

Readopted 2025 to 2026 Multi-year Operating Budget Memo

On November 26, 2024, Mayor Mat Siscoe waived the mayoral veto period for the 2025-26 multi-year budget on Monday, finalizing the City of St. Catharines' budget by accepting City Council amendments tabled Nov. 21. This marks the conclusion of the budget process under the Strong Mayor legislation introduced by the Province of Ontario in 2023. In summary, the following changes were made to the Multi-year Operating Budget.

These changes are reflected in the appendices noted below.

Appendix 1 – 2025 & 2026 Operating Budget Change Summary

Appendix 2 – 2025 & 2026 Staffing Change Summary

Appendix 3 – MAY-174-2024 Mayor's Presentation of 2025 to 2026 Multi-Year Readoption Operating Budget

Appendix 1

Department	Sum of 2025 Change	Sum of 2026 Change	Total Mitigation Applied	Sum of Net 2025 Budget Impact	Sum of Net 2026 Budget Impact
Council Amendment	\$125,000	\$125,000	-\$250,000	\$0	\$0
Community, Recreation and Culture Services	\$125,000	\$125,000	-\$250,000	\$0	\$0
Mayor's Amendment	\$231,206	\$239,757	\$0	\$231,206	\$230,813
CAO	\$123,000	\$122,000	\$0	\$123,000	\$122,000
Council	\$18,000	\$18,000	\$0	\$18,000	\$18,000
Planning and Building Services	\$50,000	\$50,000	\$0	\$50,000	\$50,000
Municipal Works	\$20,000	\$20,000	\$0	\$20,000	\$20,000
Niagara District Airport	\$0	\$8,944	\$0	\$0	\$0
Community, Recreation and Culture Services	\$20,206	\$20,813	\$0	\$20,206	\$20,813
Staff Proposed	\$3,372,254	\$4,201,632	-\$8,283,886	-\$350,000	-\$360,000
CAO	\$14,860	\$14,860	\$0	\$14,860	\$14,860
Capital			-\$99,840	-\$99,840	\$0
Citywide	\$431,932	\$444,500	-\$1,210,335	-\$159,748	-\$174,155
Fire Services	\$1,412,364	\$2,191,467	-\$3,603,831	\$0	\$0
Planning and Building Services	\$84,036	\$85,156	-\$570,589	-\$184,909	-\$216,488
Financial Management Services	\$162,427	\$163,345	-\$496,396	-\$31,026	-\$139,598
Engineering, Facilities and Environmental Services	\$204,575	\$226,686	-\$350,763	\$29,304	\$51,194
Legal Services and Clerks	\$64,315	\$40,818	-\$8,373	\$60,190	\$36,570
Economic Development & Tourism			-\$46,178	-\$22,788	-\$23,390
Municipal Works	\$250,672	\$229,403	-\$607,325	-\$42,900	-\$84,350
Corporate Support Services	\$415,354	\$530,304	-\$747,443	\$54,857	\$143,357
Niagara District Airport	\$71,574	\$8,983	-\$80,557	\$0	\$0
Community, Recreation and Culture Services	\$260,145	\$266,110	-\$462,255	\$32,000	\$32,000
Grand Total	\$3,728,461	\$4,566,389	-\$8,533,886	-\$118,793	-\$129,187

Appendix 2

Priority/Year	Position	Department	Position Type	FT/PT	# of Position	# of FTE	Net FTE Change	2025 Budget Impact (Before Mitigation)	2026 Budget Impact (Before Mitigation)	Comments
Original 2025/2026										
2025	Collaboration Developer	CSS	Permanent	Fulltime	1	1				
2025	Zoning Technician	PBS	Permanent	Fulltime	1	1				
2026	QA/Trainer	CSS	Permanent	Fulltime	1	1				
Staff 2025										
1	HR Consultant - Total Rewards	CSS	Permanent	Fulltime	1	1	0	\$ 42,565	\$ 43,091	Convert Senior Operations Clerk (1 FTE) to HR Consultant - Total Rewards to partially mitigate the cost.
2	HR Representative	CSS	Contract	Fulltime	1	0	0	\$ 119,342	\$ 119,832	
3	Investment and Cash Management Analyst	FMS	Contract	Fulltime	1	0	0	\$ 138,441	\$ 138,474	Expect annual costs will be fully recovered by additional investment income.
4	Customer Services Representative	CSS	Contract	Fulltime	2	0	0	\$ 47,801	\$ 49,235	Additional hours to convert two part-time Customer Services Reps to full-time.
5	Collections Technician	CRCS	Contract	Fulltime	1	0	0	\$ 23,066	\$ 23,758	Additional hours to convert a part-time Collections Technician to full-time. Covert CRCS Administrative Student to partially mitigate the cost.
6	Summer Inspector Student for Long Grass/Weeds	PBS	Contract	Seasonal	1	0	0	\$ 12,603	\$ 12,855	Expect annual cost will be fully recovered by additional enforcement administrative fees generated.
Mayor 2025										
2025	Accessibility Coordinator	CAO	Permanent	Fulltime	1	1	0	\$ 123,000	\$ 122,000	Resolution from the Accessibility Advisory Committee Meeting of September 25, 2024.
Council 2025										
2025	Arborist II	MW	Permanent	Fulltime	2	2		\$ 207,756		
2025	Forestry Labourer	MW	Permanent	Fulltime	1	1		\$ 86,709		



Corporate Report City Council

Report from: Office of the Mayor, Administration

Report Date: October 28, 2024

Meeting Date: November 6, 2024

Report Number: MAY-174-2024

File: 10.12.1

Subject: Mayor's Presentation of 2025 to 2026 Multi-Year Readoption Operating Budget

Strategic Pillar:

This report aligns with the following St. Catharines Strategic Plan pillars: economic, social, environmental, cultural and organizational excellence



Procedural Note

There is no staff recommendation contained within this report. City staff presented the 2025 to 2026 Readoption Operating Budget on October 23, 2024. This report provides an overview of the budget readoption process to date, and highlights differences in the readoption operating budget presented by the Mayor compared to the readoption operating budget presented by City staff.

Summary

The City's 2024 to 2026 Multi-Year Operating Budget was adopted on February 2, 2024. On October 23, 2024, Council received [Report FMS-163-2024](#) (Appendix A) regarding the Staff Proposed 2025-2026 Operating Readoption Budget. This report is included as Appendix A and can be viewed electronically at www.stcatharines.ca/budget.

There are several changes that Council have directed or referred to be added to the 2025-2026 Mayor's Operating Budget. The Mayor's 2025 to 2026 Operating Budget is as follows:

	2025 Budget	2026 Budget
Mayor's Budget Readoption	\$122,858,936	\$127,289,907
Annual Levy Increase (2024 Levy \$118,525,826)	3.66%	3.61%
Annual Median Home Impact – City Taxes	\$47.10 or 2.71%	

Mayor’s Presentation of 2025 to 2026 Readoption Operating Budget

Table 1 below summarizes the Staff Proposed 2025 to 2026 Operating Budget Readoption as presented to Council on October 23, 2024.

Table 1 - Staff Proposed 2025 to 2026 Readoption Operating Budget

	2025 Budget	2026 Budget
Originally Adopted Multi-Year Budget	\$122,904,936	\$127,300,907
Staff Proposed Changes (gross)	\$1,403,000	\$1,436,000
Staff Identified Mitigation	(\$1,753,000)	(\$1,796,000)
Revised Budget for Readoption	\$122,554,936	\$126,940,907
Annual Levy Increase (2024 Levy \$118,525,826)	3.40%	3.58%
Annual Median Home Impact	\$42.82 or 2.46%	

In 2024, Council approved several initiatives, as well as a resolution from the Accessibility Advisory Committee, which are included in the Mayor’s readoption budget in this report. Table 2 outlines the initiative that Council approved but is not included in the Mayor’s budget. The Mayor’s budget changes are summarized in Table 3 below.

Table 2 – Council Approved Initiative NOT Included in Mayor’s Budget

Description	2025 Budget Change	2026 Budget Change
Additional funding to DC (Development Charge) Exemption Reserve required by additional DC exemptions for Bill 23 for affordable / attainable housing (Report FMS-137-2024)	\$250,000	\$250,000

Table 3 – Mayor’s 2025 to 2026 Budget Changes

Mayor’s Budget Changes	2025 Budget Change	2026 Budget Change
Council Approved Initiatives		
PBS Fees Waiving Policy to utilize HAF (Housing Accelerator Fund) to cover fees waived in 2024 and refer to 2025/26 budget readoption (Report PBS-024-2024)	\$50,000	\$50,000
Increase in conference and conventions for Councillors, use Tax Rate Stabilization Reserve to cover overage in 2024 and refer to 2025/26 budget readoption	\$18,000	\$18,000

Stipend for annual rental cost for Jr. A Lacrosse Association at the Walker Sports and Ability Centre (Closed report CRCS-108-2024)	\$20,000	\$21,000
Two special cleanups per year, which is over and above the passive park level of service for Fairview and John Page Parks (2024 cost funded by Tax Rate Stabilization Reserve)	\$20,000	\$20,000
Additional budget request (capital and operating) from Niagara District Airport as presented on Oct 23, 2024	\$73,000	\$118,000
Sub-Total - Council Approved Initiatives	\$181,000	\$227,000
Mayor's Initiative		
A full-time permanent Accessibility Coordinator staff position (Resolution from the Accessibility Advisory Committee Meeting of September 25, 2024)	\$123,000	\$122,000
Sub-Total - Mayor's Initiative	\$123,000	\$122,000
Grand Total of Mayor's Budget Changes	\$304,000	\$349,000

Table 4 – Mayor's 2025 to 2026 Readoption Operating Budget

	2025 Budget	2026 Budget
Staff Proposed Budget Readoption	\$122,554,936	\$126,940,907
Council Initiatives	\$181,000	\$227,000
Mayor's Changes	\$123,000	\$122,000
Mayor's Budget Readoption	\$122,858,936	\$127,289,907
Annual Levy Increase (2024 Levy \$118,525,826)	3.66%	3.61%
Annual Median Home Impact – City Taxes	\$47.10 or 2.71%	

2025 Tax Rates

Readoption of the budget sets the City's tax rates for the year. The City's tax rates are subject to tax ratios which are part of annual tax policy which is set by the Niagara Region in a two-tier system. Once the Region sets tax policy for the year, a by-law will be brought forward for Council to approve the City's tax rates based on this adopted budget.

Financial Implications

The Mayor's 2025 to 2026 Operating Budget represents an annual City tax levy increase of 3.66% in 2025 and 3.61% in 2026. Based on the current assessment values, the estimated 2025 median home impact for City taxes would be \$47.10 or 2.71% annually.

Environmental Sustainability Implications

Several projects and initiatives included in the Mayor's 2025 to 2026 Multi-Year Readoption Operating Budget pertain 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.

Operational Implications

There are no additional operational implications associated with the Mayor's 2025 to 2026 Operating Budget Readoption other than those identified in this report.

Conclusion

The Adopted 2024 to 2026 Multi-Year Operating Budget funds the City's numerous services and related infrastructure. The Mayor's 2025 to 2026 Readoption Operating Budget builds on staff proposed changes to meet legislative and operational needs, and reflects Council and committee led initiatives to enhance City's services and fiscal responsibility.

Prepared, Submitted, and Approved by
Mayor Mat Siscoe

Appendices

- A. Report FMS-163-2024 Staff Proposed 2025 to 2026 Operating Readoption Budget.

Report from: Financial Management Services, Director

Report Date: October 3, 2024

Meeting Date: October 23, 2024

Report Number: FMS-163-2024

File: 10.57.12

Subject: Staff Changes to the 2025 and 2026 Multi-Year Readoption Operating Budgets

Strategic Pillar:

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



Recommendation

That Report FMS-163-2024, regarding Staff Changes to the 2025 and 2026 Multi-Year Readoption Operating Budgets, be received for information.

Summary

The City's 2024 to 2026 multi-year operating budget was adopted on February 2, 2024. This report summarizes the changes to the 2025 and 2026 multi-year operating budgets for readoption. In late spring, the Mayor provided direction to City staff under Strong Mayor legislation to manage the 2025 and 2026 readoption budgets within the funding envelopes adopted for 2025 and 2026. Staff have been able to achieve this direction and this report provides information on both staff proposed changes and mitigation / accommodation of those changes.

Relationship to Strategic Plan

This report relates to the following Goal of the Strategic Plan:

- Organizational Excellence - The City of St. Catharines will achieve excellence in financial and service sustainability and high customer satisfaction.

This report relates to the following Strategic Direction of the Strategic Plan:

- Organizational Excellence - Balance fiscal stewardship with services and service levels.

This report relates to the following Priority Initiative of the Strategic Plan:

- Organizational Excellence Initiative #4 - Multi-Year Budget Process.

Background

The City's 2024 to 2026 multi-year operating budget was adopted on February 2, 2024 (Appendix 1). The adopted multi-year operating budgets are the following:

Year	Operating Budget	Levy Increase
2024	\$118,525,826	1.49%
2025	\$122,904,936	3.69%
2026	\$127,300,907	3.58%

Per the approved Budget Planning and Control Policy, budget changes can be made for years two and three (2025 and 2026) of multi-year budgets based on the following criteria:

1. Legislated or regulatory required changes with a financial impact to the municipality.
2. Unforeseen change to economic forecasts affecting costs, service demand, or revenue projections.
3. Administrative changes within the staff's authority under the Budget Planning and Control Policy.
4. Capital project changes which affect the operating budget.
5. Council directed changes.

Readoption Process

As noted in the City's Budget Planning and Control Policy, [Report FMS-B001-2024](#), as part of the readoption process, Council will review and readopt the operating, capital, and water / wastewater budgets for 2025 and 2026. The readoption process allows staff and Council to address unexpected circumstances and changes that may emerge and affect the initial 2024 to 2026 multi-year budgets. This report provides the known changes impacting the 2025 and 2026 operating budgets that were adopted on February 2, 2024.

Mayor's Proposed Readoption Operating Budget

On June 16, 2023, the Province expanded Strong Mayor Powers to include the City of St. Catharines. While the legislation includes provisions for the Mayor to delegate a number of the new powers, the Mayor must solely exercise the powers and duties with respect to the budget (i.e. there are no delegation opportunities provided for in the legislation).

The Mayor will be tabling his 2025 and 2026 Proposed Operating Budget on October 28, 2024, and will be presenting the same at the Council (Budget) meeting of November 6, 2024. The information in this report will be used to support and inform the Mayor's budget.

Report

Staff developed the 2024 to 2026 Multi-Year Budget based on the forecasted annual inflationary increases summarized below:

- 2024: 2.30%
- 2025: 2.00%
- 2026: 2.00%

According to the most recent Scotiabank Global Economic - Scotiabank’s Forecast Tables (Appendix 2), following an economic slowdown in 2023 and 2024, Canadian output is expected to rebound in 2025 and 2026. Thereafter, real Gross Domestic Product (GDP) growth is expected to decelerate to its long-run average of around 1.9% annually. After a period of high inflation, we expect headline and core consumer price inflation to stabilize around the 2% target over the medium term. Therefore, the annual inflationary increases assumed for the 2025 to 2026 budget are still holding true and do not require amendment at this time.

Below is a summary of the proposed changes to the 2025 and 2026 operating budgets. In addition to the five criteria for changes noted in the Budget Planning and Control Policy, Staff have included three additional categories titled: Evolving Operational and Technological Needs in line with Strategic Plan, Staff Changes and Agency, Boards and Commission Requested Changes. These additional categories were added to provide more details for Council and to reflect potential budget changes.

The potential budget changes noted in this report are for information purposes only. Under the Strong Mayor Powers, the readoption budgets are presented by the Mayor. It is a decision of the Mayor to include, or not include, any or all of the potential budget changes outlined in this report as part of his 2025 and 2026 readoption operating budget.

If a budget change is not included in the Mayor’s readoption operating budget, a Councillor may bring forward an amendment to add the item to the budget as part of Council’s 30-day amendment window.

Dollar impacts of each potential change to the 2025 and 2026 operating budgets is included beneath the summary table.

Table 1 - Categories for Budget Changes

Category	Budget Changes Highlight
1. Legislated or regulatory changes	Changes to Fire AD&D (Accidental Death and Dismemberment) Insurance Benefits
2. Unforeseen changes due to economic forecasts	Postage Audit Fees Streetlighting maintenance Waste collection contract

3. Capital project changes	Business contingency plan and security operations centre
4. Administrative Changes	Budget changes within Staff's delegated authority
5. Evolving Operational and Technological Needs in alignment with Strategic Plan	Park student extension, IT hardware and software licensing (ARMS, FMW, Chatbot, Insurance / Claims / Risk Management software), offsite storage for museum artifacts, shared services cost sharing
6. Staffing Changes	HR, Citizens First, Financial Management Services (FMS), Community Recreation and Culture Services (CRCS), By-law Enforcement
7. Agency, Boards and Commission Changes	Estimated Niagara District Airport (NDA) capital and operating budget request increase ¹
8. Council Directed Changes	Funding Development Charge exemptions, funding for Planning and Building Services (PBS) fee waiving policy, Council conference expense and stipend for Junior A Lacrosse

Table 2 - Summary of Operating Budget Changes

1. **Table 2** below summarizes the gross changes proposed to the 2025 and 2026 operating budget based on the eight categories. Business Cases for Non-Staffing changes included in staff proposed 2025 to 2026 readoption operating budget can be found in Appendix 4.

Criteria	2025 Budget	2026 Budget	Total
1. Legislated or regulatory changes	\$71,000	\$71,000	\$142,000
2. Unforeseen change to economic forecasts	\$218,000	\$240,000	\$458,000
3. Capital project changes which impact operating budget	\$30,000	\$180,000	\$210,000
4. Administrative Changes	\$100,000	\$74,000	\$174,000
5. Evolving Operational and Technological Needs in alignment with Strategic Plan	\$519,000	\$465,000	\$984,000
6. Staffing Changes ²	\$393,000	\$397,000	\$790,000

¹ Based on information received from Niagara District Airport, as of October 7, 2024, with updated information forthcoming.

² Details in Appendix 3. Please note these changes have been implemented within the City's approved FTE complement.

7. Agency, Boards and Commission Changes	\$72,000	\$9,000	\$81,000
Total	\$1,403,000	\$1,436,000	\$2,839,000

Table 3 - Staff Identified Mitigation and Accommodation Measures

Source	Description	Risks	2025-26 Total Amount
Gapping Savings	Wage gapping from staff vacancies	Temporary measure – nonrecurring	\$533,000
Budget Adjustments	Beach Park Operator reallocated to fund extension of summer student weeks and Parks operator overtime; Water billing software move to rate budget from levy budget; Planning refunds-legislation change	None	\$1,074,000
Revenue Generation	Rates and Fees amendment, By-law Enforcement screening officer, By-law Enforcement summer student, Investment Analyst, and cost recovery from TourismSTC board	None	\$887,000
Budget Reallocations	Streetlighting maintenance, Accessory Dwelling Unit (ADU) grants (funded with HAF), additional hours for Special Events Assistant	May need to be a top-up in future budgets	\$730,000
Encumbrances	Projects completed with lower costs than anticipated	Temporary measure -may need to top-up future budgets	\$262,000
Reserve Funding	NDA capital request	One-time need	\$63,000
Total			\$3,549,000

It is important to note that, of the total \$3,549,000 mitigation and accommodation measures that staff have identified, \$1,525,000 are considered as temporary measures (gapping \$533,000, budget reallocations \$730,000 and encumbrances \$262,000) to provide funding solutions in 2025 and 2026 to manage within the originally adopted budget. The related gross budget changes are re-occurring and will not be mitigated in the 2027 budget and beyond.

Table 4 - Summary of Staff Proposed Operating Budget

	2025 Budget	2026 Budget
Originally Adopted Multi-Year Budget	\$122,904,936	\$127,300,907
Staff Proposed Changes (gross)	\$1,403,000	\$1,436,000
Staff Identified Mitigation	(\$1,753,000)	(\$1,796,000)

Revised Budget for Readoption	\$122,554,936	\$126,940,907
Annual Levy Increase (2024 Levy \$118,525,826)	3.40%	3.58%

Council led initiatives to be included as part of the Mayor’s Budget

In 2024, Council approved several initiatives which the Mayor has indicated will be included among the changes that will be presented in the Mayor’s readoption budget on November 6. Some of these changes include:

- Additional funding to DC Exemption Reserve required by additional DC exemptions for Bill 23 for affordable / attainable housing ([Report FMS-137-2024](#)) - \$250,000 each year
- PBS Fees Waiving Policy to utilize HAF (Housing Accelerator Fund) to cover fees waives in 2024 and refer to 2025 / 26 budget readoption ([Report PBS-024-2024](#)) - \$50,000 each year
- Increase in conference and conventions for Councillors, use Tax Rate Stabilization Reserve to cover overage in 2024 and refer to 2025 / 26 budget readoption - \$18,000 each year
- Stipend for annual rental cost for Jr. A Lacrosse Association at the Walker Sports and Ability Centre (Closed Session Report CRCS-108-2024, see [Minutes of September 9, 2024](#), Item 15.1) - \$20,000 in 2025; \$21,000 in 2026

Community Engagement Plan

Staff completed extensive public engagement for the initial adoption of the 2024 to 2026 multi-year budgets. There are also additional upcoming public engagement opportunities this Fall to ascertain community priorities for City services and related assets.

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 5.

Financial Implications

The potential budget changes noted in this report are for information purposes only. Under the Strong Mayor Powers, the 2025 and 2026 readoption budgets are presented by the Mayor. It is a decision of the Mayor to include, or not include, any or all of the potential budget changes outlined in this report as part of his multi-year readoption operating budget.

If all budget changes are adopted, the updated 2025 impact to the median home will be the following:

- Percentage change: 2.46% increase

- Dollar change: \$42.82 increase
- Original 2025 levy increase: 3.69%
- Updated 2025 levy increase: 3.40%

Environmental Sustainability Implications

There are no anticipated Environmental sustainability implications with the budget changes noted in this report.

Operational Implications

There are no additional operational implications with the budget changes ins this report.

Conclusion

This report summarizes staff's proposed changes to the 2025 and 2026 multi-year operating budget. As per direction of the Mayor under Strong Mayor legislation these changes are to be managed within the funding envelop within the adopted in principle 2025 and 2026 operating budgets. Staff have been able accommodate / mitigate the proposed changes to the 2025 and 2026 operating budget within the 2025 and 2026 operating budgets adopted on February 2, 2024.

Notifications

It is in order to notify:

- Jeff Dixon, General Manager, Meridian Centre, and Canada Summer Games Park;
- Dan Pilon, Chief Executive Officer, Niagara District Airport;
- Colleen Smith, Executive Director, FirstOntario Performing Arts Centre; and
- Ken (Qingyi) Su, Chief Executive Officer, St. Catharines Public Library

Prepared by

Lucia Chen, CPA, CMA
Manager of Financial Planning

Submitted by

Kristine Douglas, CPA, CMA
CFO / Director of Financial Management Services / City Treasurer

Approved by

David Oakes
Chief Administrative Officer

Appendices

Appendix 1 - Mayor 2024 to 2026 Adopted Multi-Year Budget

Appendix 2 - Scotiabank Global Economics – Scotiabank's Forecast Tables
(September 10,2024)

Appendix 3 - Staffing Changes included in Staff Proposed 2025 to 2026
Readoption Operating Budget with Supporting Business Cases

Appendix 4 - Business Cases for Non-Staffing Changes included in Staff
Proposed 2025 to 2026 Readoption Operating Budget
Appendix 5 - PSAB Disclosure Requirements

CITY OF ST. CATHARINES

2024-2026 MULTI-YEAR OPERATING BUDGET

WWW.ENGAGESTC.CA/BUDGET



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City of St. Catharines

The largest city in the Niagara Region, St. Catharines is also known as 'The Garden City' for its lush greenery, vast hiking trails and picturesque parks. With 30% of the Niagara region's population calling our city home, and unparalleled accessibility to major urban centers, St. Catharines is a desirable location for current and future residents. From authentic wine and culinary experiences to unique festivals, lively cultural happenings, thrilling sporting events and stunning scenery, St. Catharines is at the heart of it all.

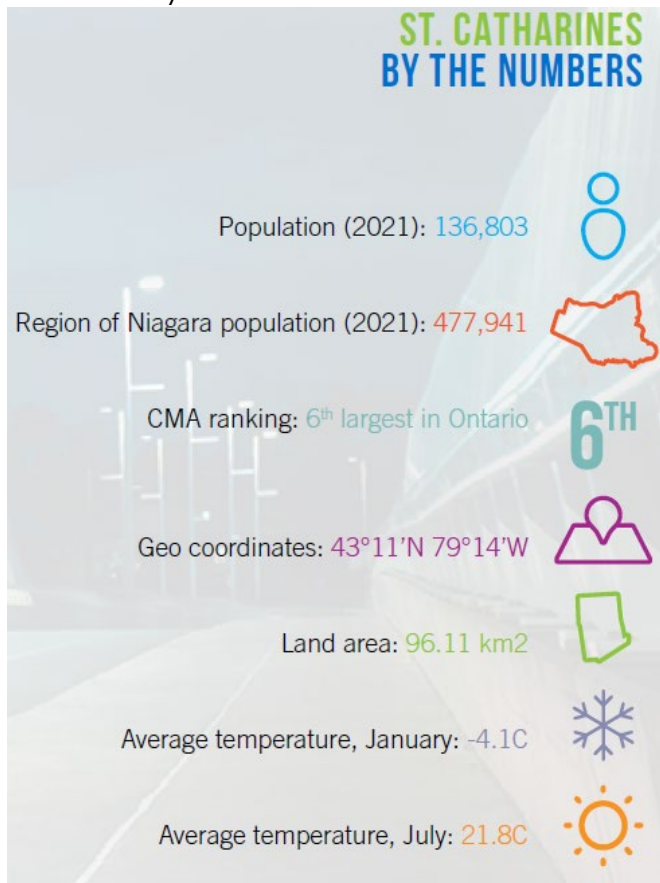
Our vision for the future is for St. Catharines to be the most dynamic, innovative, sustainable, and livable city in North America.



Our downtown alone is a testament to this vibrancy, with over \$300 million invested in transformative projects, including over \$200 million in new residential developments since 2013. Not merely Niagara's business hub; it's a thriving, diverse community where businesses prosper and individuals flourish.

A dynamic and thriving city, St. Catharines is open to economic development by making it easier for businesses to open and create jobs. The city constantly strives to reduce the costs associated with doing business in St. Catharines offering competitive business tax rates coupled with tremendous market access.

The City provides quality municipal services through organizational excellence that enhance our social fabric, environmental sustainability, and cultural vitality, contributing to economic prosperity in our community.



Like many municipalities across the province, St. Catharines faces an infrastructure deficit compounded by rising construction costs and a growing infrastructure to-do list.

Infrastructure is essential for the delivery of services to our citizens, and its condition impacts the levels of service the City can provide.

St. Catharines city Council and staff work hard to deliver services to our residents. To achieve our goals, we must engage in strategic decision-making that embraces innovation, ensures sustainability, and improves livability for all residents.

Guided by the long-term roadmap outlined within the City's Strategic Plan, City Council and Staff are dedicated to achieving that vision through strategic decision making guided by our key pillars:



Despite the recent challenges we have experienced, there is a sense of pride, momentum, and optimism in the community. From the highly anticipated 2024 World Rowing Championships to the rebirth of the Port Weller Dry Docks, we see a bright future ahead of us.



2024-2026 Multi-Year Budget Process Calendar



Step in Process	Date	Item	Details
Draft Budgets and Public Engagement	Wed Nov 1	Council (Budget) Meeting at 6 pm	Budget Presentations from outside boards and commissions
	Wed Nov 22	Council (Budget) Meeting at 6 pm	Staff present draft budgets (capital, operating and water/wastewater)
	Tue Nov 28	Budget Open House	Seymour-Hannah 6 p.m. - 7 p.m.
	Wed Nov 29	Budget Telephone Town Hall	Council Chambers (for Council only) 7 p.m. - 8 p.m.
	Thurs Nov 30	Budget Open House	Kiwanis Aquatic Centre 6 p.m. - 7 p.m.
	Tue Dec 5	Budget Kiosk	Pen Centre 12 p.m. - 7 p.m.
	Thurs Dec 7	Budget Kiosk	Farmers Market 7 a.m. - 3 p.m.
	Mon Dec 11	Budget Kiosk	Kiwanis Aquatics Centre Lobby 6 a.m. - 9 a.m. and 4 p.m. - 8 p.m.
	Wed Dec 13	Budget Kiosk	Fairview Mall 12 p.m. - 7 p.m.
	Fri Dec 15	Budget Kiosk	St. Catharines Public Library – 9 a.m. – 5 p.m.
	Dec 4, 6, 8, 12, 14	Budget Workshops for Councillors	Details and corporate meeting invite forthcoming
Amendment Period Jan 3 – Feb 1 (30 days)	Wed Jan 3	Mayor Tables Proposed Budget	Via agenda stcatharines.ca/Council
	Wed Jan 10	Council (Budget) Meeting at 6 pm	Presentation of Proposed Budget Corporate meeting invite sent
	Mon Jan 15	Amendments for Jan 22 agenda due by 4:00 p.m.	To be submitted via email to Kristine Douglas, Ricci Cheung, Lucia Chen, Kristen Sullivan, and Evan McGinty Task assigned in Outlook as a reminder
	Mon Jan 22	Council (Budget) Meeting at 6 pm	Meeting to discuss amendments Corporate meeting invite sent
	Wed Jan 24	Amendments for Jan 31 agenda due by 4:00 p.m.	To be submitted via email to Kristine Douglas, Ricci Cheung, Lucia Chen, Kristen Sullivan, and Evan McGinty Task assigned in Outlook as a reminder
	Wed Jan 31	Council (Budget) Meeting at 6 pm	Meeting to discuss amendments
	Thurs Feb 1	Hold for Council (Budget) Meeting at 6 pm	Hold to complete business from Jan 31 agenda Corporate meeting invite sent
Veto Period Feb 2 – 11 (10 days)	Sun Feb 11	Deadline for Mayor to veto amendments	In writing to each Member of Council and the Clerk
Override Period Feb 12 – 26 (15 days)	Thurs Feb 22	Notice of Override for Feb 26 agenda due by 12:00 p.m. (Noon)	To be submitted via email to Kristen Sullivan and Kristine Douglas Task assigned in Outlook as a reminder
	Mon Feb 26	Council Meeting at 6 pm	Override would be considered at Regular Council Meeting

City of St. Catharines

2024 Budget Highlights

2024 Median Home
an increase of

\$258,000
0.82%

Estimated Impact on Median Household

	2024	2023	Change	
CVA	\$258,000	\$255,905	\$2,095	0.82%
<i>City - General</i>	\$1,662.87	\$1,633.97	\$28.91	1.77%
<i>City - Urban Service Area</i>	\$19.16	\$18.33	\$0.83	4.56%
<i>Hospital</i>	\$31.34	31.27	0.07	0.24%
Sub-total City	\$1,713.38	1,683.56	29.82	1.77%
Infrastructure Levy - 1.5%	\$24.85	24.34	0.51	2.09%
Total City - Under City's Legislative Authority	1,738.23	1,707.91	30.32	1.78%
*Region - General (Estimated)	\$1,720.32	1,596.06	124.26	7.786%
Region Special Levies:				
*Region - Waste (Estimated)	\$190.53	190.18	0.36	0.19%
*Region - Transit (Estimated)	\$310.36	307.95	2.41	0.78%
Sub-total Region Special Levies	\$500.89	\$498.12	2.77	0.56%
Total Region - Under Region's Legislative Authority	\$2,221.21	2,094.18	127.03	6.07%
**School (Estimated) - Under Province's Legislative Authority	\$394.74	391.53	3.21	0.82%
Total Estimated Tax Impact (City, Region & Education)	\$4,354.18	\$4,193.62	\$160.56	3.83%

*These rates are dependant on tax ratios and tax policy set by Niagara Region for 2024.

