

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									
Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Community Safety	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	-	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	27,246,515
Salaries and Wages - Full Time	35,138	-	559,600	-	717,862	1,943,000	585,200	1,902,200	8,982,200
Salaries and Wages - Part Time	-	273,500	118,500	141,400	-	187,000	-	438,600	1,379,300
Salaries and Wages - Students	-	40,000	-	-	27,000	80,900	27,000	19,300	364,700
Overtime Pay	-	-	-	-	-	38,500	-	72,800	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	3,333,100
Personnel Expenses	48,538	387,000	891,000	235,100	955,662	2,895,700	796,900	3,267,200	14,384,800
Association/Membership Fees	12,700	200	1,800	-	23,800	14,400	3,900	3,200	80,100
Auto - Fuel	208,500	-	-	-	-	-	-	-	208,500
Cleaning Supplies	-	20,700	-	-	-	21,500	-	3,000	52,200
Library Collection	-	-	72,800	-	-	-	-	-	72,800
Comm and Public Relations	-	42,000	6,600	-	51,400	-	5,000	16,300	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	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
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	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	70,700
Postage & Courier	-	-	2,400	100	300	49,200	500	2,600	55,700
Program Supplies	-	107,700	18,300	-	-	13,600	-	44,000	209,300
Protective & Uniform Clothing	32,300	48,000	1,900	-	-	1,000	-	25,000	123,900
R&M Grounds	-	87,500	-	-	-	27,800	-	-	116,600
R&M Trails	-	-	-	-	-	-	-	-	113,800
R&M Consumables and Parts	136,000	-	-	-	-	-	-	-	292,900
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	380,400
SME - Audit and Actuary	-	-	6,500	-	-	55,000	-	-	61,500
SME - Consultants	-	40,000	-	-	60,000	40,000	30,000	-	70,000
Subject Matter Experts - Legal	120,000	-	-	-	-	-	-	-	120,000
Subscriptions and Publications	-	-	-	-	1,200	3,000	800	1,500	3,500
Telephone/Internet	105,900	1,000	11,600	7,100	6,500	20,700	3,200	8,700	203,700
Travel	17,800	1,400	1,400	6,400	3,600	11,500	2,900	12,100	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	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	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)

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

VARIANCE

Levy										
Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Community Safety	Public Works	Total	
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	2,284,800	31,102,429
Salaries and Wages - Full Time	120,400	-	-	230,800	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	317,300
Honourariums	-	-	-	-	25,700
Employee Benefits	57,900	25,100	-	80,200	4,139,601
Personnel Expenses	297,000	150,700	-	319,000	16,160,150
Association/Membership Fees	3,000	-	1,200	2,000	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	164,000
Computer Software	10,000	-	-	10,000	356,000
Contract Services	100,000	98,500	2,100	2,500	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	1,644,000	28,890,515
Salaries and Wages - Full Time	149,000	-	-	231,300	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	302,500
Honourariums	-	-	-	-	25,000
Employee Benefits	66,100	8,800	-	69,800	3,477,800
Personnel Expenses	366,200	89,700	-	303,100	15,143,800
Association/Membership Fees	3,000	-	1,200	2,000	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	133,800
Computer Software	-	-	-	-	275,000
Contract Services	59,000	36,700	2,100	2,500	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

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	Cemetery	Building	Total	
-	-	-	-	-	60,000
-	-	-	-	-	(117,800)
-	-	-	-	-	33,700
-	-	-	-	-	19,300
-	-	-	-	-	40,000
-	-	-	-	-	-
(102,700)	4,500	-	-	(98,200)	(88,700)
-	-	-	87,700	87,700	81,200
8,500	-	-	-	8,500	78,800
1,000	-	-	-	1,000	39,700
-	-	-	-	-	-
400	208,800	-	-	209,200	267,450
-	-	-	-	-	23,020
-	-	-	-	-	92,740
-	-	-	-	-	29,222
-	-	-	-	-	(239,707)
-	-	-	-	-	-
432,600	-	-	-	432,600	576,600
-	-	-	-	-	20,000
-	-	-	-	-	1,296,389
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
339,800	213,300	-	87,700	640,800	2,211,914
(28,600)	-	-	(500)	(29,100)	371,234
(37,100)	17,800	-	-	(19,300)	(58,230)
4,700	26,900	-	-	31,600	26,045
-	-	-	6,000	6,000	14,800
-	-	-	-	-	700
(8,200)	16,300	-	10,400	18,500	661,801
(69,200)	61,000	-	15,900	7,700	1,016,350
-	-	-	-	-	(2,300)
-	-	-	-	-	20,850
-	1,000	-	-	1,000	(7,700)
-	-	-	-	-	1,900
-	1,000	-	-	1,000	30,200
10,000	-	-	-	10,000	81,000
41,000	61,800	-	-	102,800	138,500
-	-	-	-	-	(24,182)
-	-	-	-	-	(18,713)
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)	11,300
Postage & Courier	100	-	-	(300)	740
Program Supplies	-	1,100	-	-	1,100
Protective & Uniform Clothing	-	800	-	3,200	4,000
R&M Grounds	-	400	-	-	400
R&M Trails	-	-	-	-	-
R&M Consumables and Parts	26,500	-	-	-	26,500
Repairs and Maintenance - Auto	-	-	-	-	-
R&M Playground	-	-	-	-	-
Repairs and Maintenance - Tree	-	-	-	-	-
Staff Training & Development	-	-	-	(5,700)	(5,700)
SME - Audit and Actuary	-	-	-	-	-
SME - Consultants	-	-	-	-	-
Subject Matter Experts - Legal	-	-	-	-	-
Subscriptions and Publications	-	16,000	-	(200)	15,800
Telephone/Internet	14,000	500	-	(600)	13,900
Travel	-	-	-	(1,100)	(1,100)
Utilities - Gas	-	-	-	-	-
Utilities - Hydro	-	-	-	-	-
Utilities - Water	-	-	-	-	-
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	149,200	84,100	-	(5,900)	227,400
Total Expenses	80,000	145,100	-	10,000	235,100
Surplus/(Deficit) Before Allocations	259,800	68,200	-	77,700	405,700

Appendix C - Departmental Detail

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

	Global Facilities			Global Fleet			Global Operations		
Object Name	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

	Global Facilities			Global Fleet			Global Operations		
Object Name	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

	Total			Airport			Animal Control		
Object Name	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

	Canal Days			CIP Incentives			Civic Celebrations		
Object Name	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

	Community Grants			COVID-19			Crossing Guards		
Object Name	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

	Community Grants			COVID-19			Crossing Guards		
Object Name	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

	EcDev and Tourism Grants			Goderich Elevator			Municipal Election		
Object Name	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

	EcDev and Tourism Grants			Goderich Elevator			Municipal Election		
Object Name	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

	Outdoor Vendors			Physician Recruitment			Residential Rebates		
Object Name	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

	Showboat - Lighthouse			SportsFest			Transit		
Object Name	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

	Showboat - Lighthouse			SportsFest			Transit		
Object Name	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

Divisional Summary		Boards and Committees						
		Committees	Heritage Archives	Library Board	Museum	NSCTA	Roselawn	Total
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
<b>Total Revenue</b>	<b>158,393</b>	<b>114,593</b>	<b>145,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,700</b>	<b>10,100</b>	<b>11,900</b>
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

	Total			Committees			Heritage Archives		
Object Name	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**

	Library Board			Museum			NSCTA		
Object Name	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	-	-	-
<b>Total Revenue</b>	<b>46,300</b>	<b>40,900</b>	<b>40,900</b>	<b>78,393</b>	<b>57,093</b>	<b>77,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
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

	Library Board			Museum			NSCTA		
Object Name	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	-	-	-
<b>Total Revenue</b>	<b>20,000</b>	<b>6,500</b>	<b>15,000</b>
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

	Roselawn		
Object Name	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

	Total			CAO			Economic Development		
Object Name	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

	Total			Community Sports and Recreation (VHWC)			Corporate Services - Global		
Object Name	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

	Total			Community Sports and Recreation (VHWC)			Corporate Services - Global		
Object Name	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

	Customer Service			Events			Financial Services			
Object Name	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

	Customer Service			Events			Financial Services			
Object Name	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

	Human Resources			Information Technology		
Object Name	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

	Human Resources			Information Technology		
Object Name	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**

	Total			Clerks			Planning and Development		
Object Name	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
<b>Total Revenue</b>	<b>220,950</b>	<b>205,550</b>	<b>205,600</b>	<b>30,550</b>	<b>30,550</b>	<b>22,700</b>	<b>182,900</b>	<b>175,000</b>	<b>182,900</b>
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
<b>Total Expense</b>	<b>1,036,900</b>	<b>992,950</b>	<b>861,000</b>	<b>344,100</b>	<b>418,000</b>	<b>401,800</b>	<b>477,200</b>	<b>398,350</b>	<b>250,000</b>
<b>Surplus/(Deficit) Before Allocations</b>	<b>(815,950)</b>	<b>(787,400)</b>	<b>(655,400)</b>	<b>(313,550)</b>	<b>(387,450)</b>	<b>(379,100)</b>	<b>(294,300)</b>	<b>(223,350)</b>	<b>(67,100)</b>
<b>Allocations: Within Departments</b>	-	-	-	<b>61,800</b>	<b>63,400</b>	<b>85,500</b>	<b>85,700</b>	<b>62,400</b>	<b>53,200</b>
<b>Surplus/(Deficit) - Directly Attributable</b>	<b>(815,950)</b>	<b>(787,400)</b>	<b>(655,400)</b>	<b>(375,350)</b>	<b>(450,850)</b>	<b>(464,600)</b>	<b>(380,000)</b>	<b>(285,750)</b>	<b>(120,300)</b>
COVID - Personnel	-	(31,900)	-	-	(30,100)	-	-	(1,800)	-
Global Departmental Allocations	(60,600)	(50,800)	(70,500)	-	-	-	-	-	-
<b>Allocations: Between Departments</b>	<b>(60,600)</b>	<b>(82,700)</b>	<b>(70,500)</b>	<b>-</b>	<b>(30,100)</b>	<b>-</b>	<b>-</b>	<b>(1,800)</b>	<b>-</b>
<b>Surplus/(Deficit) (After Allocations)</b>	<b>(755,350)</b>	<b>(704,700)</b>	<b>(584,900)</b>	<b>(375,350)</b>	<b>(420,750)</b>	<b>(464,600)</b>	<b>(380,000)</b>	<b>(283,950)</b>	<b>(120,300)</b>
<b>Total Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(755,350)</b>	<b>(704,700)</b>	<b>(584,900)</b>	<b>(375,350)</b>	<b>(420,750)</b>	<b>(464,600)</b>	<b>(380,000)</b>	<b>(283,950)</b>	<b>(120,300)</b>

Appendix D - Legislative Services  
Divisional Detail

	Planning Global		
Object Name	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	-
<b>Total Revenue</b>	<b>67,700</b>	<b>207,160</b>	<b>52,100</b>	<b>46,500</b>	<b>96,500</b>	<b>31,500</b>	<b>21,200</b>	<b>110,660</b>	<b>20,600</b>
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
<b>Total Expense</b>	<b>4,012,800</b>	<b>3,855,916</b>	<b>3,590,000</b>	<b>431,800</b>	<b>468,100</b>	<b>386,300</b>	<b>3,581,000</b>	<b>3,387,816</b>	<b>3,203,700</b>
<b>Surplus/(Deficit) Before Allocations</b>	<b>(3,945,100)</b>	<b>(3,648,756)</b>	<b>(3,537,900)</b>	<b>(385,300)</b>	<b>(371,600)</b>	<b>(354,800)</b>	<b>(3,559,800)</b>	<b>(3,277,156)</b>	<b>(3,183,100)</b>
<b>Allocations: Within Departments</b>	-	-	-	<b>103,200</b>	<b>99,072</b>	<b>99,072</b>	<b>(103,200)</b>	<b>(99,072)</b>	<b>(99,072)</b>
<b>Surplus/(Deficit) - Directly Attributable</b>	<b>(3,945,100)</b>	<b>(3,648,756)</b>	<b>(3,537,900)</b>	<b>(488,500)</b>	<b>(470,672)</b>	<b>(453,872)</b>	<b>(3,456,600)</b>	<b>(3,178,084)</b>	<b>(3,084,028)</b>
COVID - Personnel	-	(67,400)	-	-	(15,400)	-	-	(52,000)	-
<b>Allocations: Between Departments</b>	-	(67,400)	-	-	(15,400)	-	-	(52,000)	-
<b>Surplus/(Deficit) (After Allocations)</b>	<b>(3,945,100)</b>	<b>(3,581,356)</b>	<b>(3,537,900)</b>	<b>(488,500)</b>	<b>(455,272)</b>	<b>(453,872)</b>	<b>(3,456,600)</b>	<b>(3,126,084)</b>	<b>(3,084,028)</b>
<b>Total Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(3,945,100)</b>	<b>(3,581,356)</b>	<b>(3,537,900)</b>	<b>(488,500)</b>	<b>(455,272)</b>	<b>(453,872)</b>	<b>(3,456,600)</b>	<b>(3,126,084)</b>	<b>(3,084,028)</b>

# 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**

	Total			Drainage			Enviromental Compliance		
Object Name	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	-	-	-
<b>Total Revenue</b>	<b>201,800</b>	<b>176,371</b>	<b>230,500</b>	<b>169,300</b>	<b>118,671</b>	<b>189,000</b>	<b>-</b>	<b>2,700</b>	<b>-</b>
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
<b>Total Expense</b>	<b>7,071,026</b>	<b>6,822,480</b>	<b>6,784,600</b>	<b>290,700</b>	<b>197,700</b>	<b>205,100</b>	<b>238,913</b>	<b>204,250</b>	<b>219,900</b>
<b>Surplus/(Deficit) Before Allocations</b>	<b>(6,869,226)</b>	<b>(6,646,109)</b>	<b>(6,554,100)</b>	<b>(121,400)</b>	<b>(79,029)</b>	<b>(16,100)</b>	<b>(238,913)</b>	<b>(201,550)</b>	<b>(219,900)</b>

Appendix D - Public Works Divisional  
Detail

	Total			Drainage			Enviromental Compliance		
Object Name	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**

	Facilities			Fleet			Parks and Trails		
Object Name	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	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>9,000</b>	<b>14,000</b>
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
<b>Total Expense</b>	<b>391,600</b>	<b>414,730</b>	<b>386,400</b>	<b>324,729</b>	<b>239,500</b>	<b>351,500</b>	<b>1,534,432</b>	<b>1,509,400</b>	<b>1,397,200</b>
<b>Surplus/(Deficit) Before Allocations</b>	<b>(391,600)</b>	<b>(414,730)</b>	<b>(386,400)</b>	<b>(324,729)</b>	<b>(239,500)</b>	<b>(351,500)</b>	<b>(1,529,432)</b>	<b>(1,500,400)</b>	<b>(1,383,200)</b>

Appendix D - Public Works Divisional  
Detail

	Facilities			Fleet			Parks and Trails		
Object Name	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**

	Project Management			Public Works - Global			Stores		
Object Name	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	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Total Expense</b>	<b>879,500</b>	<b>929,700</b>	<b>840,500</b>	<b>594,100</b>	<b>492,300</b>	<b>576,800</b>	<b>164,952</b>	<b>163,500</b>	<b>152,300</b>
<b>Surplus/(Deficit) Before Allocations</b>	<b>(879,500)</b>	<b>(929,700)</b>	<b>(840,500)</b>	<b>(594,100)</b>	<b>(492,300)</b>	<b>(576,800)</b>	<b>(164,952)</b>	<b>(163,500)</b>	<b>(152,300)</b>

Appendix D - Public Works Divisional  
Detail

	Project Management			Public Works - Global			Stores		
Object Name	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

	Transportation		
Object Name	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

	Transportation		
Object Name	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
<b>Total Revenue</b>	<b>2,284,800</b>	<b>2,066,687</b>	<b>1,644,000</b>	<b>419,400</b>	<b>400,000</b>	<b>331,700</b>	<b>46,900</b>	<b>44,000</b>	<b>46,900</b>
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	-	-	-
<b>Total Expense</b>	<b>1,397,800</b>	<b>1,383,650</b>	<b>1,162,700</b>	<b>337,800</b>	<b>316,900</b>	<b>327,800</b>	<b>20,200</b>	<b>19,000</b>	<b>20,200</b>
<b>Surplus/(Deficit) Before Allocations</b>	<b>887,000</b>	<b>683,037</b>	<b>481,300</b>	<b>81,600</b>	<b>83,100</b>	<b>3,900</b>	<b>26,700</b>	<b>25,000</b>	<b>26,700</b>

Appendix D - Self Sustaining Entities (SSE)  
Divisional Detail

	Total			Building Inspection			Cemetery		
Object Name	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

	Beaches			Sugarloaf Marina		
Object Name	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 Adminitrative 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 estimamtes. 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