

Appendix B - Summary

Appendix B - Summary

| | Total Levy | Total Levy: Self-Sustaining Entities (SSE) | Total Levy and SSE | |
|--------------------|--------------------------------------|--|--------------------|-------------|
| 2022 BUDGET | Revenue | 28,817,629 | 2,284,800 | 31,102,429 |
| | Personnel Expenses | 15,393,450 | 766,700 | 16,160,150 |
| | Operating Expenses | 12,964,868 | 631,100 | 13,595,968 |
| | Total Expenses | 28,358,318 | 1,397,800 | 29,756,118 |
| | Surplus/(Deficit) Before Allocations | 459,311 | 887,000 | 1,346,311 |
| | Allocations (To)/From Departments | (845,850) | 845,850 | - |
| | Surplus/(Deficit) After Allocations | 1,305,161 | 41,150 | 1,346,311 |
| | Transfer To/(From) Reserves | 3,188,946 | 41,150 | 3,230,096 |
| | Transfers To/(From) Rate | (1,883,785) | - | (1,883,785) |
| | Surplus/(Deficit) | 0 | - | 0 |
| 2021 BUDGET | Revenue | 27,246,515 | 1,644,000 | 28,890,515 |
| | Personnel Expenses | 14,384,800 | 759,000 | 15,143,800 |
| | Operating Expenses | 12,207,591 | 403,700 | 12,611,291 |
| | Total Expenses | 26,592,391 | 1,162,700 | 27,755,091 |
| | Surplus/(Deficit) Before Allocations | 654,124 | 481,300 | 1,135,424 |
| | Allocations (To)/From Departments | (613,977) | 613,977 | - |
| | Surplus/(Deficit) After Allocations | 1,268,101 | (132,677) | 1,135,424 |
| | Transfer To/(From) Reserves | 3,399,045 | (132,677) | 3,266,368 |
| | Transfers To/(From) Rate | (2,130,944) | - | (2,130,944) |
| | Surplus/(Deficit) | - | - | - |
| Variance | Revenue | 1,571,114 | 640,800 | 2,211,914 |
| | Personnel Expenses | 1,008,650 | 7,700 | 1,016,350 |
| | Operating Expenses | 757,277 | 227,400 | 984,677 |
| | Total Expenses | 1,765,927 | 235,100 | 2,001,027 |
| | Surplus/(Deficit) Before Allocations | (194,813) | 405,700 | 210,887 |
| | Allocations (To)/From Departments | (231,873) | 231,873 | - |
| | Surplus/(Deficit) After Allocations | 37,060 | 173,827 | 210,887 |
| | Transfer To/(From) Reserves | (210,099) | 173,827 | (36,272) |
| | Transfers To/(From) Rate | 247,159 | - | 247,159 |
| | Surplus/(Deficit) | 0 | - | 0 |

Appendix C - Departmental Summary & Detail

Departmental Summary

Appendix C - Departmental Summary

| | | Levy | | | | | | | | | |
|-------------|--------------------------------------|-------------------|--------------------|--------------------|------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-------------|
| | | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| 2022 BUDGET | Revenue | 26,805,586 | 715,500 | 158,393 | - | 5,000 | 642,700 | 220,950 | 67,700 | 201,800 | 28,817,629 |
| | Personnel Expenses | (326,600) | 351,924 | 1,148,500 | 223,100 | 1,020,500 | 3,212,200 | 962,900 | 3,668,500 | 5,132,426 | 15,393,450 |
| | Operating Expenses | 7,518,435 | 1,828,800 | 257,368 | 77,520 | 174,434 | 751,411 | 74,000 | 344,300 | 1,938,600 | 12,964,868 |
| | Total Expenses | 7,191,835 | 2,180,724 | 1,405,868 | 300,620 | 1,194,934 | 3,963,611 | 1,036,900 | 4,012,800 | 7,071,026 | 28,358,318 |
| | Surplus/(Deficit) Before Allocations | 19,613,751 | (1,465,224) | (1,247,475) | (300,620) | (1,189,934) | (3,320,911) | (815,950) | (3,945,100) | (6,869,226) | 459,311 |
| | Allocations (To)/From Departments | (34,402) | 176,861 | 316,600 | - | (71,550) | (388,611) | (60,600) | - | (784,148) | (845,850) |
| | Surplus/(Deficit) After Allocations | 19,648,153 | (1,642,085) | (1,564,075) | (300,620) | (1,118,384) | (2,932,300) | (755,350) | (3,945,100) | (6,085,078) | 1,305,161 |
| | Transfer To/(From) Reserves | 3,329,146 | (219,600) | 69,000 | - | - | (74,600) | - | - | 85,000 | 3,188,946 |
| | Transfers To/(From) Rate | (1,883,785) | - | - | - | - | - | - | - | - | (1,883,785) |
| | Surplus/(Deficit) | 18,202,792 | (1,422,485) | (1,633,075) | (300,620) | (1,118,384) | (2,857,700) | (755,350) | (3,945,100) | (6,170,078) | 0 |
| 2021 BUDGET | Revenue | 25,535,515 | 419,800 | 145,100 | - | 3,700 | 654,200 | 205,600 | 52,100 | 230,500 | 27,246,515 |
| | Personnel Expenses | 48,538 | 387,000 | 891,000 | 235,100 | 955,662 | 2,895,700 | 796,900 | 3,267,200 | 4,907,700 | 14,384,800 |
| | Operating Expenses | 7,195,991 | 1,507,600 | 227,500 | 80,400 | 178,800 | 753,500 | 64,100 | 322,800 | 1,876,900 | 12,207,591 |
| | Total Expenses | 7,244,529 | 1,894,600 | 1,118,500 | 315,500 | 1,134,462 | 3,649,200 | 861,000 | 3,590,000 | 6,784,600 | 26,592,391 |
| | Surplus/(Deficit) Before Allocations | 18,290,986 | (1,474,800) | (973,400) | (315,500) | (1,130,762) | (2,995,000) | (655,400) | (3,537,900) | (6,554,100) | 654,124 |
| | Allocations (To)/From Departments | 129,829 | 152,950 | 221,100 | - | (20,000) | (218,250) | (70,500) | - | (809,106) | (613,977) |
| | Surplus/(Deficit) After Allocations | 18,161,157 | (1,627,750) | (1,194,500) | (315,500) | (1,110,762) | (2,776,750) | (584,900) | (3,537,900) | (5,744,994) | 1,268,101 |
| | Transfer To/(From) Reserves | 4,002,445 | (208,400) | 50,000 | - | - | - | - | - | (445,000) | 3,399,045 |
| | Transfers To/(From) Rate | (2,130,944) | - | - | - | - | - | - | - | - | (2,130,944) |
| | Surplus/(Deficit) | 16,289,656 | (1,419,350) | (1,244,500) | (315,500) | (1,110,762) | (2,776,750) | (584,900) | (3,537,900) | (5,299,994) | - |
| Variance | Revenue | 1,270,071 | 295,700 | 13,293 | - | 1,300 | (11,500) | 15,350 | 15,600 | (28,700) | 1,571,114 |
| | Personnel Expenses | (375,138) | (35,076) | 257,500 | (12,000) | 64,838 | 316,500 | 166,000 | 401,300 | 224,726 | 1,008,650 |
| | Operating Expenses | 322,444 | 321,200 | 29,868 | (2,880) | (4,366) | (2,089) | 9,900 | 21,500 | 61,700 | 757,277 |
| | Total Expenses | (52,694) | 286,124 | 287,368 | (14,880) | 60,472 | 314,411 | 175,900 | 422,800 | 286,426 | 1,765,927 |
| | Surplus/(Deficit) Before Allocations | 1,322,765 | 9,576 | (274,075) | 14,880 | (59,172) | (325,911) | (160,550) | (407,200) | (315,126) | (194,813) |
| | Allocations (To)/From Departments | (164,231) | 23,911 | 95,500 | - | (51,550) | (170,361) | 9,900 | - | 24,958 | (231,873) |
| | Surplus/(Deficit) After Allocations | 1,486,996 | (14,335) | (369,575) | 14,880 | (7,622) | (155,550) | (170,450) | (407,200) | (340,084) | 37,060 |
| | Transfer To/(From) Reserves | (673,299) | (11,200) | 19,000 | - | - | (74,600) | - | - | 530,000 | (210,099) |
| | Transfers To/(From) Rate | 247,159 | - | - | - | - | - | - | - | - | 247,159 |
| | Surplus/(Deficit) | 1,913,136 | (3,135) | (388,575) | 14,880 | (7,622) | (80,950) | (170,450) | (407,200) | (870,084) | 0 |

Appendix C - Departmental Summary

| | | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|--------------------------|--------------------------------------|--------------------------------|--------------|----------|----------|-----------|--------------------|
| | | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| 2022 BUDGET | Revenue | 1,409,000 | 409,500 | 46,900 | 419,400 | 2,284,800 | 31,102,429 |
| | Personnel Expenses | 297,000 | 150,700 | - | 319,000 | 766,700 | 16,160,150 |
| | Operating Expenses | 456,300 | 135,800 | 20,200 | 18,800 | 631,100 | 13,595,968 |
| | Total Expenses | 753,300 | 286,500 | 20,200 | 337,800 | 1,397,800 | 29,756,118 |
| | Surplus/(Deficit) Before Allocations | 655,700 | 123,000 | 26,700 | 81,600 | 887,000 | 1,346,311 |
| | Allocations (To)/From Departments | 622,000 | 122,250 | 20,000 | 81,600 | 845,850 | - |
| | Surplus/(Deficit) After Allocations | 33,700 | 750 | 6,700 | - | 41,150 | 1,346,311 |
| | Transfer To/(From) Reserves | 33,700 | 750 | 6,700 | - | 41,150 | 3,230,096 |
| | Transfers To/(From) Rate | - | - | - | - | - | (1,883,785) |
| | Surplus/(Deficit) | - | - | - | - | - | 0 |
| 2021 BUDGET | Revenue | 1,069,200 | 196,200 | 46,900 | 331,700 | 1,644,000 | 28,890,515 |
| | Personnel Expenses | 366,200 | 89,700 | - | 303,100 | 759,000 | 15,143,800 |
| | Operating Expenses | 307,100 | 51,700 | 20,200 | 24,700 | 403,700 | 12,611,291 |
| | Total Expenses | 673,300 | 141,400 | 20,200 | 327,800 | 1,162,700 | 27,755,091 |
| | Surplus/(Deficit) Before Allocations | 395,900 | 54,800 | 26,700 | 3,900 | 481,300 | 1,135,424 |
| | Allocations (To)/From Departments | 409,077 | 52,500 | 65,300 | 87,100 | 613,977 | - |
| | Surplus/(Deficit) After Allocations | (13,177) | 2,300 | (38,600) | (83,200) | (132,677) | 1,135,424 |
| | Transfer To/(From) Reserves | (13,177) | 2,300 | (38,600) | (83,200) | (132,677) | 3,266,368 |
| | Transfers To/(From) Rate | - | - | - | - | - | (2,130,944) |
| | Surplus/(Deficit) | - | - | - | - | - | - |
| Variance | Revenue | 339,800 | 213,300 | - | 87,700 | 640,800 | 2,211,914 |
| | Personnel Expenses | (69,200) | 61,000 | - | 15,900 | 7,700 | 1,016,350 |
| | Operating Expenses | 149,200 | 84,100 | - | (5,900) | 227,400 | 984,677 |
| | Total Expenses | 80,000 | 145,100 | - | 10,000 | 235,100 | 2,001,027 |
| | Surplus/(Deficit) Before Allocations | 259,800 | 68,200 | - | 77,700 | 405,700 | 210,887 |
| | Allocations (To)/From Departments | 212,923 | 69,750 | (45,300) | (5,500) | 231,873 | - |
| | Surplus/(Deficit) After Allocations | 46,877 | (1,550) | 45,300 | 83,200 | 173,827 | 210,887 |
| | Transfer To/(From) Reserves | 46,877 | (1,550) | 45,300 | 83,200 | 173,827 | (36,272) |
| Transfers To/(From) Rate | - | - | - | - | - | 247,159 | |
| Surplus/(Deficit) | - | - | - | - | - | 0 | |

Appendix C - Departmental Summary & Detail

Departmental Detail

Appendix C - Departmental Detail

2022 BUDGET

| | Levy | | | | | | | | | |
|--------------------------------------|-------------------|----------------|------------------|----------------|------------------|--------------------|----------------------|------------------|------------------|-------------------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| Advertising and Sponsorship | - | 110,500 | 2,500 | - | - | 35,000 | - | - | - | 148,000 |
| Donations | - | - | 19,500 | - | - | - | - | 600 | - | 20,100 |
| Fines | - | - | 200 | - | - | - | - | 45,000 | - | 45,200 |
| Fundraising | - | - | 19,300 | - | - | - | - | - | - | 19,300 |
| Investment Income | 145,000 | - | - | - | - | - | - | - | - | 145,000 |
| Insurance Claim Proceeds | - | - | - | - | - | - | - | - | - | - |
| Lease Income | 40,200 | 160,500 | - | - | - | 18,700 | - | - | - | 219,400 |
| Licences and Permits | - | - | - | - | - | 20,000 | 30,000 | 1,500 | - | 51,500 |
| Rentals | 18,000 | 72,000 | 6,300 | - | - | 504,000 | - | - | - | 600,300 |
| Other Revenue | - | 50,500 | 7,900 | - | - | - | - | - | 122,800 | 181,200 |
| Chargebacks | - | - | - | - | - | - | - | - | - | - |
| Fees | - | 125,500 | 7,000 | - | - | 65,000 | 190,950 | 20,600 | 30,000 | 439,050 |
| Provincial Offences Act | 23,020 | - | - | - | - | - | - | - | - | 23,020 |
| Grants - Other | 132,540 | 16,500 | 61,300 | - | 5,000 | - | - | - | - | 215,340 |
| Grant - Federal | 580,577 | - | 4,000 | - | - | - | - | - | - | 584,577 |
| Grant - Provincial | 2,987,760 | - | 24,093 | - | - | - | - | - | 49,000 | 3,060,853 |
| Grant - PY | - | - | - | - | - | - | - | - | - | - |
| Sales | - | 180,000 | 6,300 | - | - | - | - | - | - | 186,300 |
| Penalties and Interest | 470,500 | - | - | - | - | - | - | - | - | 470,500 |
| Property Taxes | 21,873,989 | - | - | - | - | - | - | - | - | 21,873,989 |
| Payment In lieu | 384,000 | - | - | - | - | - | - | - | - | 384,000 |
| Supplemental Tax | 150,000 | - | - | - | - | - | - | - | - | 150,000 |
| Rate Revenue - Variable | - | - | - | - | - | - | - | - | - | - |
| Rate Revenue - Fixed | - | - | - | - | - | - | - | - | - | - |
| Bulk Haulers | - | - | - | - | - | - | - | - | - | - |
| Revenue | 26,805,586 | 715,500 | 158,393 | - | 5,000 | 642,700 | 220,950 | 67,700 | 201,800 | 28,817,629 |
| Salaries and Wages - Full Time | (243,200) | - | 677,500 | - | 748,500 | 2,158,400 | 681,900 | 2,010,200 | 3,349,234 | 9,382,534 |
| Salaries and Wages - Part Time | - | 275,668 | 181,200 | 141,000 | - | 102,600 | - | 419,200 | 220,702 | 1,340,370 |
| Salaries and Wages - Students | - | - | 12,200 | - | 36,200 | 110,000 | 18,900 | 36,300 | 145,545 | 359,145 |
| Overtime Pay | - | - | - | - | - | 43,500 | 7,000 | 68,800 | 190,000 | 309,300 |
| Honourariums | - | - | 700 | - | - | - | - | 25,000 | - | 25,700 |
| Employee Benefits | (83,400) | 76,256 | 276,900 | 82,100 | 235,800 | 797,700 | 255,100 | 1,109,000 | 1,226,945 | 3,976,401 |
| Personnel Expenses | (326,600) | 351,924 | 1,148,500 | 223,100 | 1,020,500 | 3,212,200 | 962,900 | 3,668,500 | 5,132,426 | 15,393,450 |
| Association/Membership Fees | 22,700 | - | 2,500 | - | 14,300 | 14,400 | 3,200 | 3,200 | 17,500 | 77,800 |
| Auto - Fuel | 229,350 | - | - | - | - | - | - | - | - | 229,350 |
| Cleaning Supplies | - | 8,000 | 3,500 | - | - | 22,000 | - | 3,000 | 7,000 | 43,500 |
| Library Collection | - | - | 74,700 | - | - | - | - | - | - | 74,700 |
| Comm and Public Relations | - | 62,000 | 7,800 | - | 61,400 | - | 3,000 | 16,300 | 3,000 | 153,500 |
| Computer Software | 340,000 | 4,000 | 1,000 | - | - | - | - | - | 1,000 | 346,000 |
| Contract Services | 688,400 | 593,100 | 45,300 | 24,100 | - | 395,000 | 7,500 | 107,000 | 923,100 | 2,783,500 |
| Cost of Borrowing External Interest | 920,000 | - | - | - | - | - | - | - | - | 920,000 |
| Cost of Borrowing External Principal | 1,444,000 | - | - | - | - | - | - | - | - | 1,444,000 |
| Cost of of Goods Sold | - | 120,160 | 5,000 | - | - | - | - | - | - | 125,160 |

Appendix C - Departmental Detail

2022 BUDGET

| | Levy | | | | | | | | | |
|---------------------------------------|------------|-------------|-------------|-----------|-------------|--------------------|----------------------|------------------|--------------|------------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| Credit Card Fees | 105,000 | - | - | - | - | - | - | - | - | 105,000 |
| PAP / Online Incentives | - | - | - | - | - | - | - | - | - | - |
| Seniors Discount | - | - | - | - | - | - | - | - | - | - |
| Equipment - Purchase | - | - | 13,300 | - | - | 8,500 | - | 26,200 | 101,300 | 149,300 |
| Equipment - Rental | 309,400 | 194,000 | 3,000 | - | - | 5,000 | - | - | 47,100 | 558,500 |
| Financial Expenses | 7,000 | 2,000 | - | - | - | - | - | - | - | 9,000 |
| Land Leases | 40,000 | - | - | - | - | - | - | - | - | 40,000 |
| Grants and Sponsorship Expense | - | 383,700 | 1,000 | - | - | - | - | - | - | 384,700 |
| Hospitality Expense | - | - | 2,250 | 7,300 | 1,700 | 3,500 | 1,400 | 6,000 | 6,900 | 29,050 |
| Insurance - Contract | 642,091 | - | 6,253 | - | - | - | - | - | - | 648,344 |
| Insurance Ded and Adm cost | 150,000 | - | - | - | - | - | - | - | - | 150,000 |
| Office Supplies | - | 7,500 | 8,600 | 3,600 | 6,700 | 26,700 | 4,000 | 8,400 | 15,600 | 81,100 |
| Postage & Courier | - | - | 2,940 | 1,000 | 300 | 48,700 | 300 | 2,600 | 800 | 56,640 |
| Program Supplies | - | 331,540 | 23,200 | - | - | 4,000 | - | 40,000 | 25,700 | 424,440 |
| Protective & Uniform Clothing | 32,300 | 23,000 | 2,300 | - | - | 1,400 | - | 40,500 | 19,300 | 118,800 |
| R&M Grounds | - | 87,500 | 1,000 | - | - | 24,000 | - | - | 114,000 | 226,500 |
| R&M Trails | - | - | - | - | - | - | - | - | 113,800 | 113,800 |
| R&M Consumables and Parts | 162,300 | - | 15,000 | - | - | - | - | - | 295,900 | 473,200 |
| Repairs and Maintenance - Auto | 170,000 | - | - | - | - | - | - | - | - | 170,000 |
| R&M Playground | - | - | - | - | - | - | - | - | 20,000 | 20,000 |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | 21,200 | 21,200 |
| Staff Training & Development | 104,200 | 6,900 | 12,200 | 32,100 | 19,600 | 59,200 | 17,500 | 63,900 | 93,000 | 408,600 |
| SME - Audit and Actuary | - | - | 6,500 | - | - | 85,000 | - | - | - | 91,500 |
| SME - Consultants | - | 4,000 | - | - | 60,000 | 30,000 | 30,000 | - | 70,000 | 194,000 |
| Subject Matter Experts - Legal | 200,000 | - | - | - | - | - | - | - | - | 200,000 |
| Subscriptions and Publications | - | - | 1,000 | - | 1,500 | 3,500 | 800 | 1,500 | 3,200 | 11,500 |
| Telephone/Internet | 106,000 | - | 17,325 | 3,000 | 5,034 | 8,911 | 2,900 | 13,000 | 24,100 | 180,270 |
| Travel | - | 1,400 | 1,700 | 6,420 | 3,900 | 11,600 | 3,400 | 12,700 | 15,100 | 56,220 |
| Utilities - Gas | 195,800 | - | - | - | - | - | - | - | - | 195,800 |
| Utilities - Hydro | 1,177,400 | - | - | - | - | - | - | - | - | 1,177,400 |
| Utilities - Water | 214,520 | - | - | - | - | - | - | - | - | 214,520 |
| Property Tax Charges | - | - | - | - | - | - | - | - | - | - |
| City Owned Property SS Charges | - | - | - | - | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | 186,974 | - | - | - | - | - | - | - | - | 186,974 |
| Property Taxes - Rebates | 37,000 | - | - | - | - | - | - | - | - | 37,000 |
| Property Taxes - Tax Incentive Grants | 34,000 | - | - | - | - | - | - | - | - | 34,000 |
| Region Rate - Fixed | - | - | - | - | - | - | - | - | - | - |
| Region Rate - Variable | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | 7,518,435 | 1,828,800 | 257,368 | 77,520 | 174,434 | 751,411 | 74,000 | 344,300 | 1,938,600 | 12,964,868 |
| Total Expenses | 7,191,835 | 2,180,724 | 1,405,868 | 300,620 | 1,194,934 | 3,963,611 | 1,036,900 | 4,012,800 | 7,071,026 | 28,358,318 |
| Surplus/(Deficit) Before Allocations | 19,613,751 | (1,465,224) | (1,247,475) | (300,620) | (1,189,934) | (3,320,911) | (815,950) | (3,945,100) | (6,869,226) | 459,311 |

Appendix C - Departmental Detail

2022 BUDGET

| | Levy | | | | | | | | | |
|---|-------------------|--------------------|--------------------|------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-------------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| Allocated Overhead (Credit Cards / Insurance) | (263,950) | - | 62,000 | - | - | - | - | - | - | (201,950) |
| Cost of Borrowing - Internal - Interest | (17,400) | - | - | - | - | - | - | - | - | (17,400) |
| Cost of Borrowing - Internal - Principal | (130,400) | - | - | - | - | - | - | - | - | (130,400) |
| Capital and Related Project (SSE/BC only) | - | - | - | - | - | - | - | - | - | - |
| COVID - Personnel | - | - | - | - | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - | - | - | - | - |
| Facility Costs | (406,800) | 20,900 | 209,600 | - | - | - | - | - | - | (176,300) |
| Fleet and Equipment | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | 29,550 | 45,000 | - | (71,550) | (153,700) | - | - | - | (150,700) |
| Technology | - | - | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | 784,148 | 126,411 | - | - | - | (234,911) | (60,600) | - | (784,148) | (169,100) |
| Allocations (To)/From Departments | (34,402) | 176,861 | 316,600 | - | (71,550) | (388,611) | (60,600) | - | (784,148) | (845,850) |
| Surplus/(Deficit) After Allocations | 19,648,153 | (1,642,085) | (1,564,075) | (300,620) | (1,118,384) | (2,932,300) | (755,350) | (3,945,100) | (6,085,078) | 1,305,161 |
| Transfer To/(From) Reserves | 3,329,146 | (219,600) | 69,000 | - | - | (74,600) | - | - | 85,000 | 3,188,946 |
| Transfers To/(From) Rate | (1,883,785) | - | - | - | - | - | - | - | - | (1,883,785) |
| Surplus/(Deficit) | 18,202,792 | (1,422,485) | (1,633,075) | (300,620) | (1,118,384) | (2,857,700) | (755,350) | (3,945,100) | (6,170,078) | 0 |

Appendix C - Departmental Detail

2021 BUDGET

| | Levy | | | | | | | | | Total |
|--------------------------------------|-------------------|----------------|----------------|----------------|----------------|--------------------|----------------------|------------------|------------------|-------------------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | |
| Advertising and Sponsorship | - | 53,000 | - | - | - | 35,000 | - | - | - | 88,000 |
| Donations | 125,000 | - | 12,900 | - | - | - | - | - | - | 137,900 |
| Fines | - | - | 500 | - | - | - | - | 11,000 | - | 11,500 |
| Fundraising | - | - | - | - | - | - | - | - | - | - |
| Investment Income | 105,000 | - | - | - | - | - | - | - | - | 105,000 |
| Insurance Claim Proceeds | - | - | - | - | - | - | - | - | - | - |
| Lease Income | 40,200 | 151,000 | - | - | - | 18,700 | - | - | - | 209,900 |
| Licences and Permits | - | - | - | - | - | 16,000 | 21,500 | 20,500 | - | 58,000 |
| Rentals | 18,000 | (2,300) | 11,300 | - | - | 497,000 | - | - | 6,000 | 530,000 |
| Other Revenue | - | - | - | - | - | - | - | - | 142,500 | 142,500 |
| Chargebacks | - | - | - | - | - | - | - | - | - | - |
| Fees | - | 48,900 | 16,500 | - | - | 82,700 | 184,100 | 20,600 | 28,000 | 380,800 |
| Provincial Offences Act | - | - | - | - | - | - | - | - | - | - |
| Grants - Other | - | 26,200 | 91,400 | - | - | - | - | - | 5,000 | 122,600 |
| Grant - Federal | 555,355 | - | - | - | - | - | - | - | - | 555,355 |
| Grant - Provincial | 3,109,860 | 138,000 | - | - | 3,700 | - | - | - | 49,000 | 3,300,560 |
| Grant - PY | - | - | - | - | - | - | - | - | - | - |
| Sales | - | 25,000 | 12,500 | - | - | 4,800 | - | - | - | 42,300 |
| Penalties and Interest | 470,500 | (20,000) | - | - | - | - | - | - | - | 450,500 |
| Property Taxes | 20,577,600 | - | - | - | - | - | - | - | - | 20,577,600 |
| Payment In lieu | 384,000 | - | - | - | - | - | - | - | - | 384,000 |
| Supplemental Tax | 150,000 | - | - | - | - | - | - | - | - | 150,000 |
| Rate Revenue - Variable | - | - | - | - | - | - | - | - | - | - |
| Rate Revenue - Fixed | - | - | - | - | - | - | - | - | - | - |
| Bulk Haulers | - | - | - | - | - | - | - | - | - | - |
| Revenue | 25,535,515 | 419,800 | 145,100 | - | 3,700 | 654,200 | 205,600 | 52,100 | 230,500 | 27,246,515 |
| Salaries and Wages - Full Time | 35,138 | - | 559,600 | - | 717,862 | 1,943,000 | 585,200 | 1,902,200 | 3,239,200 | 8,982,200 |
| Salaries and Wages - Part Time | - | 273,500 | 118,500 | 141,400 | - | 187,000 | - | 438,600 | 220,300 | 1,379,300 |
| Salaries and Wages - Students | - | 40,000 | - | - | 27,000 | 80,900 | 27,000 | 19,300 | 170,500 | 364,700 |
| Overtime Pay | - | - | - | - | - | 38,500 | - | 72,800 | 189,200 | 300,500 |
| Honourariums | - | - | - | - | - | - | - | 25,000 | - | 25,000 |
| Employee Benefits | 13,400 | 73,500 | 212,900 | 93,700 | 210,800 | 646,300 | 184,700 | 809,300 | 1,088,500 | 3,333,100 |
| Personnel Expenses | 48,538 | 387,000 | 891,000 | 235,100 | 955,662 | 2,895,700 | 796,900 | 3,267,200 | 4,907,700 | 14,384,800 |
| Association/Membership Fees | 12,700 | 200 | 1,800 | - | 23,800 | 14,400 | 3,900 | 3,200 | 20,100 | 80,100 |
| Auto - Fuel | 208,500 | - | - | - | - | - | - | - | - | 208,500 |
| Cleaning Supplies | - | 20,700 | - | - | - | 21,500 | - | 3,000 | 7,000 | 52,200 |
| Library Collection | - | - | 72,800 | - | - | - | - | - | - | 72,800 |
| Comm and Public Relations | - | 42,000 | 6,600 | - | 51,400 | - | 5,000 | 16,300 | 3,000 | 124,300 |
| Computer Software | 274,000 | - | 1,000 | - | - | - | - | - | - | 275,000 |
| Contract Services | 641,100 | 648,300 | 51,000 | 24,100 | 10,000 | 393,100 | - | 105,800 | 874,400 | 2,747,800 |
| Cost of Borrowing External Interest | 944,182 | - | - | - | - | - | - | - | - | 944,182 |
| Cost of Borrowing External Principal | 1,462,713 | - | - | - | - | - | - | - | - | 1,462,713 |
| Cost of of Goods Sold | - | 15,000 | 5,000 | - | - | 500 | - | - | - | 20,500 |

