Appendix B - Departmental Summary & Detail

Departmental Summary

Appendix B - Departmental Summary

		Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total Levy
FORECAST	Revenue	27,197,671	956,715	108,093	-	5,000	211,900	205,550	207,160	176,371	29,068,460
	Personnel Expenses	-	175,000	1,036,000	213,625	1,068,488	2,990,284	861,300	3,543,116	4,988,530	14,876,343
	Operating Expenses	7,177,411	1,076,462	160,963	46,200	150,113	605,320	131,650	312,800	1,833,950	11,494,869
	Total Expenses	7,177,411	1,251,462	1,196,963	259,825	1,218,601	3,595,604	992,950	3,855,916	6,822,480	26,371,212
	Surplus/(Deficit) Before Allocations	20,020,260	(294,747)	(1,088,870)	(259,825)	(1,213,601)	(3,383,704)	(787,400)	(3,648,756)	(6,646,109)	2,697,249
	Allocations (To)/From Departments	201,984	544,273	151,200	-	(3,273)	(677,200)	(82,700)	(67,400)	(735,130)	(668,246)
	Surplus/(Deficit) After Allocations	19,818,276	(839,020)	(1,240,070)	(259,825)	(1,210,328)	(2,706,504)	(704,700)	(3,581,356)	(5,910,979)	3,365,495
	Transfer To/(From) Reserves	5,545,639	135,000	50,000	-	-	-	-	-	(445,000)	5,285,639
	Transfers To/(From) Rate	(2,511,844)	-	-	-	-	-	-	-	-	(2,511,844)
	Surplus/(Deficit)	**16,784,481**	**(974,020)**	**(1,290,070)**	**(259,825)**	**(1,210,328)**	**(2,706,504)**	**(704,700)**	**(3,581,356)**	**(5,465,979)**	**591,700**
BUDGET	Revenue	25,535,515	434,800	130,100	-	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	1,511,900	223,200	80,400	178,800	753,500	64,100	322,800	1,876,900	12,207,591
	Total Expenses	7,244,529	1,898,900	1,114,200	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	(1,464,100)	(984,100)	(315,500)	(1,130,762)	(2,995,000)	(655,400)	(3,537,900)	(6,554,100)	654,124
	Allocations (To)/From Departments	129,829	214,350	159,700	-	(20,000)	(218,250)	(70,500)	-	(809,106)	(613,977)
	Surplus/(Deficit) After Allocations	18,161,157	(1,678,450)	(1,143,800)	(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**	**(1,470,050)**	**(1,193,800)**	**(315,500)**	**(1,110,762)**	**(2,776,750)**	**(584,900)**	**(3,537,900)**	**(5,299,994)**	**-**
VARIANCE	Revenue	1,662,156	521,915	(22,007)	-	1,300	(442,300)	(50)	155,060	(54,129)	1,821,945
	Personnel Expenses	(48,538)	(212,000)	145,000	(21,475)	112,826	94,584	64,400	275,916	80,830	491,543
	Operating Expenses	(18,580)	(435,438)	(62,237)	(34,200)	(28,687)	(148,180)	67,550	(10,000)	(42,950)	(712,722)
	Total Expenses	(67,118)	(647,438)	82,763	(55,675)	84,139	(53,596)	131,950	265,916	37,880	(221,180)
	Surplus/(Deficit) Before Allocations	1,729,274	1,169,353	(104,770)	55,675	(82,839)	(388,704)	(132,000)	(110,856)	(92,009)	2,043,125
	Allocations (To)/From Departments	72,155	329,923	(8,500)	-	16,728	(458,950)	(12,200)	(67,400)	73,976	(54,269)
	Surplus/(Deficit) After Allocations	1,657,119	839,431	(96,270)	55,675	(99,566)	70,246	(119,800)	(43,456)	(165,985)	2,097,394
	Transfer To/(From) Reserves	1,543,194	343,400	-	-	-	-	-	-	-	1,886,594
	Transfers To/(From) Rate	(380,900)	-	-	-	-	-	-	-	-	(380,900)
	Surplus/(Deficit)	**494,825**	**496,031**	**(96,270)**	**55,675**	**(99,566)**	**70,246**	**(119,800)**	**(43,456)**	**(165,985)**	**591,700**

Appendix B - Departmental Summary

Section		Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total Levy: Self-Sustaining Entities	Storm Sewer	Wastewater	Water	Total Rate	City Wide Total
FORECAST	Revenue	1,272,687	350,000	44,000	400,000	2,066,687	850,000	6,693,000	4,869,200	12,412,200	43,547,347
	Personnel Expenses	395,000	147,500	-	232,000	774,500	-	423,600	568,000	991,600	16,642,443
	Operating Expenses	414,800	90,450	19,000	84,900	609,150	110,540	5,197,050	2,497,060	7,804,650	19,908,669
	Total Expenses	809,800	237,950	19,000	316,900	1,383,650	110,540	5,620,650	3,065,060	8,796,250	36,551,112
	Surplus/(Deficit) Before Allocations	462,887	112,050	25,000	83,100	683,037	739,460	1,072,350	1,804,140	3,615,950	6,996,236
	Allocations (To)/From Departments	459,846	78,300	59,300	70,800	668,246	-	-	-	-	-
	Surplus/(Deficit) After Allocations	3,041	33,750	(34,300)	12,300	14,791	739,460	1,072,350	1,804,140	3,615,950	6,996,236
	Transfer To/(From) Reserves	3,041	33,750	(34,300)	12,300	14,791	111,917	262,349	729,840	1,104,106	6,404,536
	Transfers To/(From) Rate	-	-	-	-	-	627,543	810,001	1,074,300	2,511,844	-
	Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	591,700
BUDGET	Revenue	1,069,200	196,200	46,900	331,700	1,644,000	854,720	6,759,608	4,741,498	12,355,826	41,246,341
	Personnel Expenses	366,200	89,700	-	303,100	759,000	-	561,350	561,350	1,122,700	16,266,500
	Operating Expenses	307,100	51,700	20,200	24,700	403,700	202,870	5,311,500	2,673,550	8,187,920	20,799,211
	Total Expenses	673,300	141,400	20,200	327,800	1,162,700	202,870	5,872,850	3,234,900	9,310,620	37,065,711
	Surplus/(Deficit) Before Allocations	395,900	54,800	26,700	3,900	481,300	651,850	886,758	1,506,598	3,045,206	4,180,630
	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)	651,850	886,758	1,506,598	3,045,206	4,180,630
	Transfer To/(From) Reserves	(13,177)	2,300	(38,600)	(83,200)	(132,677)	42,307	258,207	613,748	914,262	4,180,630
	Transfers To/(From) Rate	-	-	-	-	-	609,543	628,551	892,850	2,130,944	-
	Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
VARIANCE	Revenue	203,487	153,800	(2,900)	68,300	422,687	(4,720)	(66,608)	127,702	56,374	2,301,006
	Personnel Expenses	28,800	57,800	-	(71,100)	15,500	-	(137,750)	6,650	(131,100)	375,943
	Operating Expenses	107,700	38,750	(1,200)	60,200	205,450	(92,330)	(114,450)	(176,490)	(383,270)	(890,542)
	Total Expenses	136,500	96,550	(1,200)	(10,900)	220,950	(92,330)	(252,200)	(169,840)	(514,370)	(514,600)
	Surplus/(Deficit) Before Allocations	66,987	57,250	(1,700)	79,200	201,737	87,610	185,592	297,542	570,744	2,815,606
	Allocations (To)/From Departments	50,769	25,800	(6,000)	(16,300)	54,269	-	-	-	-	-
	Surplus/(Deficit) After Allocations	16,218	31,450	4,300	95,500	147,468	87,610	185,592	297,542	570,744	2,815,606
	Transfer To/(From) Reserves	16,218	31,450	4,300	95,500	147,468	69,610	4,142	116,092	189,844	2,223,906
	Transfers To/(From) Rate	-	-	-	-	-	18,000	181,450	181,450	380,900	-
	Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	591,700

