Youngs Sportsplex 2025 Business Plan

Youngs Insurance Brokers · Youngs Sportsplex

Presented by:

Eric Bradey – Oak View Group, General Manager, Youngs Sportsplex

Dan Berger – Oak View Group, Regional Vice President

OVG Oak View Group

2024 Review

- Venue usership is at an all time high
- Youngs Sportsplex had approximately 360,000 athletes, coaches, volunteers, and spectators through the venue in 2024.
- Youngs Sportsplex hosted a variety of sports and activities throughout 2024. Sports played included tennis, soccer, golf, ball hockey, cheerleading, baseball, softball, lacrosse, cricket, football, and ultimate frisbee.
- SE Fitness is officially open inside Youngs Sportsplex
- Some notable events this year included the WSC Rose Festival/Tournament, OFSAA soccer, Ontario Minor Field Lacrosse League tournaments, Flag Football tournaments, and an Ontario Player Development League central venue weekend.

Welland Soccer Club’s 2024 Review And 2025 Outlook

- 2024 provided strong growth for existing programs. There were also new leagues and events introduced.
- The arrangement with the WSC has been simplified. The club is now renting indoor and outdoor field time to operate all of their programming.
- 2025 is projected to be another strong year for the WSC.

Number of Soccer Registrations	2023	2024	% Increase
Youth Recreational	2749	3404	23.8%
Youth Competitive	439	517	17.8%
Total	3188	3921	22.9%

2025 Rental Rates

Type of Rental	Current Rate	Proposed Rate (Beginning Oct 1, 2024)	% Increase
Summer Indoor Field	$92.50	$92.50	0%
Winter Indoor Field (Non-Primetime)	$92.50	$92.50	0%
Winter Indoor Field (5-6pm)	$92.50	$138.75	50%
Winter Indoor Field (Primetime)	$185.00	$185.00	0%
Winter Indoor Field (Primetime – Welland Youth)	$138.75	$138.75	0%
Outdoor Field (Non-Primetime)	$51.00	$51.00	0%
Outdoor Field (Primetime)	$91.80	$91.80	0%
Tennis Court (May 1-Sept 30)	$32.49	$32.49	0%
Tennis Court (Oct 1 – April 30)	$54.15	$54.15	0%

BUDGET

	2024 Budget	2024 Forecast	2025 Budget
Revenue			
Indoor Field Rentals	$506,000	$544,000	$570,000
Outdoor Field Rentals	$190,000	$320,000	$325,000
Tennis Registrations/Rentals	$315,000	$313,500	$330,000
Youth Soccer Leagues	$0	$0	$0
Adult Soccer Leagues	$320,000	$344,853	$338,500
Office Rent	$54,000	$42,000	$61,500
Other Revenue	$88,574	$100,574	$105,924
Total Revenue	$1,473,574	$1,664,927	$1,730,924
Total Expenses	$900,313	$985,800	$1,034,000
(Deficit) Surplus For The Year	$573,261	$679,127	$696,924
Solar Revenue	$200,000	$190,000	$190,000
(Deficit) Surplus After Solar Revenue	$773,261	$869,127	$886,924
(Deficit) Surplus After Debenture Payment	($239,059)	($143,193)	($99,610)

Then vs Now Funding Ask

2016 (prior to OVG)
$832,087

2025
$99,610

YSP Debenture Repayment

Amount of debenture: $15,800,000

MATURITY DATE	TOTAL PAYMENT ANNUALLY
2014	1,270,175.94
2015	1,244,390.33
2016	1,223,408.63
2017	1,191,300.26
2018	1,165,585.30
2019	1,141,247.94
2020	1,116,804.60
2021	1,089,676.74
2022	1,066,328.40
2023	1,037,010.54
2024	1,012,319.94
2025	986,534.34
2026	960,748.73
2027	934,963.14
2028	910,767.06
2029	882,720.80
2030	857,606.34
2031	831,820.74
2032	806,529.66
2033	781,132.60
2034	754,146.04
2035	728,431.08
2036	703,104.68
2037	677,107.13
2038	651,321.54

Continuing the Momentum in 2025

- 2025 Ontario Soccer Summit in March will be a great opportunity to showcase our world class facility
- Focus on leasing the vacant space upstairs.
- We look forward to continue growing the facility’s usage, and welcoming even more activity and events in 2025!

Thank you for your support!

Questions?

Youngs Sportsplex - 2025 Budget

Income	**2024 Budget**	**2024 Forecast**	**2025 Budget**
Vending Income	3,000	5,000	5,000
Advertising Income	25,000	15,000	20,000
Indoor Field Rentals	506,000	544,000	570,000
Outdoor Field Rentals	190,000	320,000	325,000
Golf Rental	33,150	33,150	32,500
Saint-Jean-de-Brebeuf (Jean Vanier) Gym Rentals	4,424	4,424	4,424
Ball Hockey Rink Lease	23,000	23,000	24,000
Tennis Registration/Rentals	315,000	313,500	330,000
Youth Leagues	0	0	0
Wizards Academy	0	0	0
Adult Leagues	320,000	344,853	338,500
NRSP Revenue	0	0	0
Soccer Banquets	0	0	0
Soccer Sponsorship	0	0	0
Referee Income	0	0	0
Office Rent	54,000	42,000	61,500
GIC Interest Income		20,000	20,000
Miscellaneous Income	0	0	0
Total Income	**1,473,574**	**1,664,927**	**1,730,924**

General & Admin Expenses			
Payroll - Full Time	160,000	130,000	130,000
Payroll - Part Time	55,000	115,000	125,000
Payroll - Taxes & Benefits	38,500	40,000	45,000
Travel	4,000	1,000	4,000
Professional Fees	28,000	28,000	28,000
Insurance	15,000	10,000	10,000
Staff Development & Training	1,000	1,000	1,000
Management Fee Expense	85,313	87,000	90,000
Marketing	2,500	2,500	2,500
Utilities	160,000	165,000	165,000
Repairs & Maintenance	30,000	45,000	50,000
Field Maintenance	15,000	18,000	20,000
Service Contracts/Rentals	15,000	20,000	25,000
Snow Removal	0	0	0
COVID Expenses	0	0	0
Janitorial Supplies	15,000	22,000	25,000
Office Supplies	7,000	7,000	7,000
Bank Fees	32,000	25,000	32,000
Telephone/Internet/Computers	15,000	10,000	15,000
Operational Supplies	10,000	12,000	10,000
Trash Removal	7,500	10,000	10,000
	695,813	748,500	794,500

Soccer Expenses			
Payroll	0	0	0
Payroll - Benefits + Taxes	0	0	0
OSA/League Fees	55,000	60,000	60,000
NRSP Expense	0	0	0
Soccer Software Registration Fees	3,000	6,700	6,000
Uniforms	0	0	0
Soccer Equipment Supplies	0	2,000	0
Soccer Trophies	0	0	0
Soccer Banquets/Picnics	0	0	0
Coach Certification Fees	0	0	0
Referee Fees	65,000	75,000	80,000
	123,000	143,700	146,000
Tennis Expenses			
Payroll	70,000	80,000	80,000
Payroll - Employee Benefits + Taxes	8,000	8,000	8,000
Tennis Supplies	3,500	4,700	3,500
Tennis Software Registration Fees	0	900	2,000
	81,500	93,600	93,500
Total Expenses	**900,313**	**985,800**	**1,034,000**
Canada Games Hosting			
(Deficit) surplus for the year	**573,261**	**679,127**	**696,924**
City of Welland Grant			
Debt Repayment			
Rice Road Lease			
Bad Debt - (Next Year) Current Year			
(Deficit) surplus for the year before solar revenue	**573,261**	**679,127**	**696,924**
Solar Revenue	**200,000**	**190,000**	**190,000**
Surplus after solar revenue	**773,261**	**869,127**	**886,924**
Less: Debenture	**-1,012,320**	**-1,012,320**	**-986,534**
Debenture payment (deficit) surplus	**-239,059**	**-143,193**	**-99,610**

2025 Budget Presentation
Welland Public Library

Discover the past.

Connect with the present.

Imagine the future!

Bibliothèque publique Welland Public Library

WELLAND PUBLIC LIBRARY
Presentation to City Council
November 18, 2024

Our Challenges

The Welland Public Library is an essential community service facing a number of significant challenges in 2025:

1. Maintaining the safety and security of staff and the public amidst evolving social conditions

2. Inflationary pressures and increased staffing costs

3. Maintaining current service levels with the existing staffing complement

4. Preparing for increased demands for service as a result of projected population growth in Welland

Our Strengths

1. Knowledgeable, dedicated, experienced staff with a prosocial approach to library work

2. A strong and active governance Board

3. Collaborative partnerships with various levels of government and local community groups and organizations

4. Infrastructure has been appropriately maintained in accordance with pre-established schedules

Budget Highlights

Payroll Costs	• 6.21% **increase** to FT salary costs and 4.05% to PT costs • 5.37% **increase** to employee benefits due to increased premium costs and payroll taxes that increase with wage adjustments
Utility Costs	• A 4.3% **decrease** in utility costs following a 3 year review of actuals
Janitorial Services	• An 8.45% **decrease** in janitorial costs following an internal review
Consulting & Contracts	• An 81.49% **increase** to consulting & contracts to develop a new strategic plan and adjust for modest increases to existing contracts
Bank Charges	• Bank service fees are expected to **increase** by 95.12% as the Library prioritizes payments by EFT and adjusts budgeting following an internal review.
Security Services	• A 95.08% **increase** to security costs due to the addition of a dedicated security guard for the Main Branch Library (40 hours/week) to ensure staff and patron safety

2025 Budget – Revenues

REVENUE SOURCE	PERCENTAGE
Municipal Support	82.83%
Provincial Support	4.49%
Development Charges	2.53%
Library Reserves & Bequests	7.85%
Fees & Fines	1.88%
Fundraising & Donations	0.42%

2025 Budget – Expenditures

EXPENDITURES	PERCENTAGE
Payroll Costs	67.00%
Capital Expenses (not books)	4.62%
Materials Costs (physical, electronic & processing costs)	9.99%
Utilities & Facilities Costs	9.30%
Technology Support & Connectivity Costs	1.81%
Professional Development	0.74%
Other (programs, promotion, outside contracts, audit fees, consulting, freight, printing, legal etc.)	6.54%

Payroll Costs – 67.00%

35 Positions

- Management (5)
- Full-Time (9)
- Part-Time (14)
- Pages (7)

Accessible Locations

- Main Branch (Downtown)
- Seaway Mall Branch (North Welland)
- Diamond Trail Branch (South Welland)

2025 Hours of Operation

- Main Branch – 61 hours/week
- Seaway Mall Branch - 60 hours/week
- Diamond Trail Branch – 20 hours/week
- Sunday Hours – 4 hours/week (Oct – May)

Anticipated Capital Expenses – 4.62%

Scheduled Staff & Public Technology Replacement

Main Branch Computer Station Furniture Replacement

Improved Shelving for the Storage of Library of Things Items

Bookmobile (captured as a separate business case)

Materials Costs – 9.99%

Physical Materials (60.13%)

- Books, DVDs, CDs, non-traditional items (makerspace kits, hotspots, puzzles, board games etc.)

