



**City of Port Colborne
Committee of the Whole
Budget Meeting Agenda**

Date: October 28, 2021
Time: 6:30 pm
Location: Council Chambers, 3rd Floor, City Hall
66 Charlotte Street, Port Colborne

Pages

1. **Call to Order**
2. **Adoption of Agenda**
3. **Disclosures of Interest**
4. **Staff Reports**
 - 4.1. 2022 Levy Budget, 2021-275 1
 - 4.2. 2022 Proposed User Fees and Charges, 2021-277 169
5. **Correspondence Items**
6. **Presentations**
7. **Delegations**

Due to COVID-19 this meeting will be conducted virtually. Anyone wishing to speak to Council is asked to submit a written delegation that will be circulated to Council prior to the meeting. Written delegations will be accepted until noon the day of the meeting by emailing deputyclerk@portcolborne.ca or submitting a hard copy in the after-hours drop box in front of City Hall, 66 Charlotte Street, Port Colborne. Written delegations accepted after this time will be circulated with the minutes and included as public record.
8. **Procedural Motions**
9. **Information Items**
10. **Adjournment**



Subject: 2022 Levy Budget

To: Committee of the Whole - Budget

From: Corporate Services Department

Report Number: 2021-275

Meeting Date: October 28, 2021

Recommendation:

That the Corporate Services Department, Financial Services Division, Report 2021-275 Subject 2022 Levy Budget **BE RECEIVED**; and

That the 2022 Levy Budget as outlined in Report 2021-275, **BE APPROVED**.

Purpose:

The purpose of this report is to present the proposed 2022 Levy Budget to the Budget Committee of the Whole.

Background:

The 2022 Levy Budget is presented in accordance with the timeline approved by Council through Report 2021-174.

Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2022 Levy Budget.

Should the 2022 Levy Budget be approved by the Budget Committee of the Whole on October 28, 2021, it will move forward to be ratified at the November 8, 2021, Council meeting.

Similar to the 2022 Capital and Related Project budget, the 2022 Levy Budget was developed through a process that requested Council and staff input. Staff have based their recommendations after considering:

- The City's established Vision/Mission/Values
- The Strategic Pillars identified in the City's Strategic Plan

- A need to connect the community
- A desire to come out of the COVID-19 pandemic stronger
- Planning and building for growth
- Organizational capacity
- Organizational financial flexibility

The budget document should be read in conjunction with:

- The 2022 Capital and Related Project Budget (Report 2021-240) approved by the Budget Committee of the Whole on September 16, 2021 and ratified by Council on September 27, 2021.
- The 2022 Proposed User Fees and Charges (Report 2021-277) presented to the Budget Committee of the Whole on October 28, 2021.

Financial Services acknowledges that the format of the 2022 Levy Budget has evolved from the 2021 Levy Budget. One main differential this year is the inclusion of the prior year (2021) re-forecasted budget and the 2021 forecast. Financial Services would like to thank Council for their support and encouragement with respect to the account structure changes that have been made to date. Staff's hope is Council will find the new format as a continued movement towards increasing accountability and transparency.

Discussion:

Financial Services highlights the budget is a plan to allocate resources in advance for the maximum benefit of City residents and stakeholders. It is a method to authorize revenue and expense authority. In preparing the 2022 Levy Budget, certain assumptions and estimates are necessary. They are based on information available to staff at the time of preparing the budget. Actual results will vary although as regulated through the *Municipal Act*, a balanced budget is required.

Property Tax Impact

If the proposed 2022 Levy Budget is approved as presented the blended tax increase to the average residential property valued at \$207,501 would be 2.8% or \$104.

This is inclusive of the 1.1% blended rate increase or \$41 to the average residential property valued at \$207,501 approved by Council in the 2022 Capital and Related Project Budget.

The estimated impact provides for assessment growth of approximately 1%. This estimate has been made after discussions with staff at the Municipal Property Assessment Corporation (MPAC). At the time of presenting this 2022 Levy Budget, staff are assured that MPACs reporting tools identify the City's assessment growth has achieved this 1% growth assumption. Should growth end the year higher or currently

reported growth be adjusted lower the estimated impact to the same residential property noted above would increase or decrease.

Budget Summary

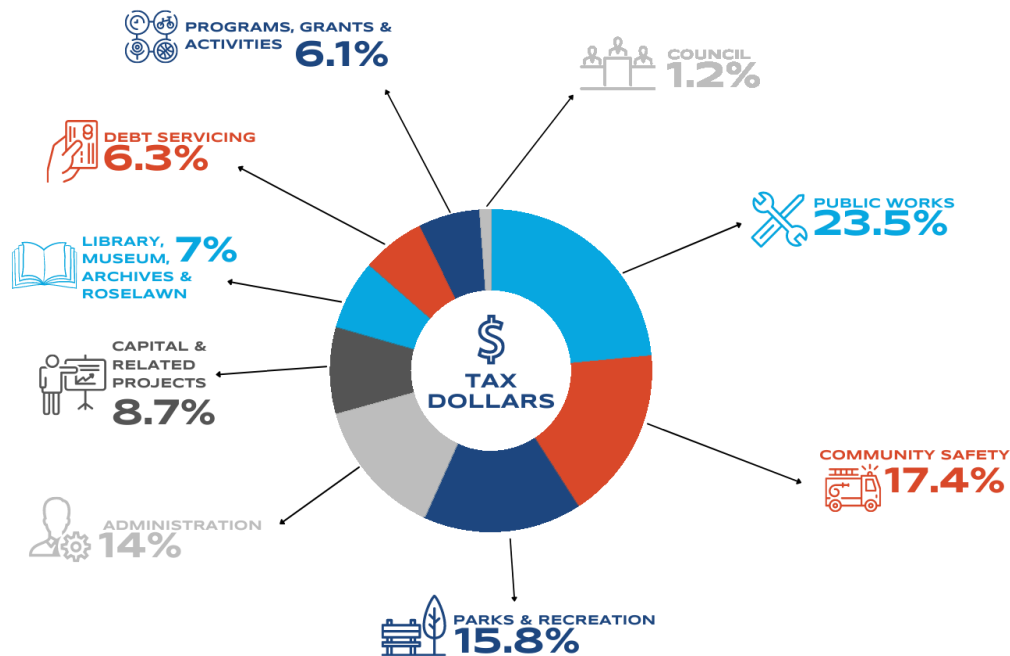
This budget was developed recognizing City services continue to remain operational and active during the COVID-19 pandemic, departments have developed budgets that maintain current services levels while continuing to strengthen the City.

The number of initiatives and actions that are funded within this budget is significant.

This year, each department had an opportunity to present their operations to Council through departmental updates. These started in May and continued through September. In addition to those presentations, staff from each department will be available at the upcoming budget meeting to respond to specific questions about new and existing programs and service levels, if required. Staff encourage Council to reach out to department heads with any questions in advance, if possible.

The 2022 Levy Budget as outlined in Appendix A – 2022 Levy Budget Presentation and Appendix B – Levy Budget Appendices totals \$31,245,829.

In percentage terms tax dollars support the following (as allocated in Appendix G):



Some highlights of the 2022 Levy Budget include:

- Re-Activating Roselawn through the Museum operations. The estimated net operating cost of this initiative is \$267,000.

- Fibre WiFi costs for the Library, Museum, HH Knoll and Vale Health & Wellness Centre plus the self-sustaining entity (Sugarloaf Marina). The total cost of this initiative is \$40,000. Staff underwent a project to review City wide telephone and internet costs. After including this new cost, the total budget for telephone and internet has reduced by \$23,400.
- Enhanced Community Improvement Program funding (CIP) from \$67,000 to \$125,000 to encourage redevelopment and support growth. Staff identify that a Council approved CIP review is currently underway.
- Increased patching and spraying budgets from a combined \$70,000 to \$100,000 to help extend the useful life of City roads.
- Playground equipment repair and maintenance budget increased from \$3,000 to \$20,000.
- This budget forecasts a transition to the Niagara Region Transit (NRT) OnDemand service. At the time of writing this report details of the transfer have not been finalized. A transition date later than January 2022 may need to be considered. The funding model for the transition is not anticipated to have any impact on the 2022 levy other than the revenue and expense lines the related revenue and expense appear in.

Some significant budget pressures included in the 2022 Levy budget are:

- On October 21, 2021 the Province reduced our Ontario Municipal Partnership Fund (OMPF) by 5.3% which is equivalent to \$143,400. This lost revenue was offset by a reduction to the tax reassessment and uncollectible account. The budget in that account has been reduced to approximately \$187,000. Should additional funding be required to offset tax reassessments and uncollectible amounts the General Stabilization could be utilized.
- Employee benefits related to the fire department increased \$287,000, primarily related to changes in insurance coverage related to presumptive cancer legislation.
- Employee benefits, excluding the Fire department increased \$375,000. Approximately half of this was related to increases related to OMERS, CPP, EI, and Health and Dental. The other half relates to the requirement for a “true-up” representing 2021 under budget based on forecast.
- Utilities are budgeted \$169,100 or 12% higher than in the past based on best estimate pricing increases.

- Facility maintenance costs are budgeted to increase by \$71,100 or 12% based on need and inflationary factors.
- Legal costs are budgeted to increase by \$71,100 to align with the 2021 forecast. As the City plans for growth and reviews older contracts these costs are anticipated to remain elevated. In this respect this increase relates to administrative activities and are not a result of litigation.
- Insurance costs have increased by \$130,800 per contracts. As directed by Council, staff will be taking the insurance program to market in 2022.
- Computer software costs have increased \$71,000 to align with the 2021 forecast. The City's cost structure around software costs changed significantly as COVID-19 progressed and a move to modernize method of service took hold. Similar to the work staff did with the telephone and interest costs, staff plan to review software costs and related options in the coming year.

Other salient changes include:

- Ensuring self-sustaining entities (SSEs) are self sustaining continues to be a work in progress. This budget moves the overhead allocation from 5% to 10% of revenue for the Marina and Beaches. In this budget the Cemetery and Building Inspection division overhead have been left at 5% of revenue. Fees for the Cemetery and Building Inspection division are being reviewed at the time of presenting this budget. Financial Services identifies these allocation rates will be proposed for revision for the second trimester (T2) of 2022 (being August 31, 2022).
- As identified in the 2022 Capital and Related Project budget, \$530,000 of transportation related costs have been moved to the Transportation operating budget from the capital budget. Readers of this report should identify this artificially makes the Public Works increase appear significantly greater than actual.
- The administrative levy cost recovery for administrative (including staff time), related facility, insurance, and fleet costs from the rate budgets (Water, Wastewater and Storm) was reviewed by staff during 2021. This review was noted during the 2021 budget process. The 2022 budget, similar to the Trimester 2 Report 2021-263, reflects a change in the transfer from \$607,100 to \$988,000. As a percentage of the rate program this reflects approximately an 8% overhead charge. Staff will be presenting Council with options to hold the residential (meters that are 5/8 to 3/4) water and wastewater rates constant on a combined basis for 2022.

- COVID-19 related costs have been budgeted at \$92,000 to be funded from the remaining COVID-19 related grants provided by the Provincial Government.
- In the 2021 budget, staff budgeted \$340,000 as an efficiency target on the personnel line of the budget. This target was achieved through the reorganization of certain departments. As identified in the appendices the City's headcount is up by 4 from 237 to 241 (excluding volunteer fire fighters) over the prior year. That increase includes 6 additional students. Net the additional students the City was down 2 employees, a Director and Manager position. In the 2022 Global Revenue budget, Staff have budgeted \$326,600 as another efficiency target.
- As highlighted in the 2022 Capital and Related Project budget, the 2022 Budgets require no external borrowing. The 2022 Levy Budget identifies outstanding borrowing related to levy operations is projected to decline by approximately \$889 thousand to \$15.6 million in 2022.

Looking Forward

As identified on many occasions, "everyday is budget day" in a municipality. Financial Services anticipates this new budget layout may provide the opportunity for new questions and direction from Council. Corporate Services continues to identify continuous improvement is a process. Looking forward to 2022, staff identify the following activities that will help determine the financial outcomes of the City going into the 2023 budget process:

- Development of departmental tactical plans to mobilize the City's Strategic Plan.
- Implementing Human Resources' new Performance Management program.
- Human Resources to complete Post-Retirement benefits review.
- Tender insurance contract.
- Complete a review of computer software programs.
- Review PGA Tourism activities and related other sources of revenue.
- Review fees and costs associated with the cemetery to ensure the active cemetery is self sustaining.
- Review fees associated with the Building Inspection division.

- Develop a fee framework and related reporting mechanism for all fees.
- Complete the cost allocation model started in 2021 that is consistent with the Provincial Financial Information Return (FIR) guidelines to approximate full cost accounting for programs.
- Establishing Key Performance Indicators (KPIs) and related benchmarks, where applicable.
- Complete the Infrastructure Needs Assessment to support future capital and related project budgets and related budgets.
- Enhancing drainage, ditching and storm sewer financial planning. Specifically reviewing the \$132,900 of drain costs (in addition to the \$85,000 budgeted for City drains) on the levy.
- Develop a multi-year fleet plan.
- Implement a new purchasing by-law.
- Complete the beach and road end studies.

Internal Consultations:

As stated, Financial Services would like to thank City staff from all departments for their leadership and support in developing this 2022 Levy Budget.

Financial Implications:

Financial Services identifies the proposed 2022 Levy Budget is a staff recommendation that Council can adjust, if required.

Public Engagement:

The timeline for the 2022 Levy Budget was approved at the June 28, 2021 Council meeting. The 2022 Levy Budget was published on the City's website on October 14, 2021 and submitted through the agenda process at the end of the week of October 18, 2021. The 2022 Levy Budget will be considered by the Budget Committee of the Whole on October 28, 2021 and, if approved by the Budget Committee of the Whole, Council on November 8, 2021.

Following the budget process, staff will continue to review service levels and operations. Should changes be requested or sought, staff will seek input and where necessary approval from Council.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Service and Simplicity - Quality and Innovative Delivery of Customer Services
 - Attracting Business Investment and Tourists to Port Colborne
 - City-Wide Investments in Infrastructure and Recreational/Cultural Spaces
 - Value: Financial Management to Achieve Financial Sustainability
 - People: Supporting and Investing in Human Capital
 - Governance: Communications, Engagement, and Decision-Making
-

Conclusion:

Staff recommend Council approve the 2022 Levy Budget.

Appendices:

- a. Appendix A – 2022 Levy Budget Presentation
- b. Appendix B to H – Levy Budget Appendices

Respectfully submitted,

Bryan Boles, CPA, CA, MBA
Director of Corporate Services/Treasurer
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Bryan.Boles@portcolborne.ca

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

2022 Levy Budget

October 28, 2021



PORT COLBORNE

Agenda

- Recommendation
- Tax and Rate Capital Impacts
- Highlights
- Inflation and City Growth
- Process
- Comparisons
- Debt/Reserves Outlook
- Funding Sources
- Projects
- Thank You
- Recommendation

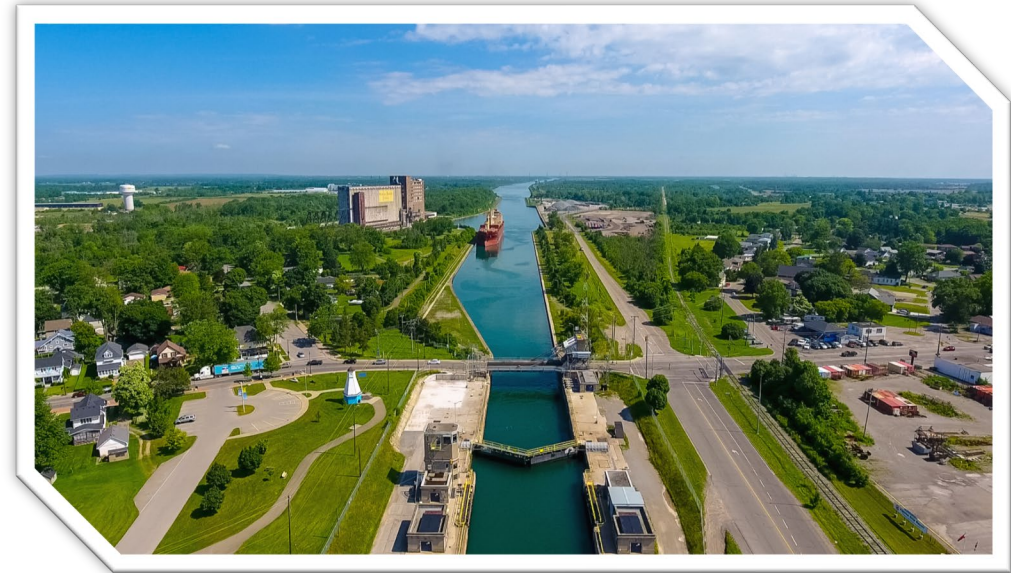


In preparing the 2021 Levy Budget, certain assumptions and estimates are necessary. They are based on information available to staff at the time. Actual results will vary although as regulated through the Municipal Act, a balanced budget is required.

Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2021-275 Subject: 2022 Levy Budget, BE RECEIVED; and

That the 2022 Levy Budget as outlined in Report 2021-275, BE APPROVED.



Tax and Rate Capital Impacts



Levy

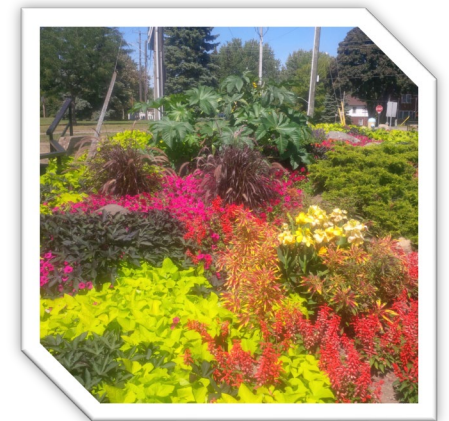
2.8% (1.1% from the Capital and related Project Budget) on the blended tax rate or \$104 increase to the average residential property valued at \$207,501.

Note: The Levy figure forecasts 1% assessment growth that at the time of presenting this budget has been achieved per MPAC's database.

Highlights



- Supports on-going operational improvements within departments (see departmental presentations)
- Re-Activating Roselawn
- WIFI costs for the Library, Museum, HH Knoll and Vale
- Enhanced Community Improvement Funding (CIP) from \$67,000 to \$125,000 to encourage redevelopment and support growth
 - CIP review and update approved by Council currently underway.
- Increased patching and spraying from \$70,000 to \$100,000 to help extend useful life of roads
- Playground equipment repair and maintenance budget increased from \$3,000 to \$20,000
- No new debt is proposed...Levy debt will be paid down by \$889 thousand to \$15.6 million.



Inflation Environment



Industrial Product Price Index

15.4%

Past Year*

Consumer Price Index

3.7%

Past Year*



Potential Growth Outlook

Preliminary, pre-consultation or draft plan approvals

3,207 units



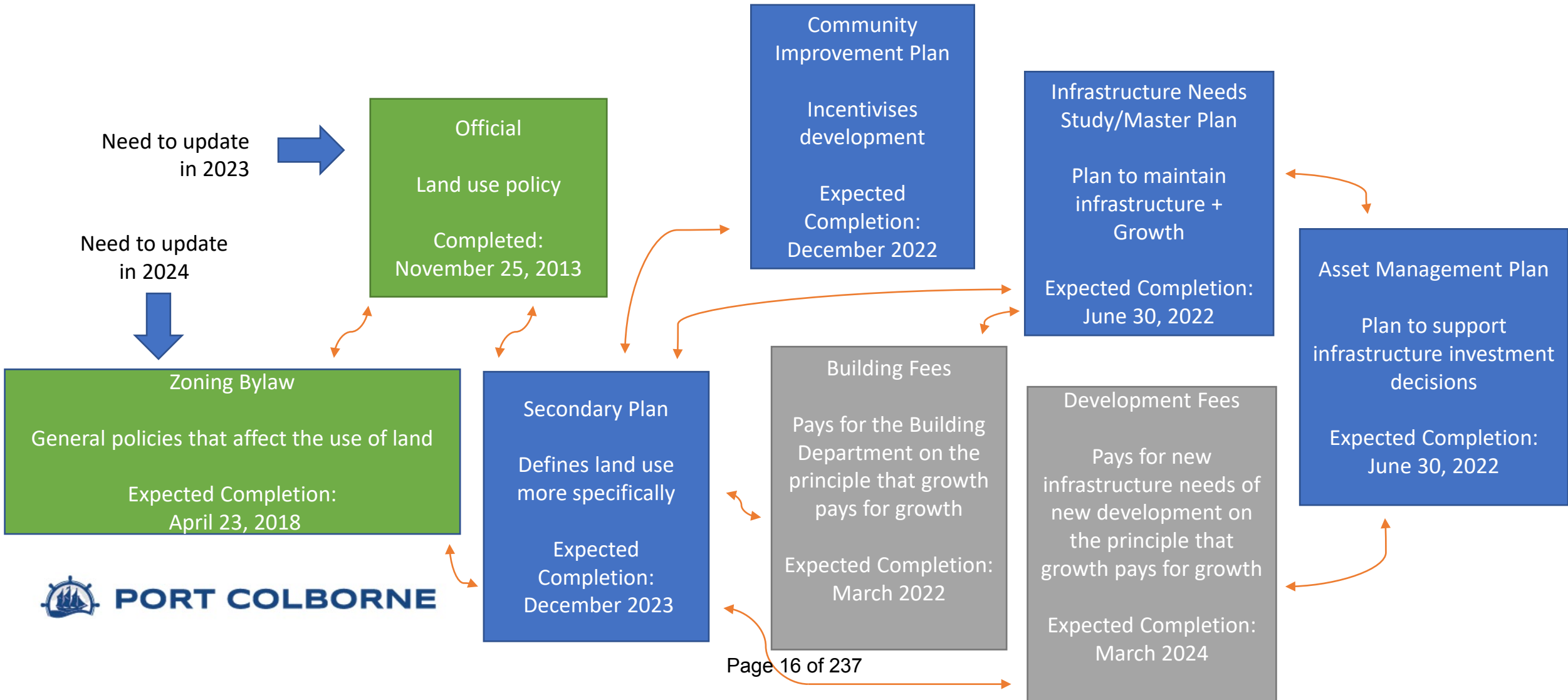
8,017 new residents

Assuming 2.5 persons per household

Other development opportunities total 1,585 units representing potentially 3,962 new residents



Preparing for Growth





Process

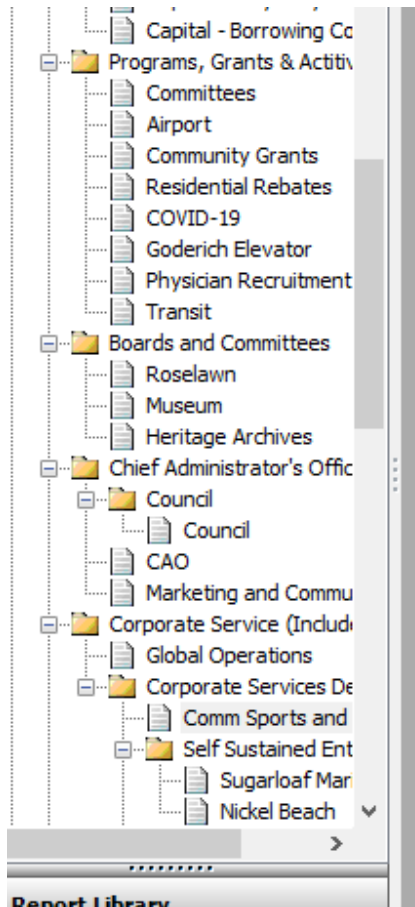
Developed through a process that obtained both Council and Staff input.

