



Report

Report to: Mayor and Council
Date: January 21, 2025
Title: **Staff Proposed 2025 Tax Levy Supported Budget - Variance Analysis**

Recommendation(s)

1. THAT Council **RECEIVE** report CS-2025-01 Staff Proposed 2025 Tax Levy Supported Budget – Variance Analysis for information.
2. THAT Council **APPROVE** the 2024 budget reclassifications identified in Attachment 8.

Executive Summary

This report provides a summary of the key changes in the 2025 budget in comparison to the 2024 budget. The purpose of this report is to provide readers with an easy reference to material changes in the budget for each department. An additional report is on the agenda with the more overarching budget discussion and options to reduce the increase, while this report speaks to the budget variances and new position details of staff's budget requests.

Under the proposed budget the City is balancing a number of key pressures in addition to taxpayer affordability. Some key items are as follows:

- Inflationary increases which under the current market remain close to 3.9% as identified in report F-2024-28 on the August 13, 2024 agenda.
- The City has heard significant feedback with regards to the service levels of City in the areas of its overall appearance and cleanliness. The issues of homelessness, mental health and addiction has placed significant strain on City resources and has impacted the City's overall appearance. The time attributed to cleanups and other activities related to the challenges of homelessness, mental health and addiction is steadily increasing. Staff have requested additional resources in both bylaw and municipal works to address this issue. The request in this budget is less than what is actually believed to be required however, to balance affordability with service levels a reduced amount is being requested.

- Information technology investment is required in order to maintain our systems in a secure manner. This investment has an approximate budget impact of \$1.2 million.
- Moving to best practice finance approaches to avoid “kicking the can down the road” which results in taxpayers paying more in the future. Some of these items include:
 - **Fleet replacement reserve** - the City will be required to fully fund the asset management plan and will be required in the future to fully fund the cost to maintain our fleet on an annual basis.
 - **Capital (Hospital) levy** – By paying for the \$30M hospital commitment from our reserves taxpayers will receive a significant benefit, however our reserves will need to be replaced to ensure we can maintain our assets and services. This approach also provides inter-generational equity that both the generation that created the \$30 million reserve and the generation that will benefit from the hospital pay for the benefit.
 - **OLG reliance** – Staff continue to take Council’s previous direction to remove the OLG subsidy from the levy by using 50% of the increase in tax assessment growth. Though to completely unwind the City’s reliance on this subsidy will take the City likely a decade as it is still a material amount (\$4,525,000 or 5.3% of the levy).
 - Increasing **User Fees** to reduce the pressure on the general tax levy.

Overall the budget is balancing taxpayer affordability in the near term with taxpayer affordability over the long term.

Background

Staff was given the following guidance in August 2024 via report F-2024-28 "2025 Preliminary Budget Projection" that was carried with Councillor Lococo opposed and Councillors Baldinelli, Campbell, Strange and Thomson absent from the vote:

THAT Council **DIRECT** staff to prepare budget options ranging from a 3.0% to 4.5% operating increase and a 1.0% capital levy increase during the 2025 budget process.

This means that overall (operating levy + capital levy) the guidance given was for the collective increase to be between 3.0% and 5.5% with the intent being 3.0% to 4.5% operating levy increase and 1.0% capital levy increase.

This report shows a larger than directed increase, however that direction is guidance and not the final determination. This report provides Council with more fulsome

information to inform their final decisions, with staff best advice for financial sustainability.

Analysis

The following list is the culmination of all the major financial changes to all City Service Areas with a brief explanation of the change. Attached to this report are summaries for each general city service area. Within attachments 2 to 7, if there is a note number notation to the right of the variance column, there is a corresponding explanation to that note number located in the analysis section of this report. Please refer to this report in conjunction with the attachments.

ATTACHMENT 2 - MAYOR AND COUNCIL, COMMITTEES, BOARDS AND GRANT SUMMARIES

Mayor and Councillors

1. **External Transfers** has decreased by \$51,000 from \$61,500 to \$10,500 as the \$51,000 budget related to Council waivers has been transferred to the "Interdepartmental Transfers" account.

Committees

2. **User Fees** has decreased by \$28,000 or 15.1% from \$186,000 to \$158,000 mainly due to Committee of Adjustment user fee budget reducing by \$35,000 from \$185,000 to \$150,000 as staff are expecting a decrease in user fees in 2025.

Boards

3. **Fees for Service** has increased by \$184,615 or 3.0% mainly due to the Niagara Falls Public Library increasing their Fee for Service grant by \$183,641 or 3.3% from \$5,556,509 to \$5,740,150.

Grants

4. **External Transfers** has increased by \$200,000 or 27.7% from \$923,083 to \$723,083 due to an increase in the doctor recruitment budget from \$300,000 to \$500,000.

ATTACHMENT 3 - CAO (Chief Administrative Officer) DIVISION SUMMARIES

Business Development Department

5. **Provincial Grants** have increased by \$50,000 or 28% from \$228,844 to \$178,844 due to an increase in the Small Business Centre grant.

6. **Other Revenue** has decrease by \$19,719 or 100% from \$19,719 to \$0 due to the removal of an Ontario BIA Association grant in the Small Business Centre that ended March 31, 2024.
7. **From Special Purpose Reserves** and **Contracted Services** have each increased by \$50,000 to reflect estimated spend on Tourism Strategies and Initiatives to be funded by Municipal Accommodation Tax (MAT) SPR.
8. **External Transfers** has increased by \$26,000 or 41.3% from \$63,000 to \$89,000 due to the increased grant funding of \$50,000 noted in #5 above.

Chief Administrative Office Department

9. **From Special Purpose Reserves** has increased by \$483,396 or 275% from \$175,716 to \$659,112 due to the following:

Decrease of \$16,604 in pilot program Level Up or Project Elevate (Report CAO-2024-01) SPR Funding from \$175,116 to \$159,112

NEW line item of \$500,000 funding from MAT SPR to cover Niagara Strategy Initiatives which is offsetting the NEW budget line of \$500,000 in **Contracted Services** related to same.

Clerks Department

10. **From Special Purpose Reserves** has increased by \$39,834 from \$0 to \$39,834 to cover anticipated election costs starting in fall 2025 with 4 months of a contract for an Election Coordinator.

Fire Department

11. **Labour, Benefits and Overtime** has increased by \$682,613 or 2.8% from \$24,543,790 to \$25,226,403 due to the following reasons:

\$230,000 labour increase plus \$57,500 benefits increase in relation to two (2) firefighters on sick leave, WSIB requiring the City to pay their wages.

\$100,000 labour increase plus \$295,500 benefits increase for recognition pay increases and firefighters moving up classes (first class firefighter, second class firefighter, etc.)

What should be noted is that an annual wage increase is **NOT** factored into this increase. The contract issue for Fire is headed for arbitration, management's last offered a 3% increase plus other items. Staff have provided funding for this

increase in another budget area. As such the actual increase is significantly higher than the 2.8% increase noted.

12. **WSIB** has increased by \$300,000 or 27.3% from \$1,100,000 to \$1,400,000 to better reflect actual WSIB charges in the prior year.

Human Resource Department

13. **From Special Purpose Reserves** has increased by \$225,000 from \$0 to \$225,000 due to the addition of the following:

From Tax Rate Stabilization Reserve - One-time settlements funding (\$150,000), one time legal services (\$75,000).

14. **Labour** has increased by \$947,808 or 44.1% from \$2,148,758 to \$3,096,566 due to estimated increase in firefighter wages, due to ongoing contract negotiations, \$150,000 for one-time settlements funded by SPRs as noted above in #13 as well as \$143,000 for two new positions:

HR Generalist

Payroll Analyst

15. **Contracted Services** has increased by \$83,000 or 37.4% from \$222,000 to \$305,000 mainly due to an increase of \$75,000 for on time legal costs funded by SPRs as noted in #13 above.
16. **H&S Compliance** has increased by \$30,500 or 610% from \$5,000 to \$35,500 mainly due to items reclassified from materials for ergonomic assessments and independent medical examinations (\$20,500).

Transit Services

17. The following budget lines relating to WEGO service have been removed with the City's WEGO service contract ending September 2024:

Other Revenue - contribution of \$718,861 from Niagara Parks Commission removed

From Reserve Funds - allocation of \$679,602 from Falls Management Company Reserve Fund removed

Materials - \$50,000 budget for WEGO passes removed

Contracted Services - \$1,348,463 budget for WEGO purchases service from Niagara Transit Commission removed.

18. **WSIB** has decreased by \$40,000 or 61.5% from \$65,000 to \$25,000 to better reflect prior year actuals.

ATTACHMENT 4 - CORPORATE SERVICES DIVISION SUMMARIES

Corporate Services Administration

19. **Labour and Benefits** has increased by \$249,114 or 59.2% from \$420,642 to \$669,756 largely due to the addition of labour and benefit costs totaling \$231,933 for the following new positions:

Manager of Special Projects

Executive Assistant

Communication Department

20. **Advertising** has increased by \$123,154 or 88% from \$140,000 to \$263,154 due to an increased demand for advertising services by various departments.
21. **Contracted Services** has increased by \$34,000 or 44.7% from \$76,000 to \$110,000 due to the addition of \$30,000 for Communications support to cover any unexpected contract service items that come up as well as an additional \$5,000 for graphic design support.

Customer Service Department

22. **Labour** has increased by \$796,291 in the Customer Service Department responsibility with the addition of the following:

Increased levy funding of NU positions, Manager of Customer Service and two (2) Supervisors of Customer Service - adding \$140,083 in labour costs plus associated benefits.

Three (3) full time Service Specialists adding \$192,236 in labour costs plus associated benefits.

10.6 Service Advisors budgeted for 9 months (anticipated to start Q2 2025) adding \$463,973 in labour costs plus associated benefits.

It's important to note the following in relation to Customer Service:

Although labour has increased specifically in the Customer Service responsibility centre, it has decreased in various other responsibility centres with the discontinuation of 12 positions. With Customer Service anticipated to go live Q3

2025, these discontinued positions have been budgeted at 50% for 2025 and will be fully removed in 2026. This removed \$276,758 in labour costs plus associated benefits, meaning the net customer service labour impact for 2025 is more accurately \$519,533 plus associated benefits.

In 2026 the City will need to realize the full salary costs of the three (3) NU staff members, and the remaining three (3) months of costs of the Service Advisors which will add a labour pressure of approximately \$281,513 plus associated benefits. This will be mostly offset by the removal of the remaining 50% of the discontinued positions mentioned above which will remove \$250,888 of labour costs in 2026 plus associated benefits.

Procurement Department

23. **Labour and Benefits** overall has decreased by \$76,046 or 6.6% from \$1,145,539 to \$1,069,493 due to the removal of the Senior Manager of Procurement position.

Information Services Department

24. **From Special Purpose Reserves** has increased by \$326,336 from \$0 to \$326,336 due to the addition of the following:

From Tax Rate Stabilization Reserve - \$150,000 to cover on time offset of software being discontinued in 2026

From HR Stabilization Reserve - \$176,336 to fund a contract employee from special purpose reserves.

25. **Software Costs** have increased by \$1,183,500 or 39.4% from \$3,004,750 to \$4,188,250 due to numerous factors including the final \$330,000 added in for annual ERP licensing and support costs, increased cyber security software costs of \$260,000, new customer service related software totaling \$90,000, and a variety of increases in existing software. Overall, the trend of “software as a service” or SAS, has seen an increase in operating costs for software and a decrease in capital charges.

Systems Support and Continuity

26. **Other Municipalities** has increased by \$50,000 from \$0 to \$50,000 in anticipation of funding to be received for shared services, Niagara Falls supporting a neighbouring municipality's ERP system.
27. **Labour and Benefits** has increased by \$317,230 from \$0 to \$317,230 with the addition of the following new positions labour and benefit costs:

Senior Manager of ERP Implementation and Continuity (100% levy funded)

Three (3) Systems Continuity Support Analysts (phasing in 50% levy, 50% capital in 2025)

Legal Services Department

28. **Labour and Benefits** has decreased by \$57,899 or 7.6% from \$759,765 to \$701,866 due to the removal of the Assistant City Solicitor position which freed up funds to add the following new positions and still decrease labour:

Articling Student

Two (2) Summer Students

Finance Department

29. **Taxation City General/Urban Services and Capital Levy** increased by \$1,475,113 or 1.6% from \$89,505,601 to \$90,980,714 due to the growth recognized during 2024. Consistent with Council's direction in 2021 the OLG subsidy of \$5,090,000 has been reduced by approximately 50% of the growth or \$690,000 down to \$4,400,000. This explains the \$690,000 increase in the **Transfers to Reserve Funds** account. The City is slowly moving in the right direction by removing its reliance on OLG funding in the tax levy budget.
30. The Ontario Municipal Partnership Fund (OMPF) grant in **Provincial Grants** has been reduced by \$43,350 or 15% consistent with prior years.
31. **Investment Income** has increased by \$725,000 or 24.4% from \$2,975,000 to \$3,700,000 to better reflect actual bank/investment interest earned. Staff have intentionally kept the increase to only \$725,000 in anticipation of interest rates decreasing throughout 2025.
32. **Other Revenue** has increased by \$4,461,844 or 94.8% due to the Municipal Accommodation Tax (MAT) revenue budget increasing from \$3,938,156 to \$8,400,000 in anticipation of increased revenues due to a change coming April 2025 from \$2 per room night to \$6 per night.

Other budget changes related to MAT include:

A transfer of \$825,000 **To Special Purpose Reserves**. The City will use this funding in various other responsibility centres as identified throughout this report to cover MAT eligible expenses including labour and benefit costs in the tourist areas related to enhanced service levels, Sport Tourism Rebate Program, Municipal Enforcement labour support in the Tourism area and tourism related studies and research.

A transfer of \$250,000 **To Capital Special Purpose Reserves**. The City will use this funding for infrastructure projects in the Tourist areas.

Increase of \$3,237,327 or 86.6% in **External Transfers** from \$3,737,673 to \$6,975,000. This transfer is to the Niagara Falls Canada Hotel Association who will use the MAT funding to pay for agreed to priority items such as Convention Centre Support, Winter Festival of Lights, Fireworks, Sales Support, Events and Destination Marketing.

The City is also retaining \$350,000 as an administration fee which is an increase of approximately \$150,000 from the \$200,485 admin fee that was budgeted in 2024.

33. **Penalties and Interest** have increased by \$210,000 or 9.1% to reflect increased penalties collected as a result of taxes receivable being higher than normal during 2024.
34. **Provincial Offences Act** revenue has increased by \$168,315 or 991% from \$16,983 to \$185,298 with the 2025 budget breakdown as follows:

POA Fines - \$19,157

Vision Zero Fines - \$166,141

The Vision Zero fines amount has also been budgeted in the **To Special Purpose Reserves** account as Vision Zero funds must be reinvested into safety initiatives.