Print Periodicals (3.24%)

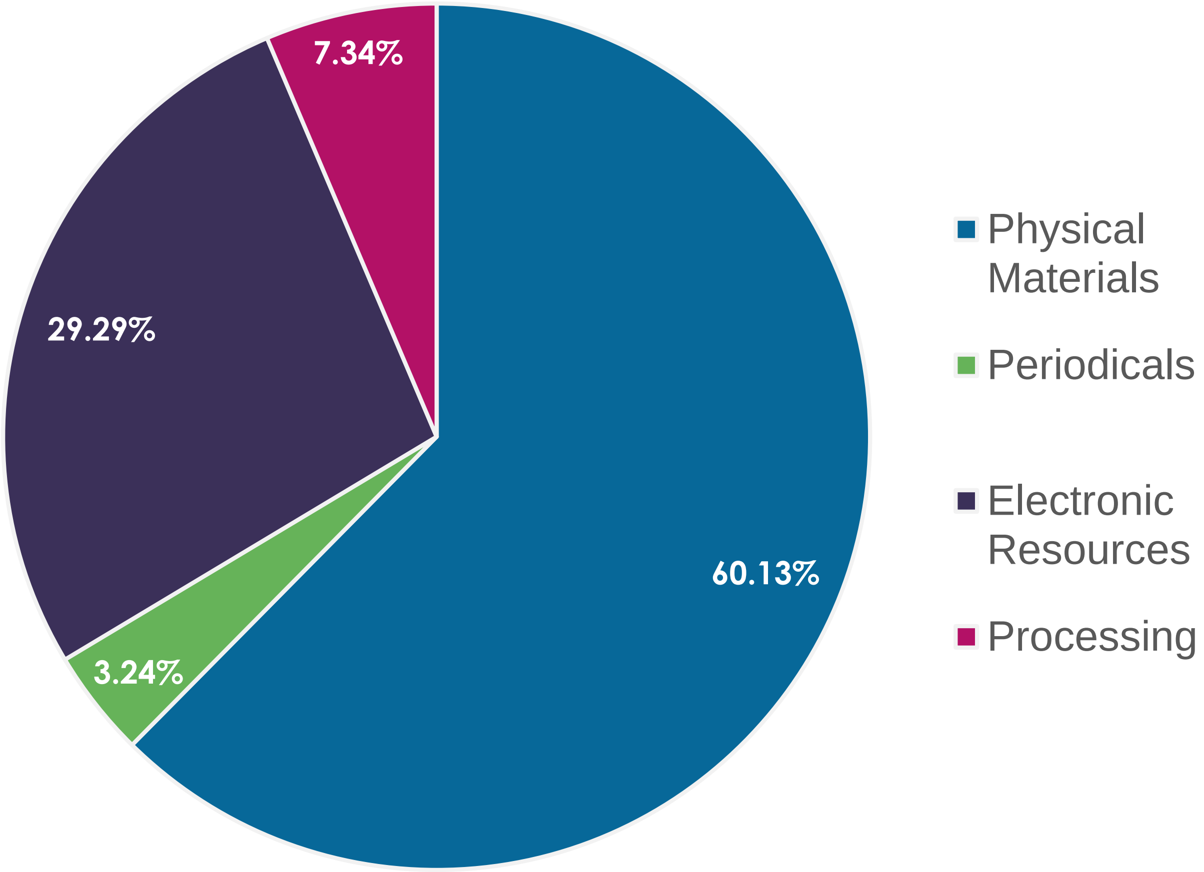
- Newspapers & Magazines

Electronic Resources (29.29%)

- Research databases and learning resources
- eBooks, audiobooks, e-magazines
- downloading/streaming music and movie

Cataloging & Processing (7.34%)

- MARC Records
- Barcodes, labels etc.
- Labour



Utilities & Facilities Costs – 9.30%

Main Branch

- % of hydro, gas, security, water/sewer, phone for Civic Square in accordance with the City/Library lease agreement
- Agreement expires **May 2030**

Seaway Mall Branch

- Hydro, gas, HVAC Maintenance, janitorial
- Agreement expires **June 2027**

Diamond Trail Branch

- All expenses included in yearly occupancy fee
- Agreement expires **August 2032**

Other Costs – 6.54%

Program supplies & presenter fees

Printing and other miscellaneous expenses

Library and office supplies

Professional development

& conferences

Consulting & contracts

2023 Funding/Capita
Ministry of Tourism, Culture, Gaming & Sport

	COMPARATOR LIBRARY IN NIAGARA	FUNDING/ CAPITA
1	Wainfleet	$65.77
2	Niagara Falls	$56.86
3	West Lincoln	$51.08
4	Lincoln Pelham	$49.24
5	Fort Erie	$49.09
6	Port Colborne	$45.72
7	St. Catharines	$45.35
8	Niagara-on-the-Lake	$43.83
9	**Welland**	**$41.30 ($5.49/ resident below comparator average)**
10	Grimsby	$35.69
11	Thorold	$30.80
	AVERAGE	**$46.79**

	COMPARATOR LIBRARY IN ONTARIO	FUNDING/ CAPITA
1	Halton Hills	$64.81
2	Aurora	$62.91
3	Georgina	$55.34
4	North Bay	$49.55
5	Timmins	$46.84
6	Belleville	$46.40
7	**Welland**	**$41.30 ($7.59/resident below comparator average**
8	Cornwall	$37.56
9	Quinte West	$35.28
	AVERAGE	**$48.89**

Thank you for your ongoing and generous support!

"A library is a house of hope. It's a place where we all, whatever our situation, can feed our ideas and develop our dreams."

Doug Wilhelm

Bibliothèque publique Welland Public Library

WELLAND PUBLIC LIBRARY
Presentation to City Council
November 18, 2024

Welland Public Library/Bibliothèque publique de Welland
50 The Boardwalk, Welland, ON L3B 6J1
Tel. 905-734-6210 Fax 905-734-8955
www.wellandlibrary.ca

August 13, 2024

City of Welland
60 East Main Street
Welland, ON

Dear Finance Department,

Please find enclosed the proposed 2025 budget for the Welland Public Library. Recognizing the importance of minimizing the tax burden for residents in 2025, the Library has prepared a fiscally responsible budget that maintains existing service levels, satisfies statutory and legislative obligations, prioritizes staff safety, and adapts to anticipated conditions.

To offset projected increases for one-time or limited-term expenses, The Welland Public Library Board plans to utilize accumulated development charges and internal reserves to subsidize the cost of capital/non-capital projects, the purchase of physical and electronic materials, the strategic planning process, and dedicated security services for the Main Branch Library. This approach ensures that the Library can meet its financial commitments while continuing to effectively respond to emerging community needs.

As requested during the 2020 budget process, the Library has enclosed a 2025 budget breakdown for each branch, as well as a consolidated organizational budget, for Council's review and consideration.

Guided by the Library's 2021-2025 Strategic Plan, the organization is on track to successfully complete all 31 of its 2024 annual objectives which include celebrating the Library's 200th year of operation in the City of Welland, investigating opportunities for service expansion, improving community access to local history resources, developing an employee wellness and culture plan, and continually building upon past successes.

In 2025, organizational efforts will be focused on developing a new five-year strategic agenda, codifying and communicating corporate values, investing in staff development, prioritizing network security and modernization, and replacing aging computer workstations for the public with accessible fixtures.

As part of the budget package, the Library also presents a business case to expand service to the community in 2026 by hiring a full-time Bookmobile Coordinator and part-time Programmer to operate a mobile branch and facilitate community activities from the unit. It is anticipated that the bookmobile and its contents will be funded through reserves and development charges.

With your support, the Welland Public Library can maintain its operations and continue to fulfill its evolving role in the community. The Library is well positioned not only to support the objectives outlined in the City's 2023-2026 Strategic Plan, but also to support both new and existing residents as Welland's population increases.

Yours truly,

Julianne Brunet
Chief Executive Officer and Secretary-Treasurer
Welland Public Library Board
Encl.

WELLAND PUBLIC LIBRARY
DRAFT 2025 MAIN BRANCH BUDGET

ACCOUNT	REVENUE	2024 BUDGET	2025 BUDGET	% Increase/ Decrease
Operating				
320040	Federal grants	0	0	0.00%
320050	Ontario Specific Grants	48,626	48,626	0.00%
320150	Other Grants	0	0	0.00%
320200	Other Municipal grants	2,003,505	2,137,583	6.69%
320310	FEE/SC - Photocopying	6,500	7,000	7.69%
320520	FEE/SC - Programs	2,000	2,000	0.00%
320950	Desk Receipts	750	750	0.00%
320960	Fundraising	1,000	1,000	0.00%
330060	Interest Income	20,000	40,000	100.00%
330150	Sale of Publications	1,000	1,000	0.00%
330250	Donations	12,000	12,000	0.00%
330300	Cost Sharing	0	0	0.00%
330360	Miscellaneous	400	400	0.00%
330400	Rents & Leases	800	2,400	200.00%
380200	Transfer from Operating Reserve	29,000	100,000	244.83%
Capital				
320200	Other Municipal Grants	110,900	110,900	0.00%
380200	Transfer from Bequest Reserve	5,000	5,000	0.00%
380200	Development Charges	72,100	62,100	-13.87%
380200	Transfer from Reserves	76,000	140,000	84.21%
	TOTAL REVENUES	**2,389,581**	**2,670,759**	10.53%

ACCOUNT	EXPENDITURES	2024 BUDGET	2025 BUDGET	% Increase/ Decrease
Operating				
510010	Salaries/Wages	984,715	1,045,022	6.12%
510040	Part-time	265,037	277,337	4.64%
510200	Employee Benefits	386,830	409,016	5.74%
520010	Office Equipment/Supplies	3,600	3,600	0.00%
520030	Operating Equipment/Supplies	7,500	7,500	0.00%
520050	Advertising & Promotions	12,700	11,000	-13.39%
520090	Training and PD	13,000	24,000	84.62%
520110	Memberships	2,000	2,000	0.00%
520150	Lease Exp - Equipment	3,500	3,500	0.00%
520200	Mileage and Travel	3,000	3,500	16.67%
520330	Interest Charges	0	0	0.00%
520340	Bank Service Charges	3,075	6,000	95.12%
520570	Administration fees	3,750	4,250	13.33%

520600	Utilities - Heat	8,935	8,935	*0.00%*
520610	Utilities - Hydro	59,277	52,277	*-11.81%*
520620	Utilities - Water/Sewer	4,120	4,120	*0.00%*
520630	Utilities - Phone/Fax	6,500	6,500	*0.00%*
520660	Data Lines	20,800	20,800	*0.00%*
520670	Postage & Freight	16,000	15,000	*-6.25%*
520730	Insurance - Liability	11,400	11,200	*-1.75%*
520850	Building Security	65,000	126,800	*95.08%*
530000	Consulting and Contracts	56,000	102,530	*83.09%*
530010	Electronic Resources	85,000	95,000	*11.76%*
530020	Book Rentals	0	0	*0.00%*
530030	Periodicals	5,500	5,500	*0.00%*
530040	Purchased Processing	19,457	20,040	*3.00%*
530050	DT - Shared Costs	0	0	*0.00%*
530490	Youth Programs	8,100	8,100	*0.00%*
540010	Contract - Janitorial	48,000	42,042	*-12.41%*
540180	Contract - Refuse	0	0	*0.00%*
540270	Contract - Software Support	24,000	27,300	*13.75%*
550040	Audit Fees	10,285	10,800	*5.01%*
550220	Outside Legal costs	5,000	5,000	*0.00%*
550350	Printing	3,500	4,090	*16.86%*
Capital				
560140	Books & Library Materials	168,000	168,000	*0.00%*
560150	Capital Equipment & Vehicles	76,000	140,000	*45.71%*
	TOTAL EXPENDITURES	**2,389,581**	**2,670,759**	*10.53%*
	Difference Between Revenues & Expenditures	**0**	**0**	

WELLAND PUBLIC LIBRARY
DRAFT 2025 SEAWAY MALL BUDGET

ACCOUNT	REVENUE	2024 BUDGET	2025 BUDGET	*% Increase/ Decrease*
OPERATING				
320040	Federal grants	0		*0.00%*
320050	Ontario Specific Grants	48,626	48,626	*0.00%*
320150	Other Grants	0		*0.00%*
320200	Other Municipal Grants	305,650	323,162	*5.73%*
320310	FEE/SC - Photocopying	4,000	4,500	*12.50%*
320520	FEE/SC - Programs	1,000	1,000	*0.00%*
320950	Desk Receipts	250	250	*0.00%*
320960	Fundraising	500	500	*0.00%*
330060	Interest Income	0	0	*0.00%*
330150	Sale of Publications	0	0	*0.00%*
330250	Donations	0	0	*0.00%*
330300	Cost Sharing	0	0	*0.00%*
330360	Miscellaneous	100	100	*0.00%*
330400	Rents & Leases	300	600	*100.00%*
380200	Transfer from Operating Reserves	3,000	0	*0.00%*
CAPITAL				
320200	Other Municipal Grants	6,000	6,000	*0.00%*
380200	Transfer from Bequest Reserve	0	0	*0.00%*
330310	Development Charges	19,000	19,000	*0.00%*
380200	Transfer from Reserves	20,000	5,000	*-75.00%*
	TOTAL REVENUES	**408,426**	**408,738**	*0.08%*