Appendix C - Departmental Detail

2021 BUDGET

| | Levy | | | | | | | | | |
|---------------------------------------|------------|-------------|-----------|-----------|-------------|--------------------|----------------------|------------------|--------------|------------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| Credit Card Fees | 84,500 | - | - | - | - | - | - | - | - | 84,500 |
| PAP / Online Incentives | - | - | - | - | - | - | - | - | - | - |
| Seniors Discount | - | - | - | - | - | - | - | - | - | - |
| Equipment - Purchase | - | - | 27,300 | - | - | 8,500 | - | 26,200 | 90,300 | 152,300 |
| Equipment - Rental | 427,600 | 115,000 | - | - | - | 3,400 | - | - | 47,100 | 593,100 |
| Financial Expenses | 7,000 | - | - | - | - | - | - | - | - | 7,000 |
| Land Leases | - | - | - | - | - | - | - | - | - | - |
| Grants and Sponsorship Expense | - | 373,500 | - | - | - | - | - | - | - | 373,500 |
| Hospitality Expense | - | - | 1,900 | 7,300 | 900 | 3,500 | 1,200 | 6,000 | 6,000 | 26,800 |
| Insurance - Contract | 517,500 | - | - | - | - | - | - | - | - | 517,500 |
| Insurance Ded and Adm cost | 150,000 | - | - | - | - | - | - | - | - | 150,000 |
| Office Supplies | - | 500 | 6,500 | 3,600 | 2,800 | 29,200 | 2,000 | 8,000 | 18,100 | 70,700 |
| Postage & Courier | - | - | 2,400 | 100 | 300 | 49,200 | 500 | 2,600 | 600 | 55,700 |
| Program Supplies | - | 107,700 | 18,300 | - | - | 13,600 | - | 44,000 | 25,700 | 209,300 |
| Protective & Uniform Clothing | 32,300 | 48,000 | 1,900 | - | - | 1,000 | - | 25,000 | 15,700 | 123,900 |
| R&M Grounds | - | 87,500 | - | - | - | 27,800 | - | - | 116,600 | 231,900 |
| R&M Trails | - | - | - | - | - | - | - | - | 113,800 | 113,800 |
| R&M Consumables and Parts | 136,000 | - | - | - | - | - | - | - | 292,900 | 428,900 |
| Repairs and Maintenance - Auto | 151,800 | - | - | - | - | - | - | - | - | 151,800 |
| R&M Playground | - | - | - | - | - | - | - | - | 3,000 | 3,000 |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | 21,200 | 21,200 |
| Staff Training & Development | 88,800 | 6,800 | 11,500 | 31,800 | 18,300 | 57,600 | 14,600 | 60,400 | 90,600 | 380,400 |
| SME - Audit and Actuary | - | - | 6,500 | - | - | 55,000 | - | - | - | 61,500 |
| SME - Consultants | - | 40,000 | - | - | 60,000 | 40,000 | 30,000 | - | 70,000 | 240,000 |
| Subject Matter Experts - Legal | 120,000 | - | - | - | - | - | - | - | - | 120,000 |
| Subscriptions and Publications | - | - | - | - | 1,200 | 3,000 | 800 | 1,500 | 3,500 | 10,000 |
| Telephone/Internet | 105,900 | 1,000 | 11,600 | 7,100 | 6,500 | 20,700 | 3,200 | 8,700 | 39,000 | 203,700 |
| Travel | 17,800 | 1,400 | 1,400 | 6,400 | 3,600 | 11,500 | 2,900 | 12,100 | 18,300 | 75,400 |
| Utilities - Gas | 170,400 | - | - | - | - | - | - | - | - | 170,400 |
| Utilities - Hydro | 1,053,800 | - | - | - | - | - | - | - | - | 1,053,800 |
| Utilities - Water | 194,400 | - | - | - | - | - | - | - | - | 194,400 |
| Property Tax Charges | - | - | - | - | - | - | - | - | - | - |
| City Owned Property SS Charges | - | - | - | - | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | 323,996 | - | - | - | - | - | - | - | - | 323,996 |
| Property Taxes - Rebates | 37,000 | - | - | - | - | - | - | - | - | 37,000 |
| Property Taxes - Tax Incentive Grants | 34,000 | - | - | - | - | - | - | - | - | 34,000 |
| Region Rate - Fixed | - | - | - | - | - | - | - | - | - | - |
| Region Rate - Variable | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | 7,195,991 | 1,507,600 | 227,500 | 80,400 | 178,800 | 753,500 | 64,100 | 322,800 | 1,876,900 | 12,207,591 |
| Total Expenses | 7,244,529 | 1,894,600 | 1,118,500 | 315,500 | 1,134,462 | 3,649,200 | 861,000 | 3,590,000 | 6,784,600 | 26,592,391 |
| Surplus/(Deficit) Before Allocations | 18,290,986 | (1,474,800) | (973,400) | (315,500) | (1,130,762) | (2,995,000) | (655,400) | (3,537,900) | (6,554,100) | 654,124 |

Appendix C - Departmental Detail

2021 BUDGET

| | Levy | | | | | | | | | |
|---|-------------------|--------------------|--------------------|------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-------------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| Allocated Overhead (Credit Cards / Insurance) | (135,100) | - | 53,500 | - | - | - | - | - | - | (81,600) |
| Cost of Borrowing - Internal - Interest | (7,794) | - | - | - | - | - | - | - | - | (7,794) |
| Cost of Borrowing - Internal - Principal | (76,883) | - | - | - | - | - | - | - | - | (76,883) |
| Capital and Related Project (SSE/BC only) | (55,000) | - | - | - | - | - | - | - | - | (55,000) |
| COVID - Personnel | - | - | - | - | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - | - | - | - | - |
| Facility Costs | (348,900) | 20,000 | 167,600 | - | - | - | - | - | - | (161,300) |
| Fleet and Equipment | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | (20,000) | - | - | - | - | (20,000) |
| Technology | - | - | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | 753,506 | 132,950 | - | - | - | (218,250) | (70,500) | - | (809,106) | (211,400) |
| Allocations (To)/From Departments | 129,829 | 152,950 | 221,100 | - | (20,000) | (218,250) | (70,500) | - | (809,106) | (613,977) |
| Surplus/(Deficit) After Allocations | 18,161,157 | (1,627,750) | (1,194,500) | (315,500) | (1,110,762) | (2,776,750) | (584,900) | (3,537,900) | (5,744,994) | 1,268,101 |
| Transfer To/(From) Reserves | 4,002,445 | (208,400) | 50,000 | - | - | - | - | - | (445,000) | 3,399,045 |
| Transfers To/(From) Rate | (2,130,944) | - | - | - | - | - | - | - | - | (2,130,944) |
| Surplus/(Deficit) | 16,289,656 | (1,419,350) | (1,244,500) | (315,500) | (1,110,762) | (2,776,750) | (584,900) | (3,537,900) | (5,299,994) | - |

Appendix C - Departmental Detail

VARIANCE

| | Levy | | | | | | | | | |
|--------------------------------------|------------------|-----------------|----------------|-----------------|---------------|--------------------|----------------------|------------------|-----------------|------------------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| Advertising and Sponsorship | - | 57,500 | 2,500 | - | - | - | - | - | - | 60,000 |
| Donations | (125,000) | - | 6,600 | - | - | - | - | 600 | - | (117,800) |
| Fines | - | - | (300) | - | - | - | - | 34,000 | - | 33,700 |
| Fundraising | - | - | 19,300 | - | - | - | - | - | - | 19,300 |
| Investment Income | 40,000 | - | - | - | - | - | - | - | - | 40,000 |
| Insurance Claim Proceeds | - | - | - | - | - | - | - | - | - | - |
| Lease Income | - | 9,500 | - | - | - | - | - | - | - | 9,500 |
| Licences and Permits | - | - | - | - | - | 4,000 | 8,500 | (19,000) | - | (6,500) |
| Rentals | - | 74,300 | (5,000) | - | - | 7,000 | - | - | (6,000) | 70,300 |
| Other Revenue | - | 50,500 | 7,900 | - | - | - | - | - | (19,700) | 38,700 |
| Chargebacks | - | - | - | - | - | - | - | - | - | - |
| Fees | - | 76,600 | (9,500) | - | - | (17,700) | 6,850 | - | 2,000 | 58,250 |
| Provincial Offences Act | 23,020 | - | - | - | - | - | - | - | - | 23,020 |
| Grants - Other | 132,540 | (9,700) | (30,100) | - | 5,000 | - | - | - | (5,000) | 92,740 |
| Grant - Federal | 25,222 | - | 4,000 | - | - | - | - | - | - | 29,222 |
| Grant - Provincial | (122,100) | (138,000) | 24,093 | - | (3,700) | - | - | - | - | (239,707) |
| Grant - PY | - | - | - | - | - | - | - | - | - | - |
| Sales | - | 155,000 | (6,200) | - | - | (4,800) | - | - | - | 144,000 |
| Penalties and Interest | - | 20,000 | - | - | - | - | - | - | - | 20,000 |
| Property Taxes | 1,296,389 | - | - | - | - | - | - | - | - | 1,296,389 |
| Payment In lieu | - | - | - | - | - | - | - | - | - | - |
| Supplemental Tax | - | - | - | - | - | - | - | - | - | - |
| Rate Revenue - Variable | - | - | - | - | - | - | - | - | - | - |
| Rate Revenue - Fixed | - | - | - | - | - | - | - | - | - | - |
| Bulk Haulers | - | - | - | - | - | - | - | - | - | - |
| Revenue | 1,270,071 | 295,700 | 13,293 | - | 1,300 | (11,500) | 15,350 | 15,600 | (28,700) | 1,571,114 |
| Salaries and Wages - Full Time | (278,338) | - | 117,900 | - | 30,638 | 215,400 | 96,700 | 108,000 | 110,034 | 400,334 |
| Salaries and Wages - Part Time | - | 2,168 | 62,700 | (400) | - | (84,400) | - | (19,400) | 402 | (38,930) |
| Salaries and Wages - Students | - | (40,000) | 12,200 | - | 9,200 | 29,100 | (8,100) | 17,000 | (24,955) | (5,555) |
| Overtime Pay | - | - | - | - | - | 5,000 | 7,000 | (4,000) | 800 | 8,800 |
| Honourariums | - | - | 700 | - | - | - | - | - | - | 700 |
| Employee Benefits | (96,800) | 2,756 | 64,000 | (11,600) | 25,000 | 151,400 | 70,400 | 299,700 | 138,445 | 643,301 |
| Personnel Expenses | (375,138) | (35,076) | 257,500 | (12,000) | 64,838 | 316,500 | 166,000 | 401,300 | 224,726 | 1,008,650 |
| Association/Membership Fees | 10,000 | (200) | 700 | - | (9,500) | - | (700) | - | (2,600) | (2,300) |
| Auto - Fuel | 20,850 | - | - | - | - | - | - | - | - | 20,850 |
| Cleaning Supplies | - | (12,700) | 3,500 | - | - | 500 | - | - | - | (8,700) |
| Library Collection | - | - | 1,900 | - | - | - | - | - | - | 1,900 |
| Comm and Public Relations | - | 20,000 | 1,200 | - | 10,000 | - | (2,000) | - | - | 29,200 |
| Computer Software | 66,000 | 4,000 | - | - | - | - | - | - | 1,000 | 71,000 |
| Contract Services | 47,300 | (55,200) | (5,700) | - | (10,000) | 1,900 | 7,500 | 1,200 | 48,700 | 35,700 |
| Cost of Borrowing External Interest | (24,182) | - | - | - | - | - | - | - | - | (24,182) |
| Cost of Borrowing External Principal | (18,713) | - | - | - | - | - | - | - | - | (18,713) |
| Cost of of Goods Sold | - | 105,160 | - | - | - | (500) | - | - | - | 104,660 |

Appendix C - Departmental Detail

VARIANCE

| | Levy | | | | | | | | | |
|---------------------------------------|-----------|----------|-----------|----------|----------|--------------------|----------------------|------------------|--------------|-----------|
| | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| Credit Card Fees | 20,500 | - | - | - | - | - | - | - | - | 20,500 |
| PAP / Online Incentives | - | - | - | - | - | - | - | - | - | - |
| Seniors Discount | - | - | - | - | - | - | - | - | - | - |
| Equipment - Purchase | - | - | (14,000) | - | - | - | - | - | 11,000 | (3,000) |
| Equipment - Rental | (118,200) | 79,000 | 3,000 | - | - | 1,600 | - | - | - | (34,600) |
| Financial Expenses | - | 2,000 | - | - | - | - | - | - | - | 2,000 |
| Land Leases | 40,000 | - | - | - | - | - | - | - | - | 40,000 |
| Grants and Sponsorship Expense | - | 10,200 | 1,000 | - | - | - | - | - | - | 11,200 |
| Hospitality Expense | - | - | 350 | - | 800 | - | 200 | - | 900 | 2,250 |
| Insurance - Contract | 124,591 | - | 6,253 | - | - | - | - | - | - | 130,844 |
| Insurance Ded and Adm cost | - | - | - | - | - | - | - | - | - | - |
| Office Supplies | - | 7,000 | 2,100 | - | 3,900 | (2,500) | 2,000 | 400 | (2,500) | 10,400 |
| Postage & Courier | - | - | 540 | 900 | - | (500) | (200) | - | 200 | 940 |
| Program Supplies | - | 223,840 | 4,900 | - | - | (9,600) | - | (4,000) | - | 215,140 |
| Protective & Uniform Clothing | - | (25,000) | 400 | - | - | 400 | - | 15,500 | 3,600 | (5,100) |
| R&M Grounds | - | - | 1,000 | - | - | (3,800) | - | - | (2,600) | (5,400) |
| R&M Trails | - | - | - | - | - | - | - | - | - | - |
| R&M Consumables and Parts | 26,300 | - | 15,000 | - | - | - | - | - | 3,000 | 44,300 |
| Repairs and Maintenance - Auto | 18,200 | - | - | - | - | - | - | - | - | 18,200 |
| R&M Playground | - | - | - | - | - | - | - | - | 17,000 | 17,000 |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | 15,400 | 100 | 700 | 300 | 1,300 | 1,600 | 2,900 | 3,500 | 2,400 | 28,200 |
| SME - Audit and Actuary | - | - | - | - | - | 30,000 | - | - | - | 30,000 |
| SME - Consultants | - | (36,000) | - | - | - | (10,000) | - | - | - | (46,000) |
| Subject Matter Experts - Legal | 80,000 | - | - | - | - | - | - | - | - | 80,000 |
| Subscriptions and Publications | - | - | 1,000 | - | 300 | 500 | - | - | (300) | 1,500 |
| Telephone/Internet | 100 | (1,000) | 5,725 | (4,100) | (1,466) | (11,789) | (300) | 4,300 | (14,900) | (23,430) |
| Travel | (17,800) | - | 300 | 20 | 300 | 100 | 500 | 600 | (3,200) | (19,180) |
| Utilities - Gas | 25,400 | - | - | - | - | - | - | - | - | 25,400 |
| Utilities - Hydro | 123,600 | - | - | - | - | - | - | - | - | 123,600 |
| Utilities - Water | 20,120 | - | - | - | - | - | - | - | - | 20,120 |
| Property Tax Charges | - | - | - | - | - | - | - | - | - | - |
| City Owned Property SS Charges | - | - | - | - | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | (137,022) | - | - | - | - | - | - | - | - | (137,022) |
| Property Taxes - Rebates | - | - | - | - | - | - | - | - | - | - |
| Property Taxes - Tax Incentive Grants | - | - | - | - | - | - | - | - | - | - |
| Region Rate - Fixed | - | - | - | - | - | - | - | - | - | - |
| Region Rate - Variable | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | 322,444 | 321,200 | 29,868 | (2,880) | (4,366) | (2,089) | 9,900 | 21,500 | 61,700 | 757,277 |
| Total Expenses | (52,694) | 286,124 | 287,368 | (14,880) | 60,472 | 314,411 | 175,900 | 422,800 | 286,426 | 1,765,927 |
| Surplus/(Deficit) Before Allocations | 1,322,765 | 9,576 | (274,075) | 14,880 | (59,172) | (325,911) | (160,550) | (407,200) | (315,126) | (194,813) |

Appendix C - Departmental Detail

| | | Levy | | | | | | | | | |
|--------------------------|---|----------------|------------------|---------------|----------------|-----------------|--------------------|----------------------|------------------|--------------|-----------|
| | | Global | PGA | BC | Council | CAO | Corporate Services | Legislative Services | Community Safety | Public Works | Total |
| VARIANCE | Allocated Overhead (Credit Cards / Insurance) | (128,850) | - | 8,500 | - | - | - | - | - | - | (120,350) |
| | Cost of Borrowing - Internal - Interest | (9,606) | - | - | - | - | - | - | - | - | (9,606) |
| | Cost of Borrowing - Internal - Principal | (53,517) | - | - | - | - | - | - | - | - | (53,517) |
| | Capital and Related Project (SSE/BC only) | 55,000 | - | - | - | - | - | - | - | - | 55,000 |
| | COVID - Personnel | - | - | - | - | - | - | - | - | - | - |
| | COVID - Other | - | - | - | - | - | - | - | - | - | - |
| | Facility Costs | (57,900) | 900 | 42,000 | - | - | - | - | - | - | (15,000) |
| | Fleet and Equipment | - | - | - | - | - | - | - | - | - | - |
| | Personnel | - | 29,550 | 45,000 | - | (51,550) | (153,700) | - | - | - | (130,700) |
| | Technology | - | - | - | - | - | - | - | - | - | - |
| | Global Departmental Allocations | 30,642 | (6,539) | - | - | - | (16,661) | 9,900 | - | 24,958 | 42,300 |
| | Allocations (To)/From Departments | (164,231) | 23,911 | 95,500 | - | (51,550) | (170,361) | 9,900 | - | 24,958 | (231,873) |
| | Surplus/(Deficit) After Allocations | 1,486,996 | (14,335) | (369,575) | 14,880 | (7,622) | (155,550) | (170,450) | (407,200) | (340,084) | 37,060 |
| | Transfer To/(From) Reserves | (673,299) | (11,200) | 19,000 | - | - | (74,600) | - | - | 530,000 | (210,099) |
| | Transfers To/(From) Rate | 247,159 | - | - | - | - | - | - | - | - | 247,159 |
| Surplus/(Deficit) | 1,913,136 | (3,135) | (388,575) | 14,880 | (7,622) | (80,950) | (170,450) | (407,200) | (870,084) | 0 | |

Appendix C - Departmental Detail

2022 BUDGET

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|--------------------------------------|--------------------------------|----------------|---------------|----------------|------------------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Advertising and Sponsorship | 500 | - | - | - | 500 | 148,500 |
| Donations | - | - | - | - | - | 20,100 |
| Fines | - | - | - | - | - | 45,200 |
| Fundraising | - | - | - | - | - | 19,300 |
| Investment Income | - | - | 4,000 | - | 4,000 | 149,000 |
| Insurance Claim Proceeds | - | - | - | - | - | - |
| Lease Income | 25,000 | 4,500 | - | - | 29,500 | 248,900 |
| Licences and Permits | - | - | - | 419,400 | 419,400 | 470,900 |
| Rentals | 9,000 | - | - | - | 9,000 | 609,300 |
| Other Revenue | 1,000 | - | - | - | 1,000 | 182,200 |
| Chargebacks | - | - | - | - | - | - |
| Fees | 6,000 | 405,000 | - | - | 411,000 | 850,050 |
| Provincial Offences Act | - | - | - | - | - | 23,020 |
| Grants - Other | - | - | - | - | - | 215,340 |
| Grant - Federal | - | - | - | - | - | 584,577 |
| Grant - Provincial | - | - | - | - | - | 3,060,853 |
| Grant - PY | - | - | - | - | - | - |
| Sales | 1,367,500 | - | 42,900 | - | 1,410,400 | 1,596,700 |
| Penalties and Interest | - | - | - | - | - | 470,500 |
| Property Taxes | - | - | - | - | - | 21,873,989 |
| Payment In lieu | - | - | - | - | - | 384,000 |
| Supplemental Tax | - | - | - | - | - | 150,000 |
| Rate Revenue - Variable | - | - | - | - | - | - |
| Rate Revenue - Fixed | - | - | - | - | - | - |
| Bulk Haulers | - | - | - | - | - | - |
| Revenue | 1,409,000 | 409,500 | 46,900 | 419,400 | 2,284,800 | 31,102,429 |
| Salaries and Wages - Full Time | 120,400 | - | - | 230,800 | 351,200 | 9,733,734 |
| Salaries and Wages - Part Time | 21,700 | 17,800 | - | - | 39,500 | 1,379,870 |
| Salaries and Wages - Students | 97,000 | 107,800 | - | - | 204,800 | 563,945 |
| Overtime Pay | - | - | - | 8,000 | 8,000 | 317,300 |
| Honourariums | - | - | - | - | - | 25,700 |
| Employee Benefits | 57,900 | 25,100 | - | 80,200 | 163,200 | 4,139,601 |
| Personnel Expenses | 297,000 | 150,700 | - | 319,000 | 766,700 | 16,160,150 |
| Association/Membership Fees | 3,000 | - | 1,200 | 2,000 | 6,200 | 84,000 |
| Auto - Fuel | - | - | - | - | - | 229,350 |
| Cleaning Supplies | 5,000 | 3,500 | - | - | 8,500 | 52,000 |
| Library Collection | - | - | - | - | - | 74,700 |
| Comm and Public Relations | 4,500 | 5,000 | - | 1,000 | 10,500 | 164,000 |
| Computer Software | 10,000 | - | - | - | 10,000 | 356,000 |
| Contract Services | 100,000 | 98,500 | 2,100 | 2,500 | 203,100 | 2,986,600 |
| Cost of Borrowing External Interest | - | - | - | - | - | 920,000 |
| Cost of Borrowing External Principal | - | - | - | - | - | 1,444,000 |
| Cost of of Goods Sold | 200,000 | - | - | - | 200,000 | 325,160 |

Appendix C - Departmental Detail

2022 BUDGET

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|---------------------------------------|--------------------------------|--------------|----------|----------|-----------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Credit Card Fees | - | - | - | - | - | 105,000 |
| PAP / Online Incentives | - | - | - | - | - | - |
| Seniors Discount | - | - | - | - | - | - |
| Equipment - Purchase | 2,000 | - | 1,100 | - | 3,100 | 152,400 |
| Equipment - Rental | - | - | 6,900 | - | 6,900 | 565,400 |
| Financial Expenses | - | - | - | - | - | 9,000 |
| Land Leases | - | - | - | - | - | 40,000 |
| Grants and Sponsorship Expense | - | - | - | - | - | 384,700 |
| Hospitality Expense | - | - | - | - | - | 29,050 |
| Insurance - Contract | - | - | - | - | - | 648,344 |
| Insurance Ded and Adm cost | - | - | - | - | - | 150,000 |
| Office Supplies | 5,000 | 1,500 | - | - | 6,500 | 87,600 |
| Postage & Courier | 100 | - | - | 100 | 200 | 56,840 |
| Program Supplies | 1,500 | 1,200 | - | - | 2,700 | 427,140 |
| Protective & Uniform Clothing | 2,500 | 1,300 | - | 4,000 | 7,800 | 126,600 |
| R&M Grounds | 15,000 | 5,500 | 8,900 | - | 29,400 | 255,900 |
| R&M Trails | - | - | - | - | - | 113,800 |
| R&M Consumables and Parts | 71,500 | - | - | - | 71,500 | 544,700 |
| Repairs and Maintenance - Auto | - | - | - | - | - | 170,000 |
| R&M Playground | - | - | - | - | - | 20,000 |
| Repairs and Maintenance - Tree | - | - | - | - | - | 21,200 |
| Staff Training & Development | 5,200 | 2,000 | - | 6,000 | 13,200 | 421,800 |
| SME - Audit and Actuary | - | - | - | - | - | 91,500 |
| SME - Consultants | - | - | - | - | - | 194,000 |
| Subject Matter Experts - Legal | - | - | - | - | - | 200,000 |
| Subscriptions and Publications | - | 16,000 | - | 200 | 16,200 | 27,700 |
| Telephone/Internet | 30,000 | 1,300 | - | 1,800 | 33,100 | 213,370 |
| Travel | 1,000 | - | - | 1,200 | 2,200 | 58,420 |
| Utilities - Gas | - | - | - | - | - | 195,800 |
| Utilities - Hydro | - | - | - | - | - | 1,177,400 |
| Utilities - Water | - | - | - | - | - | 214,520 |
| Property Tax Charges | - | - | - | - | - | - |
| City Owned Property SS Charges | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | - | - | - | - | - | 186,974 |
| Property Taxes - Rebates | - | - | - | - | - | 37,000 |
| Property Taxes - Tax Incentive Grants | - | - | - | - | - | 34,000 |
| Region Rate - Fixed | - | - | - | - | - | - |
| Region Rate - Variable | - | - | - | - | - | - |
| Operating Expenses | 456,300 | 135,800 | 20,200 | 18,800 | 631,100 | 13,595,968 |
| Total Expenses | 753,300 | 286,500 | 20,200 | 337,800 | 1,397,800 | 29,756,118 |
| Surplus/(Deficit) Before Allocations | 655,700 | 123,000 | 26,700 | 81,600 | 887,000 | 1,346,311 |

Appendix C - Departmental Detail

2022 BUDGET

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|---|--------------------------------|--------------|----------|----------|----------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Allocated Overhead (Credit Cards / Insurance) | 137,700 | 40,950 | 2,300 | 21,000 | 201,950 | - |
| Cost of Borrowing - Internal - Interest | 17,400 | - | - | - | 17,400 | - |
| Cost of Borrowing - Internal - Principal | 130,400 | - | - | - | 130,400 | - |
| Capital and Related Project (SSE/BC only) | - | - | - | - | - | - |
| COVID - Personnel | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - |
| Facility Costs | 163,300 | 13,000 | - | - | 176,300 | - |
| Fleet and Equipment | - | - | - | - | - | - |
| Personnel | 89,600 | 43,400 | 17,700 | - | 150,700 | - |
| Technology | - | - | - | - | - | - |
| Global Departmental Allocations | 83,600 | 24,900 | - | 60,600 | 169,100 | - |
| Allocations (To)/From Departments | 622,000 | 122,250 | 20,000 | 81,600 | 845,850 | - |
| Surplus/(Deficit) After Allocations | 33,700 | 750 | 6,700 | - | 41,150 | 1,346,311 |
| Transfer To/(From) Reserves | 33,700 | 750 | 6,700 | - | 41,150 | 3,230,096 |
| Transfers To/(From) Rate | - | - | - | - | - | (1,883,785) |
| Surplus/(Deficit) | - | - | - | - | - | 0 |

Appendix C - Departmental Detail

2021 BUDGET

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|--------------------------------------|--------------------------------|----------------|---------------|----------------|------------------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Advertising and Sponsorship | 500 | - | - | - | 500 | 88,500 |
| Donations | - | - | - | - | - | 137,900 |
| Fines | - | - | - | - | - | 11,500 |
| Fundraising | - | - | - | - | - | - |
| Investment Income | - | - | 4,000 | - | 4,000 | 109,000 |
| Insurance Claim Proceeds | - | - | - | - | - | - |
| Lease Income | 127,700 | - | - | - | 127,700 | 337,600 |
| Licences and Permits | - | - | - | 331,700 | 331,700 | 389,700 |
| Rentals | 500 | - | - | - | 500 | 530,500 |
| Other Revenue | - | - | - | - | - | 142,500 |
| Chargebacks | - | - | - | - | - | - |
| Fees | 5,600 | 196,200 | - | - | 201,800 | 582,600 |
| Provincial Offences Act | - | - | - | - | - | - |
| Grants - Other | - | - | - | - | - | 122,600 |
| Grant - Federal | - | - | - | - | - | 555,355 |
| Grant - Provincial | - | - | - | - | - | 3,300,560 |
| Grant - PY | - | - | - | - | - | - |
| Sales | 934,900 | - | 42,900 | - | 977,800 | 1,020,100 |
| Penalties and Interest | - | - | - | - | - | 450,500 |
| Property Taxes | - | - | - | - | - | 20,577,600 |
| Payment In lieu | - | - | - | - | - | 384,000 |
| Supplemental Tax | - | - | - | - | - | 150,000 |
| Rate Revenue - Variable | - | - | - | - | - | - |
| Rate Revenue - Fixed | - | - | - | - | - | - |
| Bulk Haulers | - | - | - | - | - | - |
| Revenue | 1,069,200 | 196,200 | 46,900 | 331,700 | 1,644,000 | 28,890,515 |
| Salaries and Wages - Full Time | 149,000 | - | - | 231,300 | 380,300 | 9,362,500 |
| Salaries and Wages - Part Time | 58,800 | - | - | - | 58,800 | 1,438,100 |
| Salaries and Wages - Students | 92,300 | 80,900 | - | - | 173,200 | 537,900 |
| Overtime Pay | - | - | - | 2,000 | 2,000 | 302,500 |
| Honourariums | - | - | - | - | - | 25,000 |
| Employee Benefits | 66,100 | 8,800 | - | 69,800 | 144,700 | 3,477,800 |
| Personnel Expenses | 366,200 | 89,700 | - | 303,100 | 759,000 | 15,143,800 |
| Association/Membership Fees | 3,000 | - | 1,200 | 2,000 | 6,200 | 86,300 |
| Auto - Fuel | - | - | - | - | - | 208,500 |
| Cleaning Supplies | 5,000 | 2,500 | - | - | 7,500 | 59,700 |
| Library Collection | - | - | - | - | - | 72,800 |
| Comm and Public Relations | 4,500 | 4,000 | - | 1,000 | 9,500 | 133,800 |
| Computer Software | - | - | - | - | - | 275,000 |
| Contract Services | 59,000 | 36,700 | 2,100 | 2,500 | 100,300 | 2,848,100 |
| Cost of Borrowing External Interest | - | - | - | - | - | 944,182 |
| Cost of Borrowing External Principal | - | - | - | - | - | 1,462,713 |
| Cost of of Goods Sold | 140,000 | - | - | - | 140,000 | 160,500 |

Appendix C - Departmental Detail

2021 BUDGET

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|---------------------------------------|--------------------------------|--------------|----------|----------|-----------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Credit Card Fees | - | - | - | - | - | 84,500 |
| PAP / Online Incentives | - | - | - | - | - | - |
| Seniors Discount | - | - | - | - | - | - |
| Equipment - Purchase | 5,000 | - | 1,100 | - | 6,100 | 158,400 |
| Equipment - Rental | - | - | 6,900 | - | 6,900 | 600,000 |
| Financial Expenses | - | - | - | - | - | 7,000 |
| Land Leases | - | - | - | - | - | - |
| Grants and Sponsorship Expense | - | - | - | - | - | 373,500 |
| Hospitality Expense | - | - | - | - | - | 26,800 |
| Insurance - Contract | - | - | - | - | - | 517,500 |
| Insurance Ded and Adm cost | - | - | - | - | - | 150,000 |
| Office Supplies | 4,400 | - | - | 1,200 | 5,600 | 76,300 |
| Postage & Courier | - | - | - | 400 | 400 | 56,100 |
| Program Supplies | 1,500 | 100 | - | - | 1,600 | 210,900 |
| Protective & Uniform Clothing | 2,500 | 500 | - | 800 | 3,800 | 127,700 |
| R&M Grounds | 15,000 | 5,100 | 8,900 | - | 29,000 | 260,900 |
| R&M Trails | - | - | - | - | - | 113,800 |
| R&M Consumables and Parts | 45,000 | - | - | - | 45,000 | 473,900 |
| Repairs and Maintenance - Auto | - | - | - | - | - | 151,800 |
| R&M Playground | - | - | - | - | - | 3,000 |
| Repairs and Maintenance - Tree | - | - | - | - | - | 21,200 |
| Staff Training & Development | 5,200 | 2,000 | - | 11,700 | 18,900 | 399,300 |
| SME - Audit and Actuary | - | - | - | - | - | 61,500 |
| SME - Consultants | - | - | - | - | - | 240,000 |
| Subject Matter Experts - Legal | - | - | - | - | - | 120,000 |
| Subscriptions and Publications | - | - | - | 400 | 400 | 10,400 |
| Telephone/Internet | 16,000 | 800 | - | 2,400 | 19,200 | 222,900 |
| Travel | 1,000 | - | - | 2,300 | 3,300 | 78,700 |
| Utilities - Gas | - | - | - | - | - | 170,400 |
| Utilities - Hydro | - | - | - | - | - | 1,053,800 |
| Utilities - Water | - | - | - | - | - | 194,400 |
| Property Tax Charges | - | - | - | - | - | - |
| City Owned Property SS Charges | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | - | - | - | - | - | 323,996 |
| Property Taxes - Rebates | - | - | - | - | - | 37,000 |
| Property Taxes - Tax Incentive Grants | - | - | - | - | - | 34,000 |
| Region Rate - Fixed | - | - | - | - | - | - |
| Region Rate - Variable | - | - | - | - | - | - |
| Operating Expenses | 307,100 | 51,700 | 20,200 | 24,700 | 403,700 | 12,611,291 |
| Total Expenses | 673,300 | 141,400 | 20,200 | 327,800 | 1,162,700 | 27,755,091 |
| Surplus/(Deficit) Before Allocations | 395,900 | 54,800 | 26,700 | 3,900 | 481,300 | 1,135,424 |