Appendix B - Departmental Summary & Detail

Departmental Detail

Appendix B - Departmental Detail

FORECAST	Levy									
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total
Advertising and Sponsorship	-	-	1,000	-	-	9,000	-	-	-	10,000
Donations	125,000	1,000	7,850	-	-	-	-	600	-	134,450
Fines	-	-	400	-	-	-	-	45,000	-	45,400
Fundraising	-	-	600	-	-	-	-	-	-	600
Investment Income	192,000	-	-	-	-	-	-	-	-	192,000
Insurance Claim Proceeds	-	-	-	-	-	-	-	-	-	-
Lease Income	40,200	155,000	-	-	-	2,500	-	-	-	197,700
Licences and Permits	-	-	-	-	-	20,000	30,000	1,500	-	51,500
Rentals	18,000	(5)	4,050	-	-	168,000	-	-	-	190,045
Other Revenue	693,111	6,804	-	-	-	150	-	-	63,500	763,565
Chargebacks	-	-	-	-	-	-	-	42,000	13,871	55,871
Fees	-	9,000	6,600	-	-	12,250	175,550	108,000	50,000	361,400
Provincial Offences Act	22,260	-	-	-	-	-	-	-	-	22,260
Grants - Other	125,636	4,000	45,300	-	5,000	-	-	-	-	179,936
Grant - Federal	1,138,704	-	17,000	-	-	-	-	-	-	1,155,704
Grant - Provincial	3,131,160	780,916	24,093	-	-	-	-	9,100	49,000	3,994,269
Grant - PY	-	-	-	-	-	-	-	-	-	-
Sales	-	-	1,200	-	-	-	-	960	-	2,160
Penalties and Interest	600,000	-	-	-	-	-	-	-	-	600,000
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	27,197,671	956,715	108,093	-	5,000	211,900	205,550	207,160	176,371	29,068,460
Salaries and Wages - Full Time	-	-	601,200	-	699,688	2,040,500	634,300	1,924,100	3,280,100	9,179,888
Salaries and Wages - Part Time	-	145,000	190,400	138,300	84,000	183,284	-	483,700	271,730	1,496,414
Salaries and Wages - Students	-	-	-	-	44,700	18,000	9,000	29,100	99,900	200,700
Overtime Pay	-	-	-	-	4,000	23,000	7,000	75,000	160,500	269,500
Honourariums	-	-	-	-	-	-	-	25,000	-	25,000
Employee Benefits	-	30,000	244,400	75,325	236,100	725,500	211,000	1,006,216	1,176,300	3,704,841
Personnel Expenses	-	175,000	1,036,000	213,625	1,068,488	2,990,284	861,300	3,543,116	4,988,530	14,876,343
Association/Membership Fees	12,700	-	1,300	-	14,100	9,200	2,800	1,500	15,700	57,300
Auto - Fuel	190,000	-	200	-	-	-	-	-	-	190,200
Cleaning Supplies	-	10,900	800	-	-	15,000	-	2,500	7,000	36,200
Library Collection	-	-	74,300	-	-	-	-	-	-	74,300
Comm and Public Relations	-	10,000	4,900	-	45,000	-	3,000	10,500	3,000	76,400
Computer Software	340,000	15,000	730	-	-	-	-	-	-	355,730
Contract Services	633,600	577,192	18,000	25,900	2,000	300,000	-	150,300	884,900	2,591,892
Cost of Borrowing External Interest	961,000	-	-	-	-	-	-	-	-	961,000
Cost of Borrowing External Principal	1,471,000	-	-	-	-	-	-	-	-	1,471,000
Cost of of Goods Sold	-	-	500	-	-	-	-	-	-	500