ACCOUNT	EXPENDITURES	2024 BUDGET	2025 BUDGET	*% Increase/ Decrease*
OPERATING				
510010	Salaries/Wages	125,711	134,390	*6.90%*
510040	Part-time	102,455	108,455	*5.86%*
510200	Employee Benefits	65,947	69,000	*4.63%*
520010	Office Equipment/Supplies	1,500	1,500	*0.00%*
520030	Operating Equipment/Supplies	4,400	4,400	*0.00%*
520050	Advertising & Promotions	2,400	1,600	*-33.33%*
520090	Training and PD	0	0	*0.00%*
520110	Memberships	0	0	*0.00%*
520150	Lease Exp - Equipment	1,200	1,200	*0.00%*
520200	Mileage and Travel	500	500	*0.00%*
520330	Interest Charges	0	0	*0.00%*
520340	Bank Service Charges	0	0	*0.00%*
520570	Administration fees	0	0	*0.00%*

520600	Utilities - Heat	7,813	6,875	*-12.01%*
520610	Utilities - Hydro	9,950	8,923	*-10.32%*
520620	Utilities - Water/Sewer	0	0	*0.00%*
520630	Utilities - Phone/Fax	0	0	*0.00%*
520660	Data Lines	3,600	3,600	*0.00%*
520670	Postage & Freight	3,000	3,000	*0.00%*
520730	Insurance - Liability	5,450	5,180	*-4.95%*
520850	Building Security	0	0	*0.00%*
530000	Consulting and Contracts	1,100	1,100	*0.00%*
530010	Electronic Resources	0	0	*0.00%*
530020	Book Rentals	0	0	*0.00%*
530030	Periodicals	3,000	3,000	*0.00%*
530040	Purchased Processing	3,182	3,182	*0.02%*
530050	DT - Shared Costs	0	0	*0.00%*
530490	Youth Programs	2,700	2,700	*0.00%*
540010	Contract - Janitorial	15,269	15,883	*4.02%*
540180	Contract - Refuse	0	0	*0.00%*
540270	Contract - Software Support	3,000	3,000	*0.00%*
550040	Audit Fees	0	0	*0.00%*
550220	Outside Legal costs	0	0	*0.00%*
550350	Printing	1,250	1,250	*0.00%*
CAPITAL				
560140	Books & Library Materials	25,000	25,000	*0.00%*
560150	Capital Equipment & Vehicles	20,000	5,000	*-300.00%*
	TOTAL EXPENDITURES	**408,426**	**408,738**	*0.08%*
	Difference Between Revenues & Expenditures	**0**	**0**	*0.00%*

WELLAND PUBLIC LIBRARY
DRAFT 2025 DIAMOND TRAIL BRANCH BUDGET

ACCOUNT	REVENUE	2024 Budget	2025 Budget	*% Increase/ Decrease*
OPERATING				
320040	Federal grants	0		*0.00%*
320050	Ontario Specific Grants	48,626	48,626	*0.00%*
320150	Other Grants	0	0	*0.00%*
320200	Other Municipal Grants	108,412	110,734	*2.14%*
320310	FEE/SC - Photocopying	500	500	*0.00%*
320520	FEE/SC - Programs	0	0	*0.00%*
320950	Desk Receipts	250	250	*0.00%*
320960	Fundraising	0	0	*0.00%*
330060	Interest Income	0	0	*0.00%*
330150	Sale of Publications	0	0	*0.00%*
330250	Donations	0	0	*0.00%*
330300	Cost Sharing	0	0	*0.00%*
330360	Miscellaneous	100	100	*0.00%*
330400	Rents & Leases	0	0	*0.00%*
380200	Transfer from Operating Reserve	0	0	*0.00%*
CAPITAL				
320200	Other Municipal Grants	1,000	1,000	*0.00%*
380200	Transfer from Bequest Reserve	0	0	*0.00%*
330310	Development Charges	1,000	1,000	*0.00%*
380200	Transfer from Reserves	5,000	5,000	*0.00%*
	TOTAL REVENUES	**164,888**	**167,210**	*1.41%*

ACCOUNT	EXPENDITURES	2024 Budget	2025 Budget	*% Increase/ Decrease*
OPERATING				
510010	Salaries/Wages	0	0	*0.00%*
510040	Part-time	109,512	110,512	*0.91%*
510200	Employee Benefits	21,528	21,750	*1.03%*
520010	Office Equipment/Supplies	1,000	1,000	*0.00%*
520030	Operating Equipment/Supplies	600	600	*0.00%*
520050	Advertising & Promotions	1,400	1,400	*0.00%*
520090	Training and PD	0	0	*0.00%*
520110	Memberships	0	0	*0.00%*
520150	Lease Exp - Equipment	0	0	*0.00%*
520200	Mileage and Travel	500	500	*0.00%*
520330	Interest Charges	0	0	*0.00%*
520340	Bank Service Charges	0	0	*0.00%*
520570	Administration fees	0	0	*0.00%*

520600	Utilities - Heat	0	0	*0.00%*
520610	Utilities - Hydro	0	0	*0.00%*
520620	Utilities - Water/Sewer	0	0	*0.00%*
520630	Utilities - Phone/Fax	0	0	*0.00%*
520660	Data Lines	1,200	1,200	*0.00%*
520670	Postage & Freight	3,000	3,000	*0.00%*
520730	Insurance - Liability	3,620	3,620	*0.00%*
520850	Building Security	0	0	*0.00%*
530000	Consulting and Contracts	0	0	*0.00%*
530010	Electronic Resources	0	0	*0.00%*
530020	Book Rentals	0	0	*0.00%*
530030	Periodicals	2,000	2,000	*0.00%*
530040	Purchased Processing	578	578	*0.00%*
530050	DT - Shared Costs	8,500	9,600	*12.94%*
530490	Youth Programs	1,200	1,200	*0.00%*
540000	Outside Contracts	0	0	*0.00%*
540010	Contract - Janitorial	0	0	*0.00%*
540180	Contract - Refuse	0	0	*0.00%*
540270	Contract - Software Support	3,000	3,000	*0.00%*
550040	Audit Fees	0	0	*0.00%*
550220	Outside Legal costs	0	0	*0.00%*
550350	Printing	250	250	*0.00%*
CAPITAL				
560140	Books & Library Materials	2,000	2,000	*0.00%*
560150	Capital Equipment & Vehicles	5000	5,000	*N/A*
	TOTAL EXPENDITURES	**164,888**	**167,210**	*1.41%*
	Difference Between Revenues & Expenditures	**0**	**0**	

WELLAND PUBLIC LIBRARY
DRAFT CONSOLIDATED 2025 OPERATING BUDGET

ACCOUNT	REVENUE	2024 BUDGET	2025 Budget	% Increase/ Decrease
Operating				
320040	Federal grants	0	0	0.00%
320050	Ontario Specific Grants	145,878	145,878	0.00%
320150	Other Grants	0	0	0.00%
320200	Other Municipal grants	2,417,567	2,571,479	6.37%
320310	FEE/SC - Photocopying	11,000	12,000	9.09%
320520	FEE/SC - Programs	3,000	3,000	0.00%
320950	Desk Receipts	1,250	1,250	0.00%
320960	Fundraising	1,500	1,500	0.00%
330060	Interest Income	20,000	40,000	100.00%
330150	Sale of Publications	1,000	1,000	0.00%
330250	Donations	12,000	12,000	0.00%
330300	Cost Sharing	0	0	0.00%
330360	Miscellaneous	600	600	0.00%
330400	Rents & Leases	1,100	3,000	172.73%
380200	Transfer from Operating Reserve	32,000	100,000	212.50%
Capital				
320200	Other Municipal Grants	117,900	117,900	0.00%
380200	Transfer from Bequest Reserve	5,000	5,000	0.00%
380200	Development Charges	92,100	82,100	-10.86%
380200	Transfer from Reserves	101,000	150,000	48.51%
	TOTAL REVENUES	**2,962,895**	**3,246,707**	9.58%

ACCOUNT	EXPENDITURES	2024 BUDGET	2025 Budget	% Increase/ Decrease
Operating				
510010	Salaries/Wages	1,110,427	1,179,412	6.21%
510040	Part-time	477,004	496,304	4.05%
510200	Employee Benefits	474,305	499,766	5.37%
520010	Office Equipment/Supplies	6,100	6,100	0.00%
520030	Operating Equipment/Supplies	12,500	12,500	0.00%
520050	Advertising & Promotions	16,500	14,000	-15.15%
520090	Training and PD	13,000	24,000	84.62%
520110	Memberships	2,000	2,000	0.00%
520150	Lease Exp - Equipment	4,700	4,700	0.00%
520200	Mileage and Travel	4,000	4,500	12.50%
520330	Interest Charges	0	0	0.00%
520340	Bank Service Charges	3,075	6,000	95.12%
520570	Administration fees	3,750	4,250	13.33%
520600	Utilities - Heat	16,748	15,810	-5.60%
520610	Utilities - Hydro	69,226	61,200	-11.59%

520620	Utilities - Water/Sewer	4,120	4,120	*0.00%*
520630	Utilities - Phone/Fax	6,500	6,500	*0.00%*
520660	Data Lines	25,600	25,600	*0.00%*
520670	Postage & Freight	22,000	21,000	*-4.55%*
520730	Insurance - Liability	20,470	20,000	*-2.30%*
520850	Building Security	65,000	126,800	*95.08%*
530000	Consulting and Contracts	57,100	103,630	*81.49%*
530010	Electronic Resources	85,000	95,000	*11.76%*
530020	Book Rentals	0	0	*0.00%*
530030	Periodicals	10,500	10,500	*0.00%*
530040	Purchased Processing	23,216	23,800	*2.52%*
530050	DT - Shared Costs	8,500	9,600	*12.94%*
530490	Youth Programs	12,000	12,000	*0.00%*
540010	Contract - Janitorial	63,269	57,925	*-8.45%*
540180	Contract - Refuse	0	0	*0.00%*
540270	Contract - Software Support	30,000	33,300	*11.00%*
550040	Audit Fees	10,285	10,800	*5.01%*
550220	Outside Legal costs	5,000	5,000	*0.00%*
550350	Printing	5,000	5,590	*11.80%*
Capital				
560140	Books & Library	195,000	195,000	*0.00%*
560150	Capital Equipment & Vehicles	101,000	150,000	*48.51%*
	TOTAL EXPENDITURES	**2,962,895**	**3,246,707**	*9.58%*
	Difference Between Revenue & Expenditures	**0**	**0**	
	Total Municipal Contribution	**2,535,467**	**2,689,379**	*6.07%*

Insert name of initiative: Welland Public Library Bookmobile

Executive Summary

Department: Library 49-000-00000

Immediate Supervisor:
Manager of Programming & Outreach

New/Enhanced Service/Capital Project:
Enhanced Service

Total Expenditures $:
$398,765

FTE/PTE Union #: Union

Net Levy Impact %:
Unknown

FTE/PTE: FTE

FTE/PTE Non-Union #: **Union**

FTE/PT: PT

Objective

To expand library services to the Welland community through the purchase of a gas or electric powered bookmobile (extended cab/height van) that will meet the growing and evolving needs of residents by bringing materials (books, audiovisual materials, instruments), programming (e.g.: technology and craft activities), and services (e.g.: 3d printing) to convenient locations and events throughout the City such as parks, schools, retirement residences, and community events. The Library plans to fund the purchase and retrofitting of the vehicle using reserves and development charge revenue, but requires ongoing municipal support for staffing. In 2026, the Library proposes to hire a permanent Full-Time Bookmobile Coordinator to drive and operate the mobile branch, facilitate circulation, and deliver programs as well as a Part-Time Programmer to support service and deliver activities. Municipal procurement for the vehicle and maintenance of the vehicle by the municipality as part of their fleet are also requested.

Brief summary of details outlined below.

Description

Detailed explanations and analysis of service level change, including:

- Operational issue or opportunity
- Benefits
- Risk

- Timeline of service level change
- Impact on operations
- Organizational ability to deliver expected project outcomes.

Operational Issue or Opportunity:

The City of Welland is expected to reach a population of over 80,000 residents by 2041. According to a recent development charges study, 97% of new development is residential, which places increasing demands on existing social infrastructure. The City and Library are aligned in their commitment to promoting personal health and wellbeing to the residents of Welland. The Library recognizes that the municipality's social infrastructure will need to expand to accommodate increasing demands for service. The Welland Public Library offers an abundance of activities that meet the diverse needs and interests of residents and is well-positioned meet the evolving informational, recreational, and educational needs of our growing community.

Post-pandemic, demand for key services such as physical materials, access to technology, and desire for programming and outreach activities has increased significantly. However, over the past decade, despite significant service level increases, staffing numbers have remained stagnant with decreases to Full-time positions and increases in Part-Time positions.

