
Equipment Operations	22,500	22,500	20,471	18,004	20,515	0	0.00%
Materials	2,100	2,200	640	405	1,168	-100	-4.55%
Office and Related Expenses	15,290	15,590	7,880	12,169	15,472	-300	-1.92%
Properties	4,500	0	0	0	0	4,500	0.00%
Other Service Charges	17,400	17,610	4,003	6,649	1,313	-210	-1.19%
<b>Total Expenditures</b>	<b>625,988</b>	<b>558,852</b>	<b>493,625</b>	<b>474,979</b>	<b>483,757</b>	<b>67,136</b>	<b>12.01%</b>
Revenue	-380,000	-380,000	-338,890	-298,371	-303,501	0	0.00%
<b>Total Revenue</b>	<b>-380,000</b>	<b>-380,000</b>	<b>-338,890</b>	<b>-298,371</b>	<b>-303,501</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>245,988</b>	<b>178,852</b>	<b>154,735</b>	<b>176,608</b>	<b>180,256</b>	<b>67,136</b>	<b>37.54%</b>

**City of St Catharines**  
**Works, Building, Yards**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	195,906	180,147	140,174	149,481	148,318	15,759	8.75%
Benefits	66,594	59,654	44,248	42,849	43,229	6,940	11.63%
Equipment Operations	123,060	123,060	135,590	138,866	134,482	0	0.00%
Materials	3,440	3,440	3,805	532	1,239	0	0.00%
Contracts	105,000	84,000	101,256	71,177	108,236	21,000	25.00%
Total Expenditures	494,000	450,301	425,073	402,905	435,504	43,699	9.70%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	494,000	450,301	425,073	402,905	435,504	43,699	9.70%

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Community, Recreation and Culture Services							
Port Dalhousie Seniors Centre (p 144)	56,315	48,750	22,675	27,735	43,328	7,565	15.52%
Dunlop Drive Seniors Centre (p 145)	77,833	62,096	17,263	19,761	43,304	15,737	25.34%
West St Catharines Senior Centre (p 146)	90,004	76,035	11,688	26,976	57,588	13,969	18.37%
CRCS Administration (p 147)	1,569,621	1,414,248	1,321,580	1,317,753	1,430,693	155,373	10.99%
Recreation Overhead (p 148)	1,177,681	1,057,290	952,500	902,666	955,286	120,391	11.39%
Special Events (p 149)	65,915	57,275	23,507	30,009	54,992	8,640	15.09%
SCCIP (p 150)	199,334	151,500	385,102	399,943	7,087	47,834	31.57%
Culture (p 151)	421,913	293,391	259,103	207,043	196,568	128,522	43.81%
Swimming Pools and Beaches (p 152)	543,566	506,503	411,056	425,933	432,379	37,063	7.32%
Kiwanis Aquatic Centre (p 153)	2,207,871	1,901,873	1,490,440	1,460,468	1,510,341	305,998	16.09%
Port Weller Centre (p 154)	69,977	56,725	38,961	68,821	73,359	13,252	23.36%
Russell Ave Community Centre (p 155)	231,428	198,512	189,704	134,199	158,391	32,916	16.58%
Carousel (p 156)	151,179	132,592	66,959	62,489	94,388	18,587	14.02%
Port Dalhousie Harbour (p 157)	30,892	-42,741	-116,194	11,309	19,024	73,633	-172.28%
Harriet Tubman Programming (p 158)	-12,250	-12,400	142	2,855	-11,758	150	-1.21%
Concessions (p 159)	-19,485	-16,770	829	-508	-15,351	-2,715	16.19%
Grantham Lions/Optimist (p 160)	29,593	29,593	30,209	29,800	29,289	0	0.00%
Welland Canal Centre Gift Shop (p 161)	-78,338	-68,338	-45,216	-7,645	-49,789	-10,000	14.63%
Museum (p 162)	777,398	726,892	600,221	380,715	500,266	50,506	6.95%
Welland Canal Centre (p 163)	662,776	635,356	586,254	669,490	729,916	27,420	4.32%
Morningstar Mill (p 164)	112,625	107,944	101,229	64,913	98,657	4,681	4.34%
Labour Day Parade (p 165)	9,000	7,200	0	0	9,054	1,800	25.00%
Festivals (p 166)	9,128	0	41,000	41,000	0	9,128	0.00%
Events/Market Operations (p 167)	118,189	109,077	111,484	105,591	110,539	9,112	8.35%
Seniors Centre Grants (p 168)	0	0	-44,258	0	0	0	0.00%
Community Programs (p 169)	23,074	14,800	17,480	11,916	17,512	8,274	55.91%
<b>Total Community, Recreation and Culture Services</b>	<b>8,525,239</b>	<b>7,447,403</b>	<b>6,474,146</b>	<b>6,393,523</b>	<b>6,495,063</b>	<b>1,077,836</b>	<b>14.47%</b>

**City of St Catharines**  
**Port Dalhousie Seniors Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	56,349	51,502	31,196	32,492	56,850	4,847	9.41%
Benefits	16,530	13,249	8,967	8,714	10,964	3,281	24.76%
Equipment Operations	5,386	5,386	7,014	2,853	1,638	0	0.00%
Materials	1,150	1,150	1,700	660	1,508	0	0.00%
Building and Maintenance	25,186	24,593	17,813	13,140	19,325	593	2.41%
Contracts	1,250	1,250	2,293	267	987	0	0.00%
Office and Related Expenses	120	120	59	165	112	0	0.00%
Properties	0	0	11,706	-8	10,027	0	0.00%
<b>Total Expenditures</b>	<b>105,971</b>	<b>97,250</b>	<b>80,748</b>	<b>58,283</b>	<b>101,411</b>	<b>8,721</b>	<b>8.97%</b>
Revenue	-48,500	-48,500	-58,073	-30,548	-58,083	0	0.00%
Transfer from Reserve	-1,156	0	0	0	0	-1,156	0.00%
<b>Total Revenue</b>	<b>-49,656</b>	<b>-48,500</b>	<b>-58,073</b>	<b>-30,548</b>	<b>-58,083</b>	<b>-1,156</b>	<b>2.38%</b>
<b>Total Net Expenditures</b>	<b>56,315</b>	<b>48,750</b>	<b>22,675</b>	<b>27,735</b>	<b>43,328</b>	<b>7,565</b>	<b>15.52%</b>

**City of St Catharines**  
**Dunlop Drive Seniors Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	69,156	59,525	24,040	15,645	58,344	9,631	16.18%
Benefits	14,172	7,286	2,845	2,156	7,209	6,886	94.51%
Equipment Operations	7,151	7,151	5,313	4,158	4,501	0	0.00%
Materials	2,050	2,050	1,772	886	2,627	0	0.00%
Building and Maintenance	69,017	67,533	48,905	33,983	55,730	1,484	2.20%
Contracts	3,975	3,475	2,300	1,317	5,345	500	14.39%
Office and Related Expenses	2,209	776	369	215	780	1,433	184.66%
Properties	0	0	11,973	-6	10,027	0	0.00%
<b>Total Expenditures</b>	<b>167,730</b>	<b>147,796</b>	<b>97,517</b>	<b>58,354</b>	<b>144,563</b>	<b>19,934</b>	<b>13.49%</b>
Revenue	-87,700	-85,700	-80,254	-38,593	-101,259	-2,000	2.33%
Transfer from Reserve	-2,197	0	0	0	0	-2,197	0.00%
<b>Total Revenue</b>	<b>-89,897</b>	<b>-85,700</b>	<b>-80,254</b>	<b>-38,593</b>	<b>-101,259</b>	<b>-4,197</b>	<b>4.90%</b>
<b>Total Net Expenditures</b>	<b>77,833</b>	<b>62,096</b>	<b>17,263</b>	<b>19,761</b>	<b>43,304</b>	<b>15,737</b>	<b>25.34%</b>

**City of St Catharines**  
**West St Catharines Senior Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	82,332	75,635	34,456	34,929	69,820	6,697	8.85%
Benefits	22,333	16,476	9,436	8,449	13,298	5,857	35.55%
Equipment Operations	6,444	6,444	2,798	976	2,528	0	0.00%
Materials	1,600	1,600	845	418	1,904	0	0.00%
Building and Maintenance	25,096	24,552	10,458	12,225	20,230	544	2.22%
Contracts	6,100	6,100	2,384	1,470	6,689	0	0.00%
Office and Related Expenses	1,899	828	817	829	492	1,071	129.35%
Properties	0	0	9,970	6	10,027	0	0.00%
<b>Total Expenditures</b>	<b>145,804</b>	<b>131,635</b>	<b>71,164</b>	<b>59,302</b>	<b>124,988</b>	<b>14,169</b>	<b>10.76%</b>
Revenue	-55,800	-55,600	-59,476	-32,326	-67,401	-200	0.36%
<b>Total Revenue</b>	<b>-55,800</b>	<b>-55,600</b>	<b>-59,476</b>	<b>-32,326</b>	<b>-67,401</b>	<b>-200</b>	<b>0.36%</b>
<b>Total Net Expenditures</b>	<b>90,004</b>	<b>76,035</b>	<b>11,688</b>	<b>26,976</b>	<b>57,587</b>	<b>13,969</b>	<b>18.37%</b>

**City of St Catharines**  
**CRCS Administration**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	991,660	901,453	850,303	855,120	936,200	90,207	10.01%
Benefits	335,700	288,732	254,016	242,830	257,177	46,968	16.27%
Equipment Operations	8,000	6,500	5,296	3,944	11,770	1,500	23.08%
Materials	129,000	88,000	84,999	45,725	95,907	41,000	46.59%
Building and Maintenance	45,966	45,199	40,276	51,150	43,661	767	1.70%
Contracts	2,050	2,050	1,083	1,255	820	0	0.00%
Office and Related Expenses	68,570	66,914	53,024	116,314	67,990	1,656	2.47%
Other Service Charges	117,310	17,400	80,842	2,177	15,612	99,910	574.20%
<b>Total Expenditures</b>	<b>1,698,256</b>	<b>1,416,248</b>	<b>1,369,839</b>	<b>1,318,515</b>	<b>1,429,137</b>	<b>282,008</b>	<b>19.91%</b>
Revenue	-27,500	-2,000	-48,258	-762	1,556	-25,500	1,275.00%
Transfer from Reserve	-101,135	0	0	0	0	-101,135	0.00%
<b>Total Revenue</b>	<b>-128,635</b>	<b>-2,000</b>	<b>-48,258</b>	<b>-762</b>	<b>1,556</b>	<b>-126,635</b>	<b>6,331.75%</b>
<b>Total Net Expenditures</b>	<b>1,569,621</b>	<b>1,414,248</b>	<b>1,321,581</b>	<b>1,317,753</b>	<b>1,430,693</b>	<b>155,373</b>	<b>10.99%</b>

**City of St Catharines  
Recreation Overhead  
2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	634,915	611,086	582,021	517,681	554,917	23,829	3.90%
Benefits	221,770	199,511	167,514	141,206	142,042	22,259	11.16%
Equipment Operations	10,000	5,000	1,036	1,646	4,763	5,000	100.00%
Materials	5,100	5,100	50	325	2,078	0	0.00%
Contracts	10,000	10,000	0	214	1,106	0	0.00%
Office and Related Expenses	18,280	18,330	13,096	12,480	15,981	-50	-0.27%
Properties	3,000	2,420	0	0	0	580	23.97%
Other Service Charges	296,313	222,343	196,121	229,511	304,650	73,970	33.27%
<b>Total Expenditures</b>	<b>1,199,378</b>	<b>1,073,790</b>	<b>959,838</b>	<b>903,063</b>	<b>1,025,537</b>	<b>125,588</b>	<b>11.70%</b>
Revenue	-16,500	-16,500	-7,338	-397	-29,744	0	0.00%
Transfer from Reserve	-5,197	0	0	0	-40,507	-5,197	0.00%
<b>Total Revenue</b>	<b>-21,697</b>	<b>-16,500</b>	<b>-7,338</b>	<b>-397</b>	<b>-70,251</b>	<b>-5,197</b>	<b>31.50%</b>
<b>Total Net Expenditures</b>	<b>1,177,681</b>	<b>1,057,290</b>	<b>952,500</b>	<b>902,666</b>	<b>955,286</b>	<b>120,391</b>	<b>11.39%</b>

**City of St Catharines**  
**Special Events**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	24,447	22,912	430	22,937	31,047	1,535	6.70%
Benefits	4,793	2,543	109	2,293	2,279	2,250	88.48%
Equipment Operations	17,525	17,300	13,725	8,428	13,405	225	1.30%
Materials	6,000	6,000	3,919	4,201	19,548	0	0.00%
Contracts	18,300	13,300	6,612	4,300	17,776	5,000	37.59%
Office and Related Expenses	950	820	462	296	1,062	130	15.85%
<b>Total Expenditures</b>	<b>72,015</b>	<b>62,875</b>	<b>25,257</b>	<b>42,455</b>	<b>85,117</b>	<b>9,140</b>	<b>14.54%</b>
Revenue	-6,100	-5,600	-1,750	-12,446	-30,125	-500	8.93%
<b>Total Revenue</b>	<b>-6,100</b>	<b>-5,600</b>	<b>-1,750</b>	<b>-12,446</b>	<b>-30,125</b>	<b>-500</b>	<b>8.93%</b>
<b>Total Net Expenditures</b>	<b>65,915</b>	<b>57,275</b>	<b>23,507</b>	<b>30,009</b>	<b>54,992</b>	<b>8,640</b>	<b>15.09%</b>

**City of St Catharines**  
**SCCIP**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Materials	400,000	400,000	399,799	399,943	339,587	0	0.00%
Other Service Charges	0	0	0	1,500	0	0	0.00%
Total Expenditures	400,000	400,000	399,799	401,443	339,587	0	0.00%
Revenue	-82,666	-78,000	-14,697	-1,500	-105,674	-4,666	5.98%
Transfer from Reserve	-118,000	-170,500	0	0	-226,826	52,500	-30.79%
Total Revenue	-200,666	-248,500	-14,697	-1,500	-332,500	47,834	-19.25%
Total Net Expenditures	199,334	151,500	385,102	399,943	7,087	47,834	31.57%

**City of St Catharines**  
**Culture**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	209,566	201,497	175,593	145,747	143,521	8,069	4.00%
Benefits	80,073	61,159	57,085	39,048	31,092	18,914	30.93%
Equipment Operations	2,900	2,900	695	789	1,840	0	0.00%
Materials	40,122	40,122	21,244	21,855	43,679	0	0.00%
Office and Related Expenses	2,250	1,960	349	156	1,941	290	14.80%
Other Service Charges	111,955	236,955	4,137	3,948	9,873	-125,000	-52.75%
<b>Total Expenditures</b>	<b>446,866</b>	<b>544,593</b>	<b>259,103</b>	<b>211,543</b>	<b>231,946</b>	<b>-97,727</b>	<b>-17.94%</b>
Revenue	-9,625	-9,625	0	-4,500	-18,496	0	0.00%
Transfer from Reserve	-15,328	-241,577	0	0	-16,882	226,249	-93.66%
<b>Total Revenue</b>	<b>-24,953</b>	<b>-251,202</b>	<b>0</b>	<b>-4,500</b>	<b>-35,378</b>	<b>226,249</b>	<b>-90.07%</b>
<b>Total Net Expenditures</b>	<b>421,913</b>	<b>293,391</b>	<b>259,103</b>	<b>207,043</b>	<b>196,568</b>	<b>128,522</b>	<b>43.81%</b>

**City of St Catharines**  
**Swimming Pools and Beaches**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	346,113	353,192	357,157	233,528	277,538	-7,079	-2.00%
Benefits	88,670	56,486	61,236	47,495	46,686	32,184	56.98%
Equipment Operations	-11,047	-13,750	-7,060	-1,021	9,307	2,703	-19.66%
Materials	41,115	36,700	35,645	41,083	43,629	4,415	12.03%
Building and Maintenance	114,220	110,880	81,990	78,969	71,745	3,340	3.01%
Contracts	23,620	23,620	22,637	24,646	25,861	0	0.00%
Office and Related Expenses	2,375	2,375	1,947	1,233	1,916	0	0.00%
Other Service Charges	4,000	2,500	9,863	0	806	1,500	60.00%
<b>Total Expenditures</b>	<b>609,066</b>	<b>572,003</b>	<b>563,415</b>	<b>425,933</b>	<b>477,488</b>	<b>37,063</b>	<b>6.48%</b>
Revenue	-65,500	-65,500	-152,359	0	-40,049	0	0.00%
Transfer from Reserve	0	0	0	0	-5,060	0	0.00%
<b>Total Revenue</b>	<b>-65,500</b>	<b>-65,500</b>	<b>-152,359</b>	<b>0</b>	<b>-45,109</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>543,566</b>	<b>506,503</b>	<b>411,056</b>	<b>425,933</b>	<b>432,379</b>	<b>37,063</b>	<b>7.32%</b>

**City of St Catharines**  
**Kiwanis Aquatic Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,863,920	1,645,899	899,819	908,427	1,459,730	218,021	13.25%
Benefits	441,384	279,510	177,691	164,313	233,242	161,874	57.91%
Equipment Operations	49,533	47,406	46,570	46,949	17,240	2,127	4.49%
Materials	87,829	84,539	66,099	59,620	78,006	3,290	3.89%
Building and Maintenance	673,553	632,302	518,950	427,144	501,225	41,251	6.52%
Contracts	25,065	24,686	15,500	11,066	35,304	379	1.54%
Office and Related Expenses	13,906	9,480	8,729	6,541	15,122	4,426	46.69%
Other Service Charges	58,000	8,601	5,624	26,998	5,160	49,399	574.34%
<b>Total Expenditures</b>	<b>3,213,190</b>	<b>2,732,423</b>	<b>1,738,982</b>	<b>1,651,058</b>	<b>2,345,029</b>	<b>480,767</b>	<b>17.59%</b>
Revenue	-857,550	-830,550	-248,542	-190,590	-834,688	-27,000	3.25%
Transfer from Reserve	-147,769	0	0	0	0	-147,769	0.00%
<b>Total Revenue</b>	<b>-1,005,319</b>	<b>-830,550</b>	<b>-248,542</b>	<b>-190,590</b>	<b>-834,688</b>	<b>-174,769</b>	<b>21.04%</b>
<b>Total Net Expenditures</b>	<b>2,207,871</b>	<b>1,901,873</b>	<b>1,490,440</b>	<b>1,460,468</b>	<b>1,510,341</b>	<b>305,998</b>	<b>16.09%</b>

**City of St Catharines**  
**Port Weller Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	58,483	52,932	21,315	33,408	48,473	5,551	10.49%
Benefits	12,049	6,174	2,978	4,739	7,126	5,875	95.16%
Equipment Operations	2,960	2,960	2,934	2,513	1,777	0	0.00%
Materials	3,600	3,600	3,432	1,241	4,327	0	0.00%
Building and Maintenance	41,285	39,559	14,477	28,518	32,333	1,726	4.36%
Contracts	37,400	37,400	17,425	10,923	44,944	0	0.00%
Office and Related Expenses	1,200	1,100	1,596	1,302	1,381	100	9.09%
<b>Total Expenditures</b>	<b>156,977</b>	<b>143,725</b>	<b>64,157</b>	<b>82,644</b>	<b>140,361</b>	<b>13,252</b>	<b>9.22%</b>
Revenue	-87,000	-87,000	-25,196	-13,823	-67,002	0	0.00%
<b>Total Revenue</b>	<b>-87,000</b>	<b>-87,000</b>	<b>-25,196</b>	<b>-13,823</b>	<b>-67,002</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>69,977</b>	<b>56,725</b>	<b>38,961</b>	<b>68,821</b>	<b>73,359</b>	<b>13,252</b>	<b>23.36%</b>