35. **To Reserve Funds** balance of \$10,250,000 (2023 - \$9,470,000) includes the following:

To OLG RF – Policing (18% of estimated \$14M funding) - \$2,520,000 (2024 - \$2,520,000)

To OLG RF – Economic Development (Spark) - \$700,000 (2024 - \$700,000)

To OLG RF – Airport 2024 Capital - \$271,011 (2024 - \$282,899)

To OLG RF – Social Services - \$350,000 (2024 - \$350,000)

To OLG RF – Future Capital Spending - \$5,758,989 (2024 - \$5,057,101)

To Discretionary Reserve Funds - Investment Income \$650,000 (2024 - \$560,000)

ATTACHMENT 5 - MUNICIPAL WORKS DIVISION SUMMARIES

Roadway Services

36. **From Special Purpose Reserves** has increased by \$260,000 or 288.9% from \$90,000 to \$350,000 due to the removal of the \$90,000 funding from 2024 related to Service Delivery Review and addition of \$350,000 in Municipal Accommodation Tax funding to offset labour and benefit costs related to enhanced service levels in the Tourist areas.
37. **From Development Charges** (revenue) and **To CSPR (DC Debt Placeholder)** (expense) have each been reduced by \$505,077 as there is no benefit to budgeting a DC debt placeholder, since you cannot transfer any development charge funding until there is an actual debenture. There is no levy impact from this change.
38. **Labour, Benefits and Overtime** has increased by \$1,145,557 or 16.5% from \$6,933,509 to \$8,079,066 in **Roadway Services** and \$296,048 or 21% from \$1,409,497 to \$1,705,545 in **Winter Control Services**.

For the 2024 tax levy budget, staff analyzed and costed out the labour budget in much more detail than prior years. Given the amount of seasonal labour and outside factors such as weather, there are several variables that are challenging to account for. The 2025 budget continues to phase in the remainder of the 2024 increases to gross up the budget to full complement by removing the offsetting estimated gapping reduction added by staff in 2024. Staff have continued to monitor this budget closely during 2024 and implemented additional tracking metrics to further refine this budget in advance of this 2025 tax levy budget. In addition to the above noted factors the following new positions are driving labour and benefit increases totaling \$728,344 in **Roadway Services** summary sheet and \$169,908 in **Winter Control Services** summary sheet:

Extension of three (3) Seasonal Labourers from 30 weeks to 52 weeks

Special Projects Manager

Rapid Response Team (1 crew of 3)

5 week extension of 33 Seasonal Labourers from 30 weeks to 35 weeks

One Labourer/Truck Driver - Sidewalk Sweeping

Maintenance Beat Crew (1 crew of 4)

39. **Internal Rent** has increased by \$431,173 or 22.0% from \$1,958,089 to \$2,389,252 due to new vehicles being purchased in 2024 such as two (2) Street

Sweepers, seven (7) Crew Cab Dumps, two (2) Chippers and one (1) Cat Loader. These purchases were made during 2024 from the 2022-2024 fleet capital budget projects.

Winter Control Services

40. **Materials** has decreased by \$120,000 or 13.9% from \$865,590 to \$745,590 due to \$100,000 decrease in the purchase of salt from \$650,000 to \$550,000 as historically the salt purchases have been tracking significantly below budget as these materials can be stockpiled and used for future years. There was also a \$20,000 reduction in Sod Restoration Materials from \$30,000 to \$10,000.
41. **Debt Charges** have increased by \$195,840 from \$0 to \$195,840 while **To CSPR (Debt Placeholder)** has decreased by \$240,850 from \$643,920 to \$403,070 as \$212,753 budget for FR10-22 Plow Truck Replacement Program has been removed from Debt Placeholders and moved to Long Term Debt and Long Term Interest for a total of \$195,840. The remaining two debt placeholder budget items include:

2024 Plow Truck Replacement Program - \$157,106 (2024 - \$166,410)

Salt Storage Barn - \$155,975 (2024 - \$264,757)

42. **Internal Rent** has increased by \$199,350 or 12.6% from \$1,583,008 to \$1,782,358 due to new vehicles purchased in 2024 such as four (4) Tandem Dump Trucks and three (3) Cat Loaders. These purchases were made from the 2022-2024 Fleet Capital Budget Projects.

Engineering Services

43. **From Capital SPRs** has reduced by \$55,000 and **From Special Purpose Reserves** has reduced by \$95,000 as the 2024 budget of \$55,000 **From Capital SPR** and \$95,000 **From Special Purpose Reserves** totaling \$150,000 that was brought in to cover the one-time cost of setting up a non-core asset repository design and development has been removed.
44. **Labour, Benefits and Overtime** has increased by \$130,401 or 5.8% from \$2,250,666 to \$2,381,067 mainly due to the following new position adding \$100,895 in labour and benefit costs:

Development Technologist

Fleet Services

45. **From City Operating (Internal Rent)** has increased by \$651,696 or 7.5% from \$8,726,087 to \$9,377,783 representing the increase in internal rent charges budgeted in various departments.
46. **Surplus/(Deficit)** from 2024 showed a surplus of \$767,378 as Council choose not to realize the full 2024 fleet replacement reserve increase, instead kicking \$767,378 (0.8% levy increase) to a future budget. The current draft 2025 budget transfers the remaining 2024 deficit of \$767,378 **To Capital Special Purpose Reserves (SPR)** as well as an additional \$354,622 representing the 2025 internal rent charges increase less increases in various expense accounts. This increased the **To Capital SPR** account by \$1,122,000 or 33% from \$3,629,321 to \$4,778,558 meaning we can allocate \$4.8M per year in the capital budget to fleet replacement helping to ensure our fleet backlog will continue to reduce.
47. **Rents and Financial Expenses** has increased by \$188,000 or 179.4% from \$104,800 to \$299,500 due to a new budget line for Automatic Vehicle Location (AVL) for the City to have real time GPS location and status of vehicles in the City's fleet.

Storm Sewer Maintenance Services

48. **From Development Charges** (revenue) and **To CSPR (DC Debt Placeholder)** (expense) have each been reduced by \$97,680 as there is no benefit to budgeting a DC debt placeholder, since you cannot transfer any development charge funding until there is an actual debenture. There is no levy impact from this change.
49. **Contracted Services** has increased by \$89,350 or 24.8% from \$360,000 to \$449,350 due to an increase in utility locates contracted services of \$14,350 from \$205,000 to \$219,350 and a new \$75,000 line for Phragmites Control aimed at managing this invasive species more effectively. The City intends to apply for a grant in early 2025 from the Invasive Species Centre to potentially offset a portion of this cost.

Transportation Services

50. **Contracted Services** has increased by \$52,200 or 8.2% from \$635,500 to \$687,700 with the following changes
- \$25,200 increase in Pavement Marking Program from \$252,000 to \$277,200
- \$20,000 increase in Special Events Traffic Control from \$100,000 to \$120,000
- \$7,000 increase in contracted service from \$70,000 to \$77,000.

Parks and Athletic Fields

51. **Labour, Benefits and Overtime** has increased by \$241,936 or 13.8% from \$1,756,158 to \$1,998,084 due to removal of a \$100,000 reduction in 2024 due to estimated gapping at that time, approximately \$45,000 increase due to new CUPE rates and benefits increase of approximately \$44,000 on increase in aforementioned labour.

ATTACHMENT 6 - PLANNING, BUILDING AND DEVELOPMENT DIVISION SUMMARIES

Planning Department

52. **Labour, Benefits and Overtime** have increased by \$154,209 or 6.5% from \$2,380,641 to \$2,534,850 mainly due to several positions being repurposed to higher grades throughout the 2024 year. This is adding \$124,000 in costs in addition to the remaining \$25,000 being cost of living increases.

53. **Rents and Financial Expenses** has increased by \$70,000 or 46.5% from \$150,600 to \$220,600 due to an increase in the Development Charge Exemption budget from \$80,000 to \$150,000. Staff is working on a longer term strategy to increase the Development Charge Exemption budget.

Building Department

54. **From Reserve Funds** has increased by \$567,977 or 13.9% from \$4,080,647 to \$4,648,624 to cover the increase in expenses as identified below and balance this area to \$0. The increases relate mainly to Labour and Contracted Services.

55. **Labour, Benefits and Overtime** has increased by \$295,789 or 9.5% from \$3,124,192 to \$3,419,981 due to regular cost of living increases as well as the addition of one new position, Senior Permit Expeditor.

56. **Contracted Services** have increased by \$187,900 or 117.9% from \$159,356 to \$347,256 mainly due to a \$195,000 increase in external consultants, including peer review services, to support efforts associated with the construction of the new Niagara Falls hospital.

Municipal Enforcement Department

57. **Fines** increased by \$75,000 or 148.5% from \$50,500 to \$125,500 which entirely relates to an increase in anticipated Administrative Monetary Penalties (AMPs) revenue from \$50,000 to \$125,000

58. **User Fees** increased by \$145,000 or 108.2% from \$134,000 to \$279,000 due to the following:

Increase in Weed Control Fees of \$50,000 from \$130,000 to \$180,000 to better reflect actual user fees collected from property owners for grass cutting or other violations. Other than the \$300 admin fee however the rest of the revenue is simply the City passing along the costs of a contractor to cut the grass, clean up garbage, etc.

NEW - Vacant Building By-law Registration Fees - \$75,000

NEW - Transferred revenue from Building - Compliance Letters - \$20,000

59. **From Special Purpose Reserves** has increased by \$80,000 from \$0 to \$80,000 to reflect the addition of \$80,000 in Municipal Accommodation Tax funding to offset labour and benefit costs related to enhanced by-law service levels in the Tourist areas.
60. **Labour, Benefits and Overtime** has increased by \$185,755 or 17.3% from \$1,073,616 to \$1,259,371 due to three new positions (Supervisor of Enforcement and two (2) Junior Municipal Enforcement Officers) approved in the 2025 Parking Budget that are funded 75% by the levy budget adding \$232,000 in costs. This increase is partially offset by the removal of a contract Municipal Enforcement Officer.
61. **Contracted Services** increased by \$50,425 or 32.5% from \$155,075 to \$205,500 mainly due to an increase in weed control costs offset by the increase in user fees (#58) above and the addition of \$29,000 allocation from the Commissionaires costs from Parking due to the shared services model in Parking/Enforcement now.

ATTACHMENT 7 - RECREATION, CULTURE AND FACILITIES SUMMARIES

Cemeteries Department

62. **Investments** (revenue) and **To Trust Fund** (expense) have both decreased by \$100,000 as these items will flow directly to the Trust Fund. There is no tax levy impact from these changes.

Recreation Programs

63. **User Fees** have increased by \$227,453 or 28.2% from \$805,585 to \$1,033,038 with the following changes:

\$108,350 increase in MacBain Community Centre programming for Adult Fitness, Child/Youth Programs, Drop In Programs and Birthday Party Programming.

\$67,900 new budget line for Summer Camp Programming

\$48,003 increase in Older Adult Programming

64. **From Special Purpose Reserves** has increased by \$295,000 from \$0 to \$295,000 due to the addition of Municipal Accommodation Tax (MAT) funding for the following:

Tourism Special Events - \$245,000 - this offsets a \$245,000 increase in **Contracted Services** related to same.

Sport Tourism Rebate Program - \$50,000 - this offsets the full \$50,000 budget for Sport Tourism Rebate Program in **Rents and Financial Expenses** which included a \$30,000 increase.

Museum and Culture Services

65. **Sales** has decreased by \$65,000 or 62.5% from \$104,000 to \$39,000 due to the Exchange running fewer large events. Staff are looking into a more robust POS solution for the Exchange. **Goods for Resale** has also decreased by \$34,000 or 58.6% from \$58,000 to \$24,000 in line with the decrease in Sales.

66. **Labour, Benefits and Overtime** has increased by \$83,358 or 5.9% from \$1,415,460 to \$1,498,818 due to an increase in hours for Special Event Ambassadors adding \$33,000 while the remainder of the increase is cost of living increase.

Attachment 8 – 2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to confirm with the budget presentation adopted for the 2025 budget and are outlined in attachment 8.

Attachment 9 – 2025 New Position Requests

Attachment 9 contains the 2025 new position requests from staff.

There was a total of 38 new positions requested which would have equated to a labour and benefit cost of \$2,809,907, offset by \$1,047,516 of special purpose reserve funding, for a net impact of \$1,762,391 or a 2.0% increase to the levy.

The Corporate Leadership Team sat down and reviewed the position justification forms over a few meetings in Fall 2025 and recommended 32 positions move forward for Council approval. This reduced the impact by \$546,729 down to \$1,215,662 or 1.4%

At the conclusion of the budget meetings with departments it was apparent that the budget figures were still coming in too high and as a result the CAO removed the following five (5) positions that were originally moving forward:

1. Manager of Organizational Change/Development
2. Family Services & Sales Coordinator
3. 3 x Truck 1/Labourer (Rapid Response Team - 1 crew of 3)

These CAO adjustments further brought down the new position impact by \$383,406 to \$832,256 or 0.9%.

This report lists the position titles recommended for approval below, however please view attachment 9 for more fulsome position descriptions and a complete listing of all positions requested. Of the 27 positions recommended for approval, it's important to note that one (1) is fully funded from the Building Reserve Fund with no tax levy impact, one (1) involves staff removing an existing vacant FTE position to allow budgetary room for the desired new positions thus having no tax levy impact and one (1) is fully funded from Special Purpose Reserves with no tax levy impact as indicated below:

1. Human Resources Generalist
2. Payroll Analyst
3. Election Coordinator (contract to start September 2025) (offset by Special Purpose Reserves)
4. Manager of Special Projects
5. Senior Manager of ERP Implementation and Continuity
6. 3 x ERP Continuity Business Analysts
7. Executive Assistant (Corporate Services)
8. Articling Student (Legal) (mitigated by removal of Assistant City Solicitor position)
9. 2 x Legal Summer Students (mitigated by removal of Assistant City Solicitor position)
10. Development Technologist
11. 3 x Seasonal Labourer extension from 30 weeks to 52 weeks

12. Special Projects Manager (contract position to be offset by special purpose reserve funding)

13. 3 x Truck 1/Labourer for Rapid Response Team

14. 33 x Seasonal Labourer 5 week extension from 30 weeks to 35 weeks

15. Labourer (Sidewalk Sweeper)

16. 4 x Truck 1/Labourer for Maintenance Beat Crew

17. Senior Permit Expeditor (offset by Building Reserve Fund)

The impact of new positions included in this budget is:

Labour and Benefits – Increase of \$1,829,773

From Reserve Funds (Building RF) – Increase of \$121,908

From Special Purpose Reserves - \$719,179 broken down below as:

- HR Stabilization SPR - \$335,046
- Election SPR) - \$34,133
- Municipal Accommodation Tax SPR - \$350,000

Funded from Capital Budget - 50% of 3.00 FTE on ERP Continuity Team - \$151,341

The net effect of new positions is an increase of \$837,345 to the deficit which equates to 0.9% increase to the levy.

Financial Implications/Budget Impact

Attachment 1 shows the overall revenue and expense summary for the City. For the City to achieve all its goals as outlined in the proposed 2025 budget, with a sustainable funding source, the tax levy increase requirement would be \$6,877,443 or a 7.6% increase.