Appendix C - Departmental Detail

2021 BUDGET

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|---|--------------------------------|--------------|----------|----------|-----------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Allocated Overhead (Credit Cards / Insurance) | 53,500 | 9,800 | 2,300 | 16,000 | 81,600 | - |
| Cost of Borrowing - Internal - Interest | 7,794 | - | - | - | 7,794 | - |
| Cost of Borrowing - Internal - Principal | 76,883 | - | - | - | 76,883 | - |
| Capital and Related Project (SSE/BC only) | 15,000 | - | 40,000 | - | 55,000 | - |
| COVID - Personnel | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - |
| Facility Costs | 154,800 | 6,500 | - | - | 161,300 | - |
| Fleet and Equipment | - | - | - | - | - | - |
| Personnel | - | - | 20,000 | - | 20,000 | - |
| Technology | - | - | - | - | - | - |
| Global Departmental Allocations | 101,100 | 36,200 | 3,000 | 71,100 | 211,400 | - |
| Allocations (To)/From Departments | 409,077 | 52,500 | 65,300 | 87,100 | 613,977 | - |
| Surplus/(Deficit) After Allocations | (13,177) | 2,300 | (38,600) | (83,200) | (132,677) | 1,135,424 |
| Transfer To/(From) Reserves | (13,177) | 2,300 | (38,600) | (83,200) | (132,677) | 3,266,368 |
| Transfers To/(From) Rate | - | - | - | - | - | (2,130,944) |
| Surplus/(Deficit) | - | - | - | - | - | - |

Appendix C - Departmental Detail

VARIANCE

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|--------------------------------------|--------------------------------|----------------|----------|---------------|----------------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Advertising and Sponsorship | - | - | - | - | - | 60,000 |
| Donations | - | - | - | - | - | (117,800) |
| Fines | - | - | - | - | - | 33,700 |
| Fundraising | - | - | - | - | - | 19,300 |
| Investment Income | - | - | - | - | - | 40,000 |
| Insurance Claim Proceeds | - | - | - | - | - | - |
| Lease Income | (102,700) | 4,500 | - | - | (98,200) | (88,700) |
| Licences and Permits | - | - | - | 87,700 | 87,700 | 81,200 |
| Rentals | 8,500 | - | - | - | 8,500 | 78,800 |
| Other Revenue | 1,000 | - | - | - | 1,000 | 39,700 |
| Chargebacks | - | - | - | - | - | - |
| Fees | 400 | 208,800 | - | - | 209,200 | 267,450 |
| Provincial Offences Act | - | - | - | - | - | 23,020 |
| Grants - Other | - | - | - | - | - | 92,740 |
| Grant - Federal | - | - | - | - | - | 29,222 |
| Grant - Provincial | - | - | - | - | - | (239,707) |
| Grant - PY | - | - | - | - | - | - |
| Sales | 432,600 | - | - | - | 432,600 | 576,600 |
| Penalties and Interest | - | - | - | - | - | 20,000 |
| Property Taxes | - | - | - | - | - | 1,296,389 |
| Payment In lieu | - | - | - | - | - | - |
| Supplemental Tax | - | - | - | - | - | - |
| Rate Revenue - Variable | - | - | - | - | - | - |
| Rate Revenue - Fixed | - | - | - | - | - | - |
| Bulk Haulers | - | - | - | - | - | - |
| Revenue | 339,800 | 213,300 | - | 87,700 | 640,800 | 2,211,914 |
| Salaries and Wages - Full Time | (28,600) | - | - | (500) | (29,100) | 371,234 |
| Salaries and Wages - Part Time | (37,100) | 17,800 | - | - | (19,300) | (58,230) |
| Salaries and Wages - Students | 4,700 | 26,900 | - | - | 31,600 | 26,045 |
| Overtime Pay | - | - | - | 6,000 | 6,000 | 14,800 |
| Honourariums | - | - | - | - | - | 700 |
| Employee Benefits | (8,200) | 16,300 | - | 10,400 | 18,500 | 661,801 |
| Personnel Expenses | (69,200) | 61,000 | - | 15,900 | 7,700 | 1,016,350 |
| Association/Membership Fees | - | - | - | - | - | (2,300) |
| Auto - Fuel | - | - | - | - | - | 20,850 |
| Cleaning Supplies | - | 1,000 | - | - | 1,000 | (7,700) |
| Library Collection | - | - | - | - | - | 1,900 |
| Comm and Public Relations | - | 1,000 | - | - | 1,000 | 30,200 |
| Computer Software | 10,000 | - | - | - | 10,000 | 81,000 |
| Contract Services | 41,000 | 61,800 | - | - | 102,800 | 138,500 |
| Cost of Borrowing External Interest | - | - | - | - | - | (24,182) |
| Cost of Borrowing External Principal | - | - | - | - | - | (18,713) |
| Cost of of Goods Sold | 60,000 | - | - | - | 60,000 | 164,660 |

Appendix C - Departmental Detail

VARIANCE

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|---------------------------------------|--------------------------------|--------------|----------|----------|---------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| Credit Card Fees | - | - | - | - | - | 20,500 |
| PAP / Online Incentives | - | - | - | - | - | - |
| Seniors Discount | - | - | - | - | - | - |
| Equipment - Purchase | (3,000) | - | - | - | (3,000) | (6,000) |
| Equipment - Rental | - | - | - | - | - | (34,600) |
| Financial Expenses | - | - | - | - | - | 2,000 |
| Land Leases | - | - | - | - | - | 40,000 |
| Grants and Sponsorship Expense | - | - | - | - | - | 11,200 |
| Hospitality Expense | - | - | - | - | - | 2,250 |
| Insurance - Contract | - | - | - | - | - | 130,844 |
| Insurance Ded and Adm cost | - | - | - | - | - | - |
| Office Supplies | 600 | 1,500 | - | (1,200) | 900 | 11,300 |
| Postage & Courier | 100 | - | - | (300) | (200) | 740 |
| Program Supplies | - | 1,100 | - | - | 1,100 | 216,240 |
| Protective & Uniform Clothing | - | 800 | - | 3,200 | 4,000 | (1,100) |
| R&M Grounds | - | 400 | - | - | 400 | (5,000) |
| R&M Trails | - | - | - | - | - | - |
| R&M Consumables and Parts | 26,500 | - | - | - | 26,500 | 70,800 |
| Repairs and Maintenance - Auto | - | - | - | - | - | 18,200 |
| R&M Playground | - | - | - | - | - | 17,000 |
| Repairs and Maintenance - Tree | - | - | - | - | - | - |
| Staff Training & Development | - | - | - | (5,700) | (5,700) | 22,500 |
| SME - Audit and Actuary | - | - | - | - | - | 30,000 |
| SME - Consultants | - | - | - | - | - | (46,000) |
| Subject Matter Experts - Legal | - | - | - | - | - | 80,000 |
| Subscriptions and Publications | - | 16,000 | - | (200) | 15,800 | 17,300 |
| Telephone/Internet | 14,000 | 500 | - | (600) | 13,900 | (9,530) |
| Travel | - | - | - | (1,100) | (1,100) | (20,280) |
| Utilities - Gas | - | - | - | - | - | 25,400 |
| Utilities - Hydro | - | - | - | - | - | 123,600 |
| Utilities - Water | - | - | - | - | - | 20,120 |
| Property Tax Charges | - | - | - | - | - | - |
| City Owned Property SS Charges | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | - | - | - | - | - | (137,022) |
| Property Taxes - Rebates | - | - | - | - | - | - |
| Property Taxes - Tax Incentive Grants | - | - | - | - | - | - |
| Region Rate - Fixed | - | - | - | - | - | - |
| Region Rate - Variable | - | - | - | - | - | - |
| Operating Expenses | 149,200 | 84,100 | - | (5,900) | 227,400 | 984,677 |
| Total Expenses | 80,000 | 145,100 | - | 10,000 | 235,100 | 2,001,027 |
| Surplus/(Deficit) Before Allocations | 259,800 | 68,200 | - | 77,700 | 405,700 | 210,887 |

Appendix C - Departmental Detail

| | Levy: Self-Sustaining Entities | | | | | Total Levy and SSE |
|---|--------------------------------|--------------|----------|----------|----------|--------------------|
| | Sugarloaf Marina | Nickel Beach | Cemetary | Building | Total | |
| VARIANCE Allocated Overhead (Credit Cards / Insurance) | 84,200 | 31,150 | - | 5,000 | 120,350 | - |
| Cost of Borrowing - Internal - Interest | 9,606 | - | - | - | 9,606 | - |
| Cost of Borrowing - Internal - Principal | 53,517 | - | - | - | 53,517 | - |
| Capital and Related Project (SSE/BC only) | (15,000) | - | (40,000) | - | (55,000) | - |
| COVID - Personnel | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - |
| Facility Costs | 8,500 | 6,500 | - | - | 15,000 | - |
| Fleet and Equipment | - | - | - | - | - | - |
| Personnel | 89,600 | 43,400 | (2,300) | - | 130,700 | - |
| Technology | - | - | - | - | - | - |
| Global Departmental Allocations | (17,500) | (11,300) | (3,000) | (10,500) | (42,300) | - |
| Allocations (To)/From Departments | 212,923 | 69,750 | (45,300) | (5,500) | 231,873 | - |
| Surplus/(Deficit) After Allocations | 46,877 | (1,550) | 45,300 | 83,200 | 173,827 | 210,887 |
| Transfer To/(From) Reserves | 46,877 | (1,550) | 45,300 | 83,200 | 173,827 | (36,272) |
| Transfers To/(From) Rate | - | - | - | - | - | 247,159 |
| Surplus/(Deficit) | - | - | - | - | - | 0 |

Appendix D - Divisional Summary & Detail

Global Divisional Summary

Appendix D - Global Divisional Summary

| | | Global | | | | | | |
|-------------|--------------------------------------|----------------------------|---------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| | | Capital (Non-Debt Funding) | Capital (Borrowing Costs) | Global Facilities | Global Fleet | Global Operations | Global Revenue | Total |
| 2022 BUDGET | Total Revenue | 1,131,877 | - | - | - | - | 25,673,709 | 26,805,586 |
| | Personnel Expenses | - | - | - | - | - | (326,600) | (326,600) |
| | Operating Expenses | - | 2,364,000 | 2,301,820 | 826,350 | 1,768,291 | 257,974 | 7,518,435 |
| | Total Expense | - | 2,364,000 | 2,301,820 | 826,350 | 1,768,291 | (68,626) | 7,191,835 |
| | Surplus/(Deficit) Before Allocations | 1,131,877 | (2,364,000) | (2,301,820) | (826,350) | (1,768,291) | 25,742,335 | 19,613,751 |
| | Allocations: Within Departments | - | - | - | - | - | - | - |
| | Allocations: Between Departments | - | - | 21,875 | 355,473 | (263,950) | (147,800) | (34,402) |
| | Surplus/(Deficit) After Allocations | 1,131,877 | (2,364,000) | (2,323,695) | (1,181,823) | (1,504,341) | 25,890,135 | 19,648,153 |
| | Transfers to (from) Reserves | 3,161,546 | - | - | - | - | 167,600 | 3,329,146 |
| | Transfers to (from) Rate | - | (895,785) | - | - | (988,000) | - | (1,883,785) |
| | Surplus/(Deficit) | (2,029,669) | (1,468,215) | (2,323,695) | (1,181,823) | (516,341) | 25,722,535 | 18,202,792 |
| 2021 BUDGET | Total Revenue | 974,115 | 125,000 | - | - | - | 24,436,400 | 25,535,515 |
| | Personnel Expenses | - | - | - | - | - | 48,538 | 48,538 |
| | Operating Expenses | - | 2,406,895 | 2,021,600 | 909,500 | 1,461,600 | 396,396 | 7,195,991 |
| | Total Expense | - | 2,406,895 | 2,021,600 | 909,500 | 1,461,600 | 444,934 | 7,244,529 |
| | Surplus/(Deficit) Before Allocations | 974,115 | (2,281,895) | (2,021,600) | (909,500) | (1,461,600) | 23,991,466 | 18,290,986 |
| | Allocations: Within Departments | - | - | - | - | - | - | - |
| | Allocations: Between Departments | (55,000) | - | 74,787 | 385,419 | (135,100) | (140,277) | 129,829 |
| | Surplus/(Deficit) After Allocations | 1,029,115 | (2,281,895) | (2,096,387) | (1,294,919) | (1,326,500) | 24,131,743 | 18,161,157 |
| | Transfers to (from) Reserves | 3,859,378 | - | - | - | 39,300 | 103,767 | 4,002,445 |
| | Transfers to (from) Rate | (623,724) | (900,120) | - | - | (607,100) | - | (2,130,944) |
| | Surplus/(Deficit) | (2,206,539) | (1,381,775) | (2,096,387) | (1,294,919) | (758,700) | 24,027,976 | 16,289,656 |
| VARIANCE | Total Revenue | 157,762 | (125,000) | - | - | - | 1,237,309 | 1,270,071 |
| | Personnel Expenses | - | - | - | - | - | (375,138) | (375,138) |
| | Operating Expenses | - | (42,895) | 280,220 | (83,150) | 306,691 | (138,422) | 322,444 |
| | Total Expense | - | (42,895) | 280,220 | (83,150) | 306,691 | (513,560) | (52,694) |
| | Surplus/(Deficit) Before Allocations | 157,762 | (82,105) | (280,220) | 83,150 | (306,691) | 1,750,869 | 1,322,765 |
| | Allocations: Within Departments | - | - | - | - | - | - | - |
| | Allocations: Between Departments | 55,000 | - | (52,912) | (29,946) | (128,850) | (7,523) | (164,231) |
| | Surplus/(Deficit) After Allocations | 102,762 | (82,105) | (227,308) | 113,096 | (177,841) | 1,758,392 | 1,486,996 |
| | Transfers to (from) Reserves | (697,832) | - | - | - | (39,300) | 63,833 | (673,299) |
| | Transfers to (from) Rate | 623,724 | 4,335 | - | - | (380,900) | - | 247,159 |
| | Surplus/(Deficit) | 176,870 | (86,440) | (227,308) | 113,096 | 242,359 | 1,694,559 | 1,913,136 |

Appendix D - Divisional Summary & Detail

Global Divisional Detail

Appendix D - Global Divisional Detail

| Object Name | Total | | | Capital (Non-Debt Funding) | | | Capital (Borrowing Costs) | | |
|---------------------------------------|-------------------|-------------------|-------------------|----------------------------|------------------|----------------|---------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Donations | - | 125,000 | 125,000 | - | - | - | - | 125,000 | 125,000 |
| Investment Income | 145,000 | 192,000 | 105,000 | - | - | - | - | - | - |
| Lease Income | 40,200 | 40,200 | 40,200 | - | - | - | - | - | - |
| Rentals | 18,000 | 18,000 | 18,000 | - | - | - | - | - | - |
| Other Revenue | - | 693,111 | - | - | 869 | - | - | - | - |
| Provincial Offences Act | 23,020 | 22,260 | - | - | - | - | - | - | - |
| Grants - Other | 132,540 | 125,636 | - | 132,540 | 125,636 | - | - | - | - |
| Grant - Federal | 580,577 | 1,138,704 | 555,355 | 580,577 | 1,138,704 | 555,355 | - | - | - |
| Grant - Provincial | 2,987,760 | 3,131,160 | 3,109,860 | 418,760 | 418,760 | 418,760 | - | - | - |
| Penalties and Interest | 470,500 | 600,000 | 470,500 | - | - | - | - | - | - |
| Property Taxes | 21,873,989 | 20,577,600 | 20,577,600 | - | - | - | - | - | - |
| Payment In lieu | 384,000 | 384,000 | 384,000 | - | - | - | - | - | - |
| Supplemental Tax | 150,000 | 150,000 | 150,000 | - | - | - | - | - | - |
| Total Revenue | 26,805,586 | 27,197,671 | 25,535,515 | 1,131,877 | 1,683,969 | 974,115 | - | 125,000 | 125,000 |
| Salaries and Wages - Full Time | (243,200) | - | 35,138 | - | - | - | - | - | - |
| Employee Benefits | (83,400) | - | 13,400 | - | - | - | - | - | - |
| Association/Membership Fees | 22,700 | 12,700 | 12,700 | - | - | - | - | - | - |
| Auto - Fuel | 229,350 | 190,000 | 208,500 | - | - | - | - | - | - |
| Computer Software | 340,000 | 340,000 | 274,000 | - | - | - | - | - | - |
| Contract Services | 688,400 | 633,600 | 641,100 | - | - | - | - | - | - |
| Cost of Borrowing External Interest | 920,000 | 961,000 | 944,182 | - | - | - | 920,000 | 961,000 | 944,182 |
| Cost of Borrowing External Principal | 1,444,000 | 1,471,000 | 1,462,713 | - | - | - | 1,444,000 | 1,471,000 | 1,462,713 |
| Credit Card Fees | 105,000 | 95,000 | 84,500 | - | - | - | - | - | - |
| PAP / Online Incentives | - | 31,300 | - | - | - | - | - | - | - |
| Equipment - Rental | 309,400 | 422,200 | 427,600 | - | - | - | - | - | - |
| Financial Expenses | 7,000 | 7,000 | 7,000 | - | - | - | - | - | - |
| Land Leases | 40,000 | 40,000 | - | - | - | - | - | - | - |
| Insurance - Contract | 642,091 | 611,515 | 517,500 | - | - | - | - | - | - |
| Insurance Ded and Adm cost | 150,000 | 150,000 | 150,000 | - | - | - | - | - | - |
| Protective & Uniform Clothing | 32,300 | 32,300 | 32,300 | - | - | - | - | - | - |
| R&M Consumables and Parts | 162,300 | 136,000 | 136,000 | - | - | - | - | - | - |
| Repairs and Maintenance - Auto | 170,000 | 180,000 | 151,800 | - | - | - | - | - | - |
| Staff Training & Development | 104,200 | 88,800 | 88,800 | - | - | - | - | - | - |
| Subject Matter Experts - Legal | 200,000 | 292,000 | 120,000 | - | - | - | - | - | - |
| Telephone/Internet | 106,000 | 81,000 | 105,900 | - | - | - | - | - | - |
| Travel | - | - | 17,800 | - | - | - | - | - | - |
| Utilities - Gas | 195,800 | 132,000 | 170,400 | - | - | - | - | - | - |
| Utilities - Hydro | 1,177,400 | 750,000 | 1,053,800 | - | - | - | - | - | - |
| Utilities - Water | 214,520 | 125,000 | 194,400 | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | 186,974 | 323,996 | 323,996 | - | - | - | - | - | - |
| Property Taxes - Rebates | 37,000 | 37,000 | 37,000 | - | - | - | - | - | - |
| Property Taxes - Tax Incentive Grants | 34,000 | 34,000 | 34,000 | - | - | - | - | - | - |
| Total Expense | 7,191,835 | 7,177,411 | 7,244,529 | - | - | - | 2,364,000 | 2,432,000 | 2,406,895 |

Appendix D - Global Divisional Detail

| Object Name | Total | | | Capital (Non-Debt Funding) | | | Capital (Borrowing Costs) | | |
|---|-------------------|-------------------|-------------------|----------------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Surplus/(Deficit) Before Allocations | 19,613,751 | 20,020,260 | 18,290,986 | 1,131,877 | 1,683,969 | 974,115 | (2,364,000) | (2,307,000) | (2,281,895) |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Allocated Overhead (Credit Cards / Insurance) | (263,950) | (238,569) | (135,100) | - | - | - | - | - | - |
| Cost of Borrowing - Internal - Interest | (17,400) | (7,794) | (7,794) | - | - | - | - | - | - |
| Cost of Borrowing - Internal - Principal | (130,400) | (76,883) | (76,883) | - | - | - | - | - | - |
| Capital and Related Project (SSE/BC only) | - | (55,000) | (55,000) | - | (55,000) | (55,000) | - | - | - |
| COVID - Other | - | 270,000 | - | - | - | - | - | - | - |
| Facility Costs | (406,800) | (348,800) | (348,900) | - | - | - | - | - | - |
| Global Departmental Allocations | 784,148 | 659,030 | 753,506 | - | - | - | - | - | - |
| Allocations: Between Departments | (34,402) | 201,984 | 129,829 | - | (55,000) | (55,000) | - | - | - |
| Surplus/(Deficit) (After Allocations) | 19,648,153 | 19,818,276 | 18,161,157 | 1,131,877 | 1,738,969 | 1,029,115 | (2,364,000) | (2,307,000) | (2,281,895) |
| Transfers to (from) Reserves | 3,329,146 | 5,545,639 | 4,002,445 | 3,161,546 | 4,750,463 | 3,859,378 | - | - | - |
| Transfers to (from) Rate | (1,883,785) | (2,511,844) | (2,130,944) | - | (623,724) | (623,724) | (895,785) | (900,120) | (900,120) |
| Total Transfers | 1,445,361 | 3,033,795 | 1,871,501 | 3,161,546 | 4,126,739 | 3,235,654 | (895,785) | (900,120) | (900,120) |
| Surplus/(Deficit) | 18,202,792 | 16,784,481 | 16,289,656 | (2,029,669) | (2,387,770) | (2,206,539) | (1,468,215) | (1,406,880) | (1,381,775) |

Appendix D - Global Divisional Detail

| Object Name | Global Facilities | | | Global Fleet | | | Global Operations | | |
|---------------------------------------|-------------------|------------------|------------------|----------------|----------------|----------------|-------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Donations | - | - | - | - | - | - | - | - | - |
| Investment Income | - | - | - | - | - | - | - | - | - |
| Lease Income | - | - | - | - | - | - | - | - | - |
| Rentals | - | - | - | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - | 24,942 | - |
| Provincial Offences Act | - | - | - | - | - | - | - | - | - |
| Grants - Other | - | - | - | - | - | - | - | - | - |
| Grant - Federal | - | - | - | - | - | - | - | - | - |
| Grant - Provincial | - | - | - | - | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - | - | - | - | - |
| Property Taxes | - | - | - | - | - | - | - | - | - |
| Payment In lieu | - | - | - | - | - | - | - | - | - |
| Supplemental Tax | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | 24,942 | - |
| Salaries and Wages - Full Time | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - |
| Association/Membership Fees | - | - | - | - | - | - | 22,700 | 12,700 | 12,700 |
| Auto - Fuel | - | - | - | 229,350 | 190,000 | 208,500 | - | - | - |
| Computer Software | - | - | - | - | - | - | 340,000 | 340,000 | 274,000 |
| Contract Services | 502,400 | 457,600 | 457,600 | 106,000 | 96,000 | 106,000 | 80,000 | 80,000 | 77,500 |
| Cost of Borrowing External Interest | - | - | - | - | - | - | - | - | - |
| Cost of Borrowing External Principal | - | - | - | - | - | - | - | - | - |
| Credit Card Fees | - | - | - | - | - | - | 105,000 | 95,000 | 84,500 |
| PAP / Online Incentives | - | - | - | - | - | - | - | 31,300 | - |
| Equipment - Rental | 9,400 | 4,000 | 9,400 | 300,000 | 418,200 | 418,200 | - | - | - |
| Financial Expenses | - | - | - | - | - | - | 7,000 | 7,000 | 7,000 |
| Land Leases | 40,000 | 40,000 | - | - | - | - | - | - | - |
| Insurance - Contract | - | - | - | - | - | - | 642,091 | 611,515 | 517,500 |
| Insurance Ded and Adm cost | - | - | - | - | - | - | 150,000 | 150,000 | 150,000 |
| Protective & Uniform Clothing | - | - | - | - | - | - | 32,300 | 32,300 | 32,300 |
| R&M Consumables and Parts | 162,300 | 136,000 | 136,000 | - | - | - | - | - | - |
| Repairs and Maintenance - Auto | - | - | - | 170,000 | 180,000 | 151,800 | - | - | - |
| Staff Training & Development | - | - | - | - | - | - | 104,200 | 88,800 | 88,800 |
| Subject Matter Experts - Legal | - | - | - | - | - | - | 200,000 | 292,000 | 120,000 |
| Telephone/Internet | - | - | - | 21,000 | 21,000 | 25,000 | 85,000 | 60,000 | 79,500 |
| Travel | - | - | - | - | - | - | - | - | 17,800 |
| Utilities - Gas | 195,800 | 132,000 | 170,400 | - | - | - | - | - | - |
| Utilities - Hydro | 1,177,400 | 750,000 | 1,053,800 | - | - | - | - | - | - |
| Utilities - Water | 214,520 | 125,000 | 194,400 | - | - | - | - | - | - |
| Tax Reassessment and Uncollect | - | - | - | - | - | - | - | - | - |
| Property Taxes - Rebates | - | - | - | - | - | - | - | - | - |
| Property Taxes - Tax Incentive Grants | - | - | - | - | - | - | - | - | - |
| Total Expense | 2,301,820 | 1,644,600 | 2,021,600 | 826,350 | 905,200 | 909,500 | 1,768,291 | 1,800,615 | 1,461,600 |

Appendix D - Global Divisional Detail

| Object Name | Global Facilities | | | Global Fleet | | | Global Operations | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Surplus/(Deficit) Before Allocations | (2,301,820) | (1,644,600) | (2,021,600) | (826,350) | (905,200) | (909,500) | (1,768,291) | (1,775,673) | (1,461,600) |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Allocated Overhead (Credit Cards / Insurance) | - | - | - | - | - | - | (263,950) | (238,569) | (135,100) |
| Cost of Borrowing - Internal - Interest | - | - | - | - | - | - | - | - | - |
| Cost of Borrowing - Internal - Principal | - | - | - | - | - | - | - | - | - |
| Capital and Related Project (SSE/BC only) | - | - | - | - | - | - | - | - | - |
| COVID - Other | - | 270,000 | - | - | - | - | - | - | - |
| Facility Costs | (406,800) | (348,800) | (348,900) | - | - | - | - | - | - |
| Global Departmental Allocations | 428,675 | 407,330 | 423,687 | 355,473 | 251,700 | 385,419 | - | - | - |
| Allocations: Between Departments | 21,875 | 328,530 | 74,787 | 355,473 | 251,700 | 385,419 | (263,950) | (238,569) | (135,100) |
| Surplus/(Deficit) (After Allocations) | (2,323,695) | (1,973,130) | (2,096,387) | (1,181,823) | (1,156,900) | (1,294,919) | (1,504,341) | (1,537,104) | (1,326,500) |
| Transfers to (from) Reserves | - | - | - | - | - | - | - | 71,400 | 39,300 |
| Transfers to (from) Rate | - | - | - | - | - | - | (988,000) | (988,000) | (607,100) |
| Total Transfers | - | - | - | - | - | - | (988,000) | (916,600) | (567,800) |
| Surplus/(Deficit) | (2,323,695) | (1,973,130) | (2,096,387) | (1,181,823) | (1,156,900) | (1,294,919) | (516,341) | (620,504) | (758,700) |

Appendix D - Global Divisional Detail

| Object Name | Global Revenue | | |
|---------------------------------------|-------------------|-------------------|-------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Donations | - | - | - |
| Investment Income | 145,000 | 192,000 | 105,000 |
| Lease Income | 40,200 | 40,200 | 40,200 |
| Rentals | 18,000 | 18,000 | 18,000 |
| Other Revenue | - | 667,300 | - |
| Provincial Offences Act | 23,020 | 22,260 | - |
| Grants - Other | - | - | - |
| Grant - Federal | - | - | - |
| Grant - Provincial | 2,569,000 | 2,712,400 | 2,691,100 |
| Penalties and Interest | 470,500 | 600,000 | 470,500 |
| Property Taxes | 21,873,989 | 20,577,600 | 20,577,600 |
| Payment In lieu | 384,000 | 384,000 | 384,000 |
| Supplemental Tax | 150,000 | 150,000 | 150,000 |
| Total Revenue | 25,673,709 | 25,363,760 | 24,436,400 |
| Salaries and Wages - Full Time | (243,200) | - | 35,138 |
| Employee Benefits | (83,400) | - | 13,400 |
| Association/Membership Fees | - | - | - |
| Auto - Fuel | - | - | - |
| Computer Software | - | - | - |
| Contract Services | - | - | - |
| Cost of Borrowing External Interest | - | - | - |
| Cost of Borrowing External Principal | - | - | - |
| Credit Card Fees | - | - | - |
| PAP / Online Incentives | - | - | - |
| Equipment - Rental | - | - | - |
| Financial Expenses | - | - | - |
| Land Leases | - | - | - |
| Insurance - Contract | - | - | - |
| Insurance Ded and Adm cost | - | - | - |
| Protective & Uniform Clothing | - | - | - |
| R&M Consumables and Parts | - | - | - |
| Repairs and Maintenance - Auto | - | - | - |
| Staff Training & Development | - | - | - |
| Subject Matter Experts - Legal | - | - | - |
| Telephone/Internet | - | - | 1,400 |
| Travel | - | - | - |
| Utilities - Gas | - | - | - |
| Utilities - Hydro | - | - | - |
| Utilities - Water | - | - | - |
| Tax Reassessment and Uncollect | 186,974 | 323,996 | 323,996 |
| Property Taxes - Rebates | 37,000 | 37,000 | 37,000 |
| Property Taxes - Tax Incentive Grants | 34,000 | 34,000 | 34,000 |
| Total Expense | (68,626) | 394,996 | 444,934 |