**Education rates dependent on rate set by the Province.

**City of St. Catharines
2024-2026 Multi-Year Operating Budget**

	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Office of Mayor and Members of Council	1,300,219	1,332,784	1,366,396	1,067,409	866,805	865,632	232,810	21.81%	32,565	2.50%	33,612	2.52%
Grants and Committees	159,670	161,570	163,170	155,270	-6,228	15,939	4,400	2.83%	1,900	1.19%	1,600	0.99%
City Departments												
COVID-19	0	0	0	500,000	219,319	-1,453,160	-500,000	-100.00%	0	#DIV/0!	0	#DIV/0!
CAO	2,448,192	2,520,292	2,575,559	2,667,732	1,645,176	1,812,565	-219,540	-8.23%	72,100	2.95%	55,267	2.19%
Legal Services and Clerks	2,477,834	2,566,205	2,463,436	2,380,280	2,021,822	1,919,537	97,554	4.10%	88,371	3.57%	-102,769	-4.00%
Planning and Building Services	4,323,275	5,042,106	5,404,287	3,572,445	1,802,719	1,893,887	750,830	21.02%	718,831	16.63%	362,181	7.18%
Fire Services	28,187,750	28,649,059	29,387,679	27,865,260	27,727,674	26,044,111	322,490	1.16%	461,309	1.64%	738,620	2.58%
Economic Development & Tourism	1,748,953	1,812,038	1,872,536	1,647,081	1,201,483	1,335,541	101,872	6.19%	63,085	3.61%	60,498	3.34%
Engineering, Facilities and Environmental Services	12,868,018	13,896,281	14,258,104	11,258,208	9,912,959	10,334,405	1,609,810	14.30%	1,028,263	7.99%	361,823	2.60%
Municipal Works	26,200,111	26,319,262	26,426,637	23,620,515	19,923,448	18,502,454	2,579,596	10.92%	119,151	0.45%	107,375	0.41%
Community, Recreation and Culture Services	9,156,150	9,829,189	10,132,024	8,897,641	7,124,421	6,474,146	258,509	2.91%	673,039	7.35%	302,835	3.08%
Meridian Centre	1,044,656	1,070,294	1,120,252	853,040	363,471	1,201,284	191,616	22.46%	25,638	2.45%	49,958	4.67%
Canada Summer Games	828,048	850,938	879,273	805,350	835,500	0	22,698	2.82%	22,890	2.76%	28,335	3.33%
Financial Management Services	6,106,440	6,271,647	6,435,966	5,239,599	4,443,164	3,929,652	866,841	16.54%	165,207	2.71%	164,319	2.62%
Corporate Support Services	7,701,500	8,538,995	8,796,358	7,546,088	6,068,784	5,955,499	155,412	2.06%	837,495	10.87%	257,363	3.01%
Contribution to Capital	3,598,050	3,957,090	4,888,950	3,624,000	1,149,000	1,000,000	-25,950	-0.72%	359,040	9.98%	931,860	23.55%
Total City Departments and Elected Officials	108,148,866	112,817,750	116,170,627	101,699,918	85,299,517	79,831,492	6,448,948	6.34%	4,668,884	4.32%	3,352,877	2.97%
Debt Repayment	15,279,576	14,822,022	14,522,016	16,322,021	16,603,547	15,673,206	-1,042,445	-6.39%	-457,554	-2.99%	-300,006	-2.02%
Total City Expenditures	123,428,442	127,639,772	130,692,643	118,021,939	101,903,064	95,504,698	5,406,503	4.58%	4,211,330	3.41%	3,052,871	2.39%
Outside Boards and Commissions												
First Ontario Performing Arts Centre	1,990,725	2,065,719	2,114,379	1,840,076	1,641,483	1,670,822	150,649	8.19%	74,994	3.77%	48,660	2.36%
Library Board	6,641,583	7,010,502	7,397,958	6,204,214	5,876,428	5,677,708	437,369	7.05%	368,919	5.55%	387,456	5.53%
Transit Commission	120,000	120,000	120,000	525,000	13,488,437	13,636,595	-405,000	-77.14%	0	0.00%	0	0.00%
Niagara District Airport	540,525	549,035	557,799	463,879	447,134	441,673	76,646	16.52%	8,510	1.57%	8,764	1.60%
Total Outside Boards and Commissions	9,292,833	9,745,256	10,190,136	9,033,169	21,453,482	21,426,798	259,664	2.87%	452,423	4.87%	444,880	4.57%
Total Expenditures (City + ABC's)	132,721,275	137,385,028	140,882,779	127,055,108	123,356,546	116,931,496	5,666,167	4.46%	4,663,753	3.51%	3,497,751	2.55%
Non-Tax Revenues	-12,764,449	-12,570,092	-11,581,872	-10,272,167	-12,592,556	-7,947,165	-2,492,282	24.26%	194,357	-1.52%	988,220	-7.86%
Net Expenditures	119,956,826	124,814,936	129,300,907	116,782,941	110,763,990	108,984,331	3,173,885	2.72%	4,858,110	4.05%	4,485,971	3.59%
Transfer from Special Tax Mitigation Fund	-1,431,000	-1,910,000	-2,000,000	0	0	0	-1,431,000	100.00%	-479,000	33.47%	-90,000	4.71%
Total Net Expenditures	118,525,826	122,904,936	127,300,907	116,782,941	110,763,990	108,984,331	1,742,885	1.49%	4,379,110	3.69%	4,395,971	3.58%

City of St. Catharines

2024 Operating Budget

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

Average Household (in the Urban Boundaries)

\$1,682.03

	Annual Cost	Monthly Cost	Weekly Cost
Fire Protection	\$ 365.19	\$ 30.43	\$ 7.02
General Government and Administration (Mayor, Council, CAO, Legal, Finance, Insurance, Corporate Support)	\$ 260.71	21.73	5.01
Transit and Paratransit	\$ 1.51	0.13	0.03
Municipal Works (Roads/sidewalk maintenance, fleet, winter control, drainage, etc.)	\$ 221.52	18.46	4.26
Trees, Passive Parks, Cemetery	\$ 156.43	13.04	3.01
Community, Recreation and Culture	\$ 127.67	10.64	2.46
Transportation & Engineering (EFES) (Roads/Sidewalk/bridges replacement, traffic control, signals)	\$ 117.07	9.76	2.25
Arenas & Sports Parks (EFES MC, & CSG)	\$ 100.59	8.38	1.93
Libraries	\$ 84.10	7.01	1.62
Facilities	\$ 65.09	5.42	1.25
Planning & Building Services	\$ 54.83	4.57	1.05
Performing Arts	\$ 25.23	2.10	0.49
Street Lighting (EFES)	\$ 16.82	1.40	0.32
Economic Development	\$ 22.20	1.85	0.43
Contributions to Capital Projects	\$ 45.58	3.80	0.88
Niagara District Airport	\$ 7.57	0.63	0.15
Environmental Monitoring (EFES)	\$ 5.72	0.48	0.11
Senior Centres	\$ 4.20	0.35	0.08
	<u>\$1,682.03</u>	<u>\$140.17</u>	<u>\$32.35</u>

City of St. Catharines

2024 Operating Budget

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

For each hundred dollars of taxes you pay the City

Fire Protection	\$	21.71
General Government and Administration (Mayor, Council, CAO, Legal, Finance, Insurance, Corporate Support)	\$	15.50
Transit and Paratransit	\$	0.09
Municipal Works (Roads/sidewalk maintenance, fleet, winter control, drainage, etc.)	\$	13.17
Trees, Passive Parks, Cemetery	\$	9.30
Community, Recreation and Culture	\$	7.59
Transportation & Engineering (EFES) (Roads/Sidewalk/bridges replacement, traffic control, signals)	\$	6.96
Arenas & Sports Parks (EFES & MC)	\$	5.98
Libraries	\$	5.00
Facilities	\$	3.87
Planning & Building Services	\$	3.26
Performing Arts	\$	1.50
Street Lighting (EFES)	\$	1.00
Economic Development	\$	1.32
Contributions to Capital Projects	\$	2.71
Niagara District Airport	\$	0.45
Environmental Monitoring (EFES)	\$	0.34
Senior Centres	\$	0.25
	\$	100.00

Significant Changes by Year 2024-26

2023 Approved Budget	116,782,941	
2024 Significant Changes	Budget Impact \$	Budget Impact %
Base Budget Change - Includes estimated/negotiated settlements for all staff (wage & benefits)	2,802,688	2.40%
Increased in annual City-wide software licensing costs (2024: PeopleSoft system annual licensing contract; 2025: ARMS, CRM, Fire Services Record Mgmt System, Ticketing software for non-parking AMPS)	802,714	0.69%
Increase in corporate-wide insurance premiums	108,814	0.09%
Increase in corporate phone system maintenance cost	59,774	0.05%
Sub-Total Non-Discretionary Impact	971,302	0.83%
Overall change in tax support for Building and Plumbing Division due to reduced building permit revenue based on forecasted market condition and permit volume and reduced reliance on Building Stabilization Reserve.	254,424	0.22%
Increased equipment cost to meet minimum service standards for snow removal for roads and sidewalks (excl. maintenance required for Active Transportation Plan)	116,940	0.10%
Increased in corporate-wide utilities costs (incl. streetlighting)	85,240	0.07%
Sub-Total Inflation Impact	456,604	0.39%
Increased investment in storm water inspection, repairs and maintenance	563,230	0.48%
Change in planning development revenues (net of estimated refunds due to Bill 109)	260,093	0.22%
Increased funding to Development Charges (DC) Exemption Reserve to fulfill legislative obligations under DC Act and fund future growth related capital projects	50,000	0.04%
Increased investment due to new Excess Soil Regulations	50,000	0.04%
Ontario Municipal Partnership Funding Decrease	39,700	0.03%
Sub-Total Legislative Impact	963,023	0.82%
Increase in annual provision to CIP Reserve for future obligated and new project payments	305,504	0.26%
Increase in budget request - Meridian Centre	182,579	0.16%
Increase of investment in holiday celebrations, community events and Diversity, Equity and Inclusion (DEI) initiatives (net of reserve funding)	111,100	0.10%
Council & Mayor Priority & Contingency Fund (per multi-year budget strategy)	70,000	0.06%
[Council budget amendment] Reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25% compared to the pre-COVID level.	65,000	0.06%
Cleaning, security, service contracts at City beaches to address higher traffic volumes	51,221	0.04%

Significant Changes by Year 2024-26

Interest grant for Older Homeowner Tax Increase Deferral Program	50,000	0.04%
Increase for modernize talent acquisition strategy and processes (net of reserve funding)	42,000	0.04%
Recreation Master Plan (net of DC funding)	30,000	0.03%
Increase in budget request - Canada Games Park	22,698	0.02%
Social Procurment - supplier certification program	12,100	0.01%
Increase utilities cost from two new splash pads becoming operational in 2024 and 2026	11,934	0.01%
[Council budget amendment] Usage of unfilled part-time gapping dollars in 2024	(188,000)	-0.16%
Change in corporate Diversity, Equity and Inclusion (DEI) training (2023 budget included one-time investment)	(389,000)	-0.33%
Corporate wide staff training and development for evolving a culture of leadership, innovation, and service excellence (net of reserve funding; 2023 budget included one-time investment)	(406,000)	-0.35%
[Mayor budget amendment] Usage of staffing gapping dollars in 2024 to 2026	(500,000)	-0.43%
[Mayor budget amendment] Transfer from Special Tax Mitigation Fund	(1,431,000)	-1.23%
Reduced transfer to reserve (2023 budget included a one-time transfer to Tax Stabilization Reserve)	(1,075,000)	-0.92%
Sub-Total Council Priorities	(3,034,864)	-2.60%
Change in annual provision to Fleet Equipment Reserve	1,036,300	0.89%
Change in tax support to capital road improvement and streetlighting projects to maintain current roads condition	370,000	0.32%
Increase in road maintenance program (concrete base repairs, crack sealing, guiderails, design, road database software, road condition review in 2026)	260,000	0.22%
Increased consulting fees for on-request engineering studies related existing infrastructure as well as to address servicing growth and new development	75,000	0.06%
Annual repairs and maintenance for bridges and major culverts	55,000	0.05%
Increase in streetlighting maintenance costs	55,000	0.05%
Change in capital out of revenue for capital program	(75,950)	-0.07%
Change in debt repayment	(1,042,438)	-0.89%
Sub-Total Stewardship of Assets/AMP	732,912	0.63%
Support for Parking Operations	324,000	0.28%
Sub-Total COVID Recovery	324,000	0.28%
Change in Interest & Penalty income on Arrears Tax	110,000	0.09%
Reduced capital funding to PeopleSoft Support staff resource in 2024 and beyond	117,670	0.10%
Reduced HST recovery (HST Recovery is usually performed over multiple years. Timing of next study currently under review.)	75,000	0.06%
Increase in Fire Dispatch revenues due to additional partners	(434,818)	-0.37%
Net increase in investment income due to expected higher interest rates	(1,514,000)	-1.30%

Significant Changes by Year 2024-26

Sub-Total Revenue Changes	(1,646,148)	-1.41%
Increase in budget request - Public Library	437,369	0.37%
Increase in budget request - FOPAC	140,999	0.12%
Reduction of transition expense of Transit Commission (2023 budget included wind-down and benefits for retirees; 2024-2026 includes retirees benefits only)	(405,000)	-0.35%
Sub-Total ABC's	173,368	0.15%
TOTAL Budget Increase - 2024	1,742,885	1.49%
2024 Budget	118,525,826	

Significant Changes by Year 2024-26

2024 Budget		118,525,826
2025 Significant Changes	Budget Impact \$	Budget Impact %
<i>Base Budget Change - Includes estimated/negotiated settlements for all staff (wage & benefits)</i>	2,721,474	2.30%
Increased in annual City-wide software licensing costs (2024: PeopleSoft system annual licensing contract; 2025: ARMS, CRM, Fire Services Record Mgmt System, Ticketing software for non-parking AMPS)	648,000	0.55%
Increase in insurance premiums	136,821	0.12%
Increased in utilities costs (incl. streetlighting)	58,400	0.05%
Sub-Total Non-Discretionary Impact	843,221	0.71%
Overall change in tax support for Building and Plumbing Division due to reduced building permit revenue based on forecasted market condition and permit volume and reduced reliance on Building Stabilization Reserve.	520,447	0.44%
Sub-Total Inflation Impact	520,447	0.44%
Increased funding to Development Charges Exemption Reserve to fulfil legislative obligations under DC Act and fund future growth related capital projects	400,000	0.34%
Increased investment in storm water inspection, repairs and maintenance	50,000	0.04%
Ontario Municipal Partnership Funding Decrease	33,000	0.03%
Increased budget allocation for legal and court costs	20,000	0.02%
Sub-Total Legislative Impact	503,000	0.42%
<i>[Council budget amendment]</i> Decrease in usage of unfilled part-time gapping dollars	188,000	0.16%
Increase in annual provision to CIP Reserve for future obligated and new project payments	71,254	0.06%
Increase utilities cost from two new splash pads becoming operational in 2024 and 2026	54,000	0.05%
Public Art Master Plan (net of Community Benefit Charges funding)	36,850	0.03%
Increase in budget request - Canada Games Park	22,890	0.02%
<i>[Council budget amendment]</i> Addition of Garbage Packer Truck to the 2025 Capital Budget and to fund this purchase with the MW Vehicle and Equipment Reserve	20,000	0.02%
Increase in budget request - Meridian Centre	16,875	0.01%
Cleaning, security, service contracts at City beaches	8,777	0.01%
Parks Policy Plan (net of DC funding)	7,500	0.01%
Increase of investment in holiday celebrations, community events and Diversity, Equity and Inclusion (DEI) initiatives (net of reserve funding)	7,000	0.01%

Significant Changes by Year 2024-26

[Mayor budget amendment] Increase in transfer from Special Tax Mitigation Fund	(479,000)	-0.41%
Sub-Total Council Priorities	(45,854)	-0.04%
Change in tax support to capital road improvement and streetlighting projects to maintain current roads condition	529,000	0.45%
Increase in streetlighting maintenance costs	16,000	0.01%
Increased consulting fees for on-request engineering studies related existing infrastructure as well as to address servicing growth and new development	1,000	0.00%
Change in capital out of revenue for capital program	(40,960)	-0.03%
Change in annual provision to Fleet Equipment Reserve	(450,000)	-0.38%
Change in debt repayment	(457,562)	-0.39%
Sub-Total Stewardship of Assets/AMP	(402,522)	-0.34%
Change in investment income	277,150	0.23%
Increase in Fire Dispatch revenues	(50,609)	-0.04%
Change in planning development revenues (net of estimated refunds due to Bill 109)	(97,650)	-0.08%
Change in Interest & Penalty income on Arrears Tax	(325,000)	-0.27%
Sub-Total Revenue Changes	(196,109)	-0.17%
Increase in budget request - Public Library	368,919	0.31%
Increase in budget request - FOPAC	66,534	0.06%
Sub-Total ABC's	435,453	0.37%
TOTAL Budget Increase - 2025	4,379,110	3.69%

2025 Budget

122,904,936

Significant Changes by Year 2024-26

2025 Budget		122,904,936
2026 Significant Changes	Budget Impact \$	Budget Impact %
<i>Base Budget Change - Includes estimated/negotiated settlements for all staff (wage & benefits)</i>	2,182,058	1.78%
Increased in corporate-wide utilities costs (incl. streetlighting)	252,980	0.21%
Increase in corporate-wide insurance premiums	159,095	0.13%
Increased in annual City-wide software licensing costs (2024: PeopleSoft system annual licensing contract; 2025: ARMS, CRM, Fire Services Record Mgmt System, Ticketing software for non-parking AMPS)	64,000	0.05%
Sub-Total Non-Discretionary Impact	476,075	0.39%
Overall change in tax support for Building and Plumbing Division due to reduced building permit revenue based on forecasted market condition and permit volume and reduced reliance on Building Stabilization Reserve.	360,665	0.29%
Increase in streetlighting maintenance costs	17,000	0.01%
Sub-Total Inflation Impact	377,665	0.31%
Increased funding to Development Charges Exemption Reserve to fulfil legislative obligations under DC Act and fund future growth related capital projects	300,000	0.24%
Increased investment in storm water inspection, repairs and maintenance	100,000	0.08%
Increased budget allocation for legal and court costs	10,000	0.01%
Sub-Total Legislative Impact	410,000	0.33%
Increase in annual provision to CIP Reserve for future obligated and new project payments	468,229	0.38%
Increase utilities cost from two new splash pads becoming operational in 2024 and 2026	59,400	0.05%
Increase in budget request - Meridian Centre	40,318	0.03%
Corporate wide staff training and development for evolving a culture of leadership, innovation, and service excellence (net of reserve funding; 2023 budget included one-time investment)	30,000	0.02%
Increase in budget request - Canada Games Park	28,335	0.02%
Cleaning, security, service contracts at City beaches	9,920	0.01%
Increase of investment in holiday celebrations, community events and DEI initiatives (net of reserve funding)	5,700	0.00%
[Council budget amendment] Reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25% compared to the pre-COVID level.	(32,000)	-0.03%
Public Art Master Plan (net of Community Benefit Charges funding)	(36,850)	-0.03%

Significant Changes by Year 2024-26

Recreation Master Plan and Parks Policy Plan (net of DC funding)	(37,500)	-0.03%
2024 increase for modernize talent acquisition strategy and processes (net of reserve funding)	(50,000)	-0.04%
[Mayor budget amendment] Increase in transfer from Special Tax Mitigation Fund	(90,000)	-0.08%
Sub-Total Council Priorities	395,552	0.32%
Change in capital out of revenue for capital program	631,860	0.51%
Increase in road maintenance program (concrete base repairs, crack sealing, guiderails, design, road database software, road condition review in 2026)	200,000	0.16%
Change in tax support to capital road improvement and streetlighting projects to maintain current roads condition	(292,000)	-0.24%
Change in debt repayment	(300,000)	-0.24%
Change in annual provision to Fleet Equipment Reserve	(450,000)	-0.37%
Sub-Total Stewardship of Assets/AMP	(210,140)	-0.17%
Change in investment income	498,850	0.41%
Increase in Fire Dispatch revenues	(46,055)	-0.04%
Change in planning development revenues (net of estimated refunds due to Bill 109)	(114,840)	-0.09%
Sub-Total Revenue Changes	337,955	0.27%
Increase in budget request - Public Library	387,456	0.32%
Increase in budget request - FOPAC	39,350	0.03%
Sub-Total ABC's	426,806	0.35%
TOTAL Budget Increase - 2026	4,395,971	3.58%

2026 Budget

127,300,907

City of St. Catharines
2024-2026 Revenue Summary

	Year 1	Year 2	Year 3	Base Year	2021	2020	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
	2024	2025	2026	2023	Actuals	Actuals						
	Budget	Budget	Budget	Budget			2024 Budget	2024 Budget	2025 Budget	2025 Budget	2026 Budget	2026 Budget
REVENUES:												
General Levy	117,204,826	121,467,936	125,826,907	115,516,941	97,649,919	95,729,006	1,687,885	1.46%	4,263,110	3.64%	4,358,971	3.59%
Urban Service Area Levy	1,321,000	1,437,000	1,474,000	1,266,000	13,349,909	12,792,046	55,000	4.34%	116,000	8.78%	37,000	2.57%
Investment in CIP	(1,809,698)	(1,880,952)	(2,349,181)	(1,504,194)	(1,250,000)	(1,250,000)	(305,504)	20.31%	(71,254)	3.94%	(468,229)	24.89%
Tax Appeals and Write offs	(920,000)	(920,000)	(920,000)	(920,000)	(2,542,966)	(3,552,875)	0	0.00%	0	0.00%	0	0.00%
Commercial/Industrial Vacancy Rebate	0	0	0	0	(115,863)	(101,962)	0	0.00%	0	0.00%	0	0.00%
Supplemental Taxes	1,000,000	1,000,000	1,000,000	1,000,000	969,082	1,099,797	0	0.00%	0	0.00%	0	0.00%
Municipal Utilities	575,000	575,000	575,000	573,000	589,572	567,529	2,000	0.35%	0	0.00%	0	0.00%
Universities and Hospitals	700,000	700,000	700,000	710,000	714,873	702,225	(10,000)	(1.41%)	0	0.00%	0	0.00%
Total Taxation Revenue	118,071,128	122,378,984	126,306,726	116,641,747	109,327,665	105,927,686	1,429,381	1.23%	4,307,856	3.65%	3,927,742	3.21%
Contributions from Other Governments	1,941,000	1,908,000	1,879,000	1,956,700	2,052,327	2,121,274	(15,700)	(0.80%)	(33,000)	(1.70%)	(29,000)	(1.52%)
Rents, Concessions, Franchises	16,236	16,283	24,142	13,250	39,780	32,453	2,986	22.54%	47	0.29%	7,859	48.27%
Fines	25,000	25,000	25,000	50,000	119,161	112,599	(25,000)	(50.00%)	0	0.00%	0	0.00%
Services Charges	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Penalties and Interest	1,880,000	2,205,000	2,205,000	1,990,000	1,959,240	1,680,898	(110,000)	(5.53%)	325,000	17.29%	0	0.00%
Income from Investment	9,218,411	8,941,261	8,442,411	7,704,411	5,172,711	5,452,526	1,514,000	19.65%	(277,150)	(3.01%)	(498,850)	(5.58%)
Property Sales	0	0	0	0	100,640	0	0	0.00%	0	0.00%	0	0.00%
Miscellaneous Revenue	54,500	104,500	104,500	54,000	175,469	310,434	500	0.93%	50,000	91.74%	0	0.00%
Transfer to/from Parking Operations	(604,000)	(604,000)	(604,000)	(280,000)	0	0	(324,000)	115.71%	0	0.00%	0	0.00%
Surplus from prior year	2,119,000	2,410,000	2,500,000	(1,075,000)	0	0	3,194,000	(297.12%)	291,000	13.73%	90,000	3.73%
Municipal Accommodation Tax	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Total Other Revenues	14,650,147	15,006,044	14,576,053	10,413,361	9,619,328	9,710,184	4,236,786	40.69%	355,897	2.43%	(429,991)	(2.87%)
Total REVENUES:	132,721,275	137,385,028	140,882,779	127,055,108	118,946,993	115,637,870	5,666,167	4.46%	4,663,753	3.51%	3,497,751	2.55%

2024 to 2026 Significant Changes Explanations

Non-Tax Revenues

1. Investment in CIP

- 2023 vs 2024 - increase of \$305,000.
 - Increase due to timing of completion of development projects and payment obligations with this program to reflect approved applications.
- 2024 vs 2025 - increase of \$71,000.
 - Increase due to timing of completion of development projects and payment obligations with this program to reflect approved applications.
- 2025 vs 2026 – increase of 468,000
 - Increase due to timing of completion of development projects and payment obligations with this program to reflect approved applications.

2. Penalties and Interest

- 2023 vs 2024 - decrease of \$110,000.
 - Due to movement of tax registrations for outstanding property taxes reducing from three years down to two years, has a positive impact on City's tax arrears. This trend decreases the amount of interest and penalty collected on outstanding taxes.
- 2024 vs 2025 - increase of \$325,000.
 - Unclear if the improved collection trend will continue in future years. Therefore, estimating an increase in penalties and interest revenues.

3. Income from Investment

- 2023 vs 2024 - increase of \$1,514,000.
 - Increase associated with higher interest income due to higher interest rates and old investments being renewed at higher interest rates.
- 2024 vs 2025 – decrease of \$277,000.
 - Decrease based on bank forecasts of lower interest rates starting in 2024 and 2025 resulting in lower interest income as investments renew at lower interest rates.
- 2025 vs 2026 – decrease of \$499,000

- Decrease based on bank forecasts of lower interest rates starting in 2024 and 2025 resulting in lower interest income as investments renew at lower interest rates.

4. Transfer to Parking Operation

- 2023 vs 2024 – increase of \$324,000.
 - Increase is due to several employers implementing remote work policies causing revenues to not rebound to pre-COVID levels; therefore the 2024 operating budget requires additional support from the tax levy. In addition, several additional expenses have increased related to security matters in the downtown.

5. Surplus from Prior Year

- 2023 vs 2024 - increase of \$3,194,000.
 - As part of the 2023 budget approval process, Council approved a one-time transfer of \$1,075,000 to the Tax Rate Stabilization Reserve to be used to offset tax increases in future years. This transfer is not included in the 2024-2026 budget which is creating a budget change in “Surplus from Prior Year”.
 - \$1,431,000 transfer from Special Tax Mitigation Fund.
 - \$688,000 transfer from Tax Rate Stabilization Reserve as usage of 2023 unfilled staff positions (gapping).
- 2024 vs 2025 – increase of \$291,000.
 - \$479,000 increase in transfer from Special Tax Mitigation Fund.
 - \$188,000 decrease in transfer from Tax Rate Stabilization Reserve as usage of prior year unfilled staff positions (gapping).
- 2025 vs 2026 – increase of \$90,000.
 - \$90,000 increase in transfer from Special Tax Mitigation Fund.

6. Miscellaneous Revenue

- 2024 vs 2025 - increase of \$50,000
 - \$50,000 Increase associated with expectation to return to historical norm.

City of St. Catharines

Current Value Assessment - 2024

Property Class	2024	2023	Change \$	%
<u>Taxable Assessment</u>				
<u>General Tax Rates:</u>				
Residential and Farm	\$ 12,571,965,833	\$ 12,537,454,954	34,510,879	0.28%
Multi-Residential	\$ 678,919,668	\$ 671,350,768	7,568,900	1.13%
New Multi-Residential	\$ 141,355,620	\$ 111,376,920	29,978,700	26.92%
Commercial - Occupied	\$ 2,016,852,108	\$ 2,014,700,274	2,151,834	0.11%
Commercial - Vacant Units & Excess Lands	\$ 9,195,129	\$ 11,592,829	-2,397,700	-20.68%
Commercial - Vacant Land	\$ 22,309,700	\$ 24,261,700	-1,952,000	-8.05%
Commercial - New Construction *	\$ -	\$ -	0	0.00%
Commercial - New Construction Vacant Units *	\$ -	\$ -	0	0.00%
Industrial - Occupied	\$ 83,812,685	\$ 84,588,098	-775,413	-0.92%
Industrial - Vacant Units & Excess Lands	\$ 2,799,859	\$ 2,908,559	-108,700	-3.74%
Industrial - Vacant Land	\$ 21,695,800	\$ 17,629,100	4,066,700	23.07%
Industrial - New Construction *	\$ -	\$ -	0	0.00%
Industrial - New Construction - Vacant Lands *	\$ -	\$ -	0	0.00%
Large Industrial - Occupied	\$ 74,860,800	\$ 75,577,300	-716,500	-0.95%
Large Industrial - Vacant Units & Vacant Land	\$ 1,700,500	\$ 1,700,500	0	0.00%
Pipelines	\$ 31,393,000	\$ 31,291,000	102,000	0.33%
Farmlands	\$ 162,242,600	\$ 155,708,800	6,533,800	4.20%
	\$15,819,103,302	\$15,740,140,802	78,962,500	0.50%
	0.63%	1.23%		
<u>Urban Service - City (estimated)</u>				
Residential and Farm	\$12,262,410,533.00	\$ 12,221,230,954	41,179,579	0.34%
Multi-Residential	\$678,919,668.00	\$ 671,350,768	7,568,900	1.13%
New Multi-Residential	\$141,355,620.00	\$ 111,376,920	29,978,700	26.92%
Commercial - Occupied	\$1,997,039,608.00	\$ 1,994,465,374	2,574,234	0.13%
Commercial - Vacant Units & Excess Lands	\$8,098,429.00	\$ 10,496,129	-2,397,700	-22.84%
Commercial - Vacant Land	\$22,299,400.00	\$ 24,251,400	-1,952,000	-8.05%
Commercial - New Construction *	\$0.00	\$ -	0	0.00%

Commercial - New Construction Vacant Units *	\$0.00	\$	-	0	0.00%
Industrial - Occupied	\$78,122,985.00	\$	154,445,498	-76,322,513	-49.42%
Industrial - Vacant Units & Excess Lands	\$2,799,859.00	\$	-	2,799,859	0.00%
Industrial - Vacant Land	\$21,695,800.00	\$	22,185,159	-489,359	-2.21%
Industrial - New Construction *	\$0.00	\$	-	0	0.00%
Industrial - New Construction - Vacant Lands *	\$0.00	\$	-	0	0.00%
Large Industrial - Occupied	\$74,860,800.00	\$	-	74,860,800	0.00%
Large Industrial - Vacant Units & Vacant Land	\$1,700,500.00	\$	-	1,700,500	0.00%
Pipelines	\$31,393,000.00	\$	31,291,000	102,000	0.33%
Farmlands	\$7,938,800.00	\$	6,648,700	1,290,100	19.40%
	<u>\$ 15,328,635,002</u>	<u>\$</u>	<u>15,247,741,902</u>	<u>80,893,100</u>	<u>0.53%</u>
			<u>96.90%</u>		<u>96.87%</u>

<u>Total Assessment</u>					
Taxable Properties	\$ 15,819,103,302	\$	15,740,140,802	78,962,500	0.50%
YMCA - Education only	\$ 2,154,000	\$	2,154,000	0	0.00%
Payment in Lieu	\$ 93,364,600	\$	93,606,600	-242,000	-0.26%
Exempt Properties	\$ 1,257,458,378	\$	1,256,300,678	1,157,700	0.09%
	<u>\$ 17,172,080,280</u>	<u>\$</u>	<u>17,092,202,080</u>	<u>79,878,200</u>	<u>0.47%</u>

Reassessment for 2024, deferred by Province due to global pandemic; therefore the 2020 assessment figures will be used for 2024. 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
2024-2026 Multi-Year Operating Budget - Expenditure Summary

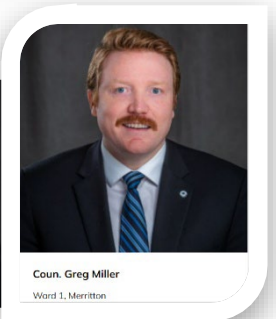
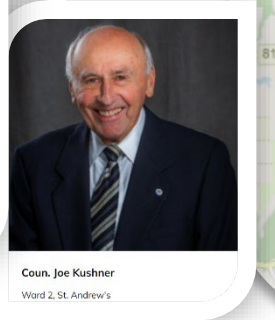
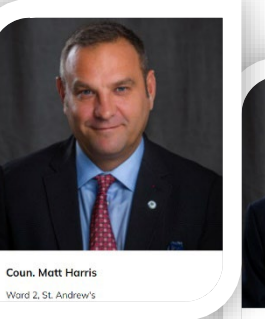
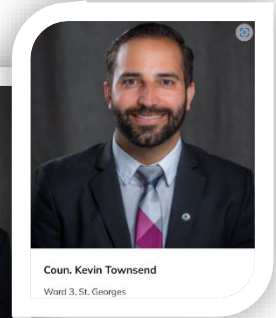
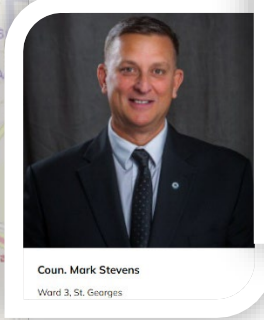
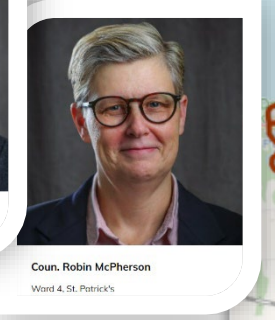
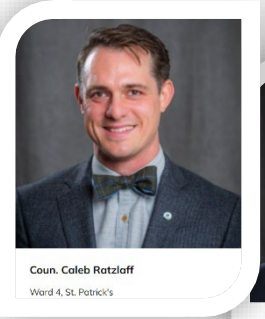
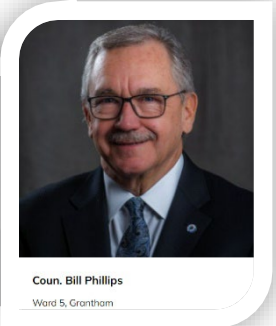
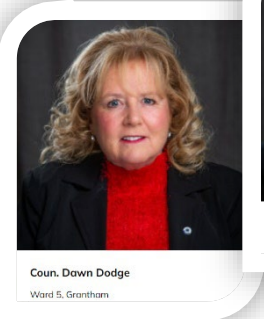
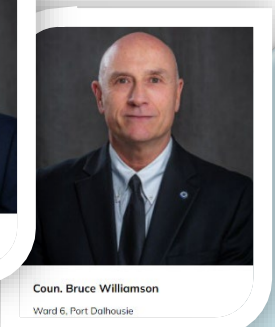
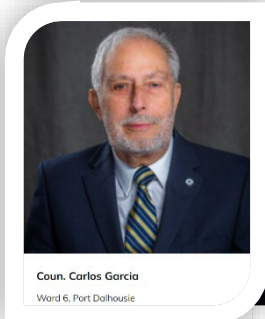
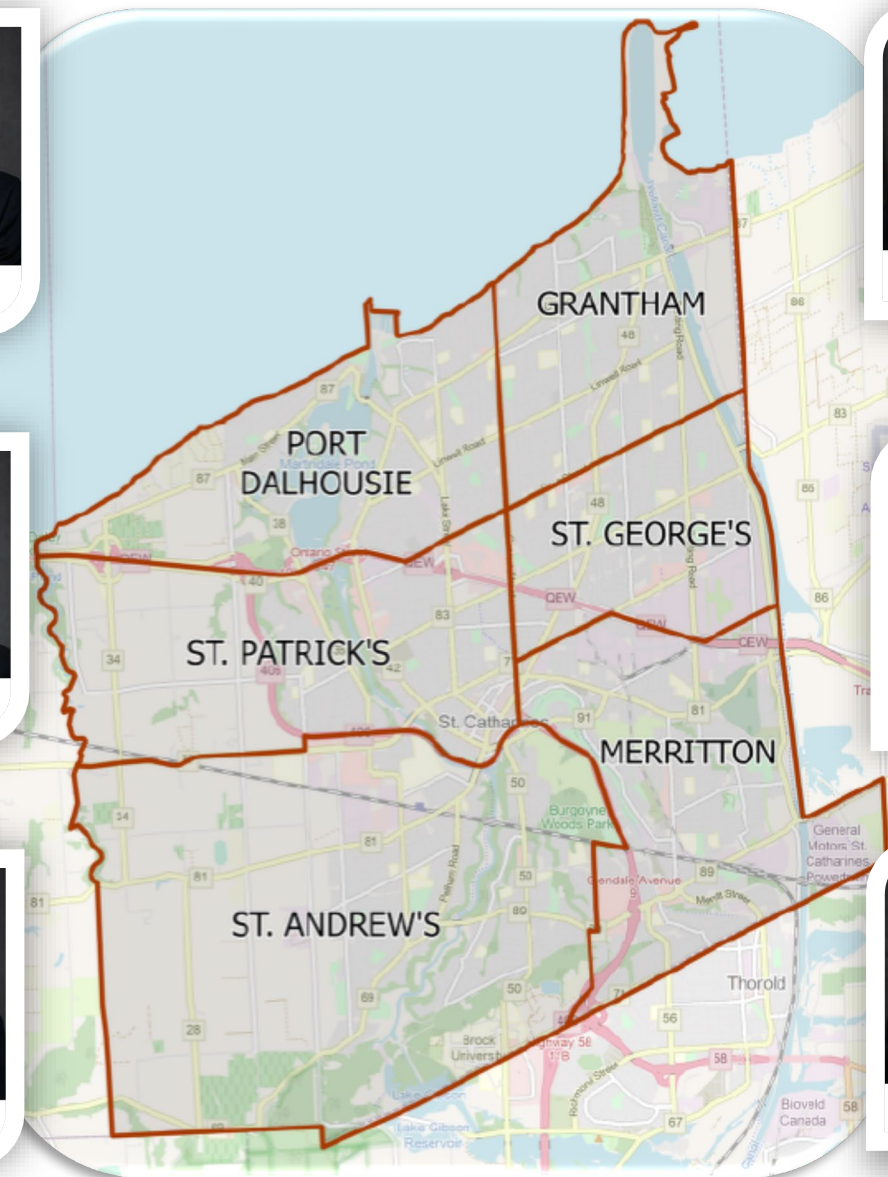
	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Office of Mayor and Members of Council	1,300,219	1,332,784	1,366,396	1,067,409	866,805	865,632	232,810	21.81%	32,565	2.50%	33,612	2.52%
Grants and Committees	159,670	161,570	163,170	155,270	-6,228	15,939	4,400	2.83%	1,900	1.19%	1,600	0.99%
City Departments												
COVID-19	0	0	0	500,000	219,319	-1,453,160	-500,000	-100.00%	0	#DIV/0!	0	#DIV/0!
CAO	2,448,192	2,520,292	2,575,559	2,667,732	1,645,176	1,812,565	-219,540	-8.23%	72,100	2.95%	55,267	2.19%
Legal Services and Clerks	2,477,834	2,566,205	2,463,436	2,380,280	2,021,822	1,919,537	97,554	4.10%	88,371	3.57%	-102,769	-4.00%
Planning and Building Services	4,323,275	5,042,106	5,404,287	3,572,445	1,802,719	1,893,887	750,830	21.02%	718,831	16.63%	362,181	7.18%
Fire Services	28,187,750	28,649,059	29,387,679	27,865,260	27,727,674	26,044,111	322,490	1.16%	461,309	1.64%	738,620	2.58%
Economic Development & Tourism	1,748,953	1,812,038	1,872,536	1,647,081	1,201,483	1,335,541	101,872	6.19%	63,085	3.61%	60,498	3.34%
Engineering, Facilities and Environmental Services	12,868,018	13,896,281	14,258,104	11,258,208	9,912,959	10,334,405	1,609,810	14.30%	1,028,263	7.99%	361,823	2.60%
Municipal Works	26,200,111	26,319,262	26,426,637	23,620,515	19,923,448	18,502,454	2,579,596	10.92%	119,151	0.45%	107,375	0.41%
Community, Recreation and Culture Services	9,156,150	9,829,189	10,132,024	8,897,641	7,124,421	6,474,146	258,509	2.91%	673,039	7.35%	302,835	3.08%
Meridian Centre	1,044,656	1,070,294	1,120,252	853,040	363,471	1,201,284	191,616	22.46%	25,638	2.45%	49,958	4.67%
Canada Summer Games	828,048	850,938	879,273	805,350	835,500	0	22,698	2.82%	22,890	2.76%	28,335	3.33%
Financial Management Services	6,106,440	6,271,647	6,435,966	5,239,599	4,443,164	3,929,652	866,841	16.54%	165,207	2.71%	164,319	2.62%
Corporate Support Services	7,701,500	8,538,995	8,796,358	7,546,088	6,068,784	5,955,499	155,412	2.06%	837,495	10.87%	257,363	3.01%
Contribution to Capital	3,598,050	3,957,090	4,888,950	3,624,000	1,149,000	1,000,000	-25,950	-0.72%	359,040	9.98%	931,860	23.55%
Total City Departments and Elected Officials	108,148,866	112,817,750	116,170,627	101,699,918	85,299,517	79,831,492	6,448,948	6.34%	4,668,884	4.32%	3,352,877	2.97%
Debt Repayment	15,279,576	14,822,022	14,522,016	16,322,021	16,603,547	15,673,206	-1,042,445	-6.39%	-457,554	-2.99%	-300,006	-2.02%
Total City Expenditures	123,428,442	127,639,772	130,692,643	118,021,939	101,903,064	95,504,698	5,406,503	4.58%	4,211,330	3.41%	3,052,871	2.39%
Outside Boards and Commissions												
First Ontario Performing Arts Centre	1,990,725	2,065,719	2,114,379	1,840,076	1,641,483	1,670,822	150,649	8.19%	74,994	3.77%	48,660	2.36%
Library Board	6,641,583	7,010,502	7,397,958	6,204,214	5,876,428	5,677,708	437,369	7.05%	368,919	5.55%	387,456	5.53%
Transit Commission	120,000	120,000	120,000	525,000	13,488,437	13,636,595	-405,000	-77.14%	0	0.00%	0	0.00%
Niagara District Airport	540,525	549,035	557,799	463,879	447,134	441,673	76,646	16.52%	8,510	1.57%	8,764	1.60%
Total Outside Boards and Commissions	9,292,833	9,745,256	10,190,136	9,033,169	21,453,482	21,426,798	259,664	2.87%	452,423	4.87%	444,880	4.57%
Total Expenditures (City + ABC's)	132,721,275	137,385,028	140,882,779	127,055,108	123,356,546	116,931,496	5,666,167	4.46%	4,663,753	3.51%	3,497,751	2.55%



Office of the Mayor & Members of Council



Members of Council





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Office of Mayor and Members of Council														
Office of the Mayor	480,876	488,673	501,100	440,985	357,684	411,127	346,875	357,230	39,891	9.05%	7,797	1.62%	12,427	2.54%
City Council	377,021	392,129	403,914	357,034	322,770	315,952	308,362	302,619	19,987	5.60%	15,108	4.01%	11,785	3.01%
Other Council Expenses	193,850	194,510	195,510	160,640	70,565	66,745	101,956	71,732	33,210	20.67%	660	0.34%	1,000	0.51%
General City Memberships	32,150	32,450	32,850	31,750	28,248	21,719	33,604	25,836	400	1.26%	300	0.93%	400	1.23%
Council Messages	6,500	6,000	6,500	5,500	4,297	4,367	3,360	3,453	1,000	18.18%	(500)	(7.69%)	500	8.33%
Council Plans/Studies	20,000	20,000	20,000	10,000	45,860	9,540	13,388	38,222	10,000	100.00%	0	0.00%	0	0.00%
Civic Receptions	131,800	138,800	144,500	20,700	1,052	20,039	31,501	16,399	111,100	536.71%	7,000	5.31%	5,700	4.11%
Civic Celebrations	14,000	15,800	17,300	11,800	9,000	0	0	9,000	2,200	18.64%	1,800	12.86%	1,500	9.49%
Council Meeting Expenses	40,800	41,200	41,500	29,000	27,329	16,143	0	0	11,800	40.69%	400	0.98%	300	0.73%
Total Office of Mayor and Members of Council	1,296,997	1,329,562	1,363,174	1,067,409	866,805	865,632	839,046	824,491	229,588	21.51%	32,565	2.51%	33,612	2.53%

2024 - 2026 Significant Changes Explanations

Office of Mayor and Members of Council

1. Civic Receptions

- 2023 vs 2024 an increase of \$111,000
 - Increase of \$20,000 for Canada Day celebrations for enhanced celebratory activities in the community as well as to accommodate inflationary increase
 - Increase of \$30,000 for winter holiday celebrations for enhanced celebratory activities in the community as well as to accommodate inflationary increase
 - Increase of \$30,000 for a new program for Mayor's Office DEI awareness and support initiatives
 - Increase of \$25,000 for a new budget item for growing community programs and services such as Indigenous consultations, Single-day planting events, Ice Dogs "Dog Run", park opening events, support for community events such as Humanity Installation and Unity Way, etc.
 - Decrease of \$4,800 in Transfer from Civic Project Fund
 - Through Report FMS-B018-2021 Council approved the following motions regarding the future usage of the CPF: "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."