As of the writing of this report, Staff have since found a few corrections and adjustments that can be made reducing the required tax levy increase by \$426,771 to \$6,450,672 or 7.1% as follows:

Table 1: Staff Recommended Adjustment/Corrections to Required Tax Levy Increase

Item	Amount	Levy Impact
Initial Tax Levy increase in CS-2025-01 and Budget Book	\$6,877,443	7.56%
Staff Recommended Adjustments/Corrections:		
Increase in Committee of Adjustment Fee Revenue	\$(25,000)	(0.03)%
Decrease in Benefits - Athletic Fields	\$(23,491)	(0.03)%
Removal of Duplicate Budget Line - Bridge Inspections	\$(100,000)	(0.11)%
Increase in Other Revenue - Bell Fiber to the Home	\$(5,811)	(0.01)%
Increase in SPR funding for contract/attrition employees	\$(274,710)	(0.30)%
Increase in Town Crier funding from \$375 to \$1,000	625	0.00%
Increase in Firemen's Park Fee for Service (FFS) by CPI	800	0.00%
Increase in St. John's Ambulance Water Patrol FFS by CPI	816	0.00%
Revised Tax Levy Increase	\$6,450,672	7.09%

These adjustments will be recommended to the Mayor and Council in report CS-2025-02 Mayor's Proposed Tax Levy Supported Budget and are simply included here for information.

The 7.1% can be broken down further as follows:

- 0.1% or \$81,351 - 2023 Council deferred item - Defer 5% of 2023 fleet replacement reserve increase
- 0.7% or \$686,027 - 2024 Council deferred item - Defer 100% of 2024 fleet replacement reserve increase
- 6.8% or \$5,683,294 - 2025 departmental increases

A 7.1% increase results in an annual increase in City taxes of \$116.04 (\$9.67 per month) for the \$280,000 (average) assessed home.

A 7.1% increase results in an annual increase in City taxes of \$207.21 (\$17.27 per month) for the \$500,000 assessed home.

Knowing this amount is above guidance staff and the Mayor have prepared options to reduce the increase further. These options will be included in CS-2025-02 Mayor's Proposed 2025 Tax Levy Supported Budget report on the January 21, 2025 agenda.

0.5% Capital Levy

A 0.5% increase to the capital levy results in an annual increase in City taxes of \$7.04 (\$0.59 per month) for the \$280,000 (average) assessed home.

A 0.5% increase to the capital levy results in an annual increase in City taxes of \$12.57 (\$1.05 per month) for the \$500,000 assessed home.

1.0% Capital Levy

A 1.0% increase to the capital levy results in an annual increase in City taxes of \$15.31 (\$1.28 per month) for the \$280,000 (average) assessed home.

A 1.0% increase to the capital levy results in an annual increase in City taxes of \$27.34 (\$2.28 per month) for the \$500,000 assessed home.

Strategic/Departmental Alignment

This report is consistent with the following Council strategic commitments:

- To be financially responsible to the residents of Niagara Falls by practicing prudent fiscal management of existing resources and by making sound long-term choices that allow core City programs and services to be sustainable now and into the future.
- To be efficient and effective in our delivery of municipal services and use of resources and accountable to our citizens and stakeholders

Strategic Plan Pillars

List of Attachments

[F-2025-01 Attachment 1 - Overall Revenue and Expenses Summary](#)

[F-2025-01 Attachment 2 - Mayor and Council, Committees, Boards and Grants](#)

[F-2025-01 Attachment 3 - CAO \(Chief Administrative Officer\) Division](#)

[F-2025-01 Attachment 4 - Corporate Services Division](#)

[F-2025-01 Attachment 5 - Municipal Works Division](#)

[F-2025-01 Attachment 6 - Planning, Building and Development Division](#)

[F-2025-01 Attachment 7 - Recreation, Culture and Facilities Division](#)

[F-2025-01 Attachment 8 - 2024 Budget Reclassifications](#)

[F-2025-01 Attachment 9 - 2025 Tax Levy New Positions Requested](#)

Written by:

Tiffany Clark, Director of Finance

Matt Greenfield, Supervisor, Financial Reporting and Analysis

Sebastian Zukowski, Senior Financial Analyst

Submitted by:

Tiffany Clark, Director of Finance

Shelley Darlington, General Manager of Corporate Services

Jason Burgess, CAO

Status:

Approved

- 06 Jan
2025

Pending

None



TAX SUPPORTED OPERATING FUND

2025 Budget to 2024 Budget Comparison

	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Taxation City General/Urban	89,667,236	88,214,061	1,453,175	1.6%
Taxation Capital Levy	1,313,478	1,291,540	21,938	1.7%
Taxation Waste Management*	0	0	0	N/A
Taxation Write Offs	(1,555,000)	(1,550,000)	(5,000)	0.3%
Taxation Other Charges	10,850	350	10,500	3000.0%
Payment in Lieu of Taxation	7,914,646	7,892,552	22,094	0.3%
Taxation	97,351,210	95,848,503	1,502,707	1.6%
Grants				
Federal Grants	20,000	20,000	0	0.0%
Provincial Grants	562,006	555,356	6,650	1.2%
Grants	60,000	60,000	0	0.0%
Other Municipalities	50,000	0	50,000	N/A
Grants	692,006	635,356	56,650	8.9%
Miscellaneous Revenue				
Casino	14,000,000	14,000,000	0	0.0%
Donations	37,325	35,900	1,425	4.0%
Fines	125,500	50,500	75,000	148.5%
Investments	3,700,000	3,075,000	625,000	20.3%
Licences	421,156	411,156	10,000	2.4%
Other Revenue	10,273,694	6,610,000	3,663,694	55.4%
Penalties and Interest	2,510,000	2,300,000	210,000	9.1%
Permits	15,000	15,000	0	0.0%
Provincial Offences Act	185,298	16,983	168,315	991.1%
Rents	429,997	425,932	4,065	1.0%
Sales	456,700	518,200	(61,500)	(11.9%)
Service Charges	15,000	15,000	0	0.0%
User Fees	5,402,438	4,889,260	513,178	10.5%
Miscellaneous Revenue	37,572,108	32,362,931	5,209,177	16.1%
Internal Transfers				
From Capital SPR	0	55,000	(55,000)	(100.0%)
From Special Purpose Reserves	2,762,282	1,117,716	1,644,566	147.1%
From Reserve Funds	8,516,635	8,638,148	(121,513)	(1.4%)
From Development Charges	1,473,678	2,121,297	(647,619)	(30.5%)
From Operating (Indirect Costs)	947,506	928,968	18,538	2.0%
From Operating (Internal Rent)	9,377,783	8,726,087	651,696	7.5%
Internal Transfers	23,077,884	21,587,216	1,490,668	6.9%
TOTAL REVENUE	158,693,208	150,434,006	8,259,202	5.5%

TAX SUPPORTED OPERATING FUND

2025 Budget to 2024 Budget Comparison



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
EXPENSES				
Labour	59,055,943	54,418,062	4,637,881	8.5%
Employee Benefits Allocation	16,716,262	14,947,548	1,768,714	11.8%
Overtime	1,832,435	1,893,200	(60,765)	(3.2%)
Labour and Benefits	77,604,640	71,258,810	6,345,830	8.9%
Advertising	334,654	209,000	125,654	60.1%
Materials	6,694,760	6,704,418	(9,658)	(0.1%)
Goods for Resale	70,706	103,690	(32,984)	(31.8%)
Software Costs	4,350,225	3,158,825	1,191,400	37.7%
Professional Development	428,070	397,840	30,230	7.6%
Conferences/Conventions	364,120	278,810	85,310	30.6%
Membership/Subscriptions	290,985	231,764	59,221	25.6%
Office Supplies	144,050	146,300	(2,250)	(1.5%)
Insurance Premiums	2,025,731	1,975,658	50,073	2.5%
WSIB	1,608,000	1,355,500	252,500	18.6%
Materials	16,311,301	14,561,805	1,749,496	12.0%
Electricity	2,501,100	2,395,700	105,400	4.4%
Water	598,200	586,700	11,500	2.0%
Natural Gas	590,300	555,900	34,400	6.2%
Utilities	3,689,600	3,538,300	151,300	4.3%
Contracted Services	12,819,677	12,689,727	129,950	1.0%
Snow Plowing	197,850	179,130	18,720	10.5%
Fees for Service	7,839,223	7,637,387	201,836	2.6%
Contracted Services	20,856,750	20,506,244	350,506	1.7%
Rents and Financial Expenses	1,534,967	1,315,486	219,481	16.7%
External Transfers	8,299,583	4,885,256	3,414,327	69.9%
Long Term Interest	2,072,290	2,160,986	(88,696)	(4.1%)
Long Term Debt Principal	4,277,367	3,996,884	280,483	7.0%
Debt Charges	6,349,657	6,157,870	191,787	3.1%



TAX SUPPORTED OPERATING FUND

2025 Budget to 2024 Budget Comparison

	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
EXPENSES - continued				
Internal Rent	8,547,557	7,893,239	654,318	8.3%
Indirect Costs	550,000	550,000	0	0.0%
Interdepartmental Transfers	(1,361)	0	(1,361)	N/A
To Capital/Capital SPR	9,596,335	8,207,397	1,388,938	16.9%
To CSPR (Debt Placeholder)	739,364	1,007,092	(267,728)	(26.6%)
To CSPR (DC Debt Placeholder)	0	646,390	(646,390)	(100.0%)
To Reserve Funds	10,360,917	9,670,917	690,000	7.1%
To Special Purpose Reserves	1,131,341	135,200	996,141	736.8%
To Trust Fund	0	100,000	(100,000)	(100.0%)
Internal Transfers	30,924,153	28,210,235	2,713,918	9.6%
TOTAL EXPENSES	165,570,651	150,434,006	15,136,645	10.1%
Surplus/(Deficit)	(6,877,443)	0	6,877,443	

MAYOR AND COUNCIL, COMMITTEES, BOARDS AND GRANTS

Summaries

Mayor and Councillors
Committees
Boards
Grants

The following responsibility centres are included in the above noted summaries:

Mayor and Councillors

111000 - Mayor and Councillors
112000 - Office of the Mayor and Council Support

Committees

113005 - Recreation Committee
113010 - Culture Committee
113015 - Committee of Adjustment
113030 - Park in the City
113035 - Mayor's Accessibility Advisory Committee
113050 - Mayor's Youth Advisory Committee
113060 - Senior Advisory Committee
113065 - Diversity & Inclusion Committee
113070 - Anti-Racism Committee
813000 - Municipal Heritage Committee

Boards

361000 - Niagara District Airport Services
740000 - Library Services
821006 - Niagara Falls Illumination Board

Grants

129001 - OPG Community Impact Agreement
129200 - Doctor Recruitment
220000 - Casino Policing
521000 - St. John's Ambulance Niagara - Water Patrol
610000 - Social Service Grants

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Mayor and Councillors Summary



	Budget 2025	Budget 2024	Increase/ (Decrease) \$	0.0% %
REVENUES				
User Fees	2,000	2,000	0	0.0%
Miscellaneous Revenue	2,000	2,000	0	0.0%
TOTAL REVENUE	2,000	2,000	0	0.0%
EXPENSES				
Labour	665,154	648,940	16,214	2.5%
Employee Benefits Allocation	192,281	180,557	11,724	6.5%
Overtime	1,000	0	1,000	N/A
Labour and Benefits	858,435	829,497	28,938	3.5%
Materials	64,110	64,110	0	0.0%
Professional Development	5,000	5,000	0	0.0%
ADVERTISING	15,000	15,000	0	0.0%
Insurance Premiums	940	973	(33)	(3.4)%
Conferences/Conventions	20,500	15,000	5,500	36.7%
Membership/Subscriptions	24,500	24,500	0	0.0%
Office Supplies	12,500	12,500	0	0.0%
Materials	142,550	137,083	5,467	4.0%
Contracted Services	51,000	46,000	5,000	10.9%
External Transfers	10,500	61,500	(51,000)	(82.9)% [1]
Interdepartmental Transfers	51,000	0	51,000	N/A [1]
Internal Transfers	51,000	0	51,000	N/A
TOTAL EXPENSES	1,113,485	1,074,080	39,405	3.7%
Surplus/(Deficit)	(1,111,485)	(1,072,080)	39,405	3.7%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Committees Summary



	Budget 2025	Budget 2024	Increase/ (Decrease) \$	0.0% %
REVENUES				
User Fees	158,000	186,000	(28,000)	(15.1)% [2]
Donations	3,200	2,000	1,200	60.0%
Other Revenue	16,500	15,000	1,500	10.0%
Miscellaneous Revenue	177,700	203,000	(25,300)	(12.5)%
From Special Purpose Reserves	35,000	35,000	0	0.0%
Internal Transfers	35,000	35,000	0	0.0%
TOTAL REVENUE	212,700	238,000	(25,300)	(10.6)%
EXPENSES				
Labour	75,698	74,097	1,601	2.2%
Employee Benefits Allocation	24,151	23,034	1,117	4.8%
Overtime	500	500	0	0.0%
Labour and Benefits	100,349	97,631	2,718	2.8%
Materials	80,350	74,850	5,500	7.3%
Professional Development	250	250	0	0.0%
Advertising	1,750	1,750	0	0.0%
Conferences/Conventions	9,200	8,200	1,000	12.2%
Membership/Subscriptions	950	950	0	0.0%
Materials	92,500	86,000	6,500	7.6%
Contracted Services	35,000	35,000	0	0.0%
Rents and Financial Expenses	70,000	70,000	0	0.0%
External Transfers	10,000	10,000	0	0.0%
To Special Purpose Reserves	1,000	1,000	0	0.0%
Internal Transfers	1,000	1,000	0	0.0%
TOTAL EXPENSES	308,849	299,631	9,218	3.1%
Surplus/(Deficit)	(96,149)	(61,631)	34,518	56.0%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Boards Summary



	Budget 2025	Budget 2024	Increase/ (Decrease) \$	0.0% %
REVENUES				
From Reserve Funds	271,011	282,899	(11,888)	(4.2)%
Internal Transfers	271,011	282,899	(11,888)	(4.2)%
TOTAL REVENUE	271,011	282,899	(11,888)	(4.2)%
EXPENSES				
Fees for Service	6,265,815	6,081,200	184,615	3.0% [3]
Long Term Interest	7,077	9,587	(2,510)	(26.2)%
Long Term Debt Principal	115,359	112,930	2,429	2.2%
Debt Charges	122,436	122,517	(81)	(0.1)%
TOTAL EXPENSES	6,388,251	6,203,717	184,534	3.0%
Surplus/(Deficit)	(6,117,240)	(5,920,818)	(196,422)	(3.3)%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Grants Summary



	Budget 2025	Budget 2024	Increase/ (Decrease) \$	0.0% %
REVENUES				
From Reserve Funds	2,895,000	2,895,000	0	0.0%
From Special Purpose Reserves	200,000	200,000	0	0.0%
Internal Transfers	3,095,000	3,095,000	0	0.0%
TOTAL REVENUE	3,095,000	3,095,000	0	0.0%
EXPENSES				
Materials	25,000	25,000	0	0.0%
Materials	25,000	25,000	0	0.0%
Contracted Services	2,520,000	2,520,000	0	0.0%
External Transfers	923,083	723,083	200,000	27.7% [4]
To Reserve Funds	110,917	110,917	0	0.0%
Internal Transfers	110,917	110,917	0	0.0%
TOTAL EXPENSES	3,579,000	3,379,000	200,000	5.9%
Surplus/(Deficit)	(484,000)	(284,000)	200,000	70.4%