The Welland Public Library operates in three mixed-use facilities and has limited expansion opportunities for materials, programs, and services. Past public library planning guidelines have recommended 0.5 – 1 square foot of library space per capita, with recent studies/builds aiming for a target of 0.6 square feet per resident.

The Welland Public Library Board has reviewed service delivery models and recommends a Bookmobile as to help maintain service levels and bring library materials, programs, and services to underserved areas of the City. A bookmobile provides flexible and convenient options for residents to use the library and allows for the expansion of off-site programming to residents, groups, and other stakeholders.

Benefits

A bookmobile has the potentially to provide the following benefits to the community:

- Expand service to underserved areas (e.g.: Dain City, new residential developments)
- Should a branch expansion or renovation be required to accommodate growth in the future, Staff could be redeployed to the Bookmobile, avoiding unnecessary service disruption and staff displacement/layoff
- Establish frequent, consistent visits to schools, retirement facilities, and community events. Over 140 potential stops were identified in a recent feasibility study
- Increase program offerings, variety, and participation

Risks

- Fluctuating fuel/charging, maintenance, parking and insurance costs
- Ongoing commitment to staffing costs
- 10-15 year lifespan

Timeline of Service Level Change
The Library would like to purchase and retrofit the bookmobile in 2025 and plans to implement service in 2026. The purchase of the vehicle is contingent upon municipal commitment to fund the requested positions. Positional support through the operating budget is not required until 2026.

Impact on Operations
This proposal would expand operations and service levels to accommodate residential growth in Welland through the acquisition and maintenance of a fleet vehicle. Current operations will not be negatively impacted.

Organizational Ability to Deliver Expected Project Outcomes
The Welland Public Library Team has installed 2 new branches since 2013 (Diamond Trail and Seaway Mall) and renovated its Main Branch location (2019). The Library currently has 35 permanent positions and operates an average of 143 hours weekly (including Sunday service).

By adding a bookmobile, the Library hopes to increase physical materials, circulation, program attendance, and library memberships.

The Library requests Municipal in-kind support for the vehicle by way of parking, procurement, maintenance, and the provision of low-cost fuel/charging, if possible. A memorandum of understanding is recommended.

Justification

Detailed explanation of why this initiative should be implemented.
Include a risk and/or benefit analysis to support the rationale.

A bookmobile will not only expand services in the short-term, but it will help identify longer-term service needs in both the present and the future and may inform the placement of a new branch or the expansion of an existing location. The bookmobile also serves as a community landmark and promotional tool that may encourage and increase visits to Welland’s brick-and-mortar locations, where full-services are offered.

The bookmobile will also offer a service point to help minimize the displacement or layoff of front-line workers during any temporary closure(s).

Demand for Library programming has been increasing year over year, post-pandemic, as illustrated in the chart below. Library programs often have wait lists and there is little room or staffing availability to host additional on-site programs. The addition of 1.5 FTE and an additional venue has the potential to increase programs and outreach offerings and participation, as well as providing safe opportunities for outdoor events and activities.

Program Category		**Library Programs**					
		2021		**2022**		**2023**	
		# of Programs	*Attendance*	*# of Programs*	*Attendance*	*# of Programs*	*Attendance*
WPL Programs	Adult	202	6,066	428	4,548	669 (+56.31%)	5,576 (+22.60%)
	Pre-School	97	3,235	579	11,274	699 (20.73%)	13,441 (+19.22%)
	Children	346	9,532				
	Young Adult	26	230	8	252	31 (+287.50%)	181 (-28.17%)
Class Visits	Adult	1	7	8	85	27 (+237.50%)	175 (+105.88%)
	Children & Youth	4	81	18	729	48 (+166.67%)	1,346 (+84.64%)
Other / Off-site Programs	Adult	0	0	0	0	1 (+100%)	160 (+160%
	Children & Youth	13	1,361	6	46	18 (+200%)	426 (+826.09%)
Outreach	Adult	77	3,162	99	5,978	82 (-17.17%)	9,164 (+53.30%)
	Children & Youth	23	507	47	2,831	62 (+31.91%)	3,290 (+16.21%)
Total		**789**	**24,181**	**1,219**	**25,743**	**1,637 (+34.29%)**	**33,759 (+31.14%)**

With the exception of a few metrics which can be explained by mitigating factors, WPL's Q2 performance metrics (table below) clearly demonstrate increased demands for library service ranging from reference transactions, program attendance, access to technology and program attendance.

The Library recognizes that it must adapt to changing conditions and is actively preparing to meet community needs in both the present and the future.

The Welland Public Library has a strong tradition of providing mobile services to the residents of Welland and Welland County. The last bookmobile was decommissioned nearly 30 years ago in 1995, but residents continue to fondly remember and advocate for the return of mobile services.

Key Performance Indicator	Q1 & Q2 2019 *(Pre-Pandemic)*	Q1 + Q2 2023 *(Prior Year)*	Q1 + Q2 *(Current Year)*	Percentage Change 2019 to 2024 *(Pre-Pandemic)*	Percentage Change 2023 to 2024 *(Prior Year)*
Library Usage					
In-Person Visits	96,882	76,313	93,257	-3.74%	+22.20%
Online Visits (Catalogue & Website)	345,115	579,196	866,027	+150.94%	+49.52%
Social Media Engagement	34,809	37,251	47,418	+36.22%	+27.29%
In-House Use	12,260	8,511	10,375	-15.38%	+21.90%
Reference Transactions	16,383	10,662	19,152	+16.90%	+79.63%
Wi-Fi & Use of Public Access Terminals	26,516	22,726	53,186	+100.58%	+134.03%
Physical Materials Circulation	96,396	101,457	105,351	+9.29%	+3.84%
Electronic Circulation	35,096	265,107	378,018	+977.10%	+42.59%
Total Circulation	132,492	366,564	483,369	+264.83%	+32.87%
Number of Programs	502	855	821	+63.54%	-3.98%
Program Attendance	7,640	15,464	23,074	+202.02%	+49.21%

Financial Plan

The Library plans to fund the capital costs of the Bookmobile using reserves and development charges, but is looking for ongoing positional support of 1 full-time Bookmobile Coordinator and 1 part-time programmer, beginning in 2026. The costs of these positions have been budgeted at the anticipated max rate, and costs would increase annually by the negotiated cost-of-living adjustment, which is not yet known or factored in 2026 costs. Furthermore, as both positions are new classifications, the final rates of pay are subject to a pay equity review.

Financial Impact:

		2025 ($)
Expenditures		
Salaries		$90,838 (2025 rates)
Benefits		$29,927 (2025 rates)
Materials, Supplies & Services Etc.		$278,000 $
	Total Expenditures	**$398,765**
Revenues		
Grants		$
User Fees		$
Reserve/Reserve Funds		258,0000
Other * Development Charges		$20,000
	Total Revenues	$278,000
2025 Net Levy Impact $		**$**
Impact on 2025 Tax Levy (%)		%
Permanent FTE's #		1.5
Temporary FTE's #		0

Alignment with Council's Strategic Priorities

Select one priority that aligns with Council's Strategic Priorities.

Livability: Creating a sense of belonging while enhancing mobility by improving access to recreation and community events, ensuring adequate housing options, encouraging job growth, and improving ways to efficiently move people throughout the City.

Health and Wellbeing: Promoting personal health and wellbeing by offering an abundance of activities that meet the diverse needs and interests all while, advocating for improved health care throughout the city, and supporting the need for safety and security.

Economic Growth: Creating a diverse economy through partnerships and emerging markets to ensure sustainable growth and quality employment

Environmental Stewardship: Protecting the ecosystem through a responsible approach to minimize the impact on the environment through supportive decision-making, professional processes, incentives, policies, and operational practices.

Approval
Julianne Brunet Chief Executive Officer Welland Public Library

Prepared by:

Finance reviewed:

Approved by:

2026 Pre-approval- New EFT Request (Welland Public Library Bookmobile)

Executive Summary

Department: Welland Public Library (136)

Immediate Supervisor: Manager of Programming & Outreach

New/Enhanced Service/Capital Project: Enhanced Service

Total Expenditures $: $120,765

FTE/PTE Union #: Union

Net Levy Impact %:

FTE/PTE: FTE

FTE/PTE Non-Union #: Union

FTE/PT: PT

Objective

To expand library services to the Welland community through the purchase of a gas or electric powered bookmobile (extended cab/height van) that will meet the growing and evolving needs of residents by bringing materials (books, audiovisual materials, instruments), programming (e.g.: technology and craft activities), and services (e.g.: 3d printing) to convenient locations and events throughout the City such as parks, schools, retirement residences, and community events. The Library plans to fund the purchase and retrofitting of the vehicle using reserves and development charge revenue, but requires ongoing municipal support for staffing. In 2026, the Library proposes to hire a permanent Full-Time Bookmobile Coordinator to drive and operate the mobile branch, facilitate circulation, and deliver programs as well as a Part-Time Programmer to support service and deliver activities. Municipal procurement for the vehicle and maintenance of the vehicle by the municipality as part of their fleet are also requested.

Brief summary of details outlined below.

Description

Operational Issue or Opportunity:
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- Should a branch expansion or renovation be required to accommodate growth in the future, Staff could be redeployed to the Bookmobile, avoiding unnecessary service disruption and staff displacement/layoff
- Establish frequent, consistent visits to schools, retirement facilities, and community events. Over 140 potential stops were identified in a recent feasibility study
- Increase program offerings, variety, and participation

Risks

- Fluctuating fuel/charging, maintenance, parking and insurance costs
- Ongoing commitment to staffing costs
- 10-15 year lifespan

Timeline of Service Level Change

The Library would like to purchase and retrofit the bookmobile in 2025 and plans to implement service in 2026. The purchase of the vehicle is contingent upon municipal commitment to fund the requested positions. Positional support through the operating budget is not required until 2026.

Impact on Operations
This proposal would expand operations and service levels to accommodate residential growth in Welland through the acquisition and maintenance of a fleet vehicle. Current operations will not be negatively impacted.

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Program Category		**Library Programs**					
		2021		**2022**		**2023**	
		# of Programs	*Attendance*	*# of Programs*	*Attendance*	*# of Programs*	*Attendance*
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	Pre-School	97	3,235	579	11,274	699 (20.73%)	13,441 (+19.22%)
	Children	346	9,532				
	Young Adult	26	230	8	252	31 (+287.50%)	181 (-28.17%)
Class Visits	Adult	1	7	8	85	27 (+237.50%)	175 (+105.88%)
	Children & Youth	4	81	18	729	48 (+166.67%)	1,346 (+84.64%)
Other / Off-site Programs	Adult	0	0	0	0	1 (+100%)	160 (+160%
	Children & Youth	13	1,361	6	46	18 (+200%)	426 (+826.09%)
Outreach	Adult	77	3,162	99	5,978	82 (-17.17%)	9,164 (+53.30%)
	Children & Youth	23	507	47	2,831	62 (+31.91%)	3,290 (+16.21%)
Total		**789**	**24,181**	**1,219**	**25,743**	**1,637 (+34.29%)**	**33,759 (+31.14%)**

With the exception of a few metrics which can be explained by mitigating factors, WPL's Q2 performance metrics (table below) clearly demonstrate increased demands for library service ranging from reference transactions, program attendance, access to technology and program attendance.

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Key Performance Indicator	Q1 & Q2 2019 *(Pre-Pandemic)*	Q1 + Q2 2023 *(Prior Year)*	Q1 + Q2 *(Current Year)*	Percentage Change 2019 to 2024 *(Pre-Pandemic)*	Percentage Change 2023 to 2024 *(Prior Year)*
Library Usage					
In-Person Visits	96,882	76,313	93,257	-3.74%	+22.20%
Online Visits (Catalogue & Website)	345,115	579,196	866,027	+150.94%	+49.52%
Social Media Engagement	34,809	37,251	47,418	+36.22%	+27.29%
In-House Use	12,260	8,511	10,375	-15.38%	+21.90%
Reference Transactions	16,383	10,662	19,152	+16.90%	+79.63%
Wi-Fi & Use of Public Access Terminals	26,516	22,726	53,186	+100.58%	+134.03%
Physical Materials Circulation	96,396	101,457	105,351	+9.29%	+3.84%
Electronic Circulation	35,096	265,107	378,018	+977.10%	+42.59%
Total Circulation	132,492	366,564	483,369	+264.83%	+32.87%
Number of Programs	502	855	821	+63.54%	-3.98%
Program Attendance	7,640	15,464	23,074	+202.02%	+49.21%

Financial Plan

The Library plans to fund the capital costs of the Bookmobile using reserves and development charges, but is looking for ongoing positional support of 1 full-time Bookmobile Coordinator and 1 part-time programmer, beginning in 2026. The costs of these positions have been budgeted at the anticipated max rate, and costs would increase annually by the negotiated cost-of-living adjustment, which is not yet known or factored in 2026 costs. Furthermore, as both positions are new classifications, the final rates of pay are subject to a pay equity review.