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Grants and Committees														
Grants	10,400	12,300	13,900	8,000	0	4,288	5,000	2,868	2,400	30.00%	1,900	18.27%	1,600	13.01%
Advisory Comm for Youth	3,000	3,000	3,000	3,000	(5,700)	1,742	3,000	3,043	0	0.00%	0	0.00%	0	0.00%
Clean City Committee	10,000	10,000	10,000	10,000	(528)	9,909	10,000	10,478	0	0.00%	0	0.00%	0	0.00%
Hospice Niagara	129,270	129,270	129,270	129,270	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Expense Policy Advisory Committee	7,000	7,000	7,000	5,000	0	0	0	0	2,000	40.00%	0	0.00%	0	0.00%
Total Grants and Committees	159,670	161,570	163,170	155,270	(6,228)	15,939	18,000	16,389	4,400	2.83%	1,900	1.19%	1,600	0.99%



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
COVID-19														
COVID-19	0	0	0	500,000	219,081	(1,621,532)	(2,938,172)	0	(500,000)	(100.00%)	0	0.00%	0	0.00%
COVID-19 Vaccine Clinic	0	0	0	0	238	168,372	0	0	0	0.00%	0	0.00%	0	0.00%
Total COVID-19	0	0	0	500,000	219,319	(1,453,160)	(2,938,172)	0	(500,000)	(100.00%)	0	0.00%	0	0.00%

2024 - 2026 Significant Changes Explanations

COVID-19

1. COVID-19

- 2023 vs 2024 a decrease of \$500,000
 - In 2023 budget, the following items were budgeted related to COVID-19 responses:
 - \$138,000 for general supplies, which in 2024 amounts are distributed to various applicable departments
 - \$50,000 for safety equipment, which in 2024 reduced amounts are distributed to various applicable departments
 - \$160,000 for cleaning services, which in 2024 amounts are distributed to various applicable departments including City beaches
 - \$152,000 for security services, which in 2024 amounts are distributed to various applicable departments including City beaches

Meet the Office of the CAO



David Oakes
Chief Administrative Officer



Erin O'Hoski
Deputy Chief Administrative Officer

Overview of Services

- Corporate Communications
- Diversity, Equity, & Inclusion
- Emergency Management
- Strategic Initiatives





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
CAO														
CAO's Office	1,189,770	1,212,821	1,236,356	1,041,597	789,728	994,737	862,791	745,769	148,173	14.23%	23,051	1.94%	23,535	1.94%
Communications	566,232	593,352	608,887	558,377	397,559	355,878	358,216	310,829	7,855	1.41%	27,120	4.79%	15,535	2.62%
Graphics	0	0	0	0	0	40	0	0	0	0.00%	0	0.00%	0	0.00%
Print Centre	321,061	331,854	340,189	315,397	199,167	298,982	287,511	255,883	5,664	1.80%	10,793	3.36%	8,335	2.51%
Emergency Planning	141,602	149,572	153,504	142,248	107,473	100,060	110,822	51,477	(646)	(0.45%)	7,970	5.63%	3,932	2.63%
Keefer Road Fire Tracking	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Diversity, Equity and Inclusion	226,027	229,293	233,223	610,113	151,249	62,868	0	0	(384,086)	(62.95%)	3,266	1.44%	3,930	1.71%
Security Planning	3,500	3,400	3,400	0	0	0	0	0	3,500	0.00%	(100)	(2.86%)	0	0.00%
Total CAO	2,448,192	2,520,292	2,575,559	2,667,732	1,645,176	1,812,565	1,619,340	1,363,958	(219,540)	(8.23%)	72,100	2.95%	55,267	2.19%

2024 - 2026 Significant Changes Explanations

CAO's Office

1. CAO's Office

- 2023 vs 2024 an increase of \$148,000
 - There is an increase of \$100,000 in extra services wage account for compensation adjustment for certain employee groups
 - Increase of \$48,000 in wage and benefits reflecting annual wage and benefit rate increases.

2. Diversity, Equity and Inclusion Division

- 2023 vs 2024 a decrease of \$384,000
 - There is a decrease of \$397,000 is in contract-general as 2023 included one-time expense of DEI audit & assessment
 - \$15,000 increase in training and subscriptions
 - \$2,000 increase in wage and benefits for annual increases

Meet Legal and Clerks Services



Sandor Csanyi
Director of Legal
and Clerks Services
and City Solicitor

Overview of Services

- Legal Services
- Office of the City Clerk





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Legal Services and Clerks Department														
Legal Services	1,183,024	1,230,059	1,264,135	1,107,390	1,130,894	848,230	827,351	866,422	75,634	6.83%	47,035	3.98%	34,076	2.77%
City Clerks	668,452	682,435	703,405	590,655	538,662	557,348	492,448	387,926	77,797	13.17%	13,983	2.09%	20,970	3.07%
Elections	175,000	175,000	(319)	180,100	127	7,647	5,168	25,387	(5,100)	(2.83%)	0	0.00%	(175,319)	(100.18%)
Licences general	6,308	15,545	19,969	72,843	(87,225)	80,752	101,604	19,863	(66,535)	(91.34%)	9,237	146.43%	4,424	28.46%
Canine/Humane Control	445,050	463,166	476,246	429,292	439,364	425,560	431,191	392,524	15,758	3.67%	18,116	4.07%	13,080	2.82%
Total Legal Services and Clerks Department	2,477,834	2,566,205	2,463,436	2,380,280	2,021,822	1,919,537	1,857,762	1,692,122	97,554	4.10%	88,371	3.57%	(102,769)	(4.00%)

2024 - 2026 Significant Changes Explanations

Legal and Clerks Services

1. Legal Services

- 2023 vs 2024 an increase of \$76,000
 - Increase of \$81,000 in wage and benefits reflecting annual wage and benefit rate increases, as well as salary level adjustment for Solicitor II's
 - Decrease of \$18,000 in office related expenses including \$15,000 in books and publications due to movement to online content
 - Decrease of \$12,000 in Agreement Fees Revenue due in approved Council amendment regarding the reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25%.
 - \$4,000 increase in training and memberships
 - \$3,000 increase revenues related to cost allocation and agreement fees.

2. City Clerks

- 2023 vs 2024 an increase of \$78,000
 - \$79,000 increase in wage and benefits for annual increases, as well as increase of wage allocation of Licensing General to City Clerks
 - \$1,000 decrease in advertising cost

3. Election

- 2025 vs 2026 a decrease of \$175,000
 - \$175,000 budgeted 2025 for annual provision to Election Reserve; 2026 being election year – all expenses are funded by Election and Tax Rate Stabilization Reserve – net zero budget in 2026

4. Licensing General

- 2023 vs 2024 a decrease of \$67,000
 - Decrease of \$46,000 in wage and benefits reflecting movement of wage allocation from Licensing General to City Clerks
 - \$28,000 increase in Bingo License Fees Revenue to better align with 2023 actuals
 - Offset by \$5,000 decrease in Marriage Licence revenue to better align with actuals
 - \$2,000 decrease in Break License Fees due to change of provincial legislation around break licenses

Meet Planning and Building Services



Tami Kitay
Director of Planning
and Building Services



Overview of Services

- Planning
- Heritage
- Committee of Adjustment
- Building
- By-Law/ Municipal Licensing
- Development Engineering
- Zoning Examination



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Planning and Building Services														
Planning Development	1,460,471	1,437,856	1,384,900	1,476,508	356,571	644,757	953,564	773,782	(16,037)	(1.09%)	(22,615)	(1.55%)	(52,956)	(3.68%)
Planning Policy	281,285	300,873	308,391	274,787	296,517	0	0	0	6,498	2.36%	19,588	6.96%	7,518	2.50%
PBS Administration	653,654	669,079	685,667	562,003	667,623	585,575	481,895	579,306	91,651	16.31%	15,425	2.36%	16,588	2.48%
Committee of Adjustment	(129,566)	(116,738)	(121,433)	(291,911)	(161,261)	(60,846)	(41,023)	(156,422)	162,345	(55.61%)	12,828	(9.90%)	(4,695)	4.02%
Community Improvement Plan	257,231	288,689	291,811	230,384	60,825	314	203,994	62,344	26,847	11.65%	31,458	12.23%	3,122	1.08%
Housing Standards Committee	0	0	0	0	375	0	0	0	0	0.00%	0	0.00%	0	0.00%
Heritage Committee	132,674	141,876	147,590	109,851	(662)	3,040	(2,292)	(15,976)	22,823	20.78%	9,202	6.94%	5,714	4.03%
Building and Plumbing	322,008	842,455	1,203,120	67,584	(196,232)	(395,483)	(65,897)	(282,874)	254,424	376.46%	520,447	161.63%	360,665	42.81%
By-law Enforcement and Licensing	1,160,677	1,178,137	1,195,564	1,041,823	630,081	576,398	419,435	434,484	118,854	11.41%	17,460	1.50%	17,427	1.48%
Zoning	164,104	278,529	286,694	68,809	118,310	139,470	141,449	133,843	95,295	138.49%	114,425	69.73%	8,165	2.93%
Streamline Development Fund	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Development Coordination	20,737	21,350	21,983	32,607	18,572	400,662	392,411	296,510	(11,870)	(36.40%)	613	2.96%	633	2.96%
Total Planning and Building Services	4,323,275	5,042,106	5,404,287	3,572,445	1,790,719	1,893,887	2,483,536	1,824,997	750,830	21.02%	718,831	16.63%	362,181	7.18%

2024 - 2026 Significant Changes Explanations

Planning and Building Services

1. Planning Development

- 2025 vs 2026 - a decrease of \$53,000
 - Mainly due to \$120,000 increase in planning revenues (\$64,000 increase in Planning Agreements Revenue and \$56,000 increase in Planning Applications, as result of Bills 23 and 109 Provincial Legislation)
 - Offset by \$20,000 increase in estimated Planning Refunds (Site Plan Applications, Official Plan Amendments and Zoning Bylaw Applications)
 - An increase of \$47,000 in wages and benefits due to annual wage and benefit rate increases.

2. PBS Administration

- 2023 vs 2024 – an increase of \$92,000
 - An increase of \$86,000 in wages and benefits due to annual wage and benefit increases , as well as a new AMANDA Business and Application Analyst position created in the 2024 budget that is 50/50 funded by PBS Admin and Fire Services Admin (FTE converted from existing staff complement in another department)
 - An increase of \$6,000 increase in office and job support related costs, such as technical training.

3. Committee of Adjustment

- 2023 vs 2024 – an increase of \$162,000
 - \$156,000 decrease in revenue related to Minor Variance Applications to better align with actuals
 - \$6,000 increase in annual wage and benefits

4. Building and Plumbing

- 2023 vs 2024 – an increase of \$254,000
 - \$801,000 decrease in Building Permits revenues to better align with actuals and market trend expectations.
 - Offset by increase of \$530,000 in transfer from Building Stabilization Reserve to fund the building activities and operating costs
 - Decrease of \$49,000 in software licenses as the annual licensing fees for E-permitting software and mobile inspection software for Year 2 are budgeted in IT department, as per corporate procedure.
 - \$11,000 increase in annual wage and benefits
 - \$8,000 increase in indirect cost allocation
 - \$13,000 increase in mileage, training, conferences and memberships

- 2024 vs 2025 - an increase of \$520,000
 - A decrease of \$378,000 in transfer from Building Stabilization Reserve to fund the building activities and operating costs; reduction due to declining balance of this reserve and effect of lower development activities in 2023.
 - An increase of \$126,000 in wages and benefits due to annual wage and benefit rate increases forecasted.
 - An increase of \$8,000 increase in office and job support related costs.
 - An \$9,000 increase in indirect cost allocation.
- 2025 vs 2026 – an increase of \$361,000
 - A decrease of \$250,000 in transfer from Building Stabilization Reserve to fund the building activities and operating costs; reduction due to declining balance of this reserve and effect of lower development activities in 2023 and uncertainty as when they will return.
 - An increase of \$98,000 in wages and benefits due to annual wage and benefit rate increases forecasted.
 - An increase of \$4,000 increase in office and job support related costs.
 - An \$9,000 increase in indirect cost allocation.

5. By-law Enforcement and Licensing

- 2023 vs 2024 – an increase of \$119,000
 - An increase of \$146,000 in wage and benefits reflecting annual rate increases, as well as a new By-law Enforcement Officer position starting in 2024 to fulfil duties related to vacant building registry and enforcement.
 - \$49,000 increase in annual provision to Vehicle and Equipment Reserve to fund future replacement of corporate vehicles for By-law Enforcement Officers
 - \$8,000 increase in vehicle insurance premiums
 - \$13,000 increase in courier cost, software and uniforms
 - Offset by \$32,000 increase in Non-Parking AMPS Violation revenues
 - \$33,000 increase in Vacant Building Registry revenues forecasted
 - \$32,000 increase in Business License Fees Revenue as the City reinstates this program after COVID-19, as well as approved Council amendment regarding the reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25% compared to the pre-COVID level.

6. Zoning

- 2023 vs 2024 – an increase of \$95,000
 - Mainly due to decrease of \$90,000 in Mortgage Clearances revenue to better align with actual and market trend
 - \$5,000 increase in annual wages and benefits rate increases.

- 2024 vs 2025 – an increase of \$114,000
 - \$114,000 increase in wage and benefits reflecting annual increases, and a new Zoning Technician starting in 2025 to assist with additional zoning permitting related duties

Meet Fire Services



Dave Upper
Director of Fire Services
and Fire Chief

Overview of Services

- Administration
- Suppression Unit
- Training Unit
- Fire Prevention Unit
- Communications Unit
- Emergency Management





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Fire Services														
FS Administration	507,983	521,661	535,785	434,061	848,610	875,675	886,962	0	73,922	17.03%	13,678	2.69%	14,124	2.71%
Fire Prevention	1,583,895	1,650,788	1,694,632	1,407,241	1,108,995	927,540	894,117	0	176,654	12.55%	66,893	4.22%	43,844	2.66%
FS Training	1,181,134	1,215,640	1,243,948	1,072,602	837,986	760,687	784,710	0	108,532	10.12%	34,506	2.92%	28,308	2.33%
FS Suppression	22,903,557	23,083,244	23,682,589	22,548,513	22,619,910	21,147,584	21,001,447	0	355,044	1.57%	179,687	0.78%	599,345	2.60%
FS Communication	1,089,112	1,182,550	1,195,802	1,535,531	1,277,848	1,103,462	1,100,509	0	(446,419)	(29.07%)	93,438	8.58%	13,252	1.12%
FS Building & Facility	399,828	413,850	428,775	379,767	374,244	388,955	446,347	0	20,061	5.28%	14,022	3.51%	14,925	3.61%
FS Fleet & Equipment	522,241	581,326	606,148	487,545	660,081	821,791	985,827	0	34,696	7.12%	59,085	11.31%	24,822	4.27%
Fire Services (DNU)	0	0	0	0	0	18,417	0	18,013,790	0	0.00%	0	0.00%	0	0.00%
NG 9-1-1	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Total Fire Services	28,187,750	28,649,059	29,387,679	27,865,260	27,727,674	26,044,111	26,099,919	18,013,790	322,490	1.16%	461,309	1.64%	738,620	2.58%

2024 - 2026 Significant Changes Explanations

Fire Services

1. FS Administration

- 2023 vs 2024 an increase of \$74,000
 - There is an increase of \$74,000 in wage and benefits reflecting annual wage and benefit rate increases.

2. FS Prevention

- 2023 vs 2024 an increase of \$173,000
 - There is an increase of \$195,000 in wage and benefits reflecting annual wage and benefit rate increases as forecasted with current CBA expiring at end of 2023. Also, includes wages and benefits for new (in 2023) Fire Public Educator position filled with an internal candidate.
 - Increase of \$15,000 due to reduction in estimated WSIB recovery for Fire Prevention staff off on WSIB related injuries.
 - These increases are offset by a decrease in expenses related to Fire Prevention activities of \$30,000 and
 - Decrease in expected revenues from the resale of fire alarms of \$6,000 based on historical trends.
- 2024 vs 2025 an increase of \$67,000
 - There is an increase of \$67,000 in wage and benefits reflecting annual wage and benefit rate increases and retention pay included in CBA.

3. FS Training

- 2023 vs 2024 an increase of \$108,000
 - There is an increase of \$92,000 in wage and benefits reflecting annual wage and benefit rate increases and retention pay as forecasted with current CBA expiring at the end of 2023.
 - There is an increase of \$8,000 for educational conference that is new in multiyear budget that will be held in Indianapolis.
 - There is an increase of \$12,000 on testing/inspection and firefighting equipment due to inflation.
 - These increases are offset with a small decrease of \$4,000 in Fire Fighter Training expenses.

4. FS Suppression

- 2023 vs 2024 an increase of \$355,000
 - There is an increase of \$675,000 in wage and benefits reflecting annual wage and benefit rates and retention pay increases forecasted due to the current CBA expiring at the end of 2023.

- Increase in Uniform expenses of \$34,000 due to combination of inflationary increases and increased need for dress uniforms for FF.
- These increases are offset with the following items:
 - An increase of \$188,000 in transfer from the Fire Fighter's Sick Leave Reserve to offset the increase in fire sick leave payouts to retiring FF.
 - Decrease of \$129,00 in protective clothing due moving about 90% of the bunker gear budget to the capital budget, and
 - Increase of \$40,000 in forecasted WSIB recovery for FFs off on WSIB related injuries.
- 2024 vs 2025 increase of \$180,000
 - There is an increase of \$31,000 in wage and benefits reflecting annual wage and benefit rates and retention pay increases.
 - These increases are offset with the following items:
 - An increase of \$34,000 in transfer from the Fire Fighter's Sick Leave Reserve to offset the increase in fire sick leave payouts to retiring FF.
 - Increase of \$20,000 in forecasted WSIB recovery for FFs off on WSIB related injuries.
- 2025 vs 2026 increase of \$599,000
 - There is an increase of \$391,000 in wage and benefits reflecting annual wage and benefit rate and retention pay increases estimated.
 - A decrease of \$221,000 in transfer from the Fire Fighter's Sick Leave Reserve due to a reduce requirement for fire sick leave payouts due to decreased FFs retiring FF.
 - An increase of \$7,000 in staff expense such as uniform clothing, protective clothing due to inflation.
 - These increases offset with an increase of \$20,000 in forecasted WSIB recovery for FFs off on WSIB related injuries.

5. FS Communication

- 2023 vs 2024 a decrease of \$446,000.
 - There is an increase of \$435,000 in dispatch revenue due to additional dispatch partners.
 - There is a decrease of \$38,000 in service contract due to switching from Computer Aided Dispatch (CAD) from Infor to Versa Term
 - Increase of \$15,000 due to reduction in estimated WSIB recovery for Communications staff off on WSIB related injuries.
 - An increase of \$12,000 in staff related expenses for training and attending conferences.

- 2024 vs 2025 an increase of \$93,000
 - There is an increase of \$103,000 in wage and benefits reflecting annual wage and benefit rates and retention pay increases estimated.
 - These increases offset by decline of \$12,000 in Service Contract expenses due to switching from CAD from Infor to Versa Term.

6. FS Fleet and Equipment

- 2024 vs 2025 an increase of \$59,000
 - There is an increase of \$45,000 in equipment allocation required to support Fire equipment replacement needs as identified in the replacement schedule.
 - An increase in cost of vehicle repairs, supplies and insurance of \$14,000 due to inflation.

BUDGET

310.111 FIRE FIGHTING EQUIPMENT RESERVE:

OPENING BALANCE	2024	949,110
ANNUAL RESERVE PROVISION (710.180.069)		75,000
PROCEEDS FROM AUCTION SALES (ESTIMATES)		5,000
EXPENDITURES (2024)		<u>(448,000)</u>
CLOSING BALANCE		<u>581,110</u>

EXPENDITURE DETAILS:

	REPLACEMENT COST	FUNDED BY DEBT	FUNDED BY RESERVE
PULLABLE TRAILER WASHROOM	40,000	-	40,000
BUNKER GEAR - 2024	103,000	-	103,000
WATERCRAFT	60,000	-	60,000
P2, SPARE (UNIT #11 & 15 - 2005 SUTPHEN SERIES)	2,536,230	2,536,230	-
VEHICLE REPLACEMENT PLAN - 2024	245,000		245,000
	<u>2,984,230</u>	<u>2,536,230</u>	<u>448,000</u>

BUDGET

310.111 FIRE FIGHTING EQUIPMENT RESERVE:

OPENING BALANCE	2025	581,110
ANNUAL RESERVE PROVISION (710.180.069)		120,000
PROCEEDS FROM AUCTION SALES (ESTIMATES)		5,000
EXPENDITURES (2025)		(142,000)
EXPENDITURES (PRIOR YEAR COMMITMENTS)		(142,000)
CLOSING BALANCE		564,110

EXPENDITURE DETAILS:

	REPLACEMENT COST	FUNDED BY DEBT	FUNDED BY RESERVE
BUNKER GEAR - 2025	142,000	-	142,000
	142,000	-	142,000

BUDGET

310.111 **FIRE FIGHTING EQUIPMENT RESERVE:**

OPENING BALANCE	2026	564,110
ANNUAL RESERVE PROVISION (710.180.069)		130,000
PROCEEDS FROM AUCTION SALES (ESTIMATES)		5,000
 EXPENDITURES (2026)		 (259,000)
EXPENDITURES (PRIOR YEAR COMMITMENTS)		<hr/>
 CLOSING BALANCE		 440,110

EXPENDITURE DETAILS:

REPLACEMENT COST FUNDED BY DEBT FUNDED BY RESERVE

UNIT #27 - 2007 SUTPHEN 100' AERIAL	2,127,299	2,127,299	-
BUNKER GEAR - 2026	109,000	-	109,000
VEHICLE REPLACEMENT PLAN - 2026	150,000	-	150,000
	<hr/>	<hr/>	<hr/>
	150,000	-	259,000

Meet Economic Development and Government Relations



Brian York

Director of Economic
Development and Government
Relations

- Economic Development
- Expeditor Services
- Government Relations
- Tourism Services
- Small Business Enterprise Centre
- Physician Recruitment





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Economic Development & Tourism														
Economic Development	1,026,395	1,051,044	1,074,757	994,215	726,273	684,335	714,106	739,807	32,180	3.24%	24,649	2.40%	23,713	2.26%
Enterprise Centre	207,601	221,974	232,111	189,996	0	154,208	83,406	62,453	17,605	9.27%	14,373	6.92%	10,137	4.57%
Tourism Promotion	427,657	433,120	443,668	397,488	385,179	404,199	295,154	229,725	30,169	7.59%	5,463	1.28%	10,548	2.44%
Physician Recruitment	9,000	12,200	14,800	5,000	0	24,999	55,000	200	4,000	80.00%	3,200	35.56%	2,600	21.31%
Grape and Wine Festival	78,300	93,700	107,200	60,382	47,846	67,800	52,559	39,564	17,918	29.67%	15,400	19.67%	13,500	14.41%
Grant Tracking	0	0	0	0	42,185	0	0	0	0	0.00%	0	0.00%	0	0.00%
Total Economic Development & Tourism	1,748,953	1,812,038	1,872,536	1,647,081	1,201,483	1,335,541	1,200,225	1,071,749	101,872	6.19%	63,085	3.61%	60,498	3.34%

2024-2026 Significant Changes Explanations

Economic Development and Tourism Services

1. 2023 vs 2024 overall department increase of \$102,000
 - Year over year increase was due to the following:
 - An increase of \$25,000 in salaries and wages due to annual increase in salaries and benefits
 - A revenue decreases of \$20,000 due to discontinuation of the visitor's guide
 - An increase in the support to the Grape & Wine Festival of \$7,000 and reduction in the support from the Civic Project Fund reserve of \$11,000 in accordance with policy to reduce reliance on this reserve.
 - An increase of \$15,000 in service contracts for fire extinguishers inspections at the Enterprise Centre
 - An increase of \$14,000 related to various staff related expenses (conferences/conventions, subscriptions/membership, education/training, and travel)
 - An increase of \$10,000 in office related expenses (supplies, advertising, promotion, and publicity)
2. 2024 vs 2025 overall department increase of \$63,000
 - Year over year increase was due to the following:
 - An increase of \$42,000 in salaries and wages due to annual increase in salaries and benefits
 - An increase in the support to the Grape & Wine Festival of \$6,000 and reduction in the support from the Civic Project Fund reserve of \$9,000 in accordance with policy to reduce reliance on this reserve. An increase of \$4,000 in office related expenses (supplies, advertising, promotion, and publicity).
 - An increase of \$2,000 related to various staff related expenses (conferences/conventions, subscriptions/membership, education/training, and travel).
3. 2025 vs 2026 overall department increase of \$59,000
 - Year over year increase was due to the following:
 - An increase of \$36,000 in salaries and wages due to annual increase in salaries and benefits
 - An increase in the support to the Grape & Wine Festival of \$6,000 and reduction in the support from the Civic Project Fund reserve of \$7,000 in accordance with policy to reduce reliance on this reserve.
 - An increase of \$6,000 in office related expenses (supplies, advertising, promotion, and publicity).
 - An increase of \$4,000 related to various staff related expenses (conferences/conventions, subscriptions/membership, education/training, and travel).

Meet Engineering, Facilities and Environmental Services



Anthony Martuccio, P.Eng.
Director of Engineering, Facilities
and Environmental Services

Overview of Services

- Engineering & Construction
- Transportation
 - Operational Compliance
 - Planning & Permits
- Asset Management & GIS
- Environmental & Climate Change
- Facilities & Energy Management





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Engineering, Facilities and Environmental Services														
Building Maintenance	321,484	334,512	348,625	343,294	225,895	461,003	375,165	281,272	(21,810)	(6.35%)	13,028	4.05%	14,113	4.22%
Building Repairs	1,469,454	1,415,322	1,403,252	1,014,288	968,787	881,697	897,088	887,936	455,166	44.88%	(54,132)	(3.68%)	(12,070)	(0.85%)
City Hall	992,353	1,023,405	1,052,589	960,441	831,744	805,153	706,414	710,531	31,912	3.32%	31,052	3.13%	29,184	2.85%
Lake St Service Centre	677,847	705,245	732,817	677,299	683,986	653,705	699,775	550,785	548	0.08%	27,398	4.04%	27,572	3.91%
6-8 Academy St	45,190	46,900	48,850	45,880	36,930	39,799	32,183	30,890	(690)	(1.50%)	1,710	3.78%	1,950	4.16%
85 Church St	0	0	0	0	5,761	(1)	0	(168)	0	0.00%	0	0.00%	0	0.00%
Courthouse	79,640	82,990	86,450	72,282	68,878	69,834	53,193	51,006	7,358	10.18%	3,350	4.21%	3,460	4.17%
350 Niagara St	92,455	100,640	103,080	90,125	67,330	60,911	48,782	61,233	2,330	2.59%	8,185	8.85%	2,440	2.42%
Other Historical Properties	9,450	10,080	10,390	9,031	7,738	8,812	6,200	6,223	419	4.64%	630	6.67%	310	3.08%
Sundry City Properties	18,450	18,850	19,350	19,609	18,761	19,341	18,057	(724)	(1,159)	(5.91%)	400	2.17%	500	2.65%
64 Geneva (Outdoor Washroom)	58,000	60,000	62,050	0	0	0	0	0	58,000	0.00%	2,000	3.45%	2,050	3.42%
Fleet & Equip	150,000	200,000	250,000	0	0	0	0	0	150,000	0.00%	50,000	33.33%	50,000	25.00%
Utility and Safety	106,808	109,710	112,774	102,952	93,154	89,825	86,145	87,770	3,856	3.75%	2,902	2.72%	3,064	2.79%
Street lighting	1,321,000	1,437,000	1,474,000	1,266,000	1,276,882	1,356,142	1,431,217	1,283,304	55,000	4.34%	116,000	8.78%	37,000	2.57%
Sidewalk Replacement	360,000	360,000	360,000	360,000	353,114	331,138	345,568	441,336	0	0.00%	0	0.00%	0	0.00%
EFES Administration	611,421	626,748	642,497	593,095	431,340	657,395	728,154	653,985	18,326	3.09%	15,327	2.51%	15,749	2.51%
Bridges and Culverts	62,000	62,000	62,000	7,000	132,012	(6,712)	79,689	115,957	55,000	785.71%	0	0.00%	0	0.00%
Road Improvement Program	2,406,000	2,835,000	2,743,000	1,776,000	1,356,662	1,186,822	422,309	127,487	630,000	35.47%	429,000	17.83%	(92,000)	(3.25%)
Signals	319,000	336,400	358,740	269,943	301,298	200,693	232,759	277,305	49,057	18.17%	17,400	5.45%	22,340	6.64%
Traffic Control Administration	536,564	561,549	586,858	421,771	351,763	325,419	328,427	285,593	114,793	27.22%	24,985	4.66%	25,309	4.51%
School Crossing Guards	834,207	896,848	929,899	655,424	505,659	356,597	365,534	564,001	178,783	27.28%	62,641	7.51%	33,051	3.69%
Railway Crossings	30,000	32,000	34,000	29,500	21,322	27,580	25,239	28,266	500	1.69%	2,000	6.67%	2,000	6.25%
Glenridge Landfill Site	0	0	0	0	0	4,307	0	0	0	0.00%	0	0.00%	0	0.00%
Environmental Monitoring	447,063	453,147	468,157	447,677	329,480	259,915	283,479	190,747	(614)	(0.14%)	6,084	1.36%	15,010	3.31%
Garbage Collection	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Queen Elizabeth Centre	5,431	5,500	5,660	10,257	7,780	17,356	7,500	2,262	(4,826)	(47.05%)	69	1.27%	160	2.91%
Skate board park	1,000	1,000	1,000	2,023	2,914	2,399	1,705	712	(1,023)	(50.57%)	0	0.00%	0	0.00%
Merritton Community Centre	31,600	32,860	34,450	28,486	30,087	24,984	19,465	25,113	3,114	10.93%	1,260	3.99%	1,590	4.84%
Garden City Arena Operations	0	0	0	80,589	565,617	785,077	575,163	796,323	(80,589)	(100.00%)	0	0.00%	0	0.00%
Bill Burgoyne Arena	383,194	413,513	435,752	375,012	193,232	240,142	233,738	243,386	8,182	2.18%	30,319	7.91%	22,239	5.38%
Haig Bowl Arena	13,907	14,490	14,970	23,149	13,513	27,065	21,089	12,233	(9,242)	(39.92%)	583	4.19%	480	3.31%
Merritton Arena	239,613	249,840	262,060	311,680	81,380	103,193	113,124	46,497	(72,067)	(23.12%)	10,227	4.27%	12,220	4.89%
Seymour Hannah Complex	1,244,887	1,470,732	1,614,834	1,265,401	951,721	1,250,898	960,851	762,378	(20,514)	(1.62%)	225,845	18.14%	144,102	9.80%
Seat Removal (Garden City)	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Total Engineering, Facilities and Environmental Services	12,868,018	13,896,281	14,258,104	11,258,208	9,914,740	10,240,489	9,098,012	8,523,639	1,609,810	14.30%	1,028,263	7.99%	361,823	2.60%

2024 to 2026 Significant Changes Explanations

Engineering, Facilities and Environmental Services

1. Building Repairs

- 2023 vs 2024 increase of \$455,000
 - Increase due to the inclusion of \$100,000 for the creation of a new preventative maintenance for all city owned facilities to address unanticipated items that occur during the year, this is an example of a contingency account created with the movement to multi-year budgeting.
 - \$337,000 increase associated with transferring existing staff from Engineering Overhead division to the Building and Repairs division
 - \$5,000 increase for memberships and licenses associated with reorganization.
 - \$10,000 for additional studies associated with energy reduction strategies.
- 2024 vs 2025 decrease of \$54,000
 - Decrease associated with less funding need for studies. The net zero rink study is a one time study scheduled for 2024.

2. 64 Geneva (Outdoor Washroom)

- 2023 vs 2024 increase of \$58,000
 - Increase of \$28,000 due to first full year of operation
 - Increase of \$30,000 in repairs due to vandalism

3. Fleet and Equipment

Creation of new equipment reserve specific related to fleet and equipment required for the operations of City facilities and arenas.

- 2023 vs 2024 increase of \$150,000
 - Year one allocation to this new reserve
- 2024 vs 2025 increase of \$50,000
 - Increase due to increase in annual allocation of \$50,00 to this reserve
- 2025 vs 2026
 - Increase due to increase in annual allocation of \$50,00 to this reserve

4. Street Lighting

- 2023 vs 2024 an increase of \$55,000
 - The increase of \$55,000 associated with higher repair costs and age of the infrastructure
- 2024 vs 2025 an increase of \$116,000

- The increase of \$100,000 is associated with returning to previous funding level for street light improvement. The increase of \$16,000 associated with higher repair costs, age of the infrastructure and inflation

5. Bridges and Culverts

- 2023 vs 2024 increase of \$55,000
 - Increase associated with returning towards preCOVID-19 funding levels of \$152,000.

6. Road Improvement Program

- 2023 vs 2024 increase of \$630,000
 - Increase associated with returning to preCOVID-19 funding levels of \$2.33 million and assisting with inflation cost pressures and infrastructure gap.
- 2024 vs 2025 increase of \$429,000
 - Increase associated with assisting inflation cost pressures and infrastructure gap.
- 2025 vs 2026 decrease of \$92,000
 - Decrease associated with the funding required for the proposed roads capital program in 2026.

7. Traffic Control Administration

- 2023 vs 2024 increase of \$115,000
 - Increase due to \$115,000 increase associated with contract pavement marking transfer to this division of EFES from Safety Signals division on MW. The goal is to return to painting the entire network annually.

8. School Crossing Guards

- 2023 vs 2024 increase of \$179,000
 - An increase of \$100,000 due to School Crossing Guard safety measures, including the addition of a supervisor staff resource
 - An increase of \$79,000 associated with annual wage and benefit rate increases.
- 2024 vs 2025 increase of \$63,000
 - Increase due to wage increases associated with the City's commitment to Living Wage Certification.

9. Garden City Arena

- 2023 vs 2024 decrease of \$81,000
 - Facility closed and demolished and programming transferred to City other arena facilities.

10. Merritton Arena

- 2023 vs 2024 decrease of \$72,000

- With the 2024 fiscal year being the first full year that the City will be managing and programming this City facility, it is anticipated that overall the revenues generated are estimated to exceed operating costs by \$72,000.

11. Seymour-Hannah Complex

- 2024 vs 2025 increase of \$226,000
 - Increase in wage and benefits of \$166,000 due to annual wage and benefit rate increases forecasted.
 - Increase of \$24,000 associated with higher equipment expenses.
 - Increase of \$24,000 associated with estimated higher utility costs.
 - Increase of \$6,000 due to increase in insurance premiums for facility.
 - The remaining \$6,000 increase is due to small increases in other supplies, maintenance, repairs and service contract expenses.
- 2025 vs 2026 increase of \$144,000
 - An increase of \$81,000 due to annual wage and benefit rate increases forecasted.
 - An increase of \$25,000 associated with higher equipment expense
 - Increase of \$25,000 associated with estimated higher utility costs.
 - Increase of \$6,000 due to increase in insurance premiums for facility.
 - The remaining \$7,000 increase is due to small increases in other supplies, maintenance, repairs and service contract expenses.