**City of St Catharines**  
**Russell Ave Community Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	195,482	149,677	119,541	90,782	138,364	45,805	30.60%
Benefits	37,310	18,209	21,345	13,177	21,368	19,101	104.90%
Equipment Operations	5,773	5,773	5,446	4,765	6,634	0	0.00%
Materials	6,525	6,525	4,377	3,070	8,614	0	0.00%
Building and Maintenance	58,386	72,078	48,109	29,350	45,977	-13,692	-19.00%
Contracts	40,750	40,750	4,168	11,827	40,146	0	0.00%
Office and Related Expenses	3,600	3,200	4,275	2,768	3,224	400	12.50%
Other Service Charges	0	0	0	0	6	0	0.00%
<b>Total Expenditures</b>	<b>347,826</b>	<b>296,212</b>	<b>207,261</b>	<b>155,739</b>	<b>264,333</b>	<b>51,614</b>	<b>17.42%</b>
Revenue	-97,700	-97,700	-17,556	-21,540	-105,941	0	0.00%
Transfer from Reserve	-18,698	0	0	0	0	-18,698	0.00%
<b>Total Revenue</b>	<b>-116,398</b>	<b>-97,700</b>	<b>-17,556</b>	<b>-21,540</b>	<b>-105,941</b>	<b>-18,698</b>	<b>19.14%</b>
<b>Total Net Expenditures</b>	<b>231,428</b>	<b>198,512</b>	<b>189,705</b>	<b>134,199</b>	<b>158,392</b>	<b>32,916</b>	<b>16.58%</b>

**City of St Catharines**  
**Carousel**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	86,865	75,713	40,301	145	51,493	11,152	14.73%
Benefits	18,326	8,458	3,487	51	6,084	9,868	116.67%
Equipment Operations	14,261	14,261	13,588	12,477	4,316	0	0.00%
Materials	2,385	2,485	1,999	17	1,334	-100	-4.02%
Building and Maintenance	60,342	63,525	75,060	52,975	36,954	-3,183	-5.01%
Office and Related Expenses	1,250	400	0	102	454	850	212.50%
Other Service Charges	7,250	7,250	3,156	-3,278	4,210	0	0.00%
<b>Total Expenditures</b>	<b>190,679</b>	<b>172,092</b>	<b>137,591</b>	<b>62,489</b>	<b>104,845</b>	<b>18,587</b>	<b>10.80%</b>
Revenue	-39,500	-39,500	-70,632	0	-10,457	0	0.00%
<b>Total Revenue</b>	<b>-39,500</b>	<b>-39,500</b>	<b>-70,632</b>	<b>0</b>	<b>-10,457</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>151,179</b>	<b>132,592</b>	<b>66,959</b>	<b>62,489</b>	<b>94,388</b>	<b>18,587</b>	<b>14.02%</b>

**City of St Catharines**  
**Port Dalhousie Harbour**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	0	55	0	0	0.00%
Benefits	0	0	0	14	98	0	0.00%
Equipment Operations	0	0	0	174	2	0	0.00%
Building and Maintenance	38,892	59,759	3,985	77,431	114,642	-20,867	-34.92%
Other Service Charges	100,000	0	59	10,475	0	100,000	0.00%
<b>Total Expenditures</b>	<b>138,892</b>	<b>59,759</b>	<b>4,044</b>	<b>88,149</b>	<b>114,742</b>	<b>79,133</b>	<b>132.42%</b>
Revenue	-108,000	-102,500	-120,238	-76,840	-95,718	-5,500	5.37%
<b>Total Revenue</b>	<b>-108,000</b>	<b>-102,500</b>	<b>-120,238</b>	<b>-76,840</b>	<b>-95,718</b>	<b>-5,500</b>	<b>5.37%</b>
<b>Total Net Expenditures</b>	<b>30,892</b>	<b>-42,741</b>	<b>-116,194</b>	<b>11,309</b>	<b>19,024</b>	<b>73,633</b>	<b>-172.28%</b>

**City of St Catharines**  
**Harriet Tubman Programming**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Materials	750	750	0	122	971	0	0.00%
Contracts	15,000	11,850	599	9,512	14,796	3,150	26.58%
<b>Total Expenditures</b>	15,750	12,600	599	9,634	15,767	3,150	25.00%
Revenue	-28,000	-25,000	-457	-6,779	-27,525	-3,000	12.00%
<b>Total Revenue</b>	-28,000	-25,000	-457	-6,779	-27,525	-3,000	12.00%
<b>Total Net Expenditures</b>	-12,250	-12,400	142	2,855	-11,758	150	-1.21%

**City of St Catharines**  
**Concessions**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	0	500	0	0	0	-500	-100.00%
Building and Maintenance	515	500	1,212	0	115	15	3.00%
Other Service Charges	0	0	0	2,020	1,887	0	0.00%
Total Expenditures	515	1,000	1,212	2,020	2,002	-485	-48.50%
Revenue	-20,000	-17,770	-383	-2,528	-17,353	-2,230	12.55%
Total Revenue	-20,000	-17,770	-383	-2,528	-17,353	-2,230	12.55%
Total Net Expenditures	-19,485	-16,770	829	-508	-15,351	-2,715	16.19%

**City of St Catharines**  
**Grantham Lions/Optimist**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Building and Maintenance	29,593	29,593	30,209	29,800	29,289	0	0.00%
<b>Total Expenditures</b>	29,593	29,593	30,209	29,800	29,289	0	0.00%
<b>Total Revenue</b>	0	0	0	0	0	0	0.00%
<b>Total Net Expenditures</b>	29,593	29,593	30,209	29,800	29,289	0	0.00%

**City of St Catharines**  
**Welland Canal Centre Gift Shop**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Building and Maintenance	250	250	0	164	310	0	0.00%
Contracts	1,862	1,862	588	1,457	1,525	0	0.00%
Office and Related Expenses	4,500	4,500	3,242	1,540	5,124	0	0.00%
Other Service Charges	85,050	85,050	48,514	12,902	79,833	0	0.00%
<b>Total Expenditures</b>	<b>91,662</b>	<b>91,662</b>	<b>52,344</b>	<b>16,063</b>	<b>86,792</b>	<b>0</b>	<b>0.00%</b>
Revenue	-170,000	-150,000	-97,560	-23,708	-136,581	-20,000	13.33%
Transfer from Reserve	0	-10,000	0	0	0	10,000	-100.00%
<b>Total Revenue</b>	<b>-170,000</b>	<b>-160,000</b>	<b>-97,560</b>	<b>-23,708</b>	<b>-136,581</b>	<b>-10,000</b>	<b>6.25%</b>
<b>Total Net Expenditures</b>	<b>-78,338</b>	<b>-68,338</b>	<b>-45,216</b>	<b>-7,645</b>	<b>-49,789</b>	<b>-10,000</b>	<b>14.63%</b>

**City of St Catharines**  
**Museum**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	596,426	580,040	498,934	351,861	433,489	16,386	2.82%
Benefits	199,675	166,285	148,817	99,164	99,526	33,390	20.08%
Equipment Operations	7,500	7,500	8,249	6,025	6,350	0	0.00%
Materials	67,050	67,050	59,524	52,109	65,473	0	0.00%
Building and Maintenance	250	250	134	1,449	318	0	0.00%
Office and Related Expenses	23,560	22,830	13,724	15,078	28,332	730	3.20%
Other Service Charges	6,426	6,426	2,608	4,352	5,854	0	0.00%
<b>Total Expenditures</b>	<b>900,887</b>	<b>850,381</b>	<b>731,990</b>	<b>530,038</b>	<b>639,342</b>	<b>50,506</b>	<b>5.94%</b>
Revenue	-123,489	-123,489	-131,769	-149,323	-121,576	0	0.00%
Transfer from Reserve	0	0	0	0	-17,500	0	0.00%
<b>Total Revenue</b>	<b>-123,489</b>	<b>-123,489</b>	<b>-131,769</b>	<b>-149,323</b>	<b>-139,076</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>777,398</b>	<b>726,892</b>	<b>600,221</b>	<b>380,715</b>	<b>500,266</b>	<b>50,506</b>	<b>6.95%</b>

**City of St Catharines**  
**Welland Canal Centre**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	382,195	368,255	280,023	395,307	472,928	13,940	3.79%
Benefits	113,315	101,013	80,529	120,156	116,748	12,302	12.18%
Equipment Operations	14,917	15,117	13,686	10,427	13,882	-200	-1.32%
Materials	8,325	8,325	5,081	5,320	7,609	0	0.00%
Building and Maintenance	139,944	136,241	161,544	104,114	107,509	3,703	2.72%
Contracts	11,500	11,060	14,463	9,998	11,978	440	3.98%
Office and Related Expenses	14,700	12,400	17,700	14,409	14,201	2,300	18.55%
Properties	0	0	0	0	1,806	0	0.00%
Other Service Charges	14,445	14,445	14,656	14,924	11,731	0	0.00%
<b>Total Expenditures</b>	<b>699,341</b>	<b>666,856</b>	<b>587,682</b>	<b>674,655</b>	<b>758,392</b>	<b>32,485</b>	<b>4.87%</b>
Revenue	-31,500	-31,500	-1,428	-5,165	-28,476	0	0.00%
Transfer from Reserve	-5,065	0	0	0	0	-5,065	0.00%
<b>Total Revenue</b>	<b>-36,565</b>	<b>-31,500</b>	<b>-1,428</b>	<b>-5,165</b>	<b>-28,476</b>	<b>-5,065</b>	<b>16.08%</b>
<b>Total Net Expenditures</b>	<b>662,776</b>	<b>635,356</b>	<b>586,254</b>	<b>669,490</b>	<b>729,916</b>	<b>27,420</b>	<b>4.32%</b>

**City of St Catharines**  
**Morningstar Mill**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	63,068	61,352	57,103	20,189	51,746	1,716	2.80%
Benefits	20,588	19,352	13,983	11,129	14,666	1,236	6.39%
Equipment Operations	4,317	4,317	4,557	9,931	4,239	0	0.00%
Materials	5,800	4,800	2,536	1,263	5,250	1,000	20.83%
Building and Maintenance	21,660	21,040	19,627	19,831	24,898	620	2.95%
Contracts	2,925	2,925	2,447	2,317	2,704	0	0.00%
Office and Related Expenses	1,267	1,158	976	253	1,240	109	9.41%
<b>Total Expenditures</b>	<b>119,625</b>	<b>114,944</b>	<b>101,229</b>	<b>64,913</b>	<b>104,743</b>	<b>4,681</b>	<b>4.07%</b>
Revenue	-7,000	-7,000	0	0	-6,086	0	0.00%
<b>Total Revenue</b>	<b>-7,000</b>	<b>-7,000</b>	<b>0</b>	<b>0</b>	<b>-6,086</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>112,625</b>	<b>107,944</b>	<b>101,229</b>	<b>64,913</b>	<b>98,657</b>	<b>4,681</b>	<b>4.34%</b>

**City of St Catharines**  
**Labour Day Parade**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Other Service Charges	9,000	7,200	0	0	9,054	1,800	25.00%
Total Expenditures	9,000	7,200	0	0	9,054	1,800	25.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	9,000	7,200	0	0	9,054	1,800	25.00%

**City of St Catharines**  
**Festivals**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Materials	45,639	45,639	41,000	41,000	91,880	0	0.00%
<b>Total Expenditures</b>	45,639	45,639	41,000	41,000	91,880	0	0.00%
Revenue	-36,511	-45,639	0	0	-91,880	9,128	-20.00%
<b>Total Revenue</b>	-36,511	-45,639	0	0	-91,880	9,128	-20.00%
<b>Total Net Expenditures</b>	9,128	0	41,000	41,000	0	9,128	0.00%

**City of St Catharines**  
**Events/Market Operations**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	73,346	58,376	66,491	64,424	59,463	14,970	25.64%
Benefits	24,958	20,798	20,777	21,910	22,234	4,160	20.00%
Equipment Operations	4,465	4,465	2,625	438	5,016	0	0.00%
Building and Maintenance	65,076	63,978	45,004	43,236	57,898	1,098	1.72%
Contracts	0	10,000	0	0	10,000	-10,000	-100.00%
Office and Related Expenses	23,375	23,335	16,278	11,318	28,244	40	0.17%
Properties	0	0	0	0	9	0	0.00%
Other Service Charges	23,125	23,125	19,013	5,916	31,016	0	0.00%
<b>Total Expenditures</b>	<b>214,345</b>	<b>204,077</b>	<b>170,188</b>	<b>147,242</b>	<b>213,880</b>	<b>10,268</b>	<b>5.03%</b>
Revenue	-95,000	-95,000	-58,704	-41,651	-83,341	0	0.00%
Transfer from Reserve	-1,156	0	0	0	-20,000	-1,156	0.00%
<b>Total Revenue</b>	<b>-96,156</b>	<b>-95,000</b>	<b>-58,704</b>	<b>-41,651</b>	<b>-103,341</b>	<b>-1,156</b>	<b>1.22%</b>
<b>Total Net Expenditures</b>	<b>118,189</b>	<b>109,077</b>	<b>111,484</b>	<b>105,591</b>	<b>110,539</b>	<b>9,112</b>	<b>8.35%</b>

**City of St Catharines**  
**Seniors Centre Grants**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Equipment Operations	0	0	890	0	0	0	0.00%
Materials	0	0	36,787	0	0	0	0.00%
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>37,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Revenue	0	0	-81,935	0	0	0	0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-81,935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>0</b>	<b>0</b>	<b>-44,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**City of St Catharines  
Community Programs  
2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	0	0	1,070	1,548	227	0	0.00%
Benefits	0	0	349	468	76	0	0.00%
Equipment Operations	0	0	82	766	0	0	0.00%
Materials	20,000	20,000	98,151	25,373	26,796	0	0.00%
Contracts	2,500	2,500	2,565	356	9,923	0	0.00%
Properties	14,574	6,300	0	0	0	8,274	131.33%
Other Service Charges	8,500	8,500	5,711	5,596	8,971	0	0.00%
<b>Total Expenditures</b>	<b>45,574</b>	<b>37,300</b>	<b>107,928</b>	<b>34,107</b>	<b>45,993</b>	<b>8,274</b>	<b>22.18%</b>
Revenue	-22,500	-22,500	-90,448	-22,191	-28,481	0	0.00%
<b>Total Revenue</b>	<b>-22,500</b>	<b>-22,500</b>	<b>-90,448</b>	<b>-22,191</b>	<b>-28,481</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>23,074</b>	<b>14,800</b>	<b>17,480</b>	<b>11,916</b>	<b>17,512</b>	<b>8,274</b>	<b>55.91%</b>

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Meridian Centre							
Meridian Centre (p 171)	853,040	747,471	1,201,284	1,241,108	655,003	105,569	14.12%
<b>Total Meridian Centre</b>	<b>853,040</b>	<b>747,471</b>	<b>1,201,284</b>	<b>1,241,108</b>	<b>655,003</b>	<b>105,569</b>	<b>14.12%</b>

**City of St Catharines**  
**Meridian Centre**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	0	0	2,218	5,293	5,122	0	0.00%
Materials	1,712,778	1,911,803	1,156,198	1,376,619	2,706,999	-199,025	-10.41%
Building and Maintenance	78,600	74,700	65,571	37,149	30,054	3,900	5.22%
Contracts	1,523,717	1,691,041	1,249,184	1,322,987	2,108,080	-167,324	-9.89%
Properties	0	0	0	0	12,910	0	0.00%
Other Service Charges	0	0	0	0	264,021	0	0.00%
Total Expenditures	3,315,095	3,677,544	2,473,171	2,742,048	5,127,186	-362,449	-9.86%
Revenue	-2,462,055	-2,724,073	-1,271,886	-1,500,940	-4,469,299	262,018	-9.62%
Transfer from Reserve	0	-206,000	0	0	-2,884	206,000	-100.00%
Total Revenue	-2,462,055	-2,930,073	-1,271,886	-1,500,940	-4,472,183	468,018	-15.97%
Total Net Expenditures	853,040	747,471	1,201,285	1,241,108	655,003	105,569	14.12%

**2023 Budget Breakdown:**

2023 Meridian Centre Budget Request (Municipal Contribution)	\$767,440
2023 City Paid Expenses (Insurance & Sports Hall of Fame)	<u>85,600</u>
<b>Total Meridian Centre</b>	<b>\$853,040</b>



1 David S. Howes Way  
St. Catharines, Ontario L2R 0B3  
905-684-8400

## 2023 Proposed Budget Draft

Distribution:

**ASM Global:**

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**Meridian Centre  
2023 Budget - DRAFT**

	<b>2023 Budget - DRAFT</b>	2022 Budget	2020 Actual	2019 Actual	Actual 2018	Actual 2017
<b>Meridian Centre</b>						
<b>Number of Events</b>	65	81	44	84	102	113
<b>Attendance</b>	208,170	251,545				
<b>Direct Event Income</b>						
Rental Income	421,515	479,940	134,001	426,812	621,848	424,123
Service Income	325,425	544,354	108,176	557,245	605,004	381,019
Service Expenses	(363,508)	(677,619)	(136,929)	(686,377)	(843,787)	(561,510)
Total Direct Event Income	383,433	346,675	105,248	297,680	383,065	243,632
<b>Ancillary Income</b>						
F & B Concessions	517,443	598,446	89,138	692,931	725,547	634,022
F & B Catering	158,599	175,944	5,096	173,091	160,830	212,844
Novelty Sales	21,628	30,225	820	20,012	28,308	41,484
Total Ancillary Income	697,669	804,615	95,054	886,034	914,685	888,350
<b>Other Event Income</b>						
Luxury Box Ticket Sales	14,500	11,500	-	62,554	-	-
Club Seat Ticket Sales	4,150	5,350	-	-	14,381	8,161
Ticket Rebates (Per Event)	273,958	148,550	8,220	185,911	113,207	87,825
Facility Fees	307,787	355,206	86,430	326,623	355,546	278,234
Total Other Event Income	600,395	520,606	94,650	575,088	483,134	374,220
<b>Total Event Income</b>	1,681,496	1,671,896	294,952	1,758,802	1,780,884	1,506,202
<b>Other Operating Income</b>		0				
Suite Income	188,628	166,018	44,709	170,477	178,829	160,375
Club Seat Income	22,523	25,988	8,663	31,800	36,771	37,310
Advertising Income	49,750	35,500	15,446	44,589	47,987	49,198
Ice Rental Net Income	140,000	130,900	140,279	185,660	126,030	115,076
PAC Catering Revenue	-	-	-	-	7,490	3,137
Other (Interest, Vending, etc)	16,150	16,150	22,732	31,172	35,301	19,302
Total Other Operating Income	417,051	374,556	231,829	463,698	432,408	384,398
<b>Adjusted Gross Income</b>	2,098,547	2,046,452	526,781	2,222,500	2,213,292	1,890,600
<b>Operating Expenses</b>						
Employee Salaries and Wages	1,147,095	1,083,507	790,816	1,024,113	966,035	1,001,003
Benefits	186,122	176,000	133,275	160,776	185,108	191,880
Net Employee Wages and Benefits	1,333,217	1,259,507	924,091	1,184,889	1,151,143	1,192,883
Contracted Services	1,800	1,800	573	4,038	2,055	2,177
General and Administrative	247,486	211,849	131,724	218,637	221,946	182,370
Operations	196,486	170,176	102,960	159,712	114,576	103,483
Repair & Maintenance	189,900	159,000	97,709	171,944	120,561	146,786
Supplies	115,622	116,366	66,617	85,335	73,865	81,137
Insurance	55,776	46,461	57,600	57,600	61,206	58,101
Other Operating Expenses incl Wages	2,140,287	1,965,159	1,381,274	1,882,155	1,745,352	1,766,937
Utilities	537,000	523,332	445,312	499,714	552,364	542,662
SMG Management Fees	188,700	192,855	183,205	183,526	183,205	180,497
Total Operating Expenses	2,865,987	2,681,346	2,009,791	2,565,395	2,480,921	2,490,096
<b>Net Income (Loss) From Operations</b>	(767,440)	(634,894)	(1,483,010)	(342,895)	(267,629)	(599,496)
<b>Other Income (Expenses)</b>	-	(236,879)		(91,599)	(171,605)	(148,479)
<b>Net Income After Other Income (Expenses)</b>	(767,440)	(871,773)	(1,483,010)	(342,895)	(439,234)	(747,975)

Meridian Centre - St. Catharines  
2023 Proposed Budget - Draft  
Commentary

Proposed Budget - Draft	2022 Budget	Variance \$	Variance %
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Notes to 2023 Budget