Appendix B - Departmental Detail

FORECAST

	Levy									
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total
Credit Card Fees	95,000	-	-	-	-	-	-	-	-	95,000
PAP / Online Incentives	31,300	-	-	-	-	-	-	-	-	31,300
Seniors Discount	-	-	-	-	-	-	-	-	-	-
Equipment - Purchase	-	-	8,000	-	-	8,500	-	26,000	90,800	133,300
Equipment - Rental	422,200	-	300	-	-	-	-	-	47,100	469,600
Financial Expenses	7,000	-	-	-	-	-	-	-	-	7,000
Land Leases	40,000	-	-	-	-	-	-	-	-	40,000
Grants and Sponsorship Expense	-	328,200	300	-	-	-	-	-	-	328,500
Hospitality Expense	-	-	720	3,500	850	3,500	1,200	3,200	2,000	14,970
Insurance - Contract	611,515	-	-	-	-	-	-	-	-	611,515
Insurance Ded and Adm cost	150,000	-	-	-	-	-	-	-	-	150,000
Office Supplies	-	200	5,000	3,500	2,800	26,800	2,000	8,400	15,600	64,300
Postage & Courier	-	200	2,113	1,300	25	38,100	150	1,400	800	44,088
Program Supplies	-	18,720	14,000	-	-	2,000	-	20,000	25,700	80,420
Protective & Uniform Clothing	32,300	21,500	1,700	-	-	1,400	-	35,000	19,300	111,200
R&M Grounds	-	86,500	2,000	-	-	24,000	-	-	99,000	211,500
R&M Trails	-	-	-	-	-	-	-	-	113,800	113,800
R&M Consumables and Parts	136,000	-	-	-	-	-	-	-	295,900	431,900
Repairs and Maintenance - Auto	180,000	-	-	-	-	-	-	-	-	180,000
R&M Playground	-	-	-	-	-	-	-	-	20,000	20,000
Repairs and Maintenance - Tree	-	1,500	-	-	-	-	-	-	21,200	22,700
Staff Training & Development	88,800	-	5,800	10,000	8,900	23,400	9,000	36,000	59,900	241,800
SME - Audit and Actuary	-	-	6,500	-	-	65,000	-	-	-	71,500
SME - Consultants	-	4,500	-	-	65,000	70,000	110,000	-	74,000	323,500
Subject Matter Experts - Legal	292,000	-	-	-	-	-	-	-	-	292,000
Subscriptions and Publications	-	-	-	-	3,000	1,800	300	500	3,200	8,800
Telephone/Internet	81,000	1,950	13,000	2,000	8,238	14,620	3,200	12,500	33,050	169,558
Travel	-	100	800	-	200	2,000	-	5,000	2,000	10,100
Utilities - Gas	132,000	-	-	-	-	-	-	-	-	132,000
Utilities - Hydro	750,000	-	-	-	-	-	-	-	-	750,000
Utilities - Water	125,000	-	-	-	-	-	-	-	-	125,000
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	7,177,411	1,076,462	160,963	46,200	150,113	605,320	131,650	312,800	1,833,950	11,494,869
Total Expenses	7,177,411	1,251,462	1,196,963	259,825	1,218,601	3,595,604	992,950	3,855,916	6,822,480	26,371,212
Surplus/(Deficit) Before Allocations	20,020,260	(294,747)	(1,088,870)	(259,825)	(1,213,601)	(3,383,704)	(787,400)	(3,648,756)	(6,646,109)	2,697,249

Appendix B - Departmental Detail

		Levy									
		Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total
FORECAST	Allocated Overhead (Credit Cards / Insurance)	(238,569)	-	54,000	-	-	-	-	-	-	(184,569)
	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	-	414,800	(9,000)	-	(28,100)	(202,300)	(31,900)	(67,400)	(76,100)	-
	COVID - Other	270,000	(2,950)	-	-	-	(267,050)	-	-	-	-
	Facility Costs	(348,800)	81,300	106,200	-	-	-	-	-	-	(161,300)
	Fleet and Equipment	-	-	-	-	-	-	-	-	-	-
	Personnel	-	-	-	-	(17,000)	-	-	-	-	(17,000)
	Technology	-	-	-	-	-	-	-	-	-	-
	Global Departmental Allocations	659,030	51,123	-	-	41,828	(207,850)	(50,800)	-	(659,030)	(165,700)
	Allocations (To)/From Departments	201,984	544,273	151,200	-	(3,273)	(677,200)	(82,700)	(67,400)	(735,130)	(668,246)
	Surplus/(Deficit) After Allocations	19,818,276	(839,020)	(1,240,070)	(259,825)	(1,210,328)	(2,706,504)	(704,700)	(3,581,356)	(5,910,979)	3,365,495
	Transfer To/(From) Reserves	5,545,639	135,000	50,000	-	-	-	-	-	(445,000)	5,285,639
	Transfers To/(From) Rate	(2,511,844)	-	-	-	-	-	-	-	-	(2,511,844)
	Surplus/(Deficit)	**16,784,481**	**(974,020)**	**(1,290,070)**	**(259,825)**	**(1,210,328)**	**(2,706,504)**	**(704,700)**	**(3,581,356)**	**(5,465,979)**	**591,700**

Appendix B - Departmental Detail

BUDGET

	Levy									
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total
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	-	41,200	76,400	-	-	-	-	-	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	434,800	130,100	-	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	651,500	47,800	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

Appendix B - Departmental Detail

BUDGET	Levy									
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total
Cost of of Goods Sold	-	15,000	5,000	-	-	500	-	-	-	20,500
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	2,100	10,500	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	1,511,900	223,200	80,400	178,800	753,500	64,100	322,800	1,876,900	12,207,591
Total Expenses	7,244,529	1,898,900	1,114,200	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	(1,464,100)	(984,100)	(315,500)	(1,130,762)	(2,995,000)	(655,400)	(3,537,900)	(6,554,100)	654,124

Appendix B - Departmental Detail

BUDGET

	Levy									
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	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)	81,400	106,200	-	-	-	-	-	-	(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	214,350	159,700	-	(20,000)	(218,250)	(70,500)	-	(809,106)	(613,977)
Surplus/(Deficit) After Allocations	18,161,157	(1,678,450)	(1,143,800)	(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**	**(1,470,050)**	**(1,193,800)**	**(315,500)**	**(1,110,762)**	**(2,776,750)**	**(584,900)**	**(3,537,900)**	**(5,299,994)**	**-**