Meet Municipal Works



Darrell Smith
Director of Municipal Works

Overview of Services

- Parks
- Trails
- Beaches
- Happy Rolphs
- Piers
- Sports Fields
- Golf Course
- Cemetery
- Forestry
- Horticulture
- Homeless Initiatives
- Operations
 - Winter Control
 - Roads
 - Sewers
 - Watermains
 - Drainage
- Equipment Maintenance
- Corporate Stores





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Municipal Works														
Workers Comp Recovery	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%
Stores	431,574	445,444	462,734	383,749	317,409	365,681	282,983	285,559	47,825	12.46%	13,870	3.21%	17,290	3.88%
Equipment Maintenance	862,840	871,810	885,155	769,196	790,975	722,823	653,944	702,912	93,644	12.17%	8,970	1.04%	13,345	1.53%
Pedestrian Stairs	25,000	25,500	26,000	0	0	0	0	0	25,000	0.00%	500	2.00%	500	1.96%
Sidewalk Maintenance	547,671	554,587	561,493	523,644	409,823	416,691	243,612	299,130	24,027	4.59%	6,916	1.26%	6,906	1.25%
Sidewalk Overhead	383,348	392,457	405,493	401,319	319,240	171,295	175,108	143,457	(17,971)	(4.48%)	9,109	2.38%	13,036	3.32%
Roadways General	1,489,124	1,522,038	1,555,108	1,807,611	1,424,209	1,065,805	1,058,857	1,240,393	(318,487)	(17.62%)	32,914	2.21%	33,070	2.17%
Roads Overhead	2,725,806	2,880,816	3,051,182	2,533,176	1,937,923	2,285,042	2,143,028	1,877,216	192,630	7.60%	155,010	5.69%	170,366	5.91%
Winter Control	2,346,143	2,431,843	2,462,837	2,136,954	2,958,487	2,019,717	1,945,881	2,174,366	209,189	9.79%	85,700	3.65%	30,994	1.27%
Winter Control Overhead	514,386	528,900	534,629	469,783	396,754	470,137	417,944	345,371	44,603	9.49%	14,514	2.82%	5,729	1.08%
Street Cleaning	567,128	574,910	582,697	545,130	296,541	410,896	269,182	345,432	21,998	4.04%	7,782	1.37%	7,787	1.35%
Street Cleaning Overhead	127,062	124,662	126,098	122,212	106,703	116,878	107,453	91,791	4,850	3.97%	(2,400)	(1.89%)	1,436	1.15%
Drainage General	269,639	272,555	275,479	437,427	454,634	188,543	282,161	215,964	(167,788)	(38.36%)	2,916	1.08%	2,924	1.07%
Storm Sewer	884,108	936,895	1,038,184	0	0	0	0	0	884,108	0.00%	52,787	5.97%	101,289	10.81%
Driveway and Culverts	0	0	0	0	12,268	(9,310)	(10,555)	468	0	0.00%	0	0.00%	0	0.00%
Watercourse Cleaning	105,611	107,255	108,892	99,041	55,406	69,647	62,533	58,228	6,570	6.63%	1,644	1.56%	1,637	1.53%
Drainage Overhead	488,591	504,234	523,002	501,596	392,462	395,588	454,575	406,270	(13,005)	(2.59%)	15,643	3.20%	18,768	3.72%
Safety Signals	243,636	249,772	253,894	346,440	188,817	235,717	207,968	243,821	(102,804)	(29.67%)	6,136	2.52%	4,122	1.65%
Street and Sundry Signs	86,998	88,566	90,160	86,434	81,835	74,614	83,437	48,351	564	0.65%	1,568	1.80%	1,594	1.80%
Services Rendered	0	0	0	0	(1,657)	(3,193)	(1,602)	10,285	0	0.00%	0	0.00%	0	0.00%
Miscellaneous Recoverable	0	0	0	0	19,720	(5,438)	4,310	(3,377)	0	0.00%	0	0.00%	0	0.00%
Meeting and Training	307,386	315,715	324,050	300,423	178,394	156,222	140,143	259,812	6,963	2.32%	8,329	2.71%	8,335	2.64%
Other Public Work Overhead	237,983	233,498	232,969	218,675	191,157	199,687	179,088	152,940	19,308	8.83%	(4,485)	(1.88%)	(529)	(0.23%)
Cemetery	770,289	763,705	761,550	716,817	286,914	610,552	566,951	394,772	53,472	7.46%	(6,584)	(0.85%)	(2,155)	(0.28%)
Trees - General	2,095,360	2,143,682	2,171,164	2,066,928	1,632,458	1,613,136	1,505,014	1,806,628	28,432	1.38%	48,322	2.31%	27,482	1.28%
Tree planting/Horticulture	2,467,521	2,500,945	2,546,559	2,518,392	1,884,236	1,996,688	1,453,053	1,975,390	(50,871)	(2.02%)	33,424	1.35%	45,614	1.82%
Parks Division Overhead	630,283	645,841	660,654	730,592	718,951	576,624	650,187	897,029	(100,309)	(13.73%)	15,558	2.47%	14,813	2.29%
Parks Operations	3,302,940	3,439,526	3,573,371	3,186,405	2,620,043	2,677,476	2,588,498	2,274,118	116,535	3.66%	136,586	4.14%	133,845	3.89%
Kiwanis Sport Field	82,252	84,278	88,484	73,451	75,393	86,861	76,291	64,503	8,801	11.98%	2,026	2.46%	4,206	4.99%
Passive Parks Maintenance	660,762	668,495	670,329	657,953	421,234	521,917	581,309	500,308	2,809	0.43%	7,733	1.17%	1,834	0.27%
Parks Maintenance	384,322	384,322	384,422	388,122	402,073	354,533	316,017	394,494	(3,800)	(0.98%)	0	0.00%	100	0.03%
Happy Rolph's Bird Sanctuary	363,865	369,971	380,084	275,263	294,840	270,189	63,035	284,096	88,602	32.19%	6,106	1.68%	10,113	2.73%
Equipment Acquisitions	1,279,590	702,550	105,810	521,600	940,138	568,514	256,543	233,098	757,990	145.32%	(577,040)	(45.10%)	(596,740)	(84.94%)
Equipment Maintenance	14,000	14,000	14,000	14,000	16,569	16,683	14,830	12,125	0	0.00%	0	0.00%	0	0.00%
Equipment Operation Surplus	(291,900)	(300,700)	(309,700)	(420,000)	(240,208)	(383,633)	(273,196)	(418,970)	128,100	(30.50%)	(8,800)	3.01%	(9,000)	2.99%
Municipal Golf Course	401,456	431,124	450,861	400,151	193,581	182,839	226,583	263,893	1,305	0.33%	29,668	7.39%	19,737	4.58%
Fairview Golf Course	0	0	0	0	2,325	1,801	0	1	0	0.00%	0	0.00%	0	0.00%
Greening/Naturalization program	5,500	5,500	5,500	5,500	38,024	38,000	38,000	21,288	0	0.00%	0	0.00%	0	0.00%
Holiday Lighting	26,000	26,000	26,000	24,000	25,777	23,232	23,872	35,551	2,000	8.33%	0	0.00%	0	0.00%
OPG Trail	302,908	304,955	309,962	211,342	0	0	0	0	91,566	43.33%	2,047	0.68%	5,007	1.64%
Community Outreach & Homelessness	482,577	486,482	490,482	567,187	80,000	0	0	0	(84,610)	(14.92%)	3,905	0.81%	4,000	0.82%



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Beaches	578,352	587,129	597,049	0	0	0	0	0	578,352	0.00%	8,777	1.52%	9,920	1.69%
Total Municipal Works	26,200,111	26,319,262	26,426,637	23,620,513	19,923,448	18,502,454	16,787,037	17,636,713	2,579,598	10.92%	119,151	0.45%	107,375	0.41%

City of St. Catharines
2024-2026 Multi-Year Staff Proposed Operating Budget

	Year 1	Year 2	Year 3	Base Year	2022	2021	2020	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
	2024	2025	2026	2023	Actuals	Actuals	Actuals	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026
	Budget	Budget	Budget	Budget									
Engineering Overhead													
Sidewalk Overhead	383,348	392,457	405,493	401,319	319,240	171,295	175,108	4,174	1.04%	9,109	2.38%	13,036	3.32%
Roads Overhead	2,725,806	2,880,816	3,051,182	2,533,176	1,937,923	2,285,042	2,143,028	518,006	20.45%	155,010	5.69%	170,366	5.91%
Winter Control Overhead	514,386	528,900	534,629	469,783	396,754	470,137	417,944	64,846	13.80%	14,514	2.82%	5,729	1.08%
Street Cleaning Overhead	127,062	124,662	126,098	122,212	106,703	116,878	107,453	3,886	3.18%	(2,400)	(1.89%)	1,436	1.15%
Drainage Overhead	488,591	504,234	523,002	501,596	392,462	395,588	454,575	21,406	4.27%	15,643	3.20%	18,768	3.72%
Other Public Work Overhead	237,983	233,498	232,969	218,675	191,157	199,687	179,088	14,294	6.54%	(4,485)	(1.88%)	(529)	(0.23%)
Sanitary Sewers Overhead	1,295,590	1,315,694	1,354,047	961,728	785,361	878,244	738,905	392,319	40.79%	20,104	1.55%	38,353	2.92%
Pollution Control Overhead	583,399	577,045	586,215	283,695	232,631	247,952	241,880	302,520	106.64%	(6,354)	(1.09%)	9,170	1.59%
Total Engineering Overhead	6,356,165	6,557,306	6,813,635	5,492,184	4,362,231	4,764,823	4,457,981	1,321,451	24.06%	201,141	3.16%	256,329	3.91%
Engineering Overhead													
Operations	2,642,845	2,617,004	2,643,660	2,408,006	1,906,941	2,033,112	1,971,394	235,654	9.79%	(25,841)	(0.98%)	26,656	1.02%
Tools	18,239	18,612	18,980	20,050	12,537	13,606	17,765	(1,070)	(5.34%)	373	2.05%	368	1.98%
New Equipment	600,000	700,000	800,000	550,000	550,000	550,000	550,000	250,000	45.45%	100,000	16.67%	100,000	14.29%
Equipment Servicing	239,480	246,074	252,660	194,059	197,314	162,445	164,460	58,601	30.20%	6,594	2.75%	6,586	2.68%
Operating Surplus Equipment	(300,770)	(298,840)	(296,150)	(452,500)	(92,458)	(189,959)	(274,438)	156,350	(34.55%)	1,930	(0.64%)	2,690	(0.90%)
Asset Management and GIS	670,093	693,743	716,602	1,204,500	616,213	756,995	794,430	(487,898)	(40.51%)	23,650	3.53%	22,859	3.30%
Engineering	1,437,418	1,500,378	1,567,803	819,686	436,479	458,154	256,863	748,117	91.27%	62,960	4.38%	67,425	4.49%
Construction Inspection	408,396	427,246	447,315	254,383	187,378	154,735	176,608	192,932	75.84%	18,850	4.62%	20,069	4.70%
Works, Building and Yard	640,464	653,089	662,765	494,000	547,827	425,073	402,905	168,765	34.16%	12,625	1.97%	9,676	1.48%
Total Engineering Overhead	6,356,165	6,557,306	6,813,635	5,492,184	4,362,231	4,364,161	4,059,987	1,321,451	24.06%	201,141	3.16%	256,329	3.91%

2024-2026 Significant Changes Explanations

Municipal Works (MW)

1. Equipment Maintenance

- 2023 vs 2024 an increase of \$94,000
 - An increase of \$94,000 in wages and benefits due to annual wage and benefit rate increases.

2. Roadways General

- 2023 vs 2024 a decrease of \$318,000
 - A reduction of \$197,000 in wages and benefits due to the reallocation of homelessness related work to new Outreach Community and Homelessness division.
 - A reduction of \$83,000 in contracts general due to the reallocation of catch basin cleaning budget to new Storm Sewer division.
 - A reduction of \$50,000 in rentals and constructions general expenditures is the change in city procedures for downtown closures to put patios into the parking stalls which was determined in 2023 to be a detriment to other vendors. Road closure is still required for events but not to the extent budgeted in 2023.
 - An increase of \$12,000 roads maintenance training for City crew provided by third party trainer.
 -

3. Roads Overhead

- 2023 vs 2024 an increase of \$193,000
 - The increase is due to increasing capital program to align with Asset Management Plan.
- 2024 vs 2025 an increase of \$155,000
 - The increase is due to increasing capital program to align with Asset Management Plan.
- 2025 vs 2026 an increase of \$170,000
 - The increase is due to increasing capital program to align with Asset Management Plan.

4. Winter Control

- 2023 vs 2024 an increase of \$209,000
 - An increase of \$38,000 in wages and benefits due to annual wage and benefit rate increases and stand by crew due to changes in the CBA.
 - An increase of \$117,000 in construction general due to the increase of contractors' rate

- An increase of \$42,000 in rentals expense due to the increase of material costs.
- An increase of \$12,000 for snow plow training for City crew provided by third party trainer.
- 2024 vs 2025 an increase of \$86,000
 - An increase of \$86,000 in wages and benefits due to annual wage and benefit rate increases forecasted.

5. Drainage General

- 2023 vs 2024 a decrease of \$168,000
 - Decrease of \$182,000 in Contracts - general due to the following items:
 - Reallocation of Storm Sewer Spot Repairs of \$106,000 to the capital budget for better alignment
 - Reallocation of Storm Sewer Reaming and CCTV inspection works in the amount of \$101,000 to the newly created Storm Sewer division of MW.
 - An increase of \$25,000 in soil testing as part of the new soil regulatory.
 - Remaining increase of \$14,000 is related to staff wage and benefits rate increases forecasted.

6. Storm Sewer – new division was created to track storm sewer activities and to provide focus on service level as part of new Provincial regulation that municipalities must adhere.

- An increase of \$884,000/\$50,000/\$100,000 for 2024/2025/2026
 - An increase of \$467,000 in storm flushing and CCTV, storm water facility and chambers evaluation, which is part of the 5-year cycle to comply with regulatory and technical requirements that municipalities must adhere.
 - An increase of \$350,000/\$50,000/\$100,000 for transfer to new Storm Sewer Reserve that will be created to address deficiencies and repairs identified with storm flushing and CCTV work for 2024, 2025 and 2026.
 - An increase of \$23,000 for expenditures related to rentals and general construction for catch basin repairs, cleaning and top malfunctioning each year starting in 2024.
 - Remaining increase of \$44,000 is related to staff wage and benefits costs that have been allocated to this functional area starting in 2024.

7. Safety Signals

- 2023 vs 2024 an increase of \$102,000
 - Decrease is due to the transfer of pavement markings from this division of MW to Traffic Division in EFES.

8. Cemetery

- 2023 vs 2024 an increase of \$50,000

- An increase of \$34,000 in wages and benefits due to annual wage and benefit rate increases.
An overall increase of \$16,000 in expenses due to inflation, monument repairs and technical surveys.

9. Tree Planting/Horticulture

- 2023 vs 2024 a decrease of \$51,000
 - Decrease is due to reduction in wages and benefits for extra services at \$71,000.
 - Offset by an increase in general supplies of \$14,000 for mulch, sprays and hand tools.

10. Park Division Overhead

- 2023 vs 2024 a decrease of \$100,000
 - Decrease is due to reallocation of Operation Technologist FTE wages and benefits to 50% Water and 50% Operations to better align with functions performed (previously 100% allocated to Operations).

11. Parks Operations

- 2023 vs 2024 an increase of \$117,000
 - Increase due to increase in staff hours due to health & safety protocols to have not staff working alone.
- 2024 vs 2025 an increase of \$136,000
 - Increase due to an increase of \$67,000 in wages and benefits due to annual wage and benefit rate increases and new splash pads.
 - Increase in utility costs of \$54,000 and general supplies of \$15,000 for the new splash pad coming on-line.
- 2025 vs 2026 and increase of \$134,000.
 - Increase due to an increase of \$58,000 in wages and benefits due to annual wage and benefit rate increases.
 - Increase in utility costs of \$59,000 and general supplies of \$16,000 for the new splash pad coming into use.

12. Happy Rolph's Bird Sanctuary

- 2023 vs 2024 an increase of \$77,000
 - An increase of \$54,000 in contract security and \$17,000 in wages for casuals due to rate increases.

13. Equipment Acquisitions

- 2023 vs 2024 an increase of \$758,000

- Due to rising cost of equipment and to meet equipment replacement needs and increase in the allocation of the equipment reserve of \$750,000.
- The remaining \$8,000 increase is due to an increase in motor vehicle insurance premiums.
- 2024 vs 2025 a decrease of \$580,000
 - Decrease of \$600,000 is due to reduction in the allocation to the equipment reserve due to significant increase in 2024.
 - Increase of \$20,000 is due to Council budget amendment to add Garbage Packer Truck (cost of \$200,000) in 2025 Capital Budget funded by MW Vehicle and Equipment Reserve. Annual provision of \$20,000 is required in Operating Budget for replacement cost at end of useful life.
- 2025 vs 2026 a decrease of \$600,000
 - Decrease is due to due to reduction in the allocation to the equipment reserve.

14. Equipment Operation Surplus

- 2023 vs 2024 an increase of \$128,000
 - This change is due to reduction in the allocation to the equipment reserve due declining trend in prior year transfers.

15. OPG Trail

- 2023 vs 2024 an increase of \$92,000
 - Increase due to an increase in materials, repairs, signage, service contracts and rental costs of \$62,000 to maintain this asset.
 - In addition, loss of the temporary transitional funding of \$30,000 from Ontario Power to support City's acquisition of this asset.

16. Community Outreach & Homelessness

- 2023 vs 2024a decrease of \$85,000
 - Increase due to an increase of \$53,000 in wages and benefits due to annual wage and benefit rate increases.
 - Offset by a decrease in rental costs of \$38,000 and \$100,000 in contractor costs related to clean-up of encampments.

17. Beaches

- 2023 vs 2024 an increase of \$548,000

The need for this division has grown over the years. With the rise in traffic that uses city beaches and building infrastructure, the service level increases.

- The increases are in security, contract-beach cleaning, and wages.

BUDGET

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

RESERVE BALANCE	2024	2,470,017
TRANSFER FROM YEAR END SURPLUS		410,000
ANNUAL RESERVE PROVISION (715.200.000; 750.405.069; 740.100.069; 320.105.069; 320.110.069; 320.115.069)		1,896,500
PROCEEDS FROM AUCTION SALES		125,000
EXPENDITURES (2024)		<u>(3,295,000)</u>
CLOSING BALANCE		<u>1,606,517</u>

EXPENDITURE DETAILS:

	REPLACEMENT COST	FUNDED BY DEBT	FUNDED BY RESERVE
Fleet Replacement Plan - Municipal Works/ EFES	2,715,000		2,715,000
Ice Resurfacer & Charger	170,000		170,000
Bylaw Enforcement Vehicles and Chargers	410,000		410,000
	<u>3,295,000</u>	<u>-</u>	<u>3,295,000</u>

BUDGET

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

RESERVE BALANCE	2025	1,606,517
TRANSFER FROM YEAR END SURPLUS		
ANNUAL RESERVE PROVISION (715.200.000; 750.405.069; 740.100.069; 320.105.069; 320.110.069; 320.115.069)		1,396,500
PROCEEDS FROM AUCTION SALES		175,000
EXPENDITURES (2025)		<u>(2,399,000)</u>
CLOSING BALANCE		<u>779,017</u>

EXPENDITURE DETAILS:

Fleet Replacement Plan - Municipal Works/ EFES

REPLACEMENT COST	FUNDED BY DEBT	FUNDED BY RESERVE
2,709,000	310,000	2,399,000
		-
		-
<u>2,709,000</u>	<u>310,000</u>	<u>2,399,000</u>

BUDGET

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

RESERVE BALANCE	2026	779,017
TRANSFER FROM YEAR END SURPLUS		
ANNUAL RESERVE PROVISION (715.200.000; 750.405.069; 740.100.069; 320.105.069; 320.110.069; 320.115.069)		896,500
PROCEEDS FROM AUCTION SALES		200,000
EXPENDITURES (2026)		<u>(1,840,000)</u>
CLOSING BALANCE		<u>35,517</u>

EXPENDITURE DETAILS:

Fleet Replacement Plan - Municipal Works/ EFES

REPLACEMENT COST	FUNDED BY DEBT	FUNDED BY RESERVE
2,840,000	1,000,000	1,840,000
		-
		-
<u>2,840,000</u>	<u>1,000,000</u>	<u>1,840,000</u>

Meet Community, Recreation and Culture Services



Phil Cristi
Director of Community,
Recreation and Culture Services

Overview of Services

- Community Centres
- Older Adult Centres
- Park Design and Renewals
- Tree Management Framework
- Memorial Programs
- Pools
- Splash Pads
- Farmer's Market
- Special Events
- Museum
- Carousel
- Recreation Programming
- Community Initiatives
- St. Catharines Cultural Investment Program





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Community, Recreation and Culture Services														
Port Dalhousie Seniors Centre	61,899	64,006	69,250	56,315	56,367	22,675	29,116	38,819	5,584	9.92%	2,107	3.40%	5,244	8.19%
Dunlop Drive Seniors Centre	80,983	88,726	95,640	77,833	100,219	17,263	19,761	43,304	3,150	4.05%	7,743	9.56%	6,914	7.79%
West St Catharines Senior Centre	96,746	102,911	108,001	90,004	62,086	11,688	26,976	56,714	6,742	7.49%	6,165	6.37%	5,090	4.95%
Merritton Senior Centre	0	0	0	0	700	428	0	0	0	0.00%	0	0.00%	0	0.00%
CRCS Administration	1,792,383	1,875,408	1,880,962	1,692,622	1,378,053	1,321,580	1,317,733	1,430,693	99,761	5.89%	83,025	4.63%	5,554	0.30%
Recreation Overhead	1,324,300	1,354,892	1,376,508	1,285,238	1,021,293	952,500	899,030	955,441	39,062	3.04%	30,592	2.31%	21,616	1.60%
Special Events	82,257	86,695	90,721	65,915	36,739	23,507	35,355	71,701	16,342	24.79%	4,438	5.40%	4,026	4.64%
SCCIP	223,800	255,000	282,800	199,334	187,342	385,102	398,443	7,087	24,466	12.27%	31,200	13.94%	27,800	10.90%
Culture	359,208	407,964	383,951	455,149	265,074	259,103	207,043	207,107	(95,941)	(21.08%)	48,756	13.57%	(24,013)	(5.89%)
Swimming Pools and Beaches	643,803	650,174	687,577	543,566	556,615	411,056	425,933	432,379	100,237	18.44%	6,371	0.99%	37,403	5.75%
Kiwanis Aquatic Centre	2,251,834	2,593,892	2,717,085	2,207,871	1,676,997	1,490,440	1,457,717	1,496,380	43,963	1.99%	342,058	15.19%	123,193	4.75%
Splash and Play Centres	0	0	0	0	1,000	0	0	0	0	0.00%	0	0.00%	0	0.00%
Port Weller Centre	78,579	84,704	89,834	69,977	94,364	38,961	2,517	73,359	8,602	12.29%	6,125	7.79%	5,130	6.06%
Russell Ave Community Centre	203,671	224,692	235,192	231,428	245,775	189,704	138,332	162,664	(27,757)	(11.99%)	21,021	10.32%	10,500	4.67%
Carousel	160,662	171,746	178,295	151,179	127,929	66,959	62,489	94,388	9,483	6.27%	11,084	6.90%	6,549	3.81%
Port Dalhousie Harbour	34,000	35,100	36,210	30,892	(96,168)	(116,194)	1,274	18,926	3,108	10.06%	1,100	3.24%	1,110	3.16%
Harriet Tubman Programming	(12,300)	(12,300)	(12,300)	(12,250)	(916)	142	2,855	(11,758)	(50)	0.41%	0	0.00%	0	0.00%
Concessions	(16,500)	(16,500)	(16,500)	(19,485)	(407)	829	(2,528)	(17,238)	2,985	(15.32%)	0	0.00%	0	0.00%
Grantham Lions/Optimist	29,600	29,600	29,600	29,593	30,870	30,209	29,800	29,289	7	0.02%	0	0.00%	0	0.00%
Welland Canal Centre Gift Shop	(80,600)	(80,500)	(80,500)	(78,338)	(562)	(45,216)	(7,645)	(49,934)	(2,262)	2.89%	100	(0.12%)	0	0.00%
Museum	773,782	798,414	822,181	814,335	530,481	600,221	463,239	500,266	(40,553)	(4.98%)	24,632	3.18%	23,767	2.98%
Welland Canal Centre	682,205	707,683	730,565	677,474	630,134	586,254	669,191	728,110	4,731	0.70%	25,478	3.73%	22,882	3.23%
Morningstar Mill	125,814	129,318	133,396	123,646	95,976	101,229	59,538	92,657	2,168	1.75%	3,504	2.79%	4,078	3.15%
Labour Day Parade	9,000	9,000	9,000	9,000	8,530	0	0	9,054	0	0.00%	0	0.00%	0	0.00%
Festivals	17,317	27,445	36,573	9,128	0	41,000	41,000	0	8,189	89.71%	10,128	58.49%	9,128	33.26%
Events/Market Operations	157,207	163,119	168,983	131,641	102,253	111,484	108,424	108,622	25,566	19.42%	5,912	3.76%	5,864	3.59%
Seniors Centre Grants	0	0	0	0	(23,241)	(44,258)	0	0	0	0.00%	0	0.00%	0	0.00%
Community Programs	76,500	78,000	79,000	55,574	36,918	17,480	11,916	17,512	20,926	37.65%	1,500	1.96%	1,000	1.28%
Total Community, Recreation and Culture Services	9,156,150	9,829,189	10,132,024	8,897,641	7,124,421	6,474,146	6,397,509	6,495,542	258,509	2.91%	673,039	7.35%	302,835	3.08%

2024 - 2026 Significant Changes Explanations

Community, Recreation, and Culture Services (CRCS)

1. CRCS Administration

- 2023 vs 2024 increase \$100,000
 - An increase of \$88,000 reflecting annual wage and benefit rate increases.
 - An increase of \$30,000 for 2024 Recreation Master Plan project which is net of partial funding from DC Reserves.
 - Increase of \$10,000 for FAIR subsidy program due to increased need in the community
 - Decreases in utilities of \$25,000 offsets increases in this division of CRCS.

- 2024 vs 2025 increase \$83,000
 - An increase of \$47,000 due to annual rate increase in wages & benefits.
 - An increase of \$38,000 for 2025 Parks Policy Plan project which is net of partial funding from DC Reserves.
 - An increase of \$28,000 to acquire flower and plant materials for downtown hanging baskets as no longer funded by downtown BIA effective 2023.
 - Decrease in one-time reserve funding of \$33,000 for one-time projects funded in 2024 compared to 2025.

2. Culture

- 2023 vs 2024 decrease of \$96,000
 - Decrease due to decline in one-time funding reserve funding for project funded in 2023 compared to 2024.
 - Increase of \$25,000 in grant funding for the Rodman Art Institute.

3. Swimming Pools and Beaches

- 2023 vs 2024 increase \$100,000
 - \$41,000 annual rate increase in wages, large impact to part-time wages for aquatics staff and lifeguards to remain competitive and meet living wage commitment.
 - \$20,000 increase in equipment and water treatment supplies due to rising costs.
 - \$23,000 increase in operating contracts related to maintenance, security, and garbage collection.

4. Kiwanis Aquatic Centre

- 2024 vs 2025 increase \$342,000
 - \$297,000 annual rate increase in wages, large impact to part-time wages for aquatics staff and lifeguards to remain competitive and meet living wage commitment.
 - \$40,000 increase in utility costs based on estimated inflationary cost escalations and historical usage.

- 2024 vs 2025 increase \$123,000
 - \$78,000 annual rate increase in wages, large impact to part-time wages for aquatics staff and lifeguards to remain competitive and meet living wage commitment.
 - \$22,000 increase in utility costs based on estimated inflationary cost escalations and historical usage.
 - Revenue decline of \$14,000 due to decrease in one-time grant funding being less in 2026 compared to 2025.



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Meridian Centre														
Meridian Centre	1,044,656	1,070,294	1,120,252	853,040	363,471	1,201,284	1,241,108	472,558	191,616	22.46%	25,638	2.45%	49,958	4.67%
Total Meridian Centre	1,044,656	1,070,294	1,120,252	853,040	363,471	1,201,284	1,241,108	472,558	191,616	22.46%	25,638	2.45%	49,958	4.67%

Budget Breakdown	2024 Budget	2025 Budget	2026 Budget	2023 Budget
750.625.100 Materials	1,806,802	1,862,564	1,921,528	1,705,778
750.625.118 Sports Hall of Fame	7,000	7,000	7,000	7,000
750.625.173 Insurance-Bldg/Contents	87,637	96,400	106,040	78,600
750.625.200 Contract - general	1,683,785	1,711,456	1,770,067	1,523,717
Total Expenditures	3,585,224	3,677,420	3,804,635	3,315,095
Revenue	-	-	-	-
750.625.800 Revenues	(2,540,568)	(2,607,126)	(2,684,383)	(2,462,055)
Total Revenue	(2,540,568)	(2,607,126)	(2,684,383)	(2,462,055)
Net Expenditures	1,044,656	1,070,294	1,120,252	853,040
Total Budget Increase	191,616	25,638	49,958	
	22.46%	2.45%	4.67%	
MC Portion	950,019	966,894	1,007,212	767,440
City Portion	94,637	103,400	113,040	85,600
	1,044,656	1,070,294	1,120,252	853,040
MC portion budget Increase				
MC Portion	182,579	16,875	40,318	
	23.79%	1.78%	4.17%	
City portion budget Increase				
City Portion	9,037	8,763	9,640	
	10.56%	9.26%	9.32%	

ASM Global presented the Meridian Centre 2024-2026 Multi-Year Budget to Council on November 1, 2023
 Details can be found at: <https://stcatharines.civicweb.net/filepro/documents/103056/?preview=109207> (Item 8.4)



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Canada Summer Games														
Canada Games Park	828,048	850,938	879,273	805,350	835,500	0	0	0	22,698	2.82%	22,890	2.76%	28,335	3.33%
Total Canada Summer Games	828,048	850,938	879,273	805,350	835,500	0	0	0	22,698	2.82%	22,890	2.76%	28,335	3.33%

Budget Breakdown	2024 Budget	2025 Budget	2026 Budget	2023 Budget
750.627.100 Materials	967,464	1,007,177	1,048,977	
750.627.173 Insurance-Bldg, Contents	46,333	49,808	53,544	
750.627.180 Improvements-NonTCA	-	-	-	
750.627.200 Contract - General	-	-	-	
750.627.203 Contracts - Subsidy	106,000	106,000	106,000	
750.627.381 TCA - Expensed from WIP	-	-	-	
750.627.389 TCA Offset	-	-	-	
750.627.448 Tr to CSG Capital Reserve	414,000	414,000	414,000	
750.627.450 Miscellaneous	-	-	-	
750.627.457 Community Engagement	-	-	-	
Total Other Expenditures	1,533,797	1,576,985	1,622,521	
Total Expenditures	1,533,797	1,576,985	1,622,521	
Revenue	-	-	-	
750.627.800 Revenues	(705,749)	(726,047)	(743,248)	
750.627.801 Provincial Grants	-	-	-	
750.627.802 Federal Grants	-	-	-	
750.627.900 Transfer from Reserve	-	-	-	
Total Revenue	(705,749)	(726,047)	(743,248)	
Net Expenditures	828,048	850,938	879,273	
City portion	106,000	106,000	106,000	106,000
CGP portion - optg	308,048	330,938	359,273	285,350
CGP portion x3	924,144	992,814	1,077,819	856,050
CGP portion - capital	414,000	414,000	414,000	414,000
CGP capital x4	1,656,000	1,656,000	1,656,000	1,656,000
overall CGP - optg & capital	722,048	744,938	773,273	699,350
City portion	106,000	106,000	106,000	106,000
	828,048	850,938	879,273	805,350

ASM Global presented the Canada Games Park 2024-2026 Multi-Year Budget to Council on November 1, 2023.

Details can be found at:
<https://stcatharines.civicweb.net/filepro/documents/103056/?preview=109207>
 (Item 8.5)



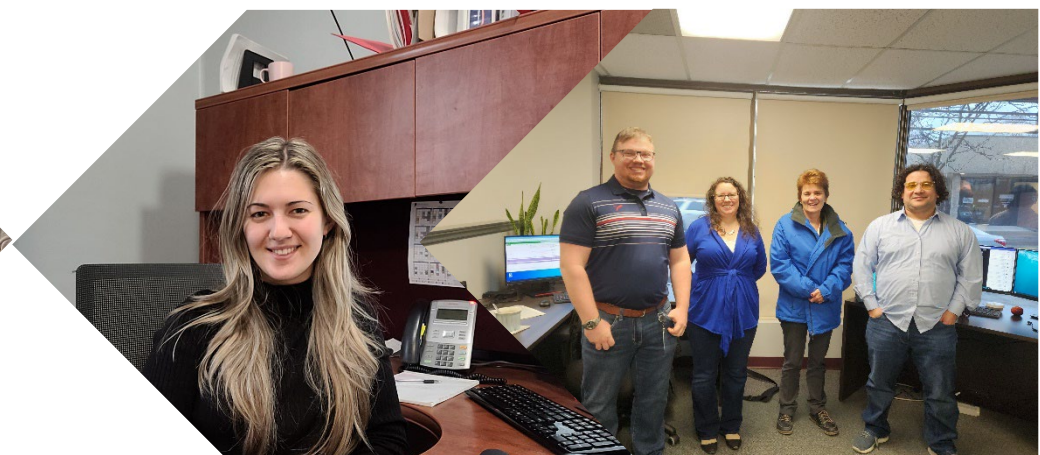
Meet Financial Management Services



Kristine Douglas
CFO/Director of
Financial Management Services &
City Treasurer

Overview of Services

- Accounting
- Payroll
- Revenue - Tax & Water Billing
- Parking Services
- ERP Implementation
- Administration
- Procurement
- Real Estate
- Insurance
- Budget Office – Capital & Operating & Rate





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Financial Management Services														
Accounting, Revenue, and Payroll	545,131	573,050	589,687	644,042	1,203,938	1,333,077	1,494,560	1,300,847	(98,911)	(15.36%)	27,919	5.12%	16,637	2.90%
FMS Admin	835,239	851,422	874,884	797,586	214,494	177,875	181,977	180,385	37,653	4.72%	16,183	1.94%	23,462	2.76%
Budget Office	957,278	976,575	1,001,867	895,197	12,642	0	0	0	62,081	6.93%	19,297	2.02%	25,292	2.59%
Property Management	392,811	412,820	422,659	390,999	250,933	239,335	225,509	226,554	1,812	0.46%	20,009	5.09%	9,839	2.38%
Purchasing	336,035	347,667	351,209	324,665	307,253	260,329	271,965	276,518	11,370	3.50%	11,632	3.46%	3,542	1.02%
Insurance Claims Clearing	0	0	0	0	2,442	0	0	0	0	0.00%	0	0.00%	0	0.00%
Insurance - General	2,190,400	2,237,700	2,299,300	2,136,000	1,916,813	1,942,178	1,544,350	1,527,265	54,400	2.55%	47,300	2.16%	61,600	2.75%
Miscellaneous-general	50,000	50,000	50,000	50,000	50,016	(196,742)	68,999	95,849	0	0.00%	0	0.00%	0	0.00%
Prior Year Clearing	0	0	0	0	1,434	0	(81,230)	0	0	0.00%	0	0.00%	0	0.00%
PeopleSoft Implementation	799,546	822,413	846,360	1,110	5,946	0	0	0	798,436	71,931.17%	22,867	2.86%	23,947	2.91%
Provision for Allowances	0	0	0	0	577,652	173,600	1,010,515	10,081	0	0.00%	0	0.00%	0	0.00%
Total Financial Management Services	6,106,440	6,271,647	6,435,966	5,239,599	4,543,563	3,929,652	4,716,645	3,617,499	866,841	16.54%	165,207	2.71%	164,319	2.62%

2024 to 2026 Significant Changes Explanations

Financial Management Services (FMS)

1. Accounting, Revenue and Payroll Division

- 2023 vs 2024 - decrease of \$99,000.
 - \$120,000 increase in revenue from reminder notices
 - \$75,000 decrease in miscellaneous revenue. Miscellaneous revenue has been adjusted lower to reflect the timing of the HST review and to match historical patterns
 - \$50,000 increase in expenses associated with the new Older Home Owners Tax Increase Deferral Grant Program for forecasted interest grants.
 - \$10,000 increase in mortgage information charge fee revenues
 - \$62,000 decrease associated with reallocating existing staff from Accounting, Revenue and Payroll Division to Budget Office
 - A net \$8,000 increase in revenue from tax collection fees. Expenses are increasing \$27,000 due to more collection agency fee expenses which are offset by a \$35,000 increase in revenue from tax collection fees charge to applicable property accounts.
 - Reallocated \$24,000 of expenses related to service contracts, courier charges etc. to FMS Admin Division, which decreases the expenses of this division.