	Capital	Levy	Rate
Final to Financial Services	August 12th	September 23rd	October 28th
Final Senior Leadership Review	August 26th	October 7th	November 10th
Draft Package Available	September 2nd	October 14th	November 18th
Budget Committee Package	September 9th	October 21st	November 25th
Committee of the Whole Budget Meeting	September 16th	October 28th	December 2nd
Council Approval	September 27th	November 8th	December 13th



Reporting – P&L

New reporting tool to help staff keeping track of spending and managing budget.



**Comm Sports and Rec (VHWC)
For the Ten Months Ending October 31, 2021**

	YTD Oct ACTUAL	2021 BUDGET	VARIANCE	VAR %
Revenue				
Advertising and Sponsorship	\$10,000.00	\$35,000.00	(\$25,000.00)	(71.43%)
Lease Income		18,700.00	(18,700.00)	(100.00%)
Rentals	84,834.26	497,000.00	(412,165.74)	(82.93%)
Other Revenue	38.10		38.10	0.00%
Fees	1,428.76	70,000.00	(68,571.24)	(97.96%)
Sales		4,800.00	(4,800.00)	(100.00%)
TOTAL REVENUE	96,301.12	625,500.00	(529,198.88)	(84.60%)
Expense				
Salaries and Wages - Full Time	337,680.38	478,600.00	(140,919.62)	(29.44%)
Salaries and Wages - Part Time	2,882.08	120,600.00	(117,717.92)	(97.61%)
Overtime Pay	9,801.68		9,801.68	0.00%
Employee Benefits	139,379.12	177,900.00	(38,520.88)	(21.65%)
Association/Membership Fees	23.75		23.75	0.00%
Cleaning Supplies	7,439.34	21,500.00	(14,060.66)	(65.40%)
Contract Services	183,319.91	382,100.00	(198,780.09)	(52.02%)
Cost of of Goods Sold		500.00	(500.00)	(100.00%)
Equipment - Purchase	994.19	8,500.00	(7,505.81)	(88.30%)
Equipment - Rental		3,400.00	(3,400.00)	(100.00%)
Office Supplies	31.27	3,100.00	(3,068.73)	(98.99%)
Postage & Courier	6.51	100.00	(93.49)	(93.49%)
Program Supplies	883.43	13,600.00	(12,716.57)	(93.50%)
Protective & Uniform Clothing	1,081.27	1,000.00	81.27	8.13%
R&M Grounds	18,669.90	27,800.00	(9,130.10)	(32.84%)
R&M Consumables and Parts	10.58		10.58	0.00%
Staff Training & Development	2,200.00	15,000.00	(12,800.00)	(85.33%)
Telephone/Internet	6,525.26	8,700.00	(2,174.74)	(25.00%)
Travel	161.32	3,000.00	(2,838.68)	(94.62%)
TOTAL EXPENSE	711,089.99	1,265,400.00	(554,310.01)	(43.81%)

* Embedded drill-down function allows system user to go into the transaction level and analyze information.



Reporting - Activity Code

New reports on Activity Codes are being developed to report on different dimensions, e.g. separate facilities, individual service areas, etc.



PORT COLBORNE

**2021 Facilities
For the Ten Months Ending October 31, 2021**

<u>Facilities</u>	<u>Gas Actual</u>	<u>Gas Budget</u>	<u>Hydro Actual</u>	<u>Hydro Budget</u>	<u>Water Actual</u>	<u>Water Budget</u>	<u>Repair&Mtn Parts/Consum Actual</u>	<u>Repair&Mtn Parts/Consum Budget</u>
General							\$755.46	
City Hall	5,512.03	7,400.00	44,996.23	73,000.00	2,389.76	3,500.00	3,190.81	10,500.00
Fire Station 1	5,227.04	11,800.00	13,466.47	23,000.00	3,172.29	3,700.00	5,371.90	15,200.00
Humberstone Hall	1,160.91	1,900.00	737.64	1,600.00	781.99	1,000.00	323.91	1,100.00
PCOC	15,616.28	23,600.00	30,388.52	54,700.00	16,107.50	18,400.00	14,612.18	5,500.00
City Yard - 11 King			1,218.93	2,400.00	564.17	600.00	19.84	
Roselawn	6,365.16	8,100.00	4,401.33	13,300.00	3,359.07	4,200.00	2,166.03	10,900.00
Soccer Complex			1,988.82	3,600.00	2,349.03	4,300.00	46.84	1,700.00
Street Lights			119,373.87	194,000.00				
Traffic Signals			6,541.35					
VHWC	29,862.75	87,800.00	182,790.06	617,000.00	21,694.79	84,500.00	15,988.60	37,300.00
Harbourmaster Building			464.63	1,700.00	867.11	1,200.00	81.41	1,700.00
Subtotal	63,744.17	140,600.00	406,367.85	984,300.00	51,285.71	121,400.00	42,556.98	83,900.00
Library Facility	4,943.22	7,700.00	8,776.98	18,900.00	1,355.97	1,900.00	4,302.05	4,500.00
Historical Marine Museum	4,669.65	6,100.00	2,897.42	6,600.00	2,884.21	3,000.00	79.03	4,000.00
Heritage Reseach Archives	1,329.91	2,100.00	1,474.10	2,600.00	963.24	1,100.00		1,000.00
Subtotal	10,942.78	15,900.00	13,148.50	28,100.00	5,203.42	6,000.00	4,381.08	9,500.00
Bethel Community Centre							267.60	4,500.00
Sherkston Community Centre							268.31	2,000.00
Animal Shelter							181.45	1,600.00
Market Square			586.00	1,100.00			200.27	300.00
Subtotal			586.00	1,100.00			917.63	8,400.00



PORT COLBORNE

Vision/Mission/Values



Vision Statement:

A vision statement expresses an organization's desires for the future. This is our vision statement:

A vibrant waterfront community embracing growth for future generations

Mission Statement:

A mission statement expresses the immediate goals of an organization, clearly and concisely. This is our mission statement:

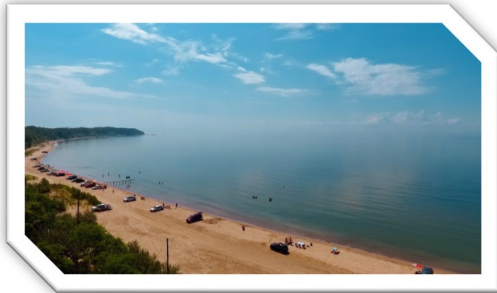
To provide an exceptional small-town experience in a big way

Corporate Values:

Corporate Values are guiding principles and beliefs supported by everyone in an organization so that they can work toward common goals in a cohesive and positive way. These are our corporate values:

Integrity – we interact with others ethically and honourably **Respect** – we treat each other with empathy and understanding **Inclusion** – we welcome everyone **Responsibility** – we make tomorrow better **Collaboration** – we are better together

Strategic Pillars



Community Pillars

These pillars are areas that directly benefit our residents, businesses, and visitors.

1. **Service and Simplicity - Quality and Innovative Delivery of Customer Services**
2. **Attracting Business Investment and Tourists to Port Colborne**
3. **City-Wide Investment in Infrastructure and Recreational/Cultural Spaces**



Corporate Pillars

These pillars are the day-to-day practices, processes, and governance that Council and staff are focused on to ensure maximum value and benefit for our residents.

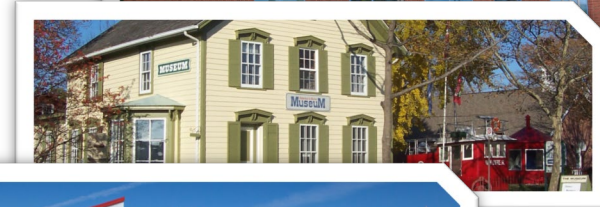
1. **Value: Financial Management to Achieve Financial Sustainability**
2. **People: Supporting and Investing in Human Capital**
3. **Governance: Communications, Engagement, and Decision-Making**





Department Operations

- Museum (2021-125), May 10, 2021
- Corporate Services & Recreation (2021-153), May 25, 2021
- Fire and Emergency Services (2021-161), June 14, 2021
- Bylaw Enforcement Services (2021-159), June 14, 2021
- CAO (2021-187), June 28, 2021
- Public Works (2021-198), July 12, 2021
- Clerk's, Planning and Building (2021-210), July 26, 2021
- Library (2021-247), September 27, 2021



Process

Staff based their recommendations after considering:

- ✓ Vision/Mission/Values/Strategic Pillars
- ✓ Organization capacity
- ✓ A need to connect the community
- ✓ Organizational financial flexibility
- ✓ A desire to come out of the COVID-19 pandemic stronger
- ✓ Planning and building for growth





Comparison: Property Taxes

	CVA	Niagara Region	City	Education	Total
City of Port Colborne	\$207,501	\$1,411	\$1,929	\$317	\$3,657
Average Local Area Municipality (LAMs)	300,671	1,933	1,600	460	3,993
Median LAMS	268,156	1,742	1,647	409	3,796

The above uses a “simple” calculation for the average and medium of LAM averages, CVA represents all properties and not just single family residents (not on water) as report in previous years. The comparison of property taxes is as of 2021.



Comparison: Property Taxes

- Service Levels
- Growth – Achieve Economies of Scale
- Impact of leading a reduction in the Infrastructure Deficit





Comparison: Property Taxes

	Residential	Commercial	Industrial	Other
Port Colborne	77.8%	10.8%	9.4%	2.0%
LAMs	80.3%	11.9%	4.1%	3.7%

* Excludes Niagara Falls and Wainfleet as their 2019 Financial Information Returns (FIRs) are not yet available.

Comparison: Revenue / Expenses



Revenue	Property Taxes	Grants	User Fees/Rate	Other
Port Colborne	46.7%	12.7%	34.9%	5.7%
LAMs	45.2%	8.6%	29.0%	17.2%

Due to wastewater

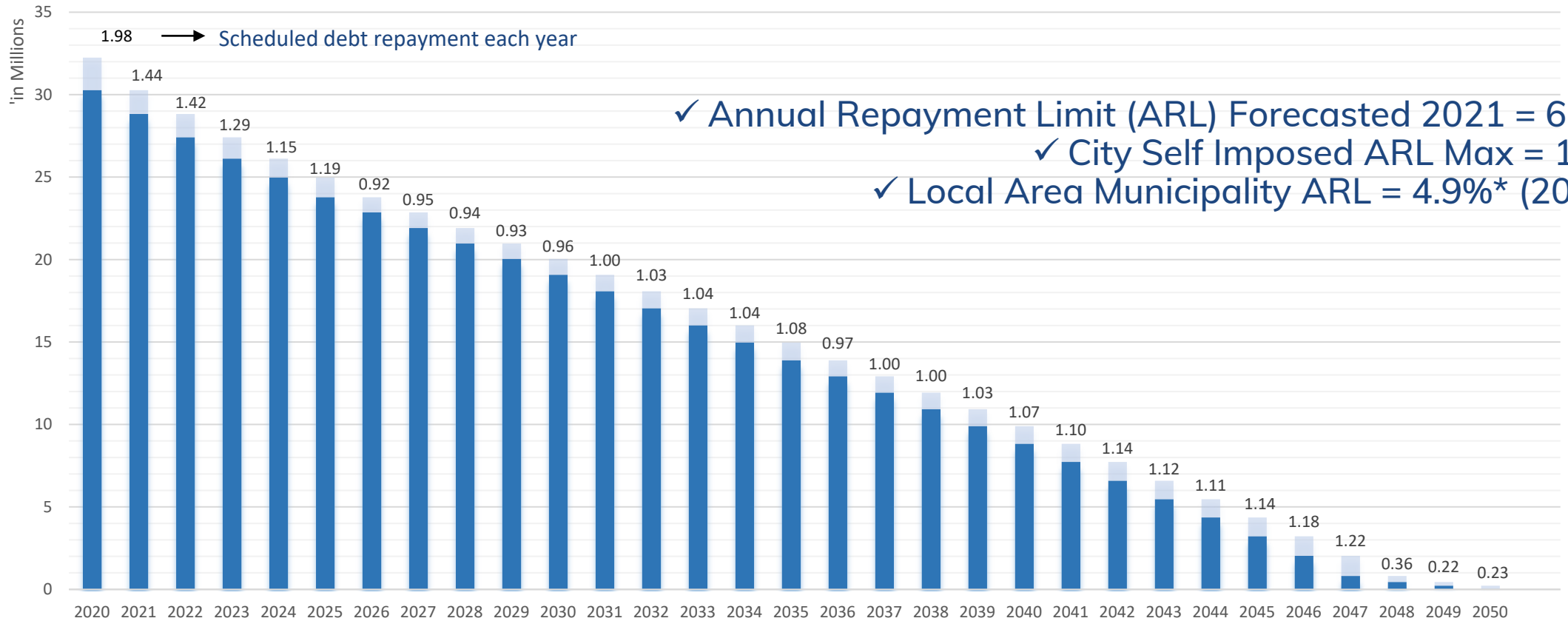
Expenses	Salary	Interest Expense	Enviro	Operating
Port Colborne	39.1%	2.4%	24.5%	34.0%
LAMs	40.7%	1.6%	21.1%	36.6%

Due to one-time asset sales

Due to wastewater

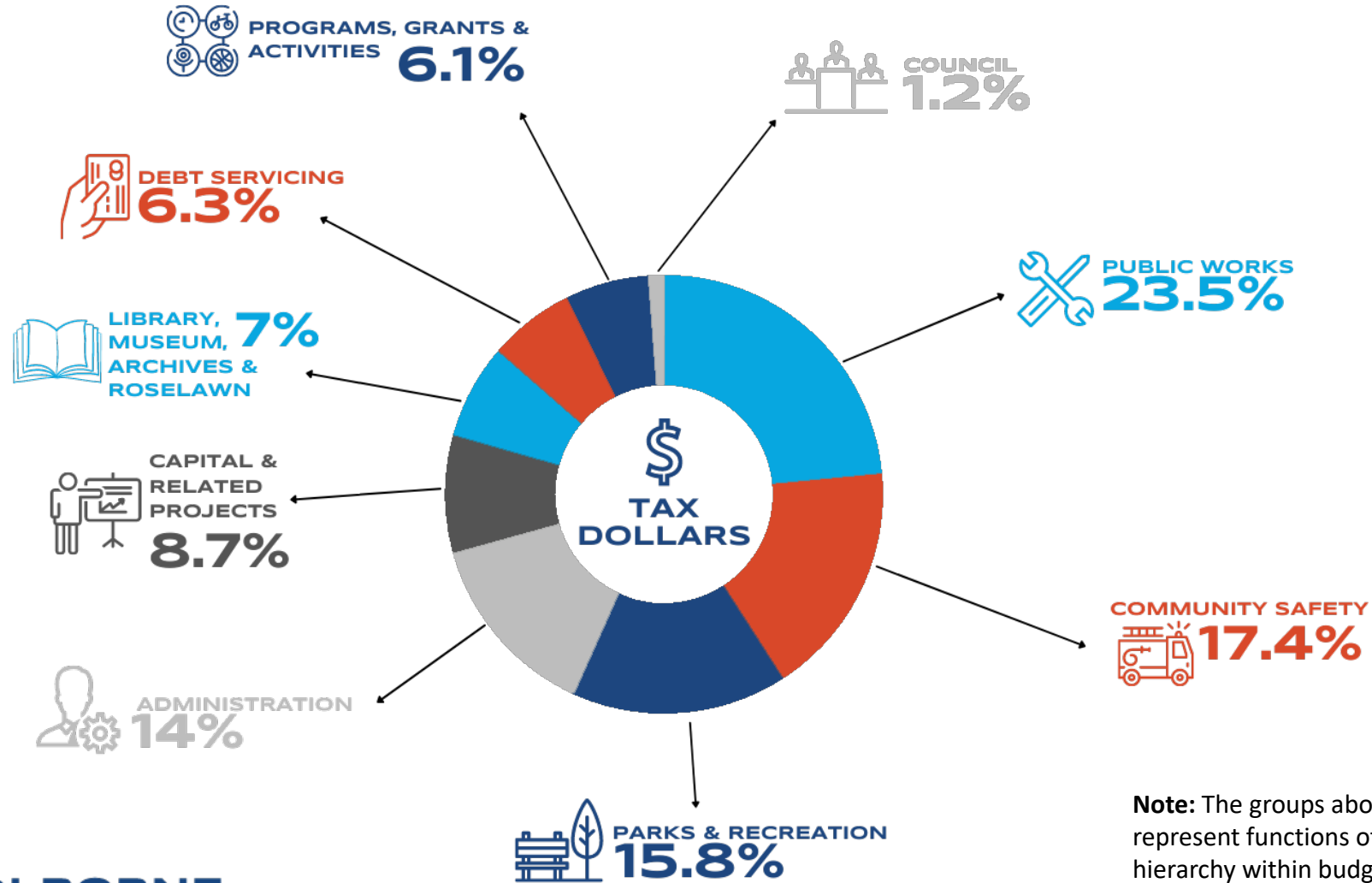
* Excludes Niagara Falls and Wainfleet as their 2019 FIRs are not yet available.

Debt Outlook



* Excludes Niagara Falls and Wainfleet as their 2019 FIRs are not yet available.

What tax dollars support ...



Note: The groups above were developed to better represent functions of the City rather than reporting hierarchy within budgetary departments.



Levy Summary ...