	Proposed Budget - Draft	2022 Budget	Variance \$	Variance %	Notes to 2023 Budget
<b>Number of Events</b>	65	81	(16)	-20%	First half of the year is soft for events Some events that per posted due to COVID took place in 2022
<b>Attendance</b>	208,170	251,545	(43,375)	-17%	
<b>Direct Event Income</b>					
Rental Income	421,515	479,940	(58,425)	-12%	Rental income is lower due to less events
Service Income	325,425	544,354	(218,929)	-40%	Service Income is lower due to less events
Service Expenses	(363,508)	(677,619)	314,112	-46%	
<b>Total Direct Event Income</b>	<b>383,433</b>	<b>346,675</b>	<b>36,758</b>	<b>11%</b>	Event income is up do to type of events
<b>Ancillary Income</b>					
F & B Concessions	517,443	598,446	(81,003)	-14%	Decrease in net revenue do to decrease in number of events. increase in cost of goods, increase in labour cost
F & B Catering	158,599	175,944	(17,345)	-10%	Decrease in net catering revenue do to decrease in number of events, increase in cost of goods, increase in labour cost
Novelty Sales	21,628	30,225	(8,597)	-28%	
<b>Total Ancillary Income</b>	<b>697,669</b>	<b>804,615</b>	<b>(106,946)</b>	<b>-13%</b>	
<b>Other Event Income</b>					
Luxury Box Ticket Sales	14,500	11,500	3,000	26%	
Club Seat Ticket Sales	4,150	5,350	(1,200)	-22%	
Ticket Rebates (Per Event)	273,958	148,550	125,408	84%	ASM has a new partnership agreement with Ticketmaster, that shares a larger percentage of the ticket service fees with the venue
Facility Fees	307,787	355,206	(47,419)	-13%	Lower number of tickets sold, equals lower facility fees
<b>Total Other Event Income</b>	<b>600,395</b>	<b>520,606</b>	<b>79,789</b>	<b>15%</b>	
<b>Total Event Income</b>	<b>1,681,496</b>	<b>1,671,896</b>	<b>9,600</b>	<b>1%</b>	
<b>Other Operating Income</b>					
Suite Income	188,628	166,018	22,610	14%	All suites are full for 2023
Club Seat Income	22,523	25,988	(3,465)	-13%	There was a reduction in club seat license holders due to COVID
Advertising Income	49,750	35,500	14,250	40%	Increased sponsorship partnerships for 2023
Ice Rental Net Income	140,000	130,900	9,100	7%	Ice Rentals are popular though hard to forecast as other revenue producing take priority
Other (Interest, Vending, etc )	16,150	16,150	-	0%	
<b>Total Other Operating Income</b>	<b>417,051</b>	<b>374,556</b>	<b>42,495</b>	<b>11%</b>	
<b>Adjusted Gross Income</b>	<b>2,098,547</b>	<b>2,046,452</b>	<b>52,095</b>	<b>3%</b>	

Meridian Centre - St. Catharines  
2023 Proposed Budget - Draft  
Commentary

Proposed Budget - Draft	2022 Budget	Variance \$	Variance %
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Notes to 2023 Budget

Operating Expenses

	Proposed Budget - Draft	2022 Budget	Variance \$	Variance %	Notes
Employee Salaries and Wages	1,147,095	1,083,507	63,588	6%	To achieve the Living Wage requirement set by council, increases will be introduced during the 2023 and 2024 budgets. Full Time staff will see increases in January of 2023 and 2024. Parttime staff will see increases in September 2023 and September 2024
Benefits	186,122	176,000	10,122	6%	Impacted due to the increase in wages
Net Employee Wages and Benefits	1,333,217	1,259,507	73,710	6%	
Contracted Services	1,800	1,800	-	0%	
General and Administrative Operations	247,486	211,849	35,637	17%	Increase in fees and services, i.e. payroll processing
Repair & Maintenance	189,900	159,000	30,900	19%	Modest increases in cost HVAC and Kitchen equipment require additional maintenance as they age
Supplies	115,622	116,366	(744)	-1%	
Insurance	55,776	46,461	9,315	20%	Primum increases
Utilities	537,000	523,332	13,668	3%	Inline with previous years
Management Fees	188,700	192,855	(4,155)	-2%	Contracted cost for management fees
<b>Total Operating Expenses</b>	<b>2,865,987</b>	<b>2,681,346</b>	<b>184,641</b>	<b>7%</b>	
<b>Net Income (Loss) From Operations</b>	<b>(767,440)</b>	<b>(634,894)</b>	<b>(132,546)</b>	<b>21%</b>	
<b>Other Income (Expenses)</b>		<b>(236,879)</b>			Expense to host the Summer Games
<b>Net Income / (Loss) After Other Income (Expenses)</b>	<b>(767,440)</b>	<b>(871,773)</b>	<b>104,333</b>	<b>-12%</b>	

**Meridian Centre  
2023 Proposed Draft Budget  
Event Income Summary**

	704	706	707	709	710	712	721	722	Grand Total
	Concerts	Entertainment	Family Shows	Sporting Events	Trade Shows	Other	IceDogs Hockey	RiverLions Basketball	2023 Budget
Number of Events	9	-	3	1	2	2	38	10	65
Total Annual Attendance	32,600	-	6,400	4,000	-	1,170	154,000	10,000	208,170
Attendance per event	3,622	-	2,133	4,000	-	585	4,053	1,000	3,203
<b>Direct Event Income</b>									
Rental Income	127,500	-	40,500	3,000	20,000	5,500	192,015	33,000	421,515
Service Income	140,825	-	41,000	15,000	10,000	5,600	85,500	27,500	325,425
Service Expenses	(155,408)	-	(46,300)	(15,000)	(10,000)	(6,800)	(95,000)	(35,000)	(363,508)
	<u>112,918</u>	-	<u>35,200</u>	<u>3,000</u>	<u>20,000</u>	<u>4,300</u>	<u>182,515</u>	<u>25,500</u>	<u>383,433</u>
<b>Ancillary Income</b>									
F & B Concessions	115,245	-	16,466	15,413	-	15,059	331,254	24,005	517,443
F & B Catering	46,753	-	6,333	7,881	-	-	83,753	13,880	158,599
Novelty Sales	13,940	-	7,688	-	-	-	-	-	21,628
	<u>175,938</u>	-	<u>30,487</u>	<u>23,294</u>	-	<u>15,059</u>	<u>415,007</u>	<u>37,885</u>	<u>697,669</u>
<b>Other Event Income</b>									
Luxury Box Ticket Sales	11,500	-	3,000	-	-	-	-	-	14,500
Club Seat Ticket Sales	2,800	-	1,350	-	-	-	-	-	4,150
Ticket Rebates	222,868	-	45,040	4,500	-	-	-	1,550	273,958
Facility Fees	106,860	-	27,876	5,300	-	-	166,351	1,400	307,787
Total Other Event Income	<u>344,028</u>	-	<u>77,266</u>	<u>9,800</u>	-	-	<u>166,351</u>	<u>2,950</u>	<u>600,395</u>
<b>Total Event Income</b>	<u>632,883</u>	-	<u>142,953</u>	<u>36,094</u>	<u>20,000</u>	<u>19,359</u>	<u>763,873</u>	<u>66,335</u>	<u>1,681,496</u>
Avg Event Income per Event	70,320	-	47,651	36,094	10,000	9,680	20,102	6,634	25,869

**City of St Catharines**

**2023 Operating Budget - Expenditures by Department, Board or Committee**

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Canada Summer Games							
Canada Games Park (p 178)	805,350	490,242	0	0	0	315,108	64.28%
<b>Total Canada Summer Games</b>	<b>805,350</b>	<b>490,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315,108</b>	<b>64.28%</b>

**City of St Catharines**  
**Canada Games Park**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Materials	522,000	439,031	0	0	0	82,969	18.90%
Building and Maintenance	28,350	0	0	0	0	28,350	0.00%
Contracts	540,000	632,401	0	0	0	-92,401	-14.61%
Other Service Charges	414,000	281,250	0	0	0	132,750	47.20%
<b>Total Expenditures</b>	<b>1,504,305</b>	<b>1,352,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,668</b>	<b>11.21%</b>
Revenue	-699,000	-647,440	0	0	0	-51,560	7.96%
Transfer from Reserve	0	-215,000	0	0	0	215,000	-100.00%
<b>Total Revenue</b>	<b>-699,000</b>	<b>-862,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163,440</b>	<b>-18.95%</b>
<b>Total Net Expenditures</b>	<b>805,350</b>	<b>490,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315,108</b>	<b>64.28%</b>

**2023 Budget Breakdown:**

**2023 Budget**

**Notes**

**ASM Global Share**

Revenue	(699,000)	STC share of CSG operating income
Materials	522,000	STC share of CSG materials; and 1/3 of \$100K contingency dollars
Contract - General	434,000	STC share of CSG Contracts (Salary & Benefits, Contracts, & Security) and base management fee
Transfer to Capital Reserve	414,000	STC share (25%) of total capital contribution (Yr 2 & Yr 1 catch-up = \$1,656,000)
<b>Total ASM Global Share</b>	<b>671,000</b>	

**City Share**

Subsidy Contract	106,000	Estimated market rate subsidy (ice & dry floor) and unused prime ice allocation
Insurance	28,350	STC share of CGP Building Insurance \$113,400 managed by Region (seperately from ASM budget)
<b>Total City Share</b>	<b>134,350</b>	

**Total Budget (ASM Global + City)**

**805,350**

# Canada Games Park

2021 Canada Games Way  
Thorold, ON L2V 4T7

2023 Budget

November 30, 2022

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**Canada Games Park  
2023 CGP Budget-Approved**

Facility Revenues	2023 Budget Year 1	Assumptions
Revenues from Arenas	\$ 1,065,665	Rentals based on proposed dry floor and ice utilization schedule and rates
Revenues from Gymnasiums - Brock University	\$ 99,660	Based on utilization schedule and rates.
Revenues from Gymnasiums - Other Rentals	\$ 229,772	Based on expected utilization schedules
Revenue from Track	\$ 15,000	Based on PWC Proforma
Revenue from Beach Volleyball	\$ 6,000	Based on PWC Proforma
CSIO, Office Rental (base rent)	\$ 84,000	Assumed full 12 month lease for 2023, \$14/sq ft for 6,000 sq ft
Brock Centre for Health & Well-Being (base rent)	\$ 135,800	Assumed full 12 month lease for 2023, \$14/sq ft for 9,700 sq ft
Operating costs recoveries	\$ 321,864	Operating cost recoveries at \$11-12 / sq ft based on spaces outlined in PWC Proforma
Other Revenues	\$ 142,000	PWC Proforma assumed other revenues to include advertising, sponsorship and concessions.
<b>Total Revenues</b>	<b>\$ 2,099,761</b>	
<b>Facility Expenses</b>		
Salaries & Benefits	\$ 1,071,401	Wages and benefits are based on the shared model.
Hydro / Water/ Natural Gas	\$ 650,000	Amounts are based on actuals from 2022 of costs to run the building
Building Repairs & Maintenance	\$ 226,080	Repairs & Maintenance are estimated based on operations from 2022 plus additional in case of extra costs
Office /Administration / Marketing / Supplies	\$ 93,272	This line includes IT support; operating supplies; trash removal and marketing and web site costs.
Operating Supplies / Cleaning	\$ 190,200	This line includes general and other operating supplies; bulbs and electrical supplies; janitorial supplies and chemicals and contracted cleaning services
Security / Contracted Services	\$ 100,300	This line includes contracted security & telephone services
Equipment Maintenance & Rentals	\$ 62,560	This line includes costs to maintain and rent equipment and safety equipment; and office equipment
Insurance	\$ 54,000	This line covers general liability and other liability insurance as well a property and equipment insurance
Grounds Maintenance (Snow Removal; Sand/Salt; Landscaping)	\$ 189,000	This line covers all grounds maintenance - snow removal; salting and sanding; landscaping, watering
Contingency	\$ 100,000	
<b>Total Expense</b>	<b>\$ 2,736,813</b>	
<b>Net Cash Flow</b>	<b>\$ (637,052)</b>	
Base Management Fee	\$ 129,150	ASM Global management fee
	\$ (766,202)	
Capital Reserve	\$ 1,656,000	
<b>Net Operating Position</b>	<b>\$ (2,422,202)</b>	

**NOTES / ASSUMPTIONS**

**Canada Games Park**  
**2023 Budget**  
For the Year Ended December 31, 2023

	Pro-Forma (PWC) Year 1	2023 Budget	Variance	
			Increase (decrease) \$	%
<b>Facility Revenues</b>				
Revenues from Arenas	1,127,900	1,065,665	(62,235)	(5.5)%
Revenues from Gymnasiums - Brock University	98,800	99,660	860	0.9%
Revenues from Gymnasiums - Other Rentals	227,000	229,772	2,772	1.2%
Revenue from Track	15,000	15,000	-	0.0%
Revenue from Beach Volleyball	6,000	6,000	-	0.0%
CSIO, Office Rental (base rent)	167,800	84,000	(83,800)	(49.9)%
Brock Centre for Health & Well-Being (base rent)	115,400	135,800	20,400	17.7%
Operating costs recoveries	323,200	321,864	(1,336)	(0.4)%
Other Revenues	117,400	142,000	24,600	21.0%
<b>Total Revenues</b>	<b>2,198,500</b>	<b>2,099,761</b>	<b>(98,739)</b>	<b>(4.5)%</b>
<b>Facility Expenses</b>				
Salaries & Benefits	1,308,300	1,071,401	(236,899)	(18.1)%
Hydro / Water/ Natural Gas	700,000	650,000	(50,000)	(7.1)%
Building Repairs & Maintenance	200,000	226,080	26,080	13.0%
Office /Administration / Marketing / Supplies	75,000	93,272	18,272	24.4%
Operating Supplies / Cleaning	200,000	190,200	(9,800)	(4.9)%
Security / Contracted Services	225,000	100,300	(124,700)	(55.4)%
Equipment Maintenance & Rentals	75,000	62,560	(12,440)	(16.6)%
Insurance	100,000	54,000	(46,000)	(46.0)%
Grounds Maintenance (Snow Removal; Sand/Salt; Landscaping)	75,000	189,000	114,000	152.0%
Contingency	-	100,000	100,000	100.0%
<b>Total Expense</b>	<b>2,958,300</b>	<b>2,736,813</b>	<b>(221,487)</b>	<b>(7.5)%</b>
<b>Net Cash Flow</b>	<b>(759,800)</b>	<b>(637,052)</b>	<b>122,748</b>	<b>(16.2)%</b>
<b>Base Management Fee</b>	<b>125,000</b>	<b>129,150</b>	<b>4,150</b>	<b>3.3%</b>
<b>Total Net Budget (Cash flow)</b>	<b>(884,800)</b>	<b>(766,202)</b>	<b>118,598</b>	<b>(13.4)%</b>
<b>Capital Reserve</b>	<b>1,125,000</b>	<b>1,656,000</b>	<b>531,000</b>	<b>47.2%</b>
<b>Net Operating Position</b>	<b>(2,009,800)</b>	<b>(2,422,202)</b>	<b>(412,402)</b>	<b>20.5%</b>

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
<b>Financial Management Services</b>							
Accounting, Revenue, and Payroll (p 183)	644,552	631,860	1,333,077	1,495,655	1,370,720	12,692	2.01%
FMS Admin (p 184)	792,954	707,831	177,875	181,977	180,385	85,123	12.03%
Budget Office (p 185)	717,565	405,056	0	0	0	312,509	77.15%
Property Management (p 186)	387,601	253,039	239,335	225,509	227,063	134,562	53.18%
Purchasing (p 187)	324,665	307,853	260,329	274,214	278,124	16,812	5.46%
Insurance - General (p 188)	2,136,000	2,039,600	1,942,178	1,635,292	1,527,265	96,400	4.73%
Miscellaneous-general (p 189)	50,000	50,000	-196,742	68,999	95,849	0	0.00%
PeopleSoft Implementation (p 190)	1,110	0	0	0	0	1,110	0.00%
Provision for Allowances (p 191)	0	0	173,600	1,010,515	10,081	0	0.00%
Prior Year Clearing (p 191)	0	0	0	-81,230	0	0	0.00%
<b>Total Financial Management Services</b>	<b>5,054,447</b>	<b>4,395,239</b>	<b>3,929,652</b>	<b>4,810,931</b>	<b>3,689,487</b>	<b>659,208</b>	<b>15.00%</b>

\*In 2022, there was a re-organization of the finance department which introduced the Budget Office division and PeopleSoft Implementation division. As such, these divisions show no historical actuals. Additionally, a number of divisions were consolidated under the existing Accounting, Revenue and Payroll and FMS Admin divisions to group like accounts and activities.

**City of St Catharines**  
**Accounting, Revenue, and Payroll**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,132,368	1,050,983	1,629,261	1,545,096	1,481,397	81,385	7.74%
Benefits	453,123	375,244	496,187	446,767	532,528	77,879	20.75%
Equipment Operations	4,437	4,960	3,824	4,116	4,794	-523	-10.54%
Building and Maintenance	0	0	0	1,500	1,500	0	0.00%
Contracts	171,700	143,500	208,245	86,360	136,067	28,200	19.65%
Office and Related Expenses	15,384	15,382	40,256	33,408	39,370	2	0.01%
Properties	0	3,000	1,551	3,000	0	-3,000	-100.00%
Other Service Charges	32,201	32,494	191,680	107,130	264,478	-293	-0.90%
<b>Total Expenditures</b>	<b>1,809,213</b>	<b>1,625,563</b>	<b>2,571,004</b>	<b>2,227,377</b>	<b>2,460,134</b>	<b>183,650</b>	<b>11.30%</b>
Revenue	-1,162,801	-993,703	-1,237,927	-731,722	-1,083,868	-169,098	17.02%
Transfer from Reserve	-1,860	0	0	0	-5,546	-1,860	0.00%
<b>Total Revenue</b>	<b>-1,164,661</b>	<b>-993,703</b>	<b>-1,237,927</b>	<b>-731,722</b>	<b>-1,089,414</b>	<b>-170,958</b>	<b>17.20%</b>
<b>Total Net Expenditures</b>	<b>644,552</b>	<b>631,860</b>	<b>1,333,077</b>	<b>1,495,655</b>	<b>1,370,720</b>	<b>12,692</b>	<b>2.01%</b>

**City of St Catharines**  
**FMS Admin**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	418,000	377,487	0	0	0	40,513	10.73%
Benefits	133,898	90,850	0	0	0	43,048	47.38%
Equipment Operations	1,000	0	0	0	0	1,000	0.00%
Office and Related Expenses	231,148	226,149	177,875	181,977	180,385	4,999	2.21%
Other Service Charges	13,092	13,345	0	0	0	-253	-1.90%
<b>Total Expenditures</b>	<b>797,138</b>	<b>707,831</b>	<b>177,875</b>	<b>181,977</b>	<b>180,385</b>	<b>89,307</b>	<b>12.62%</b>
Transfer from Reserve	-4,184	0	0	0	0	-4,184	0.00%
<b>Total Revenue</b>	<b>-4,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,184</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>792,954</b>	<b>707,831</b>	<b>177,875</b>	<b>181,977</b>	<b>180,385</b>	<b>85,123</b>	<b>12.03%</b>

**City of St Catharines**  
**Budget Office**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	520,211	278,081	0	0	0	242,130	87.07%
Benefits	187,171	120,791	0	0	0	66,380	54.95%
Office and Related Expenses	633	634	0	0	0	-1	-0.16%
Other Service Charges	9,550	5,550	0	0	0	4,000	72.07%
<b>Total Expenditures</b>	<b>717,565</b>	<b>405,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>312,509</b>	<b>77.15%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>717,565</b>	<b>405,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>312,509</b>	<b>77.15%</b>

**City of St Catharines**  
**Property Management**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	267,239	178,087	172,852	166,514	165,057	89,152	50.06%
Benefits	94,258	55,132	51,200	43,711	44,048	39,126	70.97%
Equipment Operations	0	335	0	217	550	-335	-100.00%
Office and Related Expenses	4,664	4,550	3,950	3,819	4,799	114	2.51%
Properties	4,500	0	0	0	0	4,500	0.00%
Other Service Charges	16,940	14,935	11,333	11,248	12,609	2,005	13.42%
<b>Total Expenditures</b>	<b>387,601</b>	<b>253,039</b>	<b>239,335</b>	<b>225,509</b>	<b>227,063</b>	<b>134,562</b>	<b>53.18%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>387,601</b>	<b>253,039</b>	<b>239,335</b>	<b>225,509</b>	<b>227,063</b>	<b>134,562</b>	<b>53.18%</b>