2. Budget Office

- 2023 vs 2024 - increase of \$62,000
 - Increase associated with reallocating existing staff from Accounting, Revenue and Payroll Division to Budget Office.

3. Insurance General

- 2023 vs 2024 - increase of \$54,400
 - In 2024 there is an increase in general liability premiums for the City of \$74,000, offset by slight decrease of \$20,000 in City's self insurance account as anticipate reduction in external adjuster fees with the onboarding of the Insurance Claims and Risk Coordinator.
- 2024 vs 2025 - increase of \$47,000

- Similarly in 2025, there is an increase in general liability premiums for the City of \$97,000, offset by slight decrease of \$50,000 in City's self insurance account as anticipate reduction in external adjuster fees with the onboarding of the Insurance Claims and Risk Coordinator.
- 2025 vs 2026 – increase of \$62,000
 - In 2026, there is an increase estimated in general liability premiums for the City of \$112,000, offset by slight decrease of \$50,000 in City's self insurance account as anticipate reduction in external adjuster fees with the onboarding of the Insurance Claims and Risk Coordinator.

4. PeopleSoft Implementation

- 2023 vs 2024 - increase of \$798,000
 - \$684,000 for new support agreement between the Niagara Region and City of St. Catharines for PeopleSoft software
 - \$114,000 removal of wages being allocated to capital budget because the PeopleSoft project is expected to be completed in 2024 and full cost of staff charged to the tax levy as staff return to regular accounting functions and are no longer allocated to the capital project.

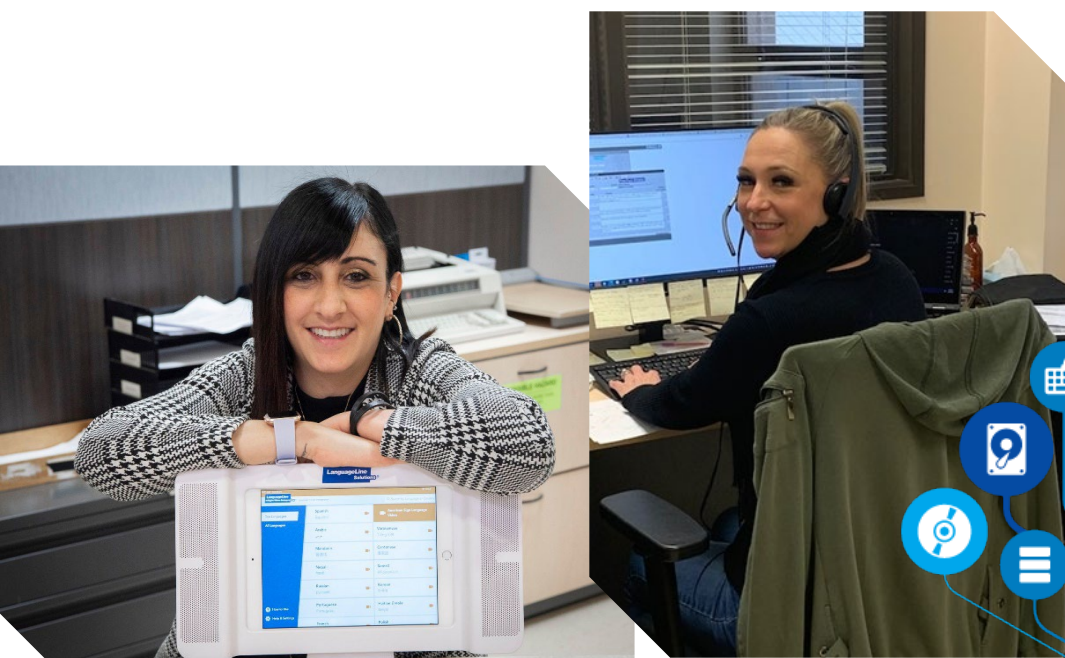
Meet Corporate Support Services

Overview of Services

- Citizens First
- Human Resources
- Information Technology



Jeanette Pillitteri
Director of
Corporate Support Services





	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Corporate Support Services														
Customer Service	1,060,518	1,099,781	1,125,110	1,034,166	980,804	988,359	949,016	894,985	26,352	2.55%	39,263	3.70%	25,329	2.30%
Long Service Recognition	25,600	26,100	26,600	25,000	(2,816)	24,000	23,945	24,308	600	2.40%	500	1.95%	500	1.92%
Technology Centre	1,766,259	1,940,460	2,104,154	1,569,546	1,200,527	1,285,733	1,383,472	1,176,587	196,713	12.53%	174,201	9.86%	163,694	8.44%
Telecommunications	185,700	185,500	185,400	115,007	210,109	213,293	213,463	202,584	70,693	61.47%	(200)	(0.11%)	(100)	(0.05%)
Human Resources	2,003,623	2,047,354	2,040,294	1,884,458	1,550,798	1,387,961	1,601,303	1,563,340	119,165	6.32%	43,731	2.18%	(7,060)	(0.34%)
Staff Development	90,500	90,500	120,500	496,500	55,986	56,392	55,374	60,971	(406,000)	(81.77%)	0	0.00%	30,000	33.15%
Employee Safety	76,900	76,900	76,900	89,400	18,398	63,402	58,767	71,420	(12,500)	(13.98%)	0	0.00%	0	0.00%
Union Bargaining Matters	0	0	0	0	(22,762)	18,968	(5,399)	0	0	0.00%	0	0.00%	0	0.00%
Team STC 1.0	12,000	14,000	16,000	7,500	4,877	1,020	365	1,020	4,500	60.00%	2,000	16.67%	2,000	14.29%
Corporate IT Infrastructure	2,480,400	3,058,400	3,101,400	2,324,511	2,072,863	1,916,371	1,771,018	1,833,682	155,889	6.71%	578,000	23.30%	43,000	1.41%
Total Corporate Support Services	7,701,500	8,538,995	8,796,358	7,546,088	6,068,784	5,955,499	6,051,324	5,828,897	155,412	2.06%	837,495	10.87%	257,363	3.01%

2024 - 2026 Significant Changes Explanations

Corporate Support Services

1. Technology Centre

- 2023 vs 2024 increase \$197,000
 - \$50,000 increase in wages related to compensation adjustment associated with IT restructuring project and addition of Database Analyst position in 2024. Position accommodated through internal reallocation & adjustment of existing full-time position.
 - \$145,000 annual rate increase in wages & benefits, as well as benefits related to Database Analyst.
- 2024 vs 2025 increase \$174,000
 - \$123,000 increase in wages related to IT restructuring project and addition of Collaboration Developer position in 2025.
 - \$52,000 annual rate increases in wages & benefits, as well as benefits related to Collaboration Developer.
- 2025 vs 2026 increase \$164,000
 - \$107,000 increase in wages related to IT restructuring project and addition of QA/Trainer position in 2026.
 - \$60,000 annual rate increase in wages & benefits, as well as benefits related to QA/Trainer.

2. Telecommunications

- 2023 vs 2024 increase \$71,000
 - \$60,000 increase in telephone costs for implementation of city-wide cloud-based phones as well as upkeep of existing Bell lines.
 - \$11,000 increase for long distance phone charges based on forecasted citywide usage.

3. Human Resources

- 2023 vs 2024 increase \$119,000
 - \$142,000 increase for project to modernize talent acquisition strategy and processes. Partially funded (\$100,000) by Tax Rate Stabilization Reserve (TRSR).
 - \$73,000 annual rate increase in wages & benefits.

4. Staff Development

- 2023 vs 2024 decrease \$406,000
 - Decrease in corporate training support and initiatives; portion funded by Tax Rate Stabilization Reserve (\$125,000) to evolve as a culture of leadership, innovation, and service excellence.

5. Corporate IT Infrastructure

- 2023 vs 2024 increase \$156,000
 - \$100,000 increase for replacement of various citywide IT equipment including laptops and PCs.
 - \$37,000 increase due to impact of reserve funding for one-time 2023 project to update TMS/eMuseum software.
 - \$35,000 increase for Microsoft licensing based on number of users citywide.
 - \$10,000 increase for annual E-Permitting licensing.
 - Decrease of \$47,000 in external database consulting costs due to adding new staffing resource for this function.

- 2024 vs 2025 increase \$578,000
 - \$516,000 increase related to forecasted application maintenance costs associated with implementation of new ARMS and CRM software.
 - \$20,000 increase for GTechna annual fees related to non-parking AMPS ticketing.
 - \$15,000 increase for cyber security penetration testing.
 - \$10,000 increase for various software licensing.



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Financial Management Services														
Capital/Revenue	3,598,050	3,957,090	4,888,950	3,624,000	1,149,000	1,000,000	1,751,000	1,553,000	(25,950)	(0.72%)	359,040	9.98%	931,860	23.55%
Total Financial Management Services	3,598,050	3,957,090	4,888,950	3,624,000	1,149,000	1,000,000	1,751,000	1,553,000	(25,950)	(0.72%)	359,040	9.98%	931,860	23.55%

CONTRIBUTION TO TAX-SUPPORTED CAPITAL PROJECTS

790.100 **CAPITAL BUDGET**

Required 2024-26 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 2024 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. In 2025 it is set at 8.0% and in 2026 at 8.5%.

		2024	2025	2026	2024	2025	2026
		CAPITAL	CAPITAL	CAPITAL	OPERATING	OPERATING	OPERATING
SCH		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
B	ROADS	12,749,800	12,127,325	9,431,447	631,000	616,770	425,880
C	SIDEWALKS, WALKWAYS AND MULTI-USE PATHWAYS	3,452,663	3,786,338	2,186,989	217,010	247,200	143,920
D	STORM SEWER COLLECTION SYSTEM	3,815,100	6,452,552	4,762,999	277,010	466,320	375,210
H	BRIDGES AND MAJOR CULVERTS	1,700,000	1,716,750	82,688	127,500	137,340	-
I	NATURAL ASSETS	2,176,000	5,500,600	3,051,436	127,200	221,760	224,820
J	COMMUNITY, RECREATION AND CULTURE SERVICES	2,885,000	5,341,000	16,053,000	141,990	246,260	1,149,430
L	BUILDING AND FACILITIES (INCLUDING ACCESSIBILITY)	11,778,000	7,962,000	9,645,000	810,770	328,960	712,740
N	FIRE SERVICES	6,039,230	7,692,000	4,766,300	445,220	382,000	318,950
O	FLEET SERVICES	3,840,000	3,199,000	3,680,000	-	24,800	85,000
P	CORPORATE INFRASTRUCTURE	3,140,000	3,834,000	1,960,000	220,350	285,680	153,000
TOTAL		51,575,793	57,611,565	55,619,859	2,998,050	2,957,090	3,588,950
790.101	ANNUAL DEVELOPMENT CHARGE GRANT AND EXEMPTION FUNDING				600,000	1,000,000	1,300,000
TOTAL CONTRIBUTION TO CAPITAL					3,598,050	3,957,090	4,888,950

SCH	RECONCILIATION TO CAPITAL PROJECT FUNDING (SCHEDULE W)						
R	AIRPORT	-	-	-			
N	PARKING SERVICES	425,000	-	485,000	31,880		41,230
E	SANITARY	9,406,866	8,809,270	9,596,782	2,742,150	2,414,140	2,778,080
F	POLLUTION	1,000,000	1,000,000	1,000,000	500,000	500,000	500,000
G	WATERMAIN	13,761,001	15,520,004	16,940,424	3,712,930	5,406,020	6,348,950
SUBTOTAL		24,592,867	25,329,274	28,022,206	6,986,960	8,320,160	9,668,260
TOTAL		76,168,660	82,940,839	83,642,065	9,985,010	11,277,250	13,257,210



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Debt Repayment														
Information Debt Costs	373,604	169,118	44,680	374,100	458,643	453,738	331,462	330,689	(496)	(0.13%)	(204,486)	(54.73%)	(124,438)	(73.58%)
City Hall Debt Costs	201,067	140,678	81,441	288,052	387,555	344,305	343,060	345,451	(86,985)	(30.20%)	(60,389)	(30.03%)	(59,237)	(42.11%)
LSSC Debt Costs	257,714	257,498	257,274	492,614	949,945	953,272	1,218,091	1,346,071	(234,900)	(47.68%)	(216)	(0.08%)	(224)	(0.09%)
Court House Debt Costs	10,400	10,386	10,372	10,416	10,420	10,429	10,439	10,395	(16)	(0.15%)	(14)	(0.13%)	(14)	(0.13%)
Centennial Library Plaza Debt Costs	81,278	81,230	0	81,357	81,482	81,502	81,613	81,712	(79)	(0.10%)	(48)	(0.06%)	(81,230)	(100.00%)
Fire Debt Costs	632,208	631,760	470,625	981,586	982,061	857,440	852,488	570,153	(349,378)	(35.59%)	(448)	(0.07%)	(161,135)	(25.51%)
Shoreline Protection Debt Costs	517,483	516,773	535,893	517,910	488,700	190,942	8,198	0	(427)	(0.08%)	(710)	(0.14%)	19,120	3.70%
Sidewalk Debt Costs	430,243	391,319	353,956	435,499	345,022	298,129	302,077	286,144	(5,256)	(1.21%)	(38,924)	(9.05%)	(37,363)	(9.55%)
Roadway Debt Costs	4,262,491	3,889,335	3,654,436	4,496,632	4,218,202	4,152,244	3,697,932	3,203,726	(234,141)	(5.21%)	(373,156)	(8.75%)	(234,899)	(6.04%)
Storm Sewer Debt Costs	1,526,905	1,353,768	1,102,749	1,629,304	1,877,307	1,815,939	1,669,126	1,725,751	(102,399)	(6.28%)	(173,137)	(11.34%)	(251,019)	(18.54%)
Cemetery Debt Costs	399,570	399,168	198,345	400,045	400,466	400,639	401,129	401,860	(475)	(0.12%)	(402)	(0.10%)	(200,823)	(50.31%)
Assistance to Aged Debt Costs	92,205	92,149	0	92,294	92,426	92,447	92,574	92,670	(89)	(0.10%)	(56)	(0.06%)	(92,149)	(100.00%)
Pools Debt Costs	56,000	55,964	55,924	56,022	56,249	56,265	56,255	58,720	(22)	(0.04%)	(36)	(0.06%)	(40)	(0.07%)
Arenas Debt Costs	110,631	110,584	110,520	110,697	110,662	110,685	146,198	183,440	(66)	(0.06%)	(47)	(0.04%)	(64)	(0.06%)
Merritton Arena Debt Costs	222,262	221,996	217,862	222,746	43,100	15,092	5,510	5,036	(484)	(0.22%)	(266)	(0.12%)	(4,134)	(1.86%)
Seymour Hannah Debt Costs	1,976,942	1,158,642	1,149,922	1,978,440	1,977,195	1,961,438	1,936,798	1,939,119	(1,498)	(0.08%)	(818,300)	(41.39%)	(8,720)	(0.75%)
Meridian Centre Debt Costs	1,497,778	1,497,351	1,501,001	1,498,214	1,488,629	1,487,442	1,452,919	1,453,957	(436)	(0.03%)	(427)	(0.03%)	3,650	0.24%
Parks Debt Costs	953,009	924,568	809,490	957,093	856,805	812,749	729,392	804,292	(4,084)	(0.43%)	(28,441)	(2.98%)	(115,078)	(12.45%)
Kiwanis Turf Field Debt Costs	0	0	0	0	207,200	207,380	207,394	208,023	0	0.00%	0	0.00%	0	0.00%
Happy Rolph's Debt Costs	76,059	75,971	75,920	76,095	88,720	59,759	58,083	61,958	(36)	(0.05%)	(88)	(0.12%)	(51)	(0.07%)
Kiwanis Aquatic Debt Costs	844,792	844,639	844,475	844,949	845,087	845,220	845,274	827,369	(157)	(0.02%)	(153)	(0.02%)	(164)	(0.02%)
Russell Ave Community Centre Debt	55,238	55,221	45,729	55,278	55,304	55,309	55,155	9,535	(40)	(0.07%)	(17)	(0.03%)	(9,492)	(17.19%)
Garden City Golf Debt Costs	0	0	0	0	76,838	76,819	76,824	76,876	0	0.00%	0	0.00%	0	0.00%
Merritton Community Centre Debt	88,626	88,503	89,006	88,752	88,793	88,859	83,709	116,232	(126)	(0.14%)	(123)	(0.14%)	503	0.57%
Other Cultural Debt Costs	29,707	29,686	29,663	39,830	40,134	40,240	40,373	40,599	(10,123)	(25.42%)	(21)	(0.07%)	(23)	(0.08%)
Morningstar Mill Debt Costs	8,808	8,802	0	18,705	18,862	18,983	19,092	19,129	(9,897)	(52.91%)	(6)	(0.07%)	(8,802)	(100.00%)
Market Square Debt Costs	20,781	20,752	20,724	20,812	20,822	20,838	20,858	20,920	(31)	(0.15%)	(29)	(0.14%)	(28)	(0.13%)
Bill Burgoyne Debt Costs	192,476	192,274	174,652	192,625	192,987	55,149	1,587	0	(149)	(0.08%)	(202)	(0.10%)	(17,622)	(9.17%)
Port Weller Community Centre Debt Costs	50,705	50,677	56,325	50,748	50,759	50,776	2,395	0	(43)	(0.08%)	(28)	(0.06%)	5,648	11.15%
Niagara District Airport Debt Costs	59,125	59,110	59,083	59,164	59,173	59,177	1,043	62,448	(39)	(0.07%)	(15)	(0.03%)	(27)	(0.05%)
85 Church St Debt Costs	109,127	108,992	108,866	109,376	14,754	0	0	0	(249)	(0.23%)	(135)	(0.12%)	(126)	(0.12%)
Canada Summer Games Debt Costs	142,342	142,166	142,001	142,666	19,245	0	0	0	(324)	(0.23%)	(176)	(0.12%)	(165)	(0.12%)
Debt Place Holder	0	1,242,942	2,321,082	0	0	0	0	0	0	0.00%	1,242,942	0.00%	1,078,140	86.74%
Total Debt Repayment	15,279,576	14,822,022	14,522,016	16,322,021	16,603,547	15,673,206	14,747,048	14,282,275	(1,042,445)	(6.39%)	(457,554)	(2.99%)	(300,006)	(2.02%)

Library	125,840	125,817	125,794											
Parking	1,135,208	1,134,963	1,138,228											
Water	297,675	270,263	276,147											
Wastewater	702,609	682,592	686,836											
Less: Placeholder		(1,242,942)	(2,321,082)											
Total	17,540,908	15,792,715	14,427,938											
Less: Seymour Hannah Loan	796,036	796,036	785,657											
Total	16,744,872	14,996,679	13,642,281											
2024-26 Debt Service Estimate	16,744,875	14,996,676	13,642,282											
Variance	(3)	3	(1)											

Outside Boards & Commissions

Overview

- FirstOntario Performing Arts Centre
- St. Catharines Public Library
- Niagara District Airport



City of St. Catharines

2024-2026 Operating Budget

Acct.	Description	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	% Change 2024 Budget	% Change 2025 Budget	% Change 2026 Budget
OUTSIDE BOARDS AND COMMISSIONS*										
770	FirstOntario Performance Art Centre	\$ 1,990,725	\$ 2,065,719	\$ 2,114,379	\$ 1,840,076	\$ 1,641,483	\$ 1,670,822	8.19%	3.77%	2.36%
753	St Catharines Public Library	6,641,583	7,010,502	7,397,958	6,204,214	5,876,428	5,677,708	7.05%	5.55%	5.53%
781	St Catharines Transit Commission	120,000	120,000	120,000	525,000	11,779,575	11,970,876	-77.14%	0.00%	0.00%
	Para Transit				-	1,522,000	1,583,770	0.00%	0.00%	0.00%
	Debt principal and interest				-	186,862	81,949	0.00%	0.00%	0.00%
		120,000	120,000	120,000	525,000	13,488,437	13,636,595	-77.14%	0.00%	0.00%
727	Niagara District Airport**	540,525	549,035	557,799	463,879	447,134	441,673	16.52%	1.57%	1.60%
TOTAL ABC's		9,292,833	9,745,256	10,190,136	9,033,169	21,453,482	21,426,798	2.87%	4.87%	4.57%

* ABC's budget summary is based on budget presented to Council on November 1, 2023

** Niagara District Airport only submitted 2024 budget request - 2025 and 2026 are forecasted by City staff.
Niagara District Airport 2024 budget (total \$693,557) includes a capital item for plow truck replacement \$153,032 which is funded by City's Infrastructure Levy Reserve.



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Performing Arts														
Performing Arts	89,750	98,210	107,520	80,100	(3,355)	62,965	60,244	3,624,360	9,650	12.05%	8,460	9.43%	9,310	9.48%
PAC Operating Grant	1,900,975	1,967,509	2,006,859	1,759,976	1,644,838	1,607,857	1,592,856	0	140,999	8.01%	66,534	3.50%	39,350	2.00%
Total Performing Arts	1,990,725	2,065,719	2,114,379	1,840,076	1,641,483	1,670,822	1,653,100	3,624,360	150,649	8.19%	74,994	3.77%	48,660	2.36%

Appendix B. 3-Year Budget Summary

	2022 Year End Actuals	2023 Budget	2023 June Forecast	2024 Proposed Budget	2025 Proposed Budget	2026 Proposed Budget
Revenue						
Total Earned Revenue	\$ 1,987,407.20	\$ 2,512,103.59	\$ 2,445,142.31	\$ 2,992,410.82	\$ 2,866,145.84	\$ 3,141,813.19
Total Government Investment	\$ 624,144.29	\$ 152,000.00	\$ 268,208.90	\$ 52,000.00	\$ 180,000.00	\$ 52,000.00
Total Municipal Investment	\$ 1,598,262.71	\$ 1,759,976.35	\$ 1,759,976.35	\$ 1,900,975.17	\$ 1,967,509.30	\$ 2,006,859.49
Total Fund development	\$ 198,831.13	\$ 488,800.00	\$ 383,685.75	\$ 562,530.00	\$ 588,030.00	\$ 621,592.15
Total Contributions & Other	\$ 995,465.16	\$ 883,261.11	\$ 952,341.72	\$ 939,921.81	\$ 969,607.36	\$ 991,722.01
Total Cultural Capital Improvement Fund	\$ 126,474.00	\$ 170,000.00	\$ 170,000.00	\$ 185,000.00	\$ 180,000.00	\$ 185,000.00
Total Revenue	\$ 5,530,584.49	\$ 5,966,141.05	\$ 5,979,355.03	\$ 6,632,837.80	\$ 6,751,292.50	\$ 6,998,986.83
Expenses						
Total Programming, Production and Rentals	\$ 2,666,845.16	\$ 3,126,789.76	\$ 2,937,178.65	\$ 3,506,785.47	\$ 3,525,404.76	\$ 3,668,209.08
Total Marketing & Box Office	\$ 591,291.48	\$ 561,805.00	\$ 615,495.35	\$ 586,970.00	\$ 593,035.40	\$ 596,182.71
Total Building Operations	\$ 428,027.72	\$ 410,438.84	\$ 456,556.34	\$ 418,000.00	\$ 435,017.50	\$ 443,188.62
Total Fund development	\$ 29,740.53	\$ 137,650.00	\$ 55,965.00	\$ 74,065.00	\$ 76,841.50	\$ 79,895.65
Total Administration	\$ 1,262,774.70	\$ 1,314,988.90	\$ 1,457,227.22	\$ 1,611,322.33	\$ 1,676,227.68	\$ 1,741,759.82
Total Office	\$ 113,116.81	\$ 107,976.75	\$ 129,201.25	\$ 115,200.00	\$ 122,244.00	\$ 124,094.28
Total Finance & Other	\$ 128,841.31	\$ 136,491.79	\$ 140,869.17	\$ 135,495.00	\$ 142,521.65	\$ 160,656.67
Total Cultural Capital Improvement Fund	\$ 126,474.00	\$ 170,000.00	\$ 170,000.00	\$ 185,000.00	\$ 180,000.00	\$ 185,000.00
Total Expenses	\$ 5,347,111.71	\$ 5,966,141.05	\$ 5,962,492.99	\$ 6,632,837.80	\$ 6,751,292.50	\$ 6,998,986.82
Net Surplus (Deficit)	\$ 183,472.78	\$ 0.00	\$ 16,862.04	\$ (0.00)	\$ 0.00	\$ 0.00
Sustainability Reserve Draw	\$ -	\$ -	\$ 43,000.00	\$ 60,000.00	\$ -	\$ -

* The 2026 Budget extends beyond the current Brock Agreement (due to expire November 2025).



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Library Board														
Library Board	6,641,583	7,010,502	7,397,958	6,204,214	5,876,428	5,677,708	5,677,708	5,512,338	437,369	7.05%	368,919	5.55%	387,456	5.53%
Total Library Board	6,641,583	7,010,502	7,397,958	6,204,214	5,876,428	5,677,708	5,677,708	5,512,338	437,369	7.05%	368,919	5.55%	387,456	5.53%

2024 to 2026 Operating Budget

	2024 Budget		2025 Budget		2026 Budget	
	\$	% Increase	\$	% Increase	\$	% Increase
Revenue:						
City Contribution	\$6,641,583	7.05%	\$7,010,502	5.55%	\$7,397,958	5.53%
Provincial Grant	228,600	0.00%	228,600	0.00%	228,600	0.00%
Other Revenue	104,555	11.23%	94,555	-9.56%	84,555	-10.58%
Transfer from Reserve	40,000	100.00%	-	-100.00%	-	0.00%
Total Revenue	\$7,014,738	7.48%	\$7,333,657	4.55%	\$7,711,113	5.15%
Expenditures:						
Salaries and Benefits	\$5,087,288	10.27%	\$5,388,086	5.91%	\$5,604,197	4.01%
Library Materials	770,000	-3.75%	796,952	3.50%	820,858	3.00%
Occupancy Costs	553,080	-1.35%	565,909	2.32%	579,327	2.37%
Supplies & Services	464,927	10.45%	439,645	-5.44%	451,115	2.61%
Operating Capital	139,443	6.00%	143,065	2.60%	255,616	78.67%
Total Expenditures	\$7,014,738	7.48%	\$7,333,657	4.55%	\$7,711,113	5.15%



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Niagara District Airport														
Niagara District Airport	540,525	549,035	557,799	463,879	447,134	441,673	430,103	0	76,646	16.52%	8,510	1.57%	8,764	1.60%
Total Niagara District Airport	540,525	549,035	557,799	463,879	447,134	441,673	430,103	0	76,646	16.52%	8,510	1.57%	8,764	1.60%

For plow in 2024 - fund it with Infr. Levy Reserve (transfer from reserve) in 2024						
	2024	2025	2026	2023	2023-2024 Increase	
Optg	283,650	292,160	300,924	275,322	8,328	3.02%
Cap	409,907	256,875	256,875	188,557	221,350	117.39%
Transfer from Reserve	(153,032)					
	540,525	549,035	557,799	463,879	76,646	16.52%



	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2022 Actuals	2021 Actuals	2020 Actuals	2019 Actuals	\$ Change 2023 - 2024 Budget	% Change 2023 - 2024 Budget	\$ Change 2024 - 2025 Budget	% Change 2024 - 2025 Budget	\$ Change 2025 - 2026 Budget	% Change 2025 - 2026 Budget
Transit Commission														
Transit Commission	0	0	0	525,000	13,369,019	13,554,646	11,304,785	12,702,011	(525,000)	(100.00%)	0	0.00%	0	0.00%
Transit Capital Items	0	0	0	0	186,862	81,949	90,745	51,254	0	0.00%	0	0.00%	0	0.00%
Transit Transition to NRTC	120,000	120,000	120,000	0	(67,444)	0	0	0	120,000	0.00%	0	0.00%	0	0.00%
Total Transit Commission	120,000	120,000	120,000	525,000	13,488,437	13,636,595	11,395,530	12,753,265	(405,000)	(77.14%)	0	0.00%	0	0.00%

Parking

Overview of Parking

- Parking Meters
- Parking Violations
- Off Street Parking
- Ontario Street Garage
- Carlisle Street Garage
- Beach Parking
- Parking Capital Assets
Renewal and
Maintenance

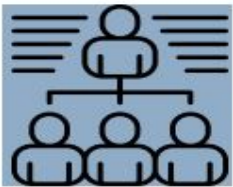


Parking Budget Summary

	Year 1 2024 Budget	Year 2 2025 Budget	Year 3 2026 Budget	Base Year 2023 Budget	2023 Forecast	2022 Actual	2021 Actual	\$ Change 2024 Budget	% Change 2024 Budget	\$ Change 2025 Budget	% Change 2025 Budget	\$ Change 2026 Budget	% Change 2026 Budget
RESERVE OPEN BALANCE	851,858	555,109	365,842	1,201,663	1,201,663	981,782	1,048,576						
EXPENDITURE													
320.105 Meters	259,235	263,382	269,007	246,255	251,464	(66,068)	231,132	12,980	5.27%	4,147	1.57%	5,625	2.09%
320.110 Parking Violations	819,676	843,569	861,378	1,153,596	866,139	696,151	689,369	(333,920)	-28.95%	23,893	2.83%	17,809	2.07%
320.115 Off Street Parking	403,777	424,954	434,915	357,352	368,696	335,112	233,598	46,425	12.99%	21,177	4.98%	9,961	2.29%
320.120 Ontario Street Garage	846,734	839,883	904,399	509,686	511,398	375,420	478,297	337,048	66.13%	(6,851)	-0.82%	64,516	7.13%
320.125 Carlisle St Garage	732,868	721,666	751,305	628,591	580,573	498,235	507,436	104,277	16.59%	(11,202)	-1.55%	29,639	3.95%
320.130 Beaches	40,000	40,750	41,500	36,000	45,917	45,387	-	4,000	0.00%	750	1.84%	750	1.81%
320.140 Contribution to Capital	31,888	-	41,230	53,000	53,000	-	-	(21,112)	0.00%	(31,888)	0.00%	41,230	100.00%
Parking Debt Repayment	1,135,208	1,134,963	1,138,228	1,135,628	1,135,628	1,112,712	1,109,465	(420)	-0.04%	(245)	-0.02%	3,265	0.29%
TOTAL EXPENDITURE	4,269,386	4,269,167	4,441,962	4,120,108	3,812,815	2,996,948	3,249,297	149,278	3.62%	(219)	-0.01%	172,795	3.89%
REVENUE													
320.105 Meters	585,400	585,700	586,000	450,120	566,747	569,810	420,123	135,280	30.05%	300	0.05%	300	0.05%
320.110 Parking Violations	365,000	365,000	365,000	775,000	371,668	532,093	461,443	(410,000)	-52.90%	-	0.00%	-	0.00%
320.115 Off Street Parking	450,500	553,500	576,760	431,675	453,885	453,066	461,339	18,825	4.36%	103,000	18.61%	23,260	4.03%
320.120 Ontario Street Garage	349,000	355,000	358,000	347,200	340,041	317,916	198,305	1,800	0.52%	6,000	1.69%	3,000	0.84%
320.125 Carlisle St Garage	701,000	716,000	729,000	872,975	792,882	674,507	272,941	(171,975)	-19.70%	15,000	2.09%	13,000	1.78%
320.130 Beaches	670,700	670,700	670,700	175,620	627,921	373,016	-	495,080	0.00%	-	0.00%	-	0.00%
Interest earned	17,037	-	-	2,700	65,178	28,815	8,948	14,337	531.01%	(17,037)	#DIV/0!	-	#DIV/0!
TOTAL REVENUE	3,138,637	3,245,900	3,285,460	3,055,290	3,218,322	2,949,223	1,823,099	83,347	2.73%	107,263	3.30%	39,560	1.20%
NET REVENUE/(EXPENDITURE) before TAX LEVY & GRANT SUPPORT													
	(1,130,749)	(1,023,267)	(1,156,502)	(1,064,818)	(594,493)	(47,726)	(1,426,198)	(65,931)	6.19%	107,482	-10.50%	(133,235)	11.52%
TRANSFER FROM TAX LEVY BUDGET													
PROVINCIAL GRANT FUNDING	834,000	834,000	834,000	513,100	513,100	267,607	750,000	320,900	62.54%	-	0.00%	-	0.00%
	-	-	-	-	-	-	609,404	-	0.00%	-	-	-	-
NET REVENUE/(EXPENDITURE) after TAX LEVY & GRANT SUPPORT													
	(296,749)	(189,267)	(322,502)	(551,718)	(81,393)	219,881	(66,794)	254,969	-46.21%	107,482	-56.79%	(133,235)	41.31%
Parking Meter Capital Project (412.099) commitment													
					(268,412)								
RESERVE CLOSING BALANCE	555,109	365,842	43,340	649,945	851,858	1,201,663	981,782						



Reserves & Reserve Funds



Reserves and reserve funds are established by **Municipal Councils** through by-laws. Provincial legislation can also require municipalities to establish reserves for specific types of revenue.



Reserves are typically part of an overall strategy for funding operating programs and projects. These funds help offset unexpected expenses or revenue shortfalls. Money in reserves can come from budget surpluses, property tax levies or other sources of revenue.



Reserve funds are either obligatory or discretionary. **Discretionary reserve funds** are set by Municipal Councils for specific purposes. Councils can have flexibility to decide how the money is used. **Obligatory reserve funds** are required by provincial statutes or contractual agreements and can only be used for their intended purpose. In Ontario, 45% of money in reserve funds is in obligatory reserve funds.*



Reserves and reserve funds are an important tool for a municipality's long-term financial sustainability. Setting money aside for unavoidable events (like floods) and for capital projects (like road repairs) reduces the need for long-term borrowing or imposing sudden tax increases on current or future taxpayers.