Appendix D - Global Divisional Detail

| Object Name | Global Revenue | | |
|---|-------------------|-------------------|-------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Surplus/(Deficit) Before Allocations | 25,742,335 | 24,968,764 | 23,991,466 |
| Allocations: Within Departments | - | - | - |
| Allocated Overhead (Credit Cards / Insurance) | - | - | - |
| Cost of Borrowing - Internal - Interest | (17,400) | (7,794) | (7,794) |
| Cost of Borrowing - Internal - Principal | (130,400) | (76,883) | (76,883) |
| Capital and Related Project (SSE/BC only) | - | - | - |
| COVID - Other | - | - | - |
| Facility Costs | - | - | - |
| Global Departmental Allocations | - | - | (55,600) |
| Allocations: Between Departments | (147,800) | (84,677) | (140,277) |
| Surplus/(Deficit) (After Allocations) | 25,890,135 | 25,053,441 | 24,131,743 |
| Transfers to (from) Reserves | 167,600 | 723,776 | 103,767 |
| Transfers to (from) Rate | - | - | - |
| Total Transfers | 167,600 | 723,776 | 103,767 |
| Surplus/(Deficit) | 25,722,535 | 24,329,665 | 24,027,976 |

Appendix D - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Summary

Appendix D - PGA Divisional Summary

| | | Programs, Grants and Activities | | | | | | | | | | |
|-------------|--------------------------------------|---------------------------------|------------------|------------------|------------------|--------------------|------------------|-----------|------------------|------------------------|-------------------|--------------------|
| | | Airport | Animal Control | Canal Days | CIP Incentives | Civic Celebrations | Community Grants | COVID-19 | Crossing Guards | EcDev & Tourism Grants | Goderich Elevator | Municipal Election |
| 2022 BUDGET | Total Revenue | - | - | 527,000 | - | 18,500 | - | - | - | - | 150,000 | - |
| | Personnel Expenses | - | - | - | - | - | - | - | 351,924 | - | - | - |
| | Operating Expenses | 30,000 | 189,800 | 652,000 | 125,000 | 45,200 | 124,200 | 92,000 | 12,800 | 25,000 | 85,000 | - |
| | Total Expense | 30,000 | 189,800 | 652,000 | 125,000 | 45,200 | 124,200 | 92,000 | 364,724 | 25,000 | 85,000 | - |
| | Surplus/(Deficit) Before Allocations | (30,000) | (189,800) | (125,000) | (125,000) | (26,700) | (124,200) | (92,000) | (364,724) | (25,000) | 65,000 | - |
| | Allocations: Within Departments | - | - | - | - | - | - | - | - | - | - | - |
| | Allocations: Between Departments | - | 3,900 | 83,906 | - | 50,564 | 15,400 | - | 8,850 | 3,792 | - | - |
| | Surplus/(Deficit) After Allocations | (30,000) | (193,700) | (208,906) | (125,000) | (77,264) | (139,600) | (92,000) | (373,574) | (28,792) | 65,000 | - |
| | Transfers to (from) Reserves | - | - | - | - | - | - | (92,000) | - | - | - | 30,000 |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - | - | - | - |
| | Surplus/(Deficit) | (30,000) | (193,700) | (208,906) | (125,000) | (77,264) | (139,600) | - | (373,574) | (28,792) | 65,000 | (30,000) |
| 2021 BUDGET | Total Revenue | - | - | 160,500 | - | 28,600 | - | (78,900) | - | - | 150,000 | - |
| | Personnel Expenses | - | - | - | - | - | - | 40,000 | 347,000 | - | - | - |
| | Operating Expenses | 30,000 | 189,800 | 285,500 | 68,000 | 45,200 | 144,200 | 134,500 | 12,700 | 25,000 | 85,000 | - |
| | Total Expense | 30,000 | 189,800 | 285,500 | 68,000 | 45,200 | 144,200 | 174,500 | 359,700 | 25,000 | 85,000 | - |
| | Surplus/(Deficit) Before Allocations | (30,000) | (189,800) | (125,000) | (68,000) | (16,600) | (144,200) | (253,400) | (359,700) | (25,000) | 65,000 | - |
| | Allocations: Within Departments | - | - | - | - | - | - | - | - | - | - | - |
| | Allocations: Between Departments | - | 3,700 | 66,475 | - | 53,180 | 14,700 | - | - | 3,989 | - | - |
| | Surplus/(Deficit) After Allocations | (30,000) | (193,500) | (191,475) | (68,000) | (69,780) | (158,900) | (253,400) | (359,700) | (28,989) | 65,000 | - |
| | Transfers to (from) Reserves | - | - | - | - | - | 15,000 | (253,400) | - | - | - | 30,000 |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | 15,000 | (253,400) | - | - | - | 30,000 | |
| | Surplus/(Deficit) | (30,000) | (193,500) | (191,475) | (68,000) | (69,780) | (173,900) | - | (359,700) | (28,989) | 65,000 | (30,000) |
| VARIANCE | Total Revenue | - | - | 366,500 | - | (10,100) | - | 78,900 | - | - | - | - |
| | Personnel Expenses | - | - | - | - | - | - | (40,000) | 4,924 | - | - | - |
| | Operating Expenses | - | - | 366,500 | 57,000 | - | (20,000) | (42,500) | 100 | - | - | - |
| | Total Expense | - | - | 366,500 | 57,000 | - | (20,000) | (82,500) | 5,024 | - | - | - |
| | Surplus/(Deficit) Before Allocations | - | - | - | (57,000) | (10,100) | 20,000 | 161,400 | (5,024) | - | - | - |
| | Allocations: Within Departments | - | - | - | - | - | - | - | - | - | - | - |
| | Allocations: Between Departments | - | 200 | 17,431 | - | (2,616) | 700 | - | 8,850 | (196) | - | - |
| | Surplus/(Deficit) After Allocations | - | (200) | (17,431) | (57,000) | (7,484) | 19,300 | 161,400 | (13,874) | 196 | - | - |
| | Transfers to (from) Reserves | - | - | - | - | - | (15,000) | 161,400 | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | (15,000) | 161,400 | - | - | - | - | |
| | Surplus/(Deficit) | - | (200) | (17,431) | (57,000) | (7,484) | 34,300 | - | (13,874) | 196 | - | |

Appendix D - PGA Divisional Summary

| | | Programs, Grants and Activities | | | | | | |
|-------------|--------------------------------------|---------------------------------|-----------------------|---------------------|-----------------------|------------------|------------------|--------------------|
| | | Outdoor Vendors | Physician Recruitment | Residential Rebates | Showboat - Lighthouse | SportsFest | Transit | Total |
| 2022 BUDGET | Total Revenue | 11,000 | - | - | - | 9,000 | - | 715,500 |
| | Personnel Expenses | - | - | - | - | - | - | 351,924 |
| | Operating Expenses | 2,000 | 87,000 | 1,000 | 25,500 | 9,000 | 323,300 | 1,828,800 |
| | Total Expense | 2,000 | 87,000 | 1,000 | 25,500 | 9,000 | 323,300 | 2,180,724 |
| | Surplus/(Deficit) Before Allocations | 9,000 | (87,000) | (1,000) | (25,500) | - | (323,300) | (1,465,224) |
| | Allocations: Within Departments | - | - | - | - | - | - | - |
| | Allocations: Between Departments | 4,128 | - | - | - | 6,321 | - | 176,861 |
| | Surplus/(Deficit) After Allocations | 4,872 | (87,000) | (1,000) | (25,500) | (6,321) | (323,300) | (1,642,085) |
| | Transfers to (from) Reserves | - | - | - | - | - | (157,600) | (219,600) |
| | Transfers to (from) Rate | - | - | - | - | - | - | - |
| | Surplus/(Deficit) | 4,872 | (87,000) | (1,000) | (25,500) | (6,321) | (165,700) | (1,422,485) |
| 2021 BUDGET | Total Revenue | 11,600 | 1,000 | - | - | 9,000 | 138,000 | 419,800 |
| | Personnel Expenses | - | - | - | - | - | - | 387,000 |
| | Operating Expenses | 6,000 | 148,000 | - | 25,000 | 5,000 | 303,700 | 1,507,600 |
| | Total Expense | 6,000 | 148,000 | - | 25,000 | 5,000 | 303,700 | 1,894,600 |
| | Surplus/(Deficit) Before Allocations | 5,600 | (147,000) | - | (25,000) | 4,000 | (165,700) | (1,474,800) |
| | Allocations: Within Departments | - | - | - | - | - | - | - |
| | Allocations: Between Departments | 4,259 | - | - | - | 6,648 | - | 152,950 |
| | Surplus/(Deficit) After Allocations | 1,341 | (147,000) | - | (25,000) | (2,648) | (165,700) | (1,627,750) |
| | Transfers to (from) Reserves | - | - | - | - | - | - | (208,400) |
| | Transfers to (from) Rate | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | - | - | (208,400) |
| | Surplus/(Deficit) | 1,341 | (147,000) | - | (25,000) | (2,648) | (165,700) | (1,419,350) |
| VARIANCE | Total Revenue | (600) | (1,000) | - | - | - | (138,000) | 295,700 |
| | Personnel Expenses | - | - | - | - | - | - | (35,076) |
| | Operating Expenses | (4,000) | (61,000) | 1,000 | 500 | 4,000 | 19,600 | 321,200 |
| | Total Expense | (4,000) | (61,000) | 1,000 | 500 | 4,000 | 19,600 | 286,124 |
| | Surplus/(Deficit) Before Allocations | 3,400 | 60,000 | (1,000) | (500) | (4,000) | (157,600) | 9,576 |
| | Allocations: Within Departments | - | - | - | - | - | - | - |
| | Allocations: Between Departments | (131) | - | - | - | (327) | - | 23,911 |
| | Surplus/(Deficit) After Allocations | 3,531 | 60,000 | (1,000) | (500) | (3,673) | (157,600) | (14,335) |
| | Transfers to (from) Reserves | - | - | - | - | - | (157,600) | (11,200) |
| | Transfers to (from) Rate | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | (157,600) | (11,200) | |
| | Surplus/(Deficit) | 3,531 | 60,000 | (1,000) | (500) | (3,673) | - | (3,135) |

Appendix D - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Detail

Appendix D - PGA Divisional Detail

| Object Name | Total | | | Airport | | | Animal Control | | |
|---|--------------------|------------------|--------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | 110,500 | - | 53,000 | - | - | - | - | - | - |
| Lease Income | 160,500 | 155,000 | 151,000 | - | - | - | - | - | - |
| Rentals | 72,000 | (5) | (2,300) | - | - | - | - | - | - |
| Other Revenue | 50,500 | 5,304 | - | - | 4,804 | - | - | - | - |
| Fees | 125,500 | 9,000 | 48,900 | - | - | - | - | - | - |
| Grants - Other | 16,500 | - | 26,200 | - | - | - | - | - | - |
| Grant - Provincial | - | 780,916 | 138,000 | - | - | - | - | - | - |
| Sales | 180,000 | - | 25,000 | - | - | - | - | - | - |
| Penalties and Interest | - | - | (20,000) | - | - | - | - | - | - |
| Total Revenue | 715,500 | 950,215 | 419,800 | - | 4,804 | - | - | - | - |
| Salaries and Wages - Part Time | 275,668 | 145,000 | 273,500 | - | - | - | - | - | - |
| Salaries and Wages - Students | - | - | 40,000 | - | - | - | - | - | - |
| Employee Benefits | 76,256 | 30,000 | 73,500 | - | - | - | - | - | - |
| Association/Membership Fees | - | - | 200 | - | - | - | - | - | - |
| Cleaning Supplies | 8,000 | 10,000 | 20,700 | - | - | - | - | - | - |
| Comm and Public Relations | 62,000 | 10,000 | 42,000 | - | - | - | - | - | - |
| Computer Software | 4,000 | 15,000 | - | - | - | - | - | - | - |
| Contract Services | 593,100 | 577,192 | 648,300 | 30,000 | 29,406 | 30,000 | 189,800 | 183,100 | 189,800 |
| Cost of of Goods Sold | 120,160 | - | 15,000 | - | - | - | - | - | - |
| Equipment - Rental | 194,000 | - | 115,000 | - | - | - | - | - | - |
| Financial Expenses | 2,000 | - | - | - | - | - | - | - | - |
| Grants and Sponsorship Expense | 383,700 | 328,200 | 373,500 | - | - | - | - | - | - |
| Office Supplies | 7,500 | 200 | 500 | - | - | - | - | - | - |
| Program Supplies | 331,540 | 18,600 | 107,700 | - | - | - | - | - | - |
| Protective & Uniform Clothing | 23,000 | 21,500 | 48,000 | - | - | - | - | - | - |
| R&M Grounds | 87,500 | 85,000 | 87,500 | - | - | - | - | - | - |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | 6,900 | - | 6,800 | - | - | - | - | - | - |
| SME - Consultants | 4,000 | 4,000 | 40,000 | - | - | - | - | - | - |
| Telephone/Internet | - | - | 1,000 | - | - | - | - | - | - |
| Travel | 1,400 | 100 | 1,400 | - | - | - | - | - | - |
| Total Expense | 2,180,724 | 1,244,792 | 1,894,600 | 30,000 | 29,406 | 30,000 | 189,800 | 183,100 | 189,800 |
| Surplus/(Deficit) Before Allocations | (1,465,224) | (294,577) | (1,474,800) | (30,000) | (24,602) | (30,000) | (189,800) | (183,100) | (189,800) |

Appendix D - PGA Divisional Detail

| Object Name | Total | | | Airport | | | Animal Control | | |
|--|--------------------|------------------|--------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (1,465,224) | (294,577) | (1,474,800) | (30,000) | (24,602) | (30,000) | (189,800) | (183,100) | (189,800) |
| COVID - Personnel | - | 414,800 | - | - | - | - | - | - | - |
| COVID - Other | - | (2,950) | - | - | - | - | - | - | - |
| Facility Costs | 20,900 | 19,900 | 20,000 | - | - | - | 3,900 | 3,700 | 3,700 |
| Personnel | 29,550 | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | 126,411 | 51,123 | 132,950 | - | - | - | - | - | - |
| Allocations: Between Departments | 176,861 | 482,873 | 152,950 | - | - | - | 3,900 | 3,700 | 3,700 |
| Surplus/(Deficit) (After Allocations) | (1,642,085) | (777,450) | (1,627,750) | (30,000) | (24,602) | (30,000) | (193,700) | (186,800) | (193,500) |
| Transfers to (from) Reserves | (219,600) | 135,000 | (208,400) | - | - | - | - | - | - |
| Total Transfers | (219,600) | 135,000 | (208,400) | - | - | - | - | - | - |
| Surplus/(Deficit) | (1,422,485) | (912,450) | (1,419,350) | (30,000) | (24,602) | (30,000) | (193,700) | (186,800) | (193,500) |

Appendix D - PGA Divisional Detail

| Object Name | Canal Days | | | CIP Incentives | | | Civic Celebrations | | |
|---|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|------------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | 110,000 | - | 52,500 | - | - | - | - | - | - |
| Lease Income | - | - | - | - | - | - | - | - | - |
| Rentals | 72,000 | - | 45,000 | - | - | - | - | - | - |
| Other Revenue | 50,000 | - | - | - | - | - | - | - | - |
| Fees | 115,000 | - | 38,000 | - | - | - | 2,000 | - | 2,400 |
| Grants - Other | - | - | - | - | - | - | 16,500 | - | 26,200 |
| Grant - Provincial | - | - | - | - | - | - | - | - | - |
| Sales | 180,000 | - | 25,000 | - | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - | - | - | - | - |
| Total Revenue | 527,000 | - | 160,500 | - | - | - | 18,500 | - | 28,600 |
| Salaries and Wages - Part Time | - | - | - | - | - | - | - | - | - |
| Salaries and Wages - Students | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - |
| Association/Membership Fees | - | - | - | - | - | - | - | - | - |
| Cleaning Supplies | - | - | - | - | - | - | - | - | - |
| Comm and Public Relations | 40,000 | - | 20,000 | 10,000 | - | - | - | - | - |
| Computer Software | - | - | - | - | - | - | - | - | - |
| Contract Services | - | - | 75,000 | - | - | - | - | - | - |
| Cost of of Goods Sold | 120,160 | - | 15,000 | - | - | - | - | - | - |
| Equipment - Rental | 194,000 | - | 115,000 | - | - | - | - | - | - |
| Financial Expenses | 2,000 | - | - | - | - | - | - | - | - |
| Grants and Sponsorship Expense | 10,000 | - | 4,500 | 115,000 | 68,000 | 68,000 | - | - | - |
| Office Supplies | 7,000 | - | - | - | - | - | - | - | - |
| Program Supplies | 278,840 | - | 56,000 | - | - | - | 42,700 | 18,000 | 42,700 |
| Protective & Uniform Clothing | - | - | - | - | - | - | - | - | - |
| R&M Grounds | - | - | - | - | - | - | 2,500 | - | 2,500 |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | - | - | - | - | - | - | - | - | - |
| SME - Consultants | - | - | - | - | - | - | - | - | - |
| Telephone/Internet | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Total Expense | 652,000 | - | 285,500 | 125,000 | 68,000 | 68,000 | 45,200 | 18,000 | 45,200 |
| Surplus/(Deficit) Before Allocations | (125,000) | - | (125,000) | (125,000) | (68,000) | (68,000) | (26,700) | (18,000) | (16,600) |

Appendix D - PGA Divisional Detail

| Object Name | Canal Days | | | CIP Incentives | | | Civic Celebrations | | |
|--|------------------|-----------------|------------------|------------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (125,000) | - | (125,000) | (125,000) | (68,000) | (68,000) | (26,700) | (18,000) | (16,600) |
| COVID - Personnel | - | - | - | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - | - | - | - |
| Facility Costs | - | - | - | - | - | - | - | - | - |
| Personnel | 20,700 | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | 63,206 | 23,238 | 66,475 | - | - | - | 50,564 | 23,238 | 53,180 |
| Allocations: Between Departments | 83,906 | 23,238 | 66,475 | - | - | - | 50,564 | 23,238 | 53,180 |
| Surplus/(Deficit) (After Allocations) | (208,906) | (23,238) | (191,475) | (125,000) | (68,000) | (68,000) | (77,264) | (41,238) | (69,780) |
| Transfers to (from) Reserves | - | - | - | - | - | - | - | - | - |
| Total Transfers | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (208,906) | (23,238) | (191,475) | (125,000) | (68,000) | (68,000) | (77,264) | (41,238) | (69,780) |

Appendix D - PGA Divisional Detail

| Object Name | Community Grants | | | COVID-19 | | | Crossing Guards | | |
|---|------------------|------------------|------------------|-----------------|----------------|------------------|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - | - | - | - | - | - | - |
| Lease Income | - | - | - | - | - | - | - | - | - |
| Rentals | - | - | - | - | - | (58,900) | - | - | - |
| Other Revenue | - | - | - | - | - | - | - | - | - |
| Fees | - | - | - | - | - | - | - | - | - |
| Grants - Other | - | - | - | - | - | - | - | - | - |
| Grant - Provincial | - | - | - | - | 630,536 | - | - | - | - |
| Sales | - | - | - | - | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - | (20,000) | - | - | - |
| Total Revenue | - | - | - | - | 630,536 | (78,900) | - | - | - |
| Salaries and Wages - Part Time | - | - | - | - | - | - | 275,668 | 145,000 | 273,500 |
| Salaries and Wages - Students | - | - | - | - | - | 40,000 | - | - | - |
| Employee Benefits | - | - | - | - | - | - | 76,256 | 30,000 | 73,500 |
| Association/Membership Fees | - | - | - | - | - | - | - | - | - |
| Cleaning Supplies | - | - | - | 8,000 | 10,000 | 20,000 | - | - | - |
| Comm and Public Relations | - | - | - | 10,000 | 10,000 | 20,000 | - | - | - |
| Computer Software | - | - | - | 4,000 | 15,000 | - | - | - | - |
| Contract Services | - | - | - | 50,000 | 71,686 | 49,500 | - | - | - |
| Cost of of Goods Sold | - | - | - | - | - | - | - | - | - |
| Equipment - Rental | - | - | - | - | - | - | - | - | - |
| Financial Expenses | - | - | - | - | - | - | - | - | - |
| Grants and Sponsorship Expense | 124,200 | 144,200 | 144,200 | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - | 500 | 200 | 500 |
| Program Supplies | - | - | - | - | - | - | 1,000 | 600 | 1,000 |
| Protective & Uniform Clothing | - | - | - | 20,000 | 20,000 | 45,000 | 3,000 | 1,500 | 3,000 |
| R&M Grounds | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | - | - | - | - | - | - | 6,900 | - | 6,800 |
| SME - Consultants | - | - | - | - | - | - | - | - | - |
| Telephone/Internet | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | 1,400 | 100 | 1,400 |
| Total Expense | 124,200 | 144,200 | 144,200 | 92,000 | 126,686 | 174,500 | 364,724 | 177,400 | 359,700 |
| Surplus/(Deficit) Before Allocations | (124,200) | (144,200) | (144,200) | (92,000) | 503,850 | (253,400) | (364,724) | (177,400) | (359,700) |

Appendix D - PGA Divisional Detail

| Object Name | Community Grants | | | COVID-19 | | | Crossing Guards | | |
|--|------------------|---------------|-------------|-------------|---------------|-------------|-----------------|---------------|-------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (124,200) | (144,200) | (144,200) | (92,000) | 503,850 | (253,400) | (364,724) | (177,400) | (359,700) |
| COVID - Personnel | - | - | - | - | 414,800 | - | - | - | - |
| COVID - Other | - | - | - | - | (2,950) | - | - | - | - |
| Facility Costs | 15,400 | 14,700 | 14,700 | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | 8,850 | - | - |
| Global Departmental Allocations | - | - | - | - | - | - | - | - | - |
| Allocations: Between Departments | 15,400 | 14,700 | 14,700 | - | 411,850 | - | 8,850 | - | - |
| Surplus/(Deficit) (After Allocations) | (139,600) | (158,900) | (158,900) | (92,000) | 92,000 | (253,400) | (373,574) | (177,400) | (359,700) |
| Transfers to (from) Reserves | - | 15,000 | 15,000 | (92,000) | 92,000 | (253,400) | - | - | - |
| Total Transfers | - | 15,000 | 15,000 | (92,000) | 92,000 | (253,400) | - | - | - |
| Surplus/(Deficit) | (139,600) | (173,900) | (173,900) | - | - | - | (373,574) | (177,400) | (359,700) |

Appendix D - PGA Divisional Detail

| Object Name | EcDev and Tourism Grants | | | Goderich Elevator | | | Municipal Election | | |
|---|--------------------------|----------------|-----------------|-------------------|----------------|----------------|--------------------|----------------|-------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - | - | - | - | - | - | - |
| Lease Income | - | - | - | 150,000 | 150,000 | 150,000 | - | - | - |
| Rentals | - | - | - | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - | - | - |
| Fees | - | - | - | - | - | - | - | - | - |
| Grants - Other | - | - | - | - | - | - | - | - | - |
| Grant - Provincial | - | - | - | - | - | - | - | - | - |
| Sales | - | - | - | - | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | 150,000 | 150,000 | 150,000 | - | - | - |
| Salaries and Wages - Part Time | - | - | - | - | - | - | - | - | - |
| Salaries and Wages - Students | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - |
| Association/Membership Fees | - | - | - | - | - | - | - | - | - |
| Cleaning Supplies | - | - | - | - | - | - | - | - | - |
| Comm and Public Relations | - | - | - | - | - | - | - | - | - |
| Computer Software | - | - | - | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - | - | 2,000 | - |
| Cost of of Goods Sold | - | - | - | - | - | - | - | - | - |
| Equipment - Rental | - | - | - | - | - | - | - | - | - |
| Financial Expenses | - | - | - | - | - | - | - | - | - |
| Grants and Sponsorship Expense | 25,000 | 6,500 | 25,000 | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - | - | - | - |
| Program Supplies | - | - | - | - | - | - | - | - | - |
| Protective & Uniform Clothing | - | - | - | - | - | - | - | - | - |
| R&M Grounds | - | - | - | 85,000 | 85,000 | 85,000 | - | - | - |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | - | - | - | - | - | - | - | - | - |
| SME - Consultants | - | - | - | - | - | - | - | - | - |
| Telephone/Internet | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Total Expense | 25,000 | 6,500 | 25,000 | 85,000 | 85,000 | 85,000 | - | 2,000 | - |
| Surplus/(Deficit) Before Allocations | (25,000) | (6,500) | (25,000) | 65,000 | 65,000 | 65,000 | - | (2,000) | - |

Appendix D - PGA Divisional Detail

| Object Name | EcDev and Tourism Grants | | | Goderich Elevator | | | Municipal Election | | |
|--|--------------------------|----------------|-----------------|-------------------|---------------|---------------|--------------------|-----------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (25,000) | (6,500) | (25,000) | 65,000 | 65,000 | 65,000 | - | (2,000) | - |
| COVID - Personnel | - | - | - | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - | - | - | - |
| Facility Costs | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | 3,792 | 2,789 | 3,989 | - | - | - | - | - | - |
| Allocations: Between Departments | 3,792 | 2,789 | 3,989 | - | - | - | - | - | - |
| Surplus/(Deficit) (After Allocations) | (28,792) | (9,289) | (28,989) | 65,000 | 65,000 | 65,000 | - | (2,000) | - |
| Transfers to (from) Reserves | - | - | - | - | - | - | 30,000 | 28,000 | 30,000 |
| Total Transfers | - | - | - | - | - | - | 30,000 | 28,000 | 30,000 |
| Surplus/(Deficit) | (28,792) | (9,289) | (28,989) | 65,000 | 65,000 | 65,000 | (30,000) | (30,000) | (30,000) |

Appendix D - PGA Divisional Detail

| Object Name | Outdoor Vendors | | | Physician Recruitment | | | Residential Rebates | | |
|---|-----------------|---------------|---------------|-----------------------|-----------------|------------------|---------------------|----------------|-------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - | - | - | - | - | - | - |
| Lease Income | 10,500 | 5,000 | - | - | - | 1,000 | - | - | - |
| Rentals | - | (5) | 11,600 | - | - | - | - | - | - |
| Other Revenue | 500 | 500 | - | - | - | - | - | - | - |
| Fees | - | - | - | - | - | - | - | - | - |
| Grants - Other | - | - | - | - | - | - | - | - | - |
| Grant - Provincial | - | - | - | - | - | - | - | - | - |
| Sales | - | - | - | - | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - | - | - | - | - |
| Total Revenue | 11,000 | 5,495 | 11,600 | - | - | 1,000 | - | - | - |
| Salaries and Wages - Part Time | - | - | - | - | - | - | - | - | - |
| Salaries and Wages - Students | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - |
| Association/Membership Fees | - | - | - | - | - | 200 | - | - | - |
| Cleaning Supplies | - | - | 700 | - | - | - | - | - | - |
| Comm and Public Relations | - | - | - | - | - | - | - | - | - |
| Computer Software | - | - | - | - | - | - | - | - | - |
| Contract Services | - | - | 300 | - | - | - | - | - | - |
| Cost of of Goods Sold | - | - | - | - | - | - | - | - | - |
| Equipment - Rental | - | - | - | - | - | - | - | - | - |
| Financial Expenses | - | - | - | - | - | - | - | - | - |
| Grants and Sponsorship Expense | - | - | - | 83,000 | 83,000 | 106,800 | 1,000 | 1,000 | - |
| Office Supplies | - | - | - | - | - | - | - | - | - |
| Program Supplies | 2,000 | - | 5,000 | - | - | - | - | - | - |
| Protective & Uniform Clothing | - | - | - | - | - | - | - | - | - |
| R&M Grounds | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | - | - | - | - | - | - | - | - | - |
| SME - Consultants | - | - | - | 4,000 | 4,000 | 40,000 | - | - | - |
| Telephone/Internet | - | - | - | - | - | 1,000 | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Total Expense | 2,000 | - | 6,000 | 87,000 | 87,000 | 148,000 | 1,000 | 1,000 | - |
| Surplus/(Deficit) Before Allocations | 9,000 | 5,495 | 5,600 | (87,000) | (87,000) | (147,000) | (1,000) | (1,000) | - |

Appendix D - PGA Divisional Detail

| Object Name | Outdoor Vendors | | | Physician Recruitment | | | Residential Rebates | | |
|--|-----------------|---------------|-------------|-----------------------|---------------|-------------|---------------------|---------------|-------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | 9,000 | 5,495 | 5,600 | (87,000) | (87,000) | (147,000) | (1,000) | (1,000) | - |
| COVID - Personnel | - | - | - | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - | - | - | - |
| Facility Costs | 1,600 | 1,500 | 1,600 | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | 2,528 | 1,859 | 2,659 | - | - | - | - | - | - |
| Allocations: Between Departments | 4,128 | 3,359 | 4,259 | - | - | - | - | - | - |
| Surplus/(Deficit) (After Allocations) | 4,872 | 2,136 | 1,341 | (87,000) | (87,000) | (147,000) | (1,000) | (1,000) | - |
| Transfers to (from) Reserves | - | - | - | - | - | - | - | - | - |
| Total Transfers | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 4,872 | 2,136 | 1,341 | (87,000) | (87,000) | (147,000) | (1,000) | (1,000) | - |

Appendix D - PGA Divisional Detail

| Object Name | Showboat - Lighthouse | | | SportsFest | | | Transit | | |
|---|-----------------------|-----------------|-----------------|--------------|---------------|--------------|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - | 500 | - | 500 | - | - | - |
| Lease Income | - | - | - | - | - | - | - | - | - |
| Rentals | - | - | - | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - | - | - |
| Fees | - | - | - | 8,500 | - | 8,500 | - | 9,000 | - |
| Grants - Other | - | - | - | - | - | - | - | - | - |
| Grant - Provincial | - | - | - | - | - | - | - | 150,380 | 138,000 |
| Sales | - | - | - | - | - | - | - | - | - |
| Penalties and Interest | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | 9,000 | - | 9,000 | - | 159,380 | 138,000 |
| Salaries and Wages - Part Time | - | - | - | - | - | - | - | - | - |
| Salaries and Wages - Students | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - |
| Association/Membership Fees | - | - | - | - | - | - | - | - | - |
| Cleaning Supplies | - | - | - | - | - | - | - | - | - |
| Comm and Public Relations | - | - | - | 2,000 | - | 2,000 | - | - | - |
| Computer Software | - | - | - | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - | 323,300 | 291,000 | 303,700 |
| Cost of of Goods Sold | - | - | - | - | - | - | - | - | - |
| Equipment - Rental | - | - | - | - | - | - | - | - | - |
| Financial Expenses | - | - | - | - | - | - | - | - | - |
| Grants and Sponsorship Expense | 25,500 | 25,500 | 25,000 | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - | - | - | - |
| Program Supplies | - | - | - | 7,000 | - | 3,000 | - | - | - |
| Protective & Uniform Clothing | - | - | - | - | - | - | - | - | - |
| R&M Grounds | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | - | - | - | - | - | - | - | - | - |
| SME - Consultants | - | - | - | - | - | - | - | - | - |
| Telephone/Internet | - | - | - | - | - | - | - | - | - |
| Travel | - | - | - | - | - | - | - | - | - |
| Total Expense | 25,500 | 25,500 | 25,000 | 9,000 | - | 5,000 | 323,300 | 291,000 | 303,700 |
| Surplus/(Deficit) Before Allocations | (25,500) | (25,500) | (25,000) | - | - | 4,000 | (323,300) | (131,620) | (165,700) |