Financial Impact:

	2025 ($)
Expenditures	
Salaries	$90,838 (2025 rates)
Benefits	$29,927 (2025 rates)
Materials, Supplies & Services	
Capital Equipment/ Vehicles	$278,000

Total Expenditures	**$398,765**

Revenues

Grants	$
User Fees	$
Reserve/Reserve Funds	$258,000
Other * Development Charges	$20,000
Total Revenues	$278,000
2025 Net Levy Impact $	$120,765
Impact on 2025 Tax Levy (%)	
Permanent FTE's #	1.0
PT/Temporary FTE's #	.5

Alignment with Council's Strategic Priorities

Livability: Creating a sense of belonging while enhancing mobility by improving access to recreation and community events, ensuring adequate housing options, encouraging job growth, and improving ways to efficiently move people throughout the City.

Economic Growth: Creating a diverse economy through partnerships and emerging markets to ensure sustainable growth and quality employment

Environmental Stewardship: Protecting the ecosystem through a responsible approach to minimize the impact on the environment through supportive decision-making, professional processes, incentives, policies, and operational practices.

Approval

Julianne Brunet
Chief Executive Officer
Welland Public Library
Prepared by:

October 8, 2024
Finance reviewed:

Julianne Brunet
Chief Executive Officer
Welland Public Library
Approved by:

Musée de
Welland
Museum

City of Welland Budget Presentation

WELLAND MUSEUM 2025 BUDGET

Strategic Plan

The Welland Museum approved a new strategic plan in November 2023. This plan emphasizes six key areas:

1. Accessibility
2. Community
3. Governance
4. IT
5. Marketing
6. Staff Development

Year in Review

- Policies undergoing a revamp to align with Municipal, Provincial, and/or Federal regulations
- Programming continues to grow at the Museum
- Virtual exhibit *The Rise and Fall of Blue Collar Welland* launched in April https://www.wellandmuseum.ca/exhibits/the-rise-and-fall-of-blue-collar-welland/
- Online giftshop launched in January https://www.wellandmuseum.ca/gift-shop/
- Partnerships growing with local schools and community organizations

2024 Events and Programs

- Children Programming:

March Break Camp, Summer Camp (5 weeks), Messy @ the Museum (21 programs), PA Day @ the Museum (6 days), Solar Eclipse Program, Night at the Museum with Beavers, Hallowe'en Program

- Adult Programming:

Insights Into Our Past (12), Book Launch for Winn Bray Rathbun, Screening of NFB Films (Culture Day and Truth and Reconciliation Day Event), Paint Night

- Family Programming:

Canada Day, Camera-less Photography (Culture Day Event), Holiday Open House

- Events:

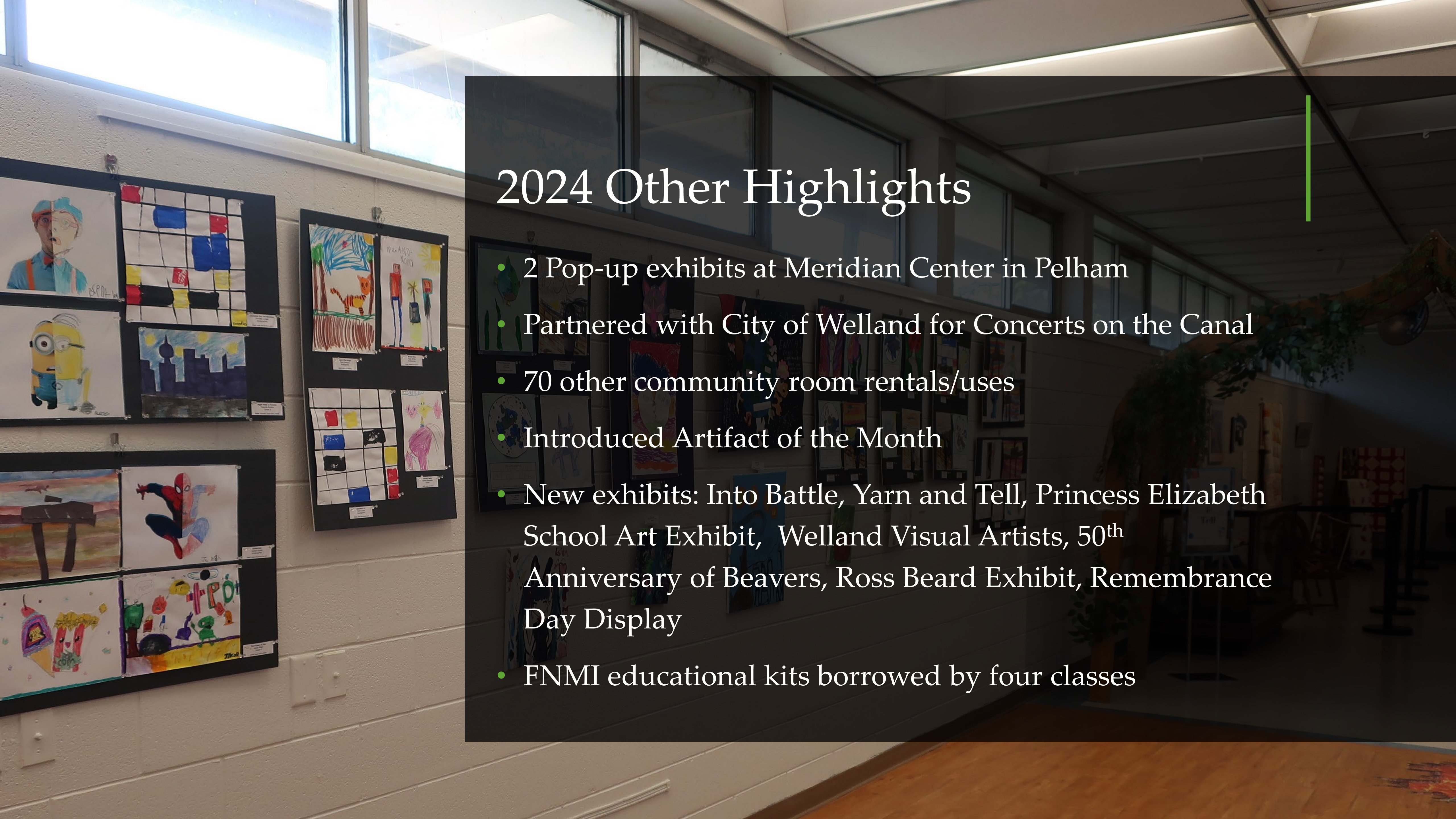
Princess Elizabeth Art Show (May), A Sort of Homecoming: A Ross Beard Art Exhibit Reception

2024 Events and Programs

- Mayor taping for *All Welland Good*
- Taping with MP Badawey for social media
- Two podcasts with *What's Up Welland*
- 8 presentations to external groups
- 3 presentations at schools
- Heritage Fair judges for Plymouth School and DSBN
- Assisted with 100th Anniversary for Prince of Wales School

Grants

Year	Agency	Purpose	Amount
2023	OTF	Workplace Upgrades, Staff Support	$37,800
2023	Federal Govt	Virtual Exhibit, Blue Collar Welland	$48,244
2023	Provincial Govt	CMOG	$16,391
2024	City of Welland	Updates for Exhibits	$20,000
2024	Canada Summer Jobs	Two Summer Students	$10,707
2024	Young Canada Worker	Program Coordinator Intern	$15,000
2024	Canadian Heritage	Cataloguing Management Migration	$34,100



2024 Other Highlights

- 2 Pop-up exhibits at Meridian Center in Pelham
- Partnered with City of Welland for Concerts on the Canal
- 70 other community room rentals/uses
- Introduced Artifact of the Month
- New exhibits: Into Battle, Yarn and Tell, Princess Elizabeth School Art Exhibit, Welland Visual Artists, 50th Anniversary of Beavers, Ross Beard Exhibit, Remembrance Day Display
- FNMI educational kits borrowed by four classes

By the Numbers- January-October 8, 2024

Website page views: 19,821

Facebook: 5,314 (+296)

Instagram: 1335 followers (+63)

Twitter: 1499 followers (+21)

LinkedIn: 120 followers (+51)

Visits to the Museum: 4473 (+29%)

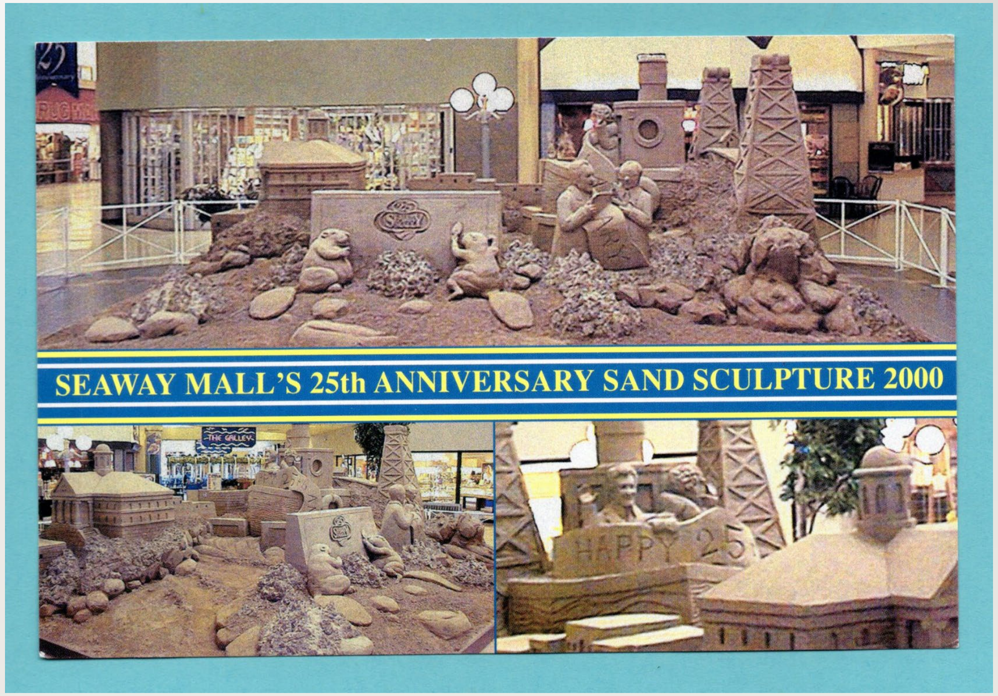
Membership: 65 active memberships

Research Requests: 62

Artifact Donations: 527

What's Happening in 2025- Exhibits

- Launch of our revamped Underground Railroad Exhibit
- Infants Through the Decades
- Yousuf Karsh Photography
- 50th Anniversary of the sinking of Edmund Fitzgerald
- 50th Anniversary of the Seaway Mall



Budget Request 2025

2024: Base operating budget $304,428 + council approved decision $20,000 special ask for revamping our Underground Railway Road Travelling Exhibit

- Budget 1: $330,000 (increase of $25,572)

-covers average budget deficit for the past three years with 4% for inflation, no special ask

- Budget 2: $381,655 (increase of $51,655 over Budget 1.) (Total combined Budget increase 1&2 =$77,227)

-hire additional staff for programming and covers budget deficit and 4% for inflation

For Consideration to Council

- Operating hours increased
  - With the current grant employees, we have increased operating hours and have seen a rise in attendance, donations, and sales at the giftshop
- Additional Programming
  - A Program Coordinator will enhance the Museum's program offerings, including more programs delivered in the community (i.e. schools, retirement homes, etc.)
- Attention to Other Areas
  - A program staff will allow other Museum to focus on numerous items including grants, Truth and Reconciliation and marketing

Museum Focus

- The 2025 budget will increase staffing to be more consistent with staff levels of other museums in Niagara.
- Continue with staff and Board training and development.
- The Museum will look for grants to enhance accessibility for its exhibits.
- The Museum will continue to increase interactive features in exhibits.
- The Museum will develop more program offerings, meeting the community where they are.
- Increase fiscal accountability.

Thank-You

The Welland Museum would like to thank you for your consideration. We would not be able to do what we do without your generous assistance. We look forward to working with the City on all future projects and endeavours.