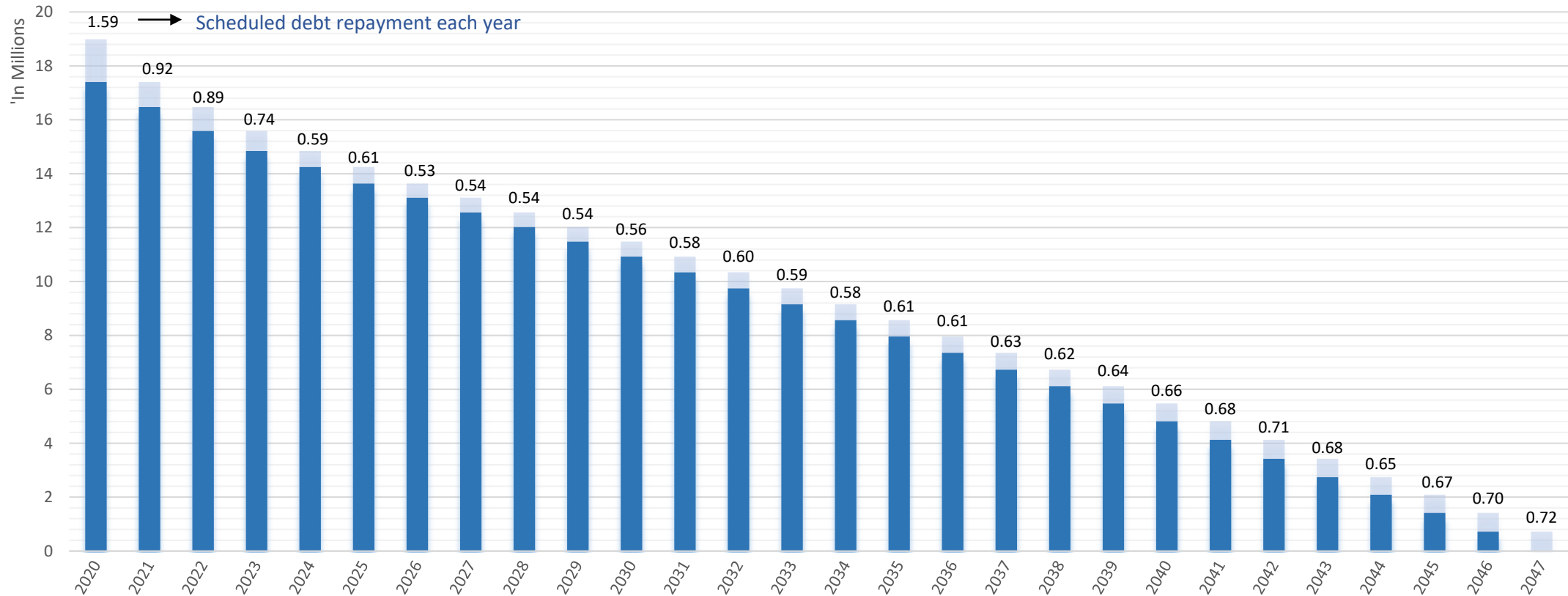
Statement of Operations

	Budget		Forecast 2021	Change from Budget		Change from Forecast	
	2022	2021		\$	%	\$	%
Revenue	31,102,429	28,890,515	31,135,147	2,211,914	7.7%	(32,718)	(0.1%)
Personnel Expenses	16,160,150	15,143,800	15,650,843	1,016,350	6.7%	509,308	3.3%
Operating Expenses	13,595,968	12,611,291	12,104,019	984,677	7.8%	1,491,949	12.3%
Total Expenses	29,756,118	27,755,091	27,754,862	2,001,027	7.2%	2,001,256	7.2%
Surplus/(Deficit) Before Allocations	1,346,311	1,135,424	3,380,286	210,887	18.6%	(2,033,974)	(60.2%)
Allocations (To)/From Departments	-	-	-	-	-	-	-
Surplus/(Deficit) After Allocations	1,346,311	1,135,424	3,380,286	210,887	18.6%	(2,033,974)	(60.2%)
Transfer To/(From) Reserves	3,230,096	3,266,368	5,300,430	(36,272)	(1.1%)	(2,070,334)	(39.1%)
Transfers To/(From) Rate	(1,883,785)	(2,130,944)	(2,511,844)	247,159	(11.6%)	628,059	(25.0%)
Surplus/(Deficit)	0	-	591,700	0		(591,699)	(100.0%)

IF realized ... potential to fund VHWC Roof Repair



Debt Outlook - Levy





Revenue

Some Salient Changes from Prior Year Budget

<ul style="list-style-type: none"> ▪ Provincial Transit Grant ▪ Property Taxes ▪ Quarry Aggregate 	<p>(\$138,000) \$1,296,389 \$132,540</p>	<ul style="list-style-type: none"> - Planning NRT onDemand - 2.8% on blended rate (1% growth) - Included in the 2022 Capital and Related Project Budget
<ul style="list-style-type: none"> ▪ Canal Days 	<p>\$366,500</p>	<ul style="list-style-type: none"> - Yes – Planning for Canal Days
<ul style="list-style-type: none"> ▪ Nickel Beach ▪ Marina 	<p>\$213,300 \$339,800</p>	<ul style="list-style-type: none"> - Self Sustaining Entity (“SSE”) - SSE
<ul style="list-style-type: none"> ▪ OMPF Funding 	<p>(\$143,400)</p>	<ul style="list-style-type: none"> - Province announced a reduction on October 21

↑

Impact offset by reducing the tax assessment and uncollectible account to \$187,000. In future years it is recommended we look to increase this amount back to the original budget. The general stabilization reserve to be used in 2022, if required.



Personnel

Update: The reorganizations completed in 2021 saved over \$340,000 (these savings were already budgeted in the 2021 budget)

Some Salient Changes from Prior Year Budget

	Budget 2022		Budget 2021*	
	FTE	Headcount	FTE	Headcount
Crossing Guards	9.3	19.0		
Library	8.7	10.0	8.1	10.0
Museum	6.1	11.0	4.3	7.0
Council	9.0	9.0	9.0	9.0
CAO	2.0	2.0	3.0	3.0
Marketing & Communications	2.6	4.0	2.3	3.0
Corporate Services & Recreation	45.6	72.0	25.0	29.0
Legislative Services	12.7	14.0		
Strategic Planning & Economic Development	4.7	6.0	2.3	3.0
Planning			12.7	14.0
Community Safety	21.6	25.0		
Fire			15.6	17.0
Public Works	57.1	69.0	43.0	48.0
Parks and Recreation			51.3	94.0
	179.3	241.0	176.6	237.0

- Community Safety = Fire and Bylaw
- Parks & Recreation went to ...
 - Crossing Guards
 - Strategic Planning & Economic Development
 - Corporate Services & Recreation
 - Public Works
- Headcount increase of 4 is the result of a budgeted student increase of 6, primarily to support SSEs

* As displayed in the 2021 budget document



Personnel

Some Salient Changes from Prior Year Budget

- Salary & Wages - \$354,000 or 3%
- Benefits - \$662,000 or 19%
- - The Fire Department Represents \$287,000 or 46% of this increase. Relates to presumptive cancer legislation. The benefit cost for the average firefighter is budgeted at approximately 58% of their salary.
 - x-Fire Department increase is \$375,000
 - Estimate \$186,000 or 7% increase represents OMERS, CPP, EI, Health and Dental
 - Estimate \$189,000 or 7% increase represents “true-up” representing 2021 under budget based on forecast.

Action: HR to perform Post-Retirement Benefits Review in 2022

Operating Expenses

Some Salient Changes from Prior Year Budget

▪ Utilities	\$169,100	- Forecasting 12%
▪ Facilities maintenance	\$71,100	- Forecasting 12%
▪ Legal*	\$80,000	- Aligns to 2021 forecast
▪ Insurance	\$130,800	- Per Contract
▪ Computer Software	\$71,000	- Aligns to 2021 forecast
▪ Canal Days	\$366,500	- Yes – Planning for Canal Days (Revenue-offset)
▪ Nickel Beach	\$84,100	- Covered by SSE, not Levy impacting
▪ Marina	\$149,200	- Covered by SSE, not Levy impacting

Action: Financial Services to tender insurance in 2022 for 2023 and beyond

Action: Information Technology through the Municipal Modernization Grant to review Computer Software options

Update: City Wide (Levy and Water and Wastewater) Postage & Courier costs reduced by \$34,000 through Niagara Purchasing Consortium

Update: Telephone/Internet costs are budgeted \$23,400 lower after including the new WIFI project. This came from a Staff review of telephone/internet activity and costs

Transfer to/from Reserves & Capital



Marina Repayment of Internal Loan*	130,400
Transfer Interest Earned to Reserve	37,200
Transfer to Municipal Election Reserve	30,000
Transfer to Drainage Reserve	85,000
Levy Capital Funding to Capital Accounts*	2,098,669
Grant Capital Funding to Capital Accounts*	1,131,877
Transfer from Encumbrance Reserve – Forecasted Unspent Gov’t Grant for COVID-19	(92,000)
Transfer from Transit Reserve – NRT OnDemand (Report 2021-15)	(157,600)
Transfer from Capital Accounts to fund temporary purchasing support (Report 2021-74)	(74,600)
Forecasted Surplus/(Deficit) of SSEs	41,150
	3,230,096



Transfer to/from Rate

Transfer from for borrowing costs	895,785
Transfer from to cover administrative costs, related facility, insurance and fleet	988,000
	1,883,785

Some Salient Changes from Prior Year Budget

- Rate capital funding now flows directly to the capital budget instead of first flowing through the Levy budget.
- Transfer from rate budgets to cover administrative costs, related facility, insurance and fleet increased from 607,100 to 988,000.
 - It was noted during the 2021 budget process that Staff would review going into 2022.
 - This chargeback effectively represents an 8% overhead charge.
 - Staff will be presenting Council with options to hold the residential (meters that are 5/8 to 3/4) water and wastewater rates constant on a combined basis for 2022.



Levy Summary ...

Departmental Net Budgets

	Budget		Forecast 2021	Change from Budget		Change from Forecast	
	2022	2021		\$	%	\$	%
Global	18,202,792	16,289,656	16,784,481	1,913,136	11.7%	1,418,311	8.5%
PGA	(1,422,485)	(1,419,350)	(912,450)	(3,135)	0.2%	(510,036)	55.9%
BC	(1,633,075)	(1,244,500)	(1,351,640)	(388,575)	31.2%	(281,435)	20.8%
Council	(300,620)	(315,500)	(259,825)	14,880	(4.7%)	(40,795)	15.7%
CAO	(1,118,384)	(1,110,762)	(1,210,328)	(7,622)	0.7%	91,944	(7.6%)
Corporate Services	(2,857,700)	(2,776,750)	(2,706,504)	(80,950)	2.9%	(151,196)	5.6%
Legislative Services	(755,350)	(584,900)	(704,700)	(170,450)	29.1%	(50,650)	7.2%
Community Safety	(3,945,100)	(3,537,900)	(3,581,356)	(407,200)	11.5%	(363,744)	10.2%
Public Works	(6,170,078)	(5,299,994)	(5,465,979)	(870,084)	16.4%	(704,099)	12.9%
	0	-	591,700	0		(591,700)	



Programs, Grants, and Activates (PGA)

Some Salient Changes from Prior Year Budget

- **Community Investment Program (CIP) 57,000 ↑**
 - Total available is \$115,000 for CIP and \$10,000 Marketing

- **Grant commitments 34,300 ↓**
 - Recreational Committee - Bethel - \$ 8,300
 - Recreational Committee - Sherkston - \$ 8,300
 - French Golden Age Centre - \$10,000
 - Port Colborne Social & Recreation Center - \$10,000
 - Other Groups - \$1,600
 - Grant Committee - \$36,000
 - Hospice Niagara- \$30,000 (2021, 2022, 2023)
 - Pathstone - \$20,000

- **Physician recruitment budgeted 60,000 ↓**
 - Total available is \$75,000 for one Physician per year and \$13,000 for regional medical support grants

Total PGA Budget

\$1,422,485

- | | |
|------------------------|-----------------------|
| Airport | Residential Rebates |
| Animal Control | Showboat – Lighthouse |
| Canal Days | SportsFest |
| CIP Incentives | Transit |
| Civic Celebrations | |
| Community Grants | |
| COVID-19* | |
| Crossing Guards | |
| EcDev & Tourism Grants | |
| Goderich Elevator | |
| Municipal Election | |
| Outdoor Vendors | |
| Physician Recruitment | |

Boards and Committees

Some Salient Changes from Prior Year Budget

- Niagara South Coast 45,000 ↑
 - Result of cost allocations related to costs associated with Tourism Coordinator activities (this is not a new cost)
- Committees 7,500 ↓
 - Moved costs associated with Committee of Adjustment to Legislative Services (revenue also budgeted there)
- Museum & Archives 4,353 ↓
- Roselawn 267,000 ↑
 - Re-activation (includes shared staffing increase with Museum & Archives FTE increases 1.8 and Headcount 4)
- Library 88,400 ↑
 - Includes capital funding (additional 24,000 from 2022 Capital and Related Capital Budget and FTE increase of 0.6.

Total Boards and Committees

\$1,633,075

Library
Archives
Museum
Roselawn
Niagara South Coast
Committees



Council, CAO & Support

Some Salient Changes from Prior Year Budget

- Council 14,900 or 4.7% ↓
 - Primarily the result of an accounting allocation change related to benefits (post-retirement benefit allocations are no longer allocated to Councillors)
- CAO & Support 7,600 or 0.7% ↑

Total Council

\$300,620

Total CAO & Support

\$1,118,384

CAO

Strategic and Economic Development

Marketing and Communications



Corporate Services

Some Salient Changes from Prior Year Budget

- Move two part-time Customer Service employees to full-time
- Introduce new property change fee in Financial Services similar to other LAMs
- Arena Fees to increase (2.5% - effective spring/summer 2022) – Fees identified as average of similar LAMs.
- Increasing Marina and Beaches overhead allocation from 5% to 10% (following T2 Forecast)
 - This chargeback is recorded in Global Revenue

Total Corporate Services

\$2,857,700

Customer Service

Financial Services

Human Resources

Information Services

Recreation

Events



Marina (SSE = Zero on Levy)

Detail in later slides



Beaches (SSE = Zero on Levy)

Detail in later slides





Legislative Services

Some Salient Changes from Prior Year Budget

- Bringing Clerks and Planning and Development together allowed for a position to be repurposed to an Executive Assistant/Records Coordinator to meet required document retention standards
- Includes a Manager of Planning to support anticipated growth

Total Legislative Services

\$755,350

Clerks

Planning & Development



Building (SSE = Zero on Levy)



Community Safety

Some Salient Changes from Prior Year Budget

- Fire Department
 - Presumptive cancer legislation
- Bylaw
 - Increasing from 1 to 3 student. Positions supported by changes in 2021 to fees and fine processes. Additional positions budgeted through COVID-19 funding in 2021. Anticipate need to maintain service level.

Total Community Safety

\$3,945,100

Fire
Bylaw



Public Works

Some Salient Changes from Prior Year Budget

- Main increase is moving \$530,000 in transportation costs from the Capital and Related Capital Budget to the Public Works operating budget (this is not a new cost).
- Increased patching and spraying from \$70,000 to \$100,000 to help extend useful life of roads
- Increased bridge maintenance from \$10,000 to \$35,000 to accommodate required engineering inspections
- Introduced a curb maintenance budget of \$15,000
- Playground equipment repair and maintenance budget increased from \$3,000 to \$20,000
- New fees are being proposed in certain areas similar to other LAMs...lack of activity data has meant we have not included a budget figure at this point.

Total Public Works

\$6,170,078

- Drainage
- Environmental Compliance
- Facilities (see following slide)
- Fleet (see following slide)
- Parks and Trails
- Project Management
- Stores
- Transportation

Action: Review drains cost of \$132,900 on levy (note: this doesn't include the \$85,000 budget for City drains)



Public Works: Facilities

Some Salient Changes from Prior Year Budget

- Utilities budgeted to increase \$169,100 or 12%
- Maintenance (Parts, Consumables and Contracted Services) budgeted to increase \$71,100 or 12%
- Land lease included in the budget \$40,000 (budget “true-up”)

Total Facilities

\$2,730,495

Excluding: SSEs (Marina and Beaches), BCs (Library, Museum & Archives, Roselawn) and PGA (Animal Control and Sherkston and Bethel) =

\$2,323,695

Figure can be seen under Global Facilities. This figure does not include capital.



Public Works: Fleet

Some Salient Changes from Prior Year Budget

- Budgeting \$20,900 or 17% increase in fuel charges
- Overall this budget decreased \$113,000 or 9% as a result of reduced leasing costs.

Total Fleet

\$1,181,823

Figure can be seen under Global Fleet. This figure does not include capital.



SSE: Sugarloaf Marina

Year in Review

- ✓ COVID-19 delayed opening until the May long weekend.
- ✓ We had 510 seasonal boaters, new record.
- ✓ Council tours were conducted in July/August.
- ✓ Increase in complaints between boaters.
- ✓ Increasing number of boats in summer dry storage.
- ✓ Parking remained a significant concern on busy weekends. The 2022 Capital and Related Project Budget includes a plan to move boat storage.
- ✓ 2021 Forecasted surplus is 3,000 vs. a budgeted transfer from reserve of 13,200

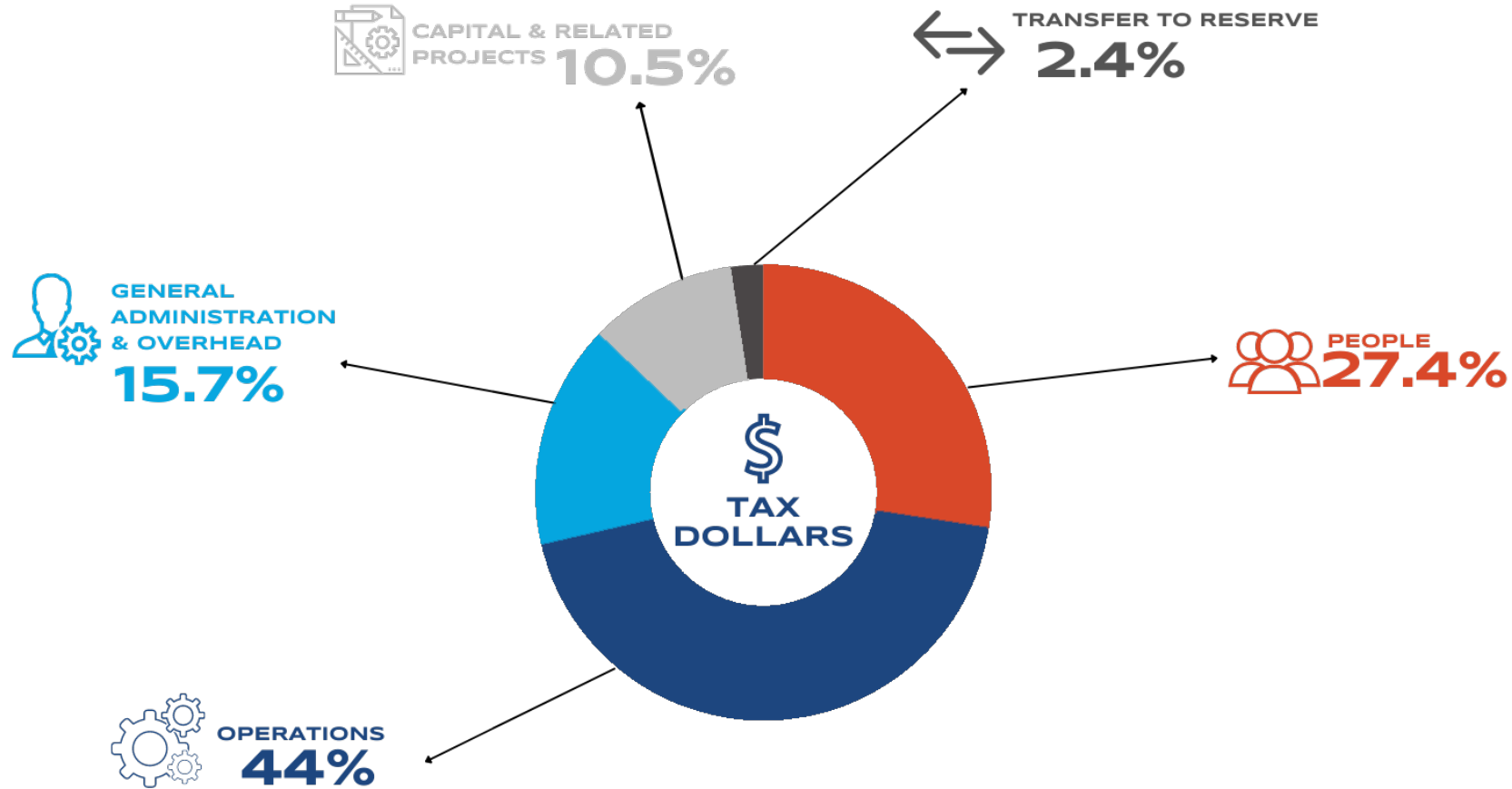
Initial Planning Thoughts Going Forward

- ✓ COVID-19 impact unknown so planning for it.
- ✓ Boater contracts of all types to be reviewed along with boaters code of conduct.
- ✓ Options to digitize the registration and payment system being investigated.
- ✓ Marina customer service to remain at the Marina but integrate with the City Hall customer service team.
- ✓ Fee charges to accommodate capital requirements at the Marina will require certain fees to increase between 10% to 15% next year then start to level down to more normalized increases in the following years.





SSE: Sugarloaf Marina





SSE: Sugarloaf Marina

Some Salient Changes from Prior Year Budget

- Funding available for facility, grounds and dock maintenance increasing from \$119,000 to \$186,500
- Overhead allocation increased from 5% to 10% to cover insurance, credit card fees and central administration
- Internal borrowing costs increasing by \$63,100 to cover costs of the 2022 Capital and Related Budget
- Includes cost of new fibre, high speed WIFI included in Marina slip fees.