**City of St Catharines**  
**Purchasing**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	219,345	212,082	183,511	197,712	202,417	7,263	3.42%
Benefits	89,220	79,671	64,965	61,361	63,063	9,549	11.99%
Equipment Operations	7,350	7,350	6,424	5,219	3,811	0	0.00%
Office and Related Expenses	2,350	2,350	166	310	1,662	0	0.00%
Other Service Charges	6,400	6,400	5,263	9,612	7,171	0	0.00%
<b>Total Expenditures</b>	<b>324,665</b>	<b>307,853</b>	<b>260,329</b>	<b>274,214</b>	<b>278,124</b>	<b>16,812</b>	<b>5.46%</b>
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>324,665</b>	<b>307,853</b>	<b>260,329</b>	<b>274,214</b>	<b>278,124</b>	<b>16,812</b>	<b>5.46%</b>

**City of St Catharines**  
**Insurance - General**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Contracts	2,136,000	2,039,600	1,942,178	1,544,350	1,527,265	96,400	4.73%
Other Service Charges	0	0	0	90,942	0	0	0.00%
Total Expenditures	2,136,000	2,039,600	1,942,178	1,635,292	1,527,265	96,400	4.73%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	2,136,000	2,039,600	1,942,178	1,635,292	1,527,265	96,400	4.73%

**City of St Catharines**  
**Miscellaneous-general**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Other Service Charges	50,000	50,000	-196,742	68,999	95,849	0	0.00%
Total Expenditures	50,000	50,000	-196,742	68,999	95,849	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	50,000	50,000	-196,742	68,999	95,849	0	0.00%

**City of St Catharines**  
**PeopleSoft Implementation**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	83,947	0	0	0	0	83,947	0.00%
Benefits	30,333	0	0	0	0	30,333	0.00%
Properties	4,500	0	0	0	0	4,500	0.00%
Allocation to Capital	-117,670	0	0	0	0	-117,670	0.00%
Total Expenditures	1,110	0	0	0	0	1,110	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	1,110	0	0	0	0	1,110	0.00%

**City of St Catharines**  
**Provision for Allowances**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Other Service Charges	0	0	173,600	1,010,515	10,081	0	0.00%
Total Expenditures	0	0	173,600	1,010,515	10,081	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	0	0	173,600	1,010,515	10,081	0	0.00%

**City of St Catharines**  
**Prior Year Clearing**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Contracts	0	0	0	-81,230	0	0	0.00%
Total Expenditures	0	0	0	-81,230	0	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	0	0	0	-81,230	0	0	0.00%

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Corporate Support Services							
Customer Service (p 192)	1,103,951	952,358	988,359	949,016	892,960	151,593	15.92%
Long Service Recognition (p 193)	25,000	25,000	24,000	23,945	24,308	0	0.00%
Technology Centre (p 194)	1,511,459	1,432,555	1,285,733	1,383,472	1,177,165	78,904	5.51%
Telecommunications (p 195)	115,007	196,688	213,293	213,463	202,584	-81,681	-41.53%
Human Resources (p 196)	1,784,547	1,561,263	1,387,961	1,598,290	1,551,674	223,284	14.30%
Staff Development (p 197)	496,500	74,000	56,392	55,374	60,971	422,500	570.95%
Employee Safety (p 198)	89,400	69,480	63,402	58,767	72,153	19,920	28.67%
Union Bargaining Matters (p 199)	0	0	18,968	-5,399	0	0	0.00%
Team STC 1.0 (p 200)	7,500	6,020	1,020	365	1,020	1,480	24.58%
Corporate IT Infrastructure (p 201)	2,324,511	1,934,511	1,916,371	1,771,018	1,833,682	390,000	20.16%
<b>Total Corporate Support Services</b>	<b>7,457,875</b>	<b>6,251,875</b>	<b>5,955,499</b>	<b>6,048,311</b>	<b>5,816,517</b>	<b>1,206,000</b>	<b>19.29%</b>

**City of St Catharines**  
**Customer Service**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	804,288	712,963	778,015	755,083	714,157	91,325	12.81%
Benefits	281,219	216,295	194,494	182,592	161,156	64,924	30.02%
Equipment Operations	100	100	0	0	0	0	0.00%
Office and Related Expenses	24,700	17,500	13,058	8,552	17,355	7,200	41.14%
Other Service Charges	9,500	5,500	2,792	2,789	2,317	4,000	72.73%
<b>Total Expenditures</b>	<b>1,119,807</b>	<b>952,358</b>	<b>988,359</b>	<b>949,016</b>	<b>894,985</b>	<b>167,449</b>	<b>17.58%</b>
Revenue	0	0	0	0	-2,025	0	0.00%
Transfer from Reserve	-15,856	0	0	0	0	-15,856	0.00%
<b>Total Revenue</b>	<b>-15,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,025</b>	<b>-15,856</b>	<b>0.00%</b>
<b>Total Net Expenditures</b>	<b>1,103,951</b>	<b>952,358</b>	<b>988,359</b>	<b>949,016</b>	<b>892,960</b>	<b>151,593</b>	<b>15.92%</b>

**City of St Catharines**  
**Long Service Recognition**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Benefits	24,000	24,000	24,000	23,945	23,290	0	0.00%
Other Service Charges	1,000	1,000	0	0	1,018	0	0.00%
Total Expenditures	25,000	25,000	24,000	23,945	24,308	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	25,000	25,000	24,000	23,945	24,308	0	0.00%

**City of St Catharines  
Technology Centre  
2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,278,568	1,244,198	1,082,962	1,212,519	1,031,722	34,370	2.76%
Benefits	447,350	393,343	327,323	312,400	284,283	54,007	13.73%
Equipment Operations	1,100	900	34,244	26,930	1,703	200	22.22%
Office and Related Expenses	2,900	5,500	10,131	6,087	13,965	-2,600	-47.27%
Properties	0	0	-97	2,000	15,000	0	0.00%
Other Service Charges	11,000	10,600	6,665	5,790	10,776	400	3.77%
<b>Total Expenditures</b>	<b>1,740,918</b>	<b>1,654,541</b>	<b>1,461,228</b>	<b>1,565,726</b>	<b>1,357,449</b>	<b>86,377</b>	<b>5.22%</b>
Revenue	-229,459	-221,986	-175,494	-182,253	-180,283	-7,473	3.37%
<b>Total Revenue</b>	<b>-229,459</b>	<b>-221,986</b>	<b>-175,494</b>	<b>-182,253</b>	<b>-180,283</b>	<b>-7,473</b>	<b>3.37%</b>
<b>Total Net Expenditures</b>	<b>1,511,459</b>	<b>1,432,555</b>	<b>1,285,734</b>	<b>1,383,473</b>	<b>1,177,166</b>	<b>78,904</b>	<b>5.51%</b>

**City of St Catharines**  
**Telecommunications**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	20,000	48,000	47,879	43,781	48,106	-28,000	-58.33%
Office and Related Expenses	99,226	152,000	168,661	171,804	158,538	-52,774	-34.72%
<b>Total Expenditures</b>	119,226	200,000	216,540	215,585	206,644	-80,774	-40.39%
Revenue	-4,219	-3,312	-3,247	-2,122	-4,060	-907	27.39%
<b>Total Revenue</b>	-4,219	-3,312	-3,247	-2,122	-4,060	-907	27.39%
<b>Total Net Expenditures</b>	115,007	196,688	213,293	213,463	202,584	-81,681	-41.53%

**City of St Catharines**  
**Human Resources**  
**2023 Operating Budget - Expenditures by Object**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Object of Expenditure</b>							
Salaries and Wages	1,135,513	1,013,320	955,618	1,024,707	1,040,376	122,193	12.06%
Benefits	387,791	335,565	276,280	275,056	286,961	52,226	15.56%
Equipment Operations	8,550	9,550	813	9,442	11,413	-1,000	-10.47%
Office and Related Expenses	110,720	63,020	60,471	58,293	77,372	47,700	75.69%
Other Service Charges	187,040	182,590	136,759	258,205	181,082	4,450	2.44%
<b>Total Expenditures</b>	<b>1,829,614</b>	<b>1,604,045</b>	<b>1,429,941</b>	<b>1,625,703</b>	<b>1,597,204</b>	<b>225,569</b>	<b>14.06%</b>
Revenue	-42,144	-42,782	-41,980	-27,414	-45,530	638	-1.49%
Transfer from Reserve	-2,923	0	0	0	0	-2,923	0.00%
<b>Total Revenue</b>	<b>-45,067</b>	<b>-42,782</b>	<b>-41,980</b>	<b>-27,414</b>	<b>-45,530</b>	<b>-2,285</b>	<b>5.34%</b>
<b>Total Net Expenditures</b>	<b>1,784,547</b>	<b>1,561,263</b>	<b>1,387,961</b>	<b>1,598,289</b>	<b>1,551,674</b>	<b>223,284</b>	<b>14.30%</b>

**City of St Catharines**  
**Staff Development**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Materials	1,000	1,000	3,304	3,500	5,284	0	0.00%
Other Service Charges	495,500	73,000	53,088	51,874	55,687	422,500	578.77%
Total Expenditures	496,500	74,000	56,392	55,374	60,971	422,500	570.95%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	496,500	74,000	56,392	55,374	60,971	422,500	570.95%

**City of St Catharines**  
**Employee Safety**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Office and Related Expenses	0	0	0	0	733	0	0.00%
Other Service Charges	89,400	89,480	63,402	58,767	71,420	-80	-0.09%
Total Expenditures	89,400	89,480	63,402	58,767	72,153	-80	-0.09%
Transfer from Reserve	0	-20,000	0	0	0	20,000	-100.00%
Total Revenue	0	-20,000	0	0	0	20,000	-100.00%
Total Net Expenditures	89,400	69,480	63,402	58,767	72,153	19,920	28.67%

**City of St Catharines  
 Union Bargaining Matters  
 2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Grants and Committees	0	0	18,968	-5,399	0	0	0.00%
Total Expenditures	0	0	18,968	-5,399	0	0	0.00%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	0	0	18,968	-5,399	0	0	0.00%

**City of St Catharines**  
**Team STC 1.0**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Other Service Charges	7,500	6,020	1,020	365	1,020	1,480	24.58%
Total Expenditures	7,500	6,020	1,020	365	1,020	1,480	24.58%
Total Revenue	0	0	0	0	0	0	0.00%
Total Net Expenditures	7,500	6,020	1,020	365	1,020	1,480	24.58%

**City of St Catharines**  
**Corporate IT Infrastructure**  
**2023 Operating Budget - Expenditures by Object**

Object of Expenditure	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Equipment Operations	2,161,686	1,774,511	1,716,372	1,571,429	1,576,935	387,175	21.82%
Properties	200,000	200,000	199,999	199,589	256,747	0	0.00%
Total Expenditures	2,361,686	1,974,511	1,916,371	1,771,018	1,833,682	387,175	19.61%
Transfer from Reserve	-37,175	-40,000	0	0	0	2,825	-7.06%
Total Revenue	-37,175	-40,000	0	0	0	2,825	-7.06%
Total Net Expenditures	2,324,511	1,934,511	1,916,371	1,771,018	1,833,682	390,000	20.16%

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Financial Management Services							
Capital/Revenue	3,624,000	1,099,000	1,000,000	1,751,000	1,553,000	2,525,000	229.75%
<b>Total Financial Management Services</b>	<b>3,624,000</b>	<b>1,099,000</b>	<b>1,000,000</b>	<b>1,751,000</b>	<b>1,553,000</b>	<b>2,525,000</b>	<b>229.75%</b>

**CONTRIBUTION TO TAX-SUPPORTED CAPITAL PROJECTS**

790.100 **CAPITAL BUDGET**

**Required 2023 Capital Contribution from Revenue**

Capital out of revenue is the portion of the project cost that is funded from the operating budget. This Council supported strategy, sets the contribution rate at 10% of the tax supported project costs not funded from other identified sources. The capital out of revenue contribution approximates one years' worth of debenture costs of the project. For 2023 the capital out of revenue contribution percentage for tax supported projects has been set at 7.5% to provide relief to the operating budget as part of the COVID 19 Financial Recovery Plan as we gradually increase COOR to align back to the debt management strategy.

<b>SCH</b>		<b>CAPITAL BUDGET</b>	<b>OPERATING BUDGET</b>
B	ROAD PROGRAM	9,824,600	575,000
C	NEW SIDEWALK CONSTRUCTION	2,413,000	97,000
D	STORM SEWER PROGRAM	1,608,000	52,000
H	BRIDGES AND CULVERTS	4,202,200	315,000
I	SHORELINE PROTECTION	208,000	12,000
J	WATERCOURSES	4,700,000	315,000
K	REGIONAL PROJECTS (CITY SHARE)	1,401,000	105,000
L	COMMUNITY, RECREATION AND CULTURE SERVICES	2,873,000	115,000
M	BUILDING IMPROVEMENT PROGRAM	16,309,000	912,000
P	FLEET	3,526,780	239,000
O	FIRE SERVICES	950,000	58,000
Q	CORPORATE INFRASTRUCTURE	4,680,000	279,000
	<b>TOTAL</b>	<b><u>52,695,580</u></b>	<b><u>3,074,000</u></b>

790.101	ANNUAL DEVELOPMENT CHARGE GRANT AND EXEMPTION FUNDING	<u>550,000</u>
	<b>TOTAL CONTRIBUTION TO CAPITAL</b>	<b><u>3,624,000</u></b>

<b>SCH</b>	<b>RECONCILIATION TO CAPITAL PROJECT FUNDING (SCHEDULE W)</b>		
R	AIRPORT	-	
N	PARKING SERVICES	700,000	53,000
R	TRANSIT		
K	REGIONAL PROJECTS (CITY SHARE)	3,018,000	
E	SANITARY	2,819,000	724,000
F	POLLUTION	250,000	
G	WATERMAIN	11,930,000	2,624,000
	<b>SUBTOTAL</b>	<b><u>18,717,000</u></b>	<b><u>3,401,000</u></b>
	<b>TOTAL</b>	<b><u>71,412,580</u></b>	<b><u>6,475,000</u></b>

**City of St Catharines**  
**2023 Operating Budget Debt Repayment**

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
<b>Debt Repayment</b>							
Information Debt Costs	374,100	452,588	453,738	331,462	330,689	-78,488	-17.34%
City Hall Debt Costs	288,052	382,086	344,305	343,060	345,451	-94,034	-24.61%
LSSC Debt Costs	492,614	949,945	953,272	1,218,091	1,346,071	-457,331	-48.14%
Court House Debt Costs	10,416	10,420	10,429	10,439	10,395	-4	-0.04%
Centennial Library Plaza Debt Costs	81,357	81,482	81,502	81,613	81,712	-125	-0.15%
Fire Debt Costs	981,586	981,235	857,440	852,488	570,153	351	0.04%
Shoreline Protection Debt Costs	517,910	484,016	190,942	8,198	0	33,894	7.00%
Sidewalk Debt Costs	435,499	319,317	298,129	302,077	286,144	116,182	36.38%
Roadway Debt Costs	4,496,632	4,147,435	4,152,244	3,697,932	3,203,726	349,197	8.42%
Storm Sewer Debt Costs	1,629,304	1,840,703	1,815,939	1,669,126	1,725,751	-211,399	-11.48%
Cemetery Debt Costs	400,045	400,466	400,639	401,129	401,860	-421	-0.11%
Assistance to Aged Debt Costs	92,294	92,426	92,447	92,574	92,670	-132	-0.14%
Pools Debt Costs	56,022	56,249	56,265	56,255	58,720	-227	-0.40%
Arenas Debt Costs	110,697	110,662	110,685	146,198	183,440	35	0.03%
Merritton Arena Debt Costs	222,746	15,087	15,092	5,510	5,036	207,659	1,376.41%
Seymour Hannah Debt Costs	1,978,440	1,977,196	1,961,438	1,936,798	1,939,119	1,244	0.06%
Meridian Centre Debt Costs	1,498,214	1,487,076	1,487,442	1,452,919	1,453,957	11,138	0.75%
Parks Debt Costs	957,093	841,275	812,749	729,392	804,292	115,818	13.77%
Kiwanis Turf Field Debt Costs	0	207,200	207,380	207,394	208,023	-207,200	-100.00%
Happy Rolph's Debt Costs	76,095	88,720	59,759	58,083	61,958	-12,625	-14.23%
Kiwanis Aquatic Debt Costs	844,949	845,087	845,220	845,274	827,369	-138	-0.02%
Russell Ave Community Centre Debt	55,278	55,304	55,309	55,155	9,535	-26	-0.05%
Garden City Golf Debt Costs	0	76,838	76,819	76,824	76,876	-76,838	-100.00%
Merritton Community Centre Debt	88,752	88,793	88,859	83,709	116,232	-41	-0.05%
Other Cultural Debt Costs	39,830	40,134	40,240	40,373	40,599	-304	-0.76%
Morningstar Mill Debt Costs	18,705	18,862	18,983	19,092	19,129	-157	-0.83%
Market Square Debt Costs	20,812	20,822	20,838	20,858	20,920	-10	-0.05%
Bill Burgoyne Debt Costs	192,625	192,987	55,149	1,587	0	-362	-0.19%
Port Weller Community Centre Debt Costs	50,748	50,759	50,776	2,395	0	-11	-0.02%
Niagara District Airport Debt Costs	59,164	59,173	59,177	1,043	62,448	-9	-0.02%
85 Church St Debt Costs	109,376	0	0	0	0	109,376	0.00%
Canada Summer Games Debt Costs	142,666	0	0	0	0	142,666	0.00%
<b>Total Debt Repayment</b>	<b>16,322,021</b>	<b>16,374,343</b>	<b>15,673,206</b>	<b>14,747,048</b>	<b>14,305,066</b>	<b>-52,322</b>	<b>-0.32%</b>
Library	125,862	included under Library					
Parking	1,135,628	included under Parking Operations					
Water	378,215	included Water budget					
Wastewater	703,316	included WW budget					
Transit	325,308						
Transit Debt Uploaded to Region	-325,308						
	<u>18,665,041</u>						
Less: Seymour Hannah Loan	796,036	included in \$16.3M above					
<b>Total</b>	<b><u>17,869,006</u></b>						

**City of St. Catharines**

**2023 Operating Budget - Expenditures**

<b>Acct.</b>	<b>Description</b>	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2021 Actuals</b>	<b>2020 Actuals</b>	<b>2019 Actuals</b>	<b>% Change 2023 Budget</b>
<b><u>OUTSIDE BOARDS AND COMMISSIONS</u></b>							
770	FirstOntario Performance Art Centre	\$ 1,840,076	\$ 1,716,038	\$ 1,670,822	\$ 1,598,046	\$ 1,680,522	7.23%
753	St Catharines Public Library	6,204,214	5,876,428	5,677,708	5,677,708	5,512,338	5.58%
		6,204,214	5,876,428	5,677,708	5,677,708	5,512,338	5.58%
781	St Catharines Transit Commission						
	Transit Commission	525,000	12,312,840	11,970,876	11,304,785	11,240,038	-95.74%
	Para Transit	-	1,522,000	1,583,770	1,528,595	1,461,973	-100.00%
	Debt principal and interest	-	209,160	81,949	90,745	51,254	-100.00%
		525,000	14,044,000	13,636,595	12,924,125	12,753,265	-96.26%
727	Niagara District Airport	463,879	447,134	441,673	430,103	245,263	3.74%
		9,033,169	22,083,600	21,426,798	20,629,982	20,191,388	-59.10%

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Performing Arts							
Performing Arts	80,100	71,200	62,965	62,541	1,629,281	8,900	12.50%
PAC Operating Grant	1,759,976	1,644,838	1,607,857	1,592,856	0	115,138	7.00%
<b>Total Performing Arts</b>	<b>1,840,076</b>	<b>1,716,038</b>	<b>1,670,822</b>	<b>1,598,046</b>	<b>1,680,522</b>	<b>124,038</b>	<b>7.23%</b>
2021 PAC Budget Request (Municipal Contribution)	1,759,976	1,644,838					
2021 City Paid Expenses (Building Insurance and Retiree Benefits)	80,100	71,200					
<b>Total Performing Arts</b>	<b>1,840,076</b>	<b>1,716,038</b>					