Appendix D - PGA Divisional Detail

| Object Name | Showboat - Lighthouse | | | SportsFest | | | Transit | | |
|--|-----------------------|---------------|-------------|-------------|---------------|-------------|-------------|---------------|-------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (25,500) | (25,500) | (25,000) | - | - | 4,000 | (323,300) | (131,620) | (165,700) |
| COVID - Personnel | - | - | - | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - | - | - | - |
| Facility Costs | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | - | - | - | 6,321 | - | 6,648 | - | - | - |
| Allocations: Between Departments | - | - | - | 6,321 | - | 6,648 | - | - | - |
| Surplus/(Deficit) (After Allocations) | (25,500) | (25,500) | (25,000) | (6,321) | - | (2,648) | (323,300) | (131,620) | (165,700) |
| Transfers to (from) Reserves | - | - | - | - | - | - | (157,600) | - | - |
| Total Transfers | - | - | - | - | - | - | (157,600) | - | - |
| Surplus/(Deficit) | (25,500) | (25,500) | (25,000) | (6,321) | - | (2,648) | (165,700) | (131,620) | (165,700) |

Appendix D - Divisional Summary & Detail

Boards and Committees Divisional Summary

Appendix D - Boards and Committees
Divisional Summary

| | | Boards and Committees | | | | | | Total |
|--------------------------|--------------------------------------|-----------------------|-------------------|------------------|------------------|------------------|--------------------|--------------------|
| | | Committees | Heritage Archives | Library Board | Museum | NSCTA | Roselawn | |
| 2022 BUDGET | Total Revenue | - | 13,700 | 46,300 | 78,393 | - | 20,000 | 158,393 |
| | Personnel Expenses | - | 56,000 | 655,400 | 436,900 | - | 200 | 1,148,500 |
| | Operating Expenses | 7,100 | 11,260 | 122,500 | 61,680 | 30,000 | 24,828 | 257,368 |
| | Total Expense | 7,100 | 67,260 | 777,900 | 498,580 | 30,000 | 25,028 | 1,405,868 |
| | Surplus/(Deficit) Before Allocations | (7,100) | (53,560) | (731,600) | (420,187) | (30,000) | (5,028) | (1,247,475) |
| | Allocations: Within Departments | - | 21,000 | - | (21,000) | - | - | - |
| | Allocations: Between Departments | - | 10,600 | 116,400 | (168,100) | 45,000 | 312,700 | 316,600 |
| | Surplus/(Deficit) After Allocations | (7,100) | (85,160) | (848,000) | (231,087) | (75,000) | (317,728) | (1,564,075) |
| | Transfers to (from) Reserves | - | - | 69,000 | - | - | - | 69,000 |
| | Transfers to (from) Rate | - | - | - | - | - | - | - |
| | Total Transfers | - | - | 69,000 | - | - | - | 69,000 |
| Surplus/(Deficit) | (7,100) | (85,160) | (917,000) | (231,087) | (75,000) | (317,728) | (1,633,075) | |
| 2021 BUDGET | Total Revenue | - | 11,900 | 40,900 | 77,300 | - | 15,000 | 145,100 |
| | Operating Expenses | 14,600 | 3,400 | 116,900 | 58,300 | 30,000 | 4,300 | 227,500 |
| | Total Expense | 14,600 | 67,800 | 716,000 | 285,800 | 30,000 | 4,300 | 1,118,500 |
| | Surplus/(Deficit) Before Allocations | (14,600) | (55,900) | (675,100) | (208,500) | (30,000) | 10,700 | (973,400) |
| | Allocations: Within Departments | - | 28,600 | - | (28,600) | - | - | - |
| | Allocations: Between Departments | - | 11,600 | 108,500 | 39,600 | - | 61,400 | 221,100 |
| | Surplus/(Deficit) After Allocations | (14,600) | (96,100) | (783,600) | (219,500) | (30,000) | (50,700) | (1,194,500) |
| | Transfers to (from) Reserves | - | - | 45,000 | 5,000 | - | - | 50,000 |
| | Transfers to (from) Rate | - | - | - | - | - | - | - |
| | Total Transfers | - | - | 45,000 | 5,000 | - | - | 50,000 |
| | Surplus/(Deficit) | (14,600) | (96,100) | (828,600) | (224,500) | (30,000) | (50,700) | (1,244,500) |
| VARIANCE | Total Revenue | - | 1,800 | 5,400 | 1,093 | - | 5,000 | 13,293 |
| | Personnel Expenses | - | (8,400) | 56,300 | 209,400 | - | 200 | 257,500 |
| | Operating Expenses | (7,500) | 7,860 | 5,600 | 3,380 | - | 20,528 | 29,868 |
| | Total Expense | (7,500) | (540) | 61,900 | 212,780 | - | 20,728 | 287,368 |
| | Surplus/(Deficit) Before Allocations | 7,500 | 2,340 | (56,500) | (211,687) | - | (15,728) | (274,075) |
| | Allocations: Within Departments | - | (7,600) | - | 7,600 | - | - | - |
| | Allocations: Between Departments | - | (1,000) | 7,900 | (207,700) | 45,000 | 251,300 | 95,500 |
| | Surplus/(Deficit) After Allocations | 7,500 | 10,940 | (64,400) | (11,587) | (45,000) | (267,028) | (369,575) |
| | Transfers to (from) Reserves | - | - | 24,000 | (5,000) | - | - | 19,000 |
| | Transfers to (from) Rate | - | - | - | - | - | - | - |
| | Total Transfers | - | - | 24,000 | (5,000) | - | - | 19,000 |
| Surplus/(Deficit) | 7,500 | 10,940 | (88,400) | (6,587) | (45,000) | (267,028) | (388,575) | |

Appendix D - Divisional Summary & Detail

Boards and Committees Divisional Detail

Appendix D - Boards and Committees
Divisional Detail

| Object Name | Total | | | Committees | | | Heritage Archives | | |
|--------------------------------|----------------|----------------|----------------|-------------|---------------|-------------|-------------------|---------------|---------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | 2,500 | 1,000 | - | - | - | - | 500 | - | - |
| Donations | 19,500 | 8,850 | 12,900 | - | - | - | 1,000 | 1,500 | 500 |
| Fines | 200 | 400 | 500 | - | - | - | - | - | - |
| Fundraising | 19,300 | 600 | - | - | - | - | 200 | 200 | - |
| Rentals | 6,300 | 4,050 | 11,300 | - | - | - | 4,000 | - | 4,000 |
| Other Revenue | 7,900 | 1,500 | - | - | - | - | 600 | - | - |
| Fees | 7,000 | 6,600 | 16,500 | - | - | - | 2,100 | 1,200 | 2,100 |
| Grants - Other | 61,300 | 49,300 | 91,400 | - | - | - | 5,000 | - | 5,000 |
| Grant - Federal | 4,000 | 17,000 | - | - | - | - | - | 7,000 | - |
| Grant - Provincial | 24,093 | 24,093 | - | - | - | - | - | - | - |
| Sales | 6,300 | 1,200 | 12,500 | - | - | - | 300 | 200 | 300 |
| Total Revenue | 158,393 | 114,593 | 145,100 | - | - | - | 13,700 | 10,100 | 11,900 |
| Salaries and Wages - Full Time | 677,500 | 601,200 | 559,600 | - | - | - | - | 35,800 | - |
| Salaries and Wages - Part Time | 181,200 | 190,400 | 118,500 | - | - | - | 42,600 | 29,400 | 54,700 |
| Salaries and Wages - Students | 12,200 | - | - | - | - | - | - | - | - |
| Honourariums | 700 | - | - | - | - | - | - | - | - |
| Employee Benefits | 276,900 | 244,400 | 212,900 | - | - | - | 13,400 | 20,300 | 9,700 |
| Association/Membership Fees | 2,500 | 1,300 | 1,800 | - | - | - | 200 | - | 200 |
| Auto - Fuel | - | 200 | - | - | - | - | - | - | - |
| Cleaning Supplies | 3,500 | 1,700 | - | - | - | - | - | - | - |
| Library Collection | 74,700 | 74,300 | 72,800 | - | - | - | - | - | - |
| Comm and Public Relations | 7,800 | 4,900 | 6,600 | - | - | - | 100 | - | 100 |
| Computer Software | 1,000 | 730 | 1,000 | - | - | - | - | - | - |
| Contract Services | 45,300 | 18,000 | 51,000 | 7,100 | - | 14,600 | - | - | - |
| Cost of of Goods Sold | 5,000 | 500 | 5,000 | - | - | - | - | - | - |
| Equipment - Purchase | 13,300 | 8,000 | 27,300 | - | - | - | 1,000 | - | 1,500 |
| Equipment - Rental | 3,000 | 300 | - | - | - | - | 1,500 | - | - |
| Grants and Sponsorship Expense | 1,000 | 300 | - | - | - | - | - | - | - |
| Hospitality Expense | 2,250 | 720 | 1,900 | - | - | - | 150 | - | 300 |
| Insurance - Contract | 6,253 | - | - | - | - | - | 110 | - | - |
| Office Supplies | 8,600 | 5,000 | 6,500 | - | - | - | 1,000 | - | - |
| Postage & Courier | 2,940 | 2,313 | 2,400 | - | - | - | 100 | - | - |
| Program Supplies | 23,200 | 14,120 | 18,300 | - | - | - | 200 | - | 800 |
| Protective & Uniform Clothing | 2,300 | 1,700 | 1,900 | - | - | - | 400 | - | - |
| R&M Grounds | 1,000 | 3,500 | - | - | - | - | - | - | - |
| R&M Consumables and Parts | 15,000 | - | - | - | - | - | 5,000 | - | - |
| Repairs and Maintenance - Tree | - | 1,500 | - | - | - | - | - | - | - |
| Staff Training & Development | 12,200 | 5,800 | 11,500 | - | - | - | 1,000 | - | 300 |
| SME - Audit and Actuary | 6,500 | 6,500 | 6,500 | - | - | - | - | - | - |
| SME - Consultants | - | 500 | - | - | - | - | - | - | - |
| Subscriptions and Publications | 1,000 | - | - | - | - | - | 300 | - | - |
| Telephone/Internet | 17,325 | 14,950 | 11,600 | - | - | - | - | - | - |

Appendix D - Boards and Committees
Divisional Detail

| Object Name | Total | | | Committees | | | Heritage Archives | | |
|--|--------------------|--------------------|--------------------|----------------|---------------|-----------------|-------------------|------------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Travel | 1,700 | 800 | 1,400 | - | - | - | 200 | - | 200 |
| Utilities - Gas | - | - | - | - | - | - | - | - | - |
| Utilities - Hydro | - | - | - | - | - | - | - | - | - |
| Utilities - Water | - | - | - | - | - | - | - | - | - |
| Total Expense | 1,405,868 | 1,203,633 | 1,118,500 | 7,100 | - | 14,600 | 67,260 | 85,500 | 67,800 |
| Surplus/(Deficit) Before Allocations | (1,247,475) | (1,089,040) | (973,400) | (7,100) | - | (14,600) | (53,560) | (75,400) | (55,900) |
| Allocations: Within Departments | - | - | - | - | - | - | 21,000 | 31,300 | 28,600 |
| Surplus/(Deficit) - Directly Attributable | (1,247,475) | (1,089,040) | (973,400) | (7,100) | - | (14,600) | (74,560) | (106,700) | (84,500) |
| Allocated Overhead (Credit Cards / Insurance) | 62,000 | 54,000 | 53,500 | - | - | - | 3,400 | 4,800 | 4,800 |
| COVID - Personnel | - | (9,000) | - | - | - | - | - | (2,800) | - |
| Facility Costs | 209,600 | 167,600 | 167,600 | - | - | - | 7,200 | 6,800 | 6,800 |
| Personnel | 45,000 | - | - | - | - | - | - | - | - |
| Allocations: Between Departments | 316,600 | 212,600 | 221,100 | - | - | - | 10,600 | 8,800 | 11,600 |
| Surplus/(Deficit) (After Allocations) | (1,564,075) | (1,301,640) | (1,194,500) | (7,100) | - | (14,600) | (85,160) | (115,500) | (96,100) |
| Transfers to (from) Reserves | 69,000 | 50,000 | 50,000 | - | - | - | - | - | - |
| Total Transfers | 69,000 | 50,000 | 50,000 | - | - | - | - | - | - |
| Surplus/(Deficit) | (1,633,075) | (1,351,640) | (1,244,500) | (7,100) | - | (14,600) | (85,160) | (115,500) | (96,100) |

Appendix D - Boards and Committees
Divisional Detail

| Object Name | Library Board | | | Museum | | | NSCTA | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|---------------|-------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - | 2,000 | 1,000 | - | - | - | - |
| Donations | 500 | 1,350 | 400 | 15,000 | 5,000 | 12,000 | - | - | - |
| Fines | 200 | 400 | 500 | - | - | - | - | - | - |
| Fundraising | 4,100 | 400 | - | 10,000 | - | - | - | - | - |
| Rentals | 300 | 50 | 300 | - | 4,000 | 7,000 | - | - | - |
| Other Revenue | - | - | - | 7,300 | - | - | - | - | - |
| Fees | 2,900 | 400 | 1,400 | 2,000 | 5,000 | 13,000 | - | - | - |
| Grants - Other | 38,300 | 38,300 | 38,300 | 8,000 | 7,000 | 33,100 | - | - | - |
| Grant - Federal | - | - | - | 4,000 | 10,000 | - | - | - | - |
| Grant - Provincial | - | - | - | 24,093 | 24,093 | - | - | - | - |
| Sales | - | - | - | 6,000 | 1,000 | 12,200 | - | - | - |
| Total Revenue | 46,300 | 40,900 | 40,900 | 78,393 | 57,093 | 77,300 | - | - | - |
| Salaries and Wages - Full Time | 423,100 | 411,400 | 407,000 | 254,400 | 154,000 | 152,600 | - | - | - |
| Salaries and Wages - Part Time | 66,600 | 52,700 | 42,000 | 72,000 | 108,300 | 21,800 | - | - | - |
| Salaries and Wages - Students | - | - | - | 12,200 | - | - | - | - | - |
| Honourariums | - | - | - | 500 | - | - | - | - | - |
| Employee Benefits | 165,700 | 147,100 | 150,100 | 97,800 | 77,000 | 53,100 | - | - | - |
| Association/Membership Fees | 1,500 | 700 | 800 | 800 | 600 | 800 | - | - | - |
| Auto - Fuel | - | - | - | - | 200 | - | - | - | - |
| Cleaning Supplies | - | - | - | 1,500 | 800 | - | - | - | - |
| Library Collection | 72,700 | 72,800 | 72,800 | 2,000 | 1,500 | - | - | - | - |
| Comm and Public Relations | 1,000 | 900 | 1,000 | 6,000 | 4,000 | 5,500 | - | - | - |
| Computer Software | 1,000 | 500 | 1,000 | - | 230 | - | - | - | - |
| Contract Services | 3,200 | 3,000 | 3,200 | - | - | - | 30,000 | 15,000 | 30,000 |
| Cost of of Goods Sold | - | - | - | 5,000 | 500 | 5,000 | - | - | - |
| Equipment - Purchase | 7,300 | 6,000 | 7,300 | 2,000 | 2,000 | 18,500 | - | - | - |
| Equipment - Rental | - | - | - | 1,500 | 300 | - | - | - | - |
| Grants and Sponsorship Expense | - | - | - | 500 | 300 | - | - | - | - |
| Hospitality Expense | 1,100 | 600 | 1,100 | 500 | 120 | 500 | - | - | - |
| Insurance - Contract | - | - | - | 1,480 | - | - | - | - | - |
| Office Supplies | 3,500 | 3,000 | 3,500 | 3,500 | 2,000 | 3,000 | - | - | - |
| Postage & Courier | 400 | 100 | 400 | 2,300 | 2,013 | 2,000 | - | - | - |
| Program Supplies | 3,000 | 3,000 | 3,000 | 14,500 | 11,000 | 14,500 | - | - | - |
| Protective & Uniform Clothing | 1,200 | 1,200 | 1,200 | 700 | 500 | 700 | - | - | - |
| R&M Grounds | - | - | - | 1,000 | 2,000 | - | - | - | - |
| R&M Consumables and Parts | - | - | - | 10,000 | - | - | - | - | - |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | 7,100 | 5,000 | 7,100 | 4,100 | 800 | 4,100 | - | - | - |
| SME - Audit and Actuary | 6,500 | 6,500 | 6,500 | - | - | - | - | - | - |
| SME - Consultants | - | - | - | - | - | - | - | - | - |
| Subscriptions and Publications | - | - | - | 500 | - | - | - | - | - |
| Telephone/Internet | 12,500 | 11,000 | 7,500 | 3,000 | 2,000 | 3,000 | - | - | - |

Appendix D - Boards and Committees
Divisional Detail

| Object Name | Library Board | | | Museum | | | NSCTA | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Travel | 500 | 500 | 500 | 800 | 300 | 700 | - | - | - |
| Utilities - Gas | - | - | - | - | - | - | - | - | - |
| Utilities - Hydro | - | - | - | - | - | - | - | - | - |
| Utilities - Water | - | - | - | - | - | - | - | - | - |
| Total Expense | 777,900 | 726,000 | 716,000 | 498,580 | 370,463 | 285,800 | 30,000 | 15,000 | 30,000 |
| Surplus/(Deficit) Before Allocations | (731,600) | (685,100) | (675,100) | (420,187) | (313,370) | (208,500) | (30,000) | (15,000) | (30,000) |
| Allocations: Within Departments | - | - | - | (21,000) | (31,300) | (28,600) | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (731,600) | (685,100) | (675,100) | (399,187) | (282,070) | (179,900) | (30,000) | (15,000) | (30,000) |
| Allocated Overhead (Credit Cards / Insurance) | 38,900 | 36,300 | 35,800 | 19,700 | 12,900 | 12,900 | - | - | - |
| COVID - Personnel | - | - | - | - | (6,200) | - | - | - | - |
| Facility Costs | 77,500 | 72,700 | 72,700 | 31,800 | 26,700 | 26,700 | - | - | - |
| Personnel | - | - | - | (219,600) | - | - | 45,000 | - | - |
| Allocations: Between Departments | 116,400 | 109,000 | 108,500 | (168,100) | 33,400 | 39,600 | 45,000 | - | - |
| Surplus/(Deficit) (After Allocations) | (848,000) | (794,100) | (783,600) | (231,087) | (315,470) | (219,500) | (75,000) | (15,000) | (30,000) |
| Transfers to (from) Reserves | 69,000 | 45,000 | 45,000 | - | 5,000 | 5,000 | - | - | - |
| Total Transfers | 69,000 | 45,000 | 45,000 | - | 5,000 | 5,000 | - | - | - |
| Surplus/(Deficit) | (917,000) | (839,100) | (828,600) | (231,087) | (320,470) | (224,500) | (75,000) | (15,000) | (30,000) |

Appendix D - Boards and Committees
Divisional Detail

| Object Name | Roselawn | | |
|--------------------------------|---------------|---------------|---------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - |
| Donations | 3,000 | 1,000 | - |
| Fines | - | - | - |
| Fundraising | 5,000 | - | - |
| Rentals | 2,000 | - | - |
| Other Revenue | - | 1,500 | - |
| Fees | - | - | - |
| Grants - Other | 10,000 | 4,000 | 15,000 |
| Grant - Federal | - | - | - |
| Grant - Provincial | - | - | - |
| Sales | - | - | - |
| Total Revenue | 20,000 | 6,500 | 15,000 |
| Salaries and Wages - Full Time | - | - | - |
| Salaries and Wages - Part Time | - | - | - |
| Salaries and Wages - Students | - | - | - |
| Honourariums | 200 | - | - |
| Employee Benefits | - | - | - |
| Association/Membership Fees | - | - | - |
| Auto - Fuel | - | - | - |
| Cleaning Supplies | 2,000 | 900 | - |
| Library Collection | - | - | - |
| Comm and Public Relations | 700 | - | - |
| Computer Software | - | - | - |
| Contract Services | 5,000 | - | 3,200 |
| Cost of of Goods Sold | - | - | - |
| Equipment - Purchase | 3,000 | - | - |
| Equipment - Rental | - | - | - |
| Grants and Sponsorship Expense | 500 | - | - |
| Hospitality Expense | 500 | - | - |
| Insurance - Contract | 4,663 | - | - |
| Office Supplies | 600 | - | - |
| Postage & Courier | 140 | 200 | - |
| Program Supplies | 5,500 | 120 | - |
| Protective & Uniform Clothing | - | - | - |
| R&M Grounds | - | 1,500 | - |
| R&M Consumables and Parts | - | - | - |
| Repairs and Maintenance - Tree | - | 1,500 | - |
| Staff Training & Development | - | - | - |
| SME - Audit and Actuary | - | - | - |
| SME - Consultants | - | 500 | - |
| Subscriptions and Publications | 200 | - | - |
| Telephone/Internet | 1,825 | 1,950 | 1,100 |

Appendix D - Boards and Committees
Divisional Detail

| Object Name | Roselawn | | |
|--|------------------|-----------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Travel | 200 | - | - |
| Utilities - Gas | - | - | - |
| Utilities - Hydro | - | - | - |
| Utilities - Water | - | - | - |
| Total Expense | 25,028 | 6,670 | 4,300 |
| Surplus/(Deficit) Before Allocations | (5,028) | (170) | 10,700 |
| Allocations: Within Departments | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (5,028) | (170) | 10,700 |
| Allocated Overhead (Credit Cards / Insurance) | - | - | - |
| COVID - Personnel | - | - | - |
| Facility Costs | 93,100 | 61,400 | 61,400 |
| Personnel | 219,600 | - | - |
| Allocations: Between Departments | 312,700 | 61,400 | 61,400 |
| Surplus/(Deficit) (After Allocations) | (317,728) | (61,570) | (50,700) |
| Transfers to (from) Reserves | - | - | - |
| Total Transfers | - | - | - |
| Surplus/(Deficit) | (317,728) | (61,570) | (50,700) |

Appendix D - Divisional Summary & Detail

Council Divisional Detail

Appendix D - Council Divisional Detail

| Object Name | Council | | |
|--|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Total Revenue | - | - | - |
| Salaries and Wages - Part Time | 141,000 | 138,300 | 141,400 |
| Employee Benefits | 82,100 | 75,325 | 93,700 |
| Contract Services | 24,100 | 25,900 | 24,100 |
| Hospitality Expense | 7,300 | 3,500 | 7,300 |
| Office Supplies | 3,600 | 3,500 | 3,600 |
| Postage & Courier | 1,000 | 1,300 | 100 |
| Staff Training & Development | 32,100 | 10,000 | 31,800 |
| Telephone/Internet | 3,000 | 2,000 | 7,100 |
| Travel | 6,420 | | 6,400 |
| Total Expense | 300,620 | 259,825 | 315,500 |
| Surplus/(Deficit) Before Allocations | (300,620) | (259,825) | (315,500) |
| Allocations: Within Departments | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (300,620) | (259,825) | (315,500) |
| Allocations: Between Departments | - | - | - |
| Surplus/(Deficit) (After Allocations) | (300,620) | (259,825) | (315,500) |
| Total Transfers | - | - | - |
| Surplus/(Deficit) | (300,620) | (259,825) | (315,500) |

Appendix D - Divisional Summary & Detail

Chief Administrative Officer Divisional Summary

**Appendix D - Chief Administrative Officer
Divisional Summary**

| | | Chief Administrative Officer | | | |
|--------------------------|--------------------------------------|------------------------------|----------------------|-----------------------------|-------------|
| | | CAO | Economic Development | Marketing and Communication | Total |
| 2022 BUDGET | Total Revenue | - | 5,000 | - | 5,000 |
| | Personnel Expenses | 360,700 | 452,900 | 206,900 | 1,020,500 |
| | Operating Expenses | 44,020 | 69,082 | 61,332 | 174,434 |
| | Total Expense | 404,720 | 521,982 | 268,232 | 1,194,934 |
| | Surplus/(Deficit) Before Allocations | (404,720) | (516,982) | (268,232) | (1,189,934) |
| | Allocations: Within Departments | - | - | - | - |
| | Allocations: Between Departments | - | (71,550) | - | (71,550) |
| | Surplus/(Deficit) After Allocations | (404,720) | (445,432) | (268,232) | (1,118,384) |
| | Transfers to (from) Reserves | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - |
| | Total Transfers | - | - | - | - |
| Surplus/(Deficit) | (404,720) | (445,432) | (268,232) | (1,118,384) | |
| 2021 BUDGET | Total Revenue | - | 3,700 | - | 3,700 |
| | Personnel Expenses | 443,300 | 293,662 | 218,700 | 955,662 |
| | Operating Expenses | 47,300 | 50,100 | 81,400 | 178,800 |
| | Total Expense | 490,600 | 343,762 | 300,100 | 1,134,462 |
| | Surplus/(Deficit) Before Allocations | (490,600) | (340,062) | (300,100) | (1,130,762) |
| | Allocations: Within Departments | - | - | - | - |
| | Allocations: Between Departments | - | (20,000) | - | (20,000) |
| | Surplus/(Deficit) After Allocations | (490,600) | (320,062) | (300,100) | (1,110,762) |
| | Transfers to (from) Reserves | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - |
| | Total Transfers | - | - | - | - |
| Surplus/(Deficit) | (490,600) | (320,062) | (300,100) | (1,110,762) | |
| VARIANCE | Total Revenue | - | 1,300 | - | 1,300 |
| | Personnel Expenses | (82,600) | 159,238 | (11,800) | 64,838 |
| | Operating Expenses | (3,280) | 18,982 | (20,068) | (4,366) |
| | Total Expense | (85,880) | 178,220 | (31,868) | 60,472 |
| | Surplus/(Deficit) Before Allocations | 85,880 | (176,920) | 31,868 | (59,172) |
| | Allocations: Within Departments | - | - | - | - |
| | Allocations: Between Departments | - | (51,550) | - | (51,550) |
| | Surplus/(Deficit) After Allocations | 85,880 | (125,370) | 31,868 | (7,622) |
| | Transfers to (from) Reserves | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - |
| | Total Transfers | - | - | - | - |
| Surplus/(Deficit) | 85,880 | (125,370) | 31,868 | (7,622) | |

Appendix D - Divisional Summary & Detail

Chief Administrative Officer Divisional Detail

**Appendix D - Chief Administrative
Officer Divisional Detail**

| Object Name | Total | | | CAO | | | Economic Development | | |
|--|--------------------|--------------------|--------------------|------------------|------------------|------------------|----------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Grants - Other | 5,000 | 5,000 | - | - | - | - | 5,000 | 5,000 | - |
| Grant - Provincial | - | - | 3,700 | - | - | - | - | - | 3,700 |
| Total Revenue | 5,000 | 5,000 | 3,700 | - | - | - | 5,000 | 5,000 | 3,700 |
| Salaries and Wages - Full Time | 748,500 | 699,688 | 717,862 | 283,900 | 367,900 | 349,000 | 325,200 | 217,883 | 212,662 |
| Salaries and Wages - Part Time | - | 84,000 | - | - | 44,000 | - | - | - | - |
| Salaries and Wages - Students | 36,200 | 44,700 | 27,000 | - | - | - | 18,100 | 28,000 | 9,000 |
| Overtime Pay | - | 4,000 | - | - | - | - | - | - | - |
| Employee Benefits | 235,800 | 236,100 | 210,800 | 76,800 | 117,000 | 94,300 | 109,600 | 76,600 | 72,000 |
| Association/Membership Fees | 14,300 | 14,100 | 23,800 | 2,900 | 2,700 | 2,900 | 10,000 | 10,000 | 19,500 |
| Comm and Public Relations | 61,400 | 45,000 | 51,400 | - | - | - | 10,000 | - | - |
| Contract Services | - | 2,000 | 10,000 | - | - | - | - | - | - |
| Hospitality Expense | 1,700 | 850 | 900 | 500 | 500 | 300 | 1,000 | 150 | 400 |
| Office Supplies | 6,700 | 2,800 | 2,800 | 1,500 | 1,500 | 1,200 | 5,000 | 1,100 | 800 |
| Postage & Courier | 300 | 25 | 300 | - | - | 100 | 200 | 25 | 100 |
| Staff Training & Development | 19,600 | 8,900 | 18,300 | 7,100 | 3,000 | 8,700 | 8,600 | 2,000 | 5,700 |
| SME - Consultants | 60,000 | 65,000 | 60,000 | 30,000 | 10,000 | 30,000 | 30,000 | 55,000 | 20,000 |
| Subscriptions and Publications | 1,500 | 3,000 | 1,200 | - | - | - | - | - | - |
| Telephone/Internet | 5,034 | 8,238 | 6,500 | 620 | 670 | 2,400 | 2,582 | 5,498 | 2,500 |
| Travel | 3,900 | 200 | 3,600 | 1,400 | - | 1,700 | 1,700 | 200 | 1,100 |
| Total Expense | 1,194,934 | 1,218,601 | 1,134,462 | 404,720 | 547,270 | 490,600 | 521,982 | 396,456 | 343,762 |
| Surplus/(Deficit) Before Allocations | (1,189,934) | (1,213,601) | (1,130,762) | (404,720) | (547,270) | (490,600) | (516,982) | (391,456) | (340,062) |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (1,189,934) | (1,213,601) | (1,130,762) | (404,720) | (547,270) | (490,600) | (516,982) | (391,456) | (340,062) |
| COVID - Personnel | - | (28,100) | - | - | (21,800) | - | - | - | - |
| Personnel | (71,550) | (17,000) | (20,000) | - | - | - | (71,550) | (17,000) | (20,000) |
| Global Departmental Allocations | - | 41,828 | - | - | - | - | - | 41,828 | - |
| Allocations: Between Departments | (71,550) | (3,273) | (20,000) | - | (21,800) | - | (71,550) | 24,828 | (20,000) |
| Surplus/(Deficit) (After Allocations) | (1,118,384) | (1,210,328) | (1,110,762) | (404,720) | (525,470) | (490,600) | (445,432) | (416,283) | (320,062) |
| Total Transfers | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (1,118,384) | (1,210,328) | (1,110,762) | (404,720) | (525,470) | (490,600) | (445,432) | (416,283) | (320,062) |