Appendix B - Departmental Detail

VARIANCE

	Levy									
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total
Advertising and Sponsorship	-	(53,000)	1,000	-	-	(26,000)	-	-	-	(78,000)
Donations	-	1,000	(5,050)	-	-	-	-	600	-	(3,450)
Fines	-	-	(100)	-	-	-	-	34,000	-	33,900
Fundraising	-	-	600	-	-	-	-	-	-	600
Investment Income	87,000	-	-	-	-	-	-	-	-	87,000
Insurance Claim Proceeds	-	-	-	-	-	-	-	-	-	-
Lease Income	-	4,000	-	-	-	(16,200)	-	-	-	(12,200)
Licences and Permits	-	-	-	-	-	4,000	8,500	(19,000)	-	(6,500)
Rentals	-	2,295	(7,250)	-	-	(329,000)	-	-	(6,000)	(339,955)
Other Revenue	693,111	6,804	-	-	-	150	-	-	(79,000)	621,065
Chargebacks	-	-	-	-	-	-	-	42,000	13,871	55,871
Fees	-	(39,900)	(9,900)	-	-	(70,450)	(8,550)	87,400	22,000	(19,400)
Provincial Offences Act	22,260	-	-	-	-	-	-	-	-	22,260
Grants - Other	125,636	(37,200)	(31,100)	-	5,000	-	-	-	(5,000)	57,336
Grant - Federal	583,349	-	17,000	-	-	-	-	-	-	600,349
Grant - Provincial	21,300	642,916	24,093	-	(3,700)	-	-	9,100	-	693,709
Grant - PY	-	-	-	-	-	-	-	-	-	-
Sales	-	(25,000)	(11,300)	-	-	(4,800)	-	960	-	(40,140)
Penalties and Interest	129,500	20,000	-	-	-	-	-	-	-	149,500
Property Taxes	-	-	-	-	-	-	-	-	-	-
Payment In lieu	-	-	-	-	-	-	-	-	-	-
Supplemental Tax	-	-	-	-	-	-	-	-	-	-
Rate Revenue - Variable	-	-	-	-	-	-	-	-	-	-
Rate Revenue - Fixed	-	-	-	-	-	-	-	-	-	-
Bulk Haulers	-	-	-	-	-	-	-	-	-	-
Revenue	1,662,156	521,915	(22,007)	-	1,300	(442,300)	(50)	155,060	(54,129)	1,821,945
Salaries and Wages - Full Time	(35,138)	-	41,600	-	(18,175)	97,500	49,100	21,900	40,900	197,688
Salaries and Wages - Part Time	-	(128,500)	71,900	(3,100)	84,000	(3,716)	-	45,100	51,430	117,114
Salaries and Wages - Students	-	(40,000)	-	-	17,700	(62,900)	(18,000)	9,800	(70,600)	(164,000)
Overtime Pay	-	-	-	-	4,000	(15,500)	7,000	2,200	(28,700)	(31,000)
Honourariums	-	-	-	-	-	-	-	-	-	-
Employee Benefits	(13,400)	(43,500)	31,500	(18,375)	25,300	79,200	26,300	196,916	87,800	371,741
Personnel Expenses	(48,538)	(212,000)	145,000	(21,475)	112,826	94,584	64,400	275,916	80,830	491,543
Association/Membership Fees	-	(200)	(500)	-	(9,700)	(5,200)	(1,100)	(1,700)	(4,400)	(22,800)
Auto - Fuel	(18,500)	-	200	-	-	-	-	-	-	(18,300)
Cleaning Supplies	-	(9,800)	800	-	-	(6,500)	-	(500)	-	(16,000)
Library Collection	-	-	1,500	-	-	-	-	-	-	1,500
Comm and Public Relations	-	(32,000)	(1,700)	-	(6,400)	-	(2,000)	(5,800)	-	(47,900)
Computer Software	66,000	15,000	(270)	-	-	-	-	-	-	80,730
Contract Services	(7,500)	(74,308)	(29,800)	1,800	(8,000)	(93,100)	-	44,500	10,500	(155,908)
Cost of Borrowing External Interest	16,818	-	-	-	-	-	-	-	-	16,818
Cost of Borrowing External Principal	8,287	-	-	-	-	-	-	-	-	8,287
Cost of of Goods Sold	-	(15,000)	(4,500)	-	-	(500)	-	-	-	(20,000)

Appendix B - Departmental Detail

VARIANCE

	Levy									
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Fire and Bylaw	Public Works	Total
Credit Card Fees	10,500	-	-	-	-	-	-	-	-	10,500
PAP / Online Incentives	31,300	-	-	-	-	-	-	-	-	31,300
Seniors Discount	-	-	-	-	-	-	-	-	-	-
Equipment - Purchase	-	-	(19,300)	-	-	-	-	(200)	500	(19,000)
Equipment - Rental	(5,400)	(115,000)	300	-	-	(3,400)	-	-	-	(123,500)
Financial Expenses	-	-	-	-	-	-	-	-	-	-
Land Leases	40,000	-	-	-	-	-	-	-	-	40,000
Grants and Sponsorship Expense	-	(45,300)	300	-	-	-	-	-	-	(45,000)
Hospitality Expense	-	-	(1,180)	(3,800)	(50)	-	-	(2,800)	(4,000)	(11,830)
Insurance - Contract	94,015	-	-	-	-	-	-	-	-	94,015
Insurance Ded and Adm cost	-	-	-	-	-	-	-	-	-	-
Office Supplies	-	(300)	(1,500)	(100)	-	(2,400)	-	400	(2,500)	(6,400)
Postage & Courier	-	200	(287)	1,200	(275)	(11,100)	(350)	(1,200)	200	(11,612)
Program Supplies	-	(88,980)	(4,300)	-	-	(11,600)	-	(24,000)	-	(128,880)
Protective & Uniform Clothing	-	(26,500)	(200)	-	-	400	-	10,000	3,600	(12,700)
R&M Grounds	-	(1,000)	2,000	-	-	(3,800)	-	-	(17,600)	(20,400)
R&M Trails	-	-	-	-	-	-	-	-	-	-
R&M Consumables and Parts	-	-	-	-	-	-	-	-	3,000	3,000
Repairs and Maintenance - Auto	28,200	-	-	-	-	-	-	-	-	28,200
R&M Playground	-	-	-	-	-	-	-	-	17,000	17,000
Repairs and Maintenance - Tree	-	1,500	-	-	-	-	-	-	-	1,500
Staff Training & Development	-	(6,800)	(5,700)	(21,800)	(9,400)	(34,200)	(5,600)	(24,400)	(30,700)	(138,600)
SME - Audit and Actuary	-	-	-	-	-	10,000	-	-	-	10,000
SME - Consultants	-	(35,500)	-	-	5,000	30,000	80,000	-	4,000	83,500
Subject Matter Experts - Legal	172,000	-	-	-	-	-	-	-	-	172,000
Subscriptions and Publications	-	-	-	-	1,800	(1,200)	(500)	(1,000)	(300)	(1,200)
Telephone/Internet	(24,900)	(150)	2,500	(5,100)	1,738	(6,080)	-	3,800	(5,950)	(34,142)
Travel	(17,800)	(1,300)	(600)	(6,400)	(3,400)	(9,500)	(2,900)	(7,100)	(16,300)	(65,300)
Utilities - Gas	(38,400)	-	-	-	-	-	-	-	-	(38,400)
Utilities - Hydro	(303,800)	-	-	-	-	-	-	-	-	(303,800)
Utilities - Water	(69,400)	-	-	-	-	-	-	-	-	(69,400)
Property Tax Charges	-	-	-	-	-	-	-	-	-	-
City Owned Property SS Charges	-	-	-	-	-	-	-	-	-	-
Tax Reassessment and Uncollect	-	-	-	-	-	-	-	-	-	-
Property Taxes - Rebates	-	-	-	-	-	-	-	-	-	-
Property Taxes - Tax Incentive Grants	-	-	-	-	-	-	-	-	-	-
Region Rate - Fixed	-	-	-	-	-	-	-	-	-	-
Region Rate - Variable	-	-	-	-	-	-	-	-	-	-
Operating Expenses	(18,580)	(435,438)	(62,237)	(34,200)	(28,687)	(148,180)	67,550	(10,000)	(42,950)	(712,722)
Total Expenses	(67,118)	(647,438)	82,763	(55,675)	84,139	(53,596)	131,950	265,916	37,880	(221,180)
Surplus/(Deficit) Before Allocations	1,729,274	1,169,353	(104,770)	55,675	(82,839)	(388,704)	(132,000)	(110,856)	(92,009)	2,043,125