**FirstOntario**  
PERFORMING ARTS  
CENTRE

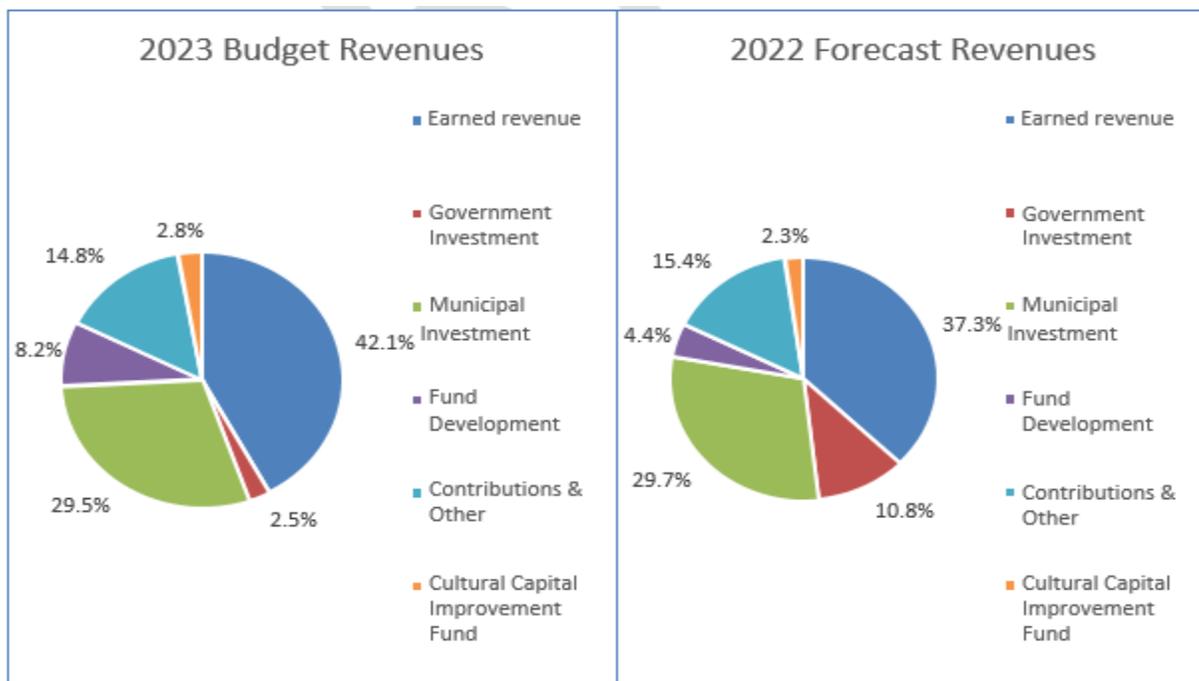
## **2023 Business Plan**

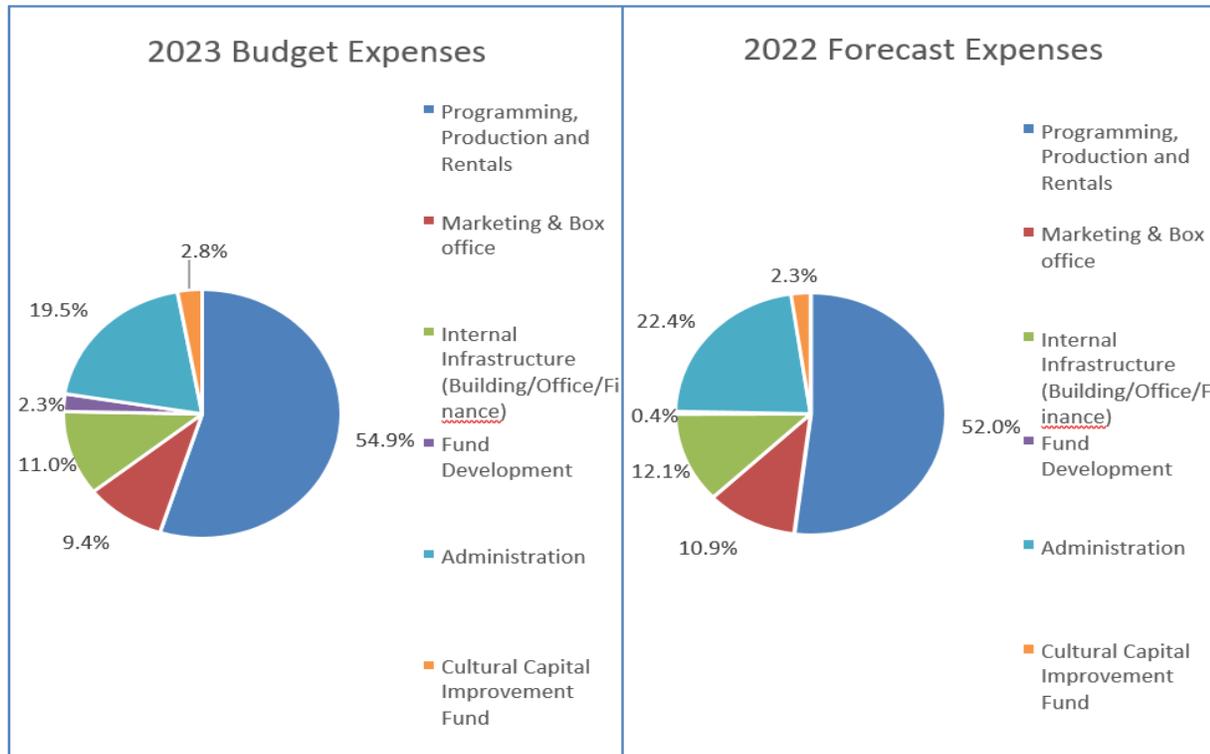
## General Overview

The 2023 budget and business plan represent the 2<sup>nd</sup> year of the PAC's 3-year Strategic Recovery Plan. This plan advances the PAC's strategic direction and reflects a full year of business operations while acknowledging the pandemic recovery necessary for our community, the arts, and live performance industries. With a focus on the sustainability of the organization, we continue to support local arts activity and our academic partners while actively contributing towards the cultural identity and fabric of the community.

## Business Model

The operational and business cycle of the PAC reflects a fluctuation of activity throughout the year that carefully balances the PAC's partnership with Brock University, local artists and arts community, diverse PAC programs, and touring/rental activity.





### 2023 Assumptions and Highlights

- Activity levels at full capacity for all venues at the PAC.
- In the second year of the PAC's Strategic Recovery Plan, The PAC projected revenue of \$5.9m includes a Municipal investment of \$1.759m.
- Expansion of fundraising strategies and capacity through the achievement of Charitable status for the organization.
- An investment towards the PAC's Strategic Recovery Plan's initiatives focusing on culturally diverse programming, increased accessibility and access to the arts, Equity Diversity and Inclusion initiatives, audience development and public engagement through learning programs.
- Significant cost increases to goods and services procured by the PAC as a result of rising inflation levels following the COVID-19 pandemic.
- A purposeful approach to revenue generation that explores diversifying revenue opportunities through investment income and earned revenue strategies.

### Situational Analysis

The 2023 fiscal year poses significant challenges from a financial and logistics perspective as the supply chain and global economy respond and adjust to post-pandemic life. In addition, the impact of the pandemic on the live performance domain remains significant, with an anticipated five-year recovery on the horizon.

### *Live performance*

As of the end of the first quarter of 2022, Real GDP for the live performance domain remains 13.6% away from full recovery, while employment in the live performance domain is 12.3% away from its pre-COVID level<sup>1</sup>. The timeframe required to program events, coordinate touring acts, develop partnerships and sell tickets makes for a slow recovery and ability to return to full operations. The uncertainty of artists to secure contracts and earn a living from their art, coupled with increased productions and travel costs, have also impacted negatively the industry as a whole.

### *Consumer Price Index (CPI)*

The impact of the increasing rate of inflation on the cost and supply of goods and services purchased poses as a significant financial and operational pressure for the PAC. Scotiabank is anticipating an average annual CPI of 6.5% in 2022 and 3.3% in 2023 as of their June 2022 forecast<sup>2</sup>. This means that prices for goods and services in 2023 will continue to increase, albeit at a lower rate than they did in 2022.

Appendix 1 outlines a review of the inflationary increases the PAC has experienced in the past two years on goods and services procured and its impact on the proposed 2023 Budget. There are significant increases to all business areas of the PAC, including event related costs, building maintenance, administration, and marketing expense increases.

The increased price of basic goods and services also represents a decrease to household discretionary spending, thereby impacting attendance expectations for both programmed and rental events at the PAC in 2023.

### *Recruitment and Retention*

The worldwide labour shortage has also impacted the PAC. With a highly competitive job market, the PAC's ability to remain an attractive employer is challenged due to the economic environment and budgetary pressures. Increased costs and resource requirements geared towards employee retention and recruitment are necessary in order to ensure a safe and supportive work environment and maintain the service levels required to meet the needs of the community and contribute towards the growth of the downtown area.

## **Revenue**

### *Programming*

PAC outreach activities and programmed events aim to provide leadership in the development of audiences for, and participants of the performing arts. The proposed programming is influenced by and built upon our past and current programming successes and a desire to bring a wide variety of artforms and stories to the stage. These stories represent and highlight the diverse experiences of local, national and international artists and communities. The imPACt Education series will provide professional arts programs for school children and youth through performances and value-added outreach

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<sup>1</sup> [COVID Impact Statistics](#). CAPACOA 2022

<sup>2</sup> [Canadian Economy Resilient in the Face of Global Challenges](#). June 2022

activities. With over 500 screenings planned for 2023, The Film House continues to be a tenet for growth and catalyst for activity in downtown St. Catharines.

### *Rental Activity*

The COVID-19 pandemic's effects on the entertainment industry and local arts community have negatively impacted their ability to produce earned revenues and financial capacity to afford increased venue rental rates. In 2021, the PAC restructured its venue rental rates to allow for greater clarity and flexibility given the fluctuation in venue capacities as a result of the public health mandates. Acknowledging the need to support the recovery of our local arts community and the increased impact of inflation on organizations, the PAC decided to maintain venue rental rates for existing client bookings throughout 2023.

### *Grant revenue*

The 2023 budget includes funding for programs that have historically been supported by both the Federal and Provincial governments such as the PAC's programmed season, Celebration of Nations and student placement programs. Further funding opportunities continue to be explored by PAC staff to support funding for programs related to the PAC's Strategic Recovery Plan surrounding the development of access and learning programs.

### *Fund Development*

Fund development strategies for 2023 mimic the structure that was designed in Q2 2022, with specific campaign targets attributed to the areas of:

- Individual donations (often these come with ticket purchases)
- Board donations (as the PAC is a 100% giving Board)
- Fundraising campaigns (Board led campaign)
- Fundraising event (ticketed)

2023 will mark the second annual East Coast Kitchen party as the primary ticketed event of the year, with targets on sponsorship and ticket sales increased from the first annual event.

Board led fundraising campaigns will be the stretch goal for the year, supported by efforts through charitable status and the establishment of annual campaigns such as Friends of "CofN", youth film projects, holiday campaigns, naming opportunities and others. The Fund Development Committee will oversee these within the workplan in addition to assisting staff on major sponsorship requests to local contacts. Council has approved an increase to the Board's complement of up to 4 new citizen members that reside outside of the City of St. Catharines with the purpose of increasing the Board's capacity in several areas, including fundraising.

For the marketing sponsorship and advertising revenue targets, staff will continue with pre-existing programs and targets consistent with the initial 2022 budget for show sponsorship, film house support, program advertising and beer and wine sponsorship.

### *Cultural Capital Improvement Fee*

The expected revenue allocated to the Capital/Equipment Reserve and SCCIP for 2023 is \$113,333 and \$56,666 respectively. The contribution towards the Equipment and Capital Reserves takes into consideration the long-term needs of the building and venues

and support the long-term sustainability of the plant and operations. As well, the PAC's contribution to the City's SCCIP further reinforces our commitment to promote and support the local creative industry and economy.

## Expenses

### *Human resources*

The PAC's collective agreement with IATSE, our union that supplies technical labour, expired at the end of June 2022. The results of negotiations and its effect on the PAC's 2023 Budget are unknown at this time.

On January 1 2023, OMERS will effectively change its eligibility criteria by allowing non-full-time (NFT) join the Plan at any time. As a result, The PAC has increased the overall employer matching contribution to the Plan. The full impact of this change cannot be fully forecasted at this time, including the PAC's staffing resources required to manage the Plan in compliance with the applicable guidelines and legislation.

## Mitigating the Impact

In consideration of the impact of inflation and increased staffing resource requirements, the PAC is developing a variety of strategies with the purpose of maximizing revenue opportunities, and diversifying revenue channels. As this process began in June 2022, we acknowledge the importance and depth of the work that is required to develop and reimagine revenue generating models based on evidence and data driven concepts.

### *Investing (included in 2023 budget)*

To mitigate the financial and resource pressures, the PAC proposes the establishment of an investment strategy for 2023 that capitalizes on the recent increases to interest rates for maximum returns, while maintaining a high degree of security, liquidity and compliance with all applicable legislative requirements. As a prudent approach and considering the PAC's cashflows, the 2023 budget includes investment income in the amount of \$23,000.

The PAC Board has approved an investment policy to take advantage of this opportunity. PAC staff are currently working with the Clerk's office to request an amendment to section 7.6 of the City of St Catharines's Bylaw 2018-77, the PAC's Establishing Bylaw, to allow investment income to be part of the PAC's revenue sources.

### *Additional Earned Revenue*

Funded through the Department of Canadian Heritage, the PAC is engaging a third-party arts marketing organization in 2022 with the aim of analyzing current trends and delving into the development of engaging consumer relations and revenue optimization models that are adaptive and data-driven frameworks for sustainable growth. While not accounted for financially in the PAC's 2023 Budget, building off a strong membership base and engaged audience, these new models/strategies would be gradually implemented in the fall of 2023 with purpose of not only optimizing revenue but also developing tactics to develop, diversify, and expand audiences across the region.

### *Changes to Rates and Fees*

The PAC is looking for opportunities to develop new revenue streams and increase existing ones. We are currently doing analysis of rental days to see if there are days that

we might be able to incentivize rentals with decreased rates. We are also considering dynamic pricing for days of the week and times of the year based on rental information gathered over the last 7 years. Additionally, we believe it would be better for our local arts organization to align rental rate increases with performance seasons so that they are able to budget for their season using the same rental rates.

## Appendix 1. Price Index Increases

Item		Price Index
<b>Event Related</b>		
Hotel Accommodations		4.5%
Sound Equipment Tuning		20%
Security		13%
Snacks – food costs		25.5%
<b>Administration</b>		
Cash Pick Up Service		110.2%
Payroll System Costs		6.5%
Financial System Costs		13%
POS System Costs		15%
Employee Benefits		14.6%
Insurance - Crime		15.5%
Insurance – Gen. Liability		54.9%
Insurance - Umbrella		72.4%
Insurance – D&O		32.2%
<b>Building Maintenance</b>		
Toilet Paper		10.9%
Hand Towels		71.5%
Bleach-cleaning products		13.9%
Fire Alarm Inspection		2.5%
Elevator Licensing		25.52%
<b>Marketing</b>		
Poster Boards		47.9%
Banners		2.7%
Ticket Envelopes		184%

\*Based on price increases in 2021 and 2022 for good and services procured by the PAC.

\*\*The price index increases, including but not limited to those above are anticipated to negatively impact the 2023 budget by a minimum of \$45,000

## Appendix 2. Proposed 2023 Budget – Summary

	2021 Year End Actuals	2022 Budget	2022 June Forecast	2023 Proposed Budget
<b>Revenue</b>				
Total Earned Revenue	\$ 455,323.60	\$ 2,522,069.87	\$ 2,068,248.81	\$ 2,512,103.59
Total Government Investment	\$ 208,879.10	\$ 106,000.00	\$ 600,890.69	\$ 152,000.00
Total Municipal Investment	\$ 1,585,333.52	\$ 1,644,837.71	\$ 1,644,837.72	\$ 1,759,976.35
Total Fund development	\$ 71,267.06	\$ 360,000.00	\$ 245,605.00	\$ 488,800.00
Total Contributions & Other	\$ 838,182.86	\$ 824,750.68	\$ 853,565.45	\$ 883,261.11
Total Cultural Capital Improvement Fund	\$ 44,089.00	\$ 165,000.00	\$ 127,000.00	\$ 170,000.00
<b>Total Revenue</b>	<b>\$ 3,203,075.14</b>	<b>\$ 5,622,658.26</b>	<b>\$ 5,540,147.67</b>	<b>\$ 5,966,141.05</b>
<b>Expenses</b>				
Total Programming, Production and Rentals	\$ 1,107,086.72	\$ 3,083,430.55	\$ 2,893,771.02	\$ 3,126,789.76
Total Marketing & Box Office	\$ 236,963.33	\$ 582,985.00	\$ 607,543.67	\$ 561,805.00
Total Building Operations	\$ 358,578.17	\$ 441,004.09	\$ 455,499.68	\$ 410,438.84
Total Fund development	\$ 2,848.30	\$ 65,000.00	\$ 31,500.00	\$ 137,650.00
Total Administration	\$ 1,020,269.58	\$ 1,093,557.47	\$ 1,253,053.10	\$ 1,314,988.90
Total Office	\$ 86,290.55	\$ 94,080.00	\$ 95,603.48	\$ 107,976.75
Total Finance & Other	\$ 83,157.96	\$ 141,796.02	\$ 127,284.25	\$ 136,491.79
Total Cultural Capital Improvement Fund	\$ 44,089.00	\$ 165,000.00	\$ 127,000.00	\$ 170,000.00
<b>Total Expenses</b>	<b>\$ 2,939,283.61</b>	<b>\$ 5,666,853.12</b>	<b>\$ 5,591,255.21</b>	<b>\$ 5,966,141.05</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 263,791.53</b>	<b>\$ (44,194.86)</b>	<b>\$ (51,107.54)</b>	<b>\$ 0.00</b>
<b>Less Reserve Expenses:</b>				
Encumbrances	\$ 88,152.01	\$ -	\$ 93,619.80	\$ -
Sustainability	\$ -	\$ -	\$ -	\$ -
<b>Net Surplus (Deficit) after reserves</b>	<b>\$ 175,639.52</b>	<b>\$ (44,194.86)</b>	<b>\$ (144,727.34)</b>	<b>\$ 0.00</b>

\* The proposed 2023 PAC budget represents a 7% of City investment over the 2022 budget.