Total Budgeted Revenue

\$1,409,000

Forecasted reserve transfer of \$33,700

Zero operating
or capital cost to
the Levy

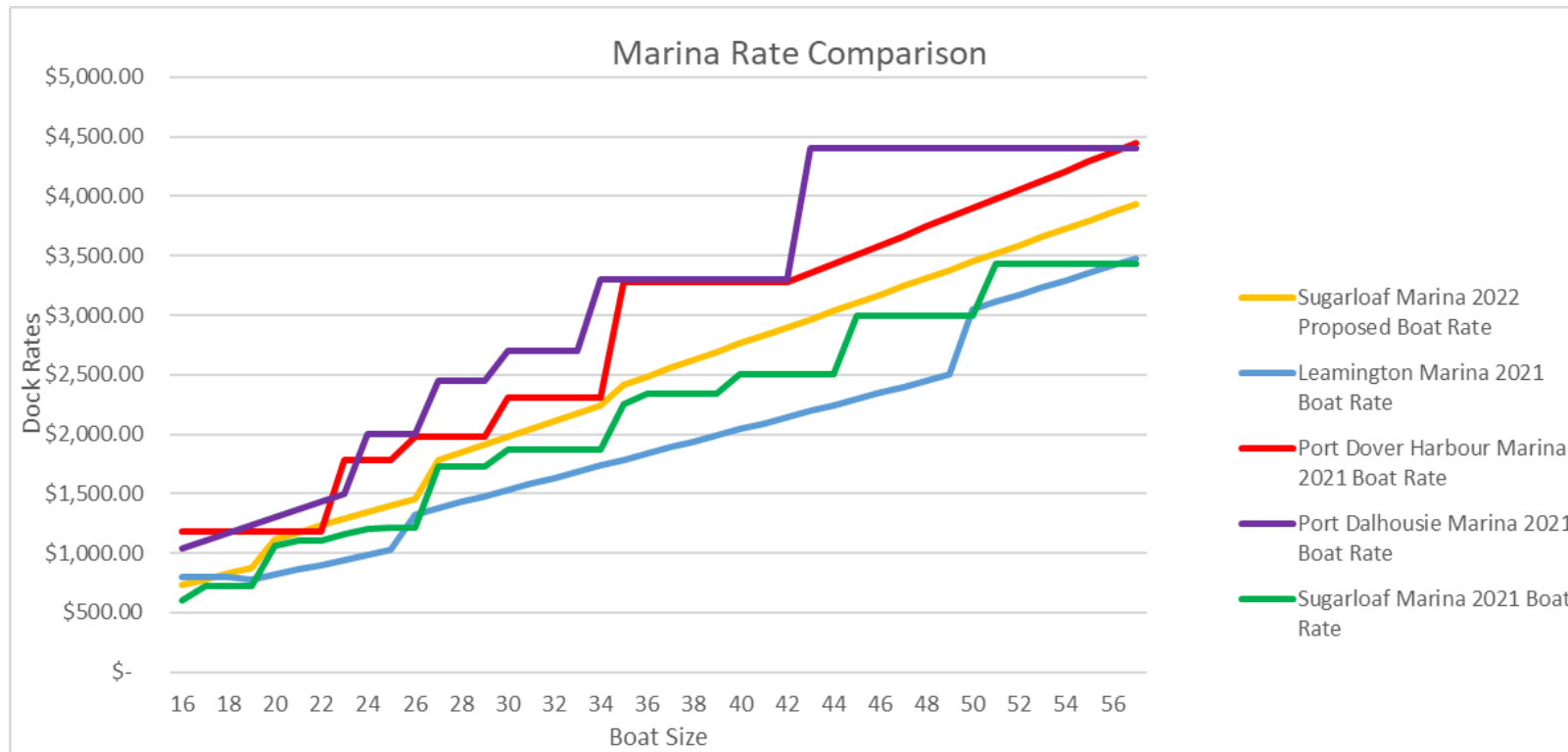
Action: Separate Marina and Boat Launch budgets ... will reflect in Year End Reporting





SSE: Sugarloaf Marina

Fee Comparisons





SSE: Sugarloaf Marina

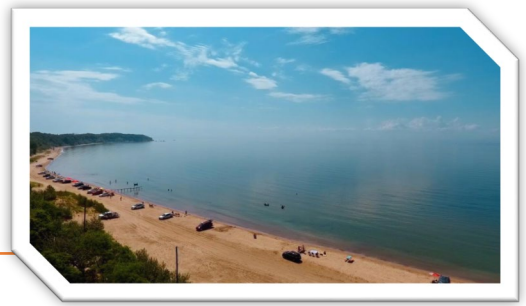
Multi-Year

	Forecast	Budget	Budget	Budget
	2021	2022	2023	2024
Sugarloaf Marina Total Revenue	1,272,687	1,409,000	1,582,500	1,776,800
Personnel Expenses	395,000	297,000	303,500	313,800
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
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
Total Transfers	3,041	33,700	35,400	37,200
Surplus/(Deficit)	-	-	-	-

Some salient assumptions:

- ✓ No growth in slip usage projected (although marketing efforts will be planned for next year)
- ✓ Any growth to support capital/reserves given low level
- ✓ Proposed 2022 average rate increase of 12%.
- ✓ Internal financing begins to reduce in 2026 with \$83,841 fully removed in 2027. When this occurs dock replacements will be proposed.
- ✓ No new docks to be considered at this time. Capacity to repurpose some of the 150 full service transient docks that historically have only seen 3% - 4% occupancy.

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



SSE: Beaches

Year in Review

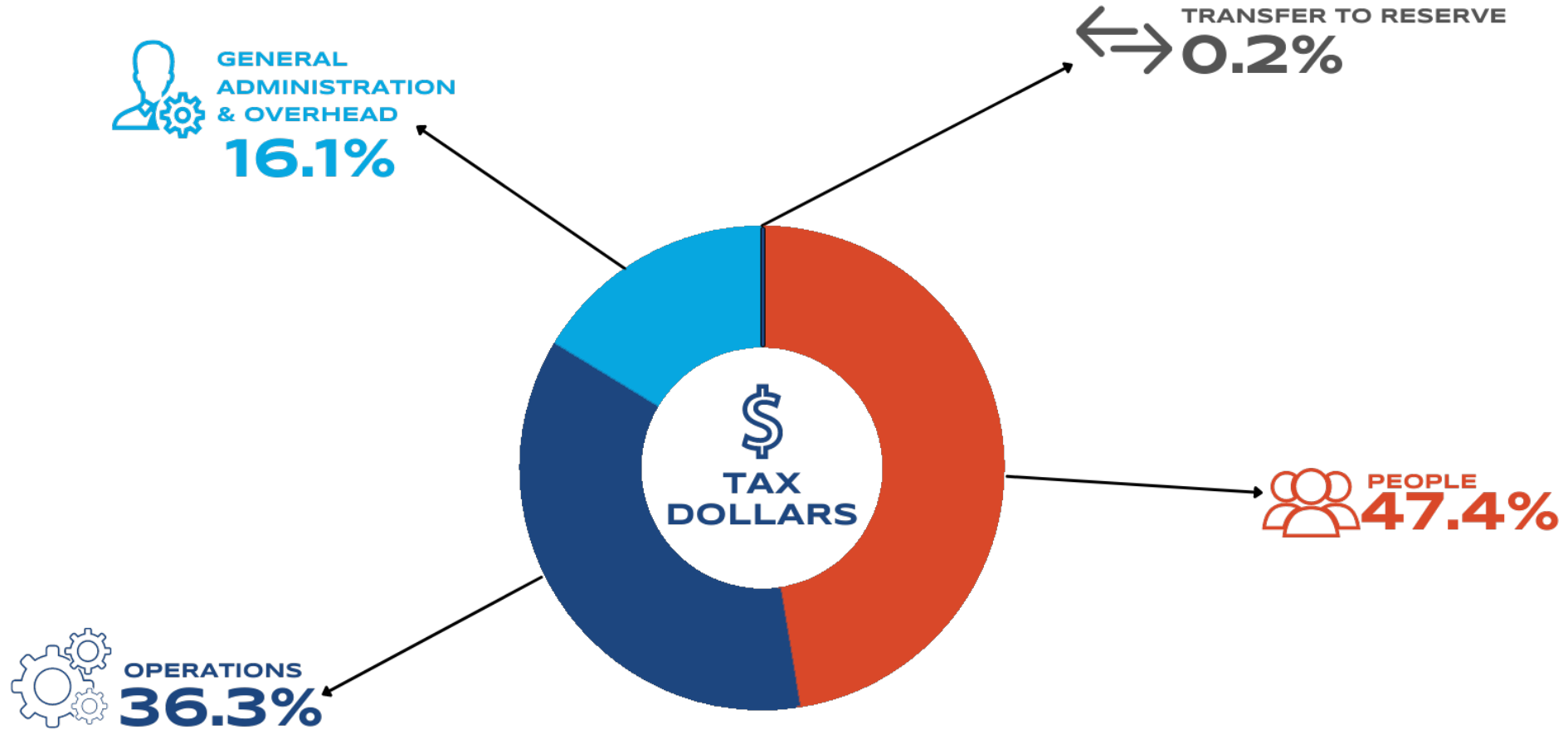
- ✓ COVID-19 limited capacity to 150 guests that pre-registered from outside Port Colborne.
- ✓ Users like the “pace” of the beach.
- ✓ PORTicipate Pass was well received.
- ✓ Beach policies and procedures reduced complaints and vandalism substantially.
- ✓ Amenities, specifically bathrooms requested at Nickel Beach.
- ✓ Pricing at Centennial-Cedar Bay was higher than Nickel Beach.
- ✓ 2021 Forecasted surplus is \$33,750 vs. a budgeted transfer from reserve of \$2,300

Initial Planning Thoughts Going Forward

- ✓ COVID-19 impact unknown so plan for it.
- ✓ Align Centennial-Cedar Bay to Nickel Beach pricing and allow residents from outside of the Niagara Region while maintaining space limits on non-Port Colborne resident.
- ✓ Limit capacity to 200 guests that pre-registered from outside Port Colborne, other current pricing maintained.
- ✓ Introduce for Niagara Region residents, Nickel Beach weekday (excluding holiday) pass that would work the same way as a Port Colborne PORTicipate Pass (e.g. no need to pre-register).
- ✓ Maintain beach policies and procedures, including staffing at Centennial-Cedar Bay.
- ✓ Introduce the capital projects recommended in the 2022 Capital and Related Project budget.



SSE: Beaches





SSE: Beaches

Some Salient Changes from Prior Year Budget

- Funding for security (“true-up” to 2021 forecast) and contract services related to washrooms proposed in the 2022 Capital and Related Project budget at Nickel Beach, increased from \$36,700 to \$98,500.
 - Note: Cedar Bay – Centennial was not included in the budget last year
- Overhead allocation increased from 5% to 10% to cover insurance, credit card fees and central administration
- Beaches will contribute to customer service and related reservation activities going forward

Total Budgeted Revenue

\$409,500

Forecasted reserve transfer of \$750

Zero operating
or capital cost to
the Levy



SSE: Building

Some Salient Changes from Prior Year Budget

- Total costs within \$5,500 of prior year budget.
- Fee budget increased \$87,700 or 26.4%.
 - In 2021 there was a budgeted funding gap that was budgeted to be funded with a reserve transfer from the building reserve.

Total Budgeted Revenue

\$419,400

Action: The 2021 forecast includes an amount to complete a fee review. Building fees need to rise for the department to be self sustaining per regulation.



SSE: Cemetery

Some Salient Changes from Prior Year Budget

- Budget is consistent year over year

Total Budgeted Revenue

\$46,900

Budgeted reserve transfer of \$6,700

Action: Review Public Works costs associated with the active Cemetery and established a transfer of those costs between departments. Currently these costs are not recovered.

Action: Review fees to cover public works costs associated with the Cemetery



Thank You



PORT COLBORNE

Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2021-275 Subject: 2022 Levy Budget, BE RECEIVED; and

That the 2022 Levy Budget as outlined in Report 2021-275, BE APPROVED.



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									Total
	Global	PGA	BC	Council	CAO	Corporate Services	Legislative Services	Community Safety	Public Works	
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	230,500	27,246,515
Salaries and Wages - Full Time	35,138	-	559,600	-	717,862	1,943,000	585,200	1,902,200	3,239,200	8,982,200
Salaries and Wages - Part Time	-	273,500	118,500	141,400	-	187,000	-	438,600	220,300	1,379,300
Salaries and Wages - Students	-	40,000	-	-	27,000	80,900	27,000	19,300	170,500	364,700
Overtime Pay	-	-	-	-	-	38,500	-	72,800	189,200	300,500
Honourariums	-	-	-	-	-	-	-	25,000	-	25,000
Employee Benefits	13,400	73,500	212,900	93,700	210,800	646,300	184,700	809,300	1,088,500	3,333,100
Personnel Expenses	48,538	387,000	891,000	235,100	955,662	2,895,700	796,900	3,267,200	4,907,700	14,384,800
Association/Membership Fees	12,700	200	1,800	-	23,800	14,400	3,900	3,200	20,100	80,100
Auto - Fuel	208,500	-	-	-	-	-	-	-	-	208,500
Cleaning Supplies	-	20,700	-	-	-	21,500	-	3,000	7,000	52,200
Library Collection	-	-	72,800	-	-	-	-	-	-	72,800
Comm and Public Relations	-	42,000	6,600	-	51,400	-	5,000	16,300	3,000	124,300
Computer Software	274,000	-	1,000	-	-	-	-	-	-	275,000
Contract Services	641,100	648,300	51,000	24,100	10,000	393,100	-	105,800	874,400	2,747,800
Cost of Borrowing External Interest	944,182	-	-	-	-	-	-	-	-	944,182
Cost of Borrowing External Principal	1,462,713	-	-	-	-	-	-	-	-	1,462,713
Cost of of Goods Sold	-	15,000	5,000	-	-	500	-	-	-	20,500

Appendix C - Departmental Detail

2021 BUDGET

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

Appendix C - Departmental Detail

2021 BUDGET

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

Appendix C - Departmental Detail

VARIANCE

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

Appendix C - Departmental Detail

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

Appendix C - Departmental Detail

2022 BUDGET

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

Appendix C - Departmental Detail

2022 BUDGET

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

Appendix C - Departmental Detail

2022 BUDGET

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

Appendix C - Departmental Detail

2021 BUDGET

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

Appendix C - Departmental Detail

2021 BUDGET

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

Appendix C - Departmental Detail

2021 BUDGET

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

Appendix C - Departmental Detail

VARIANCE

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

Appendix C - Departmental Detail

VARIANCE

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

Appendix C - Departmental Detail

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

Appendix D - Divisional Summary & Detail

Global Divisional Summary

Appendix D - Global Divisional Summary

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

Appendix D - Divisional Summary & Detail

Global Divisional Detail

Appendix D - Global Divisional Detail

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

Appendix D - Global Divisional Detail

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

Appendix D - Global Divisional Detail

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

Appendix D - Global Divisional Detail

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

Appendix D - Global Divisional Detail

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

Appendix D - Global Divisional Detail

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

Appendix D - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Summary

Appendix D - PGA Divisional Summary

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

Appendix D - PGA Divisional Summary

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

Appendix D - Divisional Summary & Detail

Programs, Grants and Activities (PGA) Divisional Detail

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - PGA Divisional Detail

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

Appendix D - Divisional Summary & Detail

Boards and Committees Divisional Summary

Appendix D - Boards and Committees
Divisional Summary

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

Appendix D - Divisional Summary & Detail

Boards and Committees Divisional Detail

Appendix D - Boards and Committees
Divisional Detail

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

Appendix D - Boards and Committees
Divisional Detail

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

Appendix D - Boards and Committees
Divisional Detail

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

Appendix D - Boards and Committees
Divisional Detail

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

Appendix D - Boards and Committees
Divisional Detail

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

Appendix D - Boards and Committees
Divisional Detail

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

Appendix D - Divisional Summary & Detail

Council Divisional Detail

Appendix D - Council Divisional Detail

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

Appendix D - Divisional Summary & Detail

Chief Administrative Officer Divisional Summary

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

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

Appendix D - Divisional Summary & Detail

Chief Administrative Officer Divisional Detail

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

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

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

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

Appendix D - Divisional Summary & Detail

Corporate Services & Recreation Divisional Summary

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

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

Appendix D - Divisional Summary & Detail

Corporate Services & Recreation Divisional Detail

Appendix D - Corporate Services & Recreation Divisional Detail

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

Appendix D - Corporate Services & Recreation Divisional Detail

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

Appendix D - Corporate Services & Recreation Divisional Detail

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

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

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

Appendix D - Corporate Services & Recreation Divisional Detail

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

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

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

Appendix D - Divisional Summary & Detail

Legislative Services Divisional Summary

Appendix D - Legislative Services Divisional Summary

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

Appendix D - Divisional Summary & Detail

Legislative Services Divisional Detail

Appendix D - Legislative Services
Divisional Detail

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

Appendix D - Legislative Services
Divisional Detail

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

Appendix D - Divisional Summary & Detail

Community Safety Divisional Summary

Appendix D - Community Safety Divisional Summary

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

Appendix D - Divisional Summary & Detail

Community Safety Divisional Detail

**Appendix D - Community Safety
Divisional Detail**

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

Appendix D - Divisional Summary & Detail

Public Works Divisional Summary

Appendix D - Public Works Divisional Summary

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

Appendix D - Divisional Summary & Detail

Public Works Divisional Detail

**Appendix D - Public Works Divisional
Detail**

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

**Appendix D - Public Works Divisional
Detail**

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

**Appendix D - Public Works Divisional
Detail**

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

**Appendix D - Public Works Divisional
Detail**

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

**Appendix D - Public Works Divisional
Detail**

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

**Appendix D - Public Works Divisional
Detail**

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

**Appendix D - Public Works Divisional
Detail**

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

**Appendix D - Public Works Divisional
Detail**

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

Appendix D - Divisional Summary & Detail

Self Sustaining Entities (SSE) Divisional Summary

**Appendix D - Self Sustaining Entities (SSE)
Divisional Summary**

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

Appendix D - Divisional Summary & Detail

Self Sustaining Entities (SSE) Divisional Detail

Appendix D - Self Sustaining Entities (SSE)

Divisional Detail

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

**Appendix D - Self Sustaining Entities (SSE)
Divisional Detail**

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

Appendix D - Self Sustaining Entities (SSE)

Divisional Detail

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

Appendix D - Self Sustaining Entities (SSE)

Divisional Detail

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

Appendix E - Facilities Detail

Appendix F - Transportation Detail

Appendix E - Facilities Detail

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

Appendix F - Transportation Detail

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

Appendix G - Tax Allocation

Appendix G - Tax Allocation

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

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

Appendix H - Marina Multi-Year Forecast

Appendix H - Sugarloaf Marina Multi-Year Forecast

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

Appendix H - Sugarloaf Marina Multi-Year Forecast

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

Some additional assumptions:

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

Next steps:

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



Subject: 2022 Proposed User Fees and Charges

To: Committee of the Whole - Budget

From: Corporate Services Department

Report Number: 2021-277

Meeting Date: October 28, 2021

Recommendation:

That Corporate Services Department Report 2021-277 be received;

That the 2022 Proposed User Fees and Charges schedules attached as Appendices A to U of Corporate Services Report 2021-277 be approved; and

That the draft by-law attached as Appendix V of Corporate Services Report 2021-277 be brought forward to Council for consideration.

Purpose:

The purpose of this report is to seek Council approval to amend and replace schedules from the previously approved user fees and charges (Report 2019-147) by-law with the 2022 proposed user fees and charges schedules identified in Appendices A to U of Corporate Services Report 2021-277.

Background:

As part of the annual budget process, user fees and charges are reviewed to ensure that previously approved user fees and charges are complete, account for changes in service, and consider market rates and cost recovery. Where estimated user fees and charges in the 2022 Levy Budget presented to the Budget Committee of the Whole on October 28, 2021 account for the proposed changes to the City's user fees and charges recommended in this report. Previously approved user fees and charges schedules not updated by way of the recommended amendments in this report will continue in effect until which time changes to those user fees and charges are approved by Council – these user fees and charges are also reflected in the 2022 Levy Budget.

Discussion:

User fees and charges were reviewed as part of the annual budget process. Through this review, staff identified that some services were offered where:

- a fee was not charged;
- full cost was not charged/recovered; and/or
- the fee was not at market rate.

As a result of this review, new user fees and charges are being recommended where the services are new, or the fees were previously not charged. Adjustments to reflect changes in market rates and cost recovery are being recommended for other user fees and charges.

Staff (many of whom are new to the City) observed that details on the number of units sold by service was not always readily available. In many instances, revenues from services delivered were recorded but the number of units sold were not. This information gap makes it difficult to estimate the financial impact of changes made to some services where revenues from multiple fees were recorded to the same revenue account. Staff is working toward improving the tracking of units sold. An example of this is the new Beach software and the #Participate Pass.

The user fees and charges updated by way of this report represent the most frequently used services offered by the City. Finance in collaboration with all City departments will continue to review the City's user fees and charges. New fees and changes to existing fees may come forward as a result. Recognizing that there have been organizational changes, future updates will reflect those changes and include new departmental schedules as a result of the changes.

Some of the salient changes included in this proposed bylaw are as follows:

- Public Works staff would like to point out that no comparative (prior year) user fees and charges were noted in Appendix A: Schedule A – Engineering and Operations as the fees have been reset to follow the principle of cost recovery pricing. Council is encouraged to reach out to Public Works management should they have any questions about specific user fees and charges.
- Recreation removed Programming Fees as most of the programming has moved to the YMCA.
- Arena fees have been updated by 2.5% after reviewing arenas of similar size municipalities within the Niagara region.

- Beach fees were updated to reflect recent Council decision and to align Nickel Beach/Cedar Bay – Centennial Park fees. An additional new fee was added mid-week, Niagara residents pass.
- Marina fees have been simplified after having reviewed how other marinas operate. Key to this is the boaters will now be charged the greater of the length of their boat or dock size.
- Financial Services is introducing three new fees: New Account Fee – Ownership Change; New Account Fee – New Roll Creation; and Transfers to Tax for Overdue Accounts. These new fees are fees that other local area municipalities charge and are a means of offsetting the cost of providing these services.

In addition to the updates noted above and in the attached appendices, the following are proposed to facilitate the timely delivery of goods and services and to support a strong customer service environment:

- Unless otherwise identified, that staff be delegated authority to set the price for goods purchased for resale. Provided that the price is higher than the cost to purchase the goods.
- That staff be approved to waive any fee up to \$2,000 on compassionate grounds or when related to a charity or related fundraiser.

Internal Consultations:

Internally, user fees and charges have been discussed through the development of the 2022 Levy Budget.

Financial Services would like to thank City departments for their leadership and cooperation in updating certain user fees and charges in this report and look forward to working with others to update their user fees and charges going forward.