Appendix B - Departmental Detail

VARIANCE

	Levy									
	Global	**PGA**	**BC**	**Council**	**CAO**	**Corporate Services**	**Legislative Services**	**Fire and Bylaw**	**Public Works**	**Total**
Allocated Overhead (Credit Cards / Insurance)	(103,469)	-	500	-	-	-	-	-	-	(102,969)
Cost of Borrowing - Internal - Interest	-	-	-	-	-	-	-	-	-	-
Cost of Borrowing - Internal - Principal	-	-	-	-	-	-	-	-	-	-
Capital and Related Project (SSE/BC only)	-	-	-	-	-	-	-	-	-	-
COVID - Personnel	-	414,800	(9,000)	-	(28,100)	(202,300)	(31,900)	(67,400)	(76,100)	-
COVID - Other	270,000	(2,950)	-	-	-	(267,050)	-	-	-	-
Facility Costs	100	(100)	-	-	-	-	-	-	-	-
Fleet and Equipment	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	3,000	-	-	-	-	3,000
Technology	-	-	-	-	-	-	-	-	-	-
Global Departmental Allocations	(94,476)	(81,828)	-	-	41,828	10,400	19,700	-	150,076	45,700
Allocations (To)/From Departments	72,155	329,923	(8,500)	-	16,728	(458,950)	(12,200)	(67,400)	73,976	(54,269)
Surplus/(Deficit) After Allocations	1,657,119	839,431	(96,270)	55,675	(99,566)	70,246	(119,800)	(43,456)	(165,985)	2,097,394
Transfer To/(From) Reserves	1,543,194	343,400	-	-	-	-	-	-	-	1,886,594
Transfers To/(From) Rate	(380,900)	-	-	-	-	-	-	-	-	(380,900)
Surplus/(Deficit)	**494,825**	**496,031**	**(96,270)**	**55,675**	**(99,566)**	**70,246**	**(119,800)**	**(43,456)**	**(165,985)**	**591,700**

Appendix B - Departmental Detail

FORECAST

	Levy: Self-Sustaining Entities					Rate				
	Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide Total
Advertising and Sponsorship	500	-	-	-	500	-	-	-	-	10,500
Donations	-	-	-	-	-	-	-	-	-	134,450
Fines	-	-	-	-	-	-	-	-	-	45,400
Fundraising	-	-	-	-	-	-	-	-	-	600
Investment Income	-	-	4,000	-	4,000	-	-	-	-	196,000
Insurance Claim Proceeds	-	-	-	-	-	-	-	-	-	-
Lease Income	127,700	-	-	-	127,700	-	-	-	-	325,400
Licences and Permits	-	-	-	400,000	400,000	-	-	-	-	451,500
Rentals	3,000	-	-	-	3,000	-	-	-	-	193,045
Other Revenue	19,000	-	-	-	19,000	-	-	85,000	85,000	867,565
Chargebacks	6,000	-	-	-	6,000	-	3,000	-	3,000	64,871
Fees	16,487	350,000	-	-	366,487	-	45,000	200	45,200	773,087
Provincial Offences Act	-	-	-	-	-	-	-	-	-	22,260
Grants - Other	-	-	-	-	-	-	-	-	-	179,936
Grant - Federal	-	-	-	-	-	-	-	-	-	1,155,704
Grant - Provincial	-	-	-	-	-	-	-	-	-	3,994,269
Grant - PY	-	-	-	-	-	-	-	-	-	-
Sales	1,100,000	-	40,000	-	1,140,000	-	-	1,000	1,000	1,143,160
Penalties and Interest	-	-	-	-	-	-	14,000	12,000	26,000	626,000
Property Taxes	-	-	-	-	-	-	-	-	-	20,577,600
Payment In lieu	-	-	-	-	-	-	-	-	-	384,000
Supplemental Tax	-	-	-	-	-	-	-	-	-	150,000
Rate Revenue - Variable	-	-	-	-	-	-	926,000	2,200,000	3,126,000	3,126,000
Rate Revenue - Fixed	-	-	-	-	-	850,000	5,705,000	2,571,000	9,126,000	9,126,000
Bulk Haulers	-	-	-	-	-	-	-	-	-	-
Revenue	1,272,687	350,000	44,000	400,000	2,066,687	850,000	6,693,000	4,869,200	12,412,200	43,547,347
Salaries and Wages - Full Time	82,000	-	-	99,000	181,000	-	258,400	387,600	646,000	10,006,888
Salaries and Wages - Part Time	131,000	18,500	-	65,000	214,500	-	50,000	7,600	57,600	1,768,514
Salaries and Wages - Students	103,000	111,000	-	-	214,000	-	14,400	21,600	36,000	450,700
Overtime Pay	-	-	-	12,000	12,000	-	4,800	7,200	12,000	293,500
Honourariums	-	-	-	-	-	-	-	-	-	25,000
Employee Benefits	79,000	18,000	-	56,000	153,000	-	96,000	144,000	240,000	4,097,841
Personnel Expenses	395,000	147,500	-	232,000	774,500	-	423,600	568,000	991,600	16,642,443
Association/Membership Fees	3,000	-	-	15,000	18,000	-	2,000	2,600	4,600	79,900
Auto - Fuel	-	-	-	-	-	-	-	-	-	190,200
Cleaning Supplies	5,000	2,750	-	-	7,750	-	-	-	-	43,950
Library Collection	-	-	-	-	-	-	-	-	-	74,300
Comm and Public Relations	4,500	4,000	-	-	8,500	-	5,000	5,000	10,000	94,900
Computer Software	20,000	-	-	-	20,000	-	5,000	7,900	12,900	388,630
Contract Services	100,000	67,600	2,100	10,000	179,700	40,000	187,550	170,760	398,310	3,169,902
Cost of Borrowing External Interest	-	-	-	-	-	-	-	-	-	961,000
Cost of Borrowing External Principal	-	-	-	-	-	-	-	-	-	1,471,000
Cost of of Goods Sold	180,000	-	-	-	180,000	-	-	-	-	180,500