## Appendix 2. Proposed 2023 Budget – Detail

	2021 Year End Actuals	2022 Budget	2022 June Forecast	2023 Proposed Budget
<b>Revenue</b>				
<i>Earned revenue</i>				
770.100.800 Miscellaneous Revenue	\$ 5,740.58	\$ 14,000.00	\$ 14,170.79	\$ 15,250.00
770.100.807 Fee for Service-Box Office	\$ 22,720.06	\$ 80,320.31	\$ 85,081.25	\$ 87,800.00
770.100.808 Fee for Service-Production	\$ 69,585.29	\$ 164,023.00	\$ 210,480.30	\$ 192,527.82
770.100.809 Fee for Service-Other	\$ 1,638.75	\$ 3,000.00	\$ 3,480.70	\$ 3,000.00
770.100.810 Fee for Service - Handling	\$ 35,673.10	\$ 83,839.17	\$ 83,195.50	\$ 98,957.77
770.100.835 Ticket Sales	\$ 236,641.76	\$ 1,692,944.63	\$ 1,162,530.73	\$ 1,534,574.72
770.100.850 Advertising Revenue	\$ 2,700.00	\$ 42,000.00	\$ 40,000.00	\$ 40,000.00
770.100.857 Concession Sales	\$ 10,493.67	\$ 17,715.33	\$ 45,233.59	\$ 37,627.35
770.100.860 Vending Machines	\$ -	\$ 5,500.00	\$ -	\$ 500.00
770.100.861 Concession Liquor Sales	\$ 16,061.44	\$ 226,982.24	\$ 213,479.01	\$ 290,574.42
770.100.930 Rental Revenue	\$ 54,068.95	\$ 191,745.20	\$ 210,596.95	\$ 211,291.50
<b>Total Earned Revenue</b>	<b>\$ 455,323.60</b>	<b>\$ 2,522,069.87</b>	<b>\$ 2,068,248.81</b>	<b>\$ 2,512,103.59</b>
<i>Government Investment</i>				
770.100.801 Provincial Grant Revenue	\$ 16,905.00	\$ 36,000.00	\$ 108,240.79	\$ 40,000.00
770.100.802 Federal Grant	\$ 171,974.10	\$ 65,000.00	\$ 492,649.90	\$ 112,000.00
770.100.811 Regional Grants	\$ 20,000.00	\$ 5,000.00	\$ -	\$ -
<b>Total Government Investment</b>	<b>\$ 208,879.10</b>	<b>\$ 106,000.00</b>	<b>\$ 600,890.69</b>	<b>\$ 152,000.00</b>
<i>Municipal Investment</i>				
770.100.806 Municipal	\$ 1,607,857.00	\$ 1,644,837.71	\$ 1,644,837.72	\$ 1,759,976.35
770.100.815 Contra - Municipal Revenue	\$ (22,523.48)	\$ -	\$ -	\$ -
<b>Total Municipal Investment</b>	<b>\$ 1,585,333.52</b>	<b>\$ 1,644,837.71</b>	<b>\$ 1,644,837.72</b>	<b>\$ 1,759,976.35</b>
<i>Fund Development</i>				
770.100.805 Donations	\$ 14,267.06	\$ 10,000.00	\$ 21,605.00	\$ 23,000.00
770.100.836 Sponsorships	\$ 47,000.00	\$ 170,000.00	\$ 119,000.00	\$ 160,500.00
770.100.840 Fundraising	\$ 10,000.00	\$ 150,000.00	\$ 45,000.00	\$ 220,000.00
770.100.841 Fundraising Events	\$ -	\$ 30,000.00	\$ 60,000.00	\$ 85,300.00
<b>Total Fund development</b>	<b>\$ 71,267.06</b>	<b>\$ 360,000.00</b>	<b>\$ 245,605.00</b>	<b>\$ 488,800.00</b>
<i>Contributions &amp; Other</i>				
770.100.803 Brock/Corp Cont/Grants	\$ 812,739.16	\$ 816,750.68	\$ 827,368.48	\$ 842,261.11
770.100.820 Other Income/Corporate Contributions	\$ 15,745.98	\$ -	\$ 5,000.00	\$ -
770.100.804 Interest Income	\$ 9,697.72	\$ 8,000.00	\$ 21,196.97	\$ 41,000.00
<b>Total Contributions &amp; Other</b>	<b>\$ 838,182.86</b>	<b>\$ 824,750.68</b>	<b>\$ 853,565.45</b>	<b>\$ 883,261.11</b>
<i>Cultural Capital Improvement Fund</i>				
770.100.906 CCIF Revenue	\$ 44,089.00	\$ 165,000.00	\$ 127,000.00	\$ 170,000.00
<b>Total Cultural Capital Improvement Fund</b>	<b>\$ 44,089.00</b>	<b>\$ 165,000.00</b>	<b>\$ 127,000.00</b>	<b>\$ 170,000.00</b>
<b>Total Revenue</b>	<b>\$ 3,203,075.14</b>	<b>\$ 5,622,658.26</b>	<b>\$ 5,540,147.67</b>	<b>\$ 5,966,141.05</b>
<b>Expenses</b>				
<i>Programming, Production and Rentals</i>				
770.100.001 Salaries/Wages-Regular	\$ 520,208.49	\$ 1,132,934.30	\$ 1,012,554.79	\$ 1,062,068.86
770.100.002 Wages and Salaries - Overtime	\$ 9,569.23	\$ -	\$ 9,737.35	\$ -
770.100.003 Salaries/Wages-Ext Serv	\$ 180,049.25	\$ 641,745.88	\$ 597,660.77	\$ 742,957.93
770.100.101 General Supplies	\$ 16,715.08	\$ 40,001.00	\$ 42,688.45	\$ 43,221.20
770.100.110 Uniform Clothing	\$ 3,815.79	\$ 4,800.00	\$ 4,427.64	\$ 4,800.00
770.100.125 Alcohol Products	\$ 6,342.42	\$ 87,792.90	\$ 75,143.31	\$ 113,132.81
770.100.127 Concession Products	\$ 3,343.25	\$ 12,023.73	\$ 20,174.91	\$ 10,842.80
770.100.140 Concession Supplies	\$ 1,222.59	\$ 10,952.88	\$ 6,354.04	\$ 12,397.56
770.100.150 Cleaning Services	\$ 2,019.88	\$ 3,000.00	\$ 2,944.42	\$ 6,500.00
770.100.203 Contract-Artist/Entertainers	\$ 213,086.43	\$ 948,395.00	\$ 782,272.01	\$ 860,284.00
770.100.205 Contracts - Security	\$ 18,342.96	\$ 33,040.00	\$ 27,830.00	\$ 50,700.00
770.100.220 Production Rentals	\$ 260.00	\$ -	\$ 13,875.00	\$ 13,550.00

	2021 Year End Actuals	2022 Budget	2022 June Forecast	2023 Proposed Budget
770.100.219 Show Production	\$ 24,580.06	\$ 62,494.86	\$ 52,012.19	\$ 54,377.60
770.100.468 Artist/Entertainment Rider	\$ 11,876.60	\$ 56,250.00	\$ 47,346.14	\$ 86,957.00
770.100.204 CON Programming/Production	\$ 95,654.69	\$ 50,000.00	\$ 198,750.00	\$ 65,000.00
<b>Total Programming, Production and Rentals</b>	<b>\$ 1,107,086.72</b>	<b>\$ 3,083,430.55</b>	<b>\$ 2,893,771.02</b>	<b>\$ 3,126,789.76</b>
<b>Marketing &amp; Box office</b>				
770.100.200 Contract - Advisory services	\$ 10,625.00	\$ 20,000.00	\$ 58,040.71	\$ 50,000.00
770.100.304 Postage Expense	\$ 8,666.51	\$ 26,000.00	\$ 24,291.41	\$ 20,000.00
770.100.307 Printing	\$ 884.44	\$ 5,000.00	\$ 4,350.00	\$ 2,500.00
770.100.314 Software	\$ 91,467.14	\$ 95,700.00	\$ 98,323.43	\$ 99,805.00
770.100.318 Bank/Credit Card Fees	\$ 36,618.72	\$ 97,000.00	\$ 84,370.86	\$ 90,000.00
770.100.405 Subscriptions/Memberships	\$ 4,610.54	\$ 4,285.00	\$ 5,284.30	\$ 4,500.00
770.100.439 Outreach and Audience Development	\$ 7,450.00	\$ 45,000.00	\$ 37,500.00	\$ 20,000.00
770.100.463 Marketing	\$ 76,640.98	\$ 290,000.00	\$ 295,382.96	\$ 275,000.00
<b>Total Marketing &amp; Box Office</b>	<b>\$ 236,963.33</b>	<b>\$ 582,985.00</b>	<b>\$ 607,543.67</b>	<b>\$ 561,805.00</b>
<b>Building Operations</b>				
770.100.054 Equipment Repairs	\$ 10,364.36	\$ 15,550.00	\$ 16,195.00	\$ 16,327.50
770.100.053 Service Contracts	\$ 58,445.08	\$ 80,179.45	\$ 73,491.26	\$ 78,111.34
770.100.152 General Building Maintenance Supplies	\$ 3,781.12	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
770.100.153 Snow/Yard Maintenance	\$ 15,482.73	\$ 28,000.00	\$ 17,600.00	\$ 18,700.00
770.100.162 Building Repairs	\$ 65,372.18	\$ 46,000.00	\$ 51,220.55	\$ 40,000.00
770.100.163 Heat, Light, Power, Water	\$ 185,171.42	\$ 249,974.64	\$ 230,396.46	\$ 240,000.00
770.100.206 Contracts - Garbage Collection	\$ 580.64	\$ 2,600.00	\$ 1,552.41	\$ 2,600.00
770.100.235 Contracts - Pest Control	\$ 550.00	\$ 1,200.00	\$ 1,000.00	\$ 1,200.00
770.100.330 Furniture/Equipment NTCA	\$ 3,524.76	\$ 7,500.00	\$ 7,500.00	\$ 3,500.00
770.100.350 Furniture/Equipment	\$ 37,829.36	\$ 5,000.00	\$ 51,544.00	\$ 5,000.00
770.100.355 Contra - Furniture/Equipment	\$ (22,523.48)	\$ -	\$ -	\$ -
770.100.157 Rent	\$ -	\$ -	\$ -	\$ -
<b>Total Building Operations</b>	<b>\$ 358,578.17</b>	<b>\$ 441,004.09</b>	<b>\$ 455,499.68</b>	<b>\$ 410,438.84</b>
<b>Fund Development</b>				
770.100.447 Board Fundraising	\$ -	\$ 50,000.00	\$ 5,000.00	\$ 102,400.00
770.100.434 PAC Fundraisers	\$ 2,848.30	\$ 15,000.00	\$ 26,500.00	\$ 35,250.00
<b>Total Fund development</b>	<b>\$ 2,848.30</b>	<b>\$ 65,000.00</b>	<b>\$ 31,500.00</b>	<b>\$ 137,650.00</b>
<b>Administration</b>				
770.100.001 Salaries/Wages-Regular	\$ 391,649.92	\$ 560,201.72	\$ 503,059.09	\$ 494,415.63
770.100.006 Sick	\$ 54,440.41	\$ -	\$ 29,485.82	\$ -
770.100.007 Holiday/Vacation Pay	\$ 145,218.96	\$ -	\$ 185,462.23	\$ 226,587.37
770.100.009 Doctor's Appointments	\$ 392.51	\$ -	\$ 148.26	\$ -
770.100.030 Pensions	\$ 203,655.28	\$ 282,292.32	\$ 267,060.56	\$ 319,027.60
770.100.031 Other Benefits	\$ 129,630.56	\$ 169,218.29	\$ 181,918.86	\$ 186,230.46
770.100.032 Workers Compensation	\$ 13,520.29	\$ 23,960.82	\$ 23,728.70	\$ 25,210.75
770.100.033 Employment Insurance	\$ 19,853.61	\$ 37,884.31	\$ 39,189.59	\$ 41,717.10
770.100.050 HR Expenses	\$ 4,980.76	\$ 3,000.00	\$ 6,000.00	\$ 4,800.00
770.100.200 Contract-Advisory Service	\$ 45,079.28	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
770.100.202 Contract - Equity/Diversity & Inclusion	\$ 11,848.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
<b>Total Administration</b>	<b>\$ 1,020,269.58</b>	<b>\$ 1,093,557.47</b>	<b>\$ 1,253,053.10</b>	<b>\$ 1,314,988.90</b>
<b>Office</b>				
770.100.303 Courier Services	\$ 323.17	\$ 5,000.00	\$ 4,581.72	\$ 5,000.00
770.100.305 Telephone	\$ 15,815.52	\$ 20,000.00	\$ 16,202.10	\$ 20,000.00
770.100.306 Cellular Phones	\$ 1,870.99	\$ 4,500.00	\$ 2,938.07	\$ 4,500.00
770.100.308 Copying and Prints	\$ 2,207.65	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
770.100.310 Office Supplies	\$ 5,588.67	\$ 9,000.00	\$ 9,000.00	\$ 10,000.00
770.100.323 Internet Charges	\$ 39,216.00	\$ 40,680.00	\$ 40,070.00	\$ 40,680.00
770.100.400 Travel Expenses	\$ 263.45	\$ -	\$ 314.93	\$ -
770.100.401 Conferences/Conventions	\$ 1,630.24	\$ 2,000.00	\$ 4,000.00	\$ 6,000.00
770.100.402 Training & Professional Development	\$ 5,494.17	\$ 5,500.00	\$ 8,096.66	\$ 9,800.00
770.100.417 Study/Consulting Fees	\$ 9,088.50	\$ -	\$ -	\$ -

	2021 Year End Actuals	2022 Budget	2022 June Forecast	2023 Proposed Budget
770.100.435 Staff/Volunteer Appreciation	\$ -	\$ -	\$ 5,000.00	\$ 6,596.75
770.100.451 Business Expense	\$ 4,792.19	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00
<b>Total Office</b>	<b>\$ 86,290.55</b>	<b>\$ 94,080.00</b>	<b>\$ 95,603.48</b>	<b>\$ 107,976.75</b>
<b>Finance &amp; Other</b>				
770.100.173 Insurance - Building/Contents	\$ -	\$ -	\$ -	\$ -
770.100.067 Mileage	\$ -	\$ -	\$ -	\$ -
770.100.302 Insurance - General Liability	\$ 21,983.94	\$ 22,651.65	\$ 22,815.00	\$ 25,247.25
770.100.201 Contract-Legal Service	\$ 17,793.53	\$ 30,000.00	\$ 30,000.00	\$ 20,000.00
770.100.314 Software	\$ 34,992.61	\$ 62,953.60	\$ 47,561.02	\$ 62,953.60
770.100.324 Board/Crime Insurance	\$ 8,173.44	\$ 8,790.77	\$ 9,372.24	\$ 10,890.94
770.100.418 Bad Debt Expense	\$ (18,536.11)	\$ -	\$ -	\$ -
770.100.450 Miscellaneous	\$ 1,250.56	\$ 2,400.00	\$ 2,397.74	\$ 2,400.00
770.100.425 Audit	\$ 17,499.99	\$ 15,000.00	\$ 15,138.25	\$ 15,000.00
<b>Total Finance &amp; Other</b>	<b>\$ 83,157.96</b>	<b>\$ 141,796.02</b>	<b>\$ 127,284.25</b>	<b>\$ 136,491.79</b>
<b>Cultural Capital Improvement Fund</b>				
770.100.906 CCIF Expense	\$ 44,089.00	\$ 165,000.00	\$ 127,000.00	\$ 170,000.00
<b>Total Cultural Capital Improvement Fund</b>	<b>\$ 44,089.00</b>	<b>\$ 165,000.00</b>	<b>\$ 127,000.00</b>	<b>\$ 170,000.00</b>
<b>Total Expenses</b>	<b>\$ 2,939,283.61</b>	<b>\$ 5,666,853.12</b>	<b>\$ 5,591,255.21</b>	<b>\$ 5,966,141.05</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 263,791.53</b>	<b>\$ (44,194.86)</b>	<b>\$ (51,107.54)</b>	<b>\$ 0.00</b>
<b>Less Reserve Expenses:</b>				
Encumbrances	\$ 88,152.01		\$ 93,619.80	
Sustainability	\$ -			
<b>Net Surplus (Deficit) after reserves</b>	<b>\$ 175,639.52</b>	<b>\$ (44,194.86)</b>	<b>\$ (144,727.34)</b>	<b>\$ 0.00</b>

\* The proposed 2023 PAC budget represents a 7% of City investment over the 2022 budget.

City of St Catharines

2023 Operating Budget - Expenditures by Department,Board or Committee

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Library Board							
Library Board	6,204,214	5,876,428	5,677,708	5,677,708	5,512,338	327,786	5.58%
<b>Total Library Board</b>	<b>6,204,214</b>	<b>5,876,428</b>	<b>5,677,708</b>	<b>5,677,708</b>	<b>5,512,338</b>	<b>327,786</b>	<b>5.58%</b>

# ST. CATHARINES PUBLIC LIBRARY BOARD

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## 2023 OPERATING BUDGET

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### EXPLANATORY NOTES



A community enriched by lifelong opportunities for learning and connection.

K. Smith Curtis  
Business & Facilities Administrator

K. Su  
Chief Executive Officer

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## Executive Summary

St. Catharines Public Library is dedicated to its role in helping the City of St. Catharines achieve its vision of being “the most dynamic, innovative, sustainable and livable city in North America.” To be a dynamic, innovative, sustainable and livable City, St. Catharines needs a library that “provides spaces, resources, and experiences for all citizens to learn, grow, and connect”.

While the pandemic continued to interrupt Library operations, SCPL focused on the groundwork needed to position the Library for success in 2023 and for years to come. This groundwork will help achieve the strategic vision of “a community enriched by life- long opportunities for learning and connection.”

It is very important to note our accomplishments in 2022:

- Launched a new brand in May 2022
- Introduced two robots donated by Wind Group Inc. and SPARC Technologies
- Highlights of statistics
  - 68% increase in registrations for Summer Reading Club from 2021 (5% over pre-pandemic 2019)
  - Membership is up 50% from pre-pandemic levels
  - Digital circulation has increased 80% from 2019
- Standardized operating hours and by doing so, added 19% to service hours
- New and innovative Library of Things is in circulation that includes board games, telescopes, sports equipment and crafting tools
- Fine free initiative will be expanded for all customers effective February 1, 2023
- Successful in obtaining several grants that extend services including Canada Summer Jobs for digitization and International Dyslexia Association of Ontario for decodable books
- Phase 1 planning is complete for the renewal of the 1976 Central Library



Public libraries deliver more than services to the communities they support, they deliver value. Studies based on work completed by the Toronto Public Library and Martin Prosperity Institute have consistently shown that public libraries return on average **\$6.27** for every \$1 invested by their City or an amazing **415%** return on investment. On average public libraries deliver **\$357** of value to every resident and **\$925** to each family.

The Strategic Agenda is to explore alternate revenue streams to ensure that SCPL is well funded. In analyzing the City’s Contribution, the following facts serve as a reference:

- In 2020, peer libraries received \$47.67 per citizen from their City. SCPL received \$42.65, \$5.02 less per citizen or \$668,000 less than peers\*
- Niagara Falls provided \$52.99 per citizen, \$10.34 more or \$1,300,000 more funding
- In the 10 years to 2022, Niagara Falls received a 29% increase in funding while SCPL received 10%, an average of 1% each year

With the objective of closing the gap, the Draft 2023 Operating Budget includes a 3.2% increase in the City’s base contribution for 2022 bringing the 5-year average increase for the Library to 2.4% or 1.3% over 10 years. In addition, SCPL is requesting an additional \$1 per citizen with the goal of closing the gap over a few years.

\*Peer libraries with populations 100,000 - 250,000 include Guelph, Cambridge, Whitby and Barrie in the group of 18.

## 2023 Operating Budget Highlights

	<b>% of Total Budget</b>	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>% Change</b>
<b><u>Revenue</u></b>				
City Contribution	93.0%	\$6,067,411	\$5,876,428	3.2%
City Contribution - Growth	0.0%	136,803	-	---
Provincial Grant	3.5%	228,600	228,600	0.0%
Miscellaneous Revenue	1.4%	93,995	95,146	-1.2%
<b>TOTAL REVENUE</b>	<b>97.9%</b>	<b>\$6,526,809</b>	<b>\$6,200,174</b>	<b>5.3%</b>
<b><u>Expenditures</u></b>				
Salaries and Benefits	70.7%	\$4,613,674	\$4,345,239	6.2%
Library Materials	12.3%	800,000	845,000	-5.3%
Occupancy Costs	8.6%	560,628	526,641	6.5%
Supplies & Services	6.4%	420,953	363,158	15.9%
Operating Capital	2.0%	131,554	120,136	9.5%
<b>TOTAL EXPENDITURES</b>	<b>100.0%</b>	<b>\$6,526,809</b>	<b>\$6,200,174</b>	<b>5.3%</b>

### **REVENUE \$6,526,809**

- The St. Catharines Public Library Board requests a Municipal Contribution of **\$6,067,411** to fund SCPL's 2023 Operating Budget. This is an increase of 3.2% over 2022 funding.
- SCPL is also requesting an additional **\$136,803** (\$1 per resident) to narrow the funding gap in comparison to peer libraries. SCPL is funded at a lower rate than peer Library's. In 2020, in average peer libraries received \$47.67 in funding per citizen while SCPL is funded at \$42.65 per citizen. The Library is asking for an additional increase in City funding over the next few years to equalize our funding to that of our peers.
- SCPL had no increase in 2021 in support of the City during the difficult times of the pandemic. In 2017 and 2018, funding from the City was reduced 3.1%
- The Ministry has not advised the library community of any changes in the Provincial Grant for 2023 and there has been no change in the Grant for over 29 years.
- The Library is expecting to raise \$93,995 from internal sources including fines and memberships, photocopying, audio-visual equipment rentals, meeting room rentals and sundry accounts. This is a decrease of 1.2% in revenue over the previous year primarily due to expansion of Fines Free which is mostly offset by higher interest income.