Financial Implications:

User fees and charges are a significant source of revenue for the City. The City will rely on \$3.7 million generated through user fees and charges to deliver the wide range of services offered in the 2022 Levy Budget. The user fees and charges in the 2022 Levy Budget reflect an estimated \$1.1 million increase in user fees and charges over the 2021 Levy Budget, the majority of which relate to self sustaining entities and the Vale Health and Wellness Centre.

Section 391 of the *Municipal Act* and section 69 of the *Planning Act* provide the authority for a municipality to establish fees and charges. The fundamental principle behind user fees and cost recovery price setting is that those who actually consume and benefit from the good/service pay for it and those who do not use the good/service or receive any benefit from it should not be obligated to pay for it. A key element is that the benefit of the service is to the individual, not the general taxpayer. The main economic reason why user charges should be levied on the direct recipient of benefits is that this improves the efficiency of the government in allocating resources in a way which creates the largest bundle of possible services demanded by the public.

An alternative to the proposed fees and charges schedules would be to not increase the fees and charges and to subsidize the cost of service through the general levy tax base. This alternative is not recommended since many of these services directly benefit the user and provide little or no direct benefits to the community as a whole. Alternatively, larger increases to the fees and charges schedule could have been applied to ensure full cost recovery and no subsidization from the general tax levy. This alternative is also not recommended since larger increases may have negative impacts on lower income customers and small businesses.

Public Engagement:

User fees and charges take into account cost recovery and for significant or material user fees and charges market rates are considered when available.

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Service and Simplicity - Quality and Innovative Delivery of Customer Services
- Attracting Business Investment and Tourists to Port Colborne
- City-Wide Investments in Infrastructure and Recreational/Cultural Spaces
- Value: Financial Management to Achieve Financial Sustainability
- People: Supporting and Investing in Human Capital
- Governance: Communications, Engagement, and Decision-Making

Conclusion:

Staff recommend Council approve the proposed user fees and charges outlined in this report.

Appendices:

- a. Schedule A - Engineering and Operations
- b. Schedule B - Dog Licensing
- c. Schedule C - Fire and Emergency
- d. Schedule D - Vale Health and Wellness Centre
- e. Schedule E - Advertising Vale Health and Wellness Centre
- f. Schedule F - Parks and Pavilions
- g. Schedule G - Playing Fields and Sport Courts
- h. Schedule H - Beaches
- i. Schedule I - Roselawn Centre
- j. Schedule J - Sugarloaf Marina
- k. Schedule K – Event Services
- l. Schedule L - Procedures for Tax Registration and Tax Sales
- m. Schedule M - Corporate Services
- n. Schedule N - Port Colborne Historical and Marine Museum
- o. Schedule O - L.R. Wilson Heritage Research Archives
- p. Schedule P – By-Law Enforcement
- q. Schedule Q - Cemeteries of the City of Port Colborne
- r. Schedule R – Planning and Development
- s. Schedule S - Maintenance & Occupancy of Property (Property Standards By-law)
- t. Schedule T - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections
- u. Schedule U - User Group Liability Insurance
- v. Draft By-law to Establish User Fees and Charges

Respectfully submitted,

Adam Pigeau, CPA, CA
Manager, Financial Services/Deputy Treasurer
905-835-2900 Ext. 101
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Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Commemorative	Park Bench	Installation of a bench within a City park.	\$2,262.28	-
Commemorative	Promenade Bench	Installation of a bench on the West Street promenade.	\$1,783.88	-
Commemorative	Muskoka Chair	Installation of a Muskoka chair.	\$1,479.78	-
Commemorative	Tree Planting	Planting of a single native species tree on City property.	\$652.34	-
Commemorative	Pet Waste Station	Installation of a pet waste station.	\$1,218.44	-
Commemorative	Plaque Replacement	Replacement plaque for a previously purchased commemorative item.	\$239.46	-
Drainage	Drainage Apportionment Agreement	Cost for the Drainage Superintendent to complete a drainage apportionment agreement due to the severance of a parcel. Fee is for up to 5 parcels, more than 5 parcels will be completed by an appointed Engineer and fees (actual cost) will be charged accordingly.	\$118.00	-
Engineering	Municipal Consent Permit Fee	Includes review, permit and inspection for all occupancy within the roadway.	\$220.00	-
Engineering	Development Submission Review - Internal	In-house review of engineering designs for Site Plan Agreements or infill residential properties - this may be broken down to different fees for different types of designs (eg. grading, servicing, stormwater management, traffic impact, landscaping, etc.).	\$268.00	Includes review of one resubmission. Further resubmissions to be charged per each.

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Engineering	Development Submission Review - External	External review of engineering designs for Subdivision or Site Plan Agreements - this may be broken down to different fees for different types of designs (eg. grading, servicing, stormwater management, traffic impact, landscaping, etc.).	TBD	-
Engineering	Lot Grading Plan Review	Review and approval of lot grading plans for building permits or other purposes.	\$60.00	Includes review of one resubmission. Further resubmissions to be charged per each.
Engineering	Pre-consultation Application Review	Review of pre-consultation applications including comments and supporting records.	\$52.00	-
Engineering	Committee of Adjustment Application Review	Review of Committee of Adjustment applications including comments.	\$26.00	-
Engineering	Site Alteration Permit Inspections	Review and approval of site alteration permit applications including pre- and post-construction site inspection.	\$220.00	-
Engineering	Ownership Survey	Surveying of various items, such as trees, to determine if they're located on City or private property. Only to be charged if item is determined to be located on private property.	\$60.00	-
General	Service Decommissioning	Decommissioning of a water service, sanitary or storm lateral.	\$1750.00/service	-
General	Rock Removal	Removal of Rock for Trench Work.	\$136.29/hour	-
General	Street Sweeping*	Street sweeping for general cleanliness of the roadways.	\$143.58/hour	\$574.32
General	Cart Retrieval Fee	Retrieval and storage of a single cart.	\$50.00/cart	-

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue afterhours, Monday to Saturday. Only charged if deemed to be a private issue, no charge for City issue.	\$125.28/Hour	-
General	On-Call Supervisor Call Out	Request for Supervisor inspection found to be caused by private property issue on Sundays and statutory hoidays. Only charged if deemed to be a private issue, no charge for City issue.	\$156.94/Hour	-
Parks	Trail Closure*	To be charged per application for each trail closure. Accomodates one section of trail to be closed with two barricades and road closed signage. Closures beyond one section of trail (entrance to entrance) are subject to job specific pricing.	\$115.04	-
Parks	Parade and Event Services *	Services to clear City owned waste bins at a higher frequency then the standard level of service during Parades and Events. Street Sweeping after event is included.	\$323.01	-
Parks	Park & Pavilion Services*	General cleanup of area and removal of waste after rentals. To be used on an as needed basis or when a higher level of service is required.	\$47.40	-
Parks	Park & Pavilion Services*	Electrical and Water connections when requested from renters. Connections only available at select locations.	\$31.65	-

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Public Works	Afterhours/Emergency Site Visit for Complaint Assessment	Any afterhours appointment or emergency site visit to investigate various complaints including: drainage concerns, encroachments, water/sewer/storm issue etc. Only charged if deemed to be a private issue. No charge if deemed to be City issue.	\$101.00	-
Public Works	Missed appointment	Home owner books appointment and is not present or no call no show.	\$20.00	-
Public Works	Site Visit for Complaint Assessment	Site visits at the request of residents or property owners to assess various complaints including: drainage concerns, encroachments, water/sewer/storm issues. Only to be charged if issue is determined to be private. No charge if deemed to be a City issue.	\$35.00	-
Roads	Driveway Culvert	Install HDPE driveway culvert up to 600mm in diameter; includes stone backfill and compaction to grade.	\$469.03/meter	-
Roads	Driveway Culvert	Install HDPE driveway culvert over 600mm in diameter; includes stone backfill and compaction to grade.	Actual Cost	-
Roads	Asphalt Driveway Apron Installation	Includes preparation and installation of a residential asphalt driveway apron to City standards.	\$53.10/square meter	\$159.18
Roads	Curb Cut	Cut existing curb to accommodate a new entrance.	\$137.17/meter	\$421.35
Roads	Curb Installation	Install curb to match existing area. One cost for standard curb & gutter, barrier curb or mountable curb.	\$185.84/meter	\$374.54
Roads	Sidewalk Repair	Replace existing sidewalk panels.	\$154.87/square meter	\$312.12

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Roads	Road Closure*	To be charged per application for each road closure. Accommodates one block of roadway to be closed with two barricades and road closed signage. Closures beyond one block are subject to job specific pricing.	\$230.00	-
Roads	Traffic Control	Traffic control on primary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a 4 hour operation during regular business hours. Fee to be doubled for an 8 hour operation. Work beyond regular business hours is subject to job specific pricing.	\$890.32	-
Roads	Traffic Control	Traffic control on secondary roadways for City construction activities generated through Municipal Consent and Building Permits. Fee accommodates a one day lane shift. Work beyond regular business hours is subject to job specific pricing.	\$272.98	-
Roads	New Granular Driveway Installation	New installation of a granular driveway including excavation and placement of granular to a minimum area of 40 square meters. Cost per square meter to be charged above the flat fee of 40 square meters.	\$52.85/square meter	\$2,114.02
Roads	Tree Trimming per By-law 6175/01/15	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$185.56/hr	-
Roads	Tree Removal per By-law 6175/01/16	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$185.56/hr	-
Roads	Stump Removal per By-law 6175/01/17	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$256.81/hr	-
Roads	Stump Reinstatement per By-law 6175/01/18	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$201.47/hr	-

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Roads	Tree Replacement per By-law 6175/01/18	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$652.34	-
Roads	Arborist Tree Inspection per By-law 6175/01/19	Maintenance and removal of trees on or affecting property of the City of Port Colborne.	\$588.50	-
Sewer	Sewer Rodding	Sewer rodding during Operations regular hours.	\$325.00/event	-
Sewer	Sewer Rodding	Sewer rodding outside of Operations regular hours.	\$762.00/event	-
Sewer	Sewer Service Tapping	Sewer (sanitary or storm) tapping for up to 125mm diameter lateral.	\$225.00/each	-
Sewer	Sewer Service Tapping	Sewer (sanitary or storm) tapping for lateral larger than 125mm diameter.	Actual Cost	-
Sewer	Installation of Sanitary or Storm Sewer Service	Installation of a sanitary or storm sewer service up to 125mm diameter.	Actual Cost	\$5,000.00
Sewer	Review of inspection and testing plans for private sanitary sewers, forcemains, maintenance holes and/or chambers	Review of inspection and testing plans for sanitary sewers, forcemains, maintenance holes and/or chambers required under Province's Design Criteria for Sanitary Sewers, Storm Sewers and Forcemains for Alterations Authorized under Environmental Compliance Approval that will connect to the City's wastewater collection system.	\$136.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Sewer	Witness inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers	Witnessing all required inspection and testing activities for sanitary sewers, forcemains, maintenance holes and/or chambers that will connect to the City's wastewater collection system.	\$60.00/hour	minimum 4 hours
Sewer	Post construction Sanitary Sewer Flow Monitoring Activities	Flow monitoring in select manholes to ensure the new sanitary sewers do not contribute excess I&I, particularly during wet weather events. Deficient sanitary sewers will require remediation.	\$60/monitoring event	-

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve up to 100mm. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$55.00/event	-
Water	Water Service Turn On/Off	One fee to turn off and back on, during Operations regular business hours for a valve 100mm and larger. Additional fee will apply if water is turned back on a different day, or after regular business hours.	\$135.00/event	-
Water	Water Service Turn On/Off	One fee to turn off and on, outside of Operations regular business hours. Four hour window to have water turned back on. Additional fee will apply if water is turned back on after four hours, or on a different day.	\$385.00/event	-
Water	Unscheduled Water Meter Reading	Water meter reading as requested by user.	\$100.00/event	-

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Water	Water Meter Testing	Testing of water meter.	Actual Cost	\$250 deposit (refundable if meter is determined to be outside of AWWA accuracy, applied towards the cost of the test if the meter is within AWWA accuracy) Reference "Addendum to AWWA Manual M6, Water Meters - Selection, Installation and Testing, and Maintenance, Fifth Edition (November 2018)"

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Water	Water Service Tapping	Watermain tapping for water service up to 50mm.	\$265.00 per tap	Contractor responsible for preparing and securing site for tapping. If not ready to tap (ie. watermain has not been exposed), or traffic protection and/or shoring protection doesn't meet regulatory requirements, staff will not proceed, but will charge the fee, plus another fee when return to perform the tap. If staff are required to wait while any of the above are completed, hourly rate of \$60/hour/staff member will apply, on top of the fee.
Water	Water Service Tapping	Watermain tapping for water service over 50mm.	Actual Cost	\$500.00
Water	Installation of Water Service	Installation of water service, up to 50 mm in diameter as per City standards.	Actual Cost	\$5,000.00
Water	Water Service Upgrade	Upgrading an existing water service to a larger diameter, up to 50mm as per City standards.	\$500.00/ linear meter	\$5,000.00

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Water	Temporary Water Supply - Install and removal	Fee to install and remove temporary water supply. (ie. for watermain commissioning, event servicing, not fire hydrant access).	\$400.00/supply	
Water	Temporary Water Supply - Daily	Daily fee for one connection point to the City's water system, plus consumption charge for water used, at current rates (i.e. for watermain commissioning, event servicing - not fire hydrant access).	\$100.00/day plus per cubic metre consumption charge for water used	
Water	Water service (100mm +) commissioning plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for water services 100mm+.	\$68.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Water	Private Watermain Commissioning Plan review	Review of commissioning plans required under the Provincial Watermain Disinfection Procedure for watermains that will be connected to the City's water system.	\$136.00	1 fee for initial review, 1 "free" resubmission with required edits, fee applies again to any additional edits.
Water	Water Service (100mm +) commissioning activities - witness and sampling	Witnessing of the commissioning activities for water services 100mm+. All required sampling activities.	\$60.00/hour	minimum 4 hours
Water	Private Watermain Commissioning Activities - witness and sampling	Witnessing of the commissioning activities for private watermains (i.e. new subdivisions, watermains that technically fall under the Building Code but must meet requirements of Watermain Commissioning Protocol) that will be connected to the City's water system. All required sampling activities.	\$60.00/hour	minimum 4 hours

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Water	Laboratory Analysis of Water Samples required under commissioning plans	Analysis of all samples required under the commissioning plans (water service 100mm+ or private watermains).	\$20.00/sample	-
Water	Oversee Final Connections (private watermain or service)	Time for an Operator-in-Charge to review the watermain/service connection plan to establish flush and sample points and to directly oversee the connection, in accordance with the City's Watermain Commissioning Protocol and with the Provincial Watermain Disinfection Procedure.	\$60.00/hour	minimum 4 hours
Water	Development flushing	Flushing fees for maintaining water quality in active development with not enough demand. This would be part of the Subdivision flushing agreement to maintain water quality.	\$60.00 per hour, plus per cubic metre charge for the water used	minimum 1 hour, minimum 5 cubic metres per event
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install.	When outside contractors perform new installation of water service and/or sewer lateral our fee for the inspection. (hourly rate)	\$60.00/hour	
Water/Sewer/Storm	Inspection of water service and/or sewer lateral install. (after hours/emergency)	When outside contractors perform new installation of water service and/or sewer lateral our fee for the inspection, and the inspection is outside normal operating hours. (hourly afterhours rate - emergency call out is 4 hour minimum)	\$120.00/hour	emergency call out - 4 hour minimum \$404.00
Water/Sewer/Storm	Inspection of service disconnect	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection. (hourly rate)	\$60.00/hour	-

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee
Water/Sewer/Storm	Inspection of service disconnect (After hours/emergency)	When outside contractors perform a disconnect of water service and/or sewer lateral our fee for the inspection, and the inspection is outside normal operating hours. (emergency call out is a 4 hour minimum)	\$120/hour	emergency call out - 4 hour minimum \$404.00
Water/Sewer/Storm	Review of Form 1, Form SS1 (or equivalent) for watermains, sanitary sewers and/or storm sewers	Review to ensure the Form 1, Form SS1, or equivalent, submitted to the City for watermains, sanitary sewers and/or storm sewers that will connect to the City's water system, wastewater collection system and/or stormwater system, are in compliance with the requirements of the City's Drinking Water Works Permit and/or the City's Consolidated Linear Infrastructure Environmental Compliance Approval.	\$68.00	One fee for each form (i.e. if submit for water, sani and storm - 3 fees) for initial review. If all 3 forms submitted in one package, will only charge 2 fees. One "free" resubmission with required edits, fee applies again to any additional edits.

APPENDIX A: Schedule A - Engineering & Operations

Engineering & Operations Service Fees				
Service Type	Name	Description	2022 Proposed Fee	2022 Proposed Minimum Fee

Notes:

1. The Municipal Consent permit is applicable for all occupancy within the road allowance and on City property.
2. All works taking place on private property must have proper permitting from the City's Building Department. A Municipal Consent permit for servicing will only be issued upon approved permits from the Building Department.
3. All service installations within the right of way (Water, Sanitary, Storm) must be witnessed by the City's Engineering & Operations Department. Please contact the City at 905-835-2900 ext. 233 to arrange an inspection.
4. All private service connections at the property line must be witnessed by the City's Building Department. Please contact the City's Building Division at 905-835-2900 ext. 229 to arrange an inspection.
5. Operations hours are 7:00am to 3:00pm from the first Monday in May to the third Friday in September and 8:00am to 4:00pm outside of the listed dates.
6. All fees and charges listed are exclusive of any applicable taxes.
7. * Not for Profit is half of the cost.

APPENDIX B: Schedule B - Dog Licensing

Dog Licensing **	2021 Fee	2022 Proposed Fee
1. Early purchase discount rate on or before March 15th of each year:		
Licence, Neutered/Spayed dog*	\$15.00	\$15.00
Licence, Un-Neutered/Un-Spayed dog	\$26.00	\$28.00
Vicious Dog	\$102.00	\$106.00
2. After March 15th of each year where sections 3 and 4 of this Schedule are not applicable:		
Licence, Neutered/Spayed dog*	\$26.00	\$28.00
Licence, Un-Neutered/Un-Spayed dog	\$36.00	\$38.00
Vicious Dog	\$102.00	\$106.00
3. Replacement Tag – verification of original tag purchase required		
	\$5.00	\$5.00
4. Application for Hearing – non refundable		
	\$188.00	\$196.00

Kennel Licensing	2021 Fee	2022 Proposed Fee
Kennel License	\$82.00	\$86.00

Notes:

* Proof is required

** No HST is applicable

APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.
Administrative Fee of \$50.00 to be charged to all invoices.*

Emergency Response	2021 Fee	2022 Proposed Fee
* Nuisance false alarms and nuisance deployments: First false alarm in any calendar year	Nil	Nil
* Nuisance false alarms and nuisance deployments: Subsequent false alarms in calendar year	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
Billing for firefighting services using a third party, as necessary.	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
Failure to Extinguish Open Air Burning (liable for costs under Section 2.5 By-Law 6280/106/15). Owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
Hourly Rate of Personnel	Current	Current

*Motor vehicle accident/vehicle fire and providing firefighting or other emergency services to a non-resident:		
a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched

Note: MTO Rates are applicable to residents when Fire Department services are provided on Hwy. No's 3, 58 and 140.

APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.
Administrative Fee of \$50.00 to be charged to all invoices.*

Response to fires on or beside rail lines caused by Railway Company - owner responsible for any and all additional expenses - to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
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***For attending a natural gas incident**

a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched

Extraordinary expenses - Owner responsible for any and all additional expenses that the Fire Chief or Deputy Fire Chief determines-to retain a private Contractor, rent special equipment, preserve property or evidence, or in order to eliminate an emergency or risk of an emergency situation.	Actual Costs	Actual Costs
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***For responding to non-emergency requests**

a) * For the first hour or any part thereof	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
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APPENDIX C: Schedule C - Fire and Emergency

All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.

Administrative Fee of \$50.00 to be charged to all invoices.

	Applicable MTO Rates Per apparatus dispatched	Applicable MTO Rates Per apparatus dispatched
b) * For each additional one half hour or part thereof		

APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.
Administrative Fee of \$50.00 to be charged to all invoices.*

Fire Prevention	2021 Fee	2022 Proposed Fee
Commercial (GROUP A, D&E OCCUPANCY)		
Refreshment Vehicle	\$125.00	\$128.75
Inspect base building, less than 3,000 sq. ft. (gross area)	\$250.00	\$257.50
- Plus inspect each additional 3,000 sq. ft.	\$125.00	\$128.75
- Plus inspect each suite in addition to base building	\$25.00	\$25.75
Day Care: Home Day Cares with less than 5 children	\$75.00	\$77.25
Day Care: Licenced Day Cares with occupant load of 40 or less	\$150.00	\$154.50
Day Care: Licenced Day Cares with occupant load of more than 40	\$250.00	\$257.50
Repeat follow-up inspections on a violation	\$75.00	\$77.25
Institutional (GROUP B) or Residential (GROUP C containing a Care Facility)		
Inspect base building, less than 3,000 sq. ft. (gross area)	\$275.00	\$283.25
- Plus inspect each additional 3,000 sq. ft.	\$125.00	\$128.75
- Plus each dwelling/unit/sleeping room in addition to base building	\$10.00	\$10.30
Repeat follow-up inspections on a violation	\$75.00	\$77.25
Residential (GROUP C, Not Including Care Facilities) (includes Hotels, Motels, Apartments and Bed and Breakfast)		
Small building – 3,000 sq. ft. or less – containing single dwelling units	\$75.00	\$77.25
Small building – 3,000 sq. ft. or less – containing two dwelling units	\$300.00	\$309.00
Large building – more than 3,000 sq. ft. OR contains		
- 3 to 5 dwelling units/suites of residential occupancy	\$500.00	\$515.00
- 6 to 18 dwelling units/suites of residential occupancy	\$750.00	\$772.50
- More than 18 dwelling units/suites of residential occupancy	\$1,500.00	\$1,545.00
Repeat follow-up inspections on a violation	\$75.00	\$77.25
Bed and Breakfast – up to four (4) sleeping rooms	\$275.00	\$283.25
Industrial (GROUP F OCCUPANCY)		

APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.
Administrative Fee of \$50.00 to be charged to all invoices.*

Inspect base building, less than 3,000 sq. ft. (gross area) Plus inspect each additional 3,000 sq. ft.	\$175.00	\$180.25
Repeat follow-up inspections on a violation	\$75.00	\$77.25

Miscellaneous Inspections/Application Reviews/Permits		
Open Air Burning Site Inspection and Clearance	\$75.00	\$77.25
Fireworks Vendor-Site Inspection	\$75.00	\$77.25
Propane Licence Application Review (Basic)	\$100.00	\$103.00
Propane Licence Application Review (Complex)	\$60.00/hour	\$61.80/hour
Marijuana Grow-Op/Drug Lab Compliance Inspection	\$250.00	\$257.50
Review of Site Plans	\$60.00/hour	\$61.80/hour
Sale of Consumer Fireworks Vendor Permit	\$100.00/annually	\$103.00/annually
Display Fireworks Discharge Permit	\$150.00/per event	\$154.50/per event

Fire Department Assistance	2021 Fee	2022 Proposed Fee
Fire Watch	\$60.00/hour	\$61.80/hour
Securing Buildings	\$60.00/hour	\$61.80/hour
Fire Prevention Assistance	\$60.00/hour	\$61.80/hour
Training Assistance	\$60.00/hour	\$61.80/hour

File Reports and File Searches	2021 Fee	2022 Proposed Fee
File Search/File Reports - Environmental Issues	\$250.00	\$257.50
File Search/File Reports - Information	\$175.00	\$180.25
Letters and Produce Incident Reports to Insurance Companies	\$175.00	\$180.25
LLBO - Letters of Compliance	\$175.00	\$180.25

Smoke and Carbon Monoxide Alarm Installations	2021 Fee	2022 Proposed Fee
Installation of Smoke Alarm	\$10.00 each	\$10.00 each

APPENDIX C: Schedule C - Fire and Emergency

*All fees identified with an asterisk will be billed using the applicable MTO Rate at the time of billing.
Administrative Fee of \$50.00 to be charged to all invoices.*

Fire Department Services	2021 Fee	2022 Proposed Fee
Refilling of Air Cylinders	\$12.00 each	\$12.36 each
Fire Extinguisher Rentals	\$10.00 each	\$10.30 each
Photographs	\$5.00 each	\$5.15 each
I.D. Photos	\$10.00 each	\$10.30 each
Meeting Room Rental	\$100.00 daily	\$103.00 daily
911 Sign Installation	\$100.00 each	\$103.00 each
911 Sign Replacement	\$50.00 each	\$51.50 each

APPENDIX D: Schedule D - Vale Health and Wellness Centre

Arena	Term	2021 Fee	2022 Proposed Fee
Adult Prime (Mon to Sat 5.00pm – 10.00pm and Sun 8.00am – 10.00pm)	Per hour	\$193.00	\$197.35
Adult Non-Prime (Mon to Fri 8.00am – 4.00pm)	Per hour	\$137.00	\$141.60
Adult League/Tournament (Rental of 3 or more hours for Adults)	Per hour	\$182.00	\$186.75
Junior Hockey Team - Game	Per hour	\$159.00	\$162.83
Individual Training (half ice) (per player w/one coach; 50% of minor hockey)	Per hour	\$64.00	\$65.50
Public/Catholic Schools - Physical Education Classes	Per hour	\$49.00	\$50.45
Public/Catholic Schools - Varsity Hockey Team Practices	Per hour	\$59.00	\$60.20
Public/Catholic Schools - Varsity Hockey Team Games	Per hour	\$128.00	\$131.85
Youth Prime/Minor Hockey	Per hour	\$128.00	\$131.85
Youth Non-Prime (Adult Supervision) (Mon to Fri 8.00am – 4.00pm)	Per hour	\$79.00	\$80.55
Walk-in/Day of Rental	Per hour	\$104.00	\$106.21

Leagues are charged the rate in effect at the time their ice rental agreement are made for the duration of the agreement.

APPENDIX D: Schedule D - Vale Health and Wellness Centre

Family and Public Ice Skating	Term	2021 Fee	2022 Proposed Fee
Students	Per session	\$2.65	\$2.65
Adults	Per session	\$3.54	\$3.54
Seniors	Per session	\$2.65	\$2.65
Seniors Pay-As-You-Play	Per session	\$2.65	\$3.54
Pay-As-You-Play	Per session	\$4.42	\$4.42
Stick and Puck (Adult and 1 child)	Per session	\$4.42	\$4.42
Stick and Puck (Each additional child)	Per session	\$2.65	\$2.65
Tots and Adults	Per session	\$4.42	\$4.42
Public Skate Group Pass (Max 5 people. Min 1 adult 18+)	Per session	\$8.85	\$8.85

Summer Arena Floor/Facility Rental (No Ice)*	Term	2021 Fee	2022 Proposed Fee
Rink 2 – Floor (Non-Profit; Youth Sport Groups)	Per hour	\$48.96	\$49.93
Rink 2 – Floor (Adult Sport Group; Commercial – Trade Show/Event)	Per hour	\$73.44	\$74.91

*Does not include associated staging and removal costs and access to the Golden Puck Community Room

APPENDIX D: Schedule D - Vale Health and Wellness Centre

Golden Puck Community Room (GPCR) (Includes 2 6ft tables and 12 chairs)	Term	2021 Fee	2022 Proposed Fee
For Profit/Commercial Use (Full Room)	Daily	\$289.00	\$295.00
	Hourly	\$63.00	\$64.25
Not for Profit/Community Groups (Full Room)	Daily	\$144.00	\$147.00
	Hourly	\$34.00	\$35.00
For Profit/Commercial Use (Half Room)	Daily	\$144.00	\$147.00
	Hourly	\$31.00	\$32.00
Not for Profit/Community Groups (Half Room)	Daily	\$72.00	\$73.50
	Hourly	\$17.00	\$17.25

*Tournaments and Trade Shows will have access with floor/facility booking at negotiated rates

Other Rates	Term	2021 Fee	2022 Proposed Fee
Upper or Lower Lobby – Not for Profit/Community Group	Hourly	\$17.34	\$17.70
Upper or Lower Lobby – For Profit/Commercial	Hourly	\$31.62	\$32.25
Dressing Room (special events/tournaments)	Each/Daily	\$31.62	\$32.25
Swipe Card (Replacement)	Each	\$11.22	\$11.45
Keys (Additional)	Each	\$11.22	\$11.45
Power Cart & Hydro	Each	\$16.32	\$16.65
Stairs (Mandatory for events/trade shows to comply with occupancy and emergency exit regulations)	Each	\$42.84	\$43.70

Staffing	Term	2021 Fee	2022 Proposed Fee
Assistant Arena Attendant Chargeback (Trade shows, tournaments, large scale events, etc.)	Per hour	\$6.12	\$6.25

NOTE: Applicable User Group Liability Insurance rates will be applied, as per Schedule U, as amended.

APPENDIX E: Schedule E - Advertising Vale Health and Wellness Centre (VHWC)

Advertising (Subject to developing policy framework for Advertising and Licensing Agreements)	Term	2021 Fee	2022 Proposed Fee
West Side Road MESSAGE BOARD (static) Community Groups and Organizations	Per week	\$39.00	\$39.00
VHWC Marque (scroll)	Per week	\$20.00	\$20.00
VHWC Video Monitors	Per week	\$39.00	\$39.00
Discount* - Not-for-Profit/Community Group (with proof of Registered Charitable Number)		50%	50%
Discount* - Multiple Booking (if two or more outlets are reserved for two or more weeks)		25%	25%
* Only one discount can be applied.			
VHWC - Hockey Dressing Rooms**	Each/Yearly	\$209.00	\$213.00
VHWC - Rink 1 4x8 Boards**	Each/Yearly	\$1,250.00	\$1,275.00
VHWC - Rink 1 Press Box Wrap**	Each/Yearly	\$7,290.00	\$7,440.00
VHWC - Rink 1 Score Clock**	Each/Yearly	\$2,604.00	\$2,656.00
** Contract terms are based on five years.			

APPENDIX E: Schedule E - Advertising Vale Health and Wellness Centre (VHWC)

Ice Logos*	2021 Fees			2022 Proposed Fees		
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
Rink 1 - Logo #2	\$1,479.00	\$676.00	\$676.00	\$1,508.00	\$690.00	\$690.00
Rink 2 - Logo #2	\$1,301.00	\$536.00	\$536.00	\$1,327.00	\$547.00	\$547.00
Rink 1&2 - Logo #2 - 1 yr term	\$2,363.00	N/A	N/A	\$2,410.00	N/A	N/A
Rink 1&2 - Logo #2 - 3 yr term (15% discount**)	\$2,780.00	\$821.00	\$821.00	\$2,836.00	\$837.00	\$837.00
Rink 1 - Goal Lines- Logo #6 (two logos)	\$1,428.00	\$1,176.00	\$1,176.00	\$1,456.00	\$1,200.00	\$1,200.00
Rink 2 - Goal Lines- Logo #6 (two logos)	\$1,224.00	\$953.00	\$953.00	\$1,248.00	\$972.00	\$972.00

*The design and creation of logo not included.

**15% discount does not apply for 2 logos on the same ice surface.

The opportunity to bundle advertising/sponsorship to be negotiated using approved rates.

APPENDIX F: Schedule F - Parks and Pavilions

Park Pavilions	Term	2021 Fee	2022 Proposed Fee
Pavilion – Large	Per Booking Per Day	\$35.70	\$36.50
Pavilion – Small	Per Booking Per Day	\$30.60	\$31.20
Bandshell	Per Booking Per Day	\$51.00	\$52.00
Hydro	Per Booking Per Day	\$5.10	\$5.20
Washroom Rental Rate (non-public, after hours before Labour Day Weekend or after Thanksgiving)	Per Booking Per Day	\$46.92	\$47.86
Park Permit (events) Note: Park permit does not include pavilion fee	Per Booking Per Day	\$76.50	\$78.00

APPENDIX G: Schedule G - Playing Fields and Sport Courts

Playing Fields and Sport Courts	Unit	2021 Fee	2022 Proposed Fee
Soccer Fields – Youth	Per game (2 hours)	\$7.28	\$7.43
Soccer Fields – Youth Tournament	Per field/Per hour	\$7.28	\$7.43
Soccer Fields – Adult	Per game (2 hours)	\$54.00	\$55.08
Soccer Fields – Adult Tournament	Per field/Per hour	\$26.00	\$26.50
Lighting	Add/Per field	\$14.50	\$14.80
Lining	Add/Per field	\$15.50	\$15.80
Baseball/Softball Diamonds – Youth	Per game (2 hours)	\$7.28	\$7.43
Baseball/Softball Diamonds – Youth Tournament	Per field/Per hour	\$7.28	\$7.43
Baseball/Softball Diamonds – Adult	Per game (2 hours)	\$55.00	\$56.10
Baseball/Softball Diamonds – Adult Tournament	Per field/Per hour	\$26.00	\$26.50
Floating	Add/Per field	\$15.50	\$15.80
Lighting	Add/Per field	\$15.50	\$15.80
Lining	Add/Per field	\$15.50	\$15.80
Tennis Courts* (Cedar Bay Centennial or West Side Tennis Courts)	Per court/Per hour	\$4.43	\$4.52
Volleyball Courts* (Cedar Bay Centennial Park)	Per court/Per hour	\$9.74	\$9.93
Horse Paddock Skateboard & BMX Park	Sanctioned OR Un-Sanctioned Competitions terms to be negotiated.		

*Tournaments on request

APPENDIX H: Schedule H - Beaches

Nickel Beach			
Pass/Permit Type	Classification	2021 Fee	2022 Proposed Fee
<i>Daily Pass Monday - Friday (Per vehicle)</i>	Niagara Residents	\$17.69	\$17.69
	Non-Residents	\$44.25	\$44.25
<i>Daily Pass Weekends & Statutory Holidays (per vehicle)</i>	Niagara Residents	\$22.12	\$22.12
	Non-Residents	\$53.10	\$53.10
<i>Season Passes</i>	PORTicipate Pass (Port Colborne Residents Only)	FREE	FREE
	Niagara Weekday Pass (Niagara Residents Only)	N/A	\$88.50
<i>Public Restricted Production Permits</i>	Half Day Permit (4/- hours)	\$398.23	\$408.19
	Full Day Permit (4/+ hours)	\$707.96	\$725.66

Centennial – Cedar Bay Beach			
Pass/Permit Type	Classification	2021 Fee	2022 Proposed Fee
<i>Daily Pass Monday - Friday (Per vehicle)</i>	Niagara Residents	\$21.12	\$17.69
	Non-Residents	N/A	\$44.25
<i>Daily Pass Weekends & Statutory Holidays (per vehicle)</i>	Niagara Residents	\$21.12	\$17.69
	Non-Residents	N/A	\$44.25

APPENDIX I : Schedule I - Roselawn Centre

Roselawn Centre (Rental rates are based on a 6 hour event use.)	Term	2021 Fee	2022 Proposed Fee
Present's Room Rental		\$194.00	\$198.00
Double Parlour		\$166.00	\$170.00
Sun Porch		\$111.00	\$113.00
Back Stage Area		\$166.00	\$170.00
Roselawn – All Rooms		\$555.00	\$566.00
Bar Opening	Per bar	\$27.50	\$28.00
Corkage Fee		\$10.00	\$10.00
Gratuity charge (refer to Gratuity Policy)		15%	15%
Dishwasher Fee (Dish rental)	Per hour	\$11.50	\$11.50
Table Linens	Per table	\$4.35	\$4.45
Linen Napkins	Per napkin	\$1.05	\$1.10
Cruiser Tables	Per table	\$2.55	\$2.60
Outdoor Garden (Tents, tables and chairs are not supplied)		\$194.00	\$198.00
Door Open Fee (plus staff time) (Wedding Pictures, Event Set-up, etc.)		\$51.00	\$52.00

Please contact the the Roselawn Centre for food and beverage pricing.

Menu rates are driven by seasonal market rates for food/beverage and the range of food services being provided.

Roselawn is licensed under the AGCO and is governed by the Municipal Alcohol Policy.

Negotiated rates will include food preparation, service and gratuity.

Additional Rentals	Term	2021 Fee	2022 Proposed Fee
Screen	Per rental	\$5.60	\$10.00
Projector	Per rental	\$32.60	\$10.00

NOTE: Applicable User Group Liability Insurance rates will be applied, as per Schedule U, as amended.

APPENDIX J: Schedule J - Sugarloaf Marina

Seasonal Dock Rates	
Docking Options	2022 Proposed Rate
Boats 16 - 19 ft (unserviced)	\$46.00/ft
Boats 20 - 26 ft (optional service)	\$56.00/ft
Boats 27 - 34 ft (serviced)	\$66.00/ft
Boats 35 - 60 ft (serviced)	\$69.00/ft
Power Options	2022 Proposed Fee
Use of 15A/110V Power	\$55.00
Use of 30 Amp shore power	\$230.00
Second Boat*	2022 Proposed Fee
On A or J Run (16 ft dock)	\$230.00
On Dock #3 (17 ft dock)	\$250.00
Dock Box Rental	\$95.00

* Second boat must be owned by same owner with valid proof of insurance.

Transient & Boat Ramp Rates		
Transient Rates (per foot)	2021 Fee	2022 Proposed Fee
Daily	\$1.90	\$2.00
Weekly	\$9.80	\$10.00
Monthly (un-serviced)	\$22.50	\$22.50
Monthly (serviced)	\$26.50	\$26.50
Launch Ramp Rates	2021 Fee	2022 Proposed Fee
Pay & Display Daily Launch Pass	\$13.27	\$17.70
HonkMobile Daily Launch Pass	\$12.39	\$13.27
Seasonal Pass	\$88.50	\$106.19
**Non-Display Fine - Missing Ramp Pass	\$0.00	\$17.69
Additional Fees	2021 Fee	2022 Proposed Fee
Pump-out (Transients)	\$15.00	\$15.00

** Customer is still subject to the By-Law Parking Enforcement Fine as well

APPENDIX J: Schedule J - Sugarloaf Marina

Storage and Boat Yard Rates				
Storage and Service	2021 Fees		2022 Proposed Fees	
	Seasonal Slip Holder	Non-Seasonal Slip Holder	Seasonal Slip Holder	Non-Seasonal Slip Holder
Winter Storage	\$1.41/ sq. ft	\$2.82/sq. ft	\$1.58/ sq. ft	\$3.16/sq. ft
Summer Storage (Begins June 1 if no slip deposit has been paid)	N/A	\$0.84/sq. ft/month	N/A	\$0.94/sq. ft/month
Launch	\$8.50/ft	\$9.50/ft	\$8.50/ft	\$9.50/ft
Haul Out	\$8.50/ft	\$9.50/ft	\$8.50/ft	\$9.50/ft
Block & Stand Rental (per season)	\$5.50/ft	\$6.00/ft	\$5.50/ft	\$6.00/ft
Power Washing Hull Bottom*	Free	\$2.75/ft	Free	\$2.75/ft
Mid Season Lift (1 hour booking)	\$8.50/ft	\$9.50/ft	\$8.50/ft	\$9.50/ft
Mid Season Lift (per hour after first hour)	\$50/hr	\$60/hr	\$50/hr	\$60/hr
Yard Equipment Fee	\$ 100/hr	\$ 115/hr	\$ 115/hr	\$ 130/hr
Mast Stepping - Prepared - Length Overall (LOA)	\$ 3.50/ft	\$ 5.00/ft	\$ 3.95/ft	\$ 5.60/ft
Mast Stepping - Unprepared - Length Overall (LOA)	\$ 5.00/ft	\$ 7.15/ft	\$ 5.60/ft	\$ 8.00/ft
Mast Storage (per season) - Length Overall (LOA)	\$ 1.50/ft	\$ 2.65/ft	\$ 1.65/ft	\$ 3.00/ft
Trailer/Cradle Storage (per season)	\$100.00	\$180.00	\$100.00	\$180.00
Trailer/Cradle Storage (per week)	\$10.00	\$10.00	\$10.00	\$10.00

* Seasonal Slip Holder rate only applies if hauling out and storing with Sugarloaf Marina.

Marina Pavilion Rates**				
Organization	2021 Fees		2022 Proposed Fees	
	Full Day	Half Day	Full Day	Half Day
Seasonal boaters	\$75.00	\$50.00	\$75.00	\$50.00
Transient boaters	\$150.00	\$75.00	\$150.00	\$75.00
Business/Corporate	\$450.00	\$300.00	\$450.00	\$300.00
Registered Not-For-Profit	\$225.00	\$125.00	\$225.00	\$125.00
General Public	\$350.00	\$200.00	\$350.00	\$200.00

APPENDIX J: Schedule J - Sugarloaf Marina

Additional charges:	Full Day	Half Day	Full Day	Half Day
Clean-up fee is charged	\$25.00	\$25.00	\$25.00	\$25.00
Commercial rental clean-up fee	\$75.00	\$75.00	\$75.00	\$75.00
Damage deposit (refundable w/o damage to property)	\$200.00	\$200.00	\$200.00	\$200.00
Set-up and tear down	\$50.00	\$50.00	\$50.00	\$50.00

** Full day rental is based up to 6 hr period; half day rental up to 3 hr period

Note: All pavilion rentals include tables and chairs based on the rental agreement, however additional charges may apply.