**Appendix D - Chief Administrative
Officer Divisional Detail**

| Object Name | Marketing and Communication | | |
|--|-----------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Grants - Other | - | - | - |
| Grant - Provincial | - | - | - |
| Total Revenue | - | - | - |
| Salaries and Wages - Full Time | 139,400 | 113,905 | 156,200 |
| Salaries and Wages - Part Time | - | 40,000 | - |
| Salaries and Wages - Students | 18,100 | 16,700 | 18,000 |
| Overtime Pay | - | 4,000 | - |
| Employee Benefits | 49,400 | 42,500 | 44,500 |
| Association/Membership Fees | 1,400 | 1,400 | 1,400 |
| Comm and Public Relations | 51,400 | 45,000 | 51,400 |
| Contract Services | - | 2,000 | 10,000 |
| Hospitality Expense | 200 | 200 | 200 |
| Office Supplies | 200 | 200 | 800 |
| Postage & Courier | 100 | - | 100 |
| Staff Training & Development | 3,900 | 3,900 | 3,900 |
| SME - Consultants | - | - | 10,000 |
| Subscriptions and Publications | 1,500 | 3,000 | 1,200 |
| Telephone/Internet | 1,832 | 2,070 | 1,600 |
| Travel | 800 | - | 800 |
| Total Expense | 268,232 | 274,875 | 300,100 |
| Surplus/(Deficit) Before Allocations | (268,232) | (274,875) | (300,100) |
| Allocations: Within Departments | - | - | - |
| Surplus/(Deficit) - Directly Attributable | (268,232) | (274,875) | (300,100) |
| COVID - Personnel | - | (6,300) | - |
| Personnel | - | - | - |
| Global Departmental Allocations | - | - | - |
| Allocations: Between Departments | - | (6,300) | - |
| Surplus/(Deficit) (After Allocations) | (268,232) | (268,575) | (300,100) |
| Total Transfers | - | - | - |
| Surplus/(Deficit) | (268,232) | (268,575) | (300,100) |

Appendix D - Divisional Summary & Detail

Corporate Services & Recreation Divisional Summary

**Appendix D - Corporate Services & Recreation
Divisional Summary**

| | | Corporate Services & Recreation | | | | | | | |
|--------------------------|--------------------------------------|--|-----------------------------|------------------|------------------|--------------------|------------------|------------------------|-----------------|
| | | Community Sports and Recreation (VHWC) | Corporate Services - Global | Customer Service | Events | Financial Services | Human Resources | Information Technology | Total |
| 2022 BUDGET | Total Revenue | 592,700 | - | - | - | 50,000 | - | - | 642,700 |
| | Personnel Expenses | 753,600 | 240,900 | 435,700 | 143,600 | 821,100 | 471,900 | 345,400 | 3,212,200 |
| | Operating Expenses | 468,300 | 78,100 | 11,800 | 3,811 | 158,500 | 18,700 | 12,200 | 751,411 |
| | Total Expense | 1,221,900 | 319,000 | 447,500 | 147,411 | 979,600 | 490,600 | 357,600 | 3,963,611 |
| | Surplus/(Deficit) Before Allocations | (629,200) | (319,000) | (447,500) | (147,411) | (929,600) | (490,600) | (357,600) | (3,320,911) |
| | Allocations: Within Departments | 129,700 | (210,500) | (7,330) | (21,000) | 57,630 | 29,800 | 21,700 | - |
| | Allocations: Between Departments | (48,400) | (108,500) | (105,300) | (126,411) | - | - | - | (388,611) |
| | Surplus/(Deficit) After Allocations | (710,500) | - | (334,870) | - | (987,230) | (520,400) | (379,300) | (2,932,300) |
| | Transfers to (from) Reserves | - | - | - | - | (74,600) | - | - | (74,600) |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | (74,600) | - | - | (74,600) |
| Surplus/(Deficit) | (710,500) | - | (334,870) | - | (912,630) | (520,400) | (379,300) | (2,857,700) | |
| 2021 BUDGET | Total Revenue | 625,500 | - | - | - | 28,700 | - | - | 654,200 |
| | Personnel Expenses | 777,100 | 213,000 | 256,700 | 132,800 | 727,300 | 439,200 | 349,600 | 2,895,700 |
| | Operating Expenses | 488,300 | 87,900 | 8,300 | 5,400 | 129,600 | 22,100 | 11,900 | 753,500 |
| | Total Expense | 1,265,400 | 300,900 | 265,000 | 138,200 | 856,900 | 461,300 | 361,500 | 3,649,200 |
| | Surplus/(Deficit) Before Allocations | (639,900) | (300,900) | (265,000) | (138,200) | (828,200) | (461,300) | (361,500) | (2,995,000) |
| | Allocations: Within Departments | 90,050 | (215,600) | 17,800 | (5,250) | 57,700 | 31,000 | 24,300 | - |
| | Allocations: Between Departments | - | (85,300) | - | (132,950) | - | - | - | (218,250) |
| | Surplus/(Deficit) After Allocations | (729,950) | - | (282,800) | - | (885,900) | (492,300) | (385,800) | (2,776,750) |
| | Transfers to (from) Reserves | - | - | - | - | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (729,950) | - | (282,800) | - | (885,900) | (492,300) | (385,800) | (2,776,750) | |
| VARIANCE | Total Revenue | (32,800) | - | - | - | 21,300 | - | - | (11,500) |
| | Personnel Expenses | (23,500) | 27,900 | 179,000 | 10,800 | 93,800 | 32,700 | (4,200) | 316,500 |
| | Operating Expenses | (20,000) | (9,800) | 3,500 | (1,589) | 28,900 | (3,400) | 300 | (2,089) |
| | Total Expense | (43,500) | 18,100 | 182,500 | 9,211 | 122,700 | 29,300 | (3,900) | 314,411 |
| | Surplus/(Deficit) Before Allocations | 10,700 | (18,100) | (182,500) | (9,211) | (101,400) | (29,300) | 3,900 | (325,911) |
| | Allocations: Within Departments | 39,650 | 5,100 | (25,130) | (15,750) | (70) | (1,200) | (2,600) | - |
| | Allocations: Between Departments | (48,400) | (23,200) | (105,300) | 6,539 | - | - | - | (170,361) |
| | Surplus/(Deficit) After Allocations | 19,450 | - | (52,070) | - | (101,330) | (28,100) | 6,500 | (155,550) |
| | Transfers to (from) Reserves | - | - | - | - | (74,600) | - | - | (74,600) |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | (74,600) | - | - | (74,600) |
| Surplus/(Deficit) | 19,450 | - | (52,070) | - | (26,730) | (28,100) | 6,500 | (80,950) | |

Appendix D - Divisional Summary & Detail

Corporate Services & Recreation Divisional Detail

Appendix D - Corporate Services & Recreation Divisional Detail

| Object Name | Total | | | Community Sports and Recreation (VHWC) | | | Corporate Services - Global | | |
|---|--------------------|--------------------|--------------------|--|------------------|------------------|-----------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | 35,000 | 9,000 | 35,000 | 35,000 | 9,000 | 35,000 | - | - | - |
| Lease Income | 18,700 | 2,500 | 18,700 | 18,700 | 2,500 | 18,700 | - | - | - |
| Licences and Permits | 20,000 | 20,000 | 16,000 | - | - | - | - | - | - |
| Rentals | 504,000 | 168,000 | 497,000 | 504,000 | 168,000 | 497,000 | - | - | - |
| Other Revenue | - | 150 | - | - | - | - | - | - | - |
| Fees | 65,000 | 12,250 | 82,700 | 35,000 | 6,250 | 70,000 | - | - | - |
| Sales | - | - | 4,800 | - | - | 4,800 | - | - | - |
| Total Revenue | 642,700 | 211,900 | 654,200 | 592,700 | 185,750 | 625,500 | - | - | - |
| Salaries and Wages - Full Time | 2,158,400 | 2,040,500 | 1,943,000 | 516,900 | 475,000 | 478,600 | 160,500 | 169,800 | 147,900 |
| Salaries and Wages - Part Time | 102,600 | 183,284 | 187,000 | 34,200 | 30,000 | 120,600 | - | - | - |
| Salaries and Wages - Students | 110,000 | 18,000 | 80,900 | - | - | - | - | - | - |
| Overtime Pay | 43,500 | 23,000 | 38,500 | - | - | - | 38,500 | - | 28,500 |
| Employee Benefits | 797,700 | 725,500 | 646,300 | 202,500 | 190,000 | 177,900 | 41,900 | 42,500 | 36,600 |
| Association/Membership Fees | 14,400 | 9,200 | 14,400 | - | - | - | 2,400 | 1,000 | 2,400 |
| Cleaning Supplies | 22,000 | 15,000 | 21,500 | 22,000 | 15,000 | 21,500 | - | - | - |
| Contract Services | 395,000 | 300,000 | 393,100 | 385,000 | 300,000 | 382,100 | 10,000 | - | 10,000 |
| Cost of of Goods Sold | - | - | 500 | - | - | 500 | - | - | - |
| Equipment - Purchase | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | - | - | - |
| Equipment - Rental | 5,000 | - | 3,400 | 5,000 | - | 3,400 | - | - | - |
| Hospitality Expense | 3,500 | 3,500 | 3,500 | - | - | - | 3,500 | 3,500 | 3,500 |
| Office Supplies | 26,700 | 26,800 | 29,200 | 600 | 800 | 3,100 | 26,100 | 26,000 | 26,100 |
| Postage & Courier | 48,700 | 38,100 | 49,200 | - | - | 100 | 700 | 100 | 700 |
| Program Supplies | 4,000 | 2,000 | 13,600 | 4,000 | 2,000 | 13,600 | - | - | - |
| Protective & Uniform Clothing | 1,400 | 1,400 | 1,000 | 1,400 | 1,400 | 1,000 | - | - | - |
| R&M Grounds | 24,000 | 24,000 | 27,800 | 24,000 | 24,000 | 27,800 | - | - | - |
| Staff Training & Development | 59,200 | 23,400 | 57,600 | 13,800 | 6,000 | 15,000 | 4,000 | 1,200 | 3,700 |
| SME - Audit and Actuary | 85,000 | 65,000 | 55,000 | - | - | - | - | - | - |
| SME - Consultants | 30,000 | 70,000 | 40,000 | - | - | - | 30,000 | 70,000 | 40,000 |
| Subscriptions and Publications | 3,500 | 1,800 | 3,000 | - | - | - | - | - | - |
| Telephone/Internet | 8,911 | 14,620 | 20,700 | 1,200 | 8,400 | 8,700 | 600 | 700 | 800 |
| Travel | 11,600 | 2,000 | 11,500 | 2,800 | 2,000 | 3,000 | 800 | - | 700 |
| Total Expense | 3,963,611 | 3,595,604 | 3,649,200 | 1,221,900 | 1,063,100 | 1,265,400 | 319,000 | 314,800 | 300,900 |
| Surplus/(Deficit) Before Allocations | (3,320,911) | (3,383,704) | (2,995,000) | (629,200) | (877,350) | (639,900) | (319,000) | (314,800) | (300,900) |

Appendix D - Corporate Services & Recreation Divisional Detail

| Object Name | Total | | | Community Sports and Recreation (VHWC) | | | Corporate Services - Global | | |
|--|--------------------|--------------------|--------------------|--|------------------|------------------|-----------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | 129,700 | 57,750 | 90,050 | (210,500) | (187,300) | (215,600) |
| Surplus/(Deficit) - Directly Attributable | (3,320,911) | (3,383,704) | (2,995,000) | (758,900) | (935,100) | (729,950) | (108,500) | (127,500) | (85,300) |
| COVID - Personnel | - | (202,300) | - | - | (41,400) | - | - | (9,200) | - |
| COVID - Other | - | (267,050) | - | - | (267,050) | - | - | - | - |
| Personnel | (153,700) | - | - | (48,400) | - | - | - | - | - |
| Global Departmental Allocations | (234,911) | (207,850) | (218,250) | - | - | - | (108,500) | (114,900) | (85,300) |
| Allocations: Between Departments | (388,611) | (677,200) | (218,250) | (48,400) | (308,450) | - | (108,500) | (124,100) | (85,300) |
| Surplus/(Deficit) (After Allocations) | (2,932,300) | (2,706,504) | (2,776,750) | (710,500) | (626,650) | (729,950) | - | (3,400) | - |
| Transfers to (from) Reserves | (74,600) | - | - | - | - | - | - | - | - |
| Total Transfers | (74,600) | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (2,857,700) | (2,706,504) | (2,776,750) | (710,500) | (626,650) | (729,950) | - | (3,400) | - |

Appendix D - Corporate Services & Recreation Divisional Detail

| Object Name | Customer Service | | | Events | | | Financial Services | | | |
|---|------------------|------------------|------------------|------------------|-----------------|------------------|--------------------|--------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Actual 2021 |
| Advertising and Sponsorship | - | - | - | - | - | - | - | - | - | - |
| Lease Income | - | - | - | - | - | - | - | - | - | - |
| Licences and Permits | - | - | - | - | - | - | 20,000 | 20,000 | 16,000 | 14,560 |
| Rentals | - | - | - | - | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - | 150 | - | 143 |
| Fees | - | - | - | - | - | - | 30,000 | 6,000 | 12,700 | 3,962 |
| Sales | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | 50,000 | 26,150 | 28,700 | 18,665 |
| Salaries and Wages - Full Time | 273,200 | 133,100 | 123,100 | 63,700 | 64,600 | 64,200 | 549,200 | 656,600 | 540,300 | 277,298 |
| Salaries and Wages - Part Time | - | 120,384 | 66,400 | - | - | - | 68,400 | 30,500 | - | 25,009 |
| Salaries and Wages - Students | 43,100 | 8,000 | 9,000 | 45,300 | 10,000 | 44,900 | - | - | 9,000 | - |
| Overtime Pay | - | 3,000 | 4,000 | - | - | - | - | 20,000 | 4,000 | 3,209 |
| Employee Benefits | 119,400 | 69,700 | 54,200 | 34,600 | 23,400 | 23,700 | 203,500 | 209,000 | 174,000 | 111,825 |
| Association/Membership Fees | 1,200 | - | 1,200 | - | - | - | 3,600 | 3,600 | 4,800 | 2,773 |
| Cleaning Supplies | - | - | - | - | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - | - | - | 1,000 | - |
| Cost of of Goods Sold | - | - | - | - | - | - | - | - | - | - |
| Equipment - Purchase | - | - | - | - | - | - | - | - | - | - |
| Equipment - Rental | - | - | - | - | - | - | - | - | - | - |
| Hospitality Expense | - | - | - | - | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - | - | - | - | - |
| Postage & Courier | - | - | - | - | - | - | 48,000 | 38,000 | 48,000 | 33,951 |
| Program Supplies | - | - | - | - | - | - | - | - | - | - |
| Protective & Uniform Clothing | - | - | - | - | - | - | - | - | - | - |
| R&M Grounds | - | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | 7,900 | 1,000 | 4,800 | 2,700 | 200 | 3,200 | 15,400 | 5,000 | 13,600 | 1,694 |
| SME - Audit and Actuary | - | - | - | - | - | - | 85,000 | 65,000 | 55,000 | 54,048 |
| SME - Consultants | - | - | - | - | - | - | - | - | - | - |
| Subscriptions and Publications | 500 | - | 500 | - | - | - | 1,000 | - | 500 | - |
| Telephone/Internet | 600 | 620 | 800 | 611 | - | 1,600 | 2,400 | 1,400 | 4,000 | 804 |
| Travel | 1,600 | - | 1,000 | 500 | - | 600 | 3,100 | - | 2,700 | - |
| Total Expense | 447,500 | 335,804 | 265,000 | 147,411 | 98,200 | 138,200 | 979,600 | 1,029,100 | 856,900 | 510,611 |
| Surplus/(Deficit) Before Allocations | (447,500) | (335,804) | (265,000) | (147,411) | (98,200) | (138,200) | (929,600) | (1,002,950) | (828,200) | (491,946) |

Appendix D - Corporate Services & Recreation Divisional Detail

| Object Name | Customer Service | | | Events | | | Financial Services | | | |
|--|------------------|------------------|------------------|------------------|-----------------|------------------|--------------------|--------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Actual 2021 |
| Allocations: Within Departments | (7,330) | 21,400 | 17,800 | (21,000) | (5,250) | (5,250) | 57,630 | 65,400 | 57,700 | - |
| Surplus/(Deficit) - Directly Attributable | (440,170) | (357,204) | (282,800) | (126,411) | (92,950) | (132,950) | (987,230) | (1,068,350) | (885,900) | (491,946) |
| COVID - Personnel | - | (56,500) | - | - | - | - | - | - | - | - |
| COVID - Other | - | - | - | - | - | - | - | - | - | - |
| Personnel | (105,300) | - | - | - | - | - | - | - | - | - |
| Global Departmental Allocations | - | - | - | (126,411) | (92,950) | (132,950) | - | - | - | - |
| Allocations: Between Departments | (105,300) | (56,500) | - | (126,411) | (92,950) | (132,950) | - | - | - | - |
| Surplus/(Deficit) (After Allocations) | (334,870) | (300,704) | (282,800) | - | - | - | (987,230) | (1,068,350) | (885,900) | (491,946) |
| Transfers to (from) Reserves | - | - | - | - | - | - | (74,600) | - | - | - |
| Total Transfers | - | - | - | - | - | - | (74,600) | - | - | - |
| Surplus/(Deficit) | (334,870) | (300,704) | (282,800) | - | - | - | (912,630) | (1,068,350) | (885,900) | (491,946) |

Appendix D - Corporate Services & Recreation Divisional Detail

| Object Name | Human Resources | | | Information Technology | | |
|---|------------------|------------------|------------------|------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - | - | - | - |
| Lease Income | - | - | - | - | - | - |
| Licences and Permits | - | - | - | - | - | - |
| Rentals | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - |
| Fees | - | - | - | - | - | - |
| Sales | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - |
| Salaries and Wages - Full Time | 346,700 | 344,900 | 330,600 | 248,200 | 196,500 | 258,300 |
| Salaries and Wages - Part Time | - | - | - | - | 2,400 | - |
| Salaries and Wages - Students | 12,600 | - | 9,000 | 9,000 | - | 9,000 |
| Overtime Pay | - | - | - | 5,000 | - | 2,000 |
| Employee Benefits | 112,600 | 114,400 | 99,600 | 83,200 | 76,500 | 80,300 |
| Association/Membership Fees | 4,800 | 4,600 | 4,800 | 2,400 | - | 1,200 |
| Cleaning Supplies | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - |
| Cost of of Goods Sold | - | - | - | - | - | - |
| Equipment - Purchase | - | - | - | - | - | - |
| Equipment - Rental | - | - | - | - | - | - |
| Hospitality Expense | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - |
| Postage & Courier | - | - | 400 | - | - | - |
| Program Supplies | - | - | - | - | - | - |
| Protective & Uniform Clothing | - | - | - | - | - | - |
| R&M Grounds | - | - | - | - | - | - |
| Staff Training & Development | 9,000 | 10,000 | 10,800 | 6,400 | - | 6,500 |
| SME - Audit and Actuary | - | - | - | - | - | - |
| SME - Consultants | - | - | - | - | - | - |
| Subscriptions and Publications | 1,500 | 1,400 | 1,500 | 500 | 400 | 500 |
| Telephone/Internet | 1,600 | 1,600 | 2,400 | 1,900 | 1,900 | 2,400 |
| Travel | 1,800 | - | 2,200 | 1,000 | - | 1,300 |
| Total Expense | 490,600 | 476,900 | 461,300 | 357,600 | 277,700 | 361,500 |
| Surplus/(Deficit) Before Allocations | (490,600) | (476,900) | (461,300) | (357,600) | (277,700) | (361,500) |

**Appendix D - Corporate Services &
Recreation Divisional Detail**

| Object Name | Human Resources | | | Information Technology | | |
|--|------------------|------------------|------------------|------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | 29,800 | 30,300 | 31,000 | 21,700 | 17,700 | 24,300 |
| Surplus/(Deficit) - Directly Attributable | (520,400) | (507,200) | (492,300) | (379,300) | (295,400) | (385,800) |
| COVID - Personnel | - | (44,200) | - | - | (51,000) | - |
| COVID - Other | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - |
| Global Departmental Allocations | - | - | - | - | - | - |
| Allocations: Between Departments | - | (44,200) | - | - | (51,000) | - |
| Surplus/(Deficit) (After Allocations) | (520,400) | (463,000) | (492,300) | (379,300) | (244,400) | (385,800) |
| Transfers to (from) Reserves | - | - | - | - | - | - |
| Total Transfers | - | - | - | - | - | - |
| Surplus/(Deficit) | (520,400) | (463,000) | (492,300) | (379,300) | (244,400) | (385,800) |

Appendix D - Divisional Summary & Detail

Legislative Services Divisional Summary

Appendix D - Legislative Services Divisional Summary

| | | Legislative Services | | | |
|--------------------------|--------------------------------------|----------------------|--------------------------|------------------|-----------|
| | | Clerks | Planning and Development | Planning Global | Total |
| 2022 BUDGET | Total Revenue | 30,550 | 182,900 | 7,500 | 220,950 |
| | Personnel Expenses | 333,800 | 463,100 | 166,000 | 962,900 |
| | Operating Expenses | 10,300 | 14,100 | 49,600 | 74,000 |
| | Total Expense | 344,100 | 477,200 | 215,600 | 1,036,900 |
| | Surplus/(Deficit) Before Allocations | (313,550) | (294,300) | (208,100) | (815,950) |
| | Allocations: Within Departments | 61,800 | 85,700 | (147,500) | - |
| | Allocations: Between Departments | - | - | (60,600) | (60,600) |
| | Surplus/(Deficit) After Allocations | (375,350) | (380,000) | - | (755,350) |
| | Transfers to (from) Reserves | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - |
| | Total Transfers | - | - | - | - |
| Surplus/(Deficit) | (375,350) | (380,000) | - | (755,350) | |
| 2021 BUDGET | Total Revenue | 22,700 | 182,900 | - | 205,600 |
| | Personnel Expenses | 388,300 | 237,100 | 171,500 | 796,900 |
| | Operating Expenses | 13,500 | 12,900 | 37,700 | 64,100 |
| | Total Expense | 401,800 | 250,000 | 209,200 | 861,000 |
| | Surplus/(Deficit) Before Allocations | (379,100) | (67,100) | (209,200) | (655,400) |
| | Allocations: Within Departments | 85,500 | 53,200 | (138,700) | - |
| | Allocations: Between Departments | - | - | (70,500) | (70,500) |
| | Surplus/(Deficit) After Allocations | (464,600) | (120,300) | - | (584,900) |
| | Transfers to (from) Reserves | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - |
| | Total Transfers | - | - | - | - |
| Surplus/(Deficit) | (464,600) | (120,300) | - | (584,900) | |
| VARIANCE | Total Revenue | 7,850 | - | 7,500 | 15,350 |
| | Personnel Expenses | (54,500) | 226,000 | (5,500) | 166,000 |
| | Operating Expenses | (3,200) | 1,200 | 11,900 | 9,900 |
| | Total Expense | (57,700) | 227,200 | 6,400 | 175,900 |
| | Surplus/(Deficit) Before Allocations | 65,550 | (227,200) | 1,100 | (160,550) |
| | Allocations: Within Departments | (23,700) | 32,500 | (8,800) | - |
| | Allocations: Between Departments | - | - | 9,900 | 9,900 |
| | Surplus/(Deficit) After Allocations | 89,250 | (259,700) | - | (170,450) |
| | Transfers to (from) Reserves | - | - | - | - |
| | Transfers to (from) Rate | - | - | - | - |
| | Total Transfers | - | - | - | - |
| Surplus/(Deficit) | 89,250 | (259,700) | - | (170,450) | |

Appendix D - Divisional Summary & Detail

Legislative Services Divisional Detail

Appendix D - Legislative Services

Divisional Detail

| Object Name | Total | | | Clerks | | | Planning and Development | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Licences and Permits | 30,000 | 30,000 | 21,500 | 30,000 | 30,000 | 21,500 | - | - | - |
| Fees | 190,950 | 175,550 | 184,100 | 550 | 550 | 1,200 | 182,900 | 175,000 | 182,900 |
| Total Revenue | 220,950 | 205,550 | 205,600 | 30,550 | 30,550 | 22,700 | 182,900 | 175,000 | 182,900 |
| Salaries and Wages - Full Time | 681,900 | 634,300 | 585,200 | 242,700 | 306,700 | 288,200 | 309,600 | 208,600 | 160,100 |
| Salaries and Wages - Students | 18,900 | 9,000 | 27,000 | - | - | 9,000 | 18,900 | 9,000 | 18,000 |
| Overtime Pay | 7,000 | 7,000 | - | - | - | - | 7,000 | 7,000 | - |
| Employee Benefits | 255,100 | 211,000 | 184,700 | 91,100 | 105,000 | 91,100 | 127,600 | 67,400 | 59,000 |
| Association/Membership Fees | 3,200 | 2,800 | 3,900 | 1,200 | 1,000 | 2,400 | 800 | 800 | 300 |
| Comm and Public Relations | 3,000 | 3,000 | 5,000 | - | - | - | 2,000 | 2,000 | 5,000 |
| Contract Services | 7,500 | - | - | - | - | - | - | - | - |
| Hospitality Expense | 1,400 | 1,200 | 1,200 | - | - | - | - | - | - |
| Office Supplies | 4,000 | 2,000 | 2,000 | - | - | - | - | - | 1,600 |
| Postage & Courier | 300 | 150 | 500 | 100 | 100 | 400 | 100 | 50 | 100 |
| Staff Training & Development | 17,500 | 9,000 | 14,600 | 6,100 | 4,000 | 7,200 | 8,200 | 2,000 | 4,000 |
| SME - Consultants | 30,000 | 110,000 | 30,000 | - | - | - | - | 100,000 | - |
| Subscriptions and Publications | 800 | 300 | 800 | 500 | - | 500 | 300 | 300 | 300 |
| Telephone/Internet | 2,900 | 3,200 | 3,200 | 1,200 | 1,200 | 1,600 | 1,100 | 1,200 | 800 |
| Travel | 3,400 | - | 2,900 | 1,200 | - | 1,400 | 1,600 | - | 800 |
| Total Expense | 1,036,900 | 992,950 | 861,000 | 344,100 | 418,000 | 401,800 | 477,200 | 398,350 | 250,000 |
| Surplus/(Deficit) Before Allocations | (815,950) | (787,400) | (655,400) | (313,550) | (387,450) | (379,100) | (294,300) | (223,350) | (67,100) |
| Allocations: Within Departments | - | - | - | 61,800 | 63,400 | 85,500 | 85,700 | 62,400 | 53,200 |
| Surplus/(Deficit) - Directly Attributable | (815,950) | (787,400) | (655,400) | (375,350) | (450,850) | (464,600) | (380,000) | (285,750) | (120,300) |
| COVID - Personnel | - | (31,900) | - | - | (30,100) | - | - | (1,800) | - |
| Global Departmental Allocations | (60,600) | (50,800) | (70,500) | - | - | - | - | - | - |
| Allocations: Between Departments | (60,600) | (82,700) | (70,500) | - | (30,100) | - | - | (1,800) | - |
| Surplus/(Deficit) (After Allocations) | (755,350) | (704,700) | (584,900) | (375,350) | (420,750) | (464,600) | (380,000) | (283,950) | (120,300) |
| Total Transfers | - | - | - |
| Surplus/(Deficit) | (755,350) | (704,700) | (584,900) | (375,350) | (420,750) | (464,600) | (380,000) | (283,950) | (120,300) |

Appendix D - Legislative Services

Divisional Detail

| Object Name | Planning Global | | |
|--|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Licences and Permits | - | - | - |
| Fees | 7,500 | - | - |
| Total Revenue | 7,500 | - | - |
| Salaries and Wages - Full Time | 129,600 | 119,000 | 136,900 |
| Salaries and Wages - Students | - | - | - |
| Overtime Pay | - | - | - |
| Employee Benefits | 36,400 | 38,600 | 34,600 |
| Association/Membership Fees | 1,200 | 1,000 | 1,200 |
| Comm and Public Relations | 1,000 | 1,000 | - |
| Contract Services | 7,500 | - | - |
| Hospitality Expense | 1,400 | 1,200 | 1,200 |
| Office Supplies | 4,000 | 2,000 | 400 |
| Postage & Courier | 100 | - | - |
| Staff Training & Development | 3,200 | 3,000 | 3,400 |
| SME - Consultants | 30,000 | 10,000 | 30,000 |
| Subscriptions and Publications | - | - | - |
| Telephone/Internet | 600 | 800 | 800 |
| Travel | 600 | - | 700 |
| Total Expense | 215,600 | 176,600 | 209,200 |
| Surplus/(Deficit) Before Allocations | (208,100) | (176,600) | (209,200) |
| Allocations: Within Departments | (147,500) | (125,800) | (138,700) |
| Surplus/(Deficit) - Directly Attributable | (60,600) | (50,800) | (70,500) |
| COVID - Personnel | - | - | - |
| Global Departmental Allocations | (60,600) | (50,800) | (70,500) |
| Allocations: Between Departments | (60,600) | (50,800) | (70,500) |
| Surplus/(Deficit) (After Allocations) | - | - | - |
| Total Transfers | - | - | - |
| Surplus/(Deficit) | - | - | - |