CAO (Chief Administrative Officer) DIVISION

CAO Division contains the following Summary Sheets:

- Business Development Department
- Chief Administrator's Office Department
- Clerks Department
- Fire Department
- Human Resource Department
- Transit Services

The following responsibility centres are included in the above noted summaries:

Business Development Department

- 821000 - Business Development Services
- 821010 - Niagara Falls Innovation Hub
- 823010 - Small Business Enterprise Centre

Chief Administrator's Office

- 120000 - CAO and Support

Clerks Department

- 115000 - Election Services
- 131010 - Clerks Services

Fire Department

- 211000 - Fire Suppression Services
- 212000 - Fire Training Services
- 213000 - Fire Prevention Services
- 213001 - Fire - Public Education
- 214000 - Fire Communication Services
- 215000 - Fire Facilities Minor Maintenance
- 215001 - Fire Facilities
- 219000 - Fire Other Services
- 230000 - Emergency Measures

Human Resource Department

- 142005 - Labour and Employee Relations
- 142010 - Staffing and Compensation Services
- 142015 - Health, Safety and Wellness Services
- 142020 - Training and Development
- 142025 - Employee Benefits
- 142040 - Payroll

CAO (Chief Administrative Officer) DIVISION - Continued

Transit Services

- 335000 - Transit Facilities
- 336500 - WEGO Transportation System
- 339000 - Transit Administration

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Business Development Department Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Provincial Grants	228,844	178,844	50,000	28.0% [5]
Grants	228,844	178,844	50,000	28.0%
Other Revenue	0	19,719	(19,719)	(100.0)% [6]
User Fees	2,000	2,000	0	0.0%
Miscellaneous Revenue	2,000	21,719	(19,719)	(90.8)%
From Reserve Funds	700,000	700,000	0	0.0%
From Special Purpose Reserves	50,000	0	50,000	N/A [7]
Internal Transfers	750,000	700,000	50,000	7.1%
TOTAL REVENUE	980,844	900,563	80,281	8.9%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Business Development Department Summary - continued



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	747,074	709,776	37,298	5.3%
Employee Benefits Allocation	191,610	191,065	545	0.3%
Labour and Benefits	938,684	900,841	37,843	4.2%
Materials	72,750	72,000	750	1.0%
Professional Development	5,800	3,800	2,000	52.6%
Advertising	45,750	45,750	0	0.0%
Insurance Premiums	0	23	(23)	(100.0)%
Conferences/Conventions	7,600	5,845	1,755	30.0%
Membership/Subscriptions	4,000	4,500	(500)	(11.1)%
Office Supplies	4,000	6,000	(2,000)	(33.3)%
Materials	139,900	137,918	1,982	1.4%
Contracted Services	137,500	87,500	50,000	57.1% [7]
Fees for Service	700,000	700,000	0	0.0%
Contracted Services	837,500	787,500	50,000	6.3%
External Transfers	89,000	63,000	26,000	41.3% [8]
Internal Rent	18,923	19,247	(324)	(1.7)%
Internal Transfers	18,923	19,247	(324)	(1.7)%
TOTAL EXPENSES	2,024,007	1,908,506	115,501	6.1%
Surplus/(Deficit)	(1,043,163)	(1,007,943)	35,220	3.5%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Chief Administrative Office Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Sales	20,000	20,000	0	0.0%
Miscellaneous Revenue	20,000	20,000	0	0.0%
From Special Purpose Reserves	659,112	175,716	483,396	275.1% [9]
Internal Transfers	659,112	175,716	483,396	275.1%
TOTAL REVENUE	679,112	195,716	483,396	247.0%
EXPENSES				
Labour	492,577	442,882	49,695	11.2%
Employee Benefits Allocation	128,904	118,725	10,179	8.6%
Labour and Benefits	621,481	561,607	59,874	10.7%
Materials	58,000	58,000	0	0.0%
Conferences/Conventions	7,500	7,500	0	0.0%
Membership/Subscriptions	3,640	3,640	0	0.0%
Office Supplies	1,500	1,500	0	0.0%
Materials	70,640	70,640	0	0.0%
Contracted Services	563,000	73,000	490,000	671.2% [9]
Rents and Financial Expenses	800	1,700	(900)	(52.9%)
To Capital SPR	20,000	20,000	0	0.0%
Internal Transfers	20,000	20,000	0	0.0%
Total Expenses	1,275,921	726,947	548,974	75.5%
Surplus/(Deficit)	(596,809)	(531,231)	65,578	12.3%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Clerks Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Licences	350,000	320,000	30,000	9.4%
Other Revenue	2,500	2,500	0	0.0%
User Fees	130,000	130,000	0	0.0%
Micellaneous Revenue	482,500	452,500	30,000	6.6%
From Special Purpose Reserves	39,834	0	39,834	N/A [10]
TOTAL REVENUE	522,334	452,500	69,834	15.4%
EXPENSES				
Labour	626,953	611,824	15,129	2.5%
Employee Benefits Allocation	190,472	180,469	10,003	5.5%
Overtime	5,000	5,000	0	0.0%
Labour and Benefits	822,425	797,293	25,132	3.2%
Materials	17,100	20,600	(3,500)	(17.0%)
Professional Development	3,500	3,500	0	0.0%
Conferences/Conventions	5,870	5,600	270	4.8%
Membership/Subscriptions	2,700	1,375	1,325	96.4%
Office Supplies	5,000	5,000	0	0.0%
Materials	34,170	36,075	(1,905)	(5.3%)
Contracted Services	25,700	25,400	300	1.2%
To Special Purpose Reserves	85,000	80,000	5,000	6.3%
Interdepartmental Transfers	(600)	0	(600)	N/A
Internal Transfers	84,400	80,000	4,400	5.5%
Total Expenses	966,695	938,768	27,927	3.0%
Surplus/(Deficit)	(444,361)	(486,268)	(41,907)	(8.6%)

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Fire Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Sales	10,000	10,000	0	0.0%
Other Revenue	2,000	2,000	0	0.0%
User Fees	174,000	174,000	0	0.0%
Miscellaneous Revenue	186,000	186,000	0	0.0%
From Development Charges	485,773	485,810	(37)	(0.0)%
Internal Transfers	485,773	485,810	(37)	(0.0)%
TOTAL REVENUE	671,773	671,810	(37)	(0.0)%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Fire Department Summary - continued



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	19,106,430	18,776,404	330,026	1.8%
Employee Benefits Allocation	4,779,473	4,426,886	352,587	8.0%
Overtime	1,340,500	1,340,500	0	0.0%
Labour and Benefits	25,226,403	24,543,790	682,613	2.8% [11]
Materials	510,775	473,185	37,590	7.9%
Goods for Resale	10,000	10,000	0	0.0%
Insurance Premiums	118,476	99,559	18,917	19.0%
WSIB	1,400,000	1,100,000	300,000	27.3%
Professional Development	76,150	76,650	(500)	(0.7)%
Conferences/Conventions	50,300	46,100	4,200	9.1%
Membership/Subscriptions	15,268	11,164	4,104	36.8%
Office Supplies	12,500	12,500	0	0.0%
Materials	2,193,469	1,829,158	364,311	19.9%
Electricity	105,000	102,000	3,000	2.9%
Water	26,200	25,000	1,200	4.8%
Natural Gas	60,000	54,300	5,700	10.5%
Utilities	191,200	181,300	9,900	5.5%
Contracted Services	221,825	206,225	15,600	7.6%
Snow Plowing	34,450	15,450	19,000	123.0%
Contracted Services	256,275	221,675	34,600	15.6%
Rents and Financial Expenses	173,026	187,445	(14,419)	(7.7)%
Long Term Interest	281,156	291,674	(10,518)	(3.6)%
Long Term Debt Principal	331,642	321,214	10,428	3.2%
Debt Charges	612,798	612,888	(90)	(0.0)%
To CSPR (Debt Placeholder)	273,800	294,720	(20,920)	(7.1)%
Internal Rent	2,479,261	2,473,704	5,557	0.2%
Internal Transfers	2,753,061	2,768,424	(15,363)	(0.6)%
TOTAL EXPENSES	31,406,232	30,344,680	1,051,652	3.5%
Surplus/(Deficit)	(30,734,459)	(29,672,870)	1,051,689	3.5%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Human Resource Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
From Special Purpose Reserves	225,000	0	225,000	N/A [13]
TOTAL REVENUE	225,000	0	225,000	N/A
EXPENSES				
Labour	3,096,566	2,148,758	947,808	44.1% [14]
Employee Benefits Allocation	1,331,946	1,250,854	81,092	6.5%
Overtime	1,500	1,500	0	0.0%
Labour and Benefits	4,430,012	3,401,112	1,028,900	30.3%
Materials	117,500	138,000	(20,500)	(14.9%)
Professional Development	55,500	55,500	0	0.0%
Advertising	5,000	0	5,000	N/A
Conferences/Conventions	5,000	5,000	0	0.0%
Membership/Subscriptions	33,500	33,500	0	0.0%
Office Supplies	5,500	5,500	0	0.0%
Materials	222,000	237,500	(15,500)	(6.5%)
Contracted Services	305,000	222,000	83,000	37.4% [15]
H&S Compliance	35,500	5,000	30,500	610.0% [16]
Contracted Services	340,500	227,000	113,500	50.0%
Total Expenses	4,992,512	3,865,612	1,126,900	29.2%
Surplus/(Deficit)	(4,767,512)	(3,865,612)	901,900	23.3%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Transit Services Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Revenue	0	718,861	(718,861)	(100.0%) [17]
Rents	63,000	63,000	0	0.0%
Miscellaneous Revenue	63,000	781,861	(718,861)	(91.9%)
From Reserve Funds	0	679,602	(679,602)	(100.0%) [17]
Internal Transfers	0	679,602	(679,602)	(100.0%)
TOTAL REVENUE	63,000	1,461,463	(1,398,463)	(95.7%)
EXPENSES				
Materials	5,000	55,000	(50,000)	(90.9%) [17]
WSIB	25,000	65,000	(40,000)	(61.5%) [18]
Insurance Premiums	1,293	1,342	(49)	(3.7%)
Materials	31,293	121,342	(90,049)	(74.2%)
Electricity	8,500	8,000	500	6.3%
Water	4,200	4,200	0	0.0%
Natural Gas	2,900	2,400	500	20.8%
Utilities	15,600	14,600	1,000	6.8%
Contracted Services	31,800	1,380,763	(1,348,963)	(97.7%) [17]
Snow Plowing	0	5,000	(5,000)	(100.0%)
Contracted Services	31,800	1,385,763	(1,353,963)	(97.7%)
Rents and Financial Expenses	36,500	36,500	0	0.0%
TOTAL EXPENSES	115,193	1,558,205	(1,443,012)	(92.6%)
Surplus/(Deficit)	(52,193)	(96,742)	(44,549)	(46.0%)

CORPORATE SERVICES DIVISION

Summaries

Corporate Services Administration
Communications Department
Customer Service Department
Procurement Department
Information Services Department
Legal Services Department
Risk Management Services
Finance Department

The following responsibility centres are included in the above noted summaries:

Corporate Services Administration

135000 - Corporate Services

Communications Department

134000 - Communications Services

Customer Service Department

136000 - Customer Service

Procurement Department

133015 - Procurement Services
133016 - Stores Services
133016 - Courier Services

Information Services Department

143010 - Information Software Services
143020 - Information Hardware Services
143030 - GIS Services

Systems Support and Continuity

137000 - Systems Continuity

Legal Services Department

124000 - Corporate Legal Services

Risk Management Services

122015 - Risk Management Services

CORPORATE SERVICES DIVISION - Continued

Finance Department

- 123005 - Debt and Investment Services
- 123010 - Auditing Services
- 125005 - Taxation
- 125020 - Taxation Waste Management
- 125025 - Taxation Other Levy Charges
- 125030 - Taxation Payments in Lieu
- 125035 - Taxation Services for Fees
- 125050 - Taxation Capital Levy
- 129000 - Other Corporate Mgmt and Support
- 129004 - Municipal Accommodation Tax
- 133005 - Revenues and Receivables
- 133010 - Accounting and Reporting

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Corporate Services Administration Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	523,935	341,412	182,523	53.5%
Employee Benefits Allocation	145,821	79,230	66,591	84.0%
Labour and Benefits	669,756	420,642	249,114	59.2% [19]
Materials	4,000	1,000	3,000	300.0%
Professional Development	3,300	3,300	0	0.0%
Conferences/Conventions	11,400	7,000	4,400	62.9%
Membership/Subscriptions	3,815	4,515	(700)	(15.5%)
Office Supplies	1,000	1,000	0	0.0%
Materials	23,515	16,815	6,700	39.8%
Total Expenses	693,271	437,457	255,814	58.5%
Surplus/(Deficit)	(693,271)	(437,457)	(255,814)	(58.5%)

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Communications Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
From Reserve Funds	2,000	0	2,000	N/A
TOTAL REVENUE	2,000	0	2,000	N/A
EXPENSES				
Labour	549,871	554,156	(4,285)	(0.8%)
Employee Benefits Allocation	163,259	160,185	3,074	1.9%
Labour and Benefits	713,130	714,341	(1,211)	(0.2%)
Materials	20,500	15,000	5,500	36.7%
Advertising	263,154	140,000	123,154	88.0% [20]
Conferences/Conventions	14,000	14,000	0	0.0%
Membership/Subscriptions	7,000	5,000	2,000	40.0%
Office Supplies	3,500	1,000	2,500	250.0%
Materials	308,154	175,000	133,154	76.1%
Contracted Services	110,000	76,000	34,000	44.7% [21]
Total Expenses	1,131,284	965,341	165,943	17.2%
Surplus/(Deficit)	(1,129,284)	(965,341)	163,943	17.0%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Customer Service Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	853,041	56,750	796,291	1403.2%
Employee Benefits Allocation	279,213	15,890	263,323	1657.2%
Labour and Benefits	1,132,254	72,640	1,059,614	1458.7% [22]
Materials	3,000	0	3,000	N/A
Professional Development	2,900	0	2,900	N/A
Advertising	1,000	0	1,000	N/A
Conferences/Conventions	4,500	0	4,500	N/A
Membership/Subscriptions	700	0	700	N/A
Office Supplies	3,000	0	3,000	N/A
Materials	15,100	0	15,100	N/A
Contracted Services	12,500	0	12,500	N/A
Total Expenses	1,159,854	72,640	1,087,214	1496.7%
Surplus/(Deficit)	(1,159,854)	(72,640)	1,087,214	1496.7%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Procurement Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	804,295	891,769	(87,474)	(9.8%)
Employee Benefits Allocation	255,948	244,520	11,428	4.7%
Overtime	9,250	9,250	0	0.0%
Labour and Benefits	1,069,493	1,145,539	(76,046)	(6.6%) [23]
Materials	182,525	174,225	8,300	4.8%
Professional Development	2,000	2,000	0	0.0%
Conferences/Conventions	12,500	8,230	4,270	51.9%
Membership/Subscriptions	3,991	2,865	1,126	39.3%
Office Supplies	1,500	1,500	0	0.0%
Materials	202,516	188,820	13,696	7.3%
Contracted Services	10,000	10,360	(360)	(3.5%)
Rents and Financial Expenses	5,900	5,900	0	0.0%
Internal Rent	14,968	14,461	507	3.5%
Total Expenses	1,302,877	1,365,080	(62,203)	(4.6%)
Surplus/(Deficit)	(1,302,877)	(1,365,080)	(62,203)	(4.6%)

