1. What is the impact on reserves in 2026 compared to prior years?

One-Time Temporary Budget Enhancements funded by Reserves	Non-Discretionary	Council Motion	Council Supported	Other Discretionary Enhancement	Total
2023 Temporary Budget Enhancement*	**$ -**		**$ -**	**$ 1,189,093**	**$ 1,189,093**
2024 Temporary Budget Enhancement	**$ 740,448**		**$ 363,993**	**$ 677,723**	**$ 1,782,164**
2025 Temporary Budget Enhancement	**$ -**		**$ 107,713**	**$ 652,021**	**$ 759,733**
2026 Temporary Budget Enhancement	**$ -**	**$322,500**	**$ 1,870,329**	**$ 455,887**	**$ 2,648,716**

*2023 service enhancements did not differentiate between council supported enhancements and other enhancements.

2026 temporary enhancements include $932,473 of funding which are requested for the continuation of the Crises Response Pilot Project, where staff are currently seeking Senior Government grant funding for.

2. How many full-time equivalent (FTE) positions are requested in the 2026 budget?

The following table identifies the staffing requests in Budget 2026:

	Property Tax	Reserves	Budget Transfer	Capital	Grants	New Revenue	Total
Police Board	5.0						**5.0**
Council Supported - Temporary		11.0					**11.0**
Council Supported - Permanent	2.5				1.0		**3.5**
Resources to Build a Resilient Future - Temporary		3.3			1.0		**5.3**
Resources to Build a Resilient Future – Permanent	11.0		2.0	1.0		1.0	**15.0**
Dec 9 Council Motion Amendment	2.0						**2.0**
Total	**20.5**	**14.3**	**2.0**	**1.0**	**2.0**	**1.0**	**40.8**

3. What is the management to frontline worker ratio?

The following table summarizes the City's management to employee ratios from 2022-2025 for all employee groups (CUPE, IAFF, IBEW, Police, Exempt). Management is defined as exempt positions with direct reports.

The City will be reaching out to Metro Vancouver to survey our comparator municipalities for information on their respective management to employee ratios. We will update Council when we receive the requested information.

Management to Employee Ratios 2022-2025

Group	December 31, 2022	With Police December 31, 2023	December 31, 2024	December 9, 2025
Employee	*94.9%*	*94.6%*	*95.3%*	*94.7%*
Management	*5.1%*	*5.4%*	*4.7%*	*5.3%*
Total:	*100.0%*	*100.0%*	*100.0%*	*100.0%*

Management to Employee Count 2022-2025

Group	December 31, 2022	With Police December 31, 2023	December 31, 2024	December 9, 2025
Employee	1253	1397	1621	1704
Management	68	79	80	95
Total:	1321	1476	1701	1799

4. What is the current staff complement compared to prior years?

The following table summarizes the City's employee head count from 2022 to 2025, broken down by employee status. Employee head count is the total number of individual workers employed by the City at a given point in time, regardless of how much they work. Each person is counted as one employee.

By Employment Status	December 31, 2022	December 31, 2023	December 31, 2024	December 9, 2025
Auxiliary	572	704	867	900
Full-time	695	710	768	807
Part-time	29	26	28	29
Temporary	25	36	38	63
Total Headcount:	**1321**	**1476**	**1701**	**1799**

5. Provide the property tax impact to an average or median Commercial, Class 6 business.

Class 6 Business and Other
- 2025 Average Class 6 Assessment value: $ 4,024,000
- Estimated Municipal Property Tax Increase: $ 1,597

Class 6 Commercial Strata Lots – Makes up 30% of Total Taxable Class 6 Folio Counts
- 2025 Average Commercial Strata Lot Assessment value: $ 1,300,000
- Estimated Municipal Property Tax Increase: $ 516