RESERVE AND RESERVE FUNDS:

Name	Purpose	Dec 31/22	Dec 31/21	Dec 31/20	Dec 31/19	Dec 31/18
Capital Related:						
Fire	Equipment Replacement	941,478	2,265,205	1,991,426	1,421,553	1,761,195
Motor Vehicle Replacement	Replacement of Major Equipment / Equipment Replacement Reserve (Municipal Works & Fire)	4,794,011	4,796,467	4,645,476	5,005,635	6,372,176
Building Improvement Reserve	Provide for commitments to building improvement projects TCA	3,147,985	2,604,029	1,934,892	2,180,693	2,108,089
Cemetery Reserve	Net cemetery activity-to be used for Capital items	19,437	19,437	19,437	19,437	19,437
Infrastructure Levy Reserve	Reserve to provide funds to address the infrastructure deficit	3,267,071	3,428,249	2,508,990	1,233,535	1,445,599
First Ont Pac CIF Reserve	Capital Improvement Fund Reserve funded through portion of ticket sales	308,572	260,849	367,081	367,081	221,079
First Ont Pac Equipment Reserve	To ensure that the equipment remains modern without tax support or debt financing.	216,989	106,935	0		
Port Dalhousie Piers Reserve	To assist for future maintenance and capital rehabilitation or improvements at piers and harbour	100,000	0	0		
Meridian Capital	Net Meridian Centre activity - provide funds for capital expenditures	195,338	195,338	195,338	195,338	153,376
Future Mausoleum	Provide funds for debt repayment and future mausoleum construction.	737,604	613,320	505,280	386,193	269,882
Green Initiatives Reserve	Provide partial funding to capital projects that incorporate enhanced energy efficiency attributes	828,831	371,553	220,117	433,611	1,331,162
Tax Levy Capital Reserve	Provide tax support funding for non-water/wastewater linear asset capital projects.	94,000				
Parks Legacy Fund	Maintain and sustain City parks through alternative sources of funding such as donations.	19,270				
Total Capital Related		\$14,670,585	\$14,661,381	\$12,388,036	\$11,243,076	\$13,681,994
Contingency:						
Accumulated Sick Leave	For certain employees unused sick leave can accumulate and could be taken as cash on termination.	\$1,207,152	\$1,362,152	\$1,362,152	\$2,987,931	\$2,987,931
Encumbrances	Provide for unliquidated encumbrances or commitments.	7,033,534	9,745,147	8,469,359	16,041,417	14,704,414
Community Improvement Plan Reserve	Provide for ongoing commitments to the CIP program	7,721,173	7,225,277	6,764,518	5,938,418	5,386,567
Winter Control Reserve	Reserve to help stabilize winter control fluctuations	1,443,437	1,443,437	1,102,580	500,000	300,000
Election Reserve	To fund the cost of the municipal election	205,523	649,573	99,573	99,573	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	739,481	658,361	567,419	574,522
Meridian - Special Events	Net Meridian Centre activity - provide funds for self-promoted/co-promoted special events	229,997	229,997	229,997	229,997	143,788
Actifest Surplus	Legacy fund from senior games for programmes for Seniors 55+ promoting healthy lifestyles	5,658	5,658	5,658	5,658	5,658
Parking	Net revenue derived from Parking Operations	932,915	981,782	1,048,579	1,252,992	1,292,783
Water & Wastewater Surplus Reserve	To support water and wastewater capital needs	16,224,111	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	235,000	0		
FAIR (Fee Assistance in Recreation) Program	To increase the available funding for the City's FAIR program.	29,961				
Total Contingency		\$36,007,942	\$32,371,423	\$25,868,958	\$27,623,405	\$25,495,237

RESERVE AND RESERVE FUNDS:

Name	Purpose	Dec 31/22	Dec 31/21	Dec 31/20	Dec 31/19	Dec 31/18
Discretionary:						
Civic Project Fund	Interest earned used for Municipal Capital or other capital projects	9,122,441	9,732,698	9,365,902	9,122,956	9,415,980
Non-Discretionary:						
Building Code	Net Building Permit fees - Provincial legislation	2,550,008	3,242,537	2,732,527	2,487,536	1,011,113
Gas Tax Reserve - Provincial	Public Transportation	3,760,953	3,088,166	4,750,577	6,458,682	6,947,761
Canada Community-Building Fund (formerly Gas Tax Reserve - Federal)	Incremental Infrastructure Roads,Sewers,Watermains	17,684,769	18,803,012	13,061,953	2,209,642	1,973,240
Payment in Lieu of Parkland	5% cash-in-lieu of parkland dedication (Sec 542 (15) Planning Act).	4,263,328	3,562,412	3,057,329	2,512,341	1,758,890
Future Sidewalks	When sidewalk requirements are waived by Council the funds are placed in a reserve for a period of 20 years.	\$1,292,810	\$1,372,497	\$1,289,866	\$1,207,107	\$1,090,675
Subdivider Deposits	Funds can only be used to meet expenditures for the specific subdivision	675,058	900,032	900,032	696,156	701,823
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).	4,512,605	4,069,799	4,035,592	3,990,203	3,616,395
DC Exemption Reserve	Fund any DC exemptions, transitions and foregone revenue from the surplus	50,000				
Total Non-Discretionary		\$34,789,531	\$35,038,454	\$29,827,877	\$19,561,667	\$17,099,899
Working Capital:						
Hydro Funds	One time hydro funding source	302,202	1,836,202	1,837,217	520,217	6,050,217
Tax Rate Stabilization Reserve:						
Tax Rate Stabilization Reserve	Minimize the fluctuation of tax rate increases due to extraordinary of unforeseen events	6,596,126	4,283,848	3,471,027	844,197	566,983
TOTAL RESERVE AND RESERVE FUNDS		\$101,488,828	\$97,924,006	\$82,759,018	\$68,915,518	\$72,310,309

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 2023 actuals will be provided with the 4th quarter variance report
- A number of these reserves have their amount committed to specific purposes

2024 Budget - Reserve Funding Summary

Department	Division	2024 Budget	Reserve	Description
Planning and Building Services	Building and Plumbing	(878,000)	Building Stabilization Reserve	Fund building activities
	Subtotal	(878,000)		
Planning and Building Services	Community Improvement Plan	(1,876,991)	CIP Reserve	Tax incentive grant
Planning and Building Services	Community Improvement Plan	(25,532)	CIP Reserve	CIP staff position (25%)
	Subtotal	(1,902,523)		
Community, Recreation and Culture Services	Culture	(9,947)	CPF	Art Awards
Community, Recreation and Culture Services	Festivals	(28,383)	CPF	Folk Arts funding
Community, Recreation and Culture Services	SCCIP	(88,500)	CPF	SCCIP
Community, Recreation and Culture Services	Community Programs	(6,000)	CPF	Neighbourhood Micro Grants Pilot Project - Year 1 of 2
Economic Development and Tourism	Grape and Wine Festival	(45,100)	CPF	Grape N Wine funding
Economic Development and Tourism	Physician Recruitment	(16,000)	CPF	Physician Recruitment
Grants and Committees	Grants	(9,600)	CPF	Grants program
Members of Council	Civic Celebrations	(9,000)	CPF	Civic Celebrations
Members of Council	Civic Receptions	(35,200)	CPF	Civic Reception
Planning and Building Services	Heritage Committee	(12,800)	CPF	Heritage grants
Non-Tax Revenue	General Municipal Purpose	(39,000)	CPF	Ethno-cultural grant
	Subtotal	(299,530)		
Community, Recreation and Culture Services	CRCS Administration	(120,000)	DC Reserve	Recreation Master Plan (80% funded by DC)
	Subtotal	(120,000)		
Legal and Clerks Services	Elections	(6,500)	Election Reserve	Election related costs
	Subtotal	(6,500)		
Fire Services	FS Suppression	(188,267)	Fire Sick Leave Reserve	Fund sick leave payout upon retirement
	Subtotal	(188,267)		
ABC's	Niagara District Airport	(153,032)	Infrastructure Levy Reserve	Plow truck (part of capital budget)
	Subtotal	(153,032)		
Economic Development and Tourism	Economic Development	(50,000)	MA Tax Reserve	Cash contribution to STC World Rowing Inc
Economic Development and Tourism	Economic Development	(25,000)	MA Tax Reserve	Grant to 2025 World Junior Girls Golf Championship
Economic Development and Tourism	Tourism Promotion	(10,000)	MA Tax Reserve	Sports Tourism grant
	Subtotal	(85,000)		
Non-Tax Revenue	Surplus from Prior Year	(1,431,000)	Special Tax Mitigation Reserve	Tax levy increase mitigation
	Subtotal	(1,431,000)		
Chief Administrative Officer	Print Centre	(9,000)	TRSR	Purchase of large format printer
Community, Recreation and Culture Services	CRCS Administration	(25,000)	TRSR	ActiveNet Phase II implementation
Community, Recreation and Culture Services	Culture	(125,000)	TRSR	Rodman Art Institute grant funding
Community, Recreation and Culture Services	Kiwanis Aquatic Centre	(25,500)	TRSR	Bi-annual KAC Suspended Ceiling Inspection
Community, Recreation and Culture Services	Museum	(500)	TRSR	Furniture
Community, Recreation and Culture Services	Port Weller Centre	(3,000)	TRSR	Small tools and equipment
Community, Recreation and Culture Services	Recreation Overhead	(17,100)	TRSR	Additional AED replacement
Community, Recreation and Culture Services	Welland Canals Centre	(100,000)	TRSR	Paint siding
Corporate Support Services	Human Resources	(100,000)	TRSR	Modernization of Talent acquisition strategy and processes
Corporate Support Services	Staff Development	(125,000)	TRSR	Improvement of culture of leadership, innovation, and service excellence.
EFES/MW Overhead	Asset Management and GIS	(27,300)	TRSR	Replacement of plot printer
Engineering, Facilities and Environmental Services	Bridges and Culverts	(60,000)	TRSR	Bi-annual inspection
Engineering, Facilities and Environmental Services	Traffic Control Administration	(10,000)	TRSR	significant count program to collect traffic volume data for Vision Zero project in 2025
Legal and Clerks Services	City Clerks	(10,000)	TRSR	Shelving for clerks vault
Municipal Works	Cemetery	(20,136)	TRSR	Cemetery lowering devices x2
Municipal Works	Passive Park Maintenance	(60,000)	TRSR	Montebello Park - Paint Pavilion
Planning and Building Services	By-law Enforcement and Licensing	(14,000)	TRSR	Radios for BLE participation in Region initiative
	Subtotal	(731,536)		
Grand Total		(5,795,388)		

2025 Budget - Reserve Funding Summary

Department	Division	2025 Budget	Reserve	Description
Planning and Building Services	Building and Plumbing	(500,000)	Building Stabilization Reserve	Fund building activities
	Subtotal	(500,000)		
Community, Recreation and Culture Services	Culture	(18,150)	CBC Reserve	Public Art Master Plan (33% funded by CBC)
	Subtotal	(18,150)		
Planning and Building Services	Community Improvement Plan	(1,969,069)	CIP Reserve	Tax incentive grant
	Subtotal	(1,969,069)		
Community, Recreation and Culture Services	Culture	(6,632)	CPF	Art Awards
Community, Recreation and Culture Services	Festivals	(18,255)	CPF	Folk Arts funding
Community, Recreation and Culture Services	SCCIP	(59,000)	CPF	SCCIP
Community, Recreation and Culture Services	Community Programs	(12,000)	CPF	Neighbourhood Micro Grants Pilot Project - Year 2 of 2
Economic Development and Tourism	Grape and Wine Festival	(36,100)	CPF	Grape N Wine funding
Economic Development and Tourism	Physician Recruitment	(12,800)	CPF	Physician Recruitment
Grants and Committees	Grants	(7,700)	CPF	Grants program
Members of Council	Civic Celebrations	(7,200)	CPF	Civic Celebrations
Members of Council	Civic Receptions	(28,200)	CPF	Civic Reception
Planning and Building Services	Heritage Committee	(10,200)	CPF	Heritage grants
Non-Tax Revenue	General Municipal Purpose	(39,000)	CPF	Ethno-cultural grant
	Subtotal	(237,087)		
Community, Recreation and Culture Services	CRCS Administration	(112,500)	DC Reserve	Parks Policy Plan (75% funded by DC)
Financial Management Services	Accounting, Revenue, and Payroll	(150,000)	DC Reserve	DC Background Study 5 year Bylaw review
	Subtotal	(262,500)		
Legal and Clerks Services	Elections	(6,500)	Election Reserve	Election related costs
	Subtotal	(6,500)		
Fire Services	FS Suppression	(221,154)	Fire Sick Leave Reserve	Fund sick leave payout upon retirement
	Subtotal	(221,154)		
Economic Development and Tourism	Economic Development	(25,000)	MA Tax Reserve	Grant to 2025 World Junior Girls Golf Championship
Economic Development and Tourism	Tourism Promotion	(10,000)	MA Tax Reserve	Sports Tourism grant
	Subtotal	(35,000)		
Non-Tax Revenue	Surplus from Prior Year	(1,910,000)	Special Tax Mitigation Reserve	Tax levy increase mitigation
	Subtotal	(1,910,000)		
Community, Recreation and Culture Services	Swimming Pools and Beaches	(45,000)	TRSR	Rekey outdoor pools and arenas to one master
Community, Recreation and Culture Services	Carousel	(50,000)	TRSR	Organ repairs
Community, Recreation and Culture Services	Kiwanis Aquatic Centre	(12,000)	TRSR	Pressure test windows and seals
Community, Recreation and Culture Services	Museum	(4,150)	TRSR	Office equipment (scanner)
Corporate Support Services	Human Resources	(50,000)	TRSR	Follow-up compensation review
EFES/MW Overhead	Asset Management and GIS	(3,000)	TRSR	SWOOP Ortho Imagery
Engineering, Facilities and Environmental Services	Traffic Control Administration	(130,000)	TRSR	Vision Zero Study, follow-up build on Regions
Engineering, Facilities and Environmental Services	Seymour Hannah Complex	(50,000)	TRSR	Energy audit
Financial Management Services	Accounting, Revenue, and Payroll	(25,000)	TRSR	Payroll consulting
	Subtotal	(369,150)		
Grand Total		(5,528,610)		

2026 Budget - Reserve Funding Summary

Department	Division	2026 Budget	Reserve	Description
Planning and Building Services	Building and Plumbing	(250,000)	Building Stabilization Reserve	Fund building activities
	Subtotal	(250,000)		
Planning and Building Services	Community Improvement Plan	(4,055,165)	CIP Reserve	Tax incentive grant
	Subtotal	(4,055,165)		
Community, Recreation and Culture Services	Culture	(3,317)	CPF	Art Awards
Community, Recreation and Culture Services	Festivals	(9,127)	CPF	Folk Arts funding
Community, Recreation and Culture Services	SCCIP	(29,500)	CPF	SCCIP
Economic Development and Tourism	Grape and Wine Festival	(28,900)	CPF	Grape N Wine funding
Economic Development and Tourism	Physician Recruitment	(10,200)	CPF	Physician Recruitment
Grants and Committees	Grants	(6,100)	CPF	Grants program
Members of Council	Civic Celebrations	(5,700)	CPF	Civic Celebrations
Members of Council	Civic Receptions	(22,500)	CPF	Civic Reception
Members of Council	Civic Receptions	(150,000)	CPF	St. Catharines 150th Anniversary celebration in 2026
Planning and Building Services	Heritage Committee	(8,200)	CPF	Heritage grants
Non-Tax Revenue	General Municipal Purpose	(39,000)	CPF	Ethno-cultural grant
	Subtotal	(312,544)		
Legal and Clerks Services	Elections	(717,000)	Election Reserve	Election related costs
	Subtotal	(717,000)		
Economic Development and Tourism	Tourism Promotion	(10,000)	MA Tax Reserve	Sports Tourism grant
	Subtotal	(10,000)		
Non-Tax Revenue	Surplus from Prior Year	(2,000,000)	Special Tax Mitigation Reserve	Tax levy increase mitigation
	Subtotal	(2,000,000)		
Chief Administrative Officer	Security Planning	(120,000)	TRSR	Security Hub
Community, Recreation and Culture Services	Kiwanis Aquatic Centre	(26,500)	TRSR	Bi-annual KAC Suspended Ceiling Inspection
Engineering, Facilities and Environmental Services	Bridges and Culverts	(60,000)	TRSR	Bi-annual inspection
Legal and Clerks Services	Elections	(345,000)	TRSR	Election related costs (insufficient funds in Election Reserve)
Municipal Works	Passive Park Maintenance	(10,000)	TRSR	Malcolmson Eco Park - Paint office floor and wall
	Subtotal	(561,500)		
Grand Total		(7,906,209)		

City of St. Catharines
2023-2024 Operating Budget - Reserve Transfer Summary

Transfer to Reserve

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Fire Equipment Reserve	50,000	75,000	120,000	130,000
Municipal Works Equipment Reserve	1,096,500	1,346,500	1,596,500	1,846,500
Building Improvement Reserve	800,000	800,000	800,000	800,000
Cemetery Future Mausoleum Reserve	75,000	75,000	75,000	75,000
CIP (Community Improvement Plan) Reserve	1,504,194	1,809,698	1,880,952	2,349,181
Election Reserve	175,000	175,000	175,000	-
Municipal Accommodation Tax Reserve	196,154	140,000	144,400	150,000
Development Charges Exemption Reserve	400,000	500,000	900,000	1,200,000
Development Charges Grant Reserve	150,000	100,000	100,000	100,000
Planning Development Reserve	140,000	-	-	-
Tax Rate Stabilization Reserve	1,075,000	-	-	-
Total	5,661,848	5,021,198	5,791,852	6,650,681

Transfer from Reserve

	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Building Stabilization Reserve	(348,277)	(878,000)	(500,000)	(250,000)
Community Benefit Charges Reserve	-	-	(18,150)	-
CIP (Community Improvement Plan) Reserve	(1,220,220)	(1,902,523)	(1,969,069)	(4,055,165)
Civic Project Fund	(362,100)	(299,530)	(237,087)	(312,544)
Development Charges Reserve	(75,000)	(120,000)	(262,500)	-
Election Reserve	-	(6,500)	(6,500)	(717,000)
Fire Sick Leave Reserve	-	(188,267)	(221,154)	-
Infrastructure Levy Reserve	-	(153,032)	-	-
Municipal Accommodation Tax Reserve	-	(85,000)	(35,000)	(10,000)
Tax Rate Stabilization Reserve	(948,000)	(731,536)	(369,150)	(561,500)
Hydro Reserve	(59,260)	-	-	-
Special Tax Mitigation Fund	-	(1,431,000)	(1,910,000)	(2,000,000)
Total	(3,012,857)	(5,795,388)	(5,528,610)	(7,906,209)

Staff Compliment



City of St. Catharines

FulltimeStaff Complement

Department	Budget 2024	Budget 2025	Budget 2026	Base Year 2023	2022	2021	2020 **	2019 *	2018	2017	2016	2015	2014	2013
Mayor's Office	2	2	2	2	2	2	2	2	2	2	1	1	1	1
Chief Administrator's Office	14	14	14	14	13	12	12	12	11	11	10	9	8	7
Legal and Clerks Services	16	16	16	16	15	15	14	14	13	13	14	14	14	
Planning and Building Services	66	67	67	65	57	49	48	45	43	43	42	42	44	45
Fire Services	169	169	169	168	166	166	166	166	166	166	166	166	167	166
Economic Development and Tourism	10	10	10	10	9	9	8	8	8	8	8	8	10	21
Engineering, Facilities and Environmental Services	110	110	110	106	104	95	95	95	96	96	184	195	196	197
Municipal Works	169	169	169	169	159	159	159	159	159	159				
Community, Recreation and Culture Services	42	42	42	43	42	49	47	47	47	47	119	108	109	112
Financial Management Services	50	50	50	50	45	44	44	44	45	45	44	44	43	45
Corporate Support Services	34	35	36	32	30	30	30	30	29	29	29	30	29	27
Total City Departments (excl. Flexible Staffing Model)	682	684	685	675	642	630	625	622	619	619	617	617	621	621
Flexible Staffing Module	9	9	9	13	10	10	15							
Total City Departments (incl. Flexible Staffing Model)	691	693	694	688	652	640	640	622	619	619	617	617	621	621
Increase YoY	3	2	1	36	12	0	18	3	0	2	0	-4	0	

* Council approved additional Deputy CAO in 2019

** Flexible staffing added in 2020

2023 EFES - Create four (4) Facilities Maintenance at Merritton Arena [CRCSEFES-082-2023] (Flexible Staffing Module)

2023 PBS Eliminate one (1) Sr. Building Inspector/Plans Examiner (Dept Internal Re-org)

2023 PBS - Create one (1) Development Engineering Technologist (Dept Internal Re-org)

2023 EFES - Eliminate one (1) Climate Change Technician (Dept Internal Re-org)

2023 EFES - Create one (1) Supervisor of Environmental Services (Dept Internal Re-org)

2024 EFES - Eliminate one (1) Community Waste Officer (Flexible Staffing Module)

2024 CRCS - Eliminate one (1) Collections Technician (Flexible Staffing Module)

2024 CSS - Create one (1) Database Analyst (Flexible Staffing Module)

2024 CSS - Create one (1) AMANDA Business and Applications Analyst (funded 50/50 FS/PBS)(Flexible Staffing Module)

2024 EFES - Create one (1) Supervisor of School Crossing Guards (Budget Request)

2024 PBS - Create one (1) Sr. Bylaw Enforcement Officer (Budget Request)

2024 FS - Create one (1) Fire Communications Officer (probationary) (Budget Request)

2025 CSS - Create one (1) Collaboration Developer (Budget Request)

2025 PBS - Create one (1) Zoning Technician (Budget Request)

2026 CSS - Create one (1) QA/Trainer (Budget Request)

City of St. Catharines

2024 Staff Complement

<u>Department</u>	<u>Exempt</u>	<u>CUPE</u>			<u>Fire Ass'n</u>	<u>Total</u>	<u>2023</u>
		<u>157</u>	<u>150</u>	<u>1287</u>			
Mayor's Office	2					2	2
Chief Administrator's Office	9	5				14	14
Legal and Clerks Services	11	5				16	16
Planning and Building Services	9	57				66	65
Fire Services	6				163	169	168
Economic Development and Tourism	9	1				10	10
Engineering, Facilities and Environmental Services	23	34	53			110	106
Municipal Works	26	24	119			169	169
Community, Recreation and Culture Services	20	8	6	8		42	43
Financial Management Services	17	33				50	50
Corporate Support Services	18	16				34	32
Flexible Staffing Module *	9					9	13
Total	<u>159</u>	<u>183</u>	<u>178</u>	<u>8</u>	<u>163</u>	<u>691</u>	<u>688</u>

* Employee Group to be determined as SLT with departments identify staffing needs and available wage dollars.

City of St. Catharines

2025 Staff Complement

Department	Exempt	CUPE			Fire Ass'n	Total	2024
		157	150	1287			
Mayor's Office	2					2	2
Chief Administrator's Office	9	5				14	14
Legal and Clerks Services	11	5				16	16
Planning and Building Services	9	58				67	66
Fire Services	6				163	169	169
Economic Development and Tourism	9	1				10	10
Engineering, Facilities and Environmental Services	23	34	53			110	110
Municipal Works	26	24	119			169	169
Community, Recreation and Culture Services	20	8	6	8		42	42
Financial Management Services	17	33				50	50
Corporate Support Services	18	17				35	34
Flexible Staffing Module *	9					9	9
Total	<u>159</u>	<u>185</u>	<u>178</u>	<u>8</u>	<u>163</u>	<u>693</u>	<u>691</u>

* Employee Group to be determined as SLT with departments identify staffing needs and available wage dollars.

City of St. Catharines

2026 Staff Complement

<u>Department</u>	<u>Exempt</u>	<u>CUPE</u>			<u>Fire Ass'n</u>	<u>Total</u>	<u>2025</u>
		<u>157</u>	<u>150</u>	<u>1287</u>			
Mayor's Office	2					2	2
Chief Administrator's Office	9	5				14	14
Legal and Clerks Services	11	5				16	16
Planning and Building Services	9	58				67	67
Fire Services	6				163	169	169
Economic Development and Tourism	9	1				10	10
Engineering, Facilities and Environmental Services	23	34	53			110	110
Municipal Works	26	24	119			169	169
Community, Recreation and Culture Services	20	8	6	8		42	42
Financial Management Services	17	33				50	50
Corporate Support Services	18	18				36	35
Flexible Staffing Module *	9					9	9
Total	<u>159</u>	<u>186</u>	<u>178</u>	<u>8</u>	<u>163</u>	<u>694</u>	<u>693</u>

* Employee Group to be determined as SLT with departments identify staffing needs and available wage dollars.

Contributors

Jean-François Perrault
SVP & Chief Economist
Scotiabank Economics
416.866.4214
jean-francois.perrault@scotiabank.com

René Lalonde
Director, Modelling and Forecasting
Scotiabank Economics
416.862.3174
rene.lalonde@scotiabank.com

Chart 1

Household Excess Savings

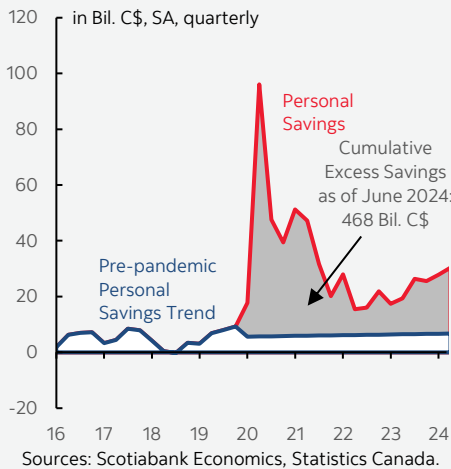
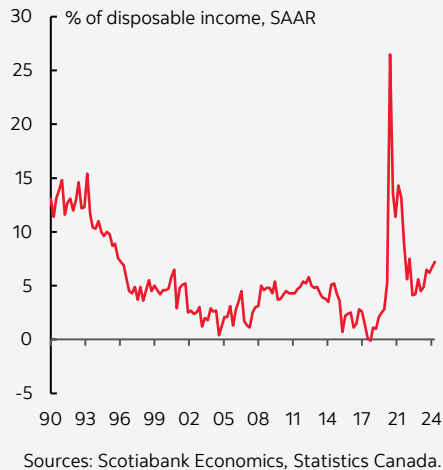


Chart 2

Canadian Household Savings Rate



Rates To Keep Falling (If Spending Doesn't Rebound) 2

- The Bank of Canada and Federal Reserve should cut policy rates at each meeting for the remainder of the year and well into 2025.
- Growth is slowing as the impact of past tightening is felt but we expect a gradual strengthening of economic activity as policy rates come down. North American central bankers seem, at this point, to have achieved a soft landing.
- We remain concerned about potential upside risks to household spending given high savings rates and accumulated savings, solid income growth, the massive gap between supply and demand in the housing market, and historically strong population growth. We assume a gradual improvement in spending but a larger or more rapid rebound in spending could imperil Bank of Canada cuts in mid-2025.
- The usual disclaimer applies: US election outcomes could lead to significant changes to this outlook.

The path forward for interest rates keeps getting clearer. With inflation and growth cooling owing in part to the lagged impacts of monetary policy, central bankers in Canada and the US seem confident in their assessment that interest rates will be cut substantially in coming months. The key questioning surrounding policy rates is the speed at which rates will decline, not whether they will decline from here. Key to that assessment is a view on growth dynamics, inflation, and risks to both. Though growth is weakening in both countries, we believe economies are landing softly and will not require central banks to act in an urgent way to shore up growth. As a result, we expect a gradual pace of cuts in Canada and the US, with two more cuts in Canada this year and three cuts in the US. A multitude of risks exist and while markets and most economists appear to prioritize downside risks to the outlook and interest rates, we continue to believe there are meaningful upside risks to both.

Focusing on Canada first, there are clear signs of softening in the economy. This is a welcome sign for the Bank of Canada as this softness is largely engineered. High policy rates are impacting the economy. The data are tricky to analyze, however. Though second quarter growth was stronger than expected, much of that strength came from the public sector (which includes educational and health services). Households continued to build savings as disposable income growth continued to far outpace spending. Auto sales have picked up as interest rates have fallen, but the housing market has not yet responded to lower borrowing costs in a meaningful way. The labour market has cooled but continues to generate very strong wage gains despite a sizeable increase in the unemployment rate over the last year. That rise in the unemployment rate to a large degree reflects the surge in population we have observed over the last year. That population surge, on the other hand, continues to support consumption, depress productivity in the short-run, and has widened the gap between supply and demand in the housing market.

The greater question on our minds is the responsiveness of the economy to lower interest rates. Falling borrowing costs will clearly boost demand but there are doubts about the extent, and perhaps most importantly the speed at which this may happen. Our model suggests sizeable pent-up demand for housing, investment and consumption. It also suggests that this pent-up demand will resolve itself gradually over coming quarters. This is what we have reflected in our forecast and why we expect growth of 1.1% this year and 1.9% next year. There is a risk however, that this pent-up demand is larger and/or closes more rapidly than history would suggest. Two data points in particular are relevant in this respect. The accumulation of excess savings, which now stand around \$470 billion, and the personal savings rate, which is above 7% (charts 1 and 2). The savings rate is at the highest level since the mid-1990s if we exclude the pandemic period. Add to that the clear

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gap between housing supply and demand and there is a risk that lower rates prompt a more rapid return of household spending and residential investment. That risk would be more acute around the spring housing market. This remains a risk at this point, but a sharper rebound in household spending than currently expected would dampen disinflationary pressures and could force the Bank of Canada to cut less than currently expected in 2025. As it stands, we forecast that Governor Macklem will cut interest rates to 3.0% by mid-2025.

One thing that is important for borrowers to consider is that the prospect for lower longer-term interest rates is slim. The yield on 5-year Government of Canada bonds is around 2.8% at the time of writing. These longer-term interest rates already build in the expected decline in policy rates on both sides of the border. From a potential homebuyer perspective, we would not expect much lower 5-year rates going forward and indeed our forecast is for those rates to drift up as markets price in a proper term premium into the yield curve. The decline in borrowing costs will be much more concentrated in shorter maturities, and in prime lending rates.

In the United States, we now expect the Federal Reserve will cut interest rates by 75bps through the remainder of this year and for the policy rate to fall to 3.5% by mid-2025. We do not believe the US is in recession nor is it likely to be in one. Economic indicators remain generally solid though there are clearly signs of softening. These are most evident in the employment market. Household spending remains reasonably strong as does the service side of the US economy. At this time we think that Chairman Powell and company should pursue a series of gradual cuts.

Our views will be impacted by the US election that remains too close to call. The outcome of that election could be of [significant consequence](#) to the global economy and markets but given how close the polls indicate the election is, we will only reflect the outcomes of the election once the victor is known along with the composition of Congress.

International												
	2010-19	2021	2022	2023	2024f	2025f	2010-19	2021	2022	2023	2024f	2025f
	Real GDP (annual % change)						Consumer Prices (annual average % change, unless noted)					
World (based on purchasing power parity)	3.7	6.5	3.5	3.2	3.1	3.0						
Canada	2.2	5.3	3.8	1.2	1.1	1.9	1.6	3.4	6.8	3.9	2.6	2.1
United States	2.4	5.8	1.9	2.5	2.5	1.6	1.8	4.7	8.0	4.1	2.9	2.3
Mexico	2.3	6.0	3.7	3.2	1.5	1.4	4.0	5.7	7.9	5.5	4.9	3.9
United Kingdom	2.0	8.7	4.3	0.1	1.1	1.3	2.2	2.6	9.1	7.3	2.5	2.2
Eurozone	1.4	6.2	3.4	0.5	0.7	1.4	1.4	2.6	8.4	5.4	2.4	2.1
Germany	2.0	3.6	1.4	-0.1	0.1	1.3	1.4	3.2	8.7	3.0	2.5	2.1
France	1.4	6.8	2.6	1.1	1.2	1.2	1.3	2.1	5.9	5.7	2.5	2.0
China	7.7	8.4	3.0	5.2	4.8	4.6	2.6	0.9	1.9	0.3	0.5	1.3
India	6.6	9.7	7.0	8.2	6.9	6.8	6.5	5.1	6.7	5.7	4.5	4.4
Japan	1.2	2.8	1.1	1.7	0.1	1.3	0.5	-0.3	2.5	3.3	2.4	2.0
South Korea	3.5	4.6	2.7	1.4	2.5	2.1	1.7	2.5	5.1	3.6	2.5	2.1
Australia	2.6	5.5	3.9	2.0	1.2	2.2	2.1	2.8	6.6	5.6	3.4	2.7
Thailand	3.6	1.6	2.5	1.9	2.6	3.1	1.6	1.2	6.1	1.3	0.8	1.6
Brazil	1.4	4.8	3.0	2.9	2.7	1.9	5.8	8.3	9.3	4.5	4.3	3.9
Colombia	3.7	10.8	7.3	0.6	1.5	2.9	3.7	3.5	10.2	11.8	6.8	3.8
Peru	4.5	13.4	2.7	-0.6	3.0	2.5	2.8	4.0	7.9	6.3	2.4	2.3
Chile	3.3	11.3	2.1	0.2	2.7	2.5	3.0	4.5	11.6	7.3	3.9	4.1
Commodities												
	(annual average)											
WTI Oil (USD/bbl)	74	68	95	78	80	75						
Brent Oil (USD/bbl)	82	70	101	83	85	80						
WCS - WTI Discount (USD/bbl)	-18	-14	-21	-19	-16	-14						
Nymex Natural Gas (USD/mmbtu)	3.39	3.85	6.61	2.73	2.57	3.75						
Copper (USD/lb)	3.10	4.23	4.00	3.85	4.50	5.00						
Zinc (USD/lb)	1.02	1.36	1.58	1.20	1.25	1.25						
Nickel (USD/lb)	7.00	8.37	11.66	9.75	8.50	8.50						
Iron Ore (USD/tonne)	101	160	121	120	110	90						
Metallurgical Coal (USD/tonne)	179	204	372	288	263	225						
Gold, (USD/oz)	1,342	1,799	1,803	1,943	2,200	2,200						
Silver, (USD/oz)	21.64	25.15	21.80	23.38	26.00	26.00						

Sources: Scotiabank Economics, Statistics Canada, Focus Economics, BEA, BCB, BLS, IMF, Bloomberg.

North America												
	2010-19	2021	2022	2023	2024f	2025f	2010-19	2021	2022	2023	2024f	2025f
	Canada (annual % change, unless noted)						United States (annual % change, unless noted)					
Real GDP	2.2	5.3	3.8	1.2	1.1	1.9	2.4	5.8	1.9	2.5	2.5	1.6
Consumer spending	2.5	5.1	5.1	1.7	1.7	1.9	2.3	8.4	2.5	2.2	2.4	1.5
Residential investment	2.4	14.6	-12.0	-10.2	-0.2	5.4	4.7	10.7	-9.0	-10.6	2.9	0.5
Business investment*	3.0	9.1	4.3	-0.6	-0.2	4.3	5.6	5.9	5.2	4.5	3.9	1.9
Government	1.1	4.6	3.3	2.1	2.8	2.4	0.2	-0.3	-0.9	4.1	2.6	0.7
Exports	3.5	2.7	3.2	5.4	0.9	0.6	3.9	6.3	7.0	2.6	2.7	3.6
Imports	3.7	8.1	7.6	0.9	0.7	2.2	4.3	14.5	8.6	-1.7	3.6	0.3
Inventories, contribution to annual GDP growth	0.1	0.7	2.3	-0.7	-0.6	-0.1	0.1	0.2	0.5	-0.4	0.0	-0.2
Nominal GDP	4.0	13.4	11.8	2.8	4.5	3.8	4.0	10.7	9.1	6.3	5.1	3.8
GDP deflator	1.7	7.7	7.7	1.5	3.4	1.8	1.6	4.6	7.1	3.6	2.5	2.2
Consumer price index (CPI)	1.6	3.4	6.8	3.9	2.6	2.1	1.8	4.7	8.0	4.1	2.9	2.3
Core inflation rate**	1.7	2.8	5.0	3.9	2.6	2.2	1.6	3.6	5.2	4.1	2.6	2.2
Pre-tax corporate profits	6.3	33.2	14.7	-17.4	-0.6	12.3	5.9	22.6	9.8	0.6	3.4	2.6
Employment	1.3	5.0	4.0	2.4	1.6	1.1	1.4	2.9	4.3	2.3	1.6	1.5
Unemployment rate (%)	6.9	7.5	5.3	5.4	6.4	6.7	6.2	5.4	3.6	3.6	4.1	4.3
Current account balance (CAD, USD bn)	-56.9	0.4	-10.3	-21.0	-36.8	-69.0	-407	-868	-1012	-905	-977	-880
Merchandise trade balance (CAD, USD bn)	-13.6	2.5	19.7	-1.9	-11.7	-37.9	-763	-1083	-1180	-1063	-1143	-1093
Federal budget balance (FY, CAD, USD bn) ***	-18.7	-90.2	-35.3	-40.0	-39.8	-38.9	-829	-2,775	-1,376	-1,695	-1,933	-1,956
percent of GDP	-1.0	-3.6	-1.3	-1.4	-1.3	-1.2	-4.8	-11.8	-5.3	-6.2	-6.7	-6.6
Housing starts (000s, mn)	201	271	262	240	250	254	0.99	1.60	1.55	1.42	1.34	1.33
Motor vehicle sales (000s, mn)	1,816	1,663	1,523	1,684	1,784	1,800	15.7	14.9	13.8	15.5	15.7	16.5
Industrial production	2.4	5.0	3.9	-0.7	0.0	2.3	1.7	4.4	3.4	0.2	0.3	1.6
	Mexico (annual % change)											
Real GDP	2.3	6.0	3.7	3.2	1.5	1.4						
Consumer price index	4.0	5.7	7.9	5.5	4.9	3.9						
Unemployment rate (%)	4.4	4.1	3.3	2.8	2.9	3.4						

Sources: Scotiabank Economics, Statistics Canada, CMHC, BEA, BLS, Bloomberg. *For Canada it includes capital expenditures by businesses and non-profit institutions.
 ** US: core PCE deflator; Canada: average of 2 core measures published by the BoC. *** In order to align with US reporting, as of the August 2020 issue of Scotiabank's Forecast Tables, Canadian Federal and Provincial Budget Balances for FY2020/21 are noted in calendar year 2020, FY2021/22 in calendar year 2021.

Quarterly Forecasts														
	2022		2023				2024				2025			
Canada	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3f	Q4f	Q1f	Q2f	Q3f	Q4f	
Real GDP (q/q ann. % change)	-0.9	3.4	0.7	-0.3	0.1	1.8	2.1	1.2	1.6	2.0	2.3	2.1	2.1	
Real GDP (y/y % change)	2.2	2.0	1.3	0.7	1.0	0.6	0.9	1.3	1.7	1.7	1.8	2.0	2.1	
Consumer prices (y/y % change)	6.7	5.1	3.5	3.7	3.2	2.8	2.7	2.4	2.5	2.3	2.1	2.1	2.1	
Average of new core CPIs (y/y % change)*	5.4	4.7	3.9	3.7	3.4	3.0	2.7	2.5	2.4	2.3	2.2	2.1	2.1	
CPIXFET (y/y % change)**	5.4	4.8	4.0	3.4	3.4	2.9	2.8	2.6	2.4	2.2	2.1	2.0	2.0	
Unemployment Rate (%)	5.1	5.1	5.3	5.5	5.8	5.9	6.2	6.6	6.7	6.7	6.7	6.6	6.5	
United States														
Real GDP (q/q ann. % change)	2.6	2.2	2.1	4.9	3.4	1.4	3.0	1.5	1.3	1.5	1.5	1.6	1.7	
Real GDP (y/y % change)	0.7	1.7	2.4	2.9	3.1	2.9	3.1	2.3	1.8	1.8	1.5	1.5	1.6	
Consumer prices (y/y % change)	7.1	5.7	4.0	3.6	3.2	3.2	3.2	2.8	2.4	2.4	2.4	2.3	2.2	
Total PCE deflator (y/y % change)	5.9	5.0	3.9	3.3	2.8	2.6	2.6	2.4	2.4	2.4	2.3	2.1	2.2	
Core PCE deflator (y/y % change)	5.1	4.8	4.6	3.8	3.2	2.9	2.6	2.5	2.3	2.3	2.3	2.2	2.1	
Unemployment Rate (%)	3.6	3.5	3.6	3.7	3.7	3.8	4.0	4.3	4.4	4.3	4.3	4.3	4.2	

* Average of 2 core measures published by the BoC. ** CPI ex. food, energy and indirect taxes. Sources: Scotiabank Economics, Statistics Canada, BEA, BLS, Bloomberg.