Welland Museum

Profit and Loss by Class

	2025 Museum & Operating	2024 Museum & Operating Actuals August 14	2024 Estimate Year End	2023 Museum & Operating	2022 Museum & Operating
INCOME					
4305 City of Welland	330,000.00	228,321.00	304,428.00	292,719.01	232,719.00
4205 CMOG	16,391.00		16,391.00	16,391.16	16,390.56
Federal Grants		45,350.00	45,350.00	32,627.46	69,995.17
Provincial Grants		15,200.00	15,200.00	24,174.43	27,421.90
Municipal Grants		20,000.00	20,000.00	55,750.00	
Total 4300 MUNICIPAL GRANTS	**$ 346,391.00**	**$ 308,871.00**	**$ 401,369.00**	**$ 421,662.06**	**$ 346,526.63**
4400 DONATIONS					
4405 Charitable Receipt	1,000.00	762.08	1,000.00	506.73	225.00
4410 Non Charitable Receipt	2,000.00	1,183.80	2,000.00	4,503.86	1,643.00
4420 Donation - Admissions	1,000.00	811.00	1,200.00	2,016.05	1,176.40
Total 4400 DONATIONS	**$ 4,000.00**	**$ 2,756.88**	**$ 4,200.00**	**$ 7,026.64**	**$ 3,044.40**
4500 PROGRAM INCOME					
4505 Programs, Educational	3,000.00	3,303.67	4,000.00	1,370.00	453.18
4510 Programs, Recreational	7,000.00	11,832.51	13,500.00	5,332.90	35.00
Total 4500 PROGRAM INCOME	**$ 10,000.00**	**$ 15,136.18**	**$ 17,500.00**	**$ 6,702.90**	**$ 488.18**
4600 GIFT SHOP					
4605 Gift Shop General Sales	1,800.00	1,090.95	1,600.00	7,595.73	2,380.89
4610 All Well and Good Products	4,500.00	2,841.85	4,800.00	6,985.92	9,326.87
4611 Discount		-15.95	-50.00	-178.00	
Total 4600 GIFT SHOP	**$ 6,300.00**	**$ 3,916.85**	**$ 6,350.00**	**$ 14,403.65**	**$ 11,707.76**
4700 OTHER REVENUE					
4700 Memberships	600.00	398.25	600.00	1,653.36	497.94
4710 Rentals	900.00	850.00	1,500.00	935.00	676.50
4720 Fundraising Revenue					
4725 Carnegie Celebration Sales		-25.00	-25.00	3,683.00	
4730 Wage Replacement Subsidies					8,400.00
4760 Interest Income	2,200.00	1,495.53	2,200.00	2,108.68	1,690.15
4765 Archives Revenue					
4770 UGRR Exhibit					
4780 Amortization- Deferred Contributions				19,799.06	12,602.35
4805 Discount Income		-19.79	-19.79		
4825 Shipping Income		19.99	19.99		
Total 4700 OTHER REVENUE	**$ 3,700.00**	**$ 2,718.98**	**$ 4,275.20**	**$ 28,179.10**	**$ 23,866.94**
GROSS PROFIT	**370,391.00**	**$ 333,399.89**	**$ 433,694.20**	**477,974.35**	**385,633.91**
EXPENSES					
5000 MUSEUM OPERATING					
5100 CURATORIAL & EXHIBITS					
5110 Curatorial Maintenance & Supplies	2,500.00	8,480.80	21,000.00	1,854.00	9,835.23
5120 Curatorial Storage Offsite	2,400.00	1,273.23	2,546.46	2,182.68	2,182.68
5125 UGRR Expenses					
5130 Curatorial Courier Costs		250.00	250.00		
Total 5100 CURATORIAL & EXHIBITS	**$ 4,900.00**	**$ 10,004.03**	**$ 23,796.46**	**$ 4,036.68**	**$ 12,017.91**
5200 ARCHIVES & COLLECTIONS					
5205 Archives & Collections Maintenance & Supplies	1,400.00	7,726.37	8,000.00	4,289.21	4,927.49
5210 Archives & Collections Offsite Storage Expenses	1,200.00	554.82	1,109.64	908.87	951.12
Total 5200 ARCHIVES & COLLECTIONS	**$ 2,600.00**	**$ 8,281.19**	**$ 9,109.64**	**$ 5,198.08**	**$ 5,878.61**
5300 PROGRAMMING & OUTREACH					
5301 Programming	4,000.00	3,288.91	5,000.00	2,910.81	1,143.51
5302 Outreach	800.00	600.45	750.00	492.26	
Total 5300 PROGRAMMING & OUTREACH	**$ 4,800.00**	**$ 3,889.36**	**$ 5,750.00**	**$ 3,403.07**	**$ 1,143.51**
5400 VISITOR SERVICES					
5405 Gift Shop Purchases	5,000.00	3,207.85	5,550.00	8,674.57	7,089.78
5407 Gift Shop Supplies	423.00	188.91	400.00	569.66	154.87
Total 5400 VISITOR SERVICES	**$ 5,423.00**	**$ 3,396.76**	**$ 5,950.00**	**$ 9,244.23**	**$ 7,244.65**
5406 Courier & Shipping	400.00	148.26	300.00	20.78	
5556 Website Re-Development					6,833.84
5515 Grant Expenses- Federal					1,981.92
5525 Grant Expenses - Provincial					1,068.00
5611 Fundraising Expenses				1,139.32	600.00

TOTAL MUSEUM AND OPERATING	**18,123.00**	**25,719.60**	**300.00**	**23,042.16**	**26,884.68**
6100 OFFICE & ADMINISTRATION					
6110 Amortization Expense				44,254.85	36,172.00
6116 Canada Helps Fees	100.00	9.82		138.84	57.77
6117 Bank Charges	1,300.00	809.03	1,300.00	422.83	344.11
6118 Interest & Late Fees	300.00	114.13	210.00	285.98	223.11
6120 Square Terminal Fees	500.00	263.07	500.00	270.49	227.35
6130 IT	7,500.00	7,235.34	9,000.00	4,191.58	4,235.39
6140 Marketing & Communications	1,800.00	972.60	1,500.00	15,504.44	13,258.75
6155 Charitable Donations					240.00
6150 Mileage & Cell Phone Reimbursement	1,800.00	752.58	1,800.00	2,368.93	
6165 Executive and Directors Expenses					1,122.62
6167 Hospitality - Operations	805.00	471.38	750.00	1,289.76	973.28
6170 Insurance	20,160.00	9,009.33	16,577.22	12,619.77	11,727.99
6175 Internet & Telephone	1,800.00	913.56	1,700.00	1,734.28	2,833.60
6180 Janitorial Services, Kitchen & Supplies	22,000.00	10,967.97	19,088.00	10,783.90	9,725.08
6190 Office Supplies & Equipment	2,200.00	3,270.43	6,000.00	3,149.17	9,711.35
6195 Photocopier	2,400.00	1,387.25	2,000.00	2,475.86	1,898.66
6200 Postage, Courier & Shipping		1.40		300.73	37.89
6206 Accounting	12,500.00	14,327.69	20,000.00	8,777.22	4,262.39
6208 Legal Fees		11,636.98	12,000.00	16,831.99	25,083.39
6210 Security, Safety & Supplies	200.00	96.33	100.00	1,085.76	1,087.76
6220 Training/Registrations/Prof Dev	1,640.00	6,225.14	15,200.00	4,888.12	1,783.08
6225 Travel		2,663.59	4000	425.22	380.60
6245 Special Events				13,067.98	197.48
6540 Maintenance and Repair Building				2,693.43	3,653.39
6585 Rent	1.00	1.00	1.00	1.00	1.00
6605 Staff/Volunteer Appreciation	500.00	533.49	650.00	625.00	2,819.67
6610 Subscriptions/Museum Dues	2,000.00	394.95	850.00	2,393.46	1,007.30
6611 Record Checks	100.00		100.00	95.67	
Total 6100 OFFICE & ADMINISTRATION	**$ 79,606.00**	**$ 72,057.06**	**$ 113,326.22**	**$ 150,676.26**	**$ 133,065.01**
STAFF WAGES & PAYROLL EXPENSE					
6145 Casual Labour/Contract					259.84
6160 Employee Apparal					
6805 Wages	234,712.00	129,412.59	196,727.00	213,648.13	187,981.90
6805A Wages Grants		48,213.49	63,885.18	68,964.97	16,042.77
6806 Payroll Expense	24,950.00	14,809.53	27,252.52	14,332.38	13,813.67
6806A Payroll Expenses Grants		1,436.00	1,704.36	2,075.49	1,163.66
6810 WSIB Expense				285.69	445.30
6813 Vacation Pay				-4,273.68	
6830 Employee Benefits	13,000.00	9,532.36	13,610.20	17,042.26	8,523.21
6830A Employee Benefits Grants				2,540.68	1,480.86
Total STAFF WAGES & PAYROLL EXPENSE	**$ 272,662.00**	**$ 203,403.97**	**$ 303,179.26**	**$ 314,615.92**	**$ 229,711.21**
OTHER EXPENSES					
69150 Non-Deductible Interest & Penalty		546.33	546.33		
Total Other Expenses	**$ 0.00**	**$ 546.33**	**$ 546.33**	**$ 0.00**	**$ 0.00**
TOTAL EXPENSES	**$ 370,391.00**	**$ 301,726.96**	**$ 461,957.91**	**$ 488,334.34**	**$ 389,660.90**
PROFIT	**$ 0.00**	**$ 31,672.93**	**-$ 28,263.71**	**-$ 10,359.99**	**-$ 4,026.99**