Appendix D - Divisional Summary & Detail

Community Safety Divisional Summary

Appendix D - Community Safety Divisional Summary

| | | Fire and Bylaw | | |
|--------------------------|--------------------------------------|--------------------|--------------------|-------------|
| | | Bylaws | Fire | Total |
| 2022 BUDGET | Total Revenue | 46,500 | 21,200 | 67,700 |
| | Personnel Expenses | 386,000 | 3,282,500 | 3,668,500 |
| | Operating Expenses | 45,800 | 298,500 | 344,300 |
| | Total Expense | 431,800 | 3,581,000 | 4,012,800 |
| | Surplus/(Deficit) Before Allocations | (385,300) | (3,559,800) | (3,945,100) |
| | Allocations: Within Departments | 103,200 | (103,200) | - |
| | Allocations: Between Departments | - | - | - |
| | Surplus/(Deficit) After Allocations | (488,500) | (3,456,600) | (3,945,100) |
| | Transfers to (from) Reserves | - | - | - |
| | Transfers to (from) Rate | - | - | - |
| Total Transfers | - | - | - | |
| Surplus/(Deficit) | (488,500) | (3,456,600) | (3,945,100) | |
| 2021 BUDGET | Total Revenue | 31,500 | 20,600 | 52,100 |
| | Personnel Expenses | 353,500 | 2,913,700 | 3,267,200 |
| | Operating Expenses | 32,800 | 290,000 | 322,800 |
| | Total Expense | 386,300 | 3,203,700 | 3,590,000 |
| | Surplus/(Deficit) Before Allocations | (354,800) | (3,183,100) | (3,537,900) |
| | Allocations: Within Departments | 99,072 | (99,072) | - |
| | Allocations: Between Departments | - | - | - |
| | Surplus/(Deficit) After Allocations | (453,872) | (3,084,028) | (3,537,900) |
| | Transfers to (from) Reserves | - | - | - |
| | Transfers to (from) Rate | - | - | - |
| Total Transfers | - | - | - | |
| Surplus/(Deficit) | (453,872) | (3,084,028) | (3,537,900) | |
| VARIANCE | Total Revenue | 15,000 | 600 | 15,600 |
| | Personnel Expenses | 32,500 | 368,800 | 401,300 |
| | Operating Expenses | 13,000 | 8,500 | 21,500 |
| | Total Expense | 45,500 | 377,300 | 422,800 |
| | Surplus/(Deficit) Before Allocations | (30,500) | (376,700) | (407,200) |
| | Allocations: Within Departments | 4,128 | (4,128) | - |
| | Allocations: Between Departments | - | - | - |
| | Surplus/(Deficit) After Allocations | (34,628) | (372,572) | (407,200) |
| | Transfers to (from) Reserves | - | - | - |
| | Transfers to (from) Rate | - | - | - |
| Total Transfers | - | - | - | |
| Surplus/(Deficit) | (34,628) | (372,572) | (407,200) | |

Appendix D - Divisional Summary & Detail

Community Safety Divisional Detail

**Appendix D - Community Safety
Divisional Detail**

| Object Name | Total | | | Bylaws | | | Fire | | |
|--|--------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Donations | 600 | 600 | - | - | - | - | 600 | 600 | - |
| Fines | 45,000 | 45,000 | 11,000 | 45,000 | 45,000 | 11,000 | - | - | - |
| Licences and Permits | 1,500 | 1,500 | 20,500 | 1,500 | 1,500 | 20,500 | - | - | - |
| Chargebacks | - | 42,000 | - | - | 42,000 | - | - | - | - |
| Fees | 20,600 | 108,000 | 20,600 | - | 8,000 | - | 20,600 | 100,000 | 20,600 |
| Grant - Provincial | - | 9,100 | - | - | - | - | - | 9,100 | - |
| Sales | - | 960 | - | - | - | - | - | 960 | - |
| Total Revenue | 67,700 | 207,160 | 52,100 | 46,500 | 96,500 | 31,500 | 21,200 | 110,660 | 20,600 |
| Salaries and Wages - Full Time | 2,010,200 | 1,924,100 | 1,902,200 | 262,700 | 213,400 | 245,400 | 1,747,500 | 1,710,700 | 1,656,800 |
| Salaries and Wages - Part Time | 419,200 | 483,700 | 438,600 | - | 45,100 | - | 419,200 | 438,600 | 438,600 |
| Salaries and Wages - Students | 36,300 | 29,100 | 19,300 | 27,200 | 29,100 | 10,300 | 9,100 | - | 9,000 |
| Overtime Pay | 68,800 | 75,000 | 72,800 | - | 10,000 | 14,000 | 68,800 | 65,000 | 58,800 |
| Honourariums | 25,000 | 25,000 | 25,000 | - | - | - | 25,000 | 25,000 | 25,000 |
| Employee Benefits | 1,109,000 | 1,006,216 | 809,300 | 96,100 | 89,200 | 83,800 | 1,012,900 | 917,016 | 725,500 |
| Association/Membership Fees | 3,200 | 1,500 | 3,200 | 1,200 | - | 1,200 | 2,000 | 1,500 | 2,000 |
| Cleaning Supplies | 3,000 | 2,500 | 3,000 | - | - | - | 3,000 | 2,500 | 3,000 |
| Comm and Public Relations | 16,300 | 10,500 | 16,300 | 500 | 500 | 500 | 15,800 | 10,000 | 15,800 |
| Contract Services | 107,000 | 150,300 | 105,800 | 15,500 | 60,000 | 15,500 | 91,500 | 90,300 | 90,300 |
| Equipment - Purchase | 26,200 | 26,000 | 26,200 | - | - | - | 26,200 | 26,000 | 26,200 |
| Hospitality Expense | 6,000 | 3,200 | 6,000 | - | - | - | 6,000 | 3,200 | 6,000 |
| Office Supplies | 8,400 | 8,400 | 8,000 | 2,000 | 2,000 | 1,600 | 6,400 | 6,400 | 6,400 |
| Postage & Courier | 2,600 | 1,400 | 2,600 | 2,000 | 800 | 2,000 | 600 | 600 | 600 |
| Program Supplies | 40,000 | 20,000 | 44,000 | - | - | - | 40,000 | 20,000 | 44,000 |
| Protective & Uniform Clothing | 40,500 | 35,000 | 25,000 | 8,500 | 10,000 | 1,000 | 32,000 | 25,000 | 24,000 |
| Staff Training & Development | 63,900 | 36,000 | 60,400 | 7,200 | 1,000 | 6,500 | 56,700 | 35,000 | 53,900 |
| Subscriptions and Publications | 1,500 | 500 | 1,500 | - | - | - | 1,500 | 500 | 1,500 |
| Telephone/Internet | 13,000 | 12,500 | 8,700 | 7,500 | 7,000 | 3,200 | 5,500 | 5,500 | 5,500 |
| Travel | 12,700 | 5,000 | 12,100 | 1,400 | - | 1,300 | 11,300 | 5,000 | 10,800 |
| Total Expense | 4,012,800 | 3,855,916 | 3,590,000 | 431,800 | 468,100 | 386,300 | 3,581,000 | 3,387,816 | 3,203,700 |
| Surplus/(Deficit) Before Allocations | (3,945,100) | (3,648,756) | (3,537,900) | (385,300) | (371,600) | (354,800) | (3,559,800) | (3,277,156) | (3,183,100) |
| Allocations: Within Departments | - | - | - | 103,200 | 99,072 | 99,072 | (103,200) | (99,072) | (99,072) |
| Surplus/(Deficit) - Directly Attributable | (3,945,100) | (3,648,756) | (3,537,900) | (488,500) | (470,672) | (453,872) | (3,456,600) | (3,178,084) | (3,084,028) |
| COVID - Personnel | - | (67,400) | - | - | (15,400) | - | - | (52,000) | - |
| Allocations: Between Departments | - | (67,400) | - | - | (15,400) | - | - | (52,000) | - |
| Surplus/(Deficit) (After Allocations) | (3,945,100) | (3,581,356) | (3,537,900) | (488,500) | (455,272) | (453,872) | (3,456,600) | (3,126,084) | (3,084,028) |
| Total Transfers | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (3,945,100) | (3,581,356) | (3,537,900) | (488,500) | (455,272) | (453,872) | (3,456,600) | (3,126,084) | (3,084,028) |

Appendix D - Divisional Summary & Detail

Public Works Divisional Summary

Appendix D - Public Works Divisional Summary

| | | Public Works | | | | | | | | | |
|--------------------------|--------------------------------------|------------------|-------------------------|------------|--------------------|------------------|--------------------|-----------------------|--------------------|--------------------|------------------|
| | | Drainage | Enviromental Compliance | Facilities | Fleet | Parks and Trails | Project Management | Public Works (Global) | Stores | Transportation | Total |
| 2022 BUDGET | Total Revenue | 169,300 | - | - | - | 5,000 | - | - | - | 27,500 | 201,800 |
| | Personnel Expenses | 280,200 | 218,413 | 376,700 | 281,529 | 1,046,832 | 850,700 | 472,300 | 158,452 | 1,447,300 | 5,132,426 |
| | Operating Expenses | 10,500 | 20,500 | 14,900 | 43,200 | 487,600 | 28,800 | 121,800 | 6,500 | 1,204,800 | 1,938,600 |
| | Total Expense | 290,700 | 238,913 | 391,600 | 324,729 | 1,534,432 | 879,500 | 594,100 | 164,952 | 2,652,100 | 7,071,026 |
| | Surplus/(Deficit) Before Allocations | (121,400) | (238,913) | (391,600) | (324,729) | (1,529,432) | (879,500) | (594,100) | (164,952) | (2,624,600) | (6,869,226) |
| | Allocations: Within Departments | 11,494 | 22,619 | 37,075 | 30,744 | 144,800 | 83,267 | (594,100) | 15,617 | 248,485 | - |
| | Allocations: Between Departments | - | - | (428,675) | (355,473) | - | - | - | - | - | (784,148) |
| | Surplus/(Deficit) After Allocations | (132,894) | (261,532) | 0 | 0 | (1,674,232) | (962,767) | - | (180,569) | (2,873,085) | (6,085,078) |
| | Transfers to (from) Reserves | 85,000 | - | - | - | - | - | - | - | - | 85,000 |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - | - | - |
| | Total Transfers | 85,000 | - | - | - | - | - | - | - | - | 85,000 |
| Surplus/(Deficit) | (217,894) | (261,532) | 0 | 0 | (1,674,232) | (962,767) | - | (180,569) | (2,873,085) | (6,170,078) | |
| 2021 BUDGET | Total Revenue | 189,000 | - | - | - | 14,000 | - | - | - | 27,500 | 230,500 |
| | Personnel Expenses | 198,400 | 199,500 | 371,000 | 312,700 | 925,700 | 810,100 | 454,700 | 148,900 | 1,486,700 | 4,907,700 |
| | Operating Expenses | 6,700 | 20,400 | 15,400 | 38,800 | 471,500 | 30,400 | 122,100 | 3,400 | 1,168,200 | 1,876,900 |
| | Total Expense | 205,100 | 219,900 | 386,400 | 351,500 | 1,397,200 | 840,500 | 576,800 | 152,300 | 2,654,900 | 6,784,600 |
| | Surplus/(Deficit) Before Allocations | (16,100) | (219,900) | (386,400) | (351,500) | (1,383,200) | (840,500) | (576,800) | (152,300) | (2,627,400) | (6,554,100) |
| | Allocations: Within Departments | 1,554 | 21,220 | 37,287 | 33,919 | 133,477 | 81,107 | (576,800) | 14,697 | 253,540 | - |
| | Allocations: Between Departments | - | - | (423,687) | (385,419) | - | - | - | - | - | (809,106) |
| | Surplus/(Deficit) After Allocations | (17,654) | (241,120) | 0 | (0) | (1,516,677) | (921,607) | - | (166,997) | (2,880,940) | (5,744,994) |
| | Transfers to (from) Reserves | 85,000 | - | - | - | - | - | - | - | (530,000) | (445,000) |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - | - | - |
| | Total Transfers | 85,000 | - | - | - | - | - | - | - | (530,000) | (445,000) |
| Surplus/(Deficit) | (102,654) | (241,120) | 0 | (0) | (1,516,677) | (921,607) | - | (166,997) | (2,350,940) | (5,299,994) | |
| VARIANCE | Total Revenue | (19,700) | - | - | - | (9,000) | - | - | - | - | (28,700) |
| | Personnel Expenses | 81,800 | 18,913 | 5,700 | (31,171) | 121,132 | 40,600 | 17,600 | 9,552 | (39,400) | 224,726 |
| | Operating Expenses | 3,800 | 100 | (500) | 4,400 | 16,100 | (1,600) | (300) | 3,100 | 36,600 | 61,700 |
| | Total Expense | 85,600 | 19,013 | 5,200 | (26,771) | 137,232 | 39,000 | 17,300 | 12,652 | (2,800) | 286,426 |
| | Surplus/(Deficit) Before Allocations | (105,300) | (19,013) | (5,200) | 26,771 | (146,232) | (39,000) | (17,300) | (12,652) | 2,800 | (315,126) |
| | Allocations: Within Departments | 9,940 | 1,399 | (212) | (3,175) | 11,323 | 2,160 | (17,300) | 920 | (5,055) | 0 |
| | Allocations: Between Departments | - | - | (4,988) | 29,946 | - | - | - | - | - | 24,958 |
| | Surplus/(Deficit) After Allocations | (115,240) | (20,412) | 0 | 0 | (157,555) | (41,160) | - | (13,572) | 7,855 | (340,084) |
| | Transfers to (from) Reserves | - | - | - | - | - | - | - | - | 530,000 | 530,000 |
| | Transfers to (from) Rate | - | - | - | - | - | - | - | - | - | - |
| | Total Transfers | - | - | - | - | - | - | - | - | 530,000 | 530,000 |
| Surplus/(Deficit) | (115,240) | (20,412) | 0 | 0 | (157,555) | (41,160) | - | (13,572) | (522,145) | (870,084) | |

Appendix D - Divisional Summary & Detail

Public Works Divisional Detail

**Appendix D - Public Works Divisional
Detail**

| Object Name | Total | | | Drainage | | | Enviromental Compliance | | |
|---|--------------------|--------------------|--------------------|------------------|------------------|-----------------|-------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Rentals | - | - | 6,000 | - | - | - | - | - | - |
| Other Revenue | 122,800 | 63,500 | 142,500 | 120,300 | 63,000 | 140,000 | - | - | - |
| Chargebacks | - | 13,871 | - | - | 6,671 | - | - | 2,700 | - |
| Fees | 30,000 | 50,000 | 28,000 | - | - | - | - | - | - |
| Grants - Other | - | - | 5,000 | - | - | - | - | - | - |
| Grant - Provincial | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 | 49,000 | - | - | - |
| Total Revenue | 201,800 | 176,371 | 230,500 | 169,300 | 118,671 | 189,000 | - | 2,700 | - |
| Salaries and Wages - Full Time | 3,349,234 | 3,280,100 | 3,239,200 | 204,100 | 141,200 | 145,500 | 156,736 | 134,800 | 154,300 |
| Salaries and Wages - Part Time | 220,702 | 271,730 | 220,300 | - | - | - | - | 2,000 | - |
| Salaries and Wages - Students | 145,545 | 99,900 | 170,500 | - | - | - | 9,430 | - | - |
| Overtime Pay | 190,000 | 160,500 | 189,200 | - | 4,000 | 5,000 | - | - | - |
| Employee Benefits | 1,226,945 | 1,176,300 | 1,088,500 | 76,100 | 44,500 | 47,900 | 52,247 | 47,900 | 45,200 |
| Association/Membership Fees | 17,500 | 15,700 | 20,100 | 500 | 500 | 500 | 2,400 | 2,400 | 2,400 |
| Cleaning Supplies | 7,000 | 7,000 | 7,000 | - | - | - | - | - | - |
| Comm and Public Relations | 3,000 | 3,000 | 3,000 | - | - | - | - | - | - |
| Computer Software | 1,000 | - | - | - | - | - | - | - | - |
| Contract Services | 923,100 | 884,900 | 874,400 | - | - | - | 12,500 | 12,500 | 12,500 |
| Equipment - Purchase | 101,300 | 90,800 | 90,300 | 1,000 | 500 | - | - | - | - |
| Equipment - Rental | 47,100 | 47,100 | 47,100 | - | - | - | - | - | - |
| Hospitality Expense | 6,900 | 2,000 | 6,000 | - | - | - | - | - | - |
| Office Supplies | 15,600 | 15,600 | 18,100 | - | - | - | - | - | - |
| Postage & Courier | 800 | 800 | 600 | - | - | - | - | - | - |
| Program Supplies | 25,700 | 25,700 | 25,700 | - | - | - | - | - | - |
| Protective & Uniform Clothing | 19,300 | 19,300 | 15,700 | - | - | - | - | - | - |
| R&M Grounds | 114,000 | 99,000 | 116,600 | - | - | - | - | - | - |
| R&M Trails | 113,800 | 113,800 | 113,800 | - | - | - | - | - | - |
| R&M Consumables and Parts | 295,900 | 295,900 | 292,900 | - | - | - | - | - | - |
| R&M Playground | 20,000 | 20,000 | 3,000 | - | - | - | - | - | - |
| Repairs and Maintenance - Tree | 21,200 | 21,200 | 21,200 | - | - | - | - | - | - |
| Staff Training & Development | 93,000 | 59,900 | 90,600 | 5,100 | 3,800 | 3,800 | 4,200 | 3,900 | 3,900 |
| SME - Consultants | 70,000 | 74,000 | 70,000 | - | - | - | - | - | - |
| Subscriptions and Publications | 3,200 | 3,200 | 3,500 | - | - | - | - | - | - |
| Telephone/Internet | 24,100 | 33,050 | 39,000 | 2,900 | 3,200 | 1,600 | 600 | 750 | 800 |
| Travel | 15,100 | 2,000 | 18,300 | 1,000 | - | 800 | 800 | - | 800 |
| Total Expense | 7,071,026 | 6,822,480 | 6,784,600 | 290,700 | 197,700 | 205,100 | 238,913 | 204,250 | 219,900 |
| Surplus/(Deficit) Before Allocations | (6,869,226) | (6,646,109) | (6,554,100) | (121,400) | (79,029) | (16,100) | (238,913) | (201,550) | (219,900) |

**Appendix D - Public Works Divisional
Detail**

| Object Name | Total | | | Drainage | | | Enviromental Compliance | | |
|--|--------------------|--------------------|--------------------|------------------|------------------|------------------|-------------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | 11,494 | 15,000 | 1,554 | 22,619 | 15,500 | 21,220 |
| Surplus/(Deficit) - Directly Attributable | (6,869,226) | (6,646,109) | (6,554,100) | (132,894) | (94,029) | (17,654) | (261,532) | (217,050) | (241,120) |
| COVID - Personnel | - | (76,100) | - | - | - | - | - | - | - |
| Global Departmental Allocations | (784,148) | (659,030) | (809,106) | - | - | - | - | - | - |
| Allocations: Between Departments | (784,148) | (735,130) | (809,106) | - | - | - | - | - | - |
| Surplus/(Deficit) (After Allocations) | (6,085,078) | (5,910,979) | (5,744,994) | (132,894) | (94,029) | (17,654) | (261,532) | (217,050) | (241,120) |
| Transfers to (from) Reserves | 85,000 | (445,000) | (445,000) | 85,000 | 85,000 | 85,000 | - | - | - |
| Total Transfers | 85,000 | (445,000) | (445,000) | 85,000 | 85,000 | 85,000 | - | - | - |
| Surplus/(Deficit) | (6,170,078) | (5,465,979) | (5,299,994) | (217,894) | (179,029) | (102,654) | (261,532) | (217,050) | (241,120) |

**Appendix D - Public Works Divisional
Detail**

| Object Name | Facilities | | | Fleet | | | Parks and Trails | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Rentals | - | - | - | - | - | - | - | - | 6,000 |
| Other Revenue | - | - | - | - | - | - | - | - | - |
| Chargebacks | - | - | - | - | - | - | - | 4,000 | - |
| Fees | - | - | - | - | - | - | 5,000 | 5,000 | 3,000 |
| Grants - Other | - | - | - | - | - | - | - | - | 5,000 |
| Grant - Provincial | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | 5,000 | 9,000 | 14,000 |
| Salaries and Wages - Full Time | 274,800 | 261,300 | 277,500 | 204,589 | 139,400 | 237,000 | 519,264 | 536,100 | 501,800 |
| Salaries and Wages - Part Time | - | 16,730 | - | - | 1,000 | - | 220,702 | 136,000 | 108,500 |
| Salaries and Wages - Students | - | - | - | - | - | - | 86,215 | 75,000 | 123,100 |
| Overtime Pay | - | 30,000 | - | - | - | - | - | 50,000 | - |
| Employee Benefits | 101,900 | 92,700 | 93,500 | 76,940 | 61,000 | 75,700 | 220,651 | 237,000 | 192,300 |
| Association/Membership Fees | 300 | 300 | 300 | - | - | - | 3,500 | 2,500 | 7,100 |
| Cleaning Supplies | - | - | - | - | - | - | 7,000 | 7,000 | 7,000 |
| Comm and Public Relations | - | - | - | - | - | - | - | - | - |
| Computer Software | - | - | - | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - | 47,500 | 55,000 | 44,500 |
| Equipment - Purchase | 1,500 | 1,500 | 1,500 | 10,000 | 5,000 | 5,000 | 83,800 | 83,800 | 83,800 |
| Equipment - Rental | - | - | - | - | - | - | 47,100 | 47,100 | 47,100 |
| Hospitality Expense | - | - | - | - | - | - | - | - | - |
| Office Supplies | - | - | - | - | - | - | - | - | - |
| Postage & Courier | - | - | - | 500 | 600 | 100 | - | - | - |
| Program Supplies | - | - | - | 25,000 | 25,000 | 25,000 | 700 | 700 | 700 |
| Protective & Uniform Clothing | 1,800 | 1,800 | 1,800 | - | - | - | 5,600 | 5,600 | 2,000 |
| R&M Grounds | - | - | - | - | - | - | 114,000 | 99,000 | 116,600 |
| R&M Trails | - | - | - | - | - | - | 113,800 | 113,800 | 113,800 |
| R&M Consumables and Parts | - | - | - | - | - | - | - | - | - |
| R&M Playground | - | - | - | - | - | - | 20,000 | 20,000 | 3,000 |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | 15,600 | 15,600 | 15,600 |
| Staff Training & Development | 6,900 | 6,900 | 6,900 | 5,100 | 5,900 | 5,900 | 20,700 | 13,900 | 15,900 |
| SME - Consultants | - | - | - | - | - | - | - | - | - |
| Subscriptions and Publications | - | - | 300 | 800 | 800 | 800 | - | - | - |
| Telephone/Internet | 3,000 | 3,500 | 3,200 | 800 | 800 | 800 | 4,200 | 10,300 | 11,200 |
| Travel | 1,400 | - | 1,400 | 1,000 | - | 1,200 | 4,100 | 1,000 | 3,200 |
| Total Expense | 391,600 | 414,730 | 386,400 | 324,729 | 239,500 | 351,500 | 1,534,432 | 1,509,400 | 1,397,200 |
| Surplus/(Deficit) Before Allocations | (391,600) | (414,730) | (386,400) | (324,729) | (239,500) | (351,500) | (1,529,432) | (1,500,400) | (1,383,200) |

**Appendix D - Public Works Divisional
Detail**

| Object Name | Facilities | | | Fleet | | | Parks and Trails | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | 37,075 | 31,600 | 37,287 | 30,744 | 18,200 | 33,919 | 144,800 | 114,800 | 133,477 |
| Surplus/(Deficit) - Directly Attributable | (428,675) | (446,330) | (423,687) | (355,473) | (257,700) | (385,419) | (1,674,232) | (1,615,200) | (1,516,677) |
| COVID - Personnel | - | (26,500) | - | - | - | - | - | (3,300) | - |
| Global Departmental Allocations | (428,675) | (407,330) | (423,687) | (355,473) | (251,700) | (385,419) | - | - | - |
| Allocations: Between Departments | (428,675) | (433,830) | (423,687) | (355,473) | (251,700) | (385,419) | - | (3,300) | - |
| Surplus/(Deficit) (After Allocations) | 0 | (12,500) | 0 | 0 | (6,000) | (0) | (1,674,232) | (1,611,900) | (1,516,677) |
| Transfers to (from) Reserves | - | - | - | - | - | - | - | - | - |
| Total Transfers | - | - | - |
| Surplus/(Deficit) | 0 | (12,500) | 0 | 0 | (6,000) | (0) | (1,674,232) | (1,611,900) | (1,516,677) |

**Appendix D - Public Works Divisional
Detail**

| Object Name | Project Management | | | Public Works - Global | | | Stores | | |
|---|--------------------|------------------|------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Rentals | - | - | - | - | - | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - | - | - |
| Chargebacks | - | - | - | - | - | - | - | - | - |
| Fees | - | - | - | - | - | - | - | - | - |
| Grants - Other | - | - | - | - | - | - | - | - | - |
| Grant - Provincial | - | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | - | - |
| Salaries and Wages - Full Time | 612,200 | 630,400 | 592,500 | 217,000 | 287,300 | 212,800 | 115,245 | 115,000 | 113,000 |
| Salaries and Wages - Part Time | - | - | - | - | - | - | - | - | - |
| Salaries and Wages - Students | 28,300 | 15,900 | 26,900 | - | - | - | - | - | - |
| Overtime Pay | - | 40,000 | - | 190,000 | 1,000 | 184,200 | - | 500 | - |
| Employee Benefits | 210,200 | 218,100 | 190,700 | 65,300 | 80,600 | 57,700 | 43,207 | 43,500 | 35,900 |
| Association/Membership Fees | 3,400 | 2,600 | 3,400 | 4,000 | 4,000 | 3,000 | - | - | - |
| Cleaning Supplies | - | - | - | - | - | - | - | - | - |
| Comm and Public Relations | 2,000 | 2,000 | 2,000 | - | - | - | - | - | - |
| Computer Software | - | - | - | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - | - | - | - |
| Equipment - Purchase | - | - | - | - | - | - | - | - | - |
| Equipment - Rental | - | - | - | - | - | - | - | - | - |
| Hospitality Expense | - | - | - | 6,900 | 2,000 | 6,000 | - | - | - |
| Office Supplies | - | - | - | 15,600 | 15,600 | 18,100 | - | - | - |
| Postage & Courier | - | - | - | 300 | 200 | 500 | - | - | - |
| Program Supplies | - | - | - | - | - | - | - | - | - |
| Protective & Uniform Clothing | - | - | - | 11,900 | 11,900 | 11,900 | - | - | - |
| R&M Grounds | - | - | - | - | - | - | - | - | - |
| R&M Trails | - | - | - | - | - | - | - | - | - |
| R&M Consumables and Parts | - | - | - | - | - | - | 3,000 | 3,000 | - |
| R&M Playground | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance - Tree | - | - | - | - | - | - | - | - | - |
| Staff Training & Development | 16,000 | 16,000 | 14,800 | 5,400 | 8,000 | 8,700 | 2,900 | 1,500 | 2,800 |
| SME - Consultants | - | - | - | 70,000 | 74,000 | 70,000 | - | - | - |
| Subscriptions and Publications | 900 | 900 | 900 | 600 | 600 | 600 | - | - | - |
| Telephone/Internet | 3,300 | 3,800 | 6,300 | 6,000 | 7,100 | 1,600 | - | - | - |
| Travel | 3,200 | - | 3,000 | 1,100 | - | 1,700 | 600 | - | 600 |
| Total Expense | 879,500 | 929,700 | 840,500 | 594,100 | 492,300 | 576,800 | 164,952 | 163,500 | 152,300 |
| Surplus/(Deficit) Before Allocations | (879,500) | (929,700) | (840,500) | (594,100) | (492,300) | (576,800) | (164,952) | (163,500) | (152,300) |

**Appendix D - Public Works Divisional
Detail**

| Object Name | Project Management | | | Public Works - Global | | | Stores | | |
|--|--------------------|--------------------|------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | 83,267 | 70,900 | 81,107 | (594,100) | (481,600) | (576,800) | 15,617 | 12,400 | 14,697 |
| Surplus/(Deficit) - Directly Attributable | (962,767) | (1,000,600) | (921,607) | - | (10,700) | - | (180,569) | (175,900) | (166,997) |
| COVID - Personnel | - | - | - | - | (10,700) | - | - | (16,700) | - |
| Global Departmental Allocations | - | - | - | - | - | - | - | - | - |
| Allocations: Between Departments | - | - | - | - | (10,700) | - | - | (16,700) | - |
| Surplus/(Deficit) (After Allocations) | (962,767) | (1,000,600) | (921,607) | - | - | - | (180,569) | (159,200) | (166,997) |
| Transfers to (from) Reserves | - | - | - | - | - | - | - | - | - |
| Total Transfers | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | (962,767) | (1,000,600) | (921,607) | - | - | - | (180,569) | (159,200) | (166,997) |

**Appendix D - Public Works Divisional
Detail**

| Object Name | Transportation | | |
|---|--------------------|--------------------|--------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Rentals | - | - | - |
| Other Revenue | 2,500 | 500 | 2,500 |
| Chargebacks | - | 500 | - |
| Fees | 25,000 | 45,000 | 25,000 |
| Grants - Other | - | - | - |
| Grant - Provincial | - | - | - |
| Total Revenue | 27,500 | 46,000 | 27,500 |
| Salaries and Wages - Full Time | 1,045,300 | 1,034,600 | 1,004,800 |
| Salaries and Wages - Part Time | - | 116,000 | 111,800 |
| Salaries and Wages - Students | 21,600 | 9,000 | 20,500 |
| Overtime Pay | - | 35,000 | - |
| Employee Benefits | 380,400 | 351,000 | 349,600 |
| Association/Membership Fees | 3,400 | 3,400 | 3,400 |
| Cleaning Supplies | - | - | - |
| Comm and Public Relations | 1,000 | 1,000 | 1,000 |
| Computer Software | 1,000 | - | - |
| Contract Services | 863,100 | 817,400 | 817,400 |
| Equipment - Purchase | 5,000 | - | - |
| Equipment - Rental | - | - | - |
| Hospitality Expense | - | - | - |
| Office Supplies | - | - | - |
| Postage & Courier | - | - | - |
| Program Supplies | - | - | - |
| Protective & Uniform Clothing | - | - | - |
| R&M Grounds | - | - | - |
| R&M Trails | - | - | - |
| R&M Consumables and Parts | 292,900 | 292,900 | 292,900 |
| R&M Playground | - | - | - |
| Repairs and Maintenance - Tree | 5,600 | 5,600 | 5,600 |
| Staff Training & Development | 26,700 | - | 27,900 |
| SME - Consultants | - | - | - |
| Subscriptions and Publications | 900 | 900 | 900 |
| Telephone/Internet | 3,300 | 3,600 | 13,500 |
| Travel | 1,900 | 1,000 | 5,600 |
| Total Expense | 2,652,100 | 2,671,400 | 2,654,900 |
| Surplus/(Deficit) Before Allocations | (2,624,600) | (2,625,400) | (2,627,400) |