Central Bank Rates													
	2022	2023				2024				2025			
	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3f	Q4f	Q1f	Q2f	Q3f	Q4f
Americas	(% , end of period)												
Bank of Canada	4.25	4.50	4.75	5.00	5.00	5.00	4.75	4.25	3.75	3.25	3.00	3.00	3.00
US Federal Reserve (upper bound)	4.50	5.00	5.25	5.50	5.50	5.50	5.50	5.25	4.75	4.25	3.75	3.50	3.50
Bank of Mexico	10.50	11.25	11.25	11.25	11.25	11.00	11.00	10.50	10.25	9.75	9.25	8.75	8.00
Central Bank of Brazil	13.75	13.75	13.75	12.75	11.75	10.75	10.50	10.75	11.25	11.50	11.25	10.50	10.25
Bank of the Republic of Colombia	12.00	13.00	13.25	13.25	13.00	12.25	11.25	10.00	8.50	7.00	5.50	5.50	5.50
Central Reserve Bank of Peru	7.50	7.75	7.75	7.50	6.75	6.25	5.75	5.50	5.00	4.75	4.50	4.25	4.25
Central Bank of Chile	11.25	11.25	11.25	9.50	8.25	7.25	5.75	5.50	5.25	5.00	4.50	4.25	4.25
Europe													
European Central Bank MRO Rate	2.50	3.50	4.00	4.50	4.50	4.50	4.25	3.65	3.40	3.15	2.90	2.65	2.40
European Central Bank Deposit Rate	2.00	3.00	3.50	4.00	4.00	4.00	3.75	3.50	3.25	3.00	2.75	2.50	2.25
Bank of England	3.50	4.25	5.00	5.25	5.25	5.25	5.25	5.00	4.50	4.25	3.75	3.50	3.25
Asia/Oceania													
Reserve Bank of Australia	3.10	3.60	4.10	4.10	4.35	4.35	4.35	4.35	4.35	4.10	3.85	3.75	3.60
Bank of Japan	-0.10	-0.10	-0.10	-0.10	-0.10	0.05	0.05	0.25	0.25	0.50	0.50	0.60	0.60
People's Bank of China	2.75	2.75	2.65	2.50	2.50	2.50	2.50	2.30	2.20	2.20	2.10	2.10	2.10
Reserve Bank of India	6.25	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.25	6.00	6.00	6.00	5.75
Bank of Korea	3.25	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.25	3.00	2.75	2.75	2.75
Bank of Thailand	1.25	1.75	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.25	2.00	2.00	2.00
Currencies and Interest Rates													
Americas	(end of period)												
Canadian dollar (USDCAD)	1.36	1.35	1.32	1.36	1.32	1.35	1.37	1.38	1.36	1.34	1.32	1.32	1.30
Canadian dollar (CADUSD)	0.74	0.74	0.76	0.74	0.76	0.74	0.73	0.72	0.74	0.75	0.76	0.76	0.77
Mexican peso (USDMXN)	19.50	18.05	17.12	17.42	16.97	16.56	18.32	19.80	20.50	20.70	20.80	21.00	21.30
Mexican peso (CADMXN)	14.39	13.34	12.94	12.85	12.80	12.23	13.38	14.35	15.07	15.45	15.76	15.91	16.38
Brazilian real (USDBRL)	5.28	5.06	4.79	5.03	4.86	5.01	5.59	5.42	5.33	5.30	5.26	5.25	5.26
Colombian peso (USDCOP)	4,853	4,623	4,172	4,067	3,855	3,852	4,153	4,102	4,116	4,120	4,125	4,140	4,150
Peruvian sol (USDPEN)	3.81	3.76	3.63	3.78	3.70	3.72	3.84	3.80	3.75	3.75	3.75	3.80	3.78
Chilean peso (USDCLP)	851	795	802	892	879	979	940	900	890	870	870	870	870
Europe													
Euro (EURUSD)	1.07	1.08	1.09	1.06	1.10	1.08	1.07	1.07	1.09	1.11	1.11	1.15	1.15
UK pound (GBPUSD)	1.21	1.23	1.27	1.22	1.27	1.26	1.26	1.25	1.27	1.29	1.29	1.31	1.31
Asia/Oceania													
Japanese yen (USDJPY)	131	133	144	149	141	151	161	150	150	145	145	140	140
Australian dollar (AUDUSD)	0.68	0.67	0.67	0.64	0.68	0.65	0.67	0.68	0.68	0.70	0.70	0.72	0.72
Chinese yuan (USDCNY)	6.90	6.87	7.25	7.30	7.10	7.22	7.27	7.24	7.23	7.20	7.16	7.13	7.10
Indian rupee (USDINR)	82.7	82.2	82.0	83.0	83.2	83.4	83.4	83.7	83.6	83.5	83.5	83.5	83.5
South Korean won (USDKRW)	1,265	1,302	1,318	1,349	1,288	1,347	1,377	1,370	1,353	1,345	1,320	1,310	1,300
Thai baht (USDTHB)	34.6	34.2	35.5	36.4	34.1	36.4	36.7	36.3	36.0	36.0	35.5	35.3	35.0
Canada (Yields, %)													
3-month T-bill	4.32	4.42	4.91	5.11	5.03	4.95	4.64	4.05	3.65	3.15	2.95	2.95	2.95
2-year Canada	4.05	3.73	4.58	4.87	3.89	4.18	3.99	3.05	3.10	3.15	3.20	3.30	3.40
5-year Canada	3.41	3.02	3.68	4.25	3.17	3.53	3.51	2.80	2.90	3.15	3.25	3.40	3.55
10-year Canada	3.30	2.90	3.27	4.02	3.11	3.47	3.50	3.00	3.15	3.25	3.45	3.65	3.80
30-year Canada	3.28	3.00	3.09	3.81	3.03	3.35	3.39	3.10	3.25	3.40	3.50	3.75	3.95
United States (Yields, %)													
3-month T-bill	4.41	4.80	5.31	5.46	5.35	5.40	5.20	4.95	4.55	4.00	3.50	3.50	3.50
2-year Treasury	4.43	4.03	4.90	5.04	4.25	4.62	4.75	3.60	3.40	3.45	3.50	3.55	3.60
5-year Treasury	4.00	3.57	4.16	4.61	3.85	4.21	4.37	3.50	3.50	3.55	3.60	3.65	3.75
10-year Treasury	3.88	3.47	3.84	4.57	3.88	4.20	4.40	3.70	3.80	3.90	4.00	4.05	4.10
30-year Treasury	3.97	3.65	3.86	4.70	4.03	4.34	4.56	4.00	4.10	4.20	4.25	4.30	4.40

Sources: Scotiabank Economics, Bloomberg.

The Provinces											
	(annual % change except where noted)										
Real GDP	CA	NL	PE	NS	NB	QC	ON	MB	SK	AB	BC
2010-19	2.2	1.1	2.1	1.2	0.7	1.9	2.3	2.2	2.3	2.6	2.9
2021	5.3	1.0	8.4	5.9	5.3	6.7	5.4	1.3	-0.7	4.6	7.1
2022	3.8	-1.7	2.9	2.9	1.1	2.5	3.9	3.3	6.0	5.0	3.8
2023e	1.2	-2.5	2.2	1.3	1.3	0.2	1.4	1.3	1.6	2.2	1.6
2024f	1.1	1.5	1.6	1.0	0.8	0.9	1.1	1.0	1.3	1.7	1.1
2025f	1.9	2.0	2.1	1.6	1.4	1.7	1.9	1.8	2.0	2.3	2.0
Nominal GDP											
2010-19	4.0	3.7	4.2	3.0	2.8	3.8	4.1	3.9	3.5	3.7	4.5
2021	13.4	18.5	14.9	10.0	10.9	11.6	9.8	9.2	13.9	24.9	15.8
2022	11.8	6.8	9.3	7.1	7.4	8.4	9.2	8.6	29.1	22.0	11.0
2023e	2.8	-3.7	5.1	4.3	4.0	3.7	4.3	4.1	-1.2	-2.3	4.6
2024f	4.5	5.6	4.9	3.9	3.9	3.9	4.1	4.0	6.2	6.1	4.4
2025f	3.8	2.9	4.4	3.5	3.5	3.7	4.0	3.7	3.6	3.5	4.0
Employment											
2010-19	1.3	0.6	1.5	0.3	0.0	1.2	1.4	1.0	0.9	1.3	2.0
2021	5.0	3.4	4.0	5.6	3.1	4.3	5.2	3.7	2.6	5.4	6.2
2022	4.0	4.4	5.4	3.6	2.8	3.0	4.6	3.2	3.5	5.2	3.2
2023	2.4	1.8	5.7	2.6	3.5	2.3	2.4	2.5	1.8	3.6	1.6
2024f	1.6	2.2	4.2	2.7	2.3	0.9	1.5	2.0	2.2	2.7	1.9
2025f	1.1	1.2	1.5	1.1	1.0	0.9	1.1	1.1	1.3	1.4	1.2
Unemployment Rate (%)											
2010-19	6.9	13.3	10.6	8.7	9.4	7.1	7.0	5.6	5.3	6.2	6.2
2021	7.5	13.1	9.8	8.6	9.2	6.1	8.1	6.5	6.6	8.6	6.6
2022	5.3	11.3	7.6	6.5	7.2	4.3	5.6	4.6	4.7	5.8	4.6
2023	5.4	10.0	7.3	6.3	6.6	4.5	5.7	4.8	4.8	5.9	5.2
2024f	6.4	10.4	7.7	7.2	7.1	5.3	6.8	5.5	5.5	6.8	5.8
2025f	6.7	10.3	8.3	7.7	7.6	5.3	7.1	5.8	5.9	7.3	6.0
Total CPI, annual average											
2010-19	1.6	2.0	1.6	1.7	1.8	1.5	1.9	1.8	1.8	1.7	1.6
2021	3.4	3.7	5.1	4.1	3.8	3.8	3.5	3.2	2.6	3.2	2.8
2022	6.8	6.4	8.9	7.5	7.3	6.7	6.8	7.9	6.6	6.5	6.9
2023	3.9	3.3	2.9	4.0	3.5	4.5	3.8	3.6	3.9	3.3	4.0
2024f	2.6	2.4	2.4	2.8	2.6	2.7	2.6	1.5	1.7	2.9	2.7
2025f	2.1	2.0	2.0	2.1	2.1	2.2	2.2	2.0	2.0	2.2	2.1
Housing Starts (units, 000s)											
2010-19	201	2.2	0.8	4.2	2.7	44	70	6.6	6.0	31	34
2021	271	1.0	1.3	6.0	3.8	68	100	8.0	4.2	32	48
2022	262	2.7	1.2	5.2	3.7	41	87	3.5	2.6	41	24
2023	240	1.0	1.1	7.2	4.5	39	89	7.1	4.6	36	50
2024f	250	1.5	1.2	7.8	4.8	47	85	7.2	4.7	42	49
2025f	254	1.9	1.2	6.6	4.2	53	88	7.7	5.7	40	47
Motor Vehicle Sales (units, 000s)											
2010-19	1,816	33	7	52	42	441	738	56	54	239	199
2021	1,663	29	8	45	38	413	667	50	43	197	203
2022	1,523	25	7	39	35	372	642	46	42	184	182
2023	1,684	27	8	42	38	412	720	50	45	210	205
2024f	1,784	29	8	45	39	422	732	52	46	207	205
2025f	1,800	29	8	46	39	426	739	52	46	209	207
Budget Balances, (CAD mn)											
2020	-327,729	-1,492	-6	-342	409	-7,539	-16,404	-2,124	-1,127	-16,962	-5,507
2021	-90,200	-272	84	339	769	-772	2,025	-704	-1,468	3,915	1,265
2022	-35,322	784	-66	116	1,013	-6,150	-5,863	-378	1,581	11,641	704
2023e	-40,003	-433	-86	40	247	-6,302	-3,000	-1,997	-483	4,285	-5,914
2024f	-39,800	-152	-85	-467	-28	-10,998	-9,806	-796	-354	2,928	-7,911

* NL budget balance in 2019 is net of one-time revenue boost via *Atlantic Accord*.

Sources: Scotiabank Economics, Statistics Canada, CMHC, Budget documents; Quebec budget balance figures are after Generations Fund and before Stabilization Reserve transfers.

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Appendix 3 Cover Memo Staffing Changes included in Staff Proposed 2025-2026 Readoption Operating Budget with Supporting Business Cases

Staff followed Mayor's direction regarding 2025-2026 Readoption Operating Budget and have explored options regarding increasing staffing needs and budget mitigation strategy.

Appendix 3 includes a summary of the staffing changes for 2025-2026 and the supporting business cases.

Please note that these changes have been implemented within the City's approved FTE complement and accommodated within the adopted 2024-2026 Multi-Year Operating Budget.

Staff will review these changes as part of the 2027 budget process and determine if any changes are required moving forward.

Priority	Position	Department	Position Type	FT/PT	# of Position	# of FTE	Net FTE Change	2025 Budget Impact (Before Mitigation)	2026 Budget Impact (Before Mitigation)	Comments
1	HR Consultant - Total Rewards	CSS	Permanent	Fulltime	1	1	0	\$ 42,565	\$ 43,091	Convert Senior Operations Clerk (1 FTE) to HR Consultant - Total Rewards to partially mitigate the cost.
2	HR Representative	CSS	Contract	Fulltime	1	0	0	\$ 119,342	\$ 119,832	
3	Investment and Cash Management Analyst	FMS	Contract	Fulltime	1	0	0	\$ 138,441	\$ 138,474	Expect annual costs will be fully recovered by additional investment income.
4	Customer Services Representative	CSS	Contract	Fulltime	2	0	0	\$ 47,801	\$ 49,235	Additional hours to convert two part-time Customer Services Reps to full-time.
5	Collections Technician	CRCS	Contract	Fulltime	1	0	0	\$ 23,066	\$ 23,758	Additional hours to convert a part-time Collections Technician to full-time. Covert CRCS Administrative Student to partially mitigate the cost.
6	Summer Inspector Student for Long Grass/Weeds	PBS	Contract	Seasonal	1	0	0	\$ 12,603	\$ 12,855	Expect annual cost will be fully recovered by additional enforcement administrative fees generated.

New Staff Complement Request

Department: Corporate Support Services

Position Title: Human Resources Consultant – Total Rewards (Compensation, Benefits & Policy Administration)

Employee Group: Exempt

Salary Level/Range: Exempt PG 13 \$98,000-\$114,000

Position Type: Full-Time Permanent

Account Number: D2900, Account 50001, Fund 100

Estimated Start Date: 01/01/2025

Duration: Full-time, Permanent

Department Contact: Gail Flaminio

Department Priority: High

Issue/Reason for Request:

The Human Resources department is requesting the addition of a dedicated Total Rewards Consultant to address critical needs in compensation and benefits management. Currently, there is no dedicated resource, and these functions are handled on an ad hoc basis by other HR Consultants who have high volume portfolios. The team does not have the capacity to manage Total Rewards in the way needed to achieve the Organization Excellence pillar of the Strategic Plan.

The City currently has six (6) different work groups; Permanent Non-union, temporary Non-union, Fire, CUPE 157, CUPE 150 and CUPE 1287. Each group has its own set of positions and unique market challenges. There are currently approximately 360 unique positions within the City. As a best practice, each position should be reviewed, if not evaluated, on an ongoing five (5) year cycle. Current resourcing does not allow for this practice. If done on a regular basis this work requires this position to review and potentially rate 72 positions each year assuming no new positions. Any newly added or recently changed positions would have to go through the process as needed in addition to the regular maintenance schedule.

In the current state, the demand and need for changes to compensation, job evaluation and benefits are not timely enough and cause issues for departments resulting in an increased time to fill for vacancies, delayed phases of project work and unsustainable workloads for the HR team and impacted departments. Any compensation and benefit related policies, procedures, program development and training are unable to be developed now or in the foreseeable future with current workloads. Creating this new position will ensure we are able to continuously provide the services required for the Corporation and implement a continuous review process to ensure our total rewards program is competitive, equitable, and aligns with our strategic objectives and the competitive labour market now and into the future.

The Total Rewards Consultant will bring specialized expertise to design comprehensive and creative total rewards systems and develop, implement, and manage job evaluation processes to enhance employee attraction and retention, support inclusion, diversity, equity, and access initiatives, and drive organizational success. By aligning our total rewards programs and processes with the organization's goals, this role will help reduce turnover, improve employee satisfaction and morale, and attract top talent. The consultant will also ensure ongoing compliance with legislation, specifically pay equity and work to optimize reward systems for cost-effectiveness and operational efficiency.

Given the complexity of managing compensation and benefits in today's labour market, a dedicated consultant is crucial for addressing gaps, benchmarking against industry standards, maintaining programs and processes, and creating a total compensation strategy for employees that is creative and relevant while working within the confines of Council approved objective. By focusing on these efforts and committing to continuous improvement we ensure the City of St. Catharines is in the best possible position to attract and retain a more engaged, productive, and motivated workforce, driving our organization forward.

Recommendation:

Focus Areas of the Role:

1. **Comprehensive Total Compensation Strategy:** With defined parameters, update and modernize existing frameworks, introduce innovative reward programs, and utilize data and research for continuous improvement.
2. **Market Competitiveness:** Conduct regularly scheduled market data research ensuring salaries and wages for all employee groups are maintained at the 50th percentile target. Benchmark benefit and reward packages against comparators, competitors and industry standards, ensuring competitiveness to attract and retain top talent.
3. **Job Evaluation:** Plan, develop, implement, and maintain consistent and objective job evaluation processes for all work group. Create terms of reference for the various job evaluation processes ensuring the parties execute their ongoing responsibilities for continuous review.
4. **Employee Retention and Attraction:** Recommend, design and implement comprehensive rewards programs, including competitive salaries, benefits, and recognition, to improve engagement and attract skilled candidates.
5. **Fairness and Equity:** Ensure the Corporation adheres to its annual obligation to demonstrate that it continues to be pay equity compliant in accordance with the legislation. Develop and implement policies and procedures ensuring equitable pay, vacation and benefits. Establish guidelines for internal transfers and promotions. Create an overall Compensation Policy that governs how the Corporation seeks to maintain a competitive position in the market and determine what metrics are used to support annual increase.
6. **Data-Driven Decision Making:** Develop ways to track the effectiveness, impact and success of programs and use the data and various research to inform and support compensation and benefits decisions, providing regular reports on the effectiveness and impact of programs.

Supporting Data:

- Neighbouring municipalities have increased their salary and wage targets to be more than the 50th percentile of their comparators. As confirmed by an outside consultant, other municipalities are using targets as aggressive as the 70th percentile of their comparators.
- Most municipalities have a least one dedicated resource for compensation and benefits.
- Based on a sample set of data, we employ less Human Resource professionals per full-time employee than other municipalities. Many have a minimum of Y.
- According to the WorldatWork 2021 Total Rewards Survey, organizations that prioritize total rewards see significant improvements in employee engagement, retention, and overall performance.
- The 2020 SHRM Employee Benefits Survey found that 92% of employees consider benefits when choosing a job, emphasizing the necessity of competitive total

rewards program which a dedicated professional would proactively manage in order to optimizing our programs.

Relationship to Strategic Plan:

This request for a Total Rewards Consultant supports the Organizational Excellence pillar of the Strategic Plan by modernizing processes, systems, and performance measurement, as well as attracting, retaining, and engaging talented employees, ultimately aspiring to become an employer of choice.

Financial Impact on Tax Levy Other:

Salary of approximately \$98,000-\$114,000 plus benefits

Risks of not Hiring/delay in Hiring:

The risk of not having a dedicated specialist to focus on total rewards can lead to inadequate and inconsistent job evaluation, inability to provide competitive compensation and benefits, implementation of ineffective reward systems. These factors directly impact the Corporation's ability to attract and retain top talent which decreases employee satisfaction, increases turnover rates (resulting in the need to recruit, onboard, and train replacements), and results in higher costs. Having a dedicated specialist can help mitigate these risks by ensuring resources are properly assigned to creating a strategic, competitive, and comprehensive approach to total rewards management.

Alternatives:

The current solution involves assigning this task to existing consultants, which is unsustainable due to their other responsibilities. This approach also impedes our ability to concentrate on much needed changes in response to the current pressures and market trends resulting from the current economic climate. The current approach is predominantly reactive in addressing total rewards, we do not have capacity to be proactive and achieve Organizational Excellence. Without this dedicated resource the department will be unable to sustain much needed, timely and relevant changes which is detrimental for our ability to attract and retain critical employee resources.

Alternative #1: Hire this position on a contract basis to assess the market, evaluate jobs and get all work groups up to the 50th percentile target. This contract position would also ensure relevant policies, procedures and training are in place and otherwise build the program to be continuously maintained. Without a long-term dedicated resource, following the end of the contract additional administrative resources and outside consultants will be required to help keep the program current in maintenance mode. While feasible, this would be very project based and would not allow the corporation to focus as much on proactive, creative and competitive strategies for compensation and benefits.

Alternative #2: The department could hire another Human Resources Representative to provide administrative support. Some administrative work currently done by the Human Resources Consultants could be shifted to Human Resources Representative freeing up capacity for the Consultants to help move projects along by coordinating efforts with outside consultants. While this is an option, the cost using outside

consultants is high and we would need to retain someone on an ongoing basis to help maintain pace with the market. The outside consults could also assist with some policy and process work. Any work assigned to an outside consultant still requires a Human Resources Consultant to work with them and take the lead to manager the outside consultant and project to completion.

Alternative #3: Outsource the work. The challenge with outsourcing is that internal resources still need to be dedicated to managing the efforts from RFP to project completion. In this alternative we are still using internal resources and paying a much greater consultant fee in lieu of doing the work in-house. Total Rewards is an ongoing process, it is not a single project with a start and end, it is a cycle that needs to be scheduled, maintained, and evaluated. With six (6) work groups, the work is never done. None of the presented alternatives allows the corporation the flexible to respond quickly to the demands of the market.

Prepared By	Reva Eckhardt	Date	Date
Reviewed By	Gail Flaminio	Date	Date
Approved By	Jeanette Pillitteri	Date	Date

New Staff Complement Request

Department: Corporate Support Services

Position Title: Human Resources Representative

Employee Group: Exempt

Salary Level/Range: Pay Grade 10, \$76,484 - \$89,494

Position Type: Full-Time Permanent

Account Number: [Click or tap here to enter account number.](#)

Estimated Start Date: 01/01/2025

Duration: Full-time, Permanent

Department Contact: Gail Flaminio

Department Priority: High

Issue/Reason for Request:

1. **Current State of Structure:** During COVID the team was forced to do more with less as two (2) employees exited the team in 2020. Going into 2020 the team had three (3) HR Representatives and went down to two (2). At the time some tasks were allocated and the HR Consultants were asked to take on administrative tasks that were previously done by the HR Representatives. WE didn't have the capacity to backfill the vacancies because slowing down to train was not an option and there was so much uncertainty. Since that time, the team has been struggling to keep up with the workload and to provide adequate support to the HR Consultants.
2. **Support for HRC Specialist Positions:** Currently there is no dedicated administrative support for the Organizational Development, Health & Safety, Disability Management and Talent Acquisition Specialist positions. These positions require administrative support to move forward on various initiatives effectively. Including but not limited to, immediate needs such as coordinating training, coordinating special events, administration of reimbursements, attendance management support, disability management support, maintaining data bases and assisting with annual hiring events.
3. **Strategic Support:** More HR support for the HR Consultants will allow them to focus on, and in engage in, more proactive and strategic work efforts across various departments, and address or mitigate senior-level issues more effectively.
4. **Improved Employee Experience:** From recruitment to offboarding, applicants to retirees, additional HR support will improve efficiencies in processes, service delivery for departments and addressing employee queries and concerns, leading to improved employee satisfaction and better workplace morale.

Recommendation:

- **Workload and Staffing:** The work volume in the HR department has increased dramatically with high-priority objectives to support the People Strategy, as identified below in the Supporting Data section. There has also been an increase in formal and informal investigations and recruitment needs both internal and external.
- **Recommendation:** We are requesting funding to add a third HR Representative. This will enable the team to deal with the volume of work and improve service delivery to the organization while advancing the priorities outlined in the People Strategy.

Focus Areas for the Role:

- **Administrative support for the Organizational Development Consultant** including:
 - List task that Allison had outlined for us. Not sure who has a copy of it.
- **Administrative support for the Health & Safety Consultant** including:
 - List task that Allison had outlined for us. Not sure who has a copy of it.
- **Administrative support for the Disability Management Consultant** including:
 - List task that Allison had outlined for us. Not sure who has a copy of it.
- **Administrative support for the Talent Acquisition Consultant** including:
 - List task that Allison had outlined for us. Not sure who has a copy of it.

Supporting Data:

The Human Resources Team is required to provide support to the People Strategy in many areas.

People Strategy Action Plan:

1. **Strengthen Leadership Development and Succession Planning**
 - Actions: Create an evidence-based leadership development program, formalize corporate-wide succession planning.
2. **Enhance Learning and Development**
 - Actions: Develop a draft framework, adapt to departmental needs, combine in-house and external learning.
3. **Modernize Talent Acquisition**
 - Actions: Create an attractive employee value proposition, improve new employee experience, modernize candidate sourcing, align recruitment with diversity, equity, and inclusion objectives.
4. **Address Compensation Discrepancies**
 - Actions: Verify job descriptions, validate positions with Mercer data, address pay discrepancies.
5. **Address Workforce Planning Gaps**
 - Actions: Conduct core service reviews, identify resourcing gaps, plan resources for key initiatives.
6. **Create a Performance Measurement Program**
 - Actions: Develop a consistent performance management program, create tools and resources, align performance management with succession planning opportunities.
7. **Foster a Culture of Leadership, Innovation, and Service Excellence**
 - Actions: Implement diverse feedback opportunities, reintroduce employee engagement surveys, enhance internal diversity and inclusion training and initiatives.

Relationship to Strategic Plan:

This request for a Human Resources Representative supports the Organizational Excellence pillar of the Strategic Plan by providing the necessary support and skills to move forward on the high priority initiatives outline in the People Strategy.

Financial Impact on Tax Levy Choose an Option.:

Salary of approximately \$76,484 - \$89,494 plus benefits and pension expenses.

Risks of not Hiring/delay in Hiring:

1. **Increased Team Turnover and Burnout Among HR Team Members:**
 - Without the additional HR Representative, existing HR team members will continue to be overburdened, leading to burnout and additional potential turnover, further straining the department's efficiency.
2. **Delayed Implementation of the People Strategy:**

- Insufficient HR support will slow down the progress of the People Strategy initiatives, affecting key objectives like leadership development, learning programs, and talent acquisition.
- 3. Ineffective Workforce Planning and Knowledge Transfer:**
 - Without focused workforce planning, the organization may struggle to forecast staffing needs and identify skill gaps, leading to staffing shortages or excesses and impacting productivity. Without resources, it becomes difficult to document information and transfer information effectively as turnover occurs or new employees are introduced to the corporation.
- 4. Negative Impact on Recruitment Efforts:**
 - An inability to modernize recruitment processes will make it difficult to attract top talent, leading to longer hiring times and unfilled vacancies.
- 5. Inadequate Data Analysis and Reporting:**
 - A lack of resources to track, analyze and report on data will limit the HR team's ability for data-driven decision-making and strategic planning.
- 6. Negative Impact on Health and Safety and Disability Management:**
 - Lack of administrative support decreases the HRC's ability to focus efforts to adapt to legislative changes, implement best practices and develop strategic improvements for Health and Safety and Disability Management policies, practices and processes.

Alternatives:

There are no suitable alternatives for additional administrative support.

Prepared By	Gail Flaminio	Date	Date
Reviewed By	Name	Date	Date
Approved By	Jeanette Pillitteri	Date	Date

New Staff Complement Request

Department: Financial Management Services

Position Title: Investment and Cash Management Analyst.

Employee Group: Other

Salary Level/Range: EX 12/13?

Position Type: Full-Time Permanent

Account Number: 702.300

Estimated Start Date: Start Date Feb 15, 2025

Duration: Indefinite

Department Contact: Adam Smith

Department Priority: High

Issue/Reason for Request:

City of St Catharines does not have an employee dedicated to managing the City's cash flow and investments Portfolio. In the past 7 years, the total Cash and Investment holdings of the City have grown from just over \$40M to about \$150M. Having a staff solely dedicated to handling the investment portfolio and monitor more closely and develop longer term cash flow forecasts/models, could get more out of our funds, both by earning greater returns on shorter term investments which requires constant management, and by identifying more opportunities for longer term investments. This role could also take on the responsibility of debt planning, forecasting and administration in order to help alleviate some of the workloads that are currently being performed by other staff within FMS.

Recommendation:

To address the issue outlined, staff recommend hiring a full-time permanent (1FTE) Investment and Cash Management employee. This position will actively manage and report on the City's investment Portfolio and ensures the City's investment returns are maximized, investment risk is minimized, and cash is available when required to meet the City's financial obligations.

Supporting Data:

Currently, the City's investment portfolio is overseen by the Associate Director of FMS, but the limited time available for that oversight is no longer sufficient as the portfolio and cash holdings of the City have grown the past several years. Having someone manage the portfolio could help. If the City hired an employee to proactively manage our cash flow, investments and monitor more closely and develop longer term cash flow forecasts/models, we could get more out of our funds. If having this role allowed us to earn 0.1% (\$150k), it would generate enough revenue to cover the incremental staffing costs. Considering that we have about \$150M between investments, savings accounts, and general accounts, if we were able to earn 0.25% more than with the minimal time

currently spent managing our investments, the net revenue impact would be around \$250k.

Relationship to Strategic Plan:

This business case indirectly supports the Economic Prosperity and Organizational excellence pillars of the Strategic Plan by Continue Strategic Economic Diversification.

Priority initiatives:

Core Service Review, Managed Public Debt based on Modernized Asset, Management and Work Order Management System, Customer Service Improvement through People, Strategy and wait time reductions, Multi-Year Budget Process, Corporate Diversity, Equity and Inclusion Strategy, Parking Services Review, and Social Procurement Policy

Financial Impact on Tax Levy Other:

Investment and Cash Management Analyst will be funded by the tax levy. It is expected that this role will generate enough incremental revenue to offset costs and result in at minimum a small reduction to the tax levy.

Risks of not Hiring/delay in Hiring:

This hiring provides an opportunity to generate a higher level of revenue from the City’s funds. If this position is not hired, the City will take a status quo approach to managing cash and investments – which includes going to the market to purchase investments 2-3 times per year when capacity is available – which doesn’t always align with the best time to purchase investments. It will also not result in better cash-flow forecasting, which is necessary in order to capitalize on opportunities in both the short term and long term investment spaces.

Alternatives:

If applicable, please include potential alternatives to the issues outlined above.

Prepared By	Adam Smith	Date	Date2024-07-24
Reviewed By	Name	Date	Date
Approved By	Kristine Douglas	Date	Date

New Staff Complement Request

Department: Corporate Support Services

Position Title: Customer Service – Citizens First PT Representative x 2

Employee Group: CUPE 157

Salary Level/Range: Pay Band 6 (\$30.5375 - \$33.9190 per hour) 0-24 Hours per week

Position Type: Part-Time Permanent

Account Number: 702203001

Estimated Start Date: 01/06/2025

Duration: [Click or tap here to enter duration \(if applicable\).](#)

Department Contact: Jonathan Wright

Department Priority: High

Issue/Reason for Request:

- The need arises from ensuring appropriate customer service levels, especially during peak times, vacations, and when staff members are on leave.
- Program/service demands, skillset gaps, capacity constraints, and turnover/succession planning.

Recommendation:

- Propose hiring two permanent part-time customer service positions.
- These positions would provide coverage during high call volumes, vacations, and absences.
- Ensure that the skill set aligns with customer service requirements and by having permanent positions will prevent turnover from contract end dates and permanent positions offered elsewhere in the City.

Supporting Data:

Please review attached SLT presentation with Accenture recommendation on staffing levels.

Please review CF Update from July 2024 after temp PT added to complement in 2024 vs 2023, 2022, 2021, 2020

Relationship to Strategic Plan:

Approving the addition of 2 permanent Customer Service positions to elevate our customer service capabilities and drive organizational excellence

Financial Impact on Tax Levy Can be financially supported differently, outside of the Department (corporate opportunities to look at other divisions/responsibilities):

2 x PT CSRs (24 hours per week * \$33.92 per hour = \$42,332.16 per CSR)

Risks of not Hiring/delay in Hiring:

- Longer wait times and delayed responses may frustrate customers.
- Unresolved issues due to understaffing can impact satisfaction levels
- Without additional staff, processes like handling inquiries, resolving complaints, and processing requests may slow down.
- Delays can affect overall efficiency and productivity.
- A lack of resources can lead to bottlenecks in critical workflows.
- Overburdened existing staff may struggle to manage workload peaks.

Alternatives:

NA

Prepared By	Jonathan Wright	Date	Date
Reviewed By	Name	Date	Date
Approved By	Jeanette Pillitteri	Date	Date

New Staff Complement Request

Department: Community, Recreation and Culture Services

Position Title: Collections Technician

Employee Group: Other

Salary Level/Range: EX 80-1?

Position Type: Full-Time Permanent

Account Number: 752.105

Estimated Start Date: 01/02/2025

Duration: Indefinite

Department Contact: Kathleen Powell

Department Priority: High

Issue/Reason for Request:

Collections Technician position – to replace a position that was eliminated in the last budget cycle.

Collections backlog:

The St. Catharines Museum's collections department is working with a collection that has a significant historical backlog of uncatalogued materials. This is in large part due to two causes:

1 – The Standard collection: In 2007, the Museum took in the St. Catharines Standard collection of more than 600,000 photo negatives, photos, and artifacts. The collection came to the museum uncatalogued and with a very basic organization. While this is an important collection from a historical significance perspective, it will take decades to fully catalogue the collection. This was expected when the collection was acquired and a work plan is in place to continue to work towards cataloguing this collection.

2 – Collections backlog from the 1990's that was unaddressed: When the Museum moved to its current location in 1991 a large influx of artifacts were taken into the collection. The Museum acquired almost 78,000 objects between 1990 and 1996, essentially doubling the size of the collection. During that time, the Museum collected without a stringent collection policy and did not keep up with cataloguing objects as they were acquired. This, added to the addition of the Standard collection and continued collecting in the 2000's has left a significant backlog of uncatalogued material. Addressing the backlogged objects now requires additional work to research and understand the provenance and ensure our records are accurate.

We are currently able to keep up with cataloguing collections as they are acquired, however, with one less Collections Technician, we are not currently able to address any of the backlog other than regular work on the Standard collection.

At this point in time, the Museum has approximately 53,000 artifacts catalogued of its collection. Independent of the Standard Collection, this represents 35% of its collection catalogued. Collections staff and volunteers continue to work at full capacity at this work.

Legislative obligations:

The St. Catharines Museum receives a yearly operating grant of \$48,389.00 from the Province of Ontario based on meeting the Standards for Community Museums in Ontario. According to the Provincial regulation in the Ontario Heritage Act related to the CMOG grant: Grants for Museums R.R.O. 1990, Reg. 877, the relevant sections of the definition of museum are:

(a) is established for the purpose of acquiring, conserving, studying, interpreting, assembling and exhibiting to the public for its instruction and enjoyment a collection of artifacts of historical interest,

(b) has a definable site used exclusively for the operation of the institution and that apportion its physical space, with respect to public purposes and administrative support purposes, so as to effectively carry out the role of a museum,

(d) has a statement of purpose that clearly sets out the aims and objectives of the institution and that has a collections policy relative to such aims and objectives,

(e) owns a catalogued collection consisting mainly of three dimensional historical artifacts of local or provincial significance that reflects the aims and objectives of the institution,

Based on this definition, the loss of this position puts into jeopardy the Museum's ability to meet the Standards for Community Museums and as a result this yearly grant.

Volunteers:

The Collections Department overall is heavily dependant on volunteers to assist with collections-related work. Each Collections Technician manages a team of volunteers – this is usually a maximum of 12 volunteers per team – reduction of one collections technician has a cascade effect of the loss of a full team of volunteers. There is no capacity in the rest of the team to take on the additional volunteer management. The Collections Technicians provide checks and balances related to the work of each collections volunteer team – scrutinizing work done by volunteers to ensure that it is accurate and reliable.

Support of the Museum's Mission:

The work of the Collections Technician is also to support our mission which is: The St. Catharines Museum is dedicated to engaging our visitors, telling the story of the city through artifacts, and preserving, sharing and celebrating the cultural identity and history of the city; we are a community resource that interprets, exhibits, researches, acquires, and preserves material culture and stories of St. Catharines.

Customer service / job satisfaction:

This position is responsible for the care and cataloguing of our 3D artifact collections. The ability of the Museum to develop programming, create digital and physical exhibitions and new exhibits and programs is dependant on our ability to have accurate and timely access to our collections and associated information related to the collections. This position is responsible for ensuring 3D artifacts are catalogued, that the information and research related to these objects is accurate and that the objects are prepared, as needed for exhibit.

With the loss of this position, the workload for this position has been allocated to the rest of the collections team. This means that staff who were not hired to care for 3D artifacts are taking on work that is not within their knowledge and experience. Additionally, with a redeployment of work to other staff members, work from everyone's workplan is not being completed. Staff are working at 100% capacity and adding additional work causes significant stress, especially if there is an expectation that the work in their workplan will still need to be completed at some point.

Additionally, artifact prep work is being taken on by the Supervisor of Historical Services and Collections Coordinator which takes away from the work of these positions.

Without this position, quality research is not being completed on the objects and incomplete information could be attached to the catalogue records. This not only hampers our ability to provide reliable information but also means that many objects are not being fully researched in the cataloguing process. Credibility, which is the keystone to our work, is eroded when incorrect or incomplete information is found in our catalogue records which are available on eMuseum.