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Information Services Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Revenue	15,000	15,000	0	0.0%
Miscellaneous Revenue	15,000	15,000	0	0.0%
From Special Purpose Reserves	326,336	0	326,336	N/A [24]
TOTAL REVENUE	341,336	15,000	326,336	2175.6%
EXPENSES				
Labour	1,917,513	1,825,914	91,599	5.0%
Employee Benefits Allocation	535,428	502,655	32,773	6.5%
Labour and Benefits	2,452,941	2,328,569	124,372	5.3%
Materials	49,500	49,000	500	1.0%
Software Costs	4,188,250	3,004,750	1,183,500	39.4% [25]
Professional Development	81,000	70,000	11,000	15.7%
Conferences/Conventions	48,200	21,200	27,000	127.4%
Membership/Subscriptions	2,000	1,900	100	5.3%
Office Supplies	2,000	2,000	0	0.0%
Materials	4,370,950	3,148,850	1,222,100	38.8%
Rents and Financial Expenses	56,620	56,620	0	0.0%
Total Expenses	6,880,511	5,534,039	1,346,472	24.3%
Surplus/(Deficit)	(6,539,175)	(5,519,039)	1,020,136	18.5%

**TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Systems Support and Continuity Summary**



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Municipalities	50,000	0	50,000	N/A [26]
TOTAL REVENUE	50,000	0	50,000	N/A
EXPENSES				
Labour	247,836	0	247,836	N/A
Employee Benefits Allocation	69,394	0	69,394	N/A
Labour and Benefits	317,230	0	317,230	N/A [27]
Total Expenses	317,230	0	317,230	N/A
Surplus/(Deficit)	(267,230)	0	(267,230)	N/A

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Legal Services Department Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
User Fees	82,000	82,000	0	0.0%
Miscellaneous Revenue	82,000	82,000	0	0.0%
TOTAL REVENUE	82,000	82,000	0	0.0%
EXPENSES				
Labour	558,293	608,575	(50,282)	(8.3%)
Employee Benefits Allocation	139,573	145,190	(5,617)	(3.9%)
Overtime	4,000	6,000	(2,000)	(33.3%)
Labour and Benefits	701,866	759,765	(57,899)	(7.6%) [28]
Materials	39,500	37,500	2,000	5.3%
Professional Development	5,500	5,500	0	0.0%
Conferences/Conventions	11,500	7,500	4,000	53.3%
Membership/Subscriptions	55,000	45,000	10,000	22.2%
Office Supplies	5,000	5,000	0	0.0%
Materials	116,500	100,500	16,000	15.9%
Contracted Services	450,000	450,000	0	0.0%
Total Expenses	1,268,366	1,310,265	(41,899)	(3.2%)
Surplus/(Deficit)	(1,186,366)	(1,228,265)	(41,899)	(3.4%)

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Risk Management Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	189,490	183,696	5,794	3.2%
Employee Benefits Allocation	57,253	54,509	2,744	5.0%
Labour and Benefits	246,743	238,205	8,538	3.6%
Materials	500,000	500,000	0	0.0%
Professional Development	180	180	0	0.0%
Insurance Premiums	379,800	401,096	(21,296)	(5.3%)
Conferences/Conventions	6,850	0	6,850	N/A
Membership/Subscriptions	825	725	100	13.8%
Materials	887,655	902,001	(14,346)	(1.6%)
Contracted Services	90,000	90,000	0	0.0%
Total Expenses	1,224,398	1,230,206	(5,808)	(0.5%)
Surplus/(Deficit)	(1,224,398)	(1,230,206)	(5,808)	(0.5%)

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Finance Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Taxation City General/Urban Service	89,667,236	88,214,061	1,453,175	1.6% [29]
Taxation Capital Levy	1,313,478	1,291,540	21,938	1.7% [29]
Taxation Write Offs	(1,555,000)	(1,550,000)	(5,000)	0.3%
Taxation Other Charges	10,850	350	10,500	3000.0%
Payment in Lieu of Taxation	7,914,646	7,892,552	22,094	0.3%
Taxation	97,351,210	95,848,503	1,502,707	1.6%
Provincial Grants	246,500	289,850	(43,350)	(15.0%) [30]
Grants	246,500	289,850	(43,350)	(15.0%)
Casino	14,000,000	14,000,000	0	0.0%
Investments	3,700,000	2,975,000	725,000	24.4% [31]
Licences	61,156	61,156	0	0.0%
Other Revenue	9,166,150	4,704,306	4,461,844	94.8% [32]
Penalties and Interest	2,510,000	2,300,000	210,000	9.1% [33]
Provincial Offences Act	185,298	16,983	168,315	991.1% [34]
User Fees	285,000	270,000	15,000	5.6%
Miscellaneous Revenue	29,907,604	24,327,445	5,580,159	22.9%
From Special Purpose Reserves	150,000	150,000	0	0.0%
From City Operating (Indirect Costs)	947,506	928,968	18,538	2.0%
Internal Transfers	1,097,506	1,078,968	18,538	1.7%
TOTAL REVENUE	128,602,820	121,544,766	7,058,054	5.8%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Finance Department Summary - continued



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	1,885,656	1,893,301	(7,645)	(0.4%)
Employee Benefits Allocation	560,779	562,497	(1,718)	(0.3%)
Overtime	750	750	0	0.0%
Labour and Benefits	2,447,185	2,456,548	(9,363)	(0.4%)
Materials	38,521	30,521	8,000	26.2%
Professional Development	2,750	2,750	0	0.0%
Conferences/Conventions	19,950	15,900	4,050	25.5%
Membership/Subscriptions	12,225	11,125	1,100	9.9%
Office Supplies	19,800	19,800	0	0.0%
Materials	93,246	80,096	13,150	16.4%
Contracted Services*	184,100	214,100	(30,000)	(14.0%)
Rents and Financial Expenses	100,400	96,900	3,500	3.6%
External Transfers	6,975,000	3,737,673	3,237,327	86.6% [32]
To Capital/To Capital SPR	5,058,478	4,791,540	266,938	5.6% [32]
To Reserve Funds	10,250,000	9,560,000	690,000	7.2% [29],[35]
To Special Purpose Reserves	991,641	500	991,141	198228.2% [32],[34]
Internal Transfers	16,300,119	14,352,040	1,948,079	13.6%
Total Expenses	26,100,050	20,937,357	5,162,693	24.7%
Surplus/(Deficit)	102,502,770	100,607,409	(1,895,361)	(1.9%)

MUNICIPAL WORKS DIVISION

Summaries

Roadway Services
Winter Control Services
Street Lighting Services
Engineering Department
Fleet Services
Storm Sewer Services
Transportation Services
Parks and Athletic Fields

The following responsibility centres are included in the above noted summaries:

Roadway Services

311000 - Paved Surface Maint Roadway
312000 - Unpaved Surface Maint Roadway
313000 - Sidewalk Maint Roadway
314000 - Rural Storm Sewer Maintenance
315000 - Roadside Maintenance
316000 - Forestry
317000 - Bridges and Culverts
319000 - Other Roadway Services
325000 - MW Operations Administration

Winter Control Services

321000 - Paved Surface Maint Winter Control
323000 - Sidewalk Maint Winter Control

Streetlighting Services

351000 - Street Lighting Maint Services

Engineering Department

371010 - Engineering Administration Services
371040 - Infrastructure Services
372000 - Development Services
373000 - Engineering, Project and Construction Services
373001 - Bell Canada Fiber to the Home Project

Fleet Services

374000 - Fleet Services

Storm Sewer Maintenance Services

421000 - Storm Sewer System Maintenance Services

MUNICIPAL WORKS DIVISION - Continued

Transportation Services

- 342010 - Traffic Control Services
- 342015 - Traffic Signs
- 342011 - School Crossing Guards
- 342020 - Traffic Signals
- 342025 - Railway Maintenance

Parks and Fields

- 711000 - Parks Grounds Maintenance Services
- 713000 - Athletic Fields Maintenance Services
- 713001 - Athletic Fields Facilities
- 763000 - Landscape Design Services

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Roadway Services Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Grants	60,000	60,000	0	0.0%
Other Revenue	110,000	110,000	0	0.0%
User Fees	20,000	20,000	0	0.0%
Miscellaneous Revenue	130,000	130,000	0	0.0%
From Special Purpose Reserves	350,000	90,000	260,000	288.9% [36]
From Development Charges	0	505,077	(505,077)	(100.0)% [37]
Internal Transfers	350,000	595,077	(245,077)	(41.2)%
TOTAL REVENUE	540,000	785,077	(245,077)	(31.2)%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Roadway Services Summary - continued



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
EXPENSES				
Labour	6,158,445	5,314,895	843,550	15.9%
Employee Benefits Allocation	1,809,921	1,507,614	302,307	20.1%
Overtime	110,700	111,000	(300)	(0.3)%
Labour and Benefits	8,079,066	6,933,509	1,145,557	16.5% [38]
Materials	550,200	543,200	7,000	1.3%
Professional Development	34,495	30,000	4,495	15.0%
Insurance Premiums	776,776	786,483	(9,707)	(1.2)%
Conferences/Conventions	10,600	6,600	4,000	60.6%
Membership/Subscriptions	3,705	5,600	(1,895)	(33.8)%
Office Supplies	6,000	6,000	0	0.0%
Water	4,700	8,000	(3,300)	(41.3)%
Materials	1,386,476	1,385,883	593	0.0%
Contracted Services	1,929,270	1,955,270	(26,000)	(1.3)%
Rents and Financial Expenses	93,000	119,000	(26,000)	(21.8)%
Long Term Interest	71,331	75,436	(4,105)	(5.4)%
Long Term Debt Principal	97,959	93,925	4,034	4.3%
Debt Charges	169,290	169,361	(71)	(0.0)%
Internal Rent	2,389,252	1,958,079	431,173	22.0% [39]
To CSPR (DC Debt Placeholder)	0	505,077	(505,077)	(100.0)% [37]
Internal Transfers	2,389,252	2,463,156	(73,904)	(3.0)%
TOTAL EXPENSES	14,046,354	13,026,179	1,020,175	7.8%
Surplus/(Deficit)	(13,506,354)	(12,241,102)	1,265,252	10.3%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Winter Control Services Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Revenue	25,000	35,000	(10,000)	(28.6)%
TOTAL REVENUE	25,000	35,000	(10,000)	(28.6)%
EXPENSES				
Labour	1,267,253	986,821	280,432	28.4%
Employee Benefits Allocation	358,292	277,676	80,616	29.0%
Overtime	80,000	145,000	(65,000)	(44.8)%
Labour and Benefits	1,705,545	1,409,497	296,048	21.0% [38]
Materials	745,590	865,590	(120,000)	(13.9)% [40]
Professional Development	23,000	42,100	(19,100)	(45.4)%
Materials	768,590	907,690	(139,100)	(15.3)%
Contracted Services	201,000	201,100	(100)	(0.0)%
Rents and Financial Expenses	255,975	287,975	(32,000)	(11.1)%
Long Term Interest	63,840	0	63,840	N/A
Long Term Debt Principal	132,000	0	132,000	N/A
Debt Charges	195,840	0	195,840	N/A [41]
Internal Rent	1,782,358	1,583,008	199,350	12.6% [42]
To CSPR (Debt Placeholder)	403,070	643,920	(240,850)	(37.4)% [41]
Internal Transfers	2,185,428	2,226,928	(41,500)	(1.9)%
TOTAL EXPENSES	5,312,378	5,033,190	279,188	5.5%
Surplus/(Deficit)	(5,287,378)	(4,998,190)	289,188	5.8%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Streetlighting Services Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Revenue	35,000	35,000	0	0.0%
Miscellaneous Revenue	35,000	35,000	0	0.0%
From Development Charges	0	19,726	(19,726)	(100.0)%
Internal Transfers	0	19,726	(19,726)	(100.0)%
TOTAL REVENUE	35,000	54,726	(19,726)	(36.0)%
EXPENSES				
Electricity	716,400	702,500	13,900	2.0%
Utilities	716,400	702,500	13,900	2.0%
Contracted Services	575,000	534,231	40,769	7.6%
Long Term Interest	5,683	9,075	(3,392)	(37.4)%
Long Term Debt Principal	156,019	152,739	3,280	2.1%
Debt Charges	161,702	161,814	(112)	(0.1)%
To CSPR (DC Debt Placeholder)	0	19,726	(19,726)	(100.0)%
To Special Purpose Reserves	53,700	53,700	0	0.0%
Internal Transfers	53,700	73,426	(19,726)	(26.9)%
TOTAL EXPENSES	1,506,802	1,471,971	34,831	2.4%
Surplus/(Deficit)	(1,471,802)	(1,417,245)	54,557	3.8%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Engineering Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Revenue	775,644	775,644	0	0.0%
Permits	13,000	13,000	0	0.0%
User Fees	31,500	31,000	500	1.6%
Miscellaneous Revenue	820,144	819,644	500	0.1%
From Capital SPRs	0	55,000	(55,000)	(100.0)% [43]
From Special Purpose Reserves	0	95,000	(95,000)	(100.0)% [43]
Internal Transfers	0	150,000	(150,000)	(100.0)%
TOTAL REVENUE	820,144	969,644	(149,500)	(15.4)%
EXPENSES				
Labour	1,817,168	1,722,903	94,265	5.5%
Employee Benefits Allocation	549,099	510,263	38,836	7.6%
Overtime	14,800	17,500	(2,700)	(15.4)%
Labour and Benefits	2,381,067	2,250,666	130,401	5.8% [44]
Materials	46,980	41,630	5,350	12.9%
Professional Development	32,600	22,600	10,000	44.2%
Conferences/Conventions	28,200	27,550	650	2.4%
Membership/Subscriptions	22,465	21,142	1,323	6.3%
Office Supplies	10,000	10,500	(500)	(4.8)%
Materials	140,245	123,422	16,823	13.6%
Contracted Services	375,000	370,000	5,000	1.4%
Internal Rent	215,295	215,645	(350)	(0.2)%
Internal Transfers	215,295	215,645	(350)	(0.2)%
TOTAL EXPENSES	3,111,607	2,959,733	151,874	5.1%
Surplus/(Deficit)	(2,291,463)	(1,990,089)	301,374	15.1%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Fleet Services Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Sales	8,000	8,000	0	0.0%
Miscellaneous Revenue	8,000	8,000	0	0.0%
From City Operating (Internal Rent)	9,377,783	8,726,087	651,696	7.5% [45]
TOTAL REVENUE	9,385,783	8,734,087	651,696	7.5%
EXPENSES				
Labour	1,348,831	1,317,089	31,742	2.4%
Employee Benefits Allocation	415,266	391,658	23,608	6.0%
Overtime	20,000	20,000	0	0.0%
Labour and Benefits	1,784,097	1,728,747	55,350	3.2%
Materials	2,006,100	1,980,900	25,200	1.3%
Professional Development	8,000	5,000	3,000	60.0%
Insurance Premiums	206,218	207,931	(1,713)	(0.8)%
Conferences/Conventions	7,000	7,000	0	0.0%
Membership/Subscriptions	3,210	3,210	0	0.0%
Office Supplies	300	300	0	0.0%
Materials	2,230,828	2,204,341	26,487	1.2%
Contracted Services	299,500	299,500	0	0.0%
Rents and Financial Expenses	292,800	104,800	188,000	179.4% [47]
Internal Rent	260,701	233,464	27,237	11.7%
To Capital SPR	4,517,857	3,395,857	1,122,000	33.0% [46]
Internal Transfers	4,778,558	3,629,321	1,149,237	31.7%
TOTAL EXPENSES	9,385,783	7,966,709	1,419,074	17.8%
Surplus/(Deficit)	0	767,378	767,378	100.0% [46]