## **EXPENDITURES \$6,526,809**

- SCPL will spend \$ 3,734,674 on Salaries in 2023, an increase of 6.2% over 2022. The budget includes an estimate of wage increases for professional, non-professional and maintenance staff as required by the Collective Agreement. This also covers 19% increase in service hours added by standardizing operation hours.
- Employee benefits are budgeted at \$879,010 for 2023. This includes all benefits as required by legislation and those mandated in the Collective Agreement.
- The Ontario Municipal Employees Retirement System (OMERS) has announced the elimination of minimum hours for part-time employees to join and as such, SCPL expects higher pension contributions in 2023. The cost to provide pension benefits to SCL staff in 2023 will be \$320,282, an increase of 12.5% in 2023.
- The cost to provide existing employees life, long-term disability, health and dental benefits is expected to be \$248,408. This is 8.9% lower than 2022 as experience increases were not realized and long-term employees retired.
- An expense of \$22,902 is included within Salaries in the 2023 Operating Budget to cover Salaries and Benefits for Sunday openings at the Dr. Huq Branch.
- The Materials budget will be decreased by 5.3% to \$800,000 or 12.3% of the total budget. SCPL has historically spent a higher proportion of the budget on Materials than peers. In 2020, peer libraries spent 11.0% on materials while SCPL spent 16.5%. This is being strategically lowered to ensure that the budget is being utilized effectively while ensuring our customers receive the materials they want.
- The lease for the Merritt Branch was renewed to March 31, 2025 at very competitive rates. SCPL continues to work with City staff to determine the optimal location for this branch beyond 2025.
- A modest increase of 6.5% is expected in Occupancy costs resulting from several factors including Utilities at 3.1% higher and an increase in insurance of 11.9%. SCPL is experiencing increases in many service contracts and cleaning supplies.
- A budget of \$35,600 for Furniture and Equipment has been included to replace old, obsolete or non-ergonomic furniture throughout the Library and a budget of \$5,000 has been allowed to comply with the Accessibility for Ontarians with Disabilities Act 2005.
- A budget of \$90,954 to finance the principle payment for the Dr. Huq Branch at the Kiwanis Aquatic Centre is included. As at December 31, 2023 the outstanding debt will be \$726,908. The debenture will be completely paid on November 1, 2031.
- Overall, it is expected that the Library's Operating Budget will increase by 5.3% in 2023. Given current inflation levels, this is a moderate change and at the same time, allows for some strategic improvements in Library operations including expanding hours at Port, enhanced programs and improving infrastructure such as the financial system.

## RESERVES - EXPLANATORY NOTES

In October 2021, the Board approved an amended policy on Reserves. The policy allows for two reserve accounts:

1. Capital Reserve: To be used for substantial maintenance, upgrading or replacement of capital items including but not limited to HVAC, roofs, windows, IT infrastructure, interior finishes and condition assessments and feasibility studies.
2. Stabilization Reserve: To moderate the impact of unforeseen expenditures and shortfalls in revenue including but not limited to decrease or loss of provincial grants, legislative wage or benefits costs, legal costs, pay equity costs.

In 2021, the Reserves were not touched as the pandemic affected our ability to move some projects forward and underspending of operating funds which were used to pay for infrastructure replacements.

The Stabilization Reserve balance is currently \$312,250 and it is not expected that there will be any contributions until after 2025. Additionally, this reserve may need to be used if sufficient funding is not received for the 2023 Operating Budget.

The Capital Reserve is being used in 2022 to fund the HVAC replacement project of \$1,375,000. This will significantly reduce the balance of the Reserve account by the end of 2022.

In 2023, this Reserve will be used to fund Phase 2 architectural work for the Central renovations and initial demolition. In addition, the Reserve will be called upon to facilitate Merritt Branch relocation or renovation and to maintain the currency of the Dr. Huq Branch in 2027.

It is important to note that the Library's share of the Central renovations will be partially funded through the Capital Reserve (\$1,174,000) and partially through the Endowment & Trust (\$1,300,000). The Class D estimate projects that the renovations will cost \$15,100,000.

The Capital Reserve is budgeted as follows:

Capital Reserve - 10 Year Forecast										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Reserve balance	\$2,166,242	\$1,882,948	\$1,987,551	\$994,247	\$211,079	\$71,959	\$184,930	\$299,994	\$417,150	\$186,398
Contribution from Operating	-	104,604	106,696	108,788	110,880	112,972	115,064	117,156	119,248	121,340
Contribution from Retained Savings	-	104,604	106,696	108,788	110,880	112,972	115,064	117,156	119,248	121,340
Port Dalhousie Branch Improvements									350,000	
Dr. Huq Family Branch Improvements					250,000					
Merritt Branch Renovations/Relocation			1,100,000							
Central - Improvements										
Central - Renovations	108,044			891,956						
Central Phase 2 Architecture Plans	175,250									
Total Spending	283,294	0	1,100,000	891,956	250,000	0	0	0	350,000	0
Anticipated Year End Balance	1,882,948	1,987,551	994,247	211,079	71,959	184,930	299,994	417,150	186,398	307,738

City of St Catharines

2023 Operating Budget - Expenditures by Department, Board or Committee

	2023	2022	2021	2020	2019	\$ Change	% Change
	Budget	Budget	Actuals	Actuals	Actuals	2023 Budget	2023 Budget
Transit Commission							
Transit Commission	525,000	12,312,840	11,970,876	11,304,785	11,240,038	-11,787,840	-95.74%
Paratransit	0	1,522,000	1,583,770	1,528,595	1,461,973	-1,522,000	-100.00%
Transit Capital Items	0	209,160	81,949	90,745	51,254	-209,160	-100.00%
<b>Total Transit Commission</b>	<b>525,000</b>	<b>14,044,000</b>	<b>13,636,595</b>	<b>12,924,125</b>	<b>12,753,265</b>	<b>-13,519,000</b>	<b>-96.26%</b>

City of St Catharines

2023 Operating Budget - Expenditures by Department,Board or Committee

	2023 Budget	2022 Budget	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 Budget	% Change 2023 Budget
Niagara District Airport							
Niagara District Airport	463,879	447,134	441,673	430,103	245,263	16,745	3.74%
<b>Total Niagara District Airport</b>	<b>463,879</b>	<b>447,134</b>	<b>441,673</b>	<b>430,103</b>	<b>245,263</b>	<b>16,745</b>	<b>3.74%</b>

REPORT TO: Niagara District Airport Commission

SUBJECT: 2023 Budget Report - REVISED

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## RECOMMENDATION

- That the Niagara District Airport 2023 operating budget of \$928,992, and capital budget of \$345,000, be approved

## EXECUTIVE SUMMARY

- This budget has been prepared in consideration of the budget requirements and approvals as outlined in the Municipal Operating Agreement, governing the operations of Niagara District Airport
- Upon approval of the 2023 budget by the Niagara District Airport Commission, presentation of these figures will be provided, upon request, to the three supporting municipal councils (St. Catharines, Niagara Falls, and Niagara-on-the-Lake)

## BACKGROUND

- This report serves as the approval of the 2023 operating and capital budgets by the Niagara District Airport Commission. Once approved, the budget request for 2023 will be presented to the respective municipal councils
- The municipal grants are funded in accordance with a relational breakdown, based on the population figures of the most recent census data. On November 30, 2022, the 2021 Census data became available, changing the proportional breakdown of the operating and capital costs between the three municipal partners. All three municipalities have a total population of 250,306, broken down proportionately, with St. Catharines at approximately 54% of that total, Niagara Falls at 38%, and Niagara-on-the-Lake at 8%.

## REPORT

Included below is a review of some of the major financial and operational impacts of our 2023 operating and capital budget. Additional detail will be provided in the presentation to the Commission on November 17.

### Operating Budget

Municipal grant revenues are projected to increase by 5.7%, or \$26,962, from 2022 budget. All other revenues are projected to increase by 4.9%, or \$19,878. Expenditures are projected to increase by 5.3%, or \$46,842 from 2022 budget.

Compared to 2022 forecast, all other revenues are projected to decrease by 11.7%, or \$56,409, with expenditures projected to increase by 1.9%, or \$17,696.

- Additional staffing and personnel costs to recognize increases to engage and attract additional scheduled service in 2023, to allow for on-site operations seven days a week – inclusive of our busy summer months, from April to October

- Project management support to reduce the backlog of capital projects with significant safety impacts at the facility
- Specialized consultancies with respect to zoning and development applications, in addition to support for any potential future procurements in 2023 regarding CYSN
- IT services agreement with an external partner to support our significant IT infrastructure, both airside and groundside.
- Includes additional revenues compared to 2022, recognizing changes to our “Rates & Fees” structure in 2022, which implemented a number of new fees, leading to enhanced revenues with respect to landing fees, airport facility fees, parking fees and special events.
- Reduction in revenues from the loss of scheduled service offset by the increase in dollars brought in through an increase in charter, jet and tourism-related traffic.

The changes, with comparison to prior years, is captured in Table 1 below.

**TABLE 1**

Niagara District Airport  
2023 Operating Budget

	2021 Actual	2022 FCT 10+2	2022 Budget	Variance To Budget B(W)	2023 Budget	Variance To 2022 FCT B(W)
<b>Revenue</b>						
Total 600 · Events	13,443	14,100	8,000	6,100	13,000	(1,100)
Total 610 · Fuel Operations	16,719	30,851	25,240	5,611	30,060	(791)
Total 620 · Landing and Parking Fees	71,412	83,000	51,900	31,100	76,520	(6,480)
Total 630 · Miscellaneous	48,280	2,075	1,300	775	980	(1,095)
Total 660 · Rentals	197,847	209,704	211,520	(1,816)	219,890	10,186
Total 670 · Municipal Grants	463,335	476,790	476,790	-	503,752	26,962
670-675 · Capital Cont. Transferred	89,120	82,455	90,000	(7,545)	40,000	(42,455)
680-680 · Interest Income	11,886	59,464	17,400	42,064	44,790	(14,674)
<b>Total Revenue</b>	<b>912,042</b>	<b>958,439</b>	<b>882,150</b>	<b>76,289</b>	<b>928,992</b>	<b>(29,447)</b>
<b>Expenses</b>						
Total 700 · Maintenance - B & P	71,518	119,178	82,000	(37,178)	86,580	32,598
Total 710 · Maintenance - V & E	43,848	82,212	51,000	(31,212)	48,500	33,712
Total 740 · Operations	205,656	169,113	215,380	46,267	169,732	(619)
Total 770 · Personnel	548,156	540,793	533,770	(7,023)	624,180	(83,387)
<b>Total Expenses</b>	<b>869,178</b>	<b>911,296</b>	<b>882,150</b>	<b>(29,146)</b>	<b>928,992</b>	<b>(17,696)</b>
<b>Operating Income</b>	<b>42,864</b>	<b>47,143</b>	<b>-</b>	<b>47,143</b>	<b>-</b>	<b>(47,143)</b>
<b>Other Income/Expense</b>						
800-810 · DCC Amortization	(557,604)	508,329	514,291	(5,962)	744,000	235,671
800-820 · Capital Asset Amortization	506,787	(556,805)	(565,108)	8,303	(792,480)	(235,675)
920-920 · Gain on Disposal of Cap Assets	2,200	-	-	-	-	-
<b>Total Other Income/Expense</b>	<b>(48,617)</b>	<b>(48,476)</b>	<b>(50,817)</b>	<b>2,341</b>	<b>(48,480)</b>	<b>(4)</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>(5,753)</b>	<b>(1,333)</b>	<b>(50,817)</b>	<b>49,484</b>	<b>(48,480)</b>	<b>(47,147)</b>

### Capital Budget

The capital request for 2023 is \$345,000, representing a 6.2% increase in the capital request. The items are included in Table 2 below, with further details in the presentation. They are identified as items supporting the sustainability of our operations, or investments to ensure that we meet our regulatory and compliance requirements.

**TABLE 2**

<b>Capital Budget 2023</b>		
<b>Item</b>	<b>Notes</b>	<b>Estimate</b>
<b>Regulatory / Safety</b>		
Paint Lines	Paint for entire airside/groundside; including de-icing area	\$ 90,000
Cracksealing	Taxiway Charlie, 06/24	\$ 40,000
PAPI Replacement	One set	\$ 50,000
Pavement Condition Assessment	Deficient - identified through past audits	\$ 25,000
	<b>TOTAL</b>	<b>\$ 205,000</b>
<b>Sustainability</b>		
Airport Terminal Building	Office space in terminal; enhancements to front entrance	\$ 75,000
Maintenance Garage	Furnace, doors, lighting	\$ 30,000
Asset Condition Assessments	Condition of existing building assets and future	\$ 35,000
	<b>TOTAL</b>	<b>\$ 140,000</b>
<b>GRAND TOTAL (Safety/Regulatory &amp; Sustainability)</b>		<b>\$ 345,000</b>

## BUSINESS IMPLICATIONS

- This budget does not allow for significant capital investments that are necessary in the medium to long term to allow for growth or replacement of significant assets (runways, buildings, etc.).
- This budget allows for investments in our potential growth that are transitory in nature, and will need to be revisited in future years.

## RELATIONSHIP TO STRATEGIC PLAN

### Key Priorities

- Build our reputation for organizational excellence and strive for financial self-sufficiency in the operations of the airport

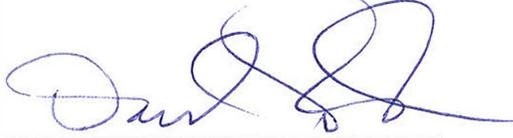
### Objectives

- Pursue Organizational Excellence

## COMMUNICATIONS

- Information contained in this report will be communicated to the respective municipalities (St. Catharines, Niagara-on-the-Lake, Niagara Falls) who fund the operations of Niagara District Airport.

**PREPARED AND SUBMITTED BY**



**Daniel Pilon, Chief Executive Officer**

City of St Catharines  
2023 Parking Budget

		2023 Budget	2022 Budget	2022 Forecast	2021 Actual	2020 Actual	\$ Change 2023 Budget	% Change 2023 Budget
<b>RESERVE OPEN BALANCE</b>		601,838	981,781	981,781	1,048,576	1,252,990		
<b>EXPENDITURE</b>								
320.105	Meters	246,255	165,327	(34,974)	231,133	258,069	80,928	48.95%
320.110	Parking Violations	1,153,596	825,659	777,083	689,367	575,029	327,937	39.72%
320.115	Off Street Parking	357,352	302,288	363,741	233,601	215,657	55,064	18.22%
320.120	Ontario Street Garage	509,686	493,296	463,776	478,297	432,940	16,390	3.32%
320.125	Carlisle St Garage	628,591	582,913	526,670	507,438	558,157	45,678	7.84%
320.130	Beaches	36,000	-	32,949	-	-	36,000	0.00%
320.140	Contribution to Capital	53,000	-	-	-	-	53,000	0.00%
	Parking Debt Repayment	1,135,628	1,109,158	1,109,158	1,109,465	1,078,486	26,470	2.39%
<b>TOTAL EXPENDITURE</b>		<b>4,120,108</b>	<b>3,478,641</b>	<b>3,238,404</b>	<b>3,249,300</b>	<b>3,118,338</b>	<b>641,467</b>	<b>18.44%</b>
<b>REVENUE</b>								
320.105	Meters	450,120	678,734	627,988	420,124	422,935	(228,614)	-33.68%
320.110	Parking Violations	775,000	780,000	573,881	461,443	473,054	(5,000)	-0.64%
320.115	Off Street Parking	431,675	457,100	628,999	461,338	315,164	(25,425)	-5.56%
320.120	Ontario Street Garage	347,200	276,650	329,288	198,304	257,332	70,550	25.50%
320.125	Carlisle St Garage	872,975	599,000	605,754	272,942	459,618	273,975	45.74%
320.130	Beaches	175,620	-	74,934	-	-	175,620	0.00%
	Interest earned	2,700	19,600	17,617	8,948	12,611	(16,900)	-86.22%
<b>TOTAL REVENUE</b>		<b>3,055,290</b>	<b>2,811,084</b>	<b>2,858,461</b>	<b>1,823,100</b>	<b>1,940,715</b>	<b>244,206</b>	<b>8.69%</b>
<b>NET REVENUE/(EXPENDITURE) before TAX LEVY &amp; GRANT SUPPORT</b>		<b>(1,064,818)</b>	<b>(667,557)</b>	<b>(379,943)</b>	<b>(1,426,200)</b>	<b>(1,177,623)</b>	<b>(397,261)</b>	<b>59.51%</b>
TRANSFER FROM/(TO) OTHER BUDGETS		513,100	(180,000)	-	750,000	-	693,100	-385.06%
PROVINCIAL GRANT FUNDING		-	-	-	609,404	973,210	-	0.00%
<b>NET REVENUE/(EXPENDITURE) after TAX LEVY &amp; GRANT SUPPORT</b>		<b>(551,718)</b>	<b>(847,557)</b>	<b>(379,943)</b>	<b>(66,796)</b>	<b>(204,414)</b>	<b>295,839</b>	<b>-34.90%</b>
<b>RESERVE CLOSING BALANCE</b>		<b>50,120</b>	<b>134,224</b>	<b>601,838</b>	<b>981,781</b>	<b>1,048,576</b>		

		2023 ESTIMATE	2022 APPROVED
320.105	<u>053 Service Contracts</u>		
	Brinks-coin pickup	1,630	
	GPS - unit 324	625	
	New Meters - monthly communication fee	18,500	
	Existing Meters - monthly communication fee	35,800	
	Cummin Allison - Jet sort	2,000	
	Cummin Allison - Jet wrap	3,100	
	Other	4,520	10,000
		<u>\$66,175</u>	<u>\$10,000</u>
320.125	<u>CARLISLE STREET GARAGE</u> <u>180 IMPROVEMENTS - NON TCA</u>		
	Gate Arm Improvement	40,000	0
		<u>\$40,000</u>	<u>\$0</u>

\* Projects listed below were approved with the 2023 Capital Budget:

<u>Project No.</u>	<u>Project Name:</u>	<u>Gross Cost:</u>	<u>Funding Source</u>
P23-135	Carlisle Street Parking Garage Structural crack repairs (basement & stair D), and associated membrane repairs on garden park entrance ramp.	100,000	COOR & Debt
PC123-05	Ontario Street Parking Garage Upgrade - Parking system, cameras, servers.	600,000	COOR & Debt
		<u>700,000</u>	

**RESERVE AND RESERVE FUNDS:**

Name	Purpose	Dec 31/21	Dec 31/20
<b>Capital Related:</b>			
Fire	Equipment Replacement	2,265,205	1,991,426
Motor Vehicle Replacement	Replacement of Major Equipment / Equipment Replacement Reserve (Municipal Works & Fire)	4,796,467	4,645,476
Building Improvement Reserve	Provide for commitments to building improvement projects TCA	2,604,029	1,934,892
Cemetery Reserve	Net cemetery activity-to be used for Capital items	19,437	19,437
Infrastructure Levy Reserve	Reserve to provide funds to address the infrastructure deficit	3,428,249	2,508,990
First Ont Pac CIF Reserve	Capital Improvement Fund Reserve funded through portion of ticket sales	260,849	367,081
First Ont Pac Equipment Reserve	To ensure that the equipment remains modern without tax support or debt financing.	106,935	0
Port Dalhousie Piers Reserve	To assist for future maintenance and capital rehabilitation or improvements at piers and harbour	0	0
Meridian Capital	Net Meridian Centre activity - provide funds for capital expenditures	195,338	195,338
Future Mausoleum	Provide funds for debt repayment and future mausoleum construction.	613,320	505,280
Green Initiatives Reserve	Provide partial funding to capital projects that incorporate enhanced energy efficiency attributes	371,553	220,117
<b>Total Capital Related</b>		<b>\$14,661,381</b>	<b>\$12,388,036</b>
<b>Contingency:</b>			
Accumulated Sick Leave	For certain employees unused sick leave can accumulate and could be taken as cash on termination.	\$1,362,152	\$1,362,152
Encumbrances	Provide for unliquidated encumbrances or commitments.	9,745,147	8,469,359
Community Improvement Plan Reserve	Provide for ongoing commitments to the CIP program	7,225,277	6,764,518
Winter Control Reserve	Reserve to help stabilize winter control fluctuations	1,443,437	1,102,580
Election Reserve	To fund the cost of the municipal election	649,573	99,573
Litigation/Insurance Reserve	To fund "unknown matters" and to provide additional amounts to pay legal expenses and damages below City's deductible	739,481	658,361
Meridian - Special Events	Net Meridian Centre activity - provide funds for self-promoted/co-promoted special events	229,997	229,997
Actifest Surplus	Legacy fund from senior games for programmes for Seniors 55+ promoting healthy lifestyles	5,658	5,658
Parking	Net revenue derived from Parking Operations	981,782	1,048,579
Water & Wastewater Surplus Reserve	To support water and wastewater capital needs	9,753,919	6,128,181
Welland Canal Fallen Workers Memorial Reserve	To provide supplementary dedicated funding for capital maintenance and preservation of the Memorial approved through annual budgeting processes.	235,000	0
<b>Total Contingency</b>		<b>\$32,371,423</b>	<b>\$25,868,958</b>

**RESERVE AND RESERVE FUNDS:**

Name	Purpose	Dec 31/21	Dec 31/20
<b><u>Discretionary:</u></b>			
Civic Project Fund	Interest earned used for Municipal Capital or other capital projects	9,732,698	9,365,902
<b><u>Non-Discretionary:</u></b>			
Building Code	Net Building Permit fees - Provincial legislation	3,242,537	2,732,527
Gas Tax Reserve - Provincial	Public Transportation	3,088,166	4,750,577
Canada Community-Building Fund (formerly Gas Tax Reserve - Federal)	Incremental Infrastructure Roads, Sewers, Watermains	18,803,012	13,061,953
Payment in Lieu of Parkland	5% cash-in-lieu of parkland dedication (Sec 542 (15) Planning Act).	3,562,412	3,057,329
Future Sidewalks	When sidewalk requirements are waived by Council the funds are placed in a reserve for a period of 20 years.	\$1,372,497	\$1,289,866
Subdivider Deposits	Funds can only be used to meet expenditures for the specific subdivision	900,032	900,032
Residential Development Charges	Funds to be used only to meet growth-related net capital costs for which the development charge was imposed (Sec 16 (1) Development Charge Act).	4,069,799	4,035,592
<b>Total Non-Discretionary</b>		<b>\$35,038,454</b>	<b>\$29,827,877</b>
<b><u>Working Capital:</u></b>			
Hydro Funds	One time hydro funding source	1,836,202	1,837,217
<b><u>Tax Rate Stabilization Reserve:</u></b>			
Tax Rate Stabilization Reserve	Minimize the fluctuation of tax rate increases due to extraordinary of unforeseen events	4,283,848	3,471,027
<b>TOTAL RESERVE AND RESERVE FUNDS</b>		<b>\$97,924,006</b>	<b>\$82,759,018</b>

**Definitions:**

**Reserve:** A reserve is an allocation of accumulated net revenue. It has no reference to any specific asset and does not require segregated funds.