indicates grant funding

Welland Museum

Profit and Loss by Class

	2025	2024		2023	2022
	Museum and Operating with new Staff	Museum & Operating August 14	Estimate based on 6 months	Museum & Operating	Museum & Operating
INCOME					
4305 City of Welland	381,655.00	228,321.00	304,428.00	292,719.01	232,719.00
4205 CMOG	16,391.00		16,391.00	16,391.16	16,390.56
Federal Grants		45,350.00	45,350.00	32,627.46	69,995.17
Provincial Grants		15,200.00	15,200.00	24,174.43	27,421.90
Municipal Grants		20,000.00	20,000.00	55,750.00	
Total 4300 MUNICIPAL GRANTS	**$ 398,046.00**	**$ 308,871.00**	**$ 401,369.00**	**$ 421,662.06**	**$ 346,526.63**
4400 DONATIONS					
4405 Charitable Receipt	1,500.00	762.08	1,000.00	506.73	225.00
4410 Non Charitable Receipt	2,500.00	1,183.80	2,000.00	4,503.86	1,643.00
4420 Donation - Admissions	1,500.00	811.00	1,200.00	2,016.05	1,176.40
Total 4400 DONATIONS	**$ 5,500.00**	**$ 2,756.88**	**$ 4,200.00**	**$ 7,026.64**	**$ 3,044.40**
4500 PROGRAM INCOME					
4505 Programs, Educational	10,000.00	3,303.67	4,000.00	1,370.00	453.18
4510 Programs, Recreational	15,000.00	11,832.51	13,500.00	5,332.90	35.00
Total 4500 PROGRAM INCOME	**$ 25,000.00**	**$ 15,136.18**	**$ 17,500.00**	**$ 6,702.90**	**$ 488.18**
4600 GIFT SHOP					
4605 Gift Shop General Sales	2,000.00	1,090.95	1,600.00	7,595.73	2,380.89
4610 All Well and Good Products	5,000.00	2,841.85	4,800.00	6,985.92	9,326.87
4611 Discount		-15.95	-50.00	-178.00	
Total 4600 GIFT SHOP	**$ 7,000.00**	**$ 3,916.85**	**$ 6,350.00**	**$ 14,403.65**	**$ 11,707.76**
4700 OTHER REVENUE					
4700 Memberships	700.00	398.25	600.00	1,653.36	497.94
4710 Rentals	700.00	850.00	1,500.00	935.00	676.50
4720 Fundraising Revenue					
4725 Carnegie Celebration Sales		-25.00	-25.00	3,683.00	
4730 Wage Replacement Subsidies					8,400.00
4760 Interest Income	2,200.00	1,495.53	2,200.00	2,108.68	1,690.15
4765 Archives Revenue					
4770 UGRR Exhibit					
4780 Amortization- Deferred Contributions				19,799.06	12,602.35
4805 Discount Income		-19.79	-19.79		
4825 Shipping Income		19.99	19.99		
Total 4700 OTHER REVENUE	**$ 3,600.00**	**$ 2,718.98**	**$ 4,275.20**	**$ 28,179.10**	**$ 23,866.94**
GROSS PROFIT	**439,146.00**	**$ 333,399.89**	**$ 433,694.20**	**477,974.35**	**385,633.91**
EXPENSES					
5000 MUSEUM OPERATING					
5100 CURATORIAL & EXHIBITS					
5110 Curatorial Maintenance & Supplies	5,800.00	8,480.80	21,000.00	1,854.00	9,835.23
5120 Curatorial Storage Offsite	2,400.00	1,273.23	2,546.46	2,182.68	2,182.68
5125 UGRR Expenses					
5130 Curatorial Courier Costs		250.00	250.00		
Total 5100 CURATORIAL & EXHIBITS	**$ 8,200.00**	**$ 10,004.03**	**$ 23,796.46**	**$ 4,036.68**	**$ 12,017.91**
5200 ARCHIVES & COLLECTIONS					
5205 Archives & Collections Maintenance & Supplies	2,000.00	7,726.37	8,000.00	4,289.21	4,927.49
5210 Archives & Collections Offsite Storage Expenses	1,200.00	554.82	1,109.64	908.87	951.12
Total 5200 ARCHIVES & COLLECTIONS	**$ 3,200.00**	**$ 8,281.19**	**$ 9,109.64**	**$ 5,198.08**	**$ 5,878.61**
5300 PROGRAMMING & OUTREACH					
5301 Programming	7,000.00	3,288.91	5,000.00	2,910.81	1,143.51
5302 Outreach	3,000.00	600.45	750.00	492.26	
Total 5300 PROGRAMMING & OUTREACH	**$ 10,000.00**	**$ 3,889.36**	**$ 5,750.00**	**$ 3,403.07**	**$ 1,143.51**
5400 VISITOR SERVICES					
5405 Gift Shop Purchases	5,000.00	3,207.85	5,550.00	8,674.57	7,089.78
5407 Gift Shop Supplies	523.00	188.91	400.00	569.66	154.87
Total 5400 VISITOR SERVICES	**$ 5,523.00**	**$ 3,396.76**	**$ 5,950.00**	**$ 9,244.23**	**$ 7,244.65**
5406 Courier & Shipping	400.00	148.26	300.00	20.78	
5556 Website Re-Development					6,833.84
5515 Grant Expenses- Federal					1,981.92
5525 Grant Expenses - Provincial					1,068.00
5611 Fundraising Expenses				1,139.32	600.00
TOTAL MUSEUM AND OPERATING	**27,323.00**	**25,719.60**	**300.00**	**23,042.16**	**26,884.68**
6100 OFFICE & ADMINISTRATION					
6110 Amortization Expense				44,254.85	36,172.00
6116 Canada Helps Fees	100.00	9.82		138.84	57.77
6117 Bank Charges	1,300.00	809.03	1,300.00	422.83	344.11
6118 Interest & Late Fees	300.00	114.13	210.00	285.98	223.11
6120 Square Terminal Fees	500.00	263.07	500.00	270.49	227.35
6130 IT	8,500.00	7,235.34	9,000.00	4,191.58	4,235.39
6140 Marketing & Communications	2,700.00	972.60	1,500.00	15,504.44	13,258.75
6155 Charitable Donations					240.00
6150 Mileage & Cell Phone Reimbursement	2,500.00	752.58	1,800.00	2,368.93	
6165 Executive and Directors Expenses					1,122.62
6167 Hospitality - Operations	1,000.00	471.38	750.00	1,289.76	973.28

6170 Insurance	20,160.00	9,009.33	16,577.22	12,619.77	11,727.99
6175 Internet & Telephone	2,000.00	913.56	1,700.00	1,734.28	2,833.60
6180 Janitorial Services, Kitchen & Supplies	22,750.00	10,967.97	19,088.00	10,783.90	9,725.08
6190 Office Supplies & Equipment	3,000.00	3,270.43	6,000.00	3,149.17	9,711.35
6195 Photocopier	2,975.00	1,387.25	2,000.00	2,475.86	1,898.66
6200 Postage, Courier & Shipping		1.40		300.73	37.89
6206 Accounting	13,000.00	14,327.69	20,000.00	8,777.22	4,262.39
6208 Legal Fees		11,636.98	12,000.00	16,831.99	25,083.39
6210 Security, Safety & Supplies	300.00	96.33	100.00	1,085.76	1,087.76
6220 Training/Registrations/Prof Dev	2,500.00	6,225.14	15,200.00	4,888.12	1,783.08
6225 Travel		2,663.59	4000	425.22	380.60
6245 Special Events				13,067.98	197.48
6540 Maintenance and Repair Building				2,693.43	3,653.39
6585 Rent	1.00	1.00	1.00	1.00	1.00
6605 Staff/Volunteer Appreciation	675.00	533.49	650.00	625.00	2,819.67
6610 Subscriptions/Museum Dues	2,200.00	394.95	850.00	2,393.46	1,007.30
6611 Record Checks	150.00		100.00	95.67	
Total 6100 OFFICE & ADMINISTRATION	**$ 86,611.00**	**$ 72,057.06**	**$ 113,326.22**	**$ 150,676.26**	**$ 133,065.01**
STAFF WAGES & PAYROLL EXPENSE					
6145 Casual Labour/Contract					259.84
6160 Employee Apparal					
6805 Wages	278,712.00	129,412.59	196,727.00	213,648.13	187,981.90
6805A Wages Grants		48,213.49	63,885.18	68,964.97	16,042.77
6806 Payroll Expense	29,500.00	14,809.53	27,252.52	14,332.38	13,813.67
6806A Payroll Expenses Grants		1,436.00	1,704.36	2,075.49	1,163.66
6810 WSIB Expense				285.69	445.30
6813 Vacation Pay				-4,273.68	
6830 Employee Benefits	17,000.00	9,532.36	13,610.20	17,042.26	8,523.21
6830A Employee Benefits Grants				2,540.68	1,480.86
Total STAFF WAGES & PAYROLL EXPENSE	**$ 325,212.00**	**$ 203,403.97**	**$ 303,179.26**	**$ 314,615.92**	**$ 229,711.21**
OTHER EXPENSES					
69150 Non-Deductible Interest & Penalty		546.33	546.33		
Total Other Expenses		**$ 546.33**	**$ 546.33**	**$ 0.00**	**$ 0.00**
TOTAL EXPENSES	**$ 439,146.00**	**$ 301,726.96**	**$ 461,957.91**	**$ 488,334.34**	**$ 389,660.90**
PROFIT	**$ 0.00**	**$ 31,672.93**	**-$ 28,263.71**	**-$ 10,359.99**	**-$ 4,026.99**

THE WELLAND HISTORICAL MUSEUM

Financial Statements
December 31, 2023

THE WELLAND HISTORICAL MUSEUM
Financial Statements
Year ended December 31, 2023

Contents

Independent Auditor's Report

To the Members of
The Welland Historical Museum

Qualified Opinion
We have audited the financial statements of The Welland Historical Museum, which comprise the statement of financial position as at December 31, 2023, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2023, and its the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion
In common with many not-for-profit organizations, the Organization derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess of revenues over expenditures, and cash flows from operations for the years ended December 31, 2023 and 2022, current assets as at December 31, 2023 and 2022, and net assets as at December 31 for both the 2023 and 2022 years. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Independent Auditor's Report — continued

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Root Bissonnette Walker LLP

Root Bissonnette Walker LLP
Licensed Public Accountants
Fonthill, Ontario
April 24, 2024

THE WELLAND HISTORICAL MUSEUM
Statement of Financial Position
As at December 31, 2023

	2023	2022
ASSETS		
Current assets		
Cash	**$ 316,001**	$ 335,566
HST receivable	**3,949**	8,592
Inventory	**8,866**	11,430
Prepaid expenses	**111**	-
	328,927	355,588
Equipment and leasehold improvements (note 4)	**203,843**	202,333
	$ 532,770	$ 557,921
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	**$ 37,391**	$ 45,686
Unearned revenue	**59,597**	78,323
	96,988	124,009
Deferred government grants (note 6)	**129,279**	117,054
	226,267	241,063
Commitment (note 7)		
Net assets (note 8)	**306,503**	316,858
	$ 532,770	$ 557,921

On behalf of the Board

______________________ Director ______________________ Director

The accompanying notes are an integral part of these financial statements

THE WELLAND HISTORICAL MUSEUM
Statement of Operations and Changes in Net Assets
Year ended December 31, 2023

		2023		2022
Revenue				
Federal grants (schedule 1)	**$**	**32,627**	$	69,995
Provincial grants (schedule 2)		**40,569**		50,646
Municipal grants		**348,469**		232,719
Memberships		**1,653**		498
Donations		**7,027**		3,044
Gift shop		**10,650**		11,708
Fundraising and other		**17,208**		11,255
Amortization - deferred government grants		**19,799**		12,602
		478,002		392,467
Expenditures				
Advertising and promotion		**16,157**		16,318
Amortization		**44,255**		36,172
Collections maintenance		**8,326**		16,945
Fundraising expenses		**1,139**		600
Gift shop		**9,217**		7,240
Insurance		**12,620**		11,728
Office		**43,400**		35,998
Professional fees		**25,609**		31,846
Repairs and maintenance		**3,602**		4,605
Salaries and wages		**314,616**		229,711
Telephone and utilities		**4,103**		2,834
Training		**4,888**		1,783
Travel		**425**		6,263
		488,357		402,043
Deficiency of revenue over expenditures from operations		**(10,355)**		(9,576)
Other income				
Loan forgiveness - CEBA		**-**		10,000
Government assistance - wage subsidies		**-**		21,631
		-		31,631
Excess (deficiency) of revenue over expenditures		**(10,355)**		22,055
Net assets, beginning of year		**316,858**		294,803
Net assets, end of year	**$**	**306,503**	$	316,858

THE WELLAND HISTORICAL MUSEUM

Statement of Cash Flows
Year ended December 31, 2023

	2023	2022
Operating activities		
Excess (deficiency) of revenue over expenditures	$ (10,355)	$ 22,055
Items not involving cash		
Amortization	44,255	36,172
Deferred government grants recognized	(19,799)	(12,602)
Loan forgiveness - CEBA	-	(10,000)
	14,101	35,625
Net change in non-cash working capital items		
HST receivable	4,643	41,175
Inventory	2,564	(4,644)
Prepaid expenses	(111)	5,625
Deferred government grants (note 6)	32,024	42,926
Accounts payable and accrued liabilities	(8,295)	4,500
Unearned revenue	(18,726)	26,006
Cash flows from operating activities	26,200	151,213
Investing activity		
Purchase of equipment and leasehold improvements and cash flows from investing activity	(45,765)	(94,732)
Financing activity		
Repayment of loan payable and cash flows from financing activity	-	(30,000)
Net change in cash during the year	(19,565)	26,481
Cash, beginning of year	335,566	309,085
Cash, end of year	$ 316,001	$ 335,566

The accompanying notes are an integral part of these financial statements

1. Nature of operations

The Welland Historical Museum is incorporated under letters patent in the City of Welland. The Organization's primary purpose is to provide and maintain exhibits and other materials depicting the history of Welland, Ontario and surrounding area. The Organization is a registered charity and is exempt from tax under Section 149(1)(f) of the Income Tax Act of Canada.

2. Basis of presentation

The Organization has prepared its financial statements in accordance with Canadian accounting standards for not-for-profit organizations.

3. Summary of significant accounting policies

Revenue recognition

Revenue is recognized when it is realizable and earned. The Organization considers revenue realizable and earned when it has persuasive evidence of an engagement, the services have been performed, the sales price is fixed or determinable and the collectibility is reasonably assured.

Government grant revenue is recognized when earned. When the grant relates to more than one fiscal period, unexpended monies are deferred and recognized as revenue in the period in which expenditures are incurred.

Government and other grants related to capital assets are accounted for as deferred revenue and are amortized into income on the same basis as the related capital assets.

Revenue from donations is recognized when it is reasonable to determine that it will in fact be collected.

Interest income and all other income is recognized as revenue when earned.

Inventory

Inventory, consisting of books and novelties, is valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out method.

The amount of inventory expensed during the year amounted to $8,627 (2022 - $7,085).

Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost. The Organization provides for amortization using the following methods at rates designed to amortize the cost of the equipment and leasehold improvements over their estimated useful lives. One half of the year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal. The annual amortization rates and methods are as follows:

Equipment	20% declining balance
Digital documents	20% declining balance
Leasehold improvements	20% declining balance
Computer equipment	30% declining balance
Website	20% declining balance

Equipment and leasehold improvements under construction are not amortized until the asset is available for productive use.