**Appendix D - Public Works Divisional
Detail**

| Object Name | Transportation | | |
|--|--------------------|--------------------|--------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | 248,485 | 203,200 | 253,540 |
| Surplus/(Deficit) - Directly Attributable | (2,873,085) | (2,828,600) | (2,880,940) |
| COVID - Personnel | - | (18,900) | - |
| Global Departmental Allocations | - | - | - |
| Allocations: Between Departments | - | (18,900) | - |
| Surplus/(Deficit) (After Allocations) | (2,873,085) | (2,809,700) | (2,880,940) |
| Transfers to (from) Reserves | - | (530,000) | (530,000) |
| Total Transfers | - | (530,000) | (530,000) |
| Surplus/(Deficit) | (2,873,085) | (2,279,700) | (2,350,940) |

Appendix D - Divisional Summary & Detail

Self Sustaining Entities (SSE) Divisional Summary

Appendix D - Self Sustaining Entities (SSE)

Divisional Summary

| | | Self Sustaining Entities (SSE) | | | | |
|--------------------|--------------------------------------|--------------------------------|-----------------|----------------|------------------|------------------|
| | | Building Inspection | Cemetery | Beaches | Sugarloaf Marina | Total |
| 2022 BUDGET | Total Revenue | 419,400 | 46,900 | 409,500 | 1,409,000 | 2,284,800 |
| | Personnel Expenses | 319,000 | - | 150,700 | 297,000 | 766,700 |
| | Operating Expenses | 18,800 | 20,200 | 135,800 | 456,300 | 631,100 |
| | Total Expense | 337,800 | 20,200 | 286,500 | 753,300 | 1,397,800 |
| | Surplus/(Deficit) Before Allocations | 81,600 | 26,700 | 123,000 | 655,700 | 887,000 |
| | Allocations: Within Departments | - | - | - | - | - |
| | Allocations: Between Departments | 81,600 | 20,000 | 122,250 | 622,000 | 845,850 |
| | Surplus/(Deficit) After Allocations | - | 6,700 | 750 | 33,700 | 41,150 |
| | Transfers to (from) Reserves | - | 6,700 | 750 | 33,700 | 41,150 |
| | Transfers to (from) Rate | - | - | - | - | - |
| | Total Transfers | - | 6,700 | 750 | 33,700 | 41,150 |
| | Surplus/(Deficit) | - | - | - | - | - |
| 2021 BUDGET | Total Revenue | 331,700 | 46,900 | 196,200 | 1,069,200 | 1,644,000 |
| | Personnel Expenses | 303,100 | - | 89,700 | 366,200 | 759,000 |
| | Operating Expenses | 24,700 | 20,200 | 51,700 | 307,100 | 403,700 |
| | Total Expense | 327,800 | 20,200 | 141,400 | 673,300 | 1,162,700 |
| | Surplus/(Deficit) Before Allocations | 3,900 | 26,700 | 54,800 | 395,900 | 481,300 |
| | Allocations: Within Departments | - | - | - | - | - |
| | Allocations: Between Departments | 87,100 | 65,300 | 52,500 | 409,077 | 613,977 |
| | Surplus/(Deficit) After Allocations | (83,200) | (38,600) | 2,300 | (13,177) | (132,677) |
| | Transfers to (from) Reserves | - | - | - | - | - |
| | Transfers to (from) Rate | (83,200) | (38,600) | 2,300 | (13,177) | (132,677) |
| | Total Transfers | (83,200) | (38,600) | 2,300 | (13,177) | (132,677) |
| | Surplus/(Deficit) | - | - | - | - | - |
| VARIANCE | Total Revenue | 87,700 | - | 213,300 | 339,800 | 640,800 |
| | Personnel Expenses | 15,900 | - | 61,000 | (69,200) | 7,700 |
| | Operating Expenses | (5,900) | - | 84,100 | 149,200 | 227,400 |
| | Total Expense | 10,000 | - | 145,100 | 80,000 | 235,100 |
| | Surplus/(Deficit) Before Allocations | 77,700 | - | 68,200 | 259,800 | 405,700 |
| | Allocations: Within Departments | - | - | - | - | - |
| | Allocations: Between Departments | (5,500) | (45,300) | 69,750 | 212,923 | 231,873 |
| | Surplus/(Deficit) After Allocations | 83,200 | 45,300 | (1,550) | 46,877 | 173,827 |
| | Transfers to (from) Reserves | - | 6,700 | 750 | 33,700 | 41,150 |
| | Transfers to (from) Rate | 83,200 | 38,600 | (2,300) | 13,177 | 132,677 |
| | Total Transfers | 83,200 | 45,300 | (1,550) | 46,877 | 173,827 |
| | Surplus/(Deficit) | - | - | - | - | - |

Appendix D - Divisional Summary & Detail

Self Sustaining Entities (SSE) Divisional Detail

Appendix D - Self Sustaining Entities (SSE)

Divisional Detail

| Object Name | Total | | | Building Inspection | | | Cemetery | | |
|---|------------------|------------------|------------------|---------------------|----------------|----------------|---------------|---------------|---------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | 500 | 500 | 500 | - | - | - | - | - | - |
| Investment Income | 4,000 | 4,000 | 4,000 | - | - | - | 4,000 | 4,000 | 4,000 |
| Lease Income | 29,500 | 127,700 | 127,700 | - | - | - | - | - | - |
| Licences and Permits | 419,400 | 400,000 | 331,700 | 419,400 | 400,000 | 331,700 | - | - | - |
| Rentals | 9,000 | 3,000 | 500 | - | - | - | - | - | - |
| Other Revenue | 1,000 | 19,000 | - | - | - | - | - | - | - |
| Chargebacks | - | 6,000 | - | - | - | - | - | - | - |
| Fees | 411,000 | 366,487 | 201,800 | - | - | - | - | - | - |
| Sales | 1,410,400 | 1,140,000 | 977,800 | - | - | - | 42,900 | 40,000 | 42,900 |
| Total Revenue | 2,284,800 | 2,066,687 | 1,644,000 | 419,400 | 400,000 | 331,700 | 46,900 | 44,000 | 46,900 |
| Salaries and Wages - Full Time | 351,200 | 181,000 | 380,300 | 230,800 | 99,000 | 231,300 | - | - | - |
| Salaries and Wages - Part Time | 39,500 | 214,500 | 58,800 | - | 65,000 | - | - | - | - |
| Salaries and Wages - Students | 204,800 | 214,000 | 173,200 | - | - | - | - | - | - |
| Overtime Pay | 8,000 | 12,000 | 2,000 | 8,000 | 12,000 | 2,000 | - | - | - |
| Employee Benefits | 163,200 | 153,000 | 144,700 | 80,200 | 56,000 | 69,800 | - | - | - |
| Association/Membership Fees | 6,200 | 18,000 | 6,200 | 2,000 | 15,000 | 2,000 | 1,200 | - | 1,200 |
| Cleaning Supplies | 8,500 | 7,750 | 7,500 | - | - | - | - | - | - |
| Comm and Public Relations | 10,500 | 8,500 | 9,500 | 1,000 | - | 1,000 | - | - | - |
| Computer Software | 10,000 | 20,000 | - | - | - | - | - | - | - |
| Contract Services | 203,100 | 179,700 | 100,300 | 2,500 | 10,000 | 2,500 | 2,100 | 2,100 | 2,100 |
| Cost of of Goods Sold | 200,000 | 180,000 | 140,000 | - | - | - | - | - | - |
| Equipment - Purchase | 3,100 | 2,100 | 6,100 | - | - | - | 1,100 | 1,100 | 1,100 |
| Equipment - Rental | 6,900 | 6,900 | 6,900 | - | - | - | 6,900 | 6,900 | 6,900 |
| Office Supplies | 6,500 | 5,500 | 5,600 | - | 1,100 | 1,200 | - | - | - |
| Postage & Courier | 200 | 700 | 400 | 100 | 600 | 400 | - | - | - |
| Program Supplies | 2,700 | 1,100 | 1,600 | - | - | - | - | - | - |
| Protective & Uniform Clothing | 7,800 | 4,400 | 3,800 | 4,000 | 800 | 800 | - | - | - |
| R&M Grounds | 29,400 | 29,000 | 29,000 | - | - | - | 8,900 | 8,900 | 8,900 |
| R&M Consumables and Parts | 71,500 | 60,000 | 45,000 | - | - | - | - | - | - |
| Staff Training & Development | 13,200 | 7,000 | 18,900 | 6,000 | 5,000 | 11,700 | - | - | - |
| SME - Consultants | - | 50,000 | - | - | 50,000 | - | - | - | - |
| Subscriptions and Publications | 16,200 | 9,200 | 400 | 200 | 200 | 400 | - | - | - |
| Telephone/Internet | 33,100 | 19,000 | 19,200 | 1,800 | 2,200 | 2,400 | - | - | - |
| Travel | 2,200 | 300 | 3,300 | 1,200 | - | 2,300 | - | - | - |
| Total Expense | 1,397,800 | 1,383,650 | 1,162,700 | 337,800 | 316,900 | 327,800 | 20,200 | 19,000 | 20,200 |
| Surplus/(Deficit) Before Allocations | 887,000 | 683,037 | 481,300 | 81,600 | 83,100 | 3,900 | 26,700 | 25,000 | 26,700 |

Appendix D - Self Sustaining Entities (SSE)

Divisional Detail

| Object Name | Total | | | Building Inspection | | | Cemetery | | |
|--|----------------|----------------|------------------|---------------------|---------------|-----------------|---------------|-----------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | 887,000 | 683,037 | 481,300 | 81,600 | 83,100 | 3,900 | 26,700 | 25,000 | 26,700 |
| Allocated Overhead (Credit Cards / Insurance) | 201,950 | 184,569 | 81,600 | 21,000 | 20,000 | 16,000 | 2,300 | 2,300 | 2,300 |
| Cost of Borrowing - Internal - Interest | 17,400 | 7,794 | 7,794 | - | - | - | - | - | - |
| Cost of Borrowing - Internal - Principal | 130,400 | 76,883 | 76,883 | - | - | - | - | - | - |
| Capital and Related Project (SSE/BC only) | - | 55,000 | 55,000 | - | - | - | - | 40,000 | 40,000 |
| Facility Costs | 176,300 | 161,300 | 161,300 | - | - | - | - | - | - |
| Personnel | 150,700 | 17,000 | 20,000 | - | - | - | 17,700 | 17,000 | 20,000 |
| Global Departmental Allocations | 169,100 | 165,700 | 211,400 | 60,600 | 50,800 | 71,100 | - | - | 3,000 |
| Allocations: Between Departments | 845,850 | 668,246 | 613,977 | 81,600 | 70,800 | 87,100 | 20,000 | 59,300 | 65,300 |
| Surplus/(Deficit) (After Allocations) | 41,150 | 14,791 | (132,677) | - | 12,300 | (83,200) | 6,700 | (34,300) | (38,600) |
| Transfers to (from) Reserves | 41,150 | 14,791 | (132,677) | - | 12,300 | (83,200) | 6,700 | (34,300) | (38,600) |
| Total Transfers | 41,150 | 14,791 | (132,677) | - | 12,300 | (83,200) | 6,700 | (34,300) | (38,600) |
| Surplus/(Deficit) | - | - | - | - | - | - | - | - | - |

Appendix D - Self Sustaining Entities (SSE)

Divisional Detail

| Object Name | Beaches | | | Sugarloaf Marina | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Advertising and Sponsorship | - | - | - | 500 | 500 | 500 |
| Investment Income | - | - | - | - | - | - |
| Lease Income | 4,500 | - | - | 25,000 | 127,700 | 127,700 |
| Licences and Permits | - | - | - | - | - | - |
| Rentals | - | - | - | 9,000 | 3,000 | 500 |
| Other Revenue | - | - | - | 1,000 | 19,000 | - |
| Chargebacks | - | - | - | - | 6,000 | - |
| Fees | 405,000 | 350,000 | 196,200 | 6,000 | 16,487 | 5,600 |
| Sales | - | - | - | 1,367,500 | 1,100,000 | 934,900 |
| Total Revenue | 409,500 | 350,000 | 196,200 | 1,409,000 | 1,272,687 | 1,069,200 |
| Salaries and Wages - Full Time | - | - | - | 120,400 | 82,000 | 149,000 |
| Salaries and Wages - Part Time | 17,800 | 18,500 | - | 21,700 | 131,000 | 58,800 |
| Salaries and Wages - Students | 107,800 | 111,000 | 80,900 | 97,000 | 103,000 | 92,300 |
| Overtime Pay | - | - | - | - | - | - |
| Employee Benefits | 25,100 | 18,000 | 8,800 | 57,900 | 79,000 | 66,100 |
| Association/Membership Fees | - | - | - | 3,000 | 3,000 | 3,000 |
| Cleaning Supplies | 3,500 | 2,750 | 2,500 | 5,000 | 5,000 | 5,000 |
| Comm and Public Relations | 5,000 | 4,000 | 4,000 | 4,500 | 4,500 | 4,500 |
| Computer Software | - | - | - | 10,000 | 20,000 | - |
| Contract Services | 98,500 | 67,600 | 36,700 | 100,000 | 100,000 | 59,000 |
| Cost of of Goods Sold | - | - | - | 200,000 | 180,000 | 140,000 |
| Equipment - Purchase | - | - | - | 2,000 | 1,000 | 5,000 |
| Equipment - Rental | - | - | - | - | - | - |
| Office Supplies | 1,500 | - | - | 5,000 | 4,400 | 4,400 |
| Postage & Courier | - | - | - | 100 | 100 | - |
| Program Supplies | 1,200 | 100 | 100 | 1,500 | 1,000 | 1,500 |
| Protective & Uniform Clothing | 1,300 | 1,100 | 500 | 2,500 | 2,500 | 2,500 |
| R&M Grounds | 5,500 | 5,100 | 5,100 | 15,000 | 15,000 | 15,000 |
| R&M Consumables and Parts | - | - | - | 71,500 | 60,000 | 45,000 |
| Staff Training & Development | 2,000 | - | 2,000 | 5,200 | 2,000 | 5,200 |
| SME - Consultants | - | - | - | - | - | - |
| Subscriptions and Publications | 16,000 | 9,000 | - | - | - | - |
| Telephone/Internet | 1,300 | 800 | 800 | 30,000 | 16,000 | 16,000 |
| Travel | - | - | - | 1,000 | 300 | 1,000 |
| Total Expense | 286,500 | 237,950 | 141,400 | 753,300 | 809,800 | 673,300 |
| Surplus/(Deficit) Before Allocations | 123,000 | 112,050 | 54,800 | 655,700 | 462,887 | 395,900 |

Appendix D - Self Sustaining Entities (SSE)

Divisional Detail

| Object Name | Beaches | | | Sugarloaf Marina | | |
|--|----------------|----------------|---------------|------------------|----------------|-----------------|
| | Budget 2022 | Forecast 2021 | Budget 2021 | Budget 2022 | Forecast 2021 | Budget 2021 |
| Allocations: Within Departments | - | - | - | - | - | - |
| Surplus/(Deficit) - Directly Attributable | 123,000 | 112,050 | 54,800 | 655,700 | 462,887 | 395,900 |
| Allocated Overhead (Credit Cards / Insurance) | 40,950 | 35,000 | 9,800 | 137,700 | 127,269 | 53,500 |
| Cost of Borrowing - Internal - Interest | - | - | - | 17,400 | 7,794 | 7,794 |
| Cost of Borrowing - Internal - Principal | - | - | - | 130,400 | 76,883 | 76,883 |
| Capital and Related Project (SSE/BC only) | - | - | - | - | 15,000 | 15,000 |
| Facility Costs | 13,000 | 6,500 | 6,500 | 163,300 | 154,800 | 154,800 |
| Personnel | 43,400 | - | - | 89,600 | - | - |
| Global Departmental Allocations | 24,900 | 36,800 | 36,200 | 83,600 | 78,100 | 101,100 |
| Allocations: Between Departments | 122,250 | 78,300 | 52,500 | 622,000 | 459,846 | 409,077 |
| Surplus/(Deficit) (After Allocations) | 750 | 33,750 | 2,300 | 33,700 | 3,041 | (13,177) |
| Transfers to (from) Reserves | 750 | 33,750 | 2,300 | 33,700 | 3,041 | (13,177) |
| Total Transfers | 750 | 33,750 | 2,300 | 33,700 | 3,041 | (13,177) |
| Surplus/(Deficit) | - | - | - | - | - | - |

Appendix E - Facilities Detail

Appendix F - Transportation Detail

Appendix E - Facilities Detail

| | Gas | Hydro | Water | Repair and Maintenance - Parts and Consumables | Equipment Rental | Contracted Services | | | | Total |
|---------------------------------|----------------|------------------|----------------|--|------------------|---------------------|--|---------------------|----------------|------------------|
| | | | | | | Cleaning | Inspections & Preventative Maintenance | Contracted Services | Sub-Total | |
| City Hall | 9,000 | 88,000 | 3,500 | 12,000 | 1,000 | 50,000 | 10,000 | 18,000 | 78,000 | 191,500 |
| Fire Station 1 | 12,500 | 26,400 | 4,440 | 16,000 | 1,500 | | 8,000 | 14,000 | 22,000 | 82,840 |
| Humberstone Community Hall | 3,800 | 3,200 | 1,000 | 4,000 | - | | 700 | 4,000 | 4,700 | 16,700 |
| Operations Centre - New | 28,000 | 54,700 | 22,080 | 5,500 | 2,700 | 65,000 | 23,000 | 34,500 | 122,500 | 235,480 |
| Parks | 2,100 | 900 | 48,000 | 10,000 | - | | 5,800 | 9,100 | 14,900 | 75,900 |
| Soccer Complex | - | 3,600 | 4,300 | 2,000 | - | | 300 | 13,800 | 14,100 | 24,000 |
| Traffic and Street Lights | - | 213,400 | - | - | - | | 11,000 | - | 11,000 | 224,400 |
| Vale Health and Wellness Centre | 100,000 | 682,500 | 95,000 | 40,000 | 2,700 | | 20,500 | 60,000 | 80,500 | 1,000,700 |
| West Street Harbourview Docks | - | 1,700 | 1,200 | 5,000 | - | | 900 | 1,200 | 2,100 | 10,000 |
| | 155,400 | 1,074,400 | 179,520 | 94,500 | 7,900 | 115,000 | 80,200 | 154,600 | 349,800 | 1,861,520 |
| Library Facility | 8,000 | 18,900 | 1,900 | 5,000 | - | 28,500 | 5,300 | 9,900 | 43,700 | 77,500 |
| Roselawn | 10,000 | 20,000 | 6,000 | 20,000 | - | | 10,900 | 26,200 | 37,100 | 93,100 |
| Historical Marine Museum | 7,000 | 6,600 | 3,000 | 5,000 | - | 4,700 | 1,500 | 4,000 | 10,200 | 31,800 |
| Heritage Reseach Arvices | 2,400 | 2,600 | 1,100 | 1,100 | - | | - | - | - | 7,200 |
| | 27,400 | 48,100 | 12,000 | 31,100 | - | 33,200 | 17,700 | 40,100 | 91,000 | 209,600 |
| Bethel Community Centre | - | - | - | 5,000 | - | | 1,000 | 4,900 | 5,900 | 10,900 |
| Sherkston Community Centre | - | - | - | 2,200 | - | | 600 | 1,700 | 2,300 | 4,500 |
| Animal Shelter | - | - | - | 1,800 | - | | 800 | 1,300 | 2,100 | 3,900 |
| Market Square | - | 1,100 | - | 300 | | | 100 | 100 | 200 | 1,600 |
| | - | 1,100 | - | 9,300 | - | - | 2,500 | 8,000 | 10,500 | 20,900 |
| Nickel Beach | - | 6,500 | | | - | | | | - | 6,500 |
| Sugarloaf Marina | 13,000 | 47,300 | 23,000 | 27,400 | 1,500 | 9,400 | 14,900 | 26,800 | 51,100 | 163,300 |
| | 13,000 | 53,800 | 23,000 | 27,400 | 1,500 | 9,400 | 14,900 | 26,800 | 51,100 | 169,800 |
| Total | 195,800 | 1,177,400 | 214,520 | 162,300 | 9,400 | 157,600 | 115,300 | 229,500 | 502,400 | 2,261,820 |

Appendix F - Transportation Detail

| | Contract Services | Repair and Maintenance (Consumables and Parts) | Repair and Maintenance (Tree Replacement) | Total |
|---------------------------------|-------------------|--|---|------------------|
| Bridge Maintenance | 35,000 | - | - | 35,000 |
| Catch Basins | 20,000 | 15,000 | - | 35,000 |
| Crack Sealing | 50,000 | - | - | 50,000 |
| Culvert Repairs | 5,000 | 18,000 | - | 23,000 |
| Curb Maintenance | 15,000 | - | - | 15,000 |
| Driveways | - | 3,500 | - | 3,500 |
| Guardrails | 20,000 | 1,000 | - | 21,000 |
| Patching and Spraying | 100,000 | - | - | 100,000 |
| Pavement Marking | 52,000 | 5,000 | - | 57,000 |
| Pothole Repair | - | 15,000 | - | 15,000 |
| Road Grading | 6,000 | 45,000 | - | 51,000 |
| Shouldering | 3,500 | 46,000 | - | 49,500 |
| Street Lights | 40,000 | - | - | 40,000 |
| Traffic Signals | - | 15,000 | - | 15,000 |
| Traffic Signs | 5,000 | 20,000 | - | 25,000 |
| Roads Preventative Maintenance | 351,500 | 183,500 | - | 535,000 |
| Sidewalk Maintenance | 48,900 | 1,100 | - | 50,000 |
| Brushing Tree Trimming | 156,200 | - | 5,600 | 161,800 |
| Dust Suppression | 20,000 | - | - | 20,000 |
| Grass Mowing Spraying | 56,200 | 1,000 | - | 57,200 |
| Spring/Summer Maintenance | 232,400 | 1,000 | 5,600 | 239,000 |
| Culvert Repairs - Ditchings | 11,500 | 20,000 | - | 31,500 |
| Ditchings | 83,000 | 1,000 | - | 84,000 |
| Culverts and Ditchings | 94,500 | 21,000 | - | 115,500 |
| Sanding / Salting | 36,100 | 77,800 | - | 113,900 |
| Sidewalk Snow Removal | - | 1,500 | - | 1,500 |
| Snow Fence | - | 3,200 | - | 3,200 |
| Snow Ploughing | 43,200 | 2,800 | - | 46,000 |
| Winter Maintenance | 79,300 | 85,300 | - | 164,600 |
| CN Rail | 11,200 | - | - | 11,200 |
| CP Rails | 3,900 | - | - | 3,900 |
| PC Harbour/Trillium Rail (West) | 11,400 | 1,000 | - | 12,400 |
| PC Harbour/Vale Rail (East) | 30,000 | - | - | 30,000 |
| Railways | 56,500 | 1,000 | - | 57,500 |
| Total | 863,100 | 292,900 | 5,600 | 1,161,600 |

Appendix G - Tax Allocation

Appendix G - Tax Allocation

| | Budgeted Surplus/(Deficit) | Allocation of Global Expenses | | | | | Adjusted Surplus/(Deficit) | Tax Allocation % | |
|--------------------------------------|----------------------------|-------------------------------|-----------|-----------|-------------|----------------|----------------------------|------------------|----------------|
| | | Parks and Recreation | Rate | Fleet | Facilities* | Infrastructure | | | Debt Servicing |
| Global | 18,202,792 | | (784,037) | 1,181,823 | 1,225,100 | 2,029,669 | 1,468,215 | 23,323,562 | |
| PGA | (1,422,485) | | | | | | | (1,422,485) | 6.10% |
| BC (primarily Library and Museum) | (1,633,075) | | | | | | | (1,633,075) | 7.00% |
| Council | (300,620) | | 22,310 | | | | | (278,310) | 1.19% |
| CAO | (1,118,384) | | 56,849 | | | | | (1,061,535) | |
| Corporate Services | (2,857,700) | 710,500 | 289,677 | | | | | (1,857,523) | |
| Legislative Services | (755,350) | | 415,201 | | | | | (340,149) | |
| Total Corporate Administrative Costs | (4,731,434) | 710,500 | 761,727 | | | | | (3,259,207) | 13.97% |
| Parks and Recreation | | (2,384,732) | | (295,456) | (1,000,700) | | | (3,680,887) | 15.78% |
| Community Safety | (3,945,100) | | | (118,182) | | | | (4,063,282) | 17.42% |
| Capital and Related Projects | | | | | | (2,029,669) | | (2,029,669) | 8.70% |
| Debt Servicing | | | | | | | (1,468,215) | (1,468,215) | 6.29% |
| Public Works | (6,170,078) | 1,674,232 | | (768,185) | (224,400) | | | (5,488,431) | 23.53% |
| Marina | | | | | | | | | 0.00% |
| Nickel Beach | | | | | | | | | 0.00% |
| | 0 | - | - | - | - | - | - | 0 | 100.00% |

* VHWC and Traffic lights ... all other facilities treated as supporting everyone (note Marina, Beach, Roselawn, Library and Museum already allocated as well)

Appendix H - Marina Multi-Year Forecast

Appendix H - Sugarloaf Marina Multi-Year Forecast

| | Forecast | Budget | | | |
|--|------------------|------------------|------------------|------------------|---|
| | 2021 | 2022 | 2023 | 2024 | |
| SUGARLOAF MARINA Advertising and Sponsorship | 500 | 500 | 5,000 | 10,000 | Build program |
| Lease Income | 127,700 | 25,000 | 28,000 | 31,400 | 12% Growth |
| Rentals | 3,000 | 9,000 | 10,100 | 11,300 | 12% Growth |
| Other Revenue | 19,000 | 1,000 | 1,100 | 1,200 | 12% Growth |
| Chargebacks | 6,000 | - | - | - | |
| Fees | 16,487 | 6,000 | 6,700 | 7,500 | 12% Growth |
| Sales | 1,100,000 | 1,367,500 | 1,531,600 | 1,715,400 | 12% Growth |
| Total Revenue | 1,272,687 | 1,409,000 | 1,582,500 | 1,776,800 | |
| Salaries and Wages - Full Time | 82,000 | 120,400 | 120,400 | 124,000 | 3% Growth |
| Salaries and Wages - Part Time | 131,000 | 21,700 | 22,400 | 23,100 | 3% Growth |
| Salaries and Wages - Students | 103,000 | 97,000 | 99,900 | 102,900 | 3% Growth |
| Employee Benefits | 79,000 | 57,900 | 60,800 | 63,800 | 5% Growth |
| Personnel Expenses | 395,000 | 297,000 | 303,500 | 313,800 | |
| Association/Membership Fees | 3,000 | 3,000 | 3,100 | 3,200 | 2% Growth |
| Cleaning Supplies | 5,000 | 5,000 | 5,100 | 5,200 | 2% Growth |
| Comm and Public Relations | 4,500 | 4,500 | 4,600 | 4,700 | 2% Growth |
| Computer Software | 20,000 | 10,000 | 10,500 | 11,000 | 5% Growth |
| Contract Services | 100,000 | 100,000 | 105,000 | 110,300 | 5% Growth |
| Cost of of Goods Sold | 180,000 | 200,000 | 210,000 | 220,500 | 5% Growth |
| Equipment - Purchase | 1,000 | 2,000 | 4,000 | 8,000 | 100% Growth |
| Office Supplies | 4,400 | 5,000 | 5,100 | 5,200 | 2% Growth |
| Postage & Courier | 100 | 100 | 100 | 100 | 2% Growth |
| Program Supplies | 1,000 | 1,500 | 2,300 | 3,500 | 50% Growth |
| Protective & Uniform Clothing | 2,500 | 2,500 | 2,600 | 2,700 | 2% Growth |
| R&M Grounds | 15,000 | 15,000 | 15,300 | 15,600 | 2% Growth |
| R&M Consumables and Parts | 60,000 | 71,500 | 75,100 | 78,900 | 5% Growth |
| Staff Training & Development | 2,000 | 5,200 | 6,100 | 6,300 | 2.5% Salary and Wages |
| Telephone/Internet | 16,000 | 30,000 | 30,600 | 31,200 | 2% Growth |
| Travel | 300 | 1,000 | 1,200 | 1,300 | 0.5% of Salary and Wages |
| Operating Expenses | 414,800 | 456,300 | 480,700 | 507,700 | |
| Total Expense | 809,800 | 753,300 | 784,200 | 821,500 | |
| Surplus/(Deficit) Before Allocations | 462,887 | 655,700 | 798,300 | 955,300 | |
| Allocated Overhead (Credit Cards / Insurance / Governance & Risk Management) | 127,269 | 137,700 | 180,174 | 235,675 | Move from 10% to 12.5% (2023) to 15% (2024) |
| Cost of Borrowing - Internal - Interest | 7,794 | 17,400 | 16,209 | 13,552 | By 2027, \$83,841 in combined borrowing costs are removed |
| Cost of Borrowing - Internal - Principal | 76,883 | 130,400 | 131,608 | 134,264 | |
| Capital and Related Project (SSE/BC only) | 15,000 | - | 63,047 | 122,796 | Establish base funding |
| Facility Costs | 154,800 | 163,300 | 171,500 | 180,100 | 5% Growth |
| Personnel | - | 89,600 | 103,651 | 119,870 | 3% Growth - Factored on Sales |
| General Administration | 78,100 | 83,600 | 96,711 | 111,843 | 3% Growth - Factored on Sales |
| Allocations: Between Departments | 459,846 | 622,000 | 762,900 | 918,100 | |
| Surplus/(Deficit) After Allocations | 3,041 | 33,700 | 35,400 | 37,200 | |
| Transfers to (from) Reserves | 3,041 | 33,700 | 35,400 | 37,200 | 5% Growth |
| Transfers to (from) Rate | - | - | - | - | |
| Total Transfers | 3,041 | 33,700 | 35,400 | 37,200 | |
| Surplus/(Deficit) | - | - | - | - | |

Appendix H - Sugarloaf Marina Multi-Year Forecast

This multi-year forecast is based on certain assumptions and estimates. They are based on information available to staff at this time. Actual results will vary.

Some additional assumptions:

1. No growth in sales projected (although marketing efforts will be planned for next year)
2. Any growth in new customers:
 - A) Establish a reserve - goal to build to 30% of revenue
(Forecasted 2021 @ \$118,000 vs. \$381,000 goal)
 - B) Grow capital budget to fund future dock replacement and plan for future dredging
 - C) Lower fees/price
3. When borrowing costs reduced in 2027, dock replacements will be proposed
4. No new docks to be considered at this time. There are 150 full service docks available that were previously dedicated for transient use. Historical usage has only been 3%-4% per year. To this point Staff will be monitoring and looking to transition some of these slips to full seasonal slips prior to any new dock proposals.

Next steps:

1. Complete 2022 Capital and Related Projects
2. Complete facility condition review
3. Assess mix of dock sizes to maximize customer opportunities to dock
4. Implement new slip and storage contracts
5. Update boaters code of conduct
6. Implement new technology to register