**Reserve Fund:** A reserve fund differs from a reserve in that reserve fund assets are segregated and restricted to meet the purpose of the reserve fund. In addition reserve funds earn interest.

**Note:**

- The 2022 actuals will be provided with the 4th quarter variance report
- A number of these reserves have their amount committed to specific purposes

<u>Account No.</u>	2023 Budget & YE Forecast	2022 Budget	2022 Yr. End Forecast
<b>Transfer from CPF</b>			
<b>Opening Balance - January 1</b>	<b>\$ 6,220,696</b>	<b>\$ 6,978,346</b>	<b>\$ 6,978,346</b>
<u>Revenues:</u>			
Fundraising revenues - Culture	5,000	17,500	-
Interest Income - Seymour Hannah	143,023	176,630	176,630
Interest Income	50,000	50,000	50,000
Art Award funds for SCCIP (Cultural Investment Program)	-	-	-
Land Sales Revenue	50,000	50,000	-
	<b>248,023</b>	<b>294,130</b>	<b>226,630</b>
<u>Operating Expenditures:</u>			
783.101.900 City Grant Program	12,000	15,000	15,000
703.117.900 Civic Celebrations	11,200	14,000	14,000
750.511.900 Cultural Investment Program (SCCIP)	118,000	98,500	98,500
750.511.900 Cultural Investment Program (SCCIP) - additional funding	-	72,000	72,000
761.100.951 Physician Recruitment Program	20,000	25,000	25,000
760.141.900 Heritage Grant Program - additional funds, 2023	16,000		
760.141.900 Heritage Grant Program - additional funds, 2022	20,000	20,000	
760.141.900 Heritage Grant Program - carried over from 2019	1,045	1,045	-
760.141.900 Heritage Grant Program - additional funds, 2018	40,000	40,000	-
760.XXX.900 Habitat for Humanity - Servicing Costs and Grant	17,500	17,500	
703.115.000 Civic Receptions - Canada Day Festival	24,000	30,000	5,209
703.115.000 Civic Receptions - Santa Claus Parade	16,000	20,000	20,000
750.512.900 Culture - Art Awards	13,262	16,577	-
761.129.135/900 Festivals - Fork Arts Council	36,511	45,639	-
761.128.130/135/900 Festivals - Grape & Wine Festival	56,368	70,461	-
601.100.255 EthnoCultural Organizations charitable grant	38,785	38,785	-
760.100.900 Planning Study - GM Secondary Plan (Carried fwd from 2019)	32,848	32,848	-
760.xxx.900 Civic Square - design	120,000	120,000	-
783.101.900 Out of the Cold Program -Sept 24,2018 Council approval	13,348	13,348	-
Facer Street revitalization - matching funds (2018)	10,000	10,000	-
Facer Street Streetscape Masterplan (Jan 28,2019 Council)	70,000	70,000	-
711.100.900 YWCA - Oakdale Ave - building permit (Feb 10,2019 council)	39,779	39,779	-
783.100.000 YWCA sexual trafficking	5,000	5,000	-
101 South Drive (approved on July 15, 2019 Council)	130,000	130,000	
702.300.900 Labyrinth Project (Nov 4 2019 Council)			35,000
6-8 Academy Street property sale (Nov 18 2019 Council)	TBD	TBD	-
(Other fees, including demolition fees, environmental fees, and permit fees be reimbursed upon successful completion through the civic project fund - Amount to be determined)			
750.230.900 Encampment Clean up and Community Outreach	75,000	-	-
Rodman Hall sculptures - Council motion passed August 11, 2021, Remove, store and eventually relocate six sculptures from grounds of Rodman Hall (due to sale of property by Brock University)	133,905	133,905	
701.125.100/900			
Fallen Firefighters Memorial artist allocation fees (Council Apr 12, 2021)			10,000
615.105.000;			
615.110.000 Building permit refund for Henley Rowing Course (Council Jun 14, 2021)			28,302
750.512.900 Culture Plan Development		150,000	150,000
615.140.000 Business Licence Fee Waiving Revenue loss		86,000	86,000
701.130.426 Hospice Niagara Funding (Year 2 of 5)		129,270	129,270
750.625.900 Meridian Centre - Support for Canada Summer Games Events		206,000	206,000
703.117.900 One time contribution towards Merritton Lion Club for civic celebrations		15,000	15,000
750.512.900 Rodman Arts Institute of Niagara Grant Funding		75,000	75,000
<b>Total</b>	<b>1,070,551</b>	<b>1,740,657</b>	<b>984,281</b>
<b>Closing Balance - December 31</b>	<b>5,398,167</b>	<b>5,531,819</b>	<b>6,220,696</b>

<u>Distribution:</u>			
Capital	3,752,706	3,886,358	4,625,235
Capital - Land Sales	1,645,461	1,645,461	1,595,461
Interest	-	-	-
	<u>5,398,167</u>	<u>5,531,819</u>	<u>6,220,696</u>

<u>Capital Unencumbered:</u>			
Capital Available	5,398,167	5,531,819	6,220,696
Outstanding Internal Loan to Seymour Hannah Complex	(3,173,766)	(3,980,179)	(3,980,179)
Capital Project Contributions	-	-	-
Performing Arts Centre	-	-	-
Spectator Facility	-	-	-
Internal Loan re OBRP changes	-	-	-
Unencumbered Capital	<u>2,224,401</u>	<u>1,551,640</u>	<u>2,240,516</u>

<u>Reserve for Community Development</u>			
Unencumbered Capital	2,224,401	1,551,640	2,240,516
Interest	-	-	-
Closing Balance - December 31	<u>2,224,401</u>	<u>1,551,640</u>	<u>2,240,516</u>

**Notes:**

The Civic Project Fund can fund existing community projects which grant funding to external cultural and community improvement initiatives. It will also be used to fund significant and new facility construction and/or purchases.

The Ad Hoc Budget Committee also recommends that any revenues received from land sales (excluding Parking related items) be used as a source of revenue for the Civic Project Fund. These revenues were previously considered in the Operating Budget.

**At its meeting on June 21, 2021, BSC approved the following motion through report FMS-B018-2021 "Civic Project Fund and Excess Hydro Dividends Policies":**

That annual usage of the Civic Project Fund for Operating Budget support be reduced by 20% of the 2021 level each year **2023 to 2026** targeting zero Operating Budget support from the Civic Project Fund starting in 2026: and

That the annual usage limit on special projects be set at 10% of the prior year ending balance of the Civic Project Fund starting in **2023**; and

That the target balance of the Civic Project Fund be revised to 2% of the City's net assets; and

That excess hydro dividends first be prioritized to replenish the Civic Project Fund in an amount not to exceed the amount used to offset COVID-related costs in the 2021 operating budget, equalling **\$2,674,257\*\***; and further

That excess hydro dividend payments received after replenishment of the Civic Project Fund be allocated to the following reserves:

- 25% to the Green Initiatives Reserve
- 50% to the Building Improvement Reserve
- 25% to the Tax Rate Stabilization Reserve

**At the same meeting, BSC also approved the following motion through report CRCS-B020-2021 "SCCIP Funding Sources":**

That funding for the St. Catharines Cultural Funding Investment Program (SCCIP) from the Civic Project Fund (CPF) be reduced by 25% of the 2021 funding level each year for four consecutive years commencing **2023-2026** and transferred to the tax levy by the same amount each year to reach 100% funding from the tax levy by 2026.

**City of St Catharines  
Tax Stabilization reserve**

**Account 310.126.000**

	<b>2023 Budget &amp; Forecast</b>	<b>2022 Budget</b>	<b>2022 Forecast</b>
<b>Opening Reserve Balance</b>	\$2,159,029	\$4,283,848	\$4,283,848
<b>Add:</b>			
Excess Hydro Fund Contribution (Q4 2021 Report FMS-B004-2022)			\$105,500
Add 1% of the 2023 Tax Levy increase on Median Home to TRSR to offset tax increase in future years (Council Amendment January 16, 2023)	\$1,075,000		
<b>Less:</b>			
Support required to achieve inclusion of 1% of prior year surplus		\$612,000	\$612,000
Canada Summer Games Parks - Capital Reserve contribution		215,000	215,000
Flailbot for Port Dalhousie Piers		120,000	120,000
Roads Improvement Program		90,000	90,000
PCB Trackdown Activities at Garden City Golf Course		50,000	
Replacement of failing survey equipment		37,634	
HR Audiometric testing		20,000	
Civic ceremonies revenue loss		10,000	
Seymour Hannah Energy Study		6,000	
Seymour Hannah water bottle filling station		5,000	
Downtown Road Closure		214,500	214,500
GCA Extended Operations		65,558	65,558
Welland canal centre gift shop merchandise sales Loss		10,000	
Enterprise Centre Seminar fees revenue loss		3,000	
Tourism promotion Visitors Guide Revenue Loss		31,000	31,000
Tourism promotion Advertising Revenue Revenue Loss		20,000	
SMH rent Revenue Loss		40,000	
SMH Practice rentals Revenue Loss		300,000	300,000
SMH public skating revenue Revenue Loss		5,000	
SMH special fees surcharge Revenue Loss		20,000	
Cemetery care/mntce fund earnings Revenue Loss		21,000	
POA Fines Revenue Loss		50,000	
Additional Transfer for COVID-19 Impacts (Amendment at 12-13-2021 Council)		500,000	500,000
2018 - GM Tax Assessment Appeal Assistance			44,454
Consulting Services for municipal land development corporation (\$50k Committed 2022) RFP 21-38 LCS-099-2021	\$12,193		37,807
Strategic investment in our People - Address workforce planning gap through core service review (funded with TRSR)	350,000		
Exented Paid Sick Leave Program (Jan-Mar. 2023)	216,000		
MW - Lancaster Park lower fence panels at main bleachers & addition of fencing to steel bleachers	75,000		
CRCS - KAC study on reduction of energy consumption	50,000		
Cemetery - Facility Improvements - Paint/recaulk facility & replace carpet	50,000		
EFES - Increase for Arena structural roof inspections (5 year cycle)	50,000		
MW - barcode scanning software as part of work manager implementation	32,000		
MW - Burgoyne Woods washroom painting	30,000		
CRCS - Sports Field Strategy (reserve funded portion)	25,000		
EFES - BBA repairs to concrete floors in zamboni room & new waste / recycling containers	25,000		
EFES - Seymour Hannah Arena installation of Rink 3 garage room heater & new waste / recycling containers	20,000		
MW - Cemetery maintenance building overhead doors painting	15,000		
CRCS - Facility Improvements - Kiwanis Aquatic Centre window tinting	10,000		
<b>Total estimated commitments:</b>	<b>\$960,193</b>	<b>\$2,445,692</b>	<b>\$2,230,319</b>
<b>Closing Reserve Balance</b>	<b>\$2,273,836</b>	<b>\$1,838,156</b>	<b>\$2,159,029</b>

**City of St Catharines  
Hydro Fund reserve**

**Account 310.116.000**

Estimated Balance December 31, 2022 \$262,202

**2023 Commitments:**

MW - Small Tools / Equipment - switch to electric handtools \$59,260

Total estimated commitments: \$59,260

Estimated closing balance December 31, 2023 \$202,942

**City of St. Catharines**

**Staff Complement**

<b>Department</b>	<b>Budget 2023</b>	<b>Budget 2022</b>	<b>2023 Changes</b>
Mayor's Office	2	2	0
Chief Administrator's Office	14	13	1
Legal and Clerks Services	16	15	1
Planning and Building Services	65	57	8
Fire Services	168	166	2
Economic Development and Tourism	10	9	1
Engineering, Facilities and Environmental Services	106	104	2
Municipal Works	169	159	10
Community, Recreation and Culture Services	43	42	1
Financial Management Services	50	45	5
Corporate Support Services	32	30	2
Flexible Staffing Module	13	10	3
<b>Total City Departments (incl. Flexible Staffing Model)</b>	<b>688</b>	<b>652</b>	<b>36</b>

## Notes:

- 2023 MW - Eliminate Arborist II position (CUPE 150) *(Dept Internal Re-org)*
- 2023 MW - Create Urban Forestry Technician (CUPE 157) *(Dept Internal Re-org)*
- 2023 MW - Eliminate Arborist I position *(Dept Internal Re-org)*
- 2023 MW - Create additional 1 Arborist II *(Dept Internal Re-org)*
- 2023 MW - Create one (1) full-time Park Operator I for OPG Trail Agreement (May 30 2022 Council close session report) *(Council approval)*
- 2023 MW - Eliminate one (1) Municipal Operator *(Dept Internal Re-org)*
- 2023 MW - Create one (1) new Hydraulic Backhoe Operator *(Dept Internal Re-org)*
- 2023 CAO's - Elimination of Project Manager in CAO's Office *(Dept Internal Re-org)*
- 2023 EFES - Elimination of five (5) Facility Maintenance (CUPE 150) due to GCA permanent closure *(Flexible Staffing Module)*
- 2023 EFES - Create one (1) new Recreation Facilities Supervisor *(Flexible Staffing Module)*
- 2023 EFES - Elimination of File Clerk (EFES) *(Dept Internal Re-org)*
- 2023 Water (FMS) - Water Meter Reading Coordinator eliminated (CUPE 157) *(Dept Internal Re-org)*
- 2023 Parking (FMS) - New Parking Supervisor 1 FTE (Council approved on Apr 11, 2022 to be added in 2023 parking budget) *(Council)*
- 2023 FMS - Elimination of Process Review Analyst (FMS) *(Dept Internal Re-org)*
- 2023 FMS - Creation of Accounting Supervisor *(Dept Internal Re-org)*
- 2023 FMS - Creation of 3 additional Budget Specialists (FMS) *(Dept Internal Re-org)*
- 2023 EFES - Eliminate Arena Manager *(Dept Internal Re-org)*
- 2023 EFES - Create one (1) Ontario Land Surveyor *(Dept Internal Re-org)*
- 2023 EFES - Eliminate one (1) Manager of Geomatics *(Dept Internal Re-org)*
- 2023 EFES - Create one (1) GIS Solutions Architect *(Dept Internal Re-org)*
- 2023 FMS - Creation of one (1) ERP Finance Support *(Council approval)*
- 2023 PBS - Create one (1) new Enforcement Building Inspector *(Council approval)*
- 2023 PBS - Create one (1) new Senior Building Inspector/Plans Examiner *(Council approval)*
- 2023 PBS - Eliminate one (1) Bylaw Enforcement Officer *(Dept Internal Re-org)*
- 2023 PBS - Create one (1) Senior Bylaw Enforcement Officer *(Dept Internal Re-org)*
- 2023 CSS - Convert one (1) part-time Customer Service Representatives to full-time *(Flexible Staffing Module)*
- 2023 PBS - Convert one (1) Planner from Contract to permanent *(Budget Request - Bill 109 Impact)*
- 2023 PBS - Create two (2) new Planner positions *(Budget Request - Bill 109 Impact)*
- 2023 PBS - Convert one (1) Development Agreement Coordinator from contract to permanent *(Budget Request - Bill 109 Impact)*
- 2023 PBS - Create two (2) new Planner positions *(Budget Request - Comprehensive Fees Review)*
- 2023 EFES - Create one (1) Senior Project Manager *(Budget Request)*
- 2023 EFES - Create one (1) Asset Management Analyst *(Budget Request)*
- 2023 CRCS - Create one (1) Landscape Architect Planner *(Budget Request)*
- 2023 CSS - Create one (1) Human Resources Consultant (Recruiter) *(Budget Request)*
- 2023 CSS - One (1) new full-time Customer Service Representatives *(Budget Request)*
- 2023 LCS - Convert one (1) Assistant Solicitor 1 from contract to permanent *(Budget Request)*
- 2023 MW - Create one (1) Client Services Coordinator (Cemetery) *(Budget Request)*
- 2023 MW - Create one (1) Parks Operator 1 (Cemetery) *(Budget Request)*
- 2023 MW - Convert contract Operations Technologist to permanent Compliance Planner/Trainer *(Budget Request)*
- 2023 EDTS - Convert Business Information Officer from contract to permanent *(Budget Request)*
- 2023 FS - Create one (1) Fire Training Officer *(Budget Request)*
- 2023 MW - Create one (1) Wastewater Technologist *(Budget Request)*
- 2023 MW - Create one (1) Homelessness Cleanup Coordinator *(Budget Request)*
- 2023 EFES - Create one (1) Wastewater/Stormwater Compliance Coordinator *(Budget Request)*
- 2023 EFES - Create one (1) GIS Technologist (Stormwater/Wastewater) *(Budget Request)*
- 2023 MW - Create one (1) Operations Technician *(Budget Request)*
- 2023 CAO's - Convert Communications Officer from contract to permanent *(Budget Request)*
- 2023 FMS/LCS - Create one (1) Co-ordinator Risk Management & Insurance *(Budget Request)*
- 2023 FS - Create one (1) Fire Public Educator *(Budget Request)*
- 2023 MW - Create one (1) Senior Operations Clerk *(Budget Request)*
- 2023 EFES - Create one (1) Climate Change Technician *(Budget Request)*
- 2023 EFES - Create one (1) Supervisor of Inspectors *(Budget Request)*
- 2023 MW - Create one (1) Public Tree By-Law Inspector *(Budget Request)*
- 2023 MW - Convert Administrative Support (Cemetery) from contract to permanent *(Budget Request)*
- 2023 EFES - Create one (1) Community Waste Officer *(Budget Request)*

**City of St. Catharines**

**2023 Staff Complement**

Department	Exempt	CUPE			Fire Ass'n	Total	2022
		157	150	1287			
Mayor's Office	2					2	2
Chief Administrator's Office	9	5				14	14
Legal and Clerks Services	11	5				16	15
Planning and Building Services	9	56				65	57
Fire Services	6				162	168	166
Economic Development and Tourism	9	1				10	9
Engineering, Facilities and Environmental Services	21	36	49			106	104
Municipal Works	26	24	119			169	159
Community, Recreation and Culture Services	20	8	6	9		43	42
Financial Management Services	17	33				50	45
Corporate Support Services	18	14				32	29
Flexible Staffing Module *	13					13	10
<b>Total</b>	<b>161</b>	<b>182</b>	<b>174</b>	<b>9</b>	<b>162</b>	<b>688</b>	<b>652</b>

\* Employee Group to be determined as SLT with departments identify staffing needs and available wage dollars.