APPENDIX K: Schedule K - Event Services

Vendor Type	2021 Fee				2022 Proposed Fee			
	10x10	10x20	10x30	10x40	10x10	10x20	10x30	10x40
Food Vendor - Full Menu (Self-contained)	\$1,550	\$2,050	\$2,550	\$3,050	\$1,600	\$2,100	\$2,600	\$3,100
Food Vendor - Full Menu (Non self-contained) (Hydro & Water Req'd)	\$1,850	\$2,350	\$2,850	\$3,350	\$1,900	\$2,400	\$2,900	\$3,400
Food Vendor - Liquids & Specialty Products (Self-contained)	\$1,050	\$1,550	\$2,050	\$2,550	\$1,100	\$1,600	\$2,100	\$2,600
Food Vendor - Liquids & Specialty Products (Non Self-contained) (Hydro & Water Req'd)	\$1,300	\$1,850	\$2,350	\$2,850	\$1,350	\$1,900	\$2,400	\$2,900
Retail Vendor – Commercial	\$1,050	\$1,550	\$2,050	\$2,550	\$1,100	\$1,600	\$2,100	\$2,600
Retail Vendor – Artisan	\$800	\$1,150	\$1,500	\$1,850	\$850	\$1,200	\$1,550	\$1,900
Community Groups & Organizations	\$175	\$275	\$375	\$475	\$200	\$300	\$400	\$500

Mayor's Cup Hockey Tournament	Term	2021 Fee	2022 Proposed Fee
SportsFest Tournament Entry Fee	Per Team	\$714.00	\$750.00

APPENDIX K: Schedule K - Event Services

Cruise Tickets* *Cruise ticket fees include HST	Age	2021 Fee	2022 Proposed Fee
Cruise Through the Locks	0 - 12 years	\$115.00	\$120.00
Cruise Through the Locks	13 - 59 years	\$120.00	\$125.00
Cruise Through the Locks	60+ years	\$115.00	\$120.00
Fireworks/Dinner Cruise	0 - 12 years	\$95.00	\$100.00
Fireworks/Dinner Cruise	13 - 59 years	\$100.00	\$105.00
Fireworks/Dinner Cruise	60+ years	\$95.00	\$100.00
Dinner Cruise	0 - 12 years	\$75.00	\$80.00
Dinner Cruise	13 - 59 years	\$80.00	\$85.00
Dinner Cruise	60+ years	\$75.00	\$80.00
Morning/Afternoon/Evening Cruise	0 - 12 years	\$25.00	\$30.00
Morning/Afternoon/Evening Cruise	13 - 59 years	\$30.00	\$35.00
Morning/Afternoon/Evening Cruise	60+ years	\$25.00	\$30.00
Morning Special Family Package (2 Adults, 2 Children)	n/a	\$75.00	\$80.00

APPENDIX L: Schedule L - Procedures for Tax Registration and Tax Sales

Whereas Section 385 of the *Municipal Act, 2001* provides that a municipality may fix a scale of costs to be charged as reasonable costs of proceedings under Part XI of said Act, the scale of costs per property shall be as follows:

Procedure	2021 Fee	2022 Proposed Fee
Tax Registration (per address)	Actual Cost for 3 rd Party Services	Actual Cost for 3 rd Party Services
Tax Sale (per address)	Actual Cost for 3 rd Party Services	Actual Cost for 3 rd Party Services
Extension Agreement Prepare Extension Agreement and present to Council for consideration	\$255.00	\$275.00
Other direct incidental costs: Costs for other direct incidental items not considered above to be established as incurred based on invoice cost, plus ten percent (10% Administration Fee).		

APPENDIX M: Schedule M - Corporate Services

Service	2021 Fee	2022 Proposed Fee
Tax Arrears Certificate (includes water arrears)	\$40.00	\$50.00
Paper Copy - Tax Inquiry / Water Inquiry Returned	\$7.00	\$7.00
Cheque Charge	\$25.00	\$25.00
New Account Fee - Ownership Change (NEW)		\$40.00
New Account Fee - New Roll Creation (NEW)		\$40.00
Transfers to Tax for Over Due Accounts (NEW)		\$25.00
Marriage License	\$125.00	\$125.00
Commissioner for Taking Affidavits (including HST)*	\$15.00	\$15.00
Death Registrations	\$20.00	\$20.00
Photocopying (per page)	\$0.25	\$0.25
Certified Copy of Document	\$15.00	\$15.00
Lease Agreements - Application	\$300.00	\$300.00
Lease Agreements - Annual Minimum	\$100.00	\$100.00

* per oath or declaration (City business and pensions exempt)

APPENDIX N: Schedule N - Port Colborne Historical and Marine Museum

Museum	Term	2021 Fee	2022 Proposed Fee
Research Fees: (The following applies to research conducted by Museum staff for others.)			
Commercial Use	Per hour	\$60.00	\$60.00
Personal Use	Per hour	\$20.00	\$20.00
Student Use	Per hour	\$10.00	\$10.00
Unassisted Research		By Donation	By Donation
Retrieval Fees:			
Artifact/ Photograph - (Appointment Required)	Per item	\$20.00	\$20.00
Photo Reproduction Fees: Copyright Restrictions Apply and a Reproduction Agreement must be signed			
Commercial Use	Per image	\$50.00	\$50.00
Personal Use	Per image	\$30.00	\$30.00
Publication (print, digital)	Per image	\$100.00	\$100.00
Photocopies:			
*Copyright Restrictions Apply			
Black & White 8 x 10 copy paper	Per copy	\$0.25	\$0.25
Black & White > 8 x 10 copy paper	Per copy	\$0.50	\$0.50
Colour Copy	Per page	\$2.00	\$2.00
(Retrieval fees may apply)			
Tours:			
Group Tours (Minimum 5 people)	Per person	\$5.00	\$5.00
School Tours	Per student	\$5.00	\$5.00
Off Site Tours – Cemetery, West St Humberstone, etc.	Per person	\$5.00	\$5.00
Admission Fees:			
Museum & Village		Donation Box	Donation Box
Canal Days		Sponsored	Sponsored
Christmas Festival		By Donation	By Donation

APPENDIX N: Schedule N - Port Colborne Historical and Marine Museum

Museum	Term	2021 Fee	2022 Proposed Fee
Membership Fees:			
Students/Seniors (60+)		\$5.00	\$5.00
Individual		\$8.00	\$8.00
Family		\$10.00	\$10.00
Life Patron		\$100.00	\$100.00
Sustaining (Corporate)		By Donation	By Donation

APPENDIX O: Schedule O - L.R. Wilson Heritage Research Archives

Archives	Term	2021 Fee	2022 Proposed Fee
Research Fees: (The following applies to research conducted by Museum staff for others.)			
Commercial Use	Per hour	\$60.00	\$60.00
Personal Use	Per hour	\$20.00	\$20.00
Student Use	Per hour	\$10.00	\$10.00
Unassisted Research		By Donation	By Donation
Retrieval Fees:			
Artifact/ Photograph - (Appointment Required)	Per item	\$20.00	\$20.00
Photo Reproduction Fees: Copyright Restrictions Apply and a Reproduction Agreement must be signed			
Commercial Use	Per image	\$50.00	\$50.00
Personal Use	Per image	\$30.00	\$30.00
Publication (print, digital)	Per image	\$100.00	\$100.00
Photocopies:			
*Copyright Restrictions Apply			
Black & White 8 x 10 copy paper	Per copy	\$0.25	\$0.25
Black & White > 8 x 10 copy paper	Per copy	\$0.50	\$0.50
Colour Copy	Per page	\$2.00	\$2.00
(Retrieval fees may apply)			
Rental Fees for MacDonald Conference Hall:			
Daily Rental up to 8 hours (Requires signed contract)	Daily	\$120.00	\$120.00
Use of the following within MacDonald Conference Hall:			
Overhead Projector and Screen		\$5.00	\$10.00
Digital Projector and Screen		\$10.00	\$10.00

APPENDIX P: Schedule P - By-Law Enforcement

Miscellaneous Fees		
Schedule of Fees	2021 Fee	2022 Proposed Fee
Fence By-Law		
Fence Variance (non-refundable)	\$468.00	\$487.00
Fence By-Law Order to Comply – application fee	\$212.00	\$220.00
Removal of Snow and Ice By-Law		
Snow clearing - per meter	\$11.00	\$11.00
Snow and Ice Removal By-Law Order to Comply –	\$212.00	\$220.00
Regulate Noise By-Law		
Noise Variance – Private function taking place on private property	\$156.00	\$162.00
Noise Variance – Private function taking place on City	\$104.00	\$108.00
On Street Parking Permits		
Initial Fee (per vehicle)	\$27.00	\$29.00
Replacement Fee (per vehicle)	\$42.00	\$44.00
Fail to display permit prominently	\$27.00	\$29.00
Park without permit	\$52.00	\$54.00
Encroachment Agreements		
Application	\$357.00	\$371.00
Annual	\$102.00	\$106.00

Maintenance of Property and Land(Lot Maintenance By-law)		
Schedule of Fees	2021 Fee	2022 Proposed Fee
Re-inspection fee*	\$99.00	\$103.00
Minimum maintenance fee	\$177.00	\$185.00
Administration fee	Add 15%	Add 15%
Mailing fee	\$27.00	\$29.00
*Re-inspection fee is payable where violation still exists.		

APPENDIX P: Schedule P - By-Law Enforcement

Cutting Grasses and Weeds(Lot Maintenance By-law)		
Lot Size	2021 Fee	2022 Proposed Fee
1 to 7,500 square feet	Actual Costs	Actual Costs
7,501 to 15,000 square feet	Actual Costs	Actual Costs
15,001 to 30,000 square feet	Actual Costs	Actual Costs
30,000 square feet to 1 acre	Actual Costs	Actual Costs
> 1 acre to 1.5 acres	Actual Costs	Actual Costs
> 1.5 acres to 2 acres	Actual Costs	Actual Costs
Each additional acre	Actual Costs	Actual Costs

Erection and Maintenance of Signs and Other Advertising Devices (Sign By-law)				
Sign Type	Size	Term	2021 Fee	2022 Proposed Fee
Awning	Each		\$52.00	\$54.00
Banner	Not exceeding 6.7 square meters	Per 15 days	\$16.00	\$16.00
Banner	Exceeding 6.7 square meters	Per 15 days	\$32.00	\$34.00
Billboard	Maximum 50 square meters	Per square meter	\$6.00	\$6.00
Facia	Maximum 15 square meters	Per square meter	\$6.00	\$6.00
Ground	Maximum 10 square meters		\$52.00	\$54.00
Mall		Per square meter	\$6.00	\$6.00
Pole / Pylon	Maximum 20 square meters	Per square meter	\$6.00	\$6.00
Portable	Maximum 9 square meters	Per 15 days	\$16.00	\$16.00
Projecting	Maximum 10 square meters		\$52.00	\$54.00
Roof	Maximum 50 square meters	Per square meter	\$6.00	\$6.00

Sign Variance By-law		
Type	2021 Fee	2022 Proposed Fee
Sign Variance (non-refundable)	\$728.00	\$758.00
Order to Comply – administration fee	\$212.00	\$220.00

APPENDIX P: Schedule P - By-Law Enforcement

Respecting the Keeping of Animals (Exotic Animals By-law)		
Schedule of Fees	2021 Fee	2022 Proposed Fee
For the first animal of each species	\$21.00	\$21.00
For the second and third animal of each species	\$3.00	\$3.00
For each species the aggregate of which exceed three in	\$2.00	\$2.00
Maximum Licensing fee*	\$5,202.00	\$5,412.00
*regardless of the number of animals, animal species or sub-species held in a single location		

APPENDIX Q: Schedule Q - Cemeteries of the City of Port Colborne

Cemeteries	Term	2021 Fee	2022 Proposed Fee
Opening and Closing Fees and Charges			
Regular Single Grave: Summer (April – November): Grave Opening and Closing	Monday to Friday	\$969.00	\$969.00
Regular Single Grave: Summer (April – November): Grave Opening and Closing	Saturday and Holidays	\$1,071.00	\$1,071.00
Regular Single Grave: Winter (December – March): Grave Opening and Closing	Monday to Friday	\$1,173.00	\$1,173.00
Regular Single Grave: Winter (December – March): Grave Opening and Closing	Saturday and Holidays	\$1,275.00	\$1,275.00
Baby Grave Opening and Closing	Monday to Friday	\$357.00	\$357.00
Baby Grave Opening and Closing	Saturday and Holidays	\$377.00	\$377.00
Cremation Openings (no vault, cremation plot or lot)	Monday to Friday	\$510.00	\$510.00
Cremation Openings (no vault, cremation plot or lot)	Saturday and Holidays	\$600.00	\$600.00
Cremation Openings (plus vault no larger than 15" x 15")	Monday to Friday	\$571.00	\$571.00
Cremation Openings (plus vault no larger than 15" x 15")	Saturday and Holidays	\$680.00	\$680.00
Cremation Lot Fee (2 nd , 3 rd , 4 th)	On Existing Plot	\$204.00	\$204.00
Columbarium Openings and Closing	Monday to Friday	\$250.00	\$250.00
Columbarium Openings and Closing	Saturday and Holidays	\$400.00	\$400.00

APPENDIX Q: Schedule Q - Cemeteries of the City of Port Colborne

Cemeteries	Term	2021 Fee	2022 Proposed Fee
Cemetery Services and Interment Rights Prices			
Columbarium, each crypt (includes perpetual care of 40%)	R1 Top	\$1,530.00	\$1,530.00
Columbarium, each crypt (includes perpetual care of 40%)	R2	\$1,479.00	\$1,479.00
Columbarium, each crypt (includes perpetual care of 40%)	R3	\$1,428.00	\$1,428.00
Columbarium, each crypt (includes perpetual care of 40%)	R4	\$1,377.00	\$1,377.00
Single Lot or Grave (includes perpetual care of 40%)	3.5' x 9.0'	\$1,377.00	\$1,377.00
Cremation Lot (includes perpetual care of 40%)	2' x 2'	\$485.00	\$485.00
Baby Lot (includes perpetual care of 40%)	Size determinant	\$357.00	\$357.00
Corner Posts	Per set of four	\$230.00	\$230.00
Installation of footing foundation for marker or monument	Per cubic foot	\$40.00	\$40.00
Monument or marker (>42" above grade)	Per inch	\$25.00*	\$25.00
Perpetual care markers (owner supplied)	Flat stone on grade	\$50.00*	\$50.00
Perpetual care markers (owner supplied)	Marker above grade	\$100.00*	\$100.00
Disinter (opening fee plus actual cost to disinter)		\$969.00	\$969.00
Transfer Fee		\$26.00	\$26.00

*Regulated by Bereavement Authority of Ontario

APPENDIX R: Schedule R - Planning and Development

Application	2021 Fee	2022 Proposed Fee
Official Plan		
Official Plan Amendment	\$4,578.00	\$4,763.00
Adjournment of an Official Plan Amendment (at applicant's request)	\$728.00	\$758.00
Zoning By-Law		
Zoning By-Law Amendment	\$4,058.00	\$4,222.00
Adjournment of a Zoning By-Law (at owner's request)	\$728.00	\$758.00
Removal of a Holding Symbol	\$1,040.00	\$1,082.00
Temporary Use By-Law	\$4,058.00	\$4,222.00
Preparation of a Temporary Use Agreement	\$1,873.00	\$1,948.00
Extension of a Temporary Use	\$1,561.00	\$1,624.00
Plan of Subdivision		
Draft Plan Approval of Subdivision	\$6,763.00	\$7,036.00
Redline Revisions/Change of Conditions to Draft Plan	\$2,081.00	\$2,165.00
Extension to Draft Plan Approval	\$1,561.00	\$1,624.00
Final Plan Approval	\$1,561.00	\$1,624.00
Amendment to Subdivision Agreement	\$2,081.00	\$2,165.00
Part Lot Control	\$1,040.00	\$1,082.00
Deeming By-Law	\$416.00	\$432.00
Discharge of a Subdivision Agreement	\$1,040.00	\$1,082.00
Validation Order	N/A	N/A
Plan of Condominium		
Draft Plan Approval of Condominium	\$6,763.00	\$7,036.00
Redline Revisions/Change of Conditions to Draft Plan	\$2,081.00	\$2,165.00
Extension to Draft Plan Approval	\$1,561.00	\$1,624.00
Final Plan Approval	\$1,561.00	\$1,624.00
Condominium Conversion	\$6,763.00	\$7,036.00
Amendment to Condominium Agreement	\$2,081.00	\$2,165.00
Discharge of a Condominium Agreement	\$1,040.00	\$1,082.00
Condominium Exemption Request	\$1,500.00	\$1,561.00

APPENDIX R: Schedule R - Planning and Development

Application	2021 Fee	2022 Proposed Fee
Site Plan Control		
Site Plan Control Approval	\$3,537.00	\$3,680.00
Amendment to Site Plan Agreement	\$1,561.00	\$1,624.00
Discharging of a Site Plan Agreement	\$1,040.00	\$1,082.00
Committee of Adjustment		
Minor Variance/Expansion of Non-Conforming Use	\$1,196.00	\$1,244.00
Minor Variance (Building without a Permit)	\$1,561.00	\$1,624.00
Consent (new lot)	\$1,665.00	\$1,732.00
Easement	\$1,144.00	\$1,190.00
Lot Addition/Boundary Adjustment	\$1,144.00	\$1,190.00
Adjournment of a Consent or Variance (at applicant's request)	\$520.00	\$541.00
Changes to Consent Conditions	\$520.00	\$541.00
Final Certification Fee	\$208.00	\$216.00
Validation of Title	\$936.00	\$974.00
Miscellaneous		
Quarry/Pit Establishment or Expansion	\$62,424.00	\$64,945.00
Telecommunication Facilities Consultation Process	\$1,561.00	\$1,624.00
Compliance Letter	\$130.00	\$136.00
Compliance Letter Express (within 3 days)	\$187.00	\$195.00
Development Agreement	\$2,497.00	\$2,598.00
Discharging of a Development Agreement	\$936.00	\$974.00
Front Ending Agreement	\$1,561.00	\$1,624.00
OMB Subpoena - first day	\$624.00	\$649.00
OMB Subpoena - thereafter	\$416.00	\$432.00
Pre-consultation Report (when requested)	N/A	N/A

APPENDIX R: Schedule R - Planning and Development

Application	2021 Fee	2022 Proposed Fee
Combined Applications		
Official Plan & Zoning By-Law Amendments	\$7,803.00	\$8,118.00
Official Plan, Zoning by-Law Amendments & Draft Plan of Subdivision/Condo	\$13,005.00	\$13,530.00
Zoning By-Law Amendment & Draft Plan of Subdivision/Condo	\$8,843.00	\$9,200.00
Official Plan & Zoning By-Law Amendment & Site Plan Control	\$9,884.00	\$10,284.00
Zoning By-Law Amendment & Site Plan Control	\$5,722.00	\$5,953.00
Consent & Minor Variance	\$2,185.00	\$2,274.00
Consent & Development Agreement	\$3,641.00	\$3,788.00
Consent/Lot Addition & Zoning By-Law Amendment	\$4,682.00	\$4,872.00
Minor Variance & Development Agreement	\$3,121.00	\$3,247.00

Submission Deadlines and Accelerated Applications

Please be advised that the Planning Act requires Notice of Public Hearing be given no later than 20 days before a scheduled public meeting for a Zoning By-law Amendment and Official Plan Amendment, 14 days for a Plan of Subdivision and Consent Application, and 10 days for a Minor Variance application. In order to allow sufficient review time of an application, all applications should be submitted at least 14 days before the last day for giving Notice of Public Hearing under the Planning Act.

While it is an objective of the Planning and Development Division to process applications in an expeditious manner within the time frame established in the Planning Act, an applicant may wish to consider an accelerated application in the event processing is needed immediately and City resources and/or notice requirements are limited. Fees for an accelerated application will be assessed based on overtime incurred by staff to process the application at the rates listed below:

Staff Rates:

Director of Planning and Development	\$220/hour
Planner	\$150/hour
Planning Technician I Clerical	\$100/ hour

Applicants should note that no application shall take priority over other applications being processed solely on the basis of the applicant having paid an accelerated fee.

APPENDIX R: Schedule R - Planning and Development

Application	2021 Fee	2022 Proposed Fee
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Refund of Fees

If an application is withdrawn before circulation to commenting agencies, ninety percent (90%) of the fee will be refunded . If withdrawn after circulation, but before notice of the public meeting is given, fifty percent (50%) of the fee will be refunded and if withdrawn after the notice of public meeting is given, but before the Planning and Development Services division Recommendation Report is prepared, twenty five percent (25%) of the fee will be refunded.

Reactivation

Any application which has been withdrawn and/or has been inactive for one year shall be considered abandoned and a full fee shall be required to activate a new application.

Notes:

Additional fees for most applications are required for Niagara Regional Development Services and the Niagara Peninsula Conservation Authority review. Applicants are recommended to contact each agency for their respective Fee Schedule. If fees are required, applicants must make out separate cheques payable to each agency at the time of application submission to the City.

A 50% reduction in the fees payable will be applicable to all properties that are located within the project area boundaries of the OldeHumberstone Main Street Community Improvement Plan, the Downtown Central Business District Community Improvement Plan and EastWaterfront Community Improvement Plan.

The Regional Municipality of Niagara shall be exempt from this Fee Schedule.

APPENDIX S: Schedule S - Maintenance and Occupancy of Property (Property Standards By-law)

Schedule of Fees	Unit	2021 Fee	2022 Proposed Fee
Issuance of Certificate of Compliance			
1-5 Dwelling Units	Per Dwelling Unit	\$52.00	\$54.00
More than 5, but not exceeding 25 Dwelling Units	Per certificate	\$260.00	\$270.00
<i>PLUS</i>	Per Dwelling Unit	\$11.00	\$11.00
More than 25 Dwelling Units	Per certificate	\$416.00	\$432.00
<i>PLUS</i>	Per Dwelling Unit	\$11.00	\$11.00
Other		\$79.00	\$83.00
Vacant Property		\$104.00	\$108.00
Inspection Fees			
Registering Order on Title	Per Title	\$52.00	\$54.00
Compliance Inspection & Removing Order <i>(Inspection Fee, Removal and Response to Lawyer)</i>	Per Order	\$104.00	\$108.00
Additional Inspection for Compliance	Each	\$32.00	\$34.00
Appeal Fees			
Apply for an Appeal (non-refundable)	Per Appeal	\$260.00	\$270.00
Other Fees			
Order to Comply		\$212.00	\$220.00

APPENDIX T: Schedule T - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections

Construction			
New Building Construction and Additions^{6,8}		2021 Fee	2022 Proposed Fee
Minimum Fee for all Building Permits ⁹		\$120.00	\$125.00
Major Occupancy⁷	Permit Fee Details¹⁻¹⁶	2021 Fee	2022 Proposed Fee
Group A – Assembly Occupancies <i>Examples: School, church, restaurant, daycare, hall, transit, recreation</i>	Per square foot	\$1.63	\$1.66
Group B – Institutional Occupancies <i>Examples: Hospital, retention facility, nursing home, other</i>	Per square foot	\$1.84	\$1.87
Group C – Residential Occupancies <i>Single detached dwelling</i> <i>Semi-detached dwelling, duplex dwelling</i> <i>Townhouse</i> <i>Multiple unit dwellings, apartment building, townhouse</i> <i>Hotels, motels</i> <i>Other residential</i>	Per square foot	\$1.31	\$1.33
Group D – Business/Personal Services Occupancies <i>Examples: Office, bank, medical, police station, other</i>	Per square foot	\$1.31	\$1.33
Group E – Mercantile Occupancies <i>Examples: Store, shopping mall/plaza, shop, market, retail, other</i>	Per square foot	\$1.31	\$1.33
Group F – Industrial Occupancies <i>Examples:</i> <i>Industrial mall/plaza/garage, plant, factory, warehouse, other</i> <i>Industrial buildings with no partitions, no plumbing and no mechanical</i>	Per square foot Per square foot	\$1.02 \$0.76	\$1.04 \$0.78

APPENDIX T: Schedule T - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections

New Building Construction and Additions^{6,8 (continued)}	Permit Fee Details¹⁻¹⁶	2021 Fee	2022 Proposed Fee
Special Categories/Occupancies			
Farm building, greenhouse	Per square foot	\$0.30	\$0.30
Park Model Trailer		\$200.00	\$200.00
Tent, temporary fabric structure	Each	\$200.00	\$200.00
Renewable Energy Projects		See note 12	See note 12
Houses and Accessory to Houses:¹⁴			
Garage, carport	Per square foot	\$0.71	\$0.73
Covered deck/porch	Per square foot	\$0.46	\$0.47
Uncovered deck/porch	Per square foot	\$0.46	\$0.47
Sunroom/solarium, 3-Season Room, Add-A-Room (on Park Model Trailers)	Per square foot	\$0.71	\$0.73
Shed/accessory building	Per square foot	\$0.71	\$0.73
Alterations			
Permit Fee Details¹⁻¹⁶			
Unfinished basement (new or replaced foundation)	Per square foot	\$0.28	\$0.28
Under pinning foundation		See note 12	See note 12
Roof structure	Per square foot	\$0.15	\$0.16
Fireplace, woodstove, chimney		\$122.40	\$124.85
Interior Alterations:			
Interior alterations, all occupancies, except finished basements	Per square foot	\$0.61	\$0.62
Finishing basement	Per square foot	\$0.61	\$0.62
Other minor alteration		See note 12	See note 12
Partial Permit/Staged Construction¹¹			
		2021 Fee	2022 Proposed Fee
All partial permits subject to a surcharge applied to the stage permit value		50%	50%
Foundation Stage¹¹			
Complete to grade including or excluding underground services within building		15%	15%
Building Shell Stage¹¹			
Completed structural shell stage		40%	40%
Completed architectural shell stage		80%	80%
Building Completion Stage¹¹			
Includes completed building stage		100%	100%

APPENDIX T: Schedule T - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections

Plumbing Only	Permit Fee Details¹⁻¹⁶	2021 Fee	2022 Proposed Fee
Fixture; plumbing appliance; stack; interceptor; tank; floor drain; sewage	Each	\$9.09	\$9.28
All buried piping including building drain and sewer; building storm drain and	Per linear loot	\$1.22	\$1.25
Water distribution pipe inside a building	Each	\$122.40	\$124.85
Residential¹⁴			
Replace buried water service, sanitary drains or storm drains (single fee applies if multiple services are replaced at the same time)	Each	\$200.00	\$200.00
Mechanical HVAC Only	Permit Fee Details¹⁻¹⁶	2021 Fee	2022 Proposed Fee
Group A, B, C (except houses), D E	Per square foot	\$0.10	\$0.10
Houses		\$122.40	\$124.85
Group F	Per square foot	\$0.10	\$0.10
Commercial type Kitchen Exhaust		See note 12	See note 12
Pool		2021 Fee	2022 Proposed Fee
Public pool		\$337.62	\$344.37
Private pool		\$142.80	\$145.66
Designated Structure		2021 Fee	2022 Proposed Fee
As defined in the Ontario Building Code		See note 12	See note 12
Demolition	Permit Fee Details¹⁻¹⁶	2021 Fee	2022 Proposed Fee
Houses ¹⁴ and buildings less than 3,000 square feet (gross area)	Each	\$153.00	\$156.06
Other demolitions	Per square foot	\$0.10	\$0.10
Conditional¹⁵		2021 Fee	2022 Proposed Fee
Surcharge		50%	50%

APPENDIX T: Schedule T - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections

Change of Use		2021 Fee	2022 Proposed Fee
Permit for the change of use of a building or part thereof		\$120.00	\$120.00

Occupancy		2021 Fee	2022 Proposed Fee
Permit to allow occupancy			
Houses, semi-detached dwellings, townhouses	Each	\$120.00	\$125.00
Other buildings	Each	\$120.00	\$125.00
Permit to allow partial occupancy			
For area of building to be occupied	Per square foot gross floor space to be occupied	\$0.07	\$0.07
Review of proposed application	Per hour	\$100.00	\$100.00

Transfer		2021 Fee	2022 Proposed Fee
Transfer of permit to a new owner		\$120.00	\$120.00

Deposits Required for Permits		2021 Fee	2022 Proposed Fee
New Main Buildings	Houses	\$1,050.00	\$1,050.00
	Other than Houses	\$525.00	\$525.00
Additions, Accessory	Houses	\$525.00	\$525.00
	Other than Houses	\$525.00	\$525.00
Alterations	Houses	\$525.00	\$525.00
	Other than Houses	\$525.00	\$525.00
Demolitions	Main Building	\$2,100.00	\$2,100.00
	Accessory, Partial	\$525.00	\$525.00
Pools	In ground and On-	\$525.00	\$525.00
Other		\$525.00	\$525.00
New Main Buildings, Additions and Renovations	Industrial, Commercial Institutional and Residential other than Houses	\$1,050.00	\$1,050.00
Lot Grading Deposit	All categories of	\$2,100.00	\$2,100.00

APPENDIX T: Schedule T - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections

Notes for Deposits:

1. No deposit is required for the following:
 - a) Uncovered decks on piers
 - b) Tents and fabric structures
2. "Houses" includes single detached, semi-detached, duplexes, triplexes and townhouses.
3. "Other than Houses" includes Plumbing only, Mechanical HVAC only, Designated Structures, etc.
4. The requirement for a new deposit may be waived where the City already holds a deposit with an owner on the same property with respect to an open permit file with the City, provided:
 - a) The deposit already held is equal or larger than the amount specified in this Schedule.
 - b) There is no existing damage to City property as a result of work on the lot.
 - c) The existing deposit is recorded on all applicable permit files as being held as security for other

Additional Fees and Charges	2021 Fee	2022 Proposed Fee
Discharge of an Order from property title	\$788.00	\$788.00
Submitting an application for Permit		
Minimum non-refundable fee for submitting all permit applications. This fee is discounted against the final Permit fee.	\$120.00	\$120.00
Work Without Permit - Percentage increase in applicable fees from this schedule will apply where commencement of construction or demolition has occurred prior to the issuance of the required permit. Refer to Section 4.4 of The Building By-law.	100%	100%
<i>Alternative Solution</i> application (per hour, minimum 4 hours)	\$100.00	\$100.00

Refund of Permit Fees	2021 Fee	2022 Proposed Fee
Permit Issued. Administration functions only have been performed. No field inspections have been	50%	50%
Additional deduction from eligible refund for each field inspection that had been performed.	\$50.00	\$50.00

Notes for Refunds:

1. No refund will apply one year after date of permit issuance.
2. If the calculated refund is less than the minimum fee applicable to any permit, no refund shall be made of the fees paid.
3. No permit fee shall be refunded where the permit has been revoked by the Chief Building Official in accordance with the Act.

APPENDIX T: Schedule T - Permits for Construction, Demolition, Occupancy and Change of Use, Transfer of Permits and Inspections

General Notes:

- 1.** Permit fee is \$/square foot, \$/linear foot, or \$ (flat rate).
- 2.** Square foot is gross of all floors above grade measured from the outer face of exterior walls, unless noted otherwise. Mezzanines, lofts, habitable attics and dwelling units below grade are included as floor areas for permit fee calculations.
- 3.** Where there is no floor or exterior walls for the project, square foot is the greatest horizontal area of the structure. For example, buildings or structures supported by posts or columns.
- 4.** \$120.00 paid at time of application plus \$50.00 for each additional inspection in excess of one where the building is not ready for occupancy and which must be paid prior to issuance of Occupancy Permit.
- 5.** There are no deductions from the gross floor area for openings such as stairs, elevators, shafts, etc.
- 6.** Cellars, unfinished basements and crawl spaces are not used in the fee calculation for new construction.
- 7.** Major occupancy is based upon the Ontario Building Code.
- 8.** New construction and additions include plumbing, HVAC and all other regulated building services/components.
- 9.** Minimum permit fee is \$120.00
- 10.** Revision or amendment to an open permit is a minimum \$50.00 fee plus \$50.00 per hour of administration time.
- 11.** For a Partial Permit, the percentage shown for the applicable stage of construction (minus the percentage for any previous Partial Permits) must be multiplied by the applicable permit application fee shown for new construction and then increased by a 50% administrative surcharge to obtain the required total fee for that stage.
- 12.** If the work regulated by the permit cannot be described otherwise, the permit application fee shall be \$14.00 for each \$1,000.00 value of work proposed.
- 13.** Houses in Special Categories and Alterations includes semi-detached, duplexes, triplexes, and townhouses.
- 14.** See “Deposits Required for Permits” for applicable deposits.
- 15.** The fee for a Conditional Permit is equal to the regular permit fee described above plus an additional administrative surcharge of 50% of the regular permit fee. If the Conditional Permit also happens to be a Partial Permit, the Partial Permit fee already increased by 50% must be increased by an additional 50% to obtain the required total fee.
- 16.** A 50% reduction in the fees payable will be applicable to all properties that are located within the project area boundaries of the Olde Humberstone Main Street Community Improvement Plan, the Downtown Central Business District Community Improvement Plan, Brownfield Community Improvement Plan and East Waterfront Community Improvement Plan. No fee reduction will be applied where the 'Work Without Permit' fee is applicable.
- 17.** Third Party Review of applications are undertaken at the discretion of the Chief Building Official and may be required for very large or complex developments. The Chief Building Official may require that the estimated or actual costs associated with the third party review be payable at any time prior to permit issuance.



**FACILITY USER GROUP INSURANCE PROGRAM
SUMMARY OF INSURANCE COVERAGE (6400100)**

Insured: Policy No.: Insurance Company:	City of Port Colborne "User Groups" (as on file) GAME02997-003 GameDay Insurance Inc. Underwritten by Aviva Insurance Company of Canada
The Insurance coverage under this Master Policy is valid only to those users and/or renters who have PURCHASED and PAID for coverage under this program and only for those dates reported in their Rental Agreement on file with the City of Port Colborne	

Insurance as described herein has been arranged on behalf of the Insured named herein under the following policy; and as more fully described in said policy and any endorsements attached thereto.

COVERAGE	LIMITS OF LIABILITY
Commercial General Liability-Per Occurrence	\$2,000,000
Participant Liability	\$2,000,000
Tenants' Legal Liability-Any one premises	\$2,000,000
Medical Expense-Non participant third party	\$10,000
Aggregate Limit-Products & Completed Operations Hazard	\$2,000,000
Bodily Injury/Property Damage & Legal Expense Deductible	\$500 / \$500
**Host Liquor Liability Coverage Included when Liquor Liability Premium has been paid. **	

Insured's include your employees, volunteers, executives, managers, coaches, trainers and participants while acting within the scope of their duties on your behalf.

Note: A sub-contractor, vendor or exhibitor is **not** considered an employee and therefore not covered under your policy.

Additional Insured: City of Port Colborne are added as an additional insured but only with respect to liability arising out of the operations performed by the City of Port Colborne "User Groups" (as per list on file).

ENDORSEMENT

Incidental Medical Malpractice Liability, Additional Insured, Additional Insured-Blanket Basis, Employers Liability Extension, Abuse Exclusion, Contagious Disease Exclusion, Cyber-Liability Exclusion, Electric Data Exclusion Amendment, Excluded Activities.

Excluded Activities: - Alpine Skiing, Bouncy Castles, Boxing, BUBBLE SOCCER, Climbing Walls, Contact Hockey, Contact Martial Arts, Cycling, Dunk tanks, Fireworks (unless under the direction of a Fireworks Supervisor), Gymnastics, Horse Related, Kickboxing, Lacrosse (unless non-contact pickup), Minor Hockey (18 & under) (unless non-contact pickup), Rugby, Skateboarding/Skateboard Parks, Snowboarding, Tackle Football

IMPORTANT NOTES

This Policy covers your legal liability for bodily injury to or damage to property of others such as spectators, passers-by, property owners and others resulting from your activity. In addition, your legal liability for injury to participants is covered. The typical types of claims filed against you include spectator slip/trip/fall injuries and injuries to sports participants. **The Liability Policy DOES NOT provide Benefits for Medical Expenses incurred as a result of an injury sustained by an insured member, while participating in a sanctioned insured activity.** The Liability Policy **PROTECTS YOU IN THE EVENT OF A LAWSUIT** against claims of bodily injury or property damage. Insurance coverage **ONLY** applies to the activity and dates disclosed on the permit application

This is only a summary of the insurance provided under the Policy and constitutes a statement of the facts as of the date of issuance. These facts are so represented only to the addressee. This document does not list all policy wordings, limitations, exclusions and warranties that form part of the policy. The actual wording of the policy governs in all situations.



STANDARD FACILITY USER GROUP RATES (6400000)

MEETINGS/WORKSHOPS

(Without alcohol – if alcohol refer to event rates)

- Arts, crafts, bridge, religious services, speakers, workshops/classroom instruction i.e. Computers and language (refer other types)

EVENTS

(With or without alcohol)

- Anniversaries, art shows and exhibits, auctions, banquet, bazaars, adult birthday parties, dance parties, dinners, exhibits, family celebrations to include; christenings, showers, stags, weddings, etc., fashion shows, festival/concert, garage sale for local neighbourhood ONLY at municipal facility, graduation, photo shoots, picnics, theatre performances, music and dance recitals/ performances, retirement, dance and talent shows, reunions
- Note: For events such as festivals where there is an organizer and vendors, the user group coverage provides coverage for the organizer. As the vendors are separate legal entities they require their own coverage

SPORT ACTIVITIES

LOW RISK ACTIVITIES:

- Badminton, Bowling, Curling, Dance Lessons, Horseshoes, Shuffle Board, Table Tennis, Tennis, Tai Chi, Public Skating, Bocce Ball.

MEDIUM RISK ACTIVITIES:

- Baseball, Basketball, Broomball, Cricket, Dodge ball, Field Hockey, Ball/Roller/Floor Hockey, Handball, Racquetball, Soccer, Softball, Slo-pitch, Squash, Swimming with Lifeguard, T-ball, Non-contact Touch/Flag Football, Synchronized Swimming, Fitness Classes, Track & Field, Ultimate Frisbee, Volleyball, Yoga, Figure Skating, Non-Contact Martial Arts, Non-Contact Pick-up Lacrosse, *Non-Contact Minor Pick-up Hockey, Ringette
- Note: The non-contact minor pick-up hockey rate category is meant to accommodate one-offs i.e. parents taking a group of children out for a game of shinny. We do not cover minor hockey league games or practices

EXCLUDED ACTIVITIES:

- Alpine Skiing, Bouncy Castles, Boxing, BUBBLE SOCCER, Climbing Walls, Contact Hockey, Contact Martial Arts, Cycling, Dunk tanks, Fireworks (unless under the direction of a Fireworks Supervisor), Gymnastics, Horse Related, Kickboxing, Lacrosse (unless non-contact pickup), Minor Hockey (18 & under) (unless non-contact pickup), Rugby, Skateboarding/Skateboard Parks, Snowboarding, Tackle Football

Refer to Erion Insurance Group for all other sports.



Broker: Erion Insurance Group
 177 Niagara Blvd.
 Fort Erie, ON L2A3G7

FACILITY USER GROUP RATING SCHEDULE

\$2,000,000 COMMERCIAL GENERAL LIABILITY/PER OCCURRENCE
DEDUCTIBLE: \$500

Type of Event	# of Participants	Premium		
		Low	Medium	High
Hourly Rate for Sports-occasional use Maximum Coverage - up to 1 Day *Excludes Adult Non-Contact Hockey, see Adult Non-Contact Hockey rates listed below	1-50	\$ 0.76	\$ 1.51	Refer
	51-100	\$ 1.51	\$ 3.02	Refer
	101-250	\$ 2.27	\$ 6.05	Refer
One Day Sporting Events/Tournaments	1-50	\$ 27.00	\$ 54.00	Refer
	51-100	\$ 37.80	\$ 81.00	Refer
	101-250	\$ 54.00	\$108.00	Refer
Two or Three day Sporting Events/Tournaments	1-50	\$ 54.00	\$ 81.00	Refer
	51-100	\$ 75.60	\$108.00	Refer
	101-250	\$ 91.80	\$135.00	Refer
Events/Tournaments over 250 participants or more than three days	Refer for a Quote			
All Season Sporting Activities - Flat Rate Maximum Coverage - up to one year	1-50	\$ 81.00	\$108.00	Refer
	51-100	\$108.00	\$135.00	Refer
	101-250	\$135.00	\$162.00	Refer
	over 250	Refer	Refer	Refer
Occasional Pool Use Only-Hourly Rate (if applicable)	Recreational Pool Activities	\$5.40 / hour		
Adult Non-Contact Hockey				
Hourly Rate/occasional use	Pickup Hockey Per Team	\$5.40 / hour		
Seasonal Rate/seasonal use Maximum Coverage - up to one year	Pickup Hockey Max. 30 players	\$135.00 <u>per group</u> per season		
	League Hockey	\$243.00 <u>per team</u> per season		
Tournaments	Up to 8 teams \$270.00 9-16 teams \$405.00 Refer larger tournaments			
Beer Gardens Separate Coverage for Host Liquor Liability * Rate is in addition to Sport Tournament Rate	Beer Gardens			
	1-100	\$108/day		
	101-250	\$162/day		
	251-500	\$216/day		
	over 500	refer		

*All non-Canadian User Groups must be referred to Erion Insurance Group *

ALL PREMIUMS INCLUDE 8% Tax



Type of Event	# Participants	Premium	
Meetings - Flat rate	1 - 250 251 - 500	\$2.70 per meeting - max 1 day \$5.40 per meeting - max 1 day	
Events - Flat Rate	1- 100 101-250 251-500 501-1000 over 1000	No Alcohol	With Alcohol Including Beer Garden
		\$ 54.00	\$135.00
		\$108.00	\$243.00
		\$162.00	\$297.00
		\$270.00	Refer
Special Events - Flat Rate Applicable to the following events only Family Showers, Family Christenings, Family Dinners, Retirements, Picnics	1-100	No Alcohol	With Alcohol
		\$27.00	\$54.00
2-3 Day Meetings/Events		Twice Daily Rate	
4-5 Day Meetings/Events		Triple Daily Rate	
Annual Monthly Meetings - weekly or monthly		Five Times Meeting Rate	
Children's Birthday Parties Birthday Party/Meeting Room Birthday Party/Meeting Room/Sports (includes gym/pool/arena use)	UNLIMITED	\$2.16/hour \$4.32/hour	
Camp Programs - Including Multi-Sport Coverage applicable Per Camp Session (Maximum 2 weeks)	Up to 100 Over 101	\$108.00/flat rate \$2.16/per participant	

The Corporation of the City of Port Colborne

By-law No. _____

Being a by-law to establish fees and charges for various services and to repeal by-law 6741/105/19

Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides a municipality may pass by-laws imposing fees or charges on any class or persons; and

Whereas the *Building Code Act, 1992, S.O. 1992, c. 23*, as amended provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Cemeteries Act (Revised), R.S.O. 1990, c. C.4*, as amended, provides a municipality may pass by-laws imposing fees and charges; and

Whereas the *Planning Act, R.S.O. 1990, c. P.13*, as amended, provides a municipality may pass by-laws imposing tariffs, fees and charges; and

Whereas at its meeting of _____, 2021 the Council of The Corporation of the City of Port Colborne approved the recommendation of Corporate Services Finance Division Report No. 2021-277, Subject: 2020 Proposed Fees and User Charges.

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That the fees and charges, outlined in Appendix "A" attached hereto and forming part of this by-law, be enacted.
2. Unless otherwise identified, that staff be delegated authority to set the price for goods purchased for resale. Provided that the price is higher than the cost to purchase the goods.
3. That staff be approved to waive any fee up to \$2,000 on compassionate grounds or when related to a charity or related fundraiser.
4. That if a court of competent jurisdiction should declare any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law, and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
5. That should this by-law conflict with any other by-law or resolution of Council, or any staff report approved by Council, in relation to fees and charges imposed under the *Municipal Act, Planning Act, Building Code Act* or any other act, this by-law shall take precedence, unless specifically stated to the contrary.
4. That By-law No. 6741/105/19 is hereby repealed.
5. That this by-law come into force and take effect on the day of passing.

Enacted and passed this ___ day of _____, 2021.

William C. Steele
Mayor

Amber LaPointe
City Clerk