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Storm Sewer Maintenance Services Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
From Development Charges	1,663	99,343	(97,680)	(98.3)% [48]
Internal Transfers	1,663	99,343	(97,680)	(98.3)%
TOTAL REVENUE	1,663	99,343	(97,680)	(98.3)%
EXPENSES				
Labour	273,555	254,020	19,535	7.7%
Employee Benefits Allocation	83,171	76,200	6,971	9.1%
Labour and Benefits	356,726	330,220	26,506	8.0%
Materials	52,000	52,000	0	0.0%
Contracted Services	449,350	360,000	89,350	24.8% [49]
Rents and Financial Expenses	3,500	3,500	0	0.0%
Internal Rent	66,254	75,570	(9,316)	(12.3)%
To CSPR (DC Debt Placeholder)	0	97,680	(97,680)	(100.0)% [48]
Internal Transfers	66,254	173,250	(106,996)	(61.8)%
TOTAL EXPENSES	927,830	918,970	8,860	1.0%
Surplus/(Deficit)	(926,167)	(819,627)	106,540	13.0%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Transportation Services Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Other Revenue	18,280	23,200	(4,920)	(21.2)%
Permits	2,000	2,000	0	0.0%
User Fees	7,000	10,000	(3,000)	(30.0)%
Miscellaneous Revenue	27,280	35,200	(7,920)	(22.5)%
From Development Charges	0	23,907	(23,907)	(100.0)%
Internal Transfers	0	23,907	(23,907)	(100.0)%
TOTAL REVENUE	27,280	59,107	(31,827)	(53.8)%
EXPENSES				
Labour	1,363,298	1,314,118	49,180	3.7%
Employee Benefits Allocation	281,618	268,000	13,618	5.1%
Overtime	13,200	14,200	(1,000)	(7.0)%
Labour and Benefits	1,658,116	1,596,318	61,798	3.9%
Materials	160,140	145,780	14,360	9.9%
Professional Development	3,500	3,200	300	9.4%
Conferences/Conventions	8,400	8,000	400	5.0%
Membership/Subscriptions	3,875	3,350	525	15.7%
Materials	175,915	160,330	15,585	9.7%
Electricity	60,000	46,500	13,500	29.0%
Utilities	60,000	46,500	13,500	29.0%
Contracted Services	687,700	635,500	52,200	8.2% [50]
Internal Rent	99,564	121,336	(21,772)	(17.9)%
Interdepartmental Transfers	(9,300)	0	(9,300)	N/A
To CSPR (Debt Placeholder)	62,494	68,452	(5,958)	(8.7)%
To CSPR (DC Debt Placeholder)	0	23,907	(23,907)	(100.0)%
Internal Transfers	152,758	213,695	(60,937)	(28.5)%
TOTAL EXPENSES	2,734,489	2,652,343	82,146	3.1%
Surplus/(Deficit)	(2,707,209)	(2,593,236)	113,973	4.4%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Parks and Athletic Fields Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Revenue	28,000	50,000	(22,000)	(44.0)%
User Fees	68,000	61,000	7,000	11.5%
Miscellaneous Revenue	96,000	111,000	(15,000)	(13.5)%
TOTAL REVENUE	96,000	111,000	(15,000)	(13.5)%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Parks and Athletic Fields Summary - continued



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	1,499,801	1,353,334	146,467	10.8%
Employee Benefits Allocation	473,293	372,824	100,469	26.9%
Overtime	25,000	30,000	(5,000)	(16.7)%
Labour and Benefits	1,998,094	1,756,158	241,936	13.8% [51]
Materials	323,188	300,218	22,970	7.7%
Professional Development	6,000	6,000	0	0.0%
Insurance Premiums	89,418	68,006	21,412	31.5%
Membership/Subscriptions	11,370	8,700	2,670	30.7%
Office Supplies	0	250	(250)	(100.0)%
Materials	429,976	383,174	46,802	12.2%
Electricity	99,200	85,500	13,700	16.0%
Water	219,000	205,000	14,000	6.8%
Natural Gas	6,800	5,200	1,600	30.8%
Utilities	325,000	295,700	29,300	9.9%
Contracted Services	524,930	514,840	10,090	2.0%
H&S Compliance	7,000	0	7,000	N/A
Fees for Service	34,000	34,000	0	0.0%
Contracted Services	565,930	548,840	17,090	3.1%
Rents and Financial Expenses	12,646	12,146	500	4.1%
Long Term Interest	126,391	130,984	(4,593)	(3.5)%
Long Term Debt Principal	106,152	101,641	4,511	4.4%
Debt Charges	232,543	232,625	(82)	(0.0)%
Internal Rent	379,392	384,669	(5,277)	(1.4)%
Internal Transfers	379,392	384,669	(5,277)	(1.4)%
TOTAL EXPENSES	3,943,581	3,613,312	330,269	9.1%
Surplus/(Deficit)	(3,847,581)	(3,502,312)	345,269	9.9%

PLANNING, BUILDING AND DEVELOPMENT DIVISION

Summaries

Planning Department

Building Department

Municipal Enforcement Department

Community Improvement Plans

The following responsibility centres are included in the above noted summaries:

Planning Department

810000 - Planning and Building Administration

811000 - Planning Services

Building Department

221000 - Building Inspection Services

Municipal Enforcement Department

224000 - Municipal Enforcement Services

229000 - Animal Control Services

229005 - Pest Control Services

Community Improvement Plans

823003 - All Community Improvement Plan Incentive

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Planning Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Licences	10,000	30,000	(20,000)	(66.7%)
User Fees	780,500	686,825	93,675	13.6%
Miscellaneous Revenue	790,500	716,825	73,675	10.3%
From Special Purpose Reserves	80,000	100,000	(20,000)	(20.0%)
Internal Transfers	80,000	100,000	(20,000)	(20.0%)
TOTAL REVENUE	870,500	816,825	53,675	6.6%
EXPENSES				
Labour	1,986,120	1,868,473	117,647	6.3%
Employee Benefits Allocation	542,255	506,668	35,587	7.0%
Overtime	6,475	5,500	975	17.7%
Labour and Benefits	2,534,850	2,380,641	154,209	6.5% [52]
Materials	38,950	37,849	1,101	2.9%
Professional Development	9,635	4,200	5,435	129.4%
Advertising	0	1,000	(1,000)	(100.0%)
Conferences/Conventions	31,000	22,200	8,800	39.6%
Membership/Subscriptions	18,950	5,600	13,350	238.4%
Office Supplies	8,000	8,000	0	0.0%
Materials	106,535	78,849	27,686	35.1%
Contracted Services	195,000	180,000	15,000	8.3%
Rents and Financial Expenses	220,600	150,600	70,000	46.5% [53]
Indepartmental Transfers	(1,361)	0	(1,361)	N/A
Internal Transfers	(1,361)	0	(1,361)	N/A
TOTAL EXPENSES	3,055,624	2,790,090	265,534	9.5%
Surplus/(Deficit)	(2,185,124)	(1,973,265)	211,859	10.7%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Building Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Other Revenue	0	20,000	(20,000)	(100.0%)
User Fees	5,000	5,000	0	0.0%
Miscellaneous Revenue	5,000	25,000	(20,000)	(80.0%)
From Reserve Funds	4,648,624	4,080,647	567,977	13.9%
Internal Transfers	4,648,624	4,080,647	567,977	13.9% [54]
TOTAL REVENUE	4,653,624	4,105,647	547,977	13.3%
EXPENSES				
Labour	2,597,599	2,432,719	164,880	6.8%
Employee Benefits Allocation	792,007	676,473	115,534	17.1%
Overtime	30,375	15,000	15,375	102.5%
Labour and Benefits	3,419,981	3,124,192	295,789	9.5% [55]
Materials	99,800	98,151	1,649	1.7%
Professional Development	32,730	16,430	16,300	99.2%
Insurance Premiums	67,674	50,341	17,333	34.4%
Conferences/Conventions	14,000	10,335	3,665	35.5%
Goods for Resale	500	500	0	0.0%
Membership/Subscriptions	20,966	18,036	2,930	16.2%
Office Supplies	6,000	6,000	0	0.0%
Materials	241,670	199,793	41,877	21.0%
Contracted Services	347,256	159,356	187,900	117.9% [56]
Rents and Financial Expenses	1,000	1,000	0	0.0%
Internal Rent	93,717	71,306	22,411	31.4%
Indirect Costs	550,000	550,000	0	0.0%
Internal Transfers	643,717	621,306	22,411	3.6%
TOTAL EXPENSES	4,653,624	4,105,647	547,977	13.3%
Surplus/(Deficit)	0	0	0	N/A

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Municipal Enforcement Department Summary



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
Fines	125,500	50,500	75,000	148.5% [57]
User Fees	279,000	134,000	145,000	108.2% [58]
Miscellaneous Revenue	404,500	184,500	220,000	119.2%
From Special Purpose Reserves	80,000	0	80,000	N/A [59]
Internal Transfers	80,000	0	80,000	N/A
TOTAL REVENUE	484,500	184,500	300,000	162.6%
EXPENSES				
Labour	954,586	826,296	128,290	15.5%
Employee Benefits Allocation	296,635	239,320	57,315	23.9%
Overtime	8,150	8,000	150	1.9%
Labour and Benefits	1,259,371	1,073,616	185,755	17.3% [60]
Materials	47,650	44,100	3,550	8.0%
Professional Development	9,000	9,000	0	0.0%
Conferences/Conventions	2,000	2,000	0	0.0%
Membership/Subscriptions	18,217	4,217	14,000	332.0%
Office Supplies	3,000	3,000	0	0.0%
Materials	79,867	62,317	17,550	28.2%
Contracted Services	205,500	155,075	50,425	32.5% [61]
Fees for Service	591,284	574,063	17,221	3.0%
Contracted Services	796,784	729,138	67,646	9.3%
Rents and Financial Expenses	0	500	(500)	(100.0%)
External Transfers	20,000	18,000	2,000	11.1%
Internal Rent	94,479	93,343	1,136	1.2%
Internal Transfers	94,479	93,343	1,136	1.2%
TOTAL EXPENSES	2,250,501	1,976,914	273,587	13.8%
Surplus/(Deficit)	(1,766,001)	(1,792,414)	(26,413)	(1.5%)

**TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Community Improvement Plans Summary**



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
REVENUES				
From Special Purpose Reserves	272,000	272,000	0	0.0%
Internal Transfers	272,000	272,000	0	0.0%
TOTAL REVENUE	272,000	272,000	0	0.0%
EXPENSES				
External Transfers	272,000	272,000	0	0.0%
TOTAL EXPENSES	272,000	272,000	0	0.0%
Surplus/(Deficit)	0	0	0	N/A

RECREATION, CULTURE AND FACILITIES DIVISION

Summaries

Cemeteries Department
Recreation Programs
Civic Facilities
Recreation Facilities
Museum and Culture Services

The following responsibility centres are included in the above noted summaries:

Cemeteries Department

541000 - Cemeteries Grounds Maint Services
543000 - Cemetery Facilities
544000 - Cemeteries Burial Services
545000 - Cemetery Development
549000 - Cemetery Administration

Recreation Programs

723000 - Pools Programs Outdoor
723100 - Pools Programs MacBain
724001 - Older Adult (60+) Programs
724002 - MacBain Community Centre Programming
729000 - Other Recreation Programs
729006 - Sports Wall of Fame
729013 - Special Events
729014 - Camp Programming
761000 - Recreation and Culture Services

Civic Facilities Services

375000 - Facilities Services Admin
375002 - City Hall Facility
375003 - Service Centre Facility
375004 - Wayne Thomson Building
375005 - Wayne Thomson Building EV Stations

RECREATION, CULTURE AND FACILITIES DIVISION - Continued

Recreation Facilities

- 732003 - Chippawa Arena
- 732004 - Gale Centre
- 732013 - Chippawa Arena Maintenance
- 732014 - Gale Centre Maintenance
- 733000 - Pools Maintenance Services Outdoor
- 733001 - Pools Maintenance Facilities
- 734002 - MacBain Community Centre Maint Services
- 739000 - Other Recreation Facilities Services

Museum and Culture Services

- 724004 - Niagara Falls Exchange Programming
- 734003 - Niagara Falls Exchange Maint Services
- 734004 - Niagara Falls Exchange EV Stations
- 752000 - Museums Facility Maintenance
- 752001 - Museum Services Programming
- 752002 - Niagara Falls Armoury

**TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Cemeteries Department Summary**



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Donations	25,000	25,000	0	0.0%
Investments	0	100,000	(100,000)	(100.0)% [62]
Service Charges	15,000	15,000	0	0.0%
Sales	375,000	375,000	0	0.0%
Other Revenue	1,500	1,500	0	0.0%
User Fees	545,000	535,000	10,000	1.9%
Miscellaneous Revenue	961,500	1,051,500	(90,000)	(8.6)%
TOTAL REVENUE	961,500	1,051,500	(90,000)	(8.6)%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Cemeteries Services Summary - continued



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
EXPENSES				
Labour	1,110,773	1,116,370	(5,597)	(0.5)%
Employee Benefits Allocation	353,013	332,277	20,736	6.2%
Overtime	29,735	29,000	735	2.5%
Labour and Benefits	1,493,521	1,477,647	15,874	1.1%
Materials	259,884	236,143	23,741	10.1%
Professional Development	5,500	5,500	0	0.0%
Insurance Premiums	27,318	19,225	8,093	42.1%
Conferences/Conventions	7,500	7,500	0	0.0%
Goods for Resale	36,206	35,190	1,016	2.9%
Membership/Subscriptions	1,450	1,450	0	0.0%
Office Supplies	3,500	3,500	0	0.0%
Materials	341,358	308,508	32,850	10.6%
Electricity	17,500	13,600	3,900	28.7%
Water	9,700	9,200	500	5.4%
Natural Gas	16,300	16,900	(600)	(3.6)%
Utilities	43,500	39,700	3,800	9.6%
Contracted Services	264,056	252,230	11,826	4.7%
H & S Compliance	3,500	3,500	0	0.0%
Contracted Services	267,556	255,730	11,826	4.6%
Rents and Financial Expenses	25,000	25,000	0	0.0%
Internal Rent	342,712	343,323	(611)	(0.2)%
To Trust Fund	0	100,000	(100,000)	(100.0)% [62]
Internal Transfers	342,712	443,323	(100,611)	(22.7)%
TOTAL EXPENSES	2,513,647	2,549,908	(36,261)	(1.4)%
Surplus/(Deficit)	(1,552,147)	(1,498,408)	53,739	3.6%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Recreation Programs Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Federal Grants	20,000	20,000	0	0.0%
Provincial Grants	50,000	50,000	0	0.0%
Grants	70,000	70,000	0	0.0%
Donations	8,125	7,900	225	2.8%
Other Revenue	4,500	9,500	(5,000)	(52.6%)
Rents	134,000	153,000	(19,000)	(12.4%)
Sales	4,700	1,200	3,500	291.7%
User Fees	1,033,038	805,585	227,453	28.2% [63]
Miscellaneous Revenue	1,184,363	977,185	207,178	21.2%
From Special Purpose Reserves	295,000	0	295,000	N/A [64]
Internal Transfers	295,000	0	295,000	N/A
TOTAL REVENUE	1,549,363	1,047,185	502,178	48.0%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Recreation Programs Summary - continued