Appendix B - Departmental Detail

FORECAST

	Levy: Self-Sustaining Entities					Rate				
	Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide Total
Credit Card Fees	-	-	-	-	-	-	-	-	-	95,000
PAP / Online Incentives	-	-	-	-	-	-	35,000	35,000	70,000	101,300
Seniors Discount	-	-	-	-	-	-	35,000	-	35,000	35,000
Equipment - Purchase	1,000	-	1,100	-	2,100	-	13,500	17,300	30,800	166,200
Equipment - Rental	-	-	6,900	-	6,900	18,000	-	2,900	20,900	497,400
Financial Expenses	-	-	-	-	-	-	-	-	-	7,000
Land Leases	-	-	-	-	-	-	-	-	-	40,000
Grants and Sponsorship Expense	-	-	-	-	-	-	-	-	-	328,500
Hospitality Expense	-	-	-	-	-	-	-	-	-	14,970
Insurance - Contract	-	-	-	-	-	-	-	-	-	611,515
Insurance Ded and Adm cost	-	-	-	-	-	-	-	-	-	150,000
Office Supplies	4,400	-	-	1,100	5,500	-	10,000	10,000	20,000	89,800
Postage & Courier	100	-	-	600	700	-	22,000	22,000	44,000	88,788
Program Supplies	1,000	100	-	-	1,100	-	-	-	-	81,520
Protective & Uniform Clothing	2,500	1,100	-	800	4,400	-	4,000	6,000	10,000	125,600
R&M Grounds	15,000	5,100	8,900	-	29,000	-	-	-	-	240,500
R&M Trails	-	-	-	-	-	-	-	-	-	113,800
R&M Consumables and Parts	60,000	-	-	-	60,000	8,500	25,000	70,000	103,500	595,400
Repairs and Maintenance - Auto	-	-	-	-	-	-	-	-	-	180,000
R&M Playground	-	-	-	-	-	-	-	-	-	20,000
Repairs and Maintenance - Tree	-	-	-	-	-	-	-	-	-	22,700
Staff Training & Development	2,000	-	-	5,000	7,000	-	15,000	15,000	30,000	278,800
SME - Audit and Actuary	-	-	-	-	-	-	-	-	-	71,500
SME - Consultants	-	-	-	50,000	50,000	-	25,000	30,000	55,000	428,500
Subject Matter Experts - Legal	-	-	-	-	-	-	-	-	-	292,000
Subscriptions and Publications	-	9,000	-	200	9,200	-	-	-	-	18,000
Telephone/Internet	16,000	800	-	2,200	19,000	-	-	8,300	8,300	196,858
Travel	300	-	-	-	300	-	-	200	200	10,600
Utilities - Gas	-	-	-	-	-	-	-	-	-	132,000
Utilities - Hydro	-	-	-	-	-	6,000	8,000	1,900	15,900	765,900
Utilities - Water	-	-	-	-	-	900	-	-	900	125,900
Property Tax Charges	-	-	-	-	-	10,440	-	-	10,440	10,440
City Owned Property SS Charges	-	-	-	-	-	26,700	-	-	26,700	26,700
Tax Reassessment and Uncollect	-	-	-	-	-	-	-	2,200	2,200	326,196
Property Taxes - Rebates	-	-	-	-	-	-	-	-	-	37,000
Property Taxes - Tax Incentive Grants	-	-	-	-	-	-	-	-	-	34,000
Region Rate - Fixed	-	-	-	-	-	-	4,805,000	590,000	5,395,000	5,395,000
Region Rate - Variable	-	-	-	-	-	-	-	1,500,000	1,500,000	1,500,000
Operating Expenses	414,800	90,450	19,000	84,900	609,150	110,540	5,197,050	2,497,060	7,804,650	19,908,669
Total Expenses	809,800	237,950	19,000	316,900	1,383,650	110,540	5,620,650	3,065,060	8,796,250	36,551,112
Surplus/(Deficit) Before Allocations	462,887	112,050	25,000	83,100	683,037	739,460	1,072,350	1,804,140	3,615,950	6,996,236

Appendix B - Departmental Detail

FORECAST	Levy: Self-Sustaining Entities					Rate				
	Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide Total
Allocated Overhead (Credit Cards / Insurance)	127,269	35,000	2,300	20,000	184,569	-	-	-	-	-
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	-	-	17,000	-	17,000	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-
Global Departmental Allocations	78,100	36,800	-	50,800	165,700	-	-	-	-	-
Allocations (To)/From Departments	459,846	78,300	59,300	70,800	668,246	-	-	-	-	-
Surplus/(Deficit) After Allocations	3,041	33,750	(34,300)	12,300	14,791	739,460	1,072,350	1,804,140	3,615,950	6,996,236
Transfer To/(From) Reserves	3,041	33,750	(34,300)	12,300	14,791	111,917	262,349	729,840	1,104,106	6,404,536
Transfers To/(From) Rate	-	-	-	-	-	627,543	810,001	1,074,300	2,511,844	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	591,700

Appendix B - Departmental Detail

BUDGET

	Levy: Self-Sustaining Entities					Rate				
	Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide 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	-	-	-	-	-	-	33,000	39,998	72,998	523,498
Property Taxes	-	-	-	-	-	-	-	-	-	20,577,600
Payment In lieu	-	-	-	-	-	-	-	-	-	384,000
Supplemental Tax	-	-	-	-	-	-	-	-	-	150,000
Rate Revenue - Variable	-	-	-	-	-	-	2,207,282	2,128,931	4,336,213	4,336,213
Rate Revenue - Fixed	-	-	-	-	-	854,720	4,519,326	2,572,569	7,946,615	7,946,615
Bulk Haulers	-	-	-	-	-	-	-	-	-	-
Revenue	1,069,200	196,200	46,900	331,700	1,644,000	854,720	6,759,608	4,741,498	12,355,826	41,246,341
Salaries and Wages - Full Time	149,000	-	-	231,300	380,300	-	417,300	417,300	834,600	10,197,100
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	-	20,650	20,650	41,300	343,800
Honourariums	-	-	-	-	-	-	-	-	-	25,000
Employee Benefits	66,100	8,800	-	69,800	144,700	-	123,400	123,400	246,800	3,724,600
Personnel Expenses	366,200	89,700	-	303,100	759,000	-	561,350	561,350	1,122,700	16,266,500
Association/Membership Fees	3,000	-	1,200	2,000	6,200	-	2,000	2,000	4,000	90,300
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	-	10,000	10,000	20,000	153,800
Computer Software	-	-	-	-	-	-	5,000	7,900	12,900	287,900
Contract Services	59,000	36,700	2,100	2,500	100,300	137,700	187,550	170,760	496,010	3,344,110
Cost of Borrowing External Interest	-	-	-	-	-	-	-	-	-	944,182
Cost of Borrowing External Principal	-	-	-	-	-	-	-	-	-	1,462,713

Appendix B - Departmental Detail

BUDGET

	Levy: Self-Sustaining Entities					Rate				
	Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide Total
Cost of of Goods Sold	140,000	-	-	-	140,000	-	-	-	-	160,500
Credit Card Fees	-	-	-	-	-	-	-	-	-	84,500
PAP / Online Incentives	-	-	-	-	-	-	20,000	20,000	40,000	40,000
Seniors Discount	-	-	-	-	-	-	100,000	-	100,000	100,000
Equipment - Purchase	5,000	-	1,100	-	6,100	-	13,500	17,300	30,800	189,200
Equipment - Rental	-	-	6,900	-	6,900	12,000	-	2,900	14,900	614,900
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	-	13,750	13,750	27,500	103,800
Postage & Courier	-	-	-	400	400	-	40,000	40,000	80,000	136,100
Program Supplies	1,500	100	-	-	1,600	-	-	-	-	210,900
Protective & Uniform Clothing	2,500	500	-	800	3,800	-	4,000	6,000	10,000	137,700
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	8,500	45,100	104,500	158,100	632,000
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	-	18,400	18,400	36,800	436,100
SME - Audit and Actuary	-	-	-	-	-	-	-	-	-	61,500
SME - Consultants	-	-	-	-	-	-	25,000	34,000	59,000	299,000
Subject Matter Experts - Legal	-	-	-	-	-	-	-	-	-	120,000
Subscriptions and Publications	-	-	-	400	400	-	-	-	-	10,400
Telephone/Internet	16,000	800	-	2,400	19,200	-	-	8,800	8,800	231,700
Travel	1,000	-	-	2,300	3,300	-	1,800	1,800	3,600	82,300
Utilities - Gas	-	-	-	-	-	-	-	-	-	170,400
Utilities - Hydro	-	-	-	-	-	5,000	20,400	2,600	28,000	1,081,800
Utilities - Water	-	-	-	-	-	900	-	-	900	195,300
Property Tax Charges	-	-	-	-	-	10,440	-	-	10,440	10,440
City Owned Property SS Charges	-	-	-	-	-	28,330	-	-	28,330	28,330
Tax Reassessment and Uncollect	-	-	-	-	-	-	-	-	-	323,996
Property Taxes - Rebates	-	-	-	-	-	-	-	-	-	37,000
Property Taxes - Tax Incentive Grants	-	-	-	-	-	-	-	-	-	34,000
Region Rate - Fixed	-	-	-	-	-	-	4,805,000	590,000	5,395,000	5,395,000
Region Rate - Variable	-	-	-	-	-	-	-	1,622,840	1,622,840	1,622,840
Operating Expenses	307,100	51,700	20,200	24,700	403,700	202,870	5,311,500	2,673,550	8,187,920	20,799,211
Total Expenses	673,300	141,400	20,200	327,800	1,162,700	202,870	5,872,850	3,234,900	9,310,620	37,065,711
Surplus/(Deficit) Before Allocations	395,900	54,800	26,700	3,900	481,300	651,850	886,758	1,506,598	3,045,206	4,180,630

Appendix B - Departmental Detail

	Levy: Self-Sustaining Entities					Rate				
BUDGET	Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide 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)	651,850	886,758	1,506,598	3,045,206	4,180,630
Transfer To/(From) Reserves	(13,177)	2,300	(38,600)	(83,200)	(132,677)	42,307	258,207	613,748	914,262	4,180,630
Transfers To/(From) Rate	-	-	-	-	-	609,543	628,551	892,850	2,130,944	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-

Appendix B - Departmental Detail

VARIANCE

	Levy: Self-Sustaining Entities					Rate				
	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide Total
Advertising and Sponsorship	-	-	-	-	-	-	-	-	-	(78,000)
Donations	-	-	-	-	-	-	-	-	-	(3,450)
Fines	-	-	-	-	-	-	-	-	-	33,900
Fundraising	-	-	-	-	-	-	-	-	-	600
Investment Income	-	-	-	-	-	-	-	-	-	87,000
Insurance Claim Proceeds	-	-	-	-	-	-	-	-	-	-
Lease Income	-	-	-	-	-	-	-	-	-	(12,200)
Licences and Permits	-	-	-	68,300	68,300	-	-	-	-	61,800
Rentals	2,500	-	-	-	2,500	-	-	-	-	(337,455)
Other Revenue	19,000	-	-	-	19,000	-	-	85,000	85,000	725,065
Chargebacks	6,000	-	-	-	6,000	-	3,000	-	3,000	64,871
Fees	10,887	153,800	-	-	164,687	-	45,000	200	45,200	190,487
Provincial Offences Act	-	-	-	-	-	-	-	-	-	22,260
Grants - Other	-	-	-	-	-	-	-	-	-	57,336
Grant - Federal	-	-	-	-	-	-	-	-	-	600,349
Grant - Provincial	-	-	-	-	-	-	-	-	-	693,709
Grant - PY	-	-	-	-	-	-	-	-	-	-
Sales	165,100	-	(2,900)	-	162,200	-	-	1,000	1,000	123,060
Penalties and Interest	-	-	-	-	-	-	(19,000)	(27,998)	(46,998)	102,502
Property Taxes	-	-	-	-	-	-	-	-	-	-
Payment In lieu	-	-	-	-	-	-	-	-	-	-
Supplemental Tax	-	-	-	-	-	-	-	-	-	-
Rate Revenue - Variable	-	-	-	-	-	-	(1,281,282)	71,069	(1,210,213)	(1,210,213)
Rate Revenue - Fixed	-	-	-	-	-	(4,720)	1,185,674	(1,569)	1,179,385	1,179,385
Bulk Haulers	-	-	-	-	-	-	-	-	-	-
Revenue	203,487	153,800	(2,900)	68,300	422,687	(4,720)	(66,608)	127,702	56,374	2,301,006
Salaries and Wages - Full Time	(67,000)	-	-	(132,300)	(199,300)	-	(158,900)	(29,700)	(188,600)	(190,213)
Salaries and Wages - Part Time	72,200	18,500	-	65,000	155,700	-	50,000	7,600	57,600	330,414
Salaries and Wages - Students	10,700	30,100	-	-	40,800	-	14,400	21,600	36,000	(87,200)
Overtime Pay	-	-	-	10,000	10,000	-	(15,850)	(13,450)	(29,300)	(50,300)
Honourariums	-	-	-	-	-	-	-	-	-	-
Employee Benefits	12,900	9,200	-	(13,800)	8,300	-	(27,400)	20,600	(6,800)	373,241
Personnel Expenses	28,800	57,800	-	(71,100)	15,500	-	(137,750)	6,650	(131,100)	375,943
Association/Membership Fees	-	-	(1,200)	13,000	11,800	-	-	600	600	(10,400)
Auto - Fuel	-	-	-	-	-	-	-	-	-	(18,300)
Cleaning Supplies	-	250	-	-	250	-	-	-	-	(15,750)
Library Collection	-	-	-	-	-	-	-	-	-	1,500
Comm and Public Relations	-	-	-	(1,000)	(1,000)	-	(5,000)	(5,000)	(10,000)	(58,900)
Computer Software	20,000	-	-	-	20,000	-	-	-	-	100,730
Contract Services	41,000	30,900	-	7,500	79,400	(97,700)	-	-	(97,700)	(174,208)
Cost of Borrowing External Interest	-	-	-	-	-	-	-	-	-	16,818
Cost of Borrowing External Principal	-	-	-	-	-	-	-	-	-	8,287
Cost of of Goods Sold	40,000	-	-	-	40,000	-	-	-	-	20,000