Recommendation:

To address the issue outlined, staff recommend hiring a full-time permanent (1FTE) Collections Technician employee. This position will manage the care and cataloguing of our 3D artifact collections.

Supporting Data:

Currently, the City's museum division is not able to address any of the backlog. Addressing the backlogged objects now requires additional work to research and understand the provenance and ensure our records are accurate. .

Relationship to Strategic Plan:

This business case indirectly supports the Economic Prosperity, Cultural Vibrancy, environmental Stewardship and Organizational excellence pillars of the Strategic Plan. Please include details of the request and identify your needs: program/service demands, skillset gap, capacity, turnover/succession planning, skill set needed (qualification/knowledge, industry experience, specific backgrounds). Outline impacts related to legislative obligations, revenue/profit, customer service/satisfaction.

Collections Technician position – to replace a position that was eliminated in the last budget cycle.

Collections backlog:

The St. Catharines Museum's collections department is working with a collection that has a significant historical backlog of uncatalogued materials. This is in large part due to two causes:

1 – The Standard collection: In 2007, the Museum took in the St. Catharines Standard collection of more than 600,000 photo negatives, photos, and artifacts. The collection came to the museum uncatalogued and with a very basic organization. While this is an important collection from a historical significance perspective, it will take decades to fully catalogue the collection. This was expected when the collection was acquired and a work plan is in place to continue to work towards cataloguing this collection.

2 – Collections backlog from the 1990's that was unaddressed: When the Museum moved to its current location in 1991 a large influx of artifacts were taken into the collection. The Museum acquired almost 78,000 objects between 1990 and 1996, essentially doubling the size of the collection. During that time, the Museum collected without a stringent collection policy and did not keep up with cataloguing objects as they were acquired. This, added to the addition of the Standard collection and continued collecting in the 2000's has left a significant backlog of uncatalogued material. Addressing the backlogged objects now requires additional work to research and understand the provenance and ensure our records are accurate.

We are currently able to keep up with cataloguing collections as they are acquired, however, with one less Collections Technician, we are not currently able to address any of the backlog other than regular work on the Standard collection.

At this point in time, the Museum has approximately 53,000 artifacts catalogued of its collection. Independent of the Standard Collection, this represents 35% of its collection catalogued. Collections staff and volunteers continue to work at full capacity at this work.

Legislative obligations:

The St. Catharines Museum receives a yearly operating grant of \$48,389.00 from the Province of Ontario based on meeting the Standards for Community Museums in Ontario. According to the Provincial regulation in the Ontario Heritage Act related to the CMOG grant: Grants for Museums R.R.O. 1990, Reg. 877, the relevant sections of the definition of museum are:

(a) is established for the purpose of acquiring, conserving, studying, interpreting, assembling and exhibiting to the public for its instruction and enjoyment a collection of artifacts of historical interest,

(b) has a definable site used exclusively for the operation of the institution and that apportions its physical space, with respect to public purposes and administrative support purposes, so as to effectively carry out the role of a museum,

(d) has a statement of purpose that clearly sets out the aims and objectives of the institution and that has a collections policy relative to such aims and objectives,

(e) owns a catalogued collection consisting mainly of three dimensional historical artifacts of local or provincial significance that reflects the aims and objectives of the institution,

Based on this definition, the loss of this position puts into jeopardy the Museum's ability to meet the Standards for Community Museums and as a result this yearly grant.

Volunteers:

The Collections Department overall is heavily dependant on volunteers to assist with collections-related work. Each Collections Technician manages a team of volunteers – this is usually a maximum of 12 volunteers per team – reduction of one collections technician has a cascade effect of the loss of a full team of volunteers. There is no capacity in the rest of the team to take on the additional volunteer management. The Collections Technicians provide checks and balances related to the work of each collections volunteer team – scrutinizing work done by volunteers to ensure that it is accurate and reliable.

Support of the Museum's Mission:

The work of the Collections Technician is also to support our mission which is: The St. Catharines Museum is dedicated to engaging our visitors, telling the story of the city through artifacts, and preserving, sharing and celebrating the cultural identity and history of the city; we are a community resource that interprets, exhibits, researches, acquires, and preserves material culture and stories of St. Catharines.

Customer service / job satisfaction:

This position is responsible for the care and cataloguing of our 3D artifact collections. The ability of the Museum to develop programming, create digital and physical exhibitions and new exhibits and programs is dependant on our ability to have accurate and timely access to our collections and associated information related to the collections. This position is responsible for ensuring 3D artifacts are catalogued, that the information and research related to these objects is accurate and that the objects are prepared, as needed for exhibit.

With the loss of this position, the workload for this position has been allocated to the rest of the collections team. This means that staff who were not hired to care for 3D artifacts are taking on work that is not within their knowledge and experience. Additionally, with a redeployment of work to other staff members, work from everyone's workplan is not being completed. Staff are working at 100% capacity and adding

additional work causes significant stress, especially if there is an expectation that the work in their workplan will still need to be completed at some point.

Additionally, artifact prep work is being taken on by the Supervisor of Historical Services and Collections Coordinator which takes away from the work of these positions.

Without this position, quality research is not being completed on the objects and incomplete information could be attached to the catalogue records. This not only hampers our ability to provide reliable information but also means that many objects are not being fully researched in the cataloguing process. Credibility, which is the keystone to our work, is eroded when incorrect or incomplete information is found in our catalogue records which are available on eMuseum.

Tie to Interpretive Plan and Strategic Plan:

The work of the Collections Technicians directly supports the Stewardship goal of the Museum's current Strategic Plan which states in part:

"We will prioritize collections and research work in support of the Museum's vision and mission.

We will support engagement by the documentation, preservation and presentation of the City's material culture; the preservation of artifacts, archival materials and stories of St. Catharines; and by providing greater access to this resource for researchers and citizens."

The Museum's Strategic Plan renewal which is expected to be presented to Council in Fall 2024 also continues to support this goal and places additional emphasis on collections management in the objectives and action items for the next 5 years of the Museum's operations. The Museum's ability to meet these objectives in a timely manner is compromised by the loss of this position.

Supporting the Strategic Plan's goals is the Museum's Interpretive Plan which operationalizes the public exhibition development of the Museum. The goals of the Interpretive Plan are also supported by the work of this position, most specifically Goals three and five:

Goal 3 Improve the physical and intellectual accessibility of the exhibits and exhibit content.

Goal 5 Introduce more of the Museum's collection to the displays.

The ability of the Museum to have objects in its collections available for display is directly tied to our ability to have the objects catalogued and prepared.

Financial Impact on Tax Levy Other:

The Collections Technician role will be funded by the tax levy. It is expected that this role will address the backlog of uncatalogued materials.

Risks of not Hiring/delay in Hiring:

The Collections Department relies heavily on volunteers to assist with collections-related work. Each Collections Technician is responsible for managing a team of up to 12 volunteers. Therefore, the absence or delay in hiring a Collections Technician results in the loss of an entire volunteer team.

Currently, there is no capacity within the remaining team members to absorb the additional responsibilities of volunteer management. Furthermore, Collections Technicians play a crucial role in ensuring the accuracy and reliability of the work performed by the volunteer teams by providing essential checks and balances. Without a sufficient number of Collections Technicians, the overall efficiency and effectiveness of the department are compromised, leading to potential errors and reduced operational performance.

Alternatives:

If applicable, please include potential alternatives to the issues outlined above.

Prepared By	Kathleen Powell	Date	Date2024-08-02
Reviewed By	Lori Brunetta	Date	Date
Approved By	Phil Cristi	Date	Date

New Staff Complement Request

Department: Planning and Building Services
Position Title: Summer Inspector Long Grass/Weeds
Employee Group: STUDENT
Salary Level/Range: \$16.67
Position Type: Part-Time Contract
Account Number: 711.110.001
Estimated Start Date: 04/28/2025
Duration: 18 Weeks
Department Contact: Tami Kitay
Department Priority: Medium

Issue/Reason for Request:

From 2019 to 2023, the City has received and investigated an average of 751 long grass and weed complaints a year. In 2023, an unprecedented 963 complaint were received requiring investigation. Of those complaints, 325 were unfounded, and 638 required follow-up to bring the property into compliance. Of the 638 complaints investigated, 70 required intervention utilizing a contractor to bring the property into compliance, and a total of 72 administrative monetary penalties were issued.

Long grass and weed complaints do not require as much experience, knowledge, training, and qualifications, as other type of by-law enforcement complaints. Students can be appointed as by-law enforcement officers specifically for this function. When a contractor is used to bring a property into compliance, the work must be supervised by an officer. A student could be appointed for this purpose, and is a practice commonly deployed in other municipalities. These complaints are addressed by our current compliment of officers, who can be deployed to other more challenging tasks such as property standards, vital services, and vacant buildings.

Recommendation:

Adding a temporary contract Student Summer Inspector to the By-law Enforcement complement to assist with enforcement of the long grass and weeds by-law during the eighteen (18) weeks of summer.

Supporting Data:

Each time enforcement action is required to bring a property into compliance, there is a minimum by-law enforcement administrative fee of \$250 or 15%, whichever is less, added to the tax roll of the property in addition to any costs incurred. In 2023, based on 70 times that enforcement action was required, and using the minimum fee of \$250, at least \$17,500 was charged in enforcement administrative fees.

Relationship to Strategic Plan:

Addressing long grass and weed complaints aligns with the Social Well-Being and Organizational Excellence pillars. This is achieved by a betterment to the community aesthetically and through reducing public safety risks associated ticks/vermin, and utilizing more cost effective staff for less skilled labour.

Financial Impact on Tax Levy Other:

A student weed inspector would cost \$12,602 in salary. This is calculated at a wage of \$16.67/hr, for a 35 hour week, for a period of 18 weeks, plus 20% in Mandatory Employment Related Costs. Not including any administrative monetary penalty issued, and simply based on enforcement administrative fees that would be issued for contractor cuts, it is not expected that this position will have an impact on the tax levy. There is potential for a Government of Canada Grant for a Canada Summer Jobs program which has been run annually. The grant is for 50% of wages up to minimum wage (\$16.55 for Ontario), not including Mandatory Employment Related Costs (EI, WSIB, Vac Pay, etc.). If approved, the City would receive a grant of approximately \$5,213, further mitigating any wage related costs.

Risks of not Hiring/delay in Hiring:

Our current complement of by-law enforcement officers will continue to perform this task at a reduced service level to other areas.

Alternatives:

N/A

Prepared By	Paul Chudoba	Date	05/03/2024
Reviewed By	Tami Kitay	Date	08/08/2024
Approved By	Erin O'Hoski	Date	08/12/2024

Appendix 4 Cover Memo Business Cases for Non-Staffing Changes included in Staff Proposed 2025-2026 Readoption Operating Budget

Staff followed Mayor's direction regarding 2025-2026 Readoption Operating Budget and have explored options regarding increasing operational needs and budget mitigation strategy.

Appendix 4 includes several business cases that City staff prepared and have been approved by the Senior Leadership Team.

Please note that these changes have been accommodated within the adopted 2024-2026 Multi-Year Operating Budget.

Summary of Business Cases included in Appendix 4:

1. The implementation of an insurance, claims and risk management software, ClearRisk
2. Increase for annual street lighting maintenance budget
3. PBS/Parking AMPS Screening & Hearing Officer service contract
4. Extension of seasonal parks student work term
5. Increase for parks maintenance overtime budget

Business Case: ClearRisk

Department: Legal Services and Clerks

Account Number: 51217

Department Contact: Rob Di Lallo

Department Priority: High

Duration: To commence in 2025 and ongoing

Issue/Reason for Request:

The implementation of an insurance, claims and risk management software, ClearRisk.

Common internal challenges, specifically related to the insurance portfolio, includes, but is not limited to, limited reporting capabilities, repetitive high-resource/low impact daily tasks, limited access to information, multiple data sources with minimal data flow and low data integrity, limited communication between departments and difficulty allocating expenses to appropriate cost centers. In turn, this leads to increased claims management expenses, inability to implement cost-saving risk management activities, no data insights with which to manage risk, no decrease in frequency and severity of preventable occurrences, recurring and preventable claims which increase premiums over time, and increased insurance costs.

To resolve the above issues, the City will benefit from the implementation of ClearRisk, a cloud-based software that automates risk and claims data processing into one centralized system. ClearRisk is built for municipalities with a roadmap that is designed around municipal environments, processes, and workflow.

ClearRisk will allow for the creation of detailed reports, organization of claims data with the ability to gain instant access to claims, with pictures, attachments, legal correspondence, etc. in all one place, making claims administration more effective, and the ability to allocate claims costs and premiums to specific organization departments.

The inability to track data efficiently leads reactive claims and risk management, thereby leading to the inability to save on costs and highlight areas of concern. Implementing the software will allow for such improved efficiencies, including proactive risk management initiatives and therefore, cost savings. The claims can be tracked by department and location and include related policies, assets, departments, contacts, vendors, third parties, notes/file attachments, email correspondence and much more.

In addition to claims management, ClearRisk allows for incident management, including property, liability, automobile, workers compensation, near-miss and other claim and incident types within ClearRisk. This software allows for the tracking and management of incidents, litigation details, root causes and effectiveness of corrective actions which allows users to uncover trends and drive cost-saving risk management initiatives.

Policy management is another function of the software where users can streamline policy management processes and allocate premiums across departments, locations, assets and business units to get an accurate picture of total costs, while users can build and schedule reports to be notified of threshold limits, dramatically reducing time spent during insurance renewals.

With ClearRisk, the City will have the ability to track and manage all insurance certificate, contracts and vendors.

Recommendation:

Requesting budget funds to be added for the year 2025 in the amount of \$64,314.51 and \$40,818.23 for the year 2026.

Supporting Data:

The Association of Municipalities of Ontario (AMO) underwent a formal procurement process (RFP) for a claims and risk system to provide to Ontario municipalities. ClearRisk was selected and currently provides the software to over 40 Ontario municipalities, including, but not limited to, the City of Burlington, the Town of Milton, the City of Niagara Falls and the City of Welland.

The software will allow the optimization of risk, the reduction of claims costs and will provide efficiencies. A select few benefits of ClearRisk includes the following:

- Centralized cloud-based data collection.
- Automated, intuitive and user-friendly interface.
- Easy-data accessibility.
- Reduced data duplication and errors
- Streamlined workflows.
- Provision of insights and analytics.
- Saving staff resources.

ClearRisk customers have reported the following statistics:

95% reduction in time building reports and sharing data
90% reduction in manual tasks and data entry
50% reduction in total cost of claims
10% reduction in insurance premiums

Taking a data-driven approach to risk management, leading to a more efficient allocation of resources, improved decision-making and ultimately better financial health and sustainability.

ClearRisk provides the following benefits:

- Risk, insurance and claims work will be managed with current staffing levels. Redundant work is eliminated and related clerical functions are automated
- Statements of value will be automatically generated as reports ahead of insurance renewal deadlines, ensuring accurate details are delivered to carriers.
- Risk, insurance and claims processes will be more efficient as automation of tasks, correspondence and reminders occur.
- Reporting functions related to premiums, deductibles, incurred expenses, recoveries and trends will be more robust and automated.
- Insurance renewal preparation takes significant less time and effort.
- Being able to produce reliable, detailed reports.

The positive outcome of implementing ClearRisk will create:

- Better data to determine optimal deductibles, resulting in lower insurance premiums.
- Reduction in loss ratios reported to insurers resulting in lower premiums.
- Better data results in greater insight into risks.
- Reduced claims costs due to better organized and managed files.
- Allocation of premium and insurance costs across departments.
- Management reporting.

The City of St. John faced similar challenges by tracking data manually in Excel spreadheads. Since implementing ClearRisk, they had a 50% reduction in claims costs and reduced frequency of claims.

Relationship to Strategic Plan:

The City will achieve greater success through the implementation of ClearRisk as the software will align with the City's Guiding Principles as follows:

- Results-oriented.
- Effective operational foundations and delivery of core services.
- Focus on innovation and partnerships.

The software will assist to adhere to the City's objectives of creating a risk-aware corporate culture where the management of risks is integrated into the operations and administration of the City. Risk management includes the avoidance and/or mitigation of hazards, the management of uncertainty and the harnessing of opportunities. This software will allow the City to determine the amount of risk acceptable while pursuing the City's mission and vision.

Financial Impact on Tax Levy:

ClearRisk has three pricing tiers with St. Catharines classified as tier 1. The 2024 annual fee for tier 1 is \$36,383 (includes two users, with the option of adding additional users). The pricing incurs a 5% annual increase. There is a one-time \$25,000 implementation fee however, we will be entitled to a 25% discount as a BFL client (the City's insurance broker).

The annual pricing is for the 2024 calendar year with a 5% annual increase each year.

2025 potential changes for reconfirmation: \$64,314.51 – calculated as $(36,383 \text{ annual fee} * 5\%) + 25,000 * 1.0176$

2026 potential changes for reconfirmation: \$40,818.23 - calculated as $\$38,202.15 * 5\% * 1.0176$

A final implementation quote will be provided by ClearRisk with all applicable costs and taxes included.

ClearRisk customers reported a reduction of up to 10% from their annual insurance premiums by utilizing ClearRisk's reporting capabilities to identify opportunities to optimize their deductibles. The City's recent renewal of the Public Entity Insurance Package was renewed in the amount of \$2,215,565. By incorporating ClearRisk, the City can expect to find savings of over \$220,000. In addition, efforts can be focused on other areas, including recoveries due to the improved efficiencies of the software, thereby saving time and costs. The premium savings alone, whether made in the first year or the first five, will pay for the software.

Risks of not Implementing/delay of implementation:

The claims and risk process will not be efficient, leading to the likelihood of increased insurance premiums, claim payouts, and external expenses (including adjusting and legal fees). The software will also allow for improved efficiencies, including claim and incident management, asset management, insurance certificate management, and reports and dashboards that will benefit the entire Corporation.

The City's insurance broker, BFL, recommends ClearRisk to the City, as their Public Sector Risk Manager has first-hand knowledge of the software and its values and cost saving benefits to municipalities.

Alternatives: None

Prepared By	Gabriela Hall	Date	08/20/2024
Reviewed By	Rob Di Lallo	Date	08/20/2024
Approved By	Rob Di Lallo	Date	08/20/2024

Business Case:

Department: Engineering, Facilities and Environmental Services

Account Number: D4602 54225 100

Department Contact: Brian Applebee

Department Priority: High

Duration: 2 years (2025 & 2026 request)

Issue/Reason for Request:

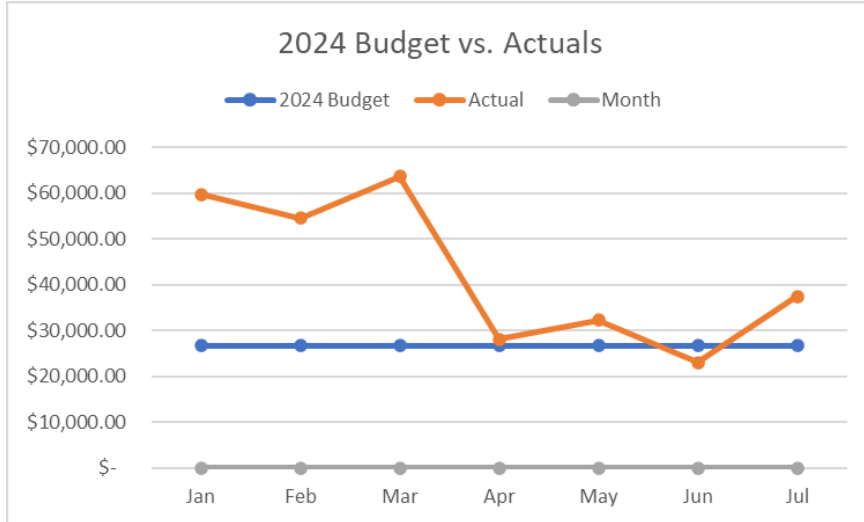
The request is for an increase in the annual Street Lighting Maintenance Operating Budget for years 2025/26 to accommodate the increasing costs that are being realized to maintain the street lighting system to meet the City's obligations under Ontario Regulation 239/02 (Minimum Maintenance Standards for Municipal Highway), as well as the expectations of all users of the street system. The City not only maintains the street lighting system on City streets, but also along the majority of Regional roads within the City boundaries. The age of the infrastructure, especially related to underground power supply feeds, is deteriorating at an accelerated rate. Additionally, the LED cobra heads, which were converted 8-10 years ago, are beginning to fail, significantly increasing the replacement of these units that has not been seen in previous years. Additionally, like many goods, the cost of street light components has increased year-over-year.

Recommendation:

That \$110,000 be added to the Street Lighting budget for 2025, and \$110,000 be added to the Street Lighting budget in 2026, for the purpose of maintenance of the street lighting system to meet the City's obligations.

Supporting Data:

A review of the costs to maintain the City's street lighting system over the period from January to July 2024 identifies that, during the first four months of the year, the maintenance obligations increased significantly above what was anticipated. This is likely due to several factors, including the rate that the public reports street lighting issues due to darkness falling earlier in the day, as well as the contractor's required Annual Street Lighting Patrol, which identifies outages and then requires subsequent repairs to address the outages. During the summer and fall months, the rate of repairs is expected to remain more stable due to the above noted factors. However, the trend for required repairs and the increased costs are expected to repeat in the coming years. The following graph illustrates the January to August 2024 Budget vs. Actuals for street lighting maintenance.



This trend can be seen in prior years' budgets as well. The table summarizes the budget shortfalls from 2021-2023.

Street Lighting - Maintenance	2021	2022	2023
Budget	\$250,000	\$257,000	\$265,000
Actuals	\$338,315	\$382,763	\$459,058
Variance	(\$88,315)	(\$125,763)	(\$194,058)

Relationship to Strategic Plan:

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

- Operational and service excellence

Financial Impact on Tax Levy:

The estimated annual Operating Costs, inclusive of the requested budget increase, would be \$446,000 for 2025 and \$463,000 for 2026.

Risks of not Implementing/delay of implementation:

The risks associated with delaying or not implementing the increase are either that:

- The City would continue to maintain the street lighting system to meet our obligations, but would be required to utilize funding from other city operating budgets to compensate for the overages, which could negatively impact other city operational functions; or
- The city would have to reduce the maintenance on the street lighting system meaning that street lighting outages would not be addressed, which would lead to an increase in customer concerns, could increase risks to road users, and

could put the city out of compliance with obligations under Ontario Regulation 239/02, leading to a potential increase in legal liability.

Alternatives:

At this point there are no alternatives known to staff.

Prepared By	Brian Applebee	Date	Date
Reviewed By	Anthony Martuccio	Date	Date
Approved By	Erin O'Hoski	Date	Date

Business Case: PBS/Parking – AMPS Screening & Hearing Officer

Department: Planning and Building Services

Account Number: D3200 57401 100 (revenue offset in D3200 42213 100)

Department Contact: Paul Chudoba

Department Priority: High

Duration: 2 years (2025 & 2026 request)

Issue/Reason for Request:

The City's Administrative Monetary Penalty System (AMPS) has proven to be an effective method of obtaining compliance with the City's various by-laws, which has resulted in an expansion of the program. This growth has increased the number of appeals via screenings and hearings which are a legislated requirement of the program to ensure transparency and fairness. Screenings are currently conducted by municipal staff members, and the increased demand for Non-Parking AMPS screenings has exceeded the workload capacity for that staff member, and is impacting their ability to complete their primary duties. Hearings are currently conducted by an independent contractor through a Shared Services Agreement with nine (9) other local municipalities that will be dissolved in February of 2025, thus solidifying the requirement to secure a Hearing Officer. It is anticipated that any amounts budgeted for will be fully recoverable through the administration of the AMPS program and is not expected to have an impact on the tax levy.

Recommendation:

That \$31,188 be added to the by-law enforcement budget for 2025, and \$31,968 be added to the by-law enforcement budget in 2026, for the purposes of obtaining a contractor to administer Non-Parking AMPS Screenings and Hearings.

In addition, \$678 be added to the parking budget for 2025, and \$695 be added to 2026 parking budget for the purposes of the contractor to administrator Parking AMPS Hearings.

Supporting Data:

At the May 10th, 2021, Council Meeting, City Council passed the Non-Parking AMPS By-law 2021-68. The by-law started with one Designated By-law (Short-term Rentals), and it has expanded to now include seventeen (17) Designated By-laws. Any penalty notices issued can be subject to appeal within the initial 15-day period since the penalty notice is issued, or up to 35 days with an extenuating circumstance as defined in the [City's Non-Parking AMPS Policy](#). The first level of appeal is to a Screening Officer.

Screenings are currently conducted by a City staff member who has a strong knowledge of enforcement practices, legal proceedings, and being able to interpret municipal by-laws. Should an appellant disagree with the decision of the Screening Officer, the appellant can appeal the decision to a Hearing Officer, who is an independent adjudicator. The decision of the Hearing Officer is final and binding, and there are no further levels of appeal.

As the number of Designated By-laws where AMPS Penalty Notices can be issued has increased, so have the amount of penalty notices issued. This has also resulted in an increased number of appeals, which has started to have an operational impact on the primary job function of the person appointed to perform screenings. Ticketing under the City's Non-Parking AMPS by-law commenced June of 2022, and in that year 13 AMPS screenings were conducted. In 2023, there were 111 screenings conducted, followed by 77 in 2024 from January-June 2024. With respect to Hearings, in 2023, there were 16 Hearings Conducted, and in 2024 33 Hearings were held up until June 17th, 2024.

The City is part of a Shared Services Agreement with nine (9) other local area municipalities for a Hearing Officer. The City pays \$750 a year for this service, where the costs are split at 50% between Planning and Building Services (Non-Parking AMPS) and Financial Management Services (Parking AMPS). Due to the number of Hearings that have been requested in St. Catharines, in 2024 a total of four (4) Hearing days were organized by the City and held outside of the Shared Services Agreement with the same adjudicator. On June 27th, 2024, a communication was received from the Town of Pelham (attached as **Appendix 1**). The communication was regarding the Shared Services Agreement, and the intent to conclude the agreement (no renewal). As of February 23, 2025, the City of St. Catharines will be required to secure a Hearing Officer for all AMPS matters, which includes Parking, Non-Parking, and possibly the Fire Department should AMPS be adopted as part of their enforcement process.

The ability to appeal a penalty notice is not only a prescribed requirement in provincial legislation, it is also required to ensure transparency, accountability, and fairness. It is not uncommon for a municipality to employ a staff member with their job description and function is to act as a Screening Officer. There is also an option to have the service contracted out to a third-party contractor, which is a practice already employed with respect to a Hearing Officer. Among Local Area Municipalities in Niagara Region, screening officer services in addition to hearing officer services are contracted out in the City of Welland. Contracting out screening and hearing services also adds an additional layer of transparency, as there is no involvement from any City staff members with respect to adjudicating on penalty notices making it autonomous and independent based on the rules prescribed in the City's Non-Parking AMPS By-law and the *Statutory Power Procedures Act*.

In 2023, a total of \$574,230 was recognized in Non-Parking AMPS revenues. As of July 5th, 2024, a total of \$465,150 has been recognized so far in Non-Parking AMPS revenues for the 2024 budget year, where \$106,700 was the budgeted amount. It is anticipated that the revenues from penalties will be sufficient and can be utilized to

administer the program with no expected impact to the tax levy and can also provide relief from the operational impact that the program is having on the City staff member appointed as a Screening Officer.

Up until June of 2024, 77 Non-Parking AMPS Screenings had been conducted. It is difficult to produce an accurate estimation of the number of screenings for the remainder of 2024 as May-September are typically the peak season for property standards and lot maintenance issues like long grass/weeds and waste, where penalties issued for non-compliance and subsequent appeals are expected to increase. Further, the majority of the Designated By-laws that are now subject to AMPS were added in September of 2023, and there was an education period deployed where very few if any penalties would have been issued. Simply annualizing the numbers would not be a practical approach, and the program is still relatively new so there are no previous trends that can be relied on. The only potential data that can be relied upon to predict future appeal amounts would be the appeal percentage for penalty notices issued.

To develop an estimate of how many screenings and hearings would be required, a percentage of how many screenings and hearings has been conducted vs. the number of tickets issued. For clarity, the number of screenings and hearings could have multiple tickets heard for one defendant, so it is not a reflection of the exact number of penalty notices that were appealed, but how many screenings and hearings were required based on how many penalty notices were issued.

Year	Tickets	Screenings	Hearings	Screening Appeal %	Hearing Appeal %
June-Dec 2022	316	13	0	4.11%	0.00%
2023	878	111	16	12.64%	1.82%
Jan-June 2024	421	77	33	18.29%	7.84%

It is evident that there is an upward trend towards the number of appeals being received. If approximately 1,000 penalty notices are issued in 2024 which is likely and based on the 2024 screening and hearing appeal rates, then it is estimated that there would be a requirement for at least 183 screenings and 78 hearings. Typically, 6 Screenings or Hearings can be conducted in a day, which would require approximately 31 screening days and 13 hearing days.

Enforcement of the City's Parking By-laws is also appealable to a Hearing Officer, and the City's Parking Enforcement Services will also be affected by the Shared Services Agreement being dissolved. The amount of penalty notices that are appealed to a Hearing Officer are minimal, equating to approximately 1 appeal every 2 months. As it is unlikely that all appeals to a Hearing Officer would be conducted on the same day, due to legislated requirements to conduct appeals in a timely manner. It is anticipated that at least 6 hearing day sessions, at a minimum cost of \$350 plus HST would be required if parking ticket hearing appeals were conducted separately from Non-Parking AMPS Hearing appeals. This would equate to approximately \$2,373. Considering that it is estimated that there is a requirement of 13 Hearing days for Non-Parking AMPS, the

estimated 6 appeals could be integrated into a previously scheduled appeal day. Adding 1 additional Hearing Day, would only require an additional \$678 instead of \$2,373, to administer the appeals.

A Hearing Officer is also required to administer the City's Short-term Rental Licensing By-law, as any license suspensions, revocations, or denials are subject to appeal to a Hearing Officer. Since the conception of the Short-term Rental Accommodation licensing program up to July 5th, 2024, there have only been two (2) Hearings for having a licence suspended as a result of incurring demerit points.

Relationship to Strategic Plan:

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

- Organizational excellence: Modernizing and enhancing the appeals process for the AMPS will release operational strain on staff, by utilizing external specialized services.

Financial Impact on Tax Levy:

Based on current Non-Parking AMPS appeal volumes, combined with STRA appeals, it is anticipated that 31 screening days and 15 hearing days would be required in 2025, and the same number for 2026, with one additional day per year for Parking Hearing Appeals.

The daily rate for a Screening or Hearing is \$600/day + HST, for a total of \$678 per day. Based on this estimate. In 2025:

- \$31,188 needs to be budgeted in PBS/Bylaw Enforcement for 2025 and an increase of 2.5% needs to be considered for 2026, in order to be consistent with the Rates and Fees increase.
- \$678 needs to be budgeted in Parking Enforcement for 2025 and an increase of 2.5% needs to be considered for 2026, in order to be consistent with the Rates and Fees increase.
- In Total, \$31,866 is required to ensure continuous administration of the Non-Parking AMPS program, and Hearing appeals for Parking AMPS. Based on the amounts collected in administrative monetary penalties, this is not expected to have an impact on the tax levy.

2025/2026 Tax Levy Budget – Non-Parking AMPS – PBS/Bylaw Enforcement

	2025	2026
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Additional Contract Funding required (46 days for screening and hearing)	\$31,188	\$31,968
Increase in Non-parking AMPS violations Revenue	\$(31,188)	\$(31,968)
Budget Impact	\$-	\$-

2025/2026 Parking Budget – Parking AMPS – Parking Enforcement

	2025	2026
Additional Contract Funding required (1 day for hearing)	\$678	\$695
Increase in parking AMPS violations Revenue	\$-	\$-
Budget Impact	\$678	\$695

Risks of not Implementing/delay of implementation:

The Shared Services Agreement will be dissolved in February 2025. A Hearing Officer will be required to ensure the successful continuation of the AMPS program and meeting the legislated requirement of ensuring there is an appeal process in place. Should Screening Officer services not be contracted out, City staff will still have to perform the function in addition to normal operational duties.

Alternatives:

A Screening Officer and Hearing Officer are legislated as a requirement in provincial statute and municipal by-law. There are no alternatives or substitutions.

Prepared By	Paul Chudoba / Tera Bourbonnais	Date	05/29/2024
Reviewed By	Tami Kitay / Kristine Douglas	Date	Date
Approved By	Erin O'Hoski	Date	Date

New Staff Compliment Request

Department: Municipal Works
Position Title: Seasonal Student Positions
Employee Group: STUDENT
Salary Level/Range: 19.42 per hour
Position Type: Part-Time Temporary
Account Number: 750.230.003/50003 Extra Service
Estimated Start Date: 05/06/2024
Duration: 17 Weeks
Department Contact: Dan Cooper
Department Priority: High

Issue/Reason for Request:

The request is to extend the student hours from 15 weeks to 17 weeks, this would mean an additional 7,840 people hours for a total of 98 students. This was requested previously but could not be accommodated due to an increase in student wages. The need for the extension in hours for the season is due to new onboarding practices where the first week of the student's employment is taken up by orientation and training. Other factors include increased sports field bookings later into the season which translates into a higher service level for the sports parks. Events in Montebello Park later in the season which necessitate overtime call outs when students are not available (Summer Concert Series). Lakeside Park students going from 7-3 when students are gone for the season and these positions service Rennie Park, Jaycee Park and Lakeside Beach. Overall seasons are being extended through later bookings and bigger events that have to be serviced by staff. Historically students have always worked and finished their season on the September long weekend. This helps keep up with all the grass cutting and Sports Field Maintenance until then. Most minor leagues are wrapping up their seasons the last 2 weeks in August up until the beginning of September. Having the students in the parks really helps with maintaining the fields to the same standard we have maintained them to all season. Also having them for those weeks helps with turning the lights on and off and locking up parks saving us from having to do overtime to help with this.

Recommendation:

To extend the seasonal student hours by 7,840 hours

Supporting Data:

When students have completed their 15 weeks any additional service to sports field and events need to be addressed by full time staff which requires overtime or results in a lower level of service in other areas such as grass cutting and event support.

Relationship to Strategic Plan:

This will not impact the strategic plan but can affect service levels

Financial Impact on Tax Levy Other:

Students are paid \$19.42/hour, this is 2024 rate.

An additional 80 hours will sum up to an additional \$1553.60 per student.

98 students for an additional 80 hours will cost an additional \$152,252.80

Risks of not Hiring/delay in Hiring:

This request would not require new hire but extension of hours

Alternatives:

If applicable, please include potential alternatives to the issues outlined above.

Prepared By	Dan Cooper	Date: Aug 6, 2024	Date
Reviewed By	Name	Date	Date
Approved By	Darrell Smith	Date	Date

Business Case:

Department: Municipal Works

Account Number: D5300 - 50002 Overtime(Previously 750.225.002)

Department Contact: Dan Cooper

Department Priority: High

Duration:2 Years (2025/2026)

Issue/Reason for Request:

The Parks division has incurred more overtime

Recommendation:

Staff recommend that there be an increase of \$40,000 for 2025 and 2026 in the D5300 50002 overtime budget line to accommodate additional overtime pressures on this division.

Supporting Data:

In order to maintain the current service level expectations staff request that additional funds be added to the 50002 overtime account. In order to service and staff things such as long weekend coverage, Splash Pads on Weekends, beaches Happy Rolph's Animal farm, Watering on Weekends as well as passive park maintenance when there have been seasons of heavy rainfall (Grass cutting). Additional overtime hours incurred due to sports field booking hours going over staff scheduled shifts.

Relationship to Strategic Plan:

This request does not affect the overall strategic plan but will affect service levels if we are to cease overtime for these areas.

Financial Impact on Tax Levy:

The financial impact of this request will require a total of \$80,000 dollars from the tax levy with \$40,000 being utilized in 2025 and \$40,000 dollars being utilized in 2026

Risks of not Implementing/delay of implementation:

The risks of not approving the additional finds will result in the following:

1. No long weekend coverage for events
2. No additional coverage on weekends for beaches

3. The inability to catch up on passive parks maintenance when there are seasons of high rainfall which will result in more complaints of long grass in passive parks.
4. Inability to water garden beds and hanging baskets on long weekends when required for long weekend coverage.
5. A reduction in booking hours for user groups to align with staff working hours. Sports fields are booked until 11:00PM which typically results in 30 minutes of overtime in order for staff to lock up areas after games have concluded.

Prepared By	Dan Cooper	Date: Aug 6, 2024	Date
Reviewed By	Name	Date	Date
Approved By	Darrell Smith	Date	Date

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 2024 ending surplus due to the excluded expenses and change in reporting is anticipated to be a net decrease of \$2,734,008. This difference is one of financial presentation only.

The details of the change in surplus are outlined in Table 1 on the next page.

Table 1 – Estimated Effect on Accumulated Surplus

Increases:	
Capital items provided for in operations	\$ 12,629,850
Debt repayment – principal portion	\$ 12,206,835
Decreases:	
Estimate change in post-employment benefits expense	(\$ 49,000)
Estimated change in solid waste landfill closure and post closure expenses	(\$ 169,888)
Estimated amortization expense	(\$ 27,351,805)
Net Increase/(Decrease) in accumulated Surplus	(\$ 2,734,008)

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 2025 or after. Staff will keep Council up to date as these changes are made.