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
EXPENSES				
Labour	1,764,691	1,698,487	66,204	3.9%
Employee Benefits Allocation	331,329	335,388	(4,059)	(1.2%)
Overtime	24,500	24,500	0	0.0%
Labour and Benefits	2,120,520	2,058,375	62,145	3.0%
Materials	257,550	232,084	25,466	11.0%
Professional Development	4,380	4,380	0	0.0%
Insurance Premiums	963	1,010	(47)	(4.7%)
Conferences/Conventions	14,400	14,400	0	0.0%
Membership/Subscriptions	3,500	3,500	0	0.0%
Office Supplies	16,000	22,200	(6,200)	(27.9%)
Materials	296,793	277,574	19,219	6.9%
Contracted Services	327,300	39,000	288,300	739.2% [64]
Fees for Service	219,749	219,749	0	0.0%
Contracted Services	547,049	258,749	288,300	111.4%
Rents and Financial Expenses	164,100	125,000	39,100	31.3% [64]
Interdepartmental Transfers	(13,850)	0	(13,850)	N/A
Internal Transfers	(13,850)	0	(13,850)	N/A
TOTAL EXPENSES	3,114,612	2,719,698	394,914	14.5%
Surplus/(Deficit)	(1,565,249)	(1,672,513)	(107,264)	(6.4%)

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Civic Facilities Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Other Revenue	4,800	0	4,800	N/A
Rents	81,565	77,681	3,884	5.0%
Miscellaneous Revenue	86,365	77,681	8,684	11.2%
TOTAL REVENUE	86,365	77,681	8,684	11.2%

2025 Budget to 2024 Budget Comparison
TAX SUPPORTED OPERATING FUND
Civic Facilities Services Summary - continued



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
EXPENSES				
Labour	1,028,993	1,002,747	26,246	2.6%
Employee Benefits Allocation	314,736	299,196	15,540	5.2%
Overtime	4,000	4,000	0	0.0%
Labour and Benefits	1,347,729	1,305,943	41,786	3.2%
Materials	117,945	112,745	5,200	4.6%
Professional Development	8,000	8,000	0	0.0%
Insurance Premiums	8,631	7,305	1,326	18.2%
Membership/Subscriptions	2,750	2,022	728	36.0%
Materials	137,326	130,072	7,254	5.6%
Electricity	227,900	217,800	10,100	4.6%
Water	30,000	28,800	1,200	4.2%
Natural Gas	99,900	92,900	7,000	7.5%
Utilities	357,800	339,500	18,300	5.4%
Contracted Services	625,803	600,208	25,595	4.3%
H&S Compliance	9,500	10,500	(1,000)	(9.5%)
Snow Plowing	12,800	12,000	800	6.7%
Contracted Services	648,103	622,708	25,395	4.1%
Long Term Interest	138,627	159,839	(21,212)	(13.3%)
Long Term Debt Principal	946,669	925,595	21,074	2.3%
Debt Charges	1,085,296	1,085,434	(138)	(0.0%)
Internal Rent	61,314	76,976	(15,662)	(20.3%)
Internal Transfers	61,314	76,976	(15,662)	(20.3%)
TOTAL EXPENSES	3,637,568	3,560,633	76,935	2.2%
Surplus/(Deficit)	(3,551,203)	(3,482,952)	68,251	2.0%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Recreation Facilities Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Other Revenue	64,020	72,770	(8,750)	(12.0%)
Rents	67,012	69,201	(2,189)	(3.2%)
User Fees	1,695,000	1,630,000	65,000	4.0%
Miscellaneous Revenue	1,826,032	1,771,971	54,061	3.1%
From Development Charges	986,242	987,434	(1,192)	(0.1%)
Internal Transfers	986,242	987,434	(1,192)	(0.1%)
TOTAL REVENUE	2,812,274	2,759,405	52,869	1.9%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Recreation Facilities Summary - continued



	Budget 2025	Budget 2024	Increase/ (Decrease)	
			\$	%
EXPENSES				
Labour	2,376,879	2,340,660	36,219	1.5%
Employee Benefits Allocation	746,873	714,141	32,732	4.6%
Overtime	95,000	95,000	0	0.0%
Labour and Benefits	3,218,752	3,149,801	68,951	2.2%
Materials	242,752	231,387	11,365	4.9%
Professional Development	5,500	10,000	(4,500)	(45.0%)
Advertising	3,000	3,000	0	0.0%
Insurance Premiums	322,783	304,607	18,176	6.0%
Office Supplies	2,000	2,000	0	0.0%
Materials	576,035	550,994	25,041	4.5%
Electricity	1,155,600	1,116,100	39,500	3.5%
Water	283,000	286,400	(3,400)	(1.2%)
Natural Gas	348,800	334,400	14,400	4.3%
Utilities	1,787,400	1,736,900	50,500	2.9%
Contracted Services	678,907	672,794	6,113	0.9%
H&S Compliance	8,500	9,000	(500)	(5.6%)
Snow Plowing	123,500	121,500	2,000	1.6%
Contracted Services	810,907	803,294	7,613	0.9%
Rents and Financial Expenses	18,400	25,600	(7,200)	(28.1%)
Long Term Interest	1,160,996	1,255,936	(94,940)	(7.6%)
Long Term Debt Principal	1,881,685	1,790,054	91,631	5.1%
Debt Charges	3,042,681	3,045,990	(3,309)	(0.1%)
Internal Rent	249,367	229,108	20,259	8.8%
Interdepartmental Transfers	(27,250)	0	(27,250)	N/A
Internal Transfers	222,117	229,108	(6,991)	(3.1%)
TOTAL EXPENSES	9,676,292	9,541,687	134,605	1.4%
Surplus/(Deficit)	(6,864,018)	(6,782,282)	81,736	1.2%

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Museum and Culture Services Summary



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
REVENUES				
Provincial Grants	36,662	36,662	0	0.0%
Grants	36,662	36,662	0	0.0%
Donations	1,000	1,000	0	0.0%
Other Revenue	4,800	0	4,800	N/A
Rents	84,420	63,050	21,370	33.9%
Sales	39,000	104,000	(65,000)	(62.5%) [65]
User Fees	105,400	124,850	(19,450)	(15.6%)
Miscellaneous Revenue	234,620	292,900	(58,280)	(19.9%)
TOTAL REVENUE	271,282	329,562	(58,280)	(17.7%)

TAX SUPPORTED OPERATING FUND
2025 Budget to 2024 Budget Comparison
Museum and Culture Services Summary - continued



	Budget	Budget	Increase/ (Decrease)	
	2025	2024	\$	%
EXPENSES				
Labour	1,167,569	1,100,876	66,693	6.1%
Employee Benefits Allocation	323,249	303,584	19,665	6.5%
Overtime	8,000	11,000	(3,000)	(27.3%)
Labour and Benefits	1,498,818	1,415,460	83,358	5.9% [66]
Materials	302,875	339,225	(36,350)	(10.7%)
Professional Development	1,900	3,000	(1,100)	(36.7%)
Advertising	0	2,500	(2,500)	(100.0%)
Insurance Premiums	25,441	27,757	(2,316)	(8.3%)
Conferences/Conventions	6,150	6,150	0	0.0%
Goods for Resale	24,000	58,000	(34,000)	(58.6%) [65]
Membership/Subscriptions	10,413	4,178	6,235	149.2%
Office Supplies	12,450	11,250	1,200	10.7%
Materials	383,229	452,060	(68,831)	(15.2%)
Electricity	111,000	103,700	7,300	7.0%
Water	21,400	20,100	1,300	6.5%
Natural Gas	55,600	49,800	5,800	11.6%
Utilities	188,000	173,600	14,400	8.3%
Contracted Services	303,430	280,525	22,905	8.2%
Fees for Service	28,375	28,375	0	0.0%
H&S Compliance	19,250	15,750	3,500	22.2%
Snow Plowing	27,100	25,180	1,920	7.6%
Contracted Services	378,155	349,830	28,325	8.1%
Rents and Financial Expenses	4,700	5,300	(600)	(11.3%)
Long Term Interest	217,189	228,455	(11,266)	(4.9%)
Long Term Debt Principal	509,882	498,786	11,096	2.2%
Debt Charges	727,071	727,241	(170)	(0.0%)
TOTAL EXPENSES	3,179,973	3,123,491	56,482	1.8%
Surplus/(Deficit)	(2,908,691)	(2,793,929)	114,762	4.1%

2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to conform with the budget presentation adopted for the 2025 budget as follows:

2024 Original Budget
reallocate FROM account:

2024 Revised Budget
reallocate TO account:

Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-544000-010000	Cemeteries Grounds Maintenance Services Labour	204,547	11-3-541000-010000	Cemeteries Burial Services Labour
11-3-544000-010013	Cemeteries Grounds Maintenance Services Employee Benefits Allocation	68,336	11-3-541000-010013	Cemeteries Burial Services Employee Benefits Allocation
11-3-371010-010000	Engineering Admin Labour	(74,624)	Values as per below	
		89	11-3-312000-010000	Unpaved Surface Maint Roadways Labour
		7,722	11-3-313000-010000	Sidewalk Maint Roadway Labour
		36	11-3-314000-010000	Rural Storm Sewer System Maintenance Labour
		19,530	11-3-315000-010000	Roadside Maintenance Labour
		20,176	11-3-319000-010000	Other Roadway Services Labour
		11,963	11-3-321000-010000	Paved Surface Maint Winter Control Labour
		2,153	11-3-323000-010000	Sidewalk Maint Winter Control Labour
		12,955	11-3-311000-010000	Paved Surface Maint Roadway Labour
11-3-371010-010013	Engineering Admin Employee Benefits Allocation	(19,431)	Values as per below	

2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to conform with the budget presentation adopted for the 2025 budget as follows:

2024 Original Budget
reallocate FROM account:

2024 Revised Budget
reallocate TO account:

Account Number	Department Account Name	Amount	Account Number	Department Account Name
		23	11-3-312000-010013	Unpaved Surface Maint Roadways Employee Benefits Allocation
		2,011	11-3-313000-010013	Sidewalk Maint Roadway Employee Benefits Allocation
		9	11-3-314000-010013	Rural Storm Sewer System Maintenance Employee Benefits Allocation
		5,085	11-3-315000-010013	Roadside Maintenance Employee Benefits Allocation
		5,254	11-3-319000-010013	Other Roadway Services Employee Benefits Allocation
		3,115	11-3-321000-010013	Paved Surface Maint Winter Control Employee Benefits Allocation
		561	11-3-323000-010013	Sidewalk Maint Winter Control Employee Benefits Allocation
		3,373	11-3-311000-010013	Paved Surface Maint Roadway Employee Benefits Allocation
11-3-713000-020000	Athletic Fields Long Term Interest	130,984	11-3-713001-020000	Athletic Fields - Facilities Long Term Interest
11-3-713000-030007	Athletic Fields Electricity	9,500	11-3-713001-030008	Athletic Fields - Facilities Electricity ITC
11-3-713000-030011	Athletic Fields Natural Gas	1,200	11-3-713001-030012	Athletic Fields - Facilities Natural Gas ITC
11-3-713000-040000	Athletic Fields Contracted Services	50,780	11-3-713001-040001	Athletic Fields - Facilities Contracted Services ITC
11-3-713000-070000	Athletic Fields Long Term Debt Principal	101,641	11-3-713001-070000	Athletic Fields - Facilities Long Term Debt Principal

2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to conform with the budget presentation adopted for the 2025 budget as follows:

2024 Original Budget
reallocate FROM account:

2024 Revised Budget
reallocate TO account:

Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-732003-030001	Chippawa Arena Materials ITC	10,275	11-3-732013-030001	Chippawa Arena Maintenance Materials ITC
11-3-732003-030008	Chippawa Arena Electricity ITC	55,600	11-3-732013-030008	Chippawa Arena Maintenance Electricity ITC
11-3-732003-030010	Chippawa Arena Water ITC	15,300	11-3-732013-030010	Chippawa Arena Maintenance Water ITC
11-3-732003-030012	Chippawa Arena Natural Gas ITC	23,800	11-3-732013-030012	Chippawa Arena Maintenance Natural Gas ITC
11-3-732003-040001	Chippawa Arena Contracted Services ITC	54,520	11-3-732013-040001	Chippawa Arena Maintenance Contracted Services ITC
11-3-732003-040007	Chippawa Arena Snow Plowing	10,000	11-3-732013-040007	Chippawa Arena Maintenance Snow Plowing
11-3-732004-020000	Gale Centre Long Term Interest	1,141,476	11-3-732014-020000	Gale Centre Maintenance Long Term Interest
11-3-732004-030001	Gale Centre Materials ITC	4,000	11-3-732014-030001	Gale Centre Maintenance Materials ITC
11-3-732004-030008	Gale Centre Electricity ITC	700,000	11-3-732014-030008	Gale Centre Maintenance Electricity ITC
11-3-732004-030010	Gale Centre Water ITC	57,000	11-3-732014-030010	Gale Centre Maintenance Water ITC
11-3-732004-030012	Gale Centre Natural Gas ITC	222,400	11-3-732014-030012	Gale Centre Maintenance Natural Gas ITC
11-3-732004-040001	Gale Centre Contracted Services ITC	174,030	11-3-732014-040001	Gale Centre Maintenance Contracted Services ITC
11-3-732004-040007	Gale Centre Snow Plowing	60,000	11-3-732014-040007	Gale Centre Maintenance Snow Plowing
11-3-732004-070000	Gale Centre Long Term Debt Principal	917,080	11-3-732014-070000	Gale Centre Maintenance Long Term Debt Principal

2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to conform with the budget presentation adopted for the 2025 budget as follows:

2024 Original Budget
reallocate FROM account:

2024 Revised Budget
reallocate TO account:

Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-215000-020000	Fire Facilities Long Term Interest	235,071	11-3-215001-020000	Fire Facilities - Minor Maintenance Long Term Interest
11-3-215000-030000	Fire Facilities Materials	15,300	11-3-215001-030000	Fire Facilities - Minor Maintenance Materials
11-3-215000-030007	Fire Facilities Electricity	102,000	11-3-215001-030007	Fire Facilities - Minor Maintenance Electricity
11-3-215000-030009	Fire Facilities Water	25,000	11-3-215001-030009	Fire Facilities - Minor Maintenance Water
11-3-215000-030011	Fire Facilities Natural Gas	54,300	11-3-215001-030011	Fire Facilities - Minor Maintenance Natural Gas
11-3-215000-040000	Fire Facilities Contracted Services	132,875	11-3-215001-040000	Fire Facilities - Minor Maintenance Contracted Services
11-3-215000-040007	Fire Facilities Snow Plowing	15,450	11-3-215001-040007	Fire Facilities - Minor Maintenance Snow Plowing
11-3-215000-070000	Fire Facilities Long Term Debt Principal	250,739	11-3-215001-070000	Fire Facilities - Minor Maintenance Long Term Debt Principal
11-4-215000-780009	Fire Facilities From Development Charges Reserve Fund	(485,810)	11-4-215001-780009	Fire Facilities - Minor Maintenance From Development Charges Reserve Fund
11-3-733000-030001	Pools Maintenance Services Outdoor Materials ITC	3,000	11-3-733001-030001	Pools Maintenance Services Outdoor - Facilities Materials ITC
11-3-733000-030008	Pools Maintenance Services Outdoor Electricity ITC	19,100	11-3-733001-030008	Pools Maintenance Services Outdoor - Facilities Electricity ITC
11-3-733000-030010	Pools Maintenance Services Outdoor Water	108,500	11-3-733001-030010	Pools Maintenance Services Outdoor - Facilities Water

2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to conform with the budget presentation adopted for the 2025 budget as follows:

2024 Original Budget
reallocate FROM account:

2024 Revised Budget
reallocate TO account:

Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-733000-030012	Pools Maintenance Services Outdoor Natural Gas ITC	1,200	11-3-733001-030012	Pools Maintenance Services Outdoor - Facilities Natural Gas ITC
11-3-733000-040001	Pools Maintenance Services Outdoor Contracted Services ITC	55,750	11-3-733001-040001	Pools Maintenance Services Outdoor - Facilities Contracted Services ITC
11-3-143010-010000	Information Services Labour	349,986	11-3-143030-010000	Information Services - GIS Labour
11-3-143010-010013	Information Services Employee Benefits Allocation	101,592	11-3-143030-010013	Information Services - GIS Employee Benefits Allocation
11-3-143010-030014	Information Services Software Costs	85,000	11-3-143030-030014	Information Services - GIS Software Costs
11-3-221000-010000	Building Inspection Services Labour	22,469	11-3-811000-010000	Planning Services Labour
11-3-221000-010013	Building Inspection Services Employee Benefits Allocation	6,721	11-3-811000-010013	Planning Services Employee Benefits Allocation
11-3-224000-010000	Municipal Enforcement Services Labour	22,469	11-3-811000-010000	Planning Services Labour
11-3-224000-010013	Municipal Enforcement Services Employee Benefits Allocation	6,721	11-3-811000-010013	Planning Services Employee Benefits Allocation
11-3-811000-010000	Planning Labour	13,162	11-3-221000-010000	Building Inspection Services Labour
11-3-224000-010000	Municipal Enforcement Services Labour	13,163		

2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to conform with the budget presentation adopted for the 2025 budget as follows:

2024 Original Budget
reallocate FROM account:

2024 Revised Budget
reallocate TO account:

Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-811000-010013	Planning Employee Benefits Allocation	3,482	11-3-221000-010013	Building Inspection Services Employee Benefits Allocation
11-3-224000-010013	Municipal Enforcement Services Employee Benefits Allocation	3,482		
11-3-823004-060000	Lundy's Lane CIP External Transfers	20,000	11-3-823003-060000	All City CIP's External Transfers
11-3-823005-060000	Downtown CIP External Transfers	50,000	11-3-823003-060000	All City CIP's External Transfers
11-3-823007-060000	Historic Drummondville CIP External Transfers	90,000	11-3-823003-060000	All City CIP's External Transfers
11-3-823009-060000	Gateway CIP External Transfers	12,000	11-3-823003-060000	All City CIP's External Transfers
11-4-823004-780003	Lundy's Lane CIP From Special Purpose Reserves	(20,000)	11-4-823003-780003	All City CIP's From Special Purpose Reserves
11-4-823005-780003	Downtown CIP From Special Purpose Reserves	(50,000)	11-4-823003-780003	All City CIP's From Special Purpose Reserves
11-4-823007-780003	Historic Drummondville CIP From Special Purpose Reserves	(90,000)	11-4-823003-780003	All City CIP's From Special Purpose Reserves
11-4-823009-780003	Gateway CIP From Special Purpose Reserves	(12,000)	11-4-823003-780003	All City CIP's From Special Purpose Reserves
11-3-342010-010000	Traffic Control Labour	542,495	11-3-342011-010000	School Crossing Guards Labour
11-3-342010-010013	Traffic Control Employee Benefits Allocation	54,962	11-3-342011-010013	School Crossing Guards Employee Benefits Allocation
11-3-135000-010000	Corporate Services Labour	109,000	11-3-133016-010000	Stores Labour

2024 Budget Reclassifications

Certain comparative figures from 2024 have been reclassified to conform with the budget presentation adopted for the 2025 budget as follows:

2024 Original Budget
reallocate FROM account:

2024 Revised Budget
reallocate TO account:

Account Number	Department Account Name	Amount	Account Number	Department Account Name
11-3-135000-010013	Corporate Services Employee Benefits Allocation	30,520	11-3-133016-010013	Stores Employee Benefits Allocation
11-3-133015-010013	Procurement Employee Benefits Allocation	72,533	11-3-133016-010013	Stores Employee Benefits Allocation
11-3-133015-010016	Procurement Overtime	8,000	11-3-133016-010016	Stores Overtime
11-3-133015-010000	Procurement Labour	63,703	11-3-133017-010000	Courier Labour
11-3-133015-010013	Procurement Employee Benefits Allocation	21,259	11-3-133017-010013	Courier Employee Benefits Allocation
11-3-133015-010016	Procurement Overtime	1,250	11-3-133017-010016	Courier Overtime
11-3-133015-030000	Procurement Materials	5,150	11-3-133016-030000	Stores Materials
11-3-133015-030000	Procurement Materials	11,050	11-3-133017-030000	Courier Materials
11-3-133015-030014	Procurement Software Costs	3,600	11-3-133016-030014	Stores Software Costs
11-3-133015-030035	Procurement Office Supplies	500	11-3-133016-030035	Stores Office Supplies
11-3-131010-030000	Clerks Materials	146,000	11-3-133017-030000	Courier Materials
11-3-131010-030000	Clerks Rents and Financials	5,900	11-3-133017-050000	Courier Rents and Financials

2025 Property Tax Funded Positions Requested		
Position	Brief Job Description	Recommended for Budget Approval?
CAO Division		
HR Department		
1	Human Resources Generalist Provide administrative support for talent acquisition and corporate recruitment including job postings, testing, interviews, medicals, references and letters to applicants. Supports the HR department by administering employment matters related to performance evaluations, job transfers, recalls, layoffs, appointment letters, rate changes, training, on-boarding, employee relations and the tuition reimbursement program. Provides frontline customer service by responding to various internal and external HR inquiries.	Y
2	Manager of Organizational Change/Development Provide change management support to the Corporation on key strategic projects such as ERP, Customer Service, Cartegraph OMS, asset management governance and key performance indicators as established by CLT and Council. As a foundational pillar of the new People Plan, implementing a learning and development strategy will be critical to staff engagement and retention, workforce planning and leadership development.	N
3	Payroll Analyst With the implementation of the new ERP and elimination of departmental timekeepers, this position will provide corporate oversight, analyze and review employee time sheet submissions for accuracy. Problem solving payroll data, provide technical advice and informal training to key users. As team is lean with ERP sustainment plan, this position also provides backup support to Payroll Supervisor. Currently, have a contract position and requesting this be converted into a permanent position.	Y
Clerks Department		
4	Election Coordinator Election Coordinator typically hired one year in advance of the Election with funding recovered through the Election SPR. No levy impact.	Y

2025 Property Tax Funded Positions Requested		
Position	Brief Job Description	Recommended for Budget Approval?
Corporate Services Division		
5 Manager of Special Projects	<p>This position is responsible for a number of project initiatives that contribute to the City's Strategic Priorities, process improvements, along with strategic analysis leading to performance and efficiency improvements.</p> <p>The role supports divisions/departments throughout the City to conduct assessments, facilitates business process mapping exercises, strengthens internal controls, promotes process and continuous organizational improvements.</p>	Y
Removal of Senior Manager of Procurement	This position is proposed to be removed from the budget/complement.	Y
6 Senior Manager ERP Implementation and Continuity	<p>This position is responsible to provide leadership to the project team for the delivery and implementation of the new city-wide Enterprise Resource Planning (ERP) solution in alignment with corporate direction and timelines.</p> <p>The role is responsible for gathering and synthesizing information from functional leads and subject matter experts and leading decision-making processes to define implementation paths, system continuity, and support continuous improvement.</p> <p>The role leads and collaborates with cross-functional teams and stakeholders to support functional design and change management strategies to modernize systems, optimize business processes, and capitalize on new technologies and automation for improved efficiency and user experience.</p>	Y

2025 Property Tax Funded Positions Requested		
Position	Brief Job Description	Recommended for Budget Approval?
7	ERP Continuity Team - TBD This position is responsible to provide ERP business support activities (reporting, analysis, etc.), functional support and identifies opportunities to improve the ERP system, existing business processes and overall functionality for continuous improvement (system changes, upgrades, enhancements, data integration, testing, troubleshooting, etc.)	Y
8	ERP Continuity Team - TBD The role is responsible for finding efficiencies and improvements in existing systems, and planning and implementing new systems and processes that align with strategic objectives while maintaining consistency with the ERP system and other IT solutions.	Y
9	ERP Continuity Team - TBD The role ensures proper documentation of processes and procedures, reporting accuracy, data integrity and facilitates solutions that increase efficiency and effectiveness and maximize business values.	Y
10	Executive Assistant This position is responsible for providing support and coordination to the General Manager of Corporate Services and to all functional areas of the division. The role contributes project support to a wide-variety of corporate and divisional initiatives, conducts research, data analysis, and additionally develops and administers corporate policies and procedures in accordance with corporate requirements and approvals.	Y

2025 Property Tax Funded Positions Requested			
Position	Brief Job Description	Recommended for Budget Approval?	
Legal Department			
	Removal of Assistant City Solicitor	This position is proposed to be removed from the budget/complement and instead replaced with an Articling Student, two (2) summer students and one (1) summer law student. Net impact to the levy is a reduction of approximately \$31,000.	Y
11	Articling Student	Articling Student, training to become Lawyer	Y
12	Student - 18 weeks	Student	Y
13	Student - 18 weeks	Student	Y
Information Systems Department			
14	IS - GIS Analyst	2 year contract to assist with a backlog of work due to AM Plan and Bill 124, higher demands on GIS, with key involvement in the Asset Management Plan.	N
Communications Department			
15	Junior Graphic Designer in Communications	Graphic designer of communications.	N
Recreation, Culture & Facilities Division			
Cemeteries Department			
16	Family Services & Sales Coordinator	Work directly with families to assist with the purchase of interment rights & memorialization of their loved ones or preplanning their own needs.	N

2025 Property Tax Funded Positions Requested		
Position	Brief Job Description	Recommended for Budget Approval?
Municipal Works Division		
Engineering Department		
17	Development Technologist Will focus on site plan application reviews to achieve mandated review turnaround times.	Y
18	Development Inspector To perform periodic inspections, assist with the processing of Road Occupancy Permit applications and managing of securities	N
19	Communications Assistant Will provide leadership & action to support ENG, Transp. And Operations Dept by developing media, construction notices, public service announcements, project update bulletins, flyers and document accessibility. Plus updating all website content.	N
Operations Department		
20	Seasonal Labourer Extension Extension of seasonal labourer from 30 weeks to 52 weeks	Y
21	Seasonal Labourer Extension Extension of seasonal labourer from 30 weeks to 52 weeks	Y
22	Seasonal Labourer Extension Extension of seasonal labourer from 30 weeks to 52 weeks	Y
23	Special Projects Manager (Contract) Reporting to Director of Operations, focusing on roads, parks, forestry, and construction: - identify gaps in programs - develop standard operating programs, proedures, policies, - train staff - develop KPIs - lead special projects Contract position proposed to be funded by HR Stabilization Special Purpose Reserve for the duration of the contract - no levy impact.	Y

2025 Property Tax Funded Positions Requested		
Position	Brief Job Description	Recommended for Budget Approval?
24 Truck 1/Labourer (Rapid Response Team) 35 weeks	Rapid Response Team (each team = 3 Labourers) would be responsible for attending all unplanned work or requests.	Y
25 Truck 1/Labourer (Rapid Response Team) 35 weeks		Y
26 Truck 1/Labourer (Rapid Response Team) 35 weeks		Y
27 Truck 1/Labourer (Rapid Response Team) 35 weeks	Rapid Response Team (each team = 3 Labourers) would be responsible for attending all unplanned work or requests.	N
28 Truck 1/Labourer (Rapid Response Team) 35 weeks		N
29 Truck 1/Labourer (Rapid Response Team) 35 weeks		N
30 Seasonal Labourer (5 week extension) for 33 Seasonals	Extend for late winter/early spring winter conditions	Y
31 Labourer (Sidewalk Sweeper)	Seasonal sweeper exclusively downtown & tourist core - funded 100% by Municipal Accommodation Tax - no levy impact	Y

2025 Property Tax Funded Positions Requested		
Position	Brief Job Description	Recommended for Budget Approval?
32 Truck 1/Labourer (Maintenance Beat Crew) 35 weeks	Additional Maint. Crew will enhance coverage, improve the quality of maintenance, & ensure more timely & efficient service	Y
33 Truck 1/Labourer (Maintenance Beat Crew) 35 weeks		Y
34 Truck 1/Labourer (Maintenance Beat Crew) 35 weeks		Y
35 Truck 1/Labourer (Maintenance Beat Crew) 35 weeks		Y
36 Garage Mechanic		To backfill two mechanics dedicated to service to the fire dept.
37 Maintenance Program Coordinator	Maintenance levels of service are presently undefined, and accordingly, there are numerous maintenance programs that are not being conducted or haphazardly being performed. AMP work has illustrated this gap and risk. This position would define service levels, and conduct annual contracts to execute maintenance. Examples include: road shouldering, invasive species prevention (phragmites), ditching, crack sealing, storm pond inspections, sidewalk and trail sweeping, park signage replacement, play space inspections, dust suppression, excess soil management, etc. (add w/ww, fleet, traffic)	N

2025 Property Tax Funded Positions Requested		
Position	Brief Job Description	Recommended for Budget Approval?
Planning, Building and Development Division		
Building Department - no levy impact		
38 Sr. Permit Expeditor	Brand new position - under the direction of the CBO, to prescreen permit applications & meet with clients to review potential permit application submissions for all building classifications	Y