Appendix B - Departmental Detail

VARIANCE

	Levy: Self-Sustaining Entities					Rate				
	Sugarloaf Marina	Nickel Beach	Cemetery	Building	Total	Storm Sewer	Wastewater	Water	Total	City Wide Total
Credit Card Fees	-	-	-	-	-	-	-	-	-	10,500
PAP / Online Incentives	-	-	-	-	-	-	15,000	15,000	30,000	61,300
Seniors Discount	-	-	-	-	-	-	(65,000)	-	(65,000)	(65,000)
Equipment - Purchase	(4,000)	-	-	-	(4,000)	-	-	-	-	(23,000)
Equipment - Rental	-	-	-	-	-	6,000	-	-	6,000	(117,500)
Financial Expenses	-	-	-	-	-	-	-	-	-	-
Land Leases	-	-	-	-	-	-	-	-	-	40,000
Grants and Sponsorship Expense	-	-	-	-	-	-	-	-	-	(45,000)
Hospitality Expense	-	-	-	-	-	-	-	-	-	(11,830)
Insurance - Contract	-	-	-	-	-	-	-	-	-	94,015
Insurance Ded and Adm cost	-	-	-	-	-	-	-	-	-	-
Office Supplies	-	-	-	(100)	(100)	-	(3,750)	(3,750)	(7,500)	(14,000)
Postage & Courier	100	-	-	200	300	-	(18,000)	(18,000)	(36,000)	(47,312)
Program Supplies	(500)	-	-	-	(500)	-	-	-	-	(129,380)
Protective & Uniform Clothing	-	600	-	-	600	-	-	-	-	(12,100)
R&M Grounds	-	-	-	-	-	-	-	-	-	(20,400)
R&M Trails	-	-	-	-	-	-	-	-	-	-
R&M Consumables and Parts	15,000	-	-	-	15,000	-	(20,100)	(34,500)	(54,600)	(36,600)
Repairs and Maintenance - Auto	-	-	-	-	-	-	-	-	-	28,200
R&M Playground	-	-	-	-	-	-	-	-	-	17,000
Repairs and Maintenance - Tree	-	-	-	-	-	-	-	-	-	1,500
Staff Training & Development	(3,200)	(2,000)	-	(6,700)	(11,900)	-	(3,400)	(3,400)	(6,800)	(157,300)
SME - Audit and Actuary	-	-	-	-	-	-	-	-	-	10,000
SME - Consultants	-	-	-	50,000	50,000	-	-	(4,000)	(4,000)	129,500
Subject Matter Experts - Legal	-	-	-	-	-	-	-	-	-	172,000
Subscriptions and Publications	-	9,000	-	(200)	8,800	-	-	-	-	7,600
Telephone/Internet	-	-	-	(200)	(200)	-	-	(500)	(500)	(34,842)
Travel	(700)	-	-	(2,300)	(3,000)	-	(1,800)	(1,600)	(3,400)	(71,700)
Utilities - Gas	-	-	-	-	-	-	-	-	-	(38,400)
Utilities - Hydro	-	-	-	-	-	1,000	(12,400)	(700)	(12,100)	(315,900)
Utilities - Water	-	-	-	-	-	-	-	-	-	(69,400)
Property Tax Charges	-	-	-	-	-	-	-	-	-	-
City Owned Property SS Charges	-	-	-	-	-	(1,630)	-	-	(1,630)	(1,630)
Tax Reassessment and Uncollect	-	-	-	-	-	-	-	2,200	2,200	2,200
Property Taxes - Rebates	-	-	-	-	-	-	-	-	-	-
Property Taxes - Tax Incentive Grants	-	-	-	-	-	-	-	-	-	-
Region Rate - Fixed	-	-	-	-	-	-	-	-	-	-
Region Rate - Variable	-	-	-	-	-	-	-	(122,840)	(122,840)	(122,840)
Operating Expenses	107,700	38,750	(1,200)	60,200	205,450	(92,330)	(114,450)	(176,490)	(383,270)	(890,542)
Total Expenses	136,500	96,550	(1,200)	(10,900)	220,950	(92,330)	(252,200)	(169,840)	(514,370)	(514,600)
Surplus/(Deficit) Before Allocations	66,987	57,250	(1,700)	79,200	201,737	87,610	185,592	297,542	570,744	2,815,606

Appendix B - Departmental Detail

VARIANCE	Levy: Self-Sustaining Entities: Sugarloaf Marina	Nickel Beach	Cemetary	Building	Total	Rate: Storm Sewer	Wastewater	Water	Total	City Wide Total
Allocated Overhead (Credit Cards / Insurance)	73,769	25,200	-	4,000	102,969	-	-	-	-	-
Cost of Borrowing - Internal - Interest	-	-	-	-	-	-	-	-	-	-
Cost of Borrowing - Internal - Principal	-	-	-	-	-	-	-	-	-	-
Capital and Related Project (SSE/BC only)	-	-	-	-	-	-	-	-	-	-
COVID - Personnel	-	-	-	-	-	-	-	-	-	-
COVID - Other	-	-	-	-	-	-	-	-	-	-
Facility Costs	-	-	-	-	-	-	-	-	-	-
Fleet and Equipment	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	(3,000)	-	(3,000)	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-
Global Departmental Allocations	(23,000)	600	(3,000)	(20,300)	(45,700)	-	-	-	-	-
Allocations (To)/From Departments	50,769	25,800	(6,000)	(16,300)	54,269	-	-	-	-	-
Surplus/(Deficit) After Allocations	16,218	31,450	4,300	95,500	147,468	87,610	185,592	297,542	570,744	2,815,606
Transfer To/(From) Reserves	16,218	31,450	4,300	95,500	147,468	69,610	4,142	116,092	189,844	2,223,906
Transfers To/(From) Rate	-	-	-	-	-	18,000	181,450	181,450	380,900	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	591,700