3. Summary of significant accounting policies — continued

Equipment and leasehold improvements — continued

Equipment and leasehold improvements are reviewed for impairment whenever events or changes in the circumstances indicate that the carrying value may not be recoverable. If the total of the estimated undiscounted future cash flows is less than the carrying value of the asset, an impairment loss is recognized for the excess of the carrying value over the fair value of the asset during the year the impairment occurs.

Contributed artifacts and services

Contributions of artifacts are recognized in the financial statements at fair value at the date of contribution, but only when a fair value can be reasonably estimated and when the artifacts and services are used in the normal course of operations, and would otherwise have been purchased.

Directors and staff volunteer their time to assist in the Organization's activities. While these services benefit the Organization considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

The premises used by the Organization are owned by the City of Welland, the contribution of the use of the property is not recognized in the financial statements.

Accounting estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Management estimates and assumptions are used when accounting for items such as impairment of long lived assets, determination of useful lives of equipment and leasehold improvements, inventory obsolescence, revenue recognition, contingent liabilities and allowances for doubtful accounts.

Government assistance

Government assistance for operating expenses received as a result of the Government of Canada COVID response programs is recorded as deferred revenue and is amortized to income as eligible expenditures are incurred. No government assistance was deferred at year end. The amount recognized is shown as other income on the Statement of Operations.

4. Equipment and leasehold improvements

	2023		2022	
	Cost	**Accumulated amortization**	Cost	Accumulated amortization
Equipment	**$ 108,921**	**$ 62,184**	$ 79,839	$ 54,135
Digital documents	**11,050**	**3,094**	11,050	1,105
Leasehold improvements	**251,238**	**137,851**	245,059	110,276
Computer equipment	**33,301**	**23,248**	30,861	19,462
Website	**28,567**	**2,857**	20,502	-
	433,077	**229,234**	387,311	184,978
Net book value	**$ 203,843**		$ 202,333	

5. Accounts payable and accrued liabilities

	2023	2022
Accounts payable	**$ 6,011**	$ 18,392
Accrued liabilities	**6,800**	9,279
Accrued wages	**12,412**	13,759
Government remittances	**12,168**	4,256
	$ 37,391	$ 45,686

6. Deferred government grants

	2023	2022
Balance, beginning of year	**$ 117,054**	$ 86,730
Grants received in the year	**32,024**	42,926
Grant revenue recognized	**(19,799)**	(12,602)
Balance, end of year	**$ 129,279**	$ 117,054

7. Commitment

The Organization has entered into an equipment lease agreement requiring monthly payments of $115. The lease expires in February 2026.

Annual aggregate lease payments until expiry are as follows:

2024	$ 1,380
2025	1,380
2026	230

8. Net assets

	2023	2022
Operating		
Balance, beginning of year	**$ 231,579**	$ 237,760
Excess of revenues over expenditures	**(10,355)**	22,055
Net amortization	**24,456**	23,570
Transfer to invested in capital assets	**(13,742)**	(51,806)
Balance, end of year	**231,938**	231,579
Invested in capital assets		
Balance, beginning of year	**85,279**	57,043
Transfer from operating	**13,742**	51,806
Amortization of capital assets	**(44,255)**	(36,172)
Deferred government grants recognized	**19,799**	12,602
Balance, end of year	**74,565**	85,279
Net assets, end of year	**$ 306,503**	$ 316,858

9. Economic dependence

The Organization receives the majority of its revenue through a funding agreement from the City of Welland. The Organization's continued operations are dependent on this funding agreement and on satisfying the terms of the agreement.

10. Financial instruments risks and uncertainties

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosure provide information that assists users of the financial statements in assessing the extent of risk related to financial instruments

It is management's opinion that the Organization is not exposed to significant credit, currency, interest rate, liquidity or market risks.

THE WELLAND HISTORICAL MUSEUM
Schedules to Financial Statements
Year ended December 31, 2023

Federal grants — **Schedule 1**

		2023		2022
Museums Assistance Program Grants	**$**	**32,627**	$	69,995

Provincial grants — **Schedule 2**

		2023		2022
Community Museum Operating Grant	**$**	**16,395**	$	16,390
Ontario Trillium Grant		**24,174**		34,256
	$	**40,569**	$	50,646

Welland Museum Operating Grant Increase

Executive Summary

Department: Welland Museum (449)

Immediate Supervisor:
n/a

New/Enhanced Service/Capital Project:
Enhanced Service

Total Expenditures $:
$25,572

FTE/PTE Union #: Enter amount

Net Levy Impact %:
0.05%

FTE/PTE: Choose an Item

FTE/PTE Non-Union #: Enter amount

FTE/PTE: FTE

Objective

The Welland Museum is requesting additional funding to its operating grant due to budget shortfalls over several years. The Welland Museum has previously asked for and received special ask funding which was applied to budget shortfalls. In efforts to increase transparency and accountability, the Museum is requesting additional funding.

Description

Operational Issue or Opportunity:
For several years, the Museum has been operating with a deficit budget. The average budget shortfall for 2024, 2023, and 2022 is estimated at approximately $14,000. We are also asking for an increase of 4% for inflation.

Benefits:
There are numerous benefits to this additional budget funding.

1. The Museum will not need to request special funding for the foreseeable future.
    a. The average special funding awarded to the Museum for the same three-year period is $25,000.
2. Services and Programs have increased at the Museum but cannot continue to function without additional support.
3. Accountability and transparency will increase for the funding allocations.

Risks:
The rate of inflation continues to affect our programs and offerings. Inflation will remain a significant concern for the Museum.

Grants have also been used to cover shortfalls in budget lines. Grants are unreliable sources of income.

Impact on Operations:
-operations at the Museum will continue at the same level.

Organizational Ability to Deliver Expected Project Outcomes:
The Museum will be able to deliver on expected outcomes.

Justification

To maintain the current level of operations and to reduce staff turnover, the Museum requires additional funds.

Financial Plan

Financial Impact:

	2025 ($)
Expenditures	
Salaries	
Benefits	
Materials, Supplies & Operating Services	$25,572
Total Expenditures	**$25,572**
Revenues	
Grants	
User Fees	
Reserve/Reserve Funds	
Other	
Total Revenues	$0.00
2025 Net Levy Impact $	**$25,572**
Impact on 2025 Tax Levy (%)	0.05%

Permanent FTE's #	–
Temporary FTE's #	–

Alignment with Council's Strategic Priorities

Livability: Creating a sense of belonging while enhancing mobility by improving access to recreation and community events, ensuring adequate housing options, encouraging job growth, and improving ways to efficiently move people throughout the City.

Approval

Lisa Mooney
Prepared by:

October 8, 2024
Finance reviewed:

Jessica Ruddell
Approved by:

Welland Museum Program Staff

Executive Summary

Department: Welland Museum (449)

Immediate Supervisor: n/a

New/Enhanced Service/Capital Project: Enhanced Service

Total Expenditures $: $51,655

FTE/PTE Union #: Enter amount

Net Levy Impact %: 0.10%

FTE/PTE: Choose an Item

FTE/PTE Non-Union #: 1

FTE/PTE: FTE

Objective

The Welland Museum is requesting additional funding to increase full-time staff positions and budget lines to ensure all Welland Museum responsibilities, goals, and the strategic plan are carried out in an effective, safe, and financially responsible manner. This position would increase the staff level at the Museum from 4 people to 5.

Description

Operational Issue or Opportunity:
The Welland Museum has a small staff of four employees. With such a small staff the Museum provides minimal operating hours (10:00 am – 4:00 pm Monday -Friday). While programming has successfully increased at the Museum in recent years, current programming is being provided by the Executive Director, which increases the workload for the ED substantially.

The Welland Museum sees an opportunity to increase the services it provides for Welland with an additional staff person. The Museum will increase operational hours (Saturday 10:00 - 4:00 and Wednesday 10:00 – 8:00). The Program Coordinator will also develop and deliver a myriad of programs both at the Museum and in the community.

Benefits:

The benefits and outcomes of an increase in staffing:

1. Increased hours of operation for the Museum, enabling community members a wider variety of community members the opportunity to visit the Museum.
2. Programs:
   a. School Programs: With a dedicated Programmer, the Museum will have the ability to provided additional school programing to schools in Welland. These programs will showcase the unique and exciting history of Welland, increasing civic pride in our community.
   b. Community Programs: The Programmer Coordinator will connect with community agencies, including the City, retirement residents, FNMI centers, and so forth to provide Welland focused programming. We hope to increase civic engagement and pride through these programs.
   c. Museum Programs: The Museum will be able to increase its program offerings, include birthday parties, summer camps, and historical workshops.
3. The additional program revenue benefits other Museum offerings, including marketing and exhibits (funding to enhance interactive components). These enhancements will draw more, and hopefully new, patrons to the Museum.
4. With a dedicated program staff, the Executive Director will be able to spend more time on grant writing, fundraising, sponsorships, and community partnerships.
5. With a dedicated program staff, the Executive Director will be able to spend more time working with other local Museums to promote museums in Niagara and work on cost reducing measures (joint programs, shared gift shop inventory, shared grant proposals, etc).
6. With a dedicated program staff, the Executive Director will be able to spend more time on Canadian Museum Associations guidelines stemming from the *Truth and Reconciliation Report* for museums, thereby ensuring the Welland Museum adheres to the Calls of Action for museums.
7. Increased hours of operation and program offerings will provide newcomers to Welland an opportunity to know more about the community they moved to. Additionally, as the community continues to grow, people will be looking for more program opportunities. The Museum will provide programming for all ages fitting the needs of our growing community.
8. A new staff position will help to ensure adherence to Museum Bylaws, the Museum Strategic Plan, the Ontario Not-for-Profit Act, 2010, the Employment Standards Act.
9. Decrease overtime (hours banked in lieu) for current staff providing programming. Currently, this lieu time is a liability for the Museum.
10. A dedicated program staff will be connecting with community members frequently, providing feedback to other Museum staff as to the desires of the community (potential exhibits, artifact acquisition, programming needs, etc).

Risks:

The risks associated with this position are minimal. The key concern would be with additional people in the Museum, the likelihood of artifacts being handled or going missing increases. There is a small risk that current staff will be displeased with shift changes to accommodate the additional hours. The addition of any new staff can pose some risks including personalities adjustment to new work environment, underperformance, skills gaps, and turnover.

Timeline for Service Change:

1. January 2025- Budget approval
2. February 2025- Hiring process begins
3. March 2025- New staff is onboarded
4. March 2025- Hours of operation increase
5. April 2025- Connections made with community agencies
6. April 2025- In house programming increases
7. May 2025- Community programs begin increasing
8. July 2025- Three-month evaluation of employee
9. July – August 2025- Additional summer camps provided
10. September 2025- Increased school programs operating
11. October 2025- Six-month evaluation, end of probationary period
12. February 2026- Evaluation of year, including successful programming and opportunities for other programming not previously conceived

Impact on Operations:

-operating hours increase, staff working
-workload to current staff distributed more evenly, providing for a better work-life balance
-increased revenue
-increased patronage to Museum, which increases our attractiveness in a variety of grants
-potential for less staff attrition (better workload, increased salary)

Organizational Ability to Deliver Expected Project Outcomes:

The Museum will be able to deliver on expected outcomes.

Justification

This initiative should be implemented as it will benefit the Museum but also the community. An assessment of comparable local museums has validated the inadequacy of the Museum's operating budget and staffing model.

See attached risk/benefit analysis.

Financial Plan

Financial Impact:

	2025 ($)
Expenditures	
Salaries	$ 48,400 (includes MERCs)
Benefits	$3,255
Materials, Supplies & Services	
Total Expenditures	**$51,655**
Revenues	
Grants	$
User Fees	$
Reserve/Reserve Funds	$
Other	$
Total Revenues	$
2025 Net Levy Impact $	**$51,655**
Impact on 2025 Tax Levy (%)	0.10%
Permanent FTE's #	1
Temporary FTE's #	-

Alignment with Council's Strategic Priorities

Livability: Creating a sense of belonging while enhancing mobility by improving access to recreation and community events, ensuring adequate housing options, encouraging job growth, and improving ways to efficiently move people throughout the City.

Approval

Lisa Mooney
Prepared by:

October 8, 2024
Finance reviewed:

Jessica Ruddell
Approved by: