



City of Port Colborne
Special Meeting of Committee of the Whole 07-20
Budget Meeting (2021 Levy Budget)
Thursday, November 5, 2020 – 6:30 p.m.
Council Chambers, 3rd Floor, 66 Charlotte Street

Agenda

1. **Call to Order:** Mayor William C. Steele
2. **Introduction of Addendum and Delegation Items:**
3. **Confirmation of Agenda:**
4. **Disclosures of Interest:**
5. **Item(s) for Consideration:**

Notes	Item	Description / Recommendation	Page
WCS MB EB	1.	<p>Corporate Services Department, Financial Services Division, Report 2020-168, Subject: 2021 Levy Budget</p> <p>That the Corporate Service Department, Financial Services Division, Report No. 2020-168, Subject: 2021 Levy Budget, be received; and</p> <p>That the 2021 Levy Budget as outlined in Corporate Service Department, Financial Services Division, Report No. 2020-168, Subject: 2021 Levy Budget, be approved.</p> <p>Note: Bryan Boles, Director of Corporate Services will be providing a PowerPoint presentation</p>	14
RB GB FD			
AD DK HW			

6. **Adjournment:**

2021 Consolidated Operating Budget

November 5, 2020



Agenda

- Budget – Forward Looking
- Updated 2021 Budget Schedule
- Budget Recommendation
- Budget Document
- Budget Comparisons
- Borrowing Forecast (from September 17, 2020)
- Thank You



Budget – Forward Looking


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 2021 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.



Updated 2021 Budget Schedule

Budget Components	Port Colborne		Niagara Region	
	Budget Committee of the Whole	Council	Budget Committee of the Whole	Council
Budget Timetable 		July 27, 2020	June 25, 2020	
Capital and Related Projects Budget 	September 16, 2020	September 28, 2020 (Approval)	October 15, 2020	January 21, 2021 (Approval)
Levy Budget and User Fees	October 21, 2020 November 5, 2020			
Levy Budget and User Fees	October 28, 2020 (if required) November 12, 2020	November 9, 2020 (Approval) November 23, 2020	January 14, 2021	January 21, 2021 (Approval)
Rate*	December 2, 2020			
Rate*	December 7, 2020 (if required)	December 14, 2020 (Approval)	November 26, 2020	December 17, 2020 (Approval)

* Rate includes water and waste/water and at the Niagara Region it also includes waste management. Port Colborne it now includes Sewer.

Budget Recommendation

That the Corporate Service Department, Financial Services Division, Report No. 2020-168, Subject: 2021 Levy Budget, be received; and

That the 2021 Levy Budget as outlined in Corporate Services Department, Financial Services Division, Report No. 2020-168, Subject: 2021 Levy Budget, be approved.



Budget Document



Corporate Service Department
Financial Services Division

Report Number: 2020-168

Date: November 5, 2020

SUBJECT: 2021 Levy Budget

1) PURPOSE

The purpose of this report is to present the proposed 2021 Levy Budget to City Council.

2) HISTORY, BACKGROUND, COUNCIL POLICY, PRACTICES

The 2021 Levy budget is presented in accordance with the following timeline:

Levy Budget – Proposed Levy Budget Posted on the City's Website	October 29, 2020
Levy Budget	November 5, 2020
Levy Budget	November 12, 2020
Levy Budget – Approval	Council – November 23, 2020

The timeline was originally approved by Council in Report 2020-97.

Should the 2021 Levy budget be approved by the Budget Committee of the Whole on November 12, 2020 it will move to be ratified at the November 23, 2020 Council meeting.

Approving the 2021 Levy budget at this time will provide greater clarity to staff with respect to direction and expectations going into 2021.

The 2021 Levy budget was developed through a process that obtained both Council and staff input. Staff based their recommendations after considering:

- Organization capacity to fulfill the direction this budget provides:
 - Staff recognizing the COVID-19 pandemic is on-going
 - Staff changes in the Public Works division
- Organization financial flexibility:
 - Taxpayer affordability
 - Establishing a pathway for Self-Sustaining Entities to be self-sustaining
- A desire to continuously improve:
 - Introduce a new account structure (blue print) to track future success
 - Establishing a pathway to examine service levels, processes and even organization structure

The budget document should be read in conjunction with the 2021 Capital and Related Budget (Report 2020-125) approved by Council at the September 28, 2020 Council meeting and the budget presentations presented to the Committee of the Whole on September 17, 2020.

Walkthrough the budget ... page by page ...

The image shows a complex budget spreadsheet with multiple columns and rows. The columns include various financial metrics such as 'Budget', 'Actual', 'Variance', and 'Percentage'. The rows are organized into sections, likely representing different departments or services. The data is presented in a grid format, typical of a financial budget document.

Budget Comparisons

Slide to be updated for meeting



Budget Comparisons

Slide to be updated for meeting

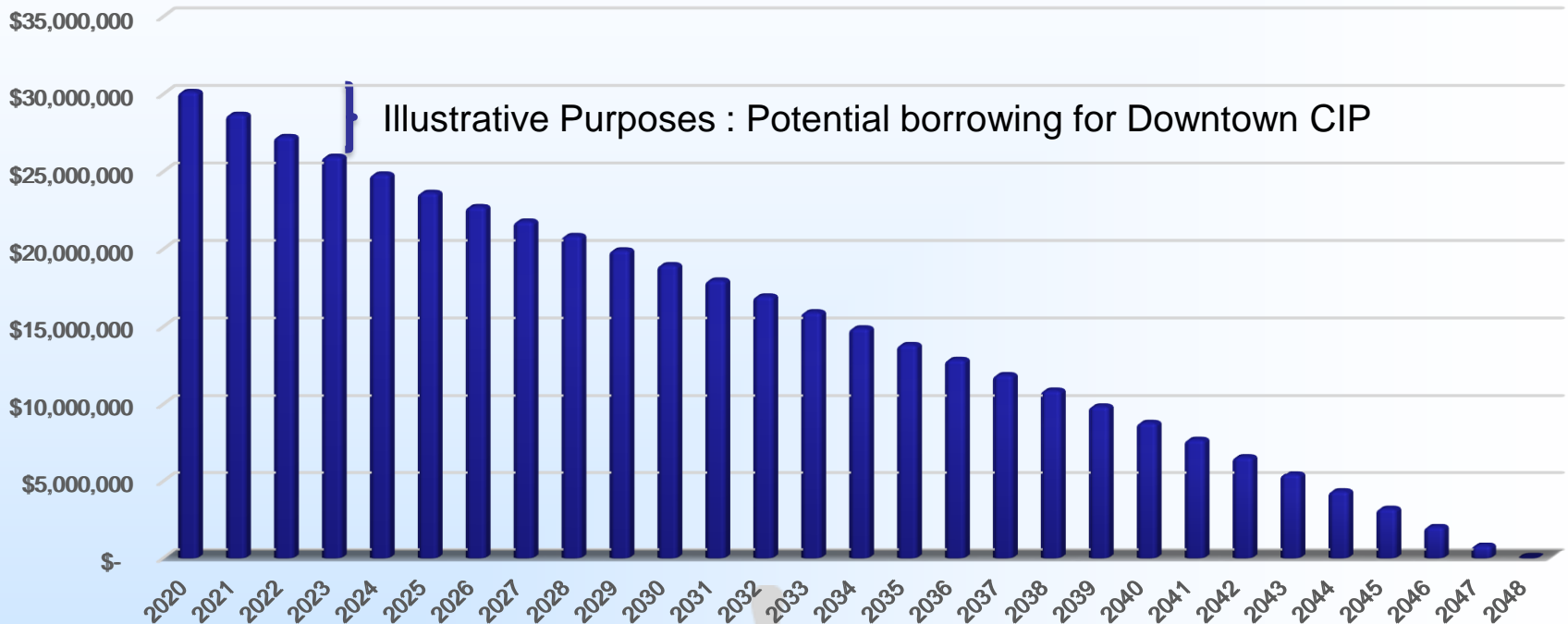


Budget Comparisons

Slide to be updated for meeting



Borrowing Forecast



The 2021 Capital and Related Project Budget requires no external borrowing. In fact the City's outstanding debt is projected to decline by approximately \$1,460,000 in 2021.

Thank You



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**Corporate Service Department
Financial Services Division**

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- Organization capacity to fulfill the direction this budget provides:
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 - Establishing a pathway to examine service levels, processes and even organization structure

The budget document should be read in conjunction with the 2021 Capital and Related Budget (Report 2020-125) approved by Council at the September 28, 2020 Council meeting and the budget presentations presented to the Committee of the Whole on September 17, 2020.

Financial Services acknowledges that the format of the 2021 Levy budget is very different than previous years. Staff took a bottom up approach, including adjusting the account structure to facilitate future triennial financial reporting. Staff did not use the prior year budget plus inflation approach. The hope is Council will find the new format as a continued movement towards increasing accountability and transparency.

Financial Services would like to thank all Directors and Managers across the departments that supported the development of this budget. Moving the budget timetable from March to October/November was a significant accomplishment.

3) STAFF COMMENTS AND DISCUSSIONS

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 2021 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.

Property Tax Impact

If approved as presented, the 2021 operating budget would result in an estimated 1.98% or \$68 increase to the average detached family house (not on water) valued at \$196,036. Council approved the 2021 capital and related project budget on September 28, 2020 with an estimated impact of 1% or \$34 to the same average detached family house.

The estimated impact provided within plans for assessment growth of approximately 1%. This estimate has been made after discussions with staff at the Municipal Property Assessment Corporation (MPAC). Should growth be higher or lower the estimated impact to the same average detached family house noted above would increase or decrease. Provided MPAC is able to process the properties it has identified by year end staff identify growth would be higher and the tax impact to the same detached family house noted above would be lower than estimated in this report. At the time of writing this report, staff cannot define that impact as MPAC is still processing and assessing the identified properties.

Budget Summary

This budget was developed recognizing City services continue to remain open and active during the pandemic on either an appointment or in-person basis. Recognizing the ongoing COVID-19 pandemic, departments have developed budgets that maintain current service levels while continuing to strengthen the City.

The number of initiatives and actions that are funded within this budget is significant. Staff from each department will be available at the upcoming budget meetings to respond to specific questions about new and existing programs and services within each City department.

Some of the salient highlights and changes in the 2021 Levy budget are as follows:

- Continued financial support for the Pathstone Mental Health Walk-in Clinic in Port

Colborne funded at \$40,000 (\$20,000 in 2020 and \$20,000 in 2021) per the presentation on September 14, 2020

- Hospice Residential and Community Services (palliative care) funding at \$30,000 per the presentation October 26, 2020
- Community grants have been increased by \$6,000 to 20% recognizing many community organizations are struggling as a result of the COVID-19 Pandemic.
- Reopening and then maintaining the COVID-19 penalty and interest relief program until June 2021. See comments in this report under “*Budgeting the COVID-19 Pandemic*”.
- Supporting and investing in human capital at the City – recognizing that our people are our most important asset, as was mentioned in the Strategic Plan presentation on October 26, 2020. A formal training budget has been implemented across departments amounting to approximately 2.5% of personnel costs.
- The commitment to continuous learning extends to the youth of the City. This budget includes 48 student positions (up from 39 in the previous year) that help the City meet seasonal demands while providing students with work experience to support them in their future development.
- All self-sustaining entities (SSEs) have a plan to be self-sustaining in 2021. The budget of the City’s marina will need to adjust if the border to the United States does not open this spring. The budget of the building department will need further review in 2021 to ensure on-going sustainability in 2022 and thereafter.
- A second marketing and communication person and a proposal to make the Manager of Strategic Initiatives permanent, full-time at an estimated combined cost of \$214,000. These positions are proposed to handle the ever-increasing need for communication and growing strategic projects in the City, including those around the Canal as an economic development, industrial, and tourism asset.
- Funding for future liabilities in the amount of \$208,000 which is a move towards providing services and costing those services on a generational equity basis.
- Increase in the allowance for property tax re-assessments and/or uncollectable and other receivable related expenses by \$153,000. The primary goal is to prepare the City for the upcoming MPAC reassessment that will take place in 2021. Often, before and after these reassessments, there is a flurry of activity to wrap up appeals and start new appeals.
- Established equipment and repair and maintenance budgets in Parks and Recreation to improve agility and the ability to meet changing needs of users. Specifically, in 2021 this will enable new soccer nets to be purchased in support of changing soccer programs in the City.
- Presently user fees and charges remain unchanged unless previously directed

by Council. The goal is to support user groups as they work through the COVID-19 pandemic. At the time of writing this report the exception will be with respect to self-sustaining entities - the most significant being the marina. Recognizing the marina review is on-going, staff will present Council with any recommended changes to user fees and charges in January. In future years where the potential for broader adjustments may be required, user fees and charges will accompany the Levy Budget process for approval.

- This budget proposes to build structural support for the tourism sector with an emphasis on the City's digital tourism footprint. Specifically, this budget proposes moving the Visitor Centre activities to City Hall to be shared with a new Tourism Coordinator and the Customer Service team. Staff anticipate this change will be cost neutral, free up the Visitor Centre and provide the City with year around tourism support. This Tourism Coordinator would be in lieu of seasonal Visitor Centre staffing. The successful candidate will be a leader to move the Niagara South Coast Tourism Association forward and expand the City's social media footprint with respect to tourism. As work continues with the Niagara South Coast Tourism Association and the partnering municipalities there is the potential to achieve some cost recovery thereby reducing the total cost in the area of tourism. As no decision on a future use for the Visitor Centre building has been contemplated at this time the costs to maintain the building remain in the operating budget.

Readers of this report will identify the absence of 2020 comparative figures. Staff are working to prepare a consolidated year over year comparison to be released by November 9, 2020. The delay is a result of the account structure changes. Staff apologize for the inconvenience and thank Council members for their patience.

The following table summarized the 2021 levy budget (combined operating and capital):

	2021	
Revenue	30,373,015	¹
Personnel	14,954,600	¹
Operating Expense	12,602,591	¹
	27,557,191	
	2,815,824	
Transfer to Capital Accounts	- 5,859,738	²
Transfer (to)/from Reserves	58,010	³
Transfer from Capital Accounts	867,360	⁴
	- 4,934,368	
Capital Funded from Rate	1,523,844	⁵
Levy Reimbursed from Rate	594,700	⁶
	2,118,544	
Surplus/(Deficit)	-	

Notes and references for the above table:

Note 1 – This represents consolidated revenue and expenses for the organization (excluding Rate budgets). Object of expenditure detail can be found in the Appendices A through K.

Note 2 – This represents the aggregate 2021 Capital and Related Project budget approved by way of Report 2020-125 on September 23, 2020. This amount can be found in Appendix A of the separate 2021 Capital and Related Project report.

Notes 3 and 4 – These amounts represent the net transfers to / from reserves or capital accounts. See Appendix L.

Note 5 – This represents the aggregate portion of the 2021 Capital and Related Project budget funded by rates. This can be seen in Report 2020-125 by totaling the water, waste water and storm pay-as-you-go and borrowing costs in Appendix C of Report 2020-125.

Note 6 – This represents the estimated reimbursement for water, wastewater and storm related activities charged to the levy as a result of shared services. A full review of the allocation process will occur in 2021.

The City's employee group works every day to support the residents and stakeholders of the City. The full-time equivalent (FTE) and head count numbers are as follows:

	FTE	Head Count	
CAO	3.0	3.0	
Marketing and Communication	2.3	3.0	
Economic Development	2.3	3.0	
Corporate Services	24.0	28.0	
Planning and Development	12.7	14.0	
Fire	15.6	17.0	
Parks and Recreation	51.3	94.0	
Public Works	42.0	47.0	
Board and Committees			
Library	8.14	10.00	
Museum	4.29	7.00	
Levy FTEs	165.7	226.0	
Rate FTEs	11.31	14.00	
	<u>177.03</u>	<u>240.00</u>	*
* Included in these numbers are 48 student positions			

The City is currently negotiating or about to negotiate certain union agreements. At the time of writing this report staff are planning to add a Human Resources and Labour Relations update to the currently scheduled November 16, 2020 closed session meeting.

Budgeting the COVID-19 Pandemic

As a result of the COVID-19 pandemic staff have taken a cautious approach to preparing this budget. Staff have prepared their budgets to continue to operate either by way of appointment or by way of open access which has been how the City has operated since the beginning of the COVID-19 pandemic. Should anything change in the environment these assumptions will need to change. As a point of risk mitigation, should it be determined that revenue targets will not be met, staff will look to reduce operating costs in the impacted areas to correspond with reduced activity. While staff are planning to remain agile in the current environment the following COVID-19 budget is proposed to be funded from the general stabilization reserve:

Lost revenue	58,900
Additional cleaning cost	49,500
Interest and penalty relief	20,000
3 By-law enforcement students, including additional transportation costs (May - September)	40,000
Sanitization Supplies	20,000
Personal Protective Equipment	45,000
Communication & Public Relations	20,000
	<u>253,400</u>

At the time of writing this report the General Stabilization Reserve is \$2,848,200. If this 2021 Levy budget was approved, the target per the Reserve Policy would be approximately \$2,039,300 suggesting the reserve is appropriately funded to support the City at this time.

New Budget Document

Corporate Services hopes that Council finds the new budget document helpful in seeing the interconnectedness of activities across the organization. Corporate Services sees this as an initial step in a continuous improvement process.

Financial Services acknowledges that in changing the account structure and moving away from a “cost plus new projects and inflation” approach to budgeting provides more for the reader to digest. This change is evolving which has posed some challenges with comparative figures and also provides some new opportunities for improved oversight and reporting.

Perhaps the most significant changes to the account structure include the following:

- Eliminating the concept of “distributed wages”. Historically the budget would plan for salary costs but allow actual cost to be recorded to other accounts within certain parameters. This makes budget to actual reporting very complicated. Department Directors and Managers might even say impossible. This budget and the corresponding account coding require personnel costs to be recorded where budgeted.
- To satisfy a desire to better reflect the actual costs of certain activities the concept of “allocations” has been introduced. Allocations for Facilities and Fleet

are still in development except for Parks and Recreation Self-Containing Units where Facilities costs, when known, have been allocated. The full allocation methodology will be implemented for the first triennial financial report scheduled for the January 1, 2021 to April 30, 2021 time period.

- Facilities and Fleet have also been consolidated under the category of General Government. This was done for the following reasons: increase awareness and transparency over these combined budgets that total over \$3,000,000 representing approximately 15% of the total levy, many of these costs are shared between departments and the current allocation method did not necessarily reflect usage by each department, staff desire to move away from silos and better shared resources (to this point as the Fleet is rebranded over time the expectation is for the Fleet to be branded as the City of Port Colborne and not by department or division).
- Allocations, transfers (to)/from reserves and capital accounts and rate budgets have been removed from the day to day budgets. These transfers will all appear below the Statement of Operations line titled “Revenue less Expenses – Directly Attributable”. Separating these transactions provides a clearer picture of the regular daily operating activities of Directors and Managers and the types of revenue and expenses they have greater “control” over.
- Corporate Services, working with the department Directors and Managers, have also consolidated computer software, credit card fees, insurance, legal fees, landline telephone and internet with some exceptions for Boards and Self-Sustaining Entities. At the present time a 5% allocation has been assigned to Boards and Self-Sustaining entities to approximate the cost of credit card fees and insurance. Similar to Facilities and Fleet noted above a complete allocation model will be developed for the first triennial financial report scheduled for the January 1, 2021 to April 30, 2021 time period.
- As previously communicated, the Budget has been split into the categories of General Government, Boards and Committees, Program Grants and Activities and Departments.
- The Storm Sewer budget is being treated as a separate rate budget and will come forward with the Water and Waste Water rate budgets.

Items Not Included in the Budget

The following staff positions were proposed by departments but not included in the budget at this time. Senior staff will coordinate a further review of these asks as part of the work outlined in the “Looking Forward” section of this report below. The positions included:

- Information Technology Analyst
- Purchasing Coordinator
- By-law Officer (although as noted in the COVID-19 budget additional seasonal support has been recommended in this budget)
- Mechanic
- Environmental Climate Coordinator

Looking Forward

As many wise Councillors have said several times before, “everyday is budget day”. Financial Services anticipates this new budget layout may provide the opportunity for new questions and direction from Council. Financial Services will identify that continuous improvement is a process. Looking forward to 2021, staff identify the following projects that will help determine the financial outcomes of the City going into the 2022 budget process:

- Complete the City’s strategic plan and develop tactical plans for each department
- Reviewing the organization structure
- Establish a cost allocation model consistent with the Provincial Financial Information Return (FIR) guidelines to approximate full cost accounting for programs (This budget only allocates these costs to Boards and Committees and Self-Sustaining Entities when there is a visible line of sight to these costs)
- Review cost allocations between the Levy and Rate budgets
- Address the recommendations from the Service Delivery Review
- Establishing Key Performance Indicators (KPIs) and related benchmarks, where applicable, for departments and related costs driven by shared service levels
- Complete the Infrastructure Needs Assessment to support future capital and related project budgets and rate budgets
- Enhancing drainage, ditching and storm sewer financial planning
- Develop a multi-year fleet plan
- Review the success/impact of contract vs in-house service provider changes made and/or proposed in recent years
- Review the purchasing by-law, including delegated processes within the City
- Complete the Marina study
- Complete the beach and road end studies

4) OPTIONS AND FINANCIAL CONSIDERATIONS:

Financial Services identifies the proposed 2021 Levy budget is a staff recommendation which Council can adjust, if required.

5) COMPLIANCE WITH STRATEGIC PLAN INITIATIVES

The 2021 Levy budget has been developed to support a sustainable City of Port Colborne.

6) ATTACHMENTS

- Appendix A – Consolidated Statement (8 pages)
- Appendix B – General Government (4 pages)
- Appendix C – Additional Facility Details (1 page)
- Appendix D – Boards and Committees (4 pages)
- Appendix E – Programs, Grants & Activities (8 pages)
- Appendix F – Council, CAO, Marketing and Communications (MARCOM), Economic Development (4 pages)
- Appendix G – Corporate Services (4 pages)
- Appendix H – Planning and Development and Fire (4 pages)
- Appendix I – Parks & Recreation (8 pages)
- Appendix J – Public Works (8 pages)
- Appendix K – Additional Transportation Details (1 page)
- Appendix L – Reserve Transfers (1 page)

7) RECOMMENDATION

That the Corporate Service Department, Financial Services Division, Report No. 2020-168, Subject: 2021 Levy Budget, be received; and

That the 2021 Levy Budget as outlined in Corporate Service Department, Financial Services Division, Report No. 2020-168, Subject: 2021 Levy Budget, be approved.

8) SIGNATURES

Prepared on October 28, 2020 by:



Bryan Boles, MBA, CA, CPA
Director of Corporate Services/Treasurer

Reviewed and respectfully submitted by:



C. Scott Luey
Chief Administrative Officer

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Boards and Committee	Programs, Grants & Activities	Council	CAO	MARCOM
			<i>Subtotal</i>	<i>Subtotal</i>	<i>Subtotal</i>			
Revenue								
Advertising and Sponsorship	88,500	0.3%	-	-	53,000	-	-	-
Donations	137,900	0.5%	125,000	12,900	-	-	-	-
Fees	582,600	1.9%	-	16,500	48,900	-	-	-
Fines	11,000	0.0%	-	-	-	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-
Grants	5,646,515	18.6%	5,333,215	76,400	179,200	-	-	-
Investment Income	109,000	0.4%	105,000	-	-	-	-	-
Lease Income	337,600	1.1%	40,200	-	151,000	-	-	-
Licences and Permits	389,700	1.3%	-	-	-	-	-	-
Other Revenue	142,500	0.5%	-	-	-	-	-	-
Rentals	530,500	1.7%	18,000	11,300	(2,300)	-	-	-
Sales	1,020,100	3.4%	-	12,500	25,000	-	-	-
Penalties and Interest	450,500	1.5%	470,500	-	(20,000)	-	-	-
Property Taxes	20,926,600	68.9%	20,926,600	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-
Total Revenue	30,373,015		27,018,515	129,600	434,800	-	-	-
			89.0%	0.4%	1.4%	0.0%	0.0%	0.0%

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Boards and Committee	Programs, Grants & Activities	Council	CAO	MARCOM
			<i>Subtotal</i>	<i>Subtotal</i>	<i>Subtotal</i>			
Expense								
<i>Personnel Cost</i>								
Salaries and Wages - Full Time	9,216,000	61.6%	(272,000)	559,600	-	-	349,000	156,200
Salaries and Wages - Part Time	1,438,100	9.6%	-	118,500	-	141,400	-	-
Salaries and Wages - Students	537,900	3.6%	-	-	40,000	-	-	9,000
Overtime Pay	302,500	2.0%	-	-	-	-	-	-
Honorariums	25,000	0.2%	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	(68,000)	212,900	-	93,700	94,300	44,500
	14,954,600		- 340,000	891,000	40,000	235,100	443,300	209,700
			-2.3%	6.0%	0.3%	1.6%	3.0%	1.4%
<i>Operating Cost</i>								
Association/Membership Fees	83,900	0.7%	7,000	1,800	200	-	2,900	1,400
Auto - Fuel	208,500	1.7%	208,500	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	20,700	-	-	-
Library Collection	72,800	0.6%	-	72,800	-	-	-	-
Communications & Public Relations	133,800	1.1%	-	6,600	42,000	-	-	47,900
Computer Software	275,000	2.2%	274,000	1,000	-	-	-	-
Contract Services	2,848,100	22.6%	641,100	47,800	651,500	24,100	-	10,000
Cost of Borrowing	2,406,895	19.1%	2,406,895	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	5,000	15,000	-	-	-
Credit Card Fees	84,500	0.7%	84,500	-	-	-	-	-
Equipment	758,400	6.0%	427,600	27,300	115,000	-	-	-
Financial Expenses	7,000	0.1%	7,000	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	373,500	-	-	-
Hospitality Expense	26,800	0.2%	-	1,900	-	7,300	300	200

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Boards and Committee	Programs, Grants & Activities	Council	CAO	MARCOM
			<i>Subtotal</i>	<i>Subtotal</i>	<i>Subtotal</i>			
Insurance	667,500	5.3%	667,500	-	-	-	-	-
Office Supplies	76,300	0.6%	-	6,500	-	3,600	1,200	800
Postage & Courier	56,100	0.4%	-	2,400	-	100	100	100
Program Supplies	210,900	1.7%	-	18,300	106,700	-	-	-
Property Tax Expenses	394,996	3.1%	394,996	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	-	1,900	45,000	-	-	-
Repairs and Maintenance	1,024,600	8.1%	287,800	-	87,500	-	-	-
Staff Training & Development	394,800	3.1%	80,800	11,500	-	31,800	8,700	3,900
Subject Matter Experts	421,500	3.3%	120,000	6,500	40,000	-	30,000	10,000
Subscriptions and Publications	10,400	0.1%	-	-	-	-	-	1,200
Telephone/Internet	222,100	1.8%	104,500	10,500	2,100	7,100	2,400	1,600
Travel	77,700	0.6%	16,100	1,400	-	6,400	1,700	800
Utilities	1,418,600	11.3%	1,418,600	-	-	-	-	-
	12,602,591		7,146,891	223,200	1,499,200	80,400	47,300	77,900
			56.7%	1.8%	11.9%	0.6%	0.4%	0.6%
Total Expenses	27,557,191		6,806,891	1,114,200	1,539,200	315,500	490,600	287,600
			24.7%	4.0%	5.6%	1.1%	1.8%	1.0%
Allocations: Within Departments			-	-	-	-	-	-
Total Expenses	27,557,191		6,806,891	1,114,200	1,539,200	315,500	490,600	287,600
Revenue less Expenses - Directly Attributable	2,815,824		20,211,624	(984,600)	(1,104,400)	(315,500)	(490,600)	(287,600)

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Boards and Committee	Programs, Grants & Activities	Council	CAO	MARCOM
			<i>Subtotal</i>	<i>Subtotal</i>	<i>Subtotal</i>			
Allocation: Between Departments	-		822,800	-	256,300			
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		(135,100)	53,500	-			
SSE/BC: Cost of Borrowing - Internal - Interest	-		(7,794)	-	-			
SSE/BC: Cost of Borrowing - Internal - Principal	-		(76,883)	-	-			
SSE/BC: Capital and Related Project Budget	-		(55,000)	-	-			
SSE/BC: Facility Costs	-		(348,900)	106,200	81,400			
Allocations: Across the City	-		199,123	159,700	337,700	-	-	-
Revenue less Expenses	2,815,824		20,012,501	(1,144,300)	(1,442,100)	(315,500)	(490,600)	(287,600)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		(5,670,445)	(50,000)	208,400	-	-	-
Paid by Rate Budget	2,118,544		2,118,544	-	-	-	-	-
Net Funding Position	-		16,460,600	(1,194,300)	(1,233,700)	(315,500)	(490,600)	(287,600)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Economic Development	Corporate Services	Planning and Development	Fire	Parks & Recreation	Public Works
				<i>Subtotal</i>	<i>Subtotal</i>		<i>Subtotal</i>	<i>Subtotal</i>
Revenue								
Advertising and Sponsorship	88,500	0.3%	-	-	-	-	35,500	-
Donations	137,900	0.5%	-	-	-	-	-	-
Fees	582,600	1.9%	-	13,900	182,900	20,600	274,800	25,000
Fines	11,000	0.0%	-	-	11,000	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-
Grants	5,646,515	18.6%	3,700	-	-	-	5,000	49,000
Investment Income	109,000	0.4%	-	-	-	-	4,000	-
Lease Income	337,600	1.1%	-	-	-	-	146,400	-
Licences and Permits	389,700	1.3%	-	37,500	352,200	-	-	-
Other Revenue	142,500	0.5%	-	-	-	-	-	142,500
Rentals	530,500	1.7%	-	-	-	-	503,500	-
Sales	1,020,100	3.4%	-	-	-	-	982,600	-
Penalties and Interest	450,500	1.5%	-	-	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-
Total Revenue	30,373,015		3,700	51,400	546,100	20,600	1,951,800	216,500
			0.0%	0.2%	1.8%	0.1%	6.4%	0.7%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Economic Development	Corporate Services	Planning and Development	Fire	Parks & Recreation	Public Works
				<i>Subtotal</i>	<i>Subtotal</i>		<i>Subtotal</i>	<i>Subtotal</i>
Expense								
<i>Personnel Cost</i>								
Salaries and Wages - Full Time	9,216,000	61.6%	146,500	1,611,000	773,700	1,656,800	1,554,000	2,681,200
Salaries and Wages - Part Time	1,438,100	9.6%	-	66,400	-	438,600	561,400	111,800
Salaries and Wages - Students	537,900	3.6%	9,000	45,000	28,300	9,000	350,200	47,400
Overtime Pay	302,500	2.0%	-	10,000	16,000	58,800	78,300	139,400
Honorariums	25,000	0.2%	-	-	-	25,000	-	-
Employee Benefits	3,435,100	23.0%	49,100	510,000	247,200	725,500	646,600	879,300
	14,954,600		204,600	2,242,400	1,065,200	2,913,700	3,190,500	3,859,100
			1.4%	15.0%	7.1%	19.5%	21.3%	25.8%
<i>Operating Cost</i>								
Association/Membership Fees	83,900	0.7%	19,500	16,800	4,700	2,000	17,000	10,600
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-	3,000	36,000	-
Library Collection	72,800	0.6%	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	-	-	6,500	15,800	12,000	3,000
Computer Software	275,000	2.2%	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	-	11,000	18,000	90,300	524,400	829,900
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	-	-	140,500	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-
Equipment	758,400	6.0%	-	-	-	26,200	155,800	6,500
Financial Expenses	7,000	0.1%	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-	-	-
Hospitality Expense	26,800	0.2%	200	2,300	1,200	6,000	3,500	3,900

2021 Consolidated Levy Budget

	City (Consolidated)	%	Economic Development	Corporate Services	Planning and Development	Fire	Parks & Recreation	Public Works
				<i>Subtotal</i>	<i>Subtotal</i>		<i>Subtotal</i>	<i>Subtotal</i>
Insurance	667,500	5.3%	-	-	-	-	-	-
Office Supplies	76,300	0.6%	800	26,100	4,800	6,400	10,500	15,600
Postage & Courier	56,100	0.4%	100	49,500	2,500	600	200	500
Program Supplies	210,900	1.7%	-	-	-	44,000	16,900	25,000
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	-	-	1,800	24,000	9,000	46,000
Repairs and Maintenance	1,024,600	8.1%	-	-	-	-	350,800	298,500
Staff Training & Development	394,800	3.1%	3,700	44,700	25,600	53,900	56,900	73,300
Subject Matter Experts	421,500	3.3%	20,000	85,000	30,000	-	20,000	60,000
Subscriptions and Publications	10,400	0.1%	-	3,500	700	1,500	-	3,500
Telephone/Internet	222,100	1.8%	1,600	11,200	7,200	5,500	40,600	27,800
Travel	77,700	0.6%	700	8,900	5,100	10,800	11,000	14,800
Utilities	1,418,600	11.3%	-	-	-	-	-	-
	12,602,591		46,600	259,000	108,100	290,000	1,405,100	1,418,900
			0.4%	2.1%	0.9%	2.3%	11.1%	11.3%
Total Expenses	27,557,191		251,200	2,501,400	1,173,300	3,203,700	4,595,600	5,278,000
			0.9%	9.1%	4.3%	11.6%	16.7%	19.2%
Allocations: Within Departments			-	-	-	-	-	-
Total Expenses	27,557,191		251,200	2,501,400	1,173,300	3,203,700	4,595,600	5,278,000
Revenue less Expenses - Directly Attributable	2,815,824		(247,500)	(2,450,000)	(627,200)	(3,183,100)	(2,643,800)	(5,061,500)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Economic Development	Corporate Services	Planning and Development	Fire	Parks & Recreation	Public Works
				<i>Subtotal</i>	<i>Subtotal</i>		<i>Subtotal</i>	<i>Subtotal</i>
Allocation: Between Departments	-			-	-		(256,300)	(822,800)
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-			-	16,000		65,600	-
SSE/BC: Cost of Borrowing - Internal - Interest	-			-	-		7,794	-
SSE/BC: Cost of Borrowing - Internal - Principal	-			-	-		76,883	-
SSE/BC: Capital and Related Project Budget	-			-	-		55,000	-
SSE/BC: Facility Costs	-			-	-		161,300	-
Allocations: Across the City	-		-	-	16,000	-	110,277	(822,800)
Revenue less Expenses	2,815,824		(247,500)	(2,450,000)	(643,200)	(3,183,100)	(2,754,077)	(4,238,700)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		-	-	83,200	-	49,477	445,000
Paid by Rate Budget	2,118,544		-	-	-	-	-	-
Net Funding Position	-		(247,500)	(2,450,000)	(560,000)	(3,183,100)	(2,704,600)	(3,793,700)

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Global Revenue	Capital - "Pay-as-you- go"	Capital - Borrowing Costs	Global Facilities	Global Fleet	Global Operations
			<i>Subtotal</i>						
Revenue									
Advertising and Sponsorship	88,500	0.3%	-	-	-	-	-	-	-
Donations	137,900	0.5%	125,000	-	-	125,000	-	-	-
Fees	582,600	1.9%	-	-	-	-	-	-	-
Fines	11,000	0.0%	-	-	-	-	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-	-
Grants	5,646,515	18.6%	5,333,215	2,691,100	2,642,115	-	-	-	-
Investment Income	109,000	0.4%	105,000	105,000	-	-	-	-	-
Lease Income	337,600	1.1%	40,200	40,200	-	-	-	-	-
Licences and Permits	389,700	1.3%	-	-	-	-	-	-	-
Other Revenue	142,500	0.5%	-	-	-	-	-	-	-
Rentals	530,500	1.7%	18,000	18,000	-	-	-	-	-
Sales	1,020,100	3.4%	-	-	-	-	-	-	-
Penalties and Interest	450,500	1.5%	470,500	470,500	-	-	-	-	-
Property Taxes	20,926,600	68.9%	20,926,600	20,926,600	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-	-
Total Revenue	30,373,015		27,018,515	24,251,400	2,642,115	125,000	-	-	-
			89.0%	79.8%	8.7%	0.4%	0.0%	0.0%	0.0%

OMPF

Last year of Vale donation

Report 2020-125 - Approved 2021 Capital Budget Report (Federal Gas Tax, Ontario Community Infrastructure Fund, Prior Year Grants)

Funding clawed back in 2020 as a result of COVID-19. Planning conservatively for 2021. Previous budget was 23,000.

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Global Revenue	Capital - "Pay-as-you- go"	Capital - Borrowing Costs	Global Facilities	Global Fleet	Global Operations
			Subtotal						
Expense									
Personnel Cost									
Salaries and Wages - Full Time	9,216,000	61.6%	(272,000) -	272,000	-	-	-	-	-
Salaries and Wages - Part Time	1,438,100	9.6%	-	-	-	-	-	-	-
Salaries and Wages - Students	537,900	3.6%	-	-	-	-	-	-	-
Overtime Pay	302,500	2.0%	-	-	-	-	-	-	-
Honorariums	25,000	0.2%	-	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	(68,000) -	68,000	-	-	-	-	-
	14,954,600		- 340,000 -	340,000	-	-	-	-	-
			-2.3%	-2.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Operating Cost									
Association/Membership Fees	83,900	0.7%	7,000	-	-	-	-	-	7,000
Auto - Fuel	208,500	1.7%	208,500	-	-	-	-	208,500	-
Cleaning Supplies	59,700	0.5%	-	-	-	-	-	-	-
Library Collection	72,800	0.6%	-	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	-	-	-	-	-	-	-
Computer Software	275,000	2.2%	274,000	-	-	-	-	-	274,000
Contract Services	2,848,100	22.6%	641,100	-	-	-	457,600	106,000	77,500
Cost of Borrowing	2,406,895	19.1%	2,406,895	-	-	2,406,895	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	-	-	-	-	-
Credit Card Fees	84,500	0.7%	84,500	-	-	-	-	-	84,500
Equipment	758,400	6.0%	427,600	-	-	-	9,400	418,200	-
Financial Expenses	7,000	0.1%	7,000	-	-	-	-	-	7,000
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-	-	-	-
Hospitality Expense	26,800	0.2%	-	-	-	-	-	-	-

Gaping dollars - Staff reviewing structural options to remove

Appendix C - Additional Facilities Detail

Report 2020-125 - Approved 2021 Capital Budget report

Previously approved rental contracts for fleet. Staff are reviewing in discussions with multi-year fleet plan

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Global Revenue	Capital - "Pay-as-you- go"	Capital - Borrowing Costs	Global Facilities	Global Fleet	Global Operations
			Subtotal						
Insurance	667,500	5.3%	667,500		Reassessment and/or uncollected 323,996; Rebates 37,000; Tax Incentive Grants 34,000				667,500
Office Supplies	76,300	0.6%	-			Appendix C - Additional Facilities Costs			-
Postage & Courier	56,100	0.4%	-						-
Program Supplies	210,900	1.7%	-						-
Property Tax Expenses	394,996	3.1%	394,996	394,996					-
Protective & Uniform Clothing	127,700	1.0%	-						-
Repairs and Maintenance	1,024,600	8.1%	287,800				136,000	151,800	-
Staff Training & Development	394,800	3.1%	80,800	6,800					87,600
Subject Matter Experts	421,500	3.3%	120,000			Appendix C - Additional Facilities Costs			120,000
Subscriptions and Publications	10,400	0.1%	-						-
Telephone/Internet	222,100	1.8%	104,500					25,000	79,500
Travel	77,700	0.6%	16,100	1,400					17,500
Utilities	1,418,600	11.3%	1,418,600				1,418,600		-
	12,602,591		7,146,891	386,796	-	2,406,895	2,021,600	909,500	1,422,100
			56.7%	3.1%	0.0%	19.1%	16.0%	7.2%	11.3%
Total Expenses	27,557,191		6,806,891	46,796	-	2,406,895	2,021,600	909,500	1,422,100
			24.7%	0.2%	0.0%	8.7%	7.3%	3.3%	5.2%
Allocations: Within Departments			-						
Total Expenses	27,557,191		6,806,891	46,796	-	2,406,895	2,021,600	909,500	1,422,100
Revenue less Expenses - Directly Attributable	2,815,824		20,211,624	24,204,604	2,642,115	(2,281,895)	(2,021,600)	(909,500)	(1,422,100)

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Global Revenue	Capital - "Pay-as-you- go"	Capital - Borrowing Costs	Global Facilities	Global Fleet	Global Operations
			Subtotal						
Allocation: Between Departments	-		822,800	-	-	-	430,900	391,900	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		(135,100)	-	-	-	-	-	(135,100)
SSE/BC: Cost of Borrowing - Internal - Interest	-		(7,794)	(7,794)	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		(76,883)	(76,883)	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		(55,000)	-	(55,000)	-	-	-	-
SSE/BC: Facility Costs	-		(348,900)	-	-	-	(348,900)	-	-
Allocations: Across the City	-		199,123	(84,677)	(55,000)	-	82,000	391,900	(135,100)
Revenue less Expenses	2,815,824		20,012,501	24,289,281	2,697,115	(2,281,895)	(2,103,600)	(1,301,400)	(1,287,000)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		(5,670,445)	(103,767)	(5,527,378)	-	-	-	(39,300)
Paid by Rate Budget	2,118,544		2,118,544	-	623,724	900,120	-	-	594,700
Net Funding Position	-		16,460,600	24,185,514	(2,206,539)	(1,381,775)	(2,103,600)	(1,301,400)	(731,600)

Labour costs in PW associated with
Facilities and Fleet

Appendix L

	Gas	Hydro	Water	Cleaning	Repair and Maintenance - Parts and Consumables	Contracted Services	Equipment Rental	Inspections & Preventative Maintenance	Total
City Hall	7,400	73,000	3,500	42,800	10,500	15,800	1,000	9,500	163,500
Fire Station 1	11,800	23,000	3,700		15,200	13,000	1,500	7,500	75,700
Fire Station 2 (Fares Street)	-	-	-		-	-	-	-	-
Humberstone Community Hall	1,900	1,600	1,000		1,100	1,200	-	600	7,400
Operations Centre - New	23,600	54,700	18,400	56,200	5,500	34,500	2,700	21,000	216,600
Operations Centre - Old	-	2,400	600		-	-	-	-	3,000
Parks	2,100	900	44,000		5,800	9,100	-	5,200	67,100
Roselawn	8,100	13,300	4,200		10,900	15,000	-	9,900	61,400
Soccor Complex	-	3,600	4,300		1,700	12,500	-	300	22,400
Traffic and Street Lights	-	194,000	-		-	-	-	10,000	204,000
VHWC	87,800	617,000	84,500		37,300	57,600	2,700	19,500	906,400
West Street Harbourview Docks	-	1,700	1,200		1,700	1,200	-	800	6,600
	142,700	985,200	165,400	99,000	89,700	159,900	7,900	84,300	1,734,100
Library Facility	7,700	18,900	1,900	25,900	4,500	9,000	-	4,800	72,700
Historical Marine Museum	6,100	6,600	3,000	4,300	4,000	1,300	-	1,400	26,700
Heritage Reseach Arvices	2,100	2,600	1,100		1,000	-	-	-	6,800
	15,900	28,100	6,000	30,200	9,500	10,300	-	6,200	106,200
Bethel Community Centre	-	-	-		4,500	4,900	-	1,000	10,400
Sherkston Community Centre	-	-	-		2,000	1,700	-	600	4,300
Animal Shelter	-	-	-		1,600	1,300	-	800	3,700
Market Square	-	1,100	-		300	100		100	1,600
	-	1,100	-	-	8,400	8,000	-	2,500	20,000
Overholt Cemetery	-	-	-		-	-	-	-	-
Nickel Beach	-	400	-		1,000	4,500	-	600	6,500
Sugarloaf Marina	11,800	39,000	23,000	8,600	27,400	30,000	1,500	13,500	154,800
	11,800	39,400	23,000	8,600	28,400	34,500	1,500	14,100	161,300
Total	170,400	1,053,800	194,400	137,800✓	136,000	212,700✓	9,400	107,100✓	2,021,600

2021 Consolidated Levy Budget

	City (Consolidated)	%	Boards and Committee	Library	Museum	Heritage Archives	Niagara South Coast Tourism Association	Committees
			<i>Subtotal</i>					
Revenue								
Advertising and Sponsorship	88,500	0.3%	-	-	-	-	-	-
Donations	137,900	0.5%	12,900	400	12,000	500	-	-
Fees	582,600	1.9%	16,500	1,400	13,000	2,100	-	-
Fines	11,000	0.0%	-	500	-	-	-	-
Fundraising	-	0.0%	-	1,800	-	-	-	-
Grants	5,646,515	18.6%	76,400	38,300	33,100	5,000	-	-
Investment Income	109,000	0.4%	-	-	-	-	-	-
Lease Income	337,600	1.1%	-	-	-	-	-	-
Licences and Permits	389,700	1.3%	-	-	-	-	-	-
Other Revenue	142,500	0.5%	-	-	-	-	-	-
Rentals	530,500	1.7%	11,300	300	7,000	4,000	-	-
Sales	1,020,100	3.4%	12,500	-	12,200	300	-	-
Penalties and Interest	450,500	1.5%	-	-	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-
Total Revenue	30,373,015		129,600	40,900	77,300	11,900	-	-
			0.4%	0.1%	0.3%	0.0%	0.0%	0.0%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Boards and Committee	Library	Museum	Heritage Archives	Niagara South Coast Tourism Association	Committees
			<i>Subtotal</i>					
Expense								
Personnel Cost								
Salaries and Wages - Full Time	9,216,000	61.6%	559,600	407,000	152,600	-	-	-
Salaries and Wages - Part Time	1,438,100	9.6%	118,500	42,000	21,800	54,700	-	-
Salaries and Wages - Students	537,900	3.6%	-	-	-	-	-	-
Overtime Pay	302,500	2.0%	-	-	-	-	-	-
Honorariums	25,000	0.2%	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	212,900	150,100	53,100	9,700	-	-
	14,954,600		891,000	599,100	227,500	64,400	-	-
			6.0%	4.0%	1.5%	0.4%	0.0%	0.0%
Operating Cost								
Association/Membership Fees	83,900	0.7%	1,800	800	800	200	-	-
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-	-	-	-
Library Collection	72,800	0.6%	72,800	72,800	-	-	-	-
Communications & Public Relations	133,800	1.1%	6,600	1,000	5,500	100	-	-
Computer Software	275,000	2.2%	1,000	1,000	-	-	-	-
Contract Services	2,848,100	22.6%	47,800	3,200	-	-	30,000	14,600
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	5,000	-	5,000	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-
Equipment	758,400	6.0%	27,300	7,300	18,500	1,500	-	-
Financial Expenses	7,000	0.1%	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-	-	-
Hospitality Expense	26,800	0.2%	1,900	1,100	500	300	-	-

Committee of Adjustment and Property Standards and Appeals (7,600); MYAC, Accessibility, Senior Advisory, Active Transportation, Volunteer, LACAC, Community Safety (1,000 each - 7,000 in total)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Boards and Committee	Library	Museum	Heritage Archives	Niagara South Coast Tourism Association	Committees
			<i>Subtotal</i>					
Insurance	667,500	5.3%	-	-	-	-	-	-
Office Supplies	76,300	0.6%	6,500	3,500	3,000	-	-	-
Postage & Courier	56,100	0.4%	2,400	400	2,000	-	-	-
Program Supplies	210,900	1.7%	18,300	3,000	14,500	800	-	-
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	1,900	1,200	700	-	-	-
Repairs and Maintenance	1,024,600	8.1%	-	-	-	-	-	-
Staff Training & Development	394,800	3.1%	11,500	7,100	4,100	300	-	-
Subject Matter Experts	421,500	3.3%	6,500	6,500	-	-	-	-
Subscriptions and Publications	10,400	0.1%	-	-	-	-	-	-
Telephone/Internet	222,100	1.8%	10,500	7,500	3,000	-	-	-
Travel	77,700	0.6%	1,400	500	700	200	-	-
Utilities	1,418,600	11.3%	-	-	-	-	-	-
	12,602,591		223,200	116,900	58,300	3,400	30,000	14,600
			1.8%	0.9%	0.5%	0.0%	0.2%	0.1%
Total Expenses	27,557,191		1,114,200	716,000	285,800	67,800		14,600
			4.0%	2.6%	1.0%	0.2%	0.0%	0.1%
Allocations: Within Departments			-	-	(28,600)	28,600	-	-
Total Expenses	27,557,191		1,114,200	716,000	257,200	96,400	-	14,600
Revenue less Expenses - Directly Attributable	2,815,824		(984,600)	(675,100)	(179,900)	(84,500)	-	(14,600)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Boards and Committee	Library	Museum	Heritage Archives	Niagara South Coast Tourism Association	Committees
			<i>Subtotal</i>					
Allocation: Between Departments	-		-	-	-	-	-	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		53,500	35,800	12,900	4,800	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-	-	-	-
SSE/BC: Facility Costs	-		106,200	72,700	26,700	6,800	-	-
Allocations: Across the City	-		159,700	108,500	39,600	11,600	-	-
Revenue less Expenses	2,815,824		(1,144,300)	(783,600)	(219,500)	(96,100)	-	(14,600)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		(50,000)	(45,000)	(5,000)	-	-	-
Paid by Rate Budget	2,118,544		-	-	-	-	-	-
Net Funding Position	-		(1,194,300)	(828,600)	(224,500)	(96,100)	-	(14,600)

Appendix L

2021 Consolidated Levy Budget

	City (Consolidated)	%	Programs, Grants & Activities <i>Subtotal</i>	Canal Days	Transit	COVID-19	Municipal Election	Goderich Elevator	Airport	CIP Incentives
Revenue										
Advertising and Sponsorship	88,500	0.3%	53,000	52,500	-	-	-			
Donations	137,900	0.5%	-	-	-	-	-			
Fees	582,600	1.9%	48,900	38,000	-	-	-			
Fines	11,000	0.0%	-	-	-	-	-			
Fundraising	-	0.0%	-	-	-	-	-			
Grants	5,646,515	18.6%	179,200	-	138,000	-	-			
Investment Income	109,000	0.4%	-	-	-	-	-			
Lease Income	337,600	1.1%	151,000	-	-	-	-	150,000		
Licences and Permits	389,700	1.3%	-	-	-	-	-			
Other Revenue	142,500	0.5%	-	-	-	-	-			
Rentals	530,500	1.7%	(2,300)	45,000	-	(58,900)	-			
Sales	1,020,100	3.4%	25,000	25,000	-	-	-			
Penalties and Interest	450,500	1.5%	(20,000)	-	-	(20,000)	-			
Property Taxes	20,926,600	68.9%	-	-	-	-	-			
Provincial Offences Act	-	0.0%	-	-	-	-	-			
Total Revenue	30,373,015		434,800	160,500	138,000	- 78,900	-	150,000	-	-
			1.4%	0.5%	0.5%	-0.3%	0.0%	0.5%	0.0%	0.0%

The budget represents a smaller but agile Canal Days. If conditions change Staff will prepare to ramp up or down provided the net budget of \$144,200 before Staffing costs is not exceeded.

Provincial Gas Tax

2021 Consolidated Levy Budget

	City (Consolidated)	%	Programs, Grants & Activities Subtotal	Canal Days	Transit	COVID-19	Municipal Election	Goderich Elevator	Airport	CIP Incentives
Expense										
Personnel Cost										
Salaries and Wages - Full Time	9,216,000	61.6%	-	-	-	-	-	-	-	-
Salaries and Wages - Part Time	1,438,100	9.6%	-	-	-	-	-	-	-	-
Salaries and Wages - Students	537,900	3.6%	40,000	-	-	40,000	-	-	-	-
Overtime Pay	302,500	2.0%	-	-	-	-	-	-	-	-
Honorariums	25,000	0.2%	-	-	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	-	-	-	-	-	-	-	-
	14,954,600		40,000	-	-	40,000	-	-	-	-
			0.3%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%
Operating Cost										
Association/Membership Fees	83,900	0.7%	200	-	-	-	-	-	-	-
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	20,700	-	-	20,000	-	-	-	-
Library Collection	72,800	0.6%	-	-	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	42,000	20,000	-	20,000	-	-	-	-
Computer Software	275,000	2.2%	-	-	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	651,500	75,000	303,700	49,500	-	-	30,000	-
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	15,000	15,000	-	-	-	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-	-	-
Equipment	758,400	6.0%	115,000	115,000	-	-	-	-	-	-
Financial Expenses	7,000	0.1%	-	-	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	373,500	4,500	-	-	-	-	-	68,000
Hospitality Expense	26,800	0.2%	-	-	-	-	-	-	-	-

2021 Consolidated Levy Budget

	City (Consolidated)	%	Programs, Grants & Activities Subtotal	Canal Days	Transit	COVID-19	Municipal Election	Goderich Elevator	Airport	CIP Incentives
Insurance	667,500	5.3%	-	-	-	-	-	-	-	-
Office Supplies	76,300	0.6%	-	-	-	-	-	-	-	-
Postage & Courier	56,100	0.4%	-	-	-	-	-	-	-	-
Program Supplies	210,900	1.7%	106,700	56,000	-	-	-	-	-	-
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	45,000	-	-	45,000	-	-	-	-
Repairs and Maintenance	1,024,600	8.1%	87,500	-	-	-	-	85,000	-	-
Staff Training & Development	394,800	3.1%	-	-	-	-	-	-	-	-
Subject Matter Experts	421,500	3.3%	40,000	-	-	-	-	-	-	-
Subscriptions and Publications	10,400	0.1%	-	-	-	-	-	-	-	-
Telephone/Internet	222,100	1.8%	2,100	-	-	-	-	-	-	-
Travel	77,700	0.6%	-	-	-	-	-	-	-	-
Utilities	1,418,600	11.3%	-	-	-	-	-	-	-	-
	12,602,591		1,499,200	285,500	303,700	134,500	-	85,000	30,000	68,000
			11.9%	2.3%	2.4%	1.1%	0.0%	0.7%	0.2%	0.5%
Total Expenses	27,557,191		1,539,200	285,500	303,700	174,500	-	85,000	30,000	68,000
			5.6%	1.0%	1.1%	0.6%	0.0%	0.3%	0.1%	0.2%
Allocations: Within Departments			-							
Total Expenses	27,557,191		1,539,200	285,500	303,700	174,500	-	85,000	30,000	68,000
Revenue less Expenses - Directly Attributable	2,815,824		(1,104,400)	(125,000)	(165,700)	(253,400)	-	65,000	(30,000)	(68,000)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Programs, Grants & Activities Subtotal	Canal Days	Transit	COVID-19	Municipal Election	Goderich Elevator	Airport	CIP Incentives
Allocation: Between Departments	-		256,300	128,300	-	-	-	-	-	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		-	-	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-	-	-	-	-	-
SSE/BC: Facility Costs	-		81,400	-	-	-	-	-	-	-
Allocations: Across the City	-		337,700	128,300	-	-	-	-	-	-
Revenue less Expenses	2,815,824		(1,442,100)	(253,300)	(165,700)	(253,400)	-	65,000	(30,000)	(68,000)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		208,400	-	-	253,400	(30,000)	-	-	-
Paid by Rate Budget	2,118,544		-	-	-	-	-	-	-	-
Net Funding Position	-		(1,233,700)	(253,300)	(165,700)	-	(30,000)	65,000	(30,000)	(68,000)

Appendix L

2021 Consolidated Levy Budget

	City (Consolidated)	%	<i>Animal Control</i>	<i>Community Grants</i>	<i>Physician Recruitment</i>	<i>Economic Development and Tourism Grants</i>	<i>Show Boat</i>	<i>Roselawn</i>	<i>Farmer's Market</i>	<i>SportsFest</i>	<i>NYE/Santa Parade/Other</i>
Revenue											
Advertising and Sponsorship	88,500	0.3%	-	-	-	-	-	-	-	500	-
Donations	137,900	0.5%	-	-	-	-	-	-	-	-	-
Fees	582,600	1.9%	-	-	-	-	-	-	-	8,500	2,400
Fines	11,000	0.0%	-	-	-	-	-	-	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-	-	-	-
Grants	5,646,515	18.6%	-	-	-	-	-	15,000	-	-	26,200
Investment Income	109,000	0.4%	-	-	-	-	-	-	-	-	-
Lease Income	337,600	1.1%	-	-	1,000	-	-	-	-	-	-
Licences and Permits	389,700	1.3%	-	-	-	-	-	-	-	-	-
Other Revenue	142,500	0.5%	-	-	-	-	-	-	-	-	-
Rentals	530,500	1.7%	-	-	-	-	-	-	11,600	-	-
Sales	1,020,100	3.4%	-	-	-	-	-	-	-	-	-
Penalties and Interest	450,500	1.5%	-	-	-	-	-	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-	-	-	-
Total Revenue	30,373,015		-	-	1,000	-	-	15,000	11,600	9,000	28,600
			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Animal Control	Community Grants	Physician Recruitment	Economic Development and Tourism Grants	Show Boat	Roselawn	Farmer's Market	SportsFest	NYE/Santa Parade/Other
Expense											
Personnel Cost											
Salaries and Wages - Full Time	9,216,000	61.6%	-	-	-						
Salaries and Wages - Part Time	1,438,100	9.6%	-	-	-						
Salaries and Wages - Students	537,900	3.6%	-	-	-						
Overtime Pay	302,500	2.0%	-	-	-						
Honorariums	25,000	0.2%	-	-	-						
Employee Benefits	3,435,100	23.0%	-	-	-						
	14,954,600		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Operating Cost											
Association/Membership Fees	83,900	0.7%	-	-	200	-	-	-	-	-	-
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-	-	-	-	700	-	-
Library Collection	72,800	0.6%	-	-	-	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	-	-	-	-	-	-	-	2,000	-
Computer Software	275,000	2.2%	-	-	-	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	189,800	-	-	-	-	3,200	300	-	-
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	-	-	-	-	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-	-	-	-
Equipment	758,400	6.0%	-	-	-	-	-	-	-	-	-
Financial Expenses	7,000	0.1%	-	-	-	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	144,200	106,800	25,000	25,000	-	-	-	-
Hospitality Expense	26,800	0.2%	-	-	-	-	-	-	-	-	-

- Grant - Recreational Committee - Bethel - 8,300
 - Grant - Recreational Committee - Sherkston - 8,300
 - Grant - French Golden Age Centre - 10,000
 - Grant - Niagara South Plowmens Association - 50
 - Grant - Port Colborne Social & Recreation Center - 10,000
 - Grant - Port Colborne Horticultural Society - 500
 - Grant - Other Groups - 1,000
 - Grant Committee - 36,000
 - Grant - Hospice - 30,000
 - Grant - Pathstone - 40,000 (2 years)

Fishing
Tournament

2021 Consolidated Levy Budget

	City (Consolidated)	%	Animal Control	Community Grants	Physician Recruitment	Economic Development and Tourism Grants	Show Boat	Roselawn	Farmer's Market	SportsFest	NYE/Santa Parade/Other
Insurance	667,500	5.3%	-	-	-	-	-	-	-	-	-
Office Supplies	76,300	0.6%	-	-	-	-	-	-	-	-	-
Postage & Courier	56,100	0.4%	-	-	-	-	-	-	-	-	-
Program Supplies	210,900	1.7%	-	-	-	-	-	-	5,000	3,000	42,700
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	1,024,600	8.1%	-	-	-	-	-	-	-	-	2,500
Staff Training & Development	394,800	3.1%	-	-	-	-	-	-	-	-	-
Subject Matter Experts	421,500	3.3%	-	-	40,000	-	-	-	-	-	-
Subscriptions and Publications	10,400	0.1%	-	-	-	-	-	-	-	-	-
Telephone/Internet	222,100	1.8%	-	-	1,000	-	-	1,100	-	-	-
Travel	77,700	0.6%	-	-	-	-	-	-	-	-	-
Utilities	1,418,600	11.3%	-	-	-	-	-	-	-	-	-
	12,602,591		189,800	144,200	148,000	25,000	25,000	4,300	6,000	5,000	45,200
			1.5%	1.1%	1.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.4%
Total Expenses	27,557,191		189,800	144,200	148,000	25,000	25,000	4,300	6,000	5,000	45,200
			0.7%	0.5%	0.5%	0.1%	0.1%	0.0%	0.0%	0.0%	0.2%
Allocations: Within Departments											
Total Expenses	27,557,191		189,800	144,200	148,000	25,000	25,000	4,300	6,000	5,000	45,200
Revenue less Expenses - Directly Attributable	2,815,824		(189,800)	(144,200)	(147,000)	(25,000)	(25,000)	10,700	5,600	4,000	(16,600)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Animal Control	Community Grants	Physician Recruitment	Economic Development and Tourism Grants	Show Boat	Roselawn	Farmer's Market	SportsFest	NYE/Santa Parade/Other
Allocation: Between Departments	-		-	-	-	5,100	-	12,800	38,400	12,800	58,900
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		-	-	-	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-	-	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-	-	-	-	-	-	-
SSE/BC: Facility Costs	-		3,700	14,700	-	-	-	61,400	1,600	-	-
Allocations: Across the City	-		3,700	14,700	-	5,100	-	74,200	40,000	12,800	58,900
Revenue less Expenses	2,815,824		(193,500)	(158,900)	(147,000)	(30,100)	(25,000)	(63,500)	(34,400)	(8,800)	(75,500)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		-	(15,000)	-	-	-	-	-	-	-
Paid by Rate Budget	2,118,544		-	-	-	-	-	-	-	-	-
Net Funding Position	-		(193,500)	(173,900)	(147,000)	(30,100)	(25,000)	(63,500)	(34,400)	(8,800)	(75,500)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Council	CAO	MARCOM	Economic Development
Revenue						
Advertising and Sponsorship	88,500	0.3%	-	-	-	-
Donations	137,900	0.5%	-	-	-	-
Fees	582,600	1.9%	-	-	-	-
Fines	11,000	0.0%	-	-	-	-
Fundraising	-	0.0%	-	-	-	-
Grants	5,646,515	18.6%	-	-	-	3,700
Investment Income	109,000	0.4%	-	-	-	-
Lease Income	337,600	1.1%	-	-	-	-
Licences and Permits	389,700	1.3%	-	-	-	-
Other Revenue	142,500	0.5%	-	-	-	-
Rentals	530,500	1.7%	-	-	-	-
Sales	1,020,100	3.4%	-	-	-	-
Penalties and Interest	450,500	1.5%	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-
Total Revenue	30,373,015		-	-	-	3,700
			0.0%	0.0%	0.0%	0.0%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Council	CAO	MARCOM	Economic Development
Expense						
Personnel Cost						
Salaries and Wages - Full Time	9,216,000	61.6%	-	349,000	156,200	146,500
Salaries and Wages - Part Time	1,438,100	9.6%	141,400	-	-	-
Salaries and Wages - Students	537,900	3.6%	-	-	9,000	9,000
Overtime Pay	302,500	2.0%	-	-	-	-
Honorariums	25,000	0.2%	-	-	-	-
Employee Benefits	3,435,100	23.0%	93,700	94,300	44,500	49,100
	14,954,600		235,100	443,300	209,700	204,600
			1.6%	3.0%	1.4%	1.4%
Operating Cost						
Association/Membership Fees	83,900	0.7%	-	2,900	1,400	19,500
Auto - Fuel	208,500	1.7%	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-	-
Library Collection	72,800	0.6%	-	-	-	-
Communications & Public Relations	133,800	1.1%	-	-	47,900	-
Computer Software	275,000	2.2%	-	-	-	-
Contract Services	2,848,100	22.6%	24,100	-	10,000	-
Cost of Borrowing	2,406,895	19.1%	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-	-
Equipment	758,400	6.0%	-	-	-	-
Financial Expenses	7,000	0.1%	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-
Hospitality Expense	26,800	0.2%	7,300	300	200	200

2021 Consolidated Levy Budget

	City (Consolidated)	%	Council	CAO	MARCOM	Economic Development
Insurance	667,500	5.3%	-	-	-	-
Office Supplies	76,300	0.6%	3,600	1,200	800	800
Postage & Courier	56,100	0.4%	100	100	100	100
Program Supplies	210,900	1.7%	-	-	-	-
Property Tax Expenses	394,996	3.1%	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	-	-	-	-
Repairs and Maintenance	1,024,600	8.1%	-	-	-	-
Staff Training & Development	394,800	3.1%	31,800	8,700	3,900	3,700
Subject Matter Experts	421,500	3.3%	-	30,000	10,000	20,000
Subscriptions and Publications	10,400	0.1%	-	-	1,200	-
Telephone/Internet	222,100	1.8%	7,100	2,400	1,600	1,600
Travel	77,700	0.6%	6,400	1,700	800	700
Utilities	1,418,600	11.3%	-	-	-	-
	12,602,591		80,400	47,300	77,900	46,600
			0.6%	0.4%	0.6%	0.4%
Total Expenses	27,557,191		315,500	490,600	287,600	251,200
			1.1%	1.8%	1.0%	0.9%
Allocations: Within Departments			-	-	-	-
Total Expenses	27,557,191		315,500	490,600	287,600	251,200
Revenue less Expenses - Directly Attributable	2,815,824		(315,500)	(490,600)	(287,600)	(247,500)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Council	CAO	MARCOM	Economic Development
Allocation: Between Departments	-		-	-	-	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-	-
SSE/BC: Facility Costs	-		-	-	-	-
Allocations: Across the City	-		-	-	-	-
Revenue less Expenses	2,815,824		(315,500)	(490,600)	(287,600)	(247,500)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		-	-	-	-
Paid by Rate Budget	2,118,544		-	-	-	-
Net Funding Position	-		(315,500)	(490,600)	(287,600)	(247,500)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Corporate Services	Corporate Services - Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology
			<i>Subtotal</i>						
Revenue									
Advertising and Sponsorship	88,500	0.3%	-	-	-	-	-	-	-
Donations	137,900	0.5%	-	-	-	-	-	-	-
Fees	582,600	1.9%	13,900	-	1,200	-	12,700	-	-
Fines	11,000	0.0%	-	-	-	-	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-	-
Grants	5,646,515	18.6%	-	-	-	-	-	-	-
Investment Income	109,000	0.4%	-	-	-	-	-	-	-
Lease Income	337,600	1.1%	-	-	-	-	-	-	-
Licences and Permits	389,700	1.3%	37,500	-	21,500	-	16,000	-	-
Other Revenue	142,500	0.5%	-	-	-	-	-	-	-
Rentals	530,500	1.7%	-	-	-	-	-	-	-
Sales	1,020,100	3.4%	-	-	-	-	-	-	-
Penalties and Interest	450,500	1.5%	-	-	-	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-	-
Total Revenue	30,373,015		51,400	-	22,700	-	28,700	-	-
			0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Corporate Services	Corporate Services - Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology
			<i>Subtotal</i>						
Expense									
Personnel Cost									
Salaries and Wages - Full Time	9,216,000	61.6%	1,611,000	147,900	288,200	123,100	540,300	330,600	180,900
Salaries and Wages - Part Time	1,438,100	9.6%	66,400	-	-	66,400	-	-	-
Salaries and Wages - Students	537,900	3.6%	45,000	-	9,000	9,000	9,000	9,000	9,000
Overtime Pay	302,500	2.0%	10,000	-	-	4,000	4,000	-	2,000
Honorariums	25,000	0.2%	-	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	510,000	36,600	91,100	54,200	174,000	99,600	54,500
	14,954,600		2,242,400	184,500	388,300	256,700	727,300	439,200	246,400
			15.0%	1.2%	2.6%	1.7%	4.9%	2.9%	1.6%
Operating Cost									
Association/Membership Fees	83,900	0.7%	16,800	2,400	2,400	1,200	4,800	4,800	1,200
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-	-	-	-	-
Library Collection	72,800	0.6%	-	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	-	-	-	-	-	-	-
Computer Software	275,000	2.2%	-	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	11,000	10,000	-	-	1,000	-	-
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-	-
Cost of Goods Sold	160,500	1.3%	-	-	-	-	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-	-
Equipment	758,400	6.0%	-	-	-	-	-	-	-
Financial Expenses	7,000	0.1%	-	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-	-	-	-
Hospitality Expense	26,800	0.2%	2,300	2,300	-	-	-	-	-

2021 Consolidated Levy Budget

	City (Consolidated)	%	Corporate Services	Corporate Services - Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology
			Subtotal						
Insurance	667,500	5.3%	-	-	-	-	-	-	-
Office Supplies	76,300	0.6%	26,100	26,100	-	-	-	-	-
Postage & Courier	56,100	0.4%	49,500	700	400	-	48,000	400	-
Program Supplies	210,900	1.7%	-	-	-	-	-	-	-
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	-	-	-	-	-	-	-
Repairs and Maintenance	1,024,600	8.1%	-	-	-	-	-	-	-
Staff Training & Development	394,800	3.1%	44,700	3,700	7,200	4,800	13,600	10,800	4,600
Subject Matter Experts	421,500	3.3%	85,000	30,000	-	-	55,000	-	-
Subscriptions and Publications	10,400	0.1%	3,500	-	500	500	500	1,500	500
Telephone/Internet	222,100	1.8%	11,200	800	1,600	800	4,000	2,400	1,600
Travel	77,700	0.6%	8,900	700	1,400	1,000	2,700	2,200	900
Utilities	1,418,600	11.3%	-	-	-	-	-	-	-
	12,602,591		259,000	76,700	13,500	8,300	129,600	22,100	8,800
			2.1%	0.6%	0.1%	0.1%	1.0%	0.2%	0.1%
Total Expenses	27,557,191		2,501,400	261,200	401,800	265,000	856,900	461,300	255,200
			9.1%	0.9%	1.5%	1.0%	3.1%	1.7%	0.9%
Allocations: Within Departments			-	(261,200)	46,800	30,900	99,900	53,800	29,800
Total Expenses	27,557,191		2,501,400	-	448,600	295,900	956,800	515,100	285,000
Revenue less Expenses - Directly Attributable	2,815,824		(2,450,000)	-	(425,900)	(295,900)	(928,100)	(515,100)	(285,000)

Audit and Actuaries

2021 Consolidated Levy Budget

	City (Consolidated)	%	Corporate Services	Corporate Services - Global	Clerks	Customer Service	Financial Services	Human Resources	Information Technology
			<i>Subtotal</i>						
Allocation: Between Departments	-		-	-	-	-	-	-	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		-	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-	-	-	-	-
SSE/BC: Facility Costs	-		-	-	-	-	-	-	-
Allocations: Across the City	-		-	-	-	-	-	-	-
Revenue less Expenses	2,815,824		(2,450,000)	-	(425,900)	(295,900)	(928,100)	(515,100)	(285,000)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		-	-	-	-	-	-	-
Paid by Rate Budget	2,118,544		-	-	-	-	-	-	-
Net Funding Position	-		(2,450,000)	-	(425,900)	(295,900)	(928,100)	(515,100)	(285,000)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Planning and Development <i>Subtotal</i>	Planning and Development - Global	Planning and Development	Building Inspection <i>SSE</i>	Bylaws	Fire
Revenue								
Advertising and Sponsorship	88,500	0.3%	-	-	-	-	-	-
Donations	137,900	0.5%	-	-	-	-	-	-
Fees	582,600	1.9%	182,900	-	182,900	-	-	20,600
Fines	11,000	0.0%	11,000	-	-	-	11,000	-
Fundraising	-	0.0%	-	-	-	-	-	-
Grants	5,646,515	18.6%	-	-	-	-	-	-
Investment Income	109,000	0.4%	-	-	-	-	-	-
Lease Income	337,600	1.1%	-	-	-	-	-	-
Licences and Permits	389,700	1.3%	352,200	-	-	331,700	20,500	-
Other Revenue	142,500	0.5%	-	-	-	-	-	-
Rentals	530,500	1.7%	-	-	-	-	-	-
Sales	1,020,100	3.4%	-	-	-	-	-	-
Penalties and Interest	450,500	1.5%	-	-	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-
Total Revenue	30,373,015		546,100	-	182,900	331,700	31,500	20,600
			1.8%	0.0%	0.6%	1.1%	0.1%	0.1%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Planning and Development <i>Subtotal</i>	Planning and Development - Global	Planning and Development	Building Inspection <i>SSE</i>	Bylaws	Fire
Expense								
Personnel Cost								
Salaries and Wages - Full Time	9,216,000	61.6%	773,700	136,900	160,100	231,300	245,400	1,656,800
Salaries and Wages - Part Time	1,438,100	9.6%	-	-	-	-	-	438,600
Salaries and Wages - Students	537,900	3.6%	28,300	-	18,000	-	10,300	9,000
Overtime Pay	302,500	2.0%	16,000	-	-	2,000	14,000	58,800
Honorariums	25,000	0.2%	-	-	-	-	-	25,000
Employee Benefits	3,435,100	23.0%	247,200	34,600	59,000	69,800	83,800	725,500
	14,954,600		1,065,200	171,500	237,100	303,100	353,500	2,913,700
			7.1%	1.1%	1.6%	2.0%	2.4%	19.5%
Operating Cost								
Association/Membership Fees	83,900	0.7%	4,700	1,200	300	2,000	1,200	2,000
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-	-	-	3,000
Library Collection	72,800	0.6%	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	6,500	-	5,000	1,000	500	15,800
Computer Software	275,000	2.2%	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	18,000	-	-	2,500	15,500	90,300
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	-	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-
Equipment	758,400	6.0%	-	-	-	-	-	26,200
Financial Expenses	7,000	0.1%	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-	-	-
Hospitality Expense	26,800	0.2%	1,200	1,200	-	-	-	6,000

2021 Consolidated Levy Budget

	City (Consolidated)	%	Planning and Development	Planning and Development - Global	Planning and Development	Building Inspection	Bylaws	Fire
			<i>Subtotal</i>			<i>SSE</i>		
Insurance	667,500	5.3%	-	-	-	-	-	-
Office Supplies	76,300	0.6%	4,800	400	1,600	1,200	1,600	6,400
Postage & Courier	56,100	0.4%	2,500	-	100	400	2,000	600
Program Supplies	210,900	1.7%	-	-	-	-	-	44,000
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	1,800	-	-	800	1,000	24,000
Repairs and Maintenance	1,024,600	8.1%	-	-	-	-	-	-
Staff Training & Development	394,800	3.1%	25,600	3,400	4,000	11,700	6,500	53,900
Subject Matter Experts	421,500	3.3%	30,000	30,000	-	-	-	-
Subscriptions and Publications	10,400	0.1%	700	-	300	400	-	1,500
Telephone/Internet	222,100	1.8%	7,200	800	800	2,400	3,200	5,500
Travel	77,700	0.6%	5,100	700	800	2,300	1,300	10,800
Utilities	1,418,600	11.3%	-	-	-	-	-	-
	12,602,591		108,100	37,700	12,900	24,700	32,800	290,000
			0.9%	0.3%	0.1%	0.2%	0.3%	2.3%
Total Expenses	27,557,191		1,173,300	209,200	250,000	327,800	386,300	3,203,700
			4.3%	0.8%	0.9%	1.2%	1.4%	11.6%
Allocations: Within Departments			-	(209,200)	54,200	71,100	83,900	-
Total Expenses	27,557,191		1,173,300	-	304,200	398,900	470,200	3,203,700
Revenue less Expenses - Directly Attributable	2,815,824		(627,200)	-	(121,300)	(67,200)	(438,700)	(3,183,100)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Planning and Development <i>Subtotal</i>	Planning and Development - Global	Planning and Development	Building Inspection <i>SSE</i>	Bylaws	Fire
Allocation: Between Departments	-		-	-	-	-	-	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		16,000	-	-	16,000	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-	-	-	-
SSE/BC: Facility Costs	-		-	-	-	-	-	-
Allocations: Across the City	-		16,000	-	-	16,000	-	-
Revenue less Expenses	2,815,824		(643,200)	-	(121,300)	(83,200)	(438,700)	(3,183,100)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		83,200	-	-	83,200	-	-
Paid by Rate Budget	2,118,544		-	-	-	-	-	-
Net Funding Position	-		(560,000)	-	(121,300)	-	(438,700)	(3,183,100)

Appendix L

2021 Consolidated Levy Budget

	City (Consolidated)	%	Parks & Recreation <i>Subtotal</i>	Parks & Recreation - Global	Crossing Guards	Events	Self Funded Entities <i>Subtotal</i>	<i>Sugarloaf Marina</i> <i>SSE</i>	<i>Cemetery</i> <i>SSE</i>
Revenue									
Advertising and Sponsorship	88,500	0.3%	35,500	-	-	-	500	500	-
Donations	137,900	0.5%	-	-	-	-	-	-	-
Fees	582,600	1.9%	274,800	-	-	-	201,800	5,600	-
Fines	11,000	0.0%	-	-	-	-	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-	-
Grants	5,646,515	18.6%	5,000	-	-	-	-	-	-
Investment Income	109,000	0.4%	4,000	-	-	-	4,000	-	4,000
Lease Income	337,600	1.1%	146,400	-	-	-	127,700	127,700	-
Licences and Permits	389,700	1.3%	-	-	-	-	-	-	-
Other Revenue	142,500	0.5%	-	-	-	-	-	-	-
Rentals	530,500	1.7%	503,500	-	-	-	500	500	-
Sales	1,020,100	3.4%	982,600	-	-	-	977,800	934,900	42,900
Penalties and Interest	450,500	1.5%	-	-	-	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-	-
Total Revenue	30,373,015		1,951,800	-	-	-	1,312,300	1,069,200	46,900
			6.4%	0.0%	0.0%	0.0%	4.3%	3.5%	0.2%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Parks & Recreation <i>Subtotal</i>	Parks & Recreation - Global	Crossing Guards	Events	Self Funded Entities <i>Subtotal</i>	<i>Sugarloaf Marina</i> <i>SSE</i>	<i>Cemetery</i> <i>SSE</i>
Expense									
Personnel Cost									
Salaries and Wages - Full Time	9,216,000	61.6%	1,554,000	353,400	-	126,600	149,000	149,000	-
Salaries and Wages - Part Time	1,438,100	9.6%	561,400	-	273,500	-	58,800	58,800	-
Salaries and Wages - Students	537,900	3.6%	350,200	9,000	-	44,900	173,200	92,300	-
Overtime Pay	302,500	2.0%	78,300	78,300	-	-	-	-	-
Honorariums	25,000	0.2%	-	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	646,600	103,000	73,500	45,900	74,900	66,100	-
	14,954,600		3,190,500	543,700	347,000	217,400	455,900	366,200	-
			21.3%	3.6%	2.3%	1.5%	3.0%	2.4%	0.0%
Operating Cost									
Association/Membership Fees	83,900	0.7%	17,000	5,700	-	-	4,200	3,000	1,200
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	36,000	-	-	-	7,500	5,000	-
Library Collection	72,800	0.6%	-	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	12,000	3,500	-	-	8,500	4,500	-
Computer Software	275,000	2.2%	-	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	524,400	-	-	-	97,800	59,000	2,100
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	140,500	-	-	-	140,000	140,000	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-	-
Equipment	758,400	6.0%	155,800	-	-	-	13,000	5,000	8,000
Financial Expenses	7,000	0.1%	-	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-	-	-	-
Hospitality Expense	26,800	0.2%	3,500	3,500	-	-	-	-	-

2021 Consolidated Levy Budget

	City (Consolidated)	%	Parks & Recreation	Parks & Recreation - Global	Crossing Guards	Events	Self Funded Entities	Sugarloaf Marina	Cemetery
			<i>Subtotal</i>				<i>Subtotal</i>	<i>SSE</i>	<i>SSE</i>
Insurance	667,500	5.3%	-	-	-	-	-	-	-
Office Supplies	76,300	0.6%	10,500	5,000	500	-	4,400	4,400	-
Postage & Courier	56,100	0.4%	200	200	-	-	-	-	-
Program Supplies	210,900	1.7%	16,900	2,100	1,000	-	1,600	1,500	-
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	9,000	-	3,000	-	3,000	2,500	-
Repairs and Maintenance	1,024,600	8.1%	350,800	-	-	-	74,000	60,000	8,900
Staff Training & Development	394,800	3.1%	56,900	10,800	6,800	3,200	7,200	5,200	-
Subject Matter Experts	421,500	3.3%	20,000	20,000	-	-	-	-	-
Subscriptions and Publications	10,400	0.1%	-	-	-	-	-	-	-
Telephone/Internet	222,100	1.8%	40,600	3,200	-	1,600	16,800	16,000	-
Travel	77,700	0.6%	11,000	2,200	1,400	600	1,000	1,000	-
Utilities	1,418,600	11.3%	-	-	-	-	-	-	-
	12,602,591		1,405,100	56,200	12,700	5,400	379,000	307,100	20,200
			11.1%	0.4%	0.1%	0.0%	3.0%	2.4%	0.2%
Total Expenses	27,557,191		4,595,600	599,900	359,700	222,800	834,900	673,300	20,200
			16.7%	2.2%	1.3%	0.8%	3.0%	2.4%	0.1%
Allocations: Within Departments			-	(599,900)	54,000	33,500	125,300	101,100	3,000
Total Expenses	27,557,191		4,595,600	-	413,700	256,300	960,200	774,400	23,200
Revenue less Expenses - Directly Attributable	2,815,824		(2,643,800)	-	(413,700)	(256,300)	352,100	294,800	23,700

2021 Consolidated Levy Budget

	City (Consolidated)	%	Parks & Recreation	Parks & Recreation - Global	Crossing Guards	Events	Self Funded Entities	Sugarloaf Marina	Cemetery
			<i>Subtotal</i>				<i>Subtotal</i>	<i>SSE</i>	<i>SSE</i>
Allocation: Between Departments	-		(256,300)	-	-	(256,300)	35,000	-	20,000
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		65,600	-	-	-	65,600	53,500	2,300
SSE/BC: Cost of Borrowing - Internal - Interest	-		7,794	-	-	-	7,794	7,794	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		76,883	-	-	-	76,883	76,883	-
SSE/BC: Capital and Related Project Budget	-		55,000	-	-	-	55,000	15,000	40,000
SSE/BC: Facility Costs	-		161,300	-	-	-	161,300	154,800	-
Allocations: Across the City	-		110,277	-	-	(256,300)	401,577	307,977	62,300
Revenue less Expenses	2,815,824		(2,754,077)	-	(413,700)	-	(49,477)	(13,177)	(38,600)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		49,477	-	-	-	49,477	13,177	38,600
Paid by Rate Budget	2,118,544		-	-	-	-	-	-	-
Net Funding Position	-		(2,704,600)	-	(413,700)	-	-	-	-

Appendix C -
Additional Facility
Details

Appendix L

2021 Consolidated Levy Budget

	City (Consolidated)	%	Nickel Beach	Parks & Trails	Community Sport and Recreation (includes VHWC)
			SSE		
Revenue					
Advertising and Sponsorship	88,500	0.3%	-	-	35,000
Donations	137,900	0.5%	-	-	-
Fees	582,600	1.9%	196,200	3,000	70,000
Fines	11,000	0.0%	-	-	-
Fundraising	-	0.0%	-	-	-
Grants	5,646,515	18.6%	-	5,000	-
Investment Income	109,000	0.4%	-	-	-
Lease Income	337,600	1.1%	-	-	18,700
Licences and Permits	389,700	1.3%	-	-	-
Other Revenue	142,500	0.5%	-	-	-
Rentals	530,500	1.7%	-	6,000	497,000
Sales	1,020,100	3.4%	-	-	4,800
Penalties and Interest	450,500	1.5%	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-
Provincial Offences Act	-	0.0%	-	-	-
Total Revenue	30,373,015		196,200	14,000	625,500
			0.6%	0.0%	2.1%

2021 Consolidated Levy Budget

Expense	City (Consolidated)	%	Nickel Beach	Parks & Trails	Community Sport and Recreation (includes VHWC)
			SSE		
Personnel Cost					
Salaries and Wages - Full Time	9,216,000	61.6%	-	446,400	478,600
Salaries and Wages - Part Time	1,438,100	9.6%	-	108,500	120,600
Salaries and Wages - Students	537,900	3.6%	80,900	123,100	-
Overtime Pay	302,500	2.0%	-	-	-
Honorariums	25,000	0.2%	-	-	-
Employee Benefits	3,435,100	23.0%	8,800	171,400	177,900
	14,954,600		89,700	849,400	777,100
			0.6%	5.7%	5.2%
Operating Cost					
Association/Membership Fees	83,900	0.7%	-	7,100	-
Auto - Fuel	208,500	1.7%	-	-	-
Cleaning Supplies	59,700	0.5%	2,500	7,000	21,500
Library Collection	72,800	0.6%	-	-	-
Communications & Public Relations	133,800	1.1%	4,000	-	-
Computer Software	275,000	2.2%	-	-	-
Contract Services	2,848,100	22.6%	36,700	44,500	382,100
Cost of Borrowing	2,406,895	19.1%	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	500
Credit Card Fees	84,500	0.7%	-	-	-
Equipment	758,400	6.0%	-	130,900	11,900
Financial Expenses	7,000	0.1%	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-
Hospitality Expense	26,800	0.2%	-	-	-

Includes 300,000
YMCA contract

Includes \$57,400 in rental
costs to be reviewed with
long-term planning of Fleet

2021 Consolidated Levy Budget

	City (Consolidated)	%	Nickel Beach	Parks & Trails	Community Sport and Recreation (includes VHWC)
			SSE		
Insurance	667,500	5.3%	-	-	-
Office Supplies	76,300	0.6%	-	-	600
Postage & Courier	56,100	0.4%	-	-	-
Program Supplies	210,900	1.7%	100	700	11,500
Property Tax Expenses	394,996	3.1%	-	-	-
Protective & Uniform Clothing	127,700	1.0%	500	2,000	1,000
Repairs and Maintenance	1,024,600	8.1%	5,100	249,000	27,800
Staff Training & Development	394,800	3.1%	2,000	13,900	15,000
Subject Matter Experts	421,500	3.3%	-	-	-
Subscriptions and Publications	10,400	0.1%	-	-	-
Telephone/Internet	222,100	1.8%	800	10,300	8,700
Travel	77,700	0.6%	-	2,800	3,000
Utilities	1,418,600	11.3%	-	-	-
	12,602,591		51,700	468,200	483,600
			0.4%	3.7%	3.8%
Total Expenses	27,557,191		141,400	1,317,600	1,260,700
			0.5%	4.8%	4.6%
Allocations: Within Departments			21,200	197,800	189,300
Total Expenses	27,557,191		162,600	1,515,400	1,450,000
Revenue less Expenses - Directly Attributable	2,815,824		33,600	(1,501,400)	(824,500)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Nickel Beach SSE	Parks & Trails	Community Sport and Recreation (includes VHWC)
Allocation: Between Departments	-		15,000	(20,000)	(15,000)
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		9,800	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-
SSE/BC: Facility Costs	-		6,500	-	-
Allocations: Across the City	-		31,300	(20,000)	(15,000)
Revenue less Expenses	2,815,824		2,300	(1,481,400)	(809,500)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		(2,300)	-	-
Paid by Rate Budget	2,118,544		-	-	-
Net Funding Position	-		-	(1,481,400)	(809,500)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Public Works	Public Works - Global	Project Management	Drainage	Enviromental	Facilities
			<i>Subtotal</i>					
Revenue								
Advertising and Sponsorship	88,500	0.3%	-	-	-	-	-	-
Donations	137,900	0.5%	-	-	-	-	-	-
Fees	582,600	1.9%	25,000	-	-	-	-	-
Fines	11,000	0.0%	-	-	-	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-
Grants	5,646,515	18.6%	49,000	-	-	49,000	-	-
Investment Income	109,000	0.4%	-	-	-	-	-	-
Lease Income	337,600	1.1%	-	-	-	-	-	-
Licences and Permits	389,700	1.3%	-	-	-	-	-	-
Other Revenue	142,500	0.5%	142,500	-	-	140,000	-	-
Rentals	530,500	1.7%	-	-	-	-	-	-
Sales	1,020,100	3.4%	-	-	-	-	-	-
Penalties and Interest	450,500	1.5%	-	-	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-
Total Revenue	30,373,015		216,500	-	-	189,000	-	-
			0.7%	0.0%	0.0%	0.6%	0.0%	0.0%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Public Works	Public Works - Global	Project Management	Drainage	Enviromental	Facilities
			<i>Subtotal</i>					
Expense								
Personnel Cost								
Salaries and Wages - Full Time	9,216,000	61.6%	2,681,200	212,800	592,500	145,500	98,100	277,500
Salaries and Wages - Part Time	1,438,100	9.6%	111,800	-	-	-	-	-
Salaries and Wages - Students	537,900	3.6%	47,400	-	26,900	-	-	-
Overtime Pay	302,500	2.0%	139,400	134,400	-	5,000	-	-
Honorariums	25,000	0.2%	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	879,300	57,700	190,700	47,900	28,300	93,500
	14,954,600		3,859,100	404,900	810,100	198,400	126,400	371,000
			25.8%	2.7%	5.4%	1.3%	0.8%	2.5%
Operating Cost								
Association/Membership Fees	83,900	0.7%	10,600	3,000	3,400	500	-	300
Auto - Fuel	208,500	1.7%	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-	-	-	-
Library Collection	72,800	0.6%	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	3,000	-	2,000	-	-	-
Computer Software	275,000	2.2%	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	829,900	-	-	-	12,500	-
Cost of Borrowing	2,406,895	19.1%	-	-	-	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	-	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-	-	-	-
Equipment	758,400	6.0%	6,500	-	-	-	-	1,500
Financial Expenses	7,000	0.1%	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-	-	-
Hospitality Expense	26,800	0.2%	3,900	3,900	-	-	-	-

2021 Consolidated Levy Budget

	City (Consolidated)	%	Public Works	Public Works - Global	Project Management	Drainage	Enviromental	Facilities
			<i>Subtotal</i>					
Insurance	667,500	5.3%	-	-	-	-	-	-
Office Supplies	76,300	0.6%	15,600	15,600	-	-	-	-
Postage & Courier	56,100	0.4%	500	400	-	-	-	-
Program Supplies	210,900	1.7%	25,000	-	-	-	-	-
Property Tax Expenses	394,996	3.1%	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	46,000	44,200	-	-	-	1,800
Repairs and Maintenance	1,024,600	8.1%	298,500	-	-	-	-	-
Staff Training & Development	394,800	3.1%	73,300	8,700	14,800	3,800	2,500	6,900
Subject Matter Experts	421,500	3.3%	60,000	60,000	-	-	-	-
Subscriptions and Publications	10,400	0.1%	3,500	600	900	-	-	300
Telephone/Internet	222,100	1.8%	27,800	1,600	6,300	1,600	800	3,200
Travel	77,700	0.6%	14,800	1,700	3,000	800	500	1,400
Utilities	1,418,600	11.3%	-	-	-	-	-	-
	12,602,591		1,418,900	139,700	30,400	6,700	16,300	15,400
			11.3%	1.1%	0.2%	0.1%	0.1%	0.1%
Total Expenses	27,557,191		5,278,000	544,600	840,500	205,100	142,700	386,400
			19.2%	2.0%	3.1%	0.7%	0.5%	1.4%
Allocations: Within Departments			-	(544,600)	96,700	23,600	16,400	44,500
Total Expenses	27,557,191		5,278,000	-	937,200	228,700	159,100	430,900
Revenue less Expenses - Directly Attributable	2,815,824		(5,061,500)	-	(937,200)	(39,700)	(159,100)	(430,900)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Public Works	Public Works - Global	Project Management	Drainage	Enviromental	Facilities
			Subtotal					
Allocation: Between Departments	-		(822,800)	-	-	-	-	(430,900)
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-	-	-	-
SSE/BC: Facility Costs	-		-	-	-	-	-	-
Allocations: Across the City	-		(822,800)	-	-	-	-	(430,900)
Revenue less Expenses	2,815,824		(4,238,700)	-	(937,200)	(39,700)	(159,100)	-
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		445,000	-	-	(85,000)	-	-
Paid by Rate Budget	2,118,544		-	-	-	-	-	-
Net Funding Position	-		(3,793,700)	-	(937,200)	(124,700)	(159,100)	-

Appendix L

Costs recorded in
Appendix B -
General
Government

2021 Consolidated Levy Budget

	City (Consolidated)	%	Fleet	Stores	Transportation (and related Operations)
Revenue					
Advertising and Sponsorship	88,500	0.3%	-	-	-
Donations	137,900	0.5%	-	-	-
Fees	582,600	1.9%	-	-	25,000
Fines	11,000	0.0%	-	-	-
Fundraising	-	0.0%	-	-	-
Grants	5,646,515	18.6%	-	-	-
Investment Income	109,000	0.4%	-	-	-
Lease Income	337,600	1.1%	-	-	-
Licences and Permits	389,700	1.3%	-	-	-
Other Revenue	142,500	0.5%	-	-	2,500
Rentals	530,500	1.7%	-	-	-
Sales	1,020,100	3.4%	-	-	-
Penalties and Interest	450,500	1.5%	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-
Provincial Offences Act	-	0.0%	-	-	-
Total Revenue	30,373,015		-	-	27,500
			0.0%	0.0%	0.1%

2021 Consolidated Levy Budget

	City (Consolidated)	%	Fleet	Stores	Transportation (and related Operations)
Expense					
Personnel Cost					
Salaries and Wages - Full Time	9,216,000	61.6%	237,000	113,000	1,004,800
Salaries and Wages - Part Time	1,438,100	9.6%	-	-	111,800
Salaries and Wages - Students	537,900	3.6%	-	-	20,500
Overtime Pay	302,500	2.0%	-	-	-
Honorariums	25,000	0.2%	-	-	-
Employee Benefits	3,435,100	23.0%	75,700	35,900	349,600
	14,954,600		312,700	148,900	1,486,700
			2.1%	1.0%	9.9%
Operating Cost					
Association/Membership Fees	83,900	0.7%	-	-	3,400
Auto - Fuel	208,500	1.7%	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	-
Library Collection	72,800	0.6%	-	-	-
Communications & Public Relations	133,800	1.1%	-	-	1,000
Computer Software	275,000	2.2%	-	-	-
Contract Services	2,848,100	22.6%	-	-	817,400
Cost of Borrowing	2,406,895	19.1%	-	-	-
Cost of of Goods Sold	160,500	1.3%	-	-	-
Credit Card Fees	84,500	0.7%	-	-	-
Equipment	758,400	6.0%	5,000	-	-
Financial Expenses	7,000	0.1%	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-
Hospitality Expense	26,800	0.2%	-	-	-

← Appendix K -
Additional
Transportation
Details

2021 Consolidated Levy Budget

	City (Consolidated)	%	Fleet	Stores	Transportation (and related Operations)
Insurance	667,500	5.3%	-	-	-
Office Supplies	76,300	0.6%	-	-	-
Postage & Courier	56,100	0.4%	100	-	-
Program Supplies	210,900	1.7%	25,000	-	-
Property Tax Expenses	394,996	3.1%	-	-	-
Protective & Uniform Clothing	127,700	1.0%	-	-	-
Repairs and Maintenance	1,024,600	8.1%	-	-	298,500
Staff Training & Development	394,800	3.1%	5,900	2,800	27,900
Subject Matter Experts	421,500	3.3%	-	-	-
Subscriptions and Publications	10,400	0.1%	800	-	900
Telephone/Internet	222,100	1.8%	800	-	13,500
Travel	77,700	0.6%	1,200	600	5,600
Utilities	1,418,600	11.3%	-	-	-
	12,602,591		38,800	3,400	1,168,200
			0.3%	0.0%	9.3%
Total Expenses	27,557,191		351,500	152,300	2,654,900
			1.3%	0.6%	9.6%
Allocations: Within Departments			40,400	17,500	305,500
Total Expenses	27,557,191		391,900	169,800	2,960,400
Revenue less Expenses - Directly Attributable	2,815,824		(391,900)	(169,800)	(2,932,900)

← Appendix K -
Additional
Transportation
Details

2021 Consolidated Levy Budget

	City (Consolidated)	%	Fleet	Stores	Transportation (and related Operations)
Allocation: Between Departments	-		(391,900)	-	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		-	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	-
SSE/BC: Capital and Related Project Budget	-		-	-	-
SSE/BC: Facility Costs	-		-	-	-
Allocations: Across the City	-		(391,900)	-	-
Revenue less Expenses	2,815,824		-	(169,800)	(2,932,900)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		-	-	530,000
Paid by Rate Budget	2,118,544		-	-	-
Net Funding Position	-		-	(169,800)	(2,402,900)

Costs recorded in
Appendix B -
General
Government

Appendix K - Additional Transportation Details

	Contract Services	Repair and Maintenance - Parts and Consumables	Tree Replacement	Property Rental/Lease	Total
Bridge Maintenance	10,000	-	-	-	10,000
Culvert Repairs	5,000	18,000	-	-	23,000
Catch Basins	20,000	15,000	-	-	35,000
Crack Sealing	50,000	-	-	-	50,000
Patching and Spraying	70,000	-	-	-	70,000
Pothole Repair	-	15,000	-	-	15,000
Shouldering	3,500	46,000	-	-	49,500
Road Grading	6,000	45,000	-	-	51,000
Clay Road Maintenance	-	-	-	-	-
Guardrails	20,000	1,000	-	-	21,000
Pavement Marking	52,000	5,000	-	-	57,000
Traffic Signs	5,000	20,000	-	-	25,000
Driveways	-	3,500	-	-	3,500
Traffic Signals	-	15,000	-	-	15,000
Street Lights	40,000	-	-	-	40,000
Curb Maintenance	15,000	-	-	-	15,000
Roads Preventative Maintenance	296,500	183,500	-	-	480,000
Sidewalk Maintenance	48,900	1,100	-	-	50,000
Grass Mowing Spraying	56,200	1,000	-	-	57,200
Brushing Tree Trimming	156,200	-	5,600	-	161,800
Sweeping	-	-	-	-	-
Dust Suppression	20,000	-	-	-	20,000
Spring/Summer Maintenance	232,400	1,000	5,600	-	239,000
Ditchings	83,000	1,000	-	-	84,000
Culvert Repairs - Ditchings	11,500	20,000	-	-	31,500
	94,500	21,000	-	-	115,500
Snow Ploughing	39,100	2,800	-	-	41,900
Sidewalk Snow Removal	-	1,500	-	-	1,500
Sanding / Salting	35,000	77,800	-	-	112,800
Snow Fence	-	3,200	-	-	3,200
Winter Maintenance	74,100	85,300	-	-	159,400
PC Harbour/Trillium Rail (West)	11,400	1,000	-	14,500	26,900
PC Harbour/Vale Rail (East)	30,000	-	-	-	30,000
CN Rail	11,200	-	-	-	11,200
CP Rails	3,900	-	-	-	3,900
Railways	56,500	1,000	-	14,500	72,000
	802,900	292,900	5,600	14,500	1,115,900
	14,500	-	-	14,500	
	817,400	292,900 ✓	5,600 ✓	-	

Sum of ✓ = 298,500

Appendix J - Public Works

Appendix J - Public Works

Transfer (to)/from Reserves

Marina repayment of borrowing from reserves	- 76,883	
Interest to reserves	- 26,884	
	<u> </u>	- 103,767

Increase Working Capital Reserve to maintain target	- 39,300	
Municipal Election	- 30,000	
Community Grants: 2022 Canada Games	- 15,000	
Drainage: City Portion	- 85,000	

COVID-19 Funding		253,400
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SSE: Building department	83,200	
SSE: Parks and Recreation	- 5,523	
	<u> </u>	77,677
		<u> </u>
		58,010

Transfer from Capital Accounts

Capital budget approved reserve funding	282,360	
Self Sustaining Entities Capital	55,000	
Preventative Maintenance(480,000) / Sidewalks (50,000)	530,000	
	<u> </u>	867,360
		<u> </u>

Comments

Last payment will be in 2025

To maintain reserve targets per Reserve Policy
 To set aside funds for the next municipal election
 Last amount for commitment - events in 2022
 To fund City portion of drainage

Details in body of this report

Projected transfer from reserve for SSE - Appendix H
 Projected transfer to reserves for SSE's - Appendix I

Report 2020-125 - Appendix A - Wig Wags and Downtown CIP
 Report 2020-125 - Appendix A - Marina and Cemetery. After reviewing proposed operating budgets of these SSEs it is proposed this work be funded from their respected reserves.
 Report-125 - Appendix A and B. Portion of operation costs budgeted in the capital budget. Staff will review if this should change next year. This transfers the funds back to the operating budget.

2021 Consolidated Levy Budget

	City (Consolidated)	%	General Government	Boards and Committee	Programs, Grants & Activities	Council	CAO	MARCOM	Economic Development	Corporate Services
			<i>Subtotal</i>	<i>Subtotal</i>	<i>Subtotal</i>					<i>Subtotal</i>
Revenue										
Advertising and Sponsorship	88,500	0.3%	-	-	53,000	-	-	-	-	-
Donations	137,900	0.5%	125,000	12,900	-	-	-	-	-	-
Fees	582,600	1.9%	-	16,500	48,900	-	-	-	-	13,900
Fines	11,000	0.0%	-	-	-	-	-	-	-	-
Fundraising	-	0.0%	-	-	-	-	-	-	-	-
Grants - Other	122,600	0.4%	-	76,400	41,200	-	-	-	-	-
Grant - Federal	555,355	1.8%	555,355	-	-	-	-	-	-	-
Grant - Provincial	3,300,560	10.9%	3,109,860	-	138,000	-	-	-	3,700	-
Grants - PY	1,668,000	5.5%	1,668,000	-	-	-	-	-	-	-
Grants	5,646,515	18.6%	5,333,215	76,400	179,200	-	-	-	3,700	-
Investment Income	109,000	0.4%	105,000	-	-	-	-	-	-	-
Lease Income	337,600	1.1%	40,200	-	151,000	-	-	-	-	-
Licences and Permits	389,700	1.3%	-	-	-	-	-	-	-	37,500
Other Revenue	142,500	0.5%	-	-	-	-	-	-	-	-
Rentals	530,500	1.7%	18,000	11,300	(2,300)	-	-	-	-	-
Sales	1,020,100	3.4%	-	12,500	25,000	-	-	-	-	-
Penalties and Interest	450,500	1.5%	470,500	-	(20,000)	-	-	-	-	-
Property Taxes	20,926,600	68.9%	20,926,600	-	-	-	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-	-	-	-	-
Total Revenue	30,373,015		27,018,515	129,600	434,800	-	-	-	3,700	51,400
			89.0%	0.4%	1.4%	0.0%	0.0%	0.0%	0.0%	0.2%
Expense										
Personnel Cost										
Salaries and Wages - Full Time	9,216,000	61.6%	(272,000)	559,600	-	-	349,000	156,200	146,500	1,611,000
Salaries and Wages - Part Time	1,438,100	9.6%	-	118,500	-	141,400	-	-	-	66,400
Salaries and Wages - Students	537,900	3.6%	-	-	40,000	-	-	9,000	9,000	45,000
Overtime Pay	302,500	2.0%	-	-	-	-	-	-	-	10,000
Honorariums	25,000	0.2%	-	-	-	-	-	-	-	-
Employee Benefits	3,435,100	23.0%	(68,000)	212,900	-	93,700	94,300	44,500	49,100	510,000
Personnel Cost	14,954,600		- 340,000	891,000	40,000	235,100	443,300	209,700	204,600	2,242,400
			-2.3%	6.0%	0.3%	1.6%	3.0%	1.4%	1.4%	15.0%
Operating Cost										
Association/Membership Fees	83,900	0.7%	7,000	1,800	200	-	2,900	1,400	19,500	16,800
Auto - Fuel	208,500	1.7%	208,500	-	-	-	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	-	20,700	-	-	-	-	-
Library Collection	72,800	0.6%	-	72,800	-	-	-	-	-	-
Communications & Public Relations	133,800	1.1%	-	6,600	42,000	-	-	47,900	-	-
Computer Software	275,000	2.2%	274,000	1,000	-	-	-	-	-	-
Contract Services	2,848,100	22.6%	641,100	47,800	651,500	24,100	-	10,000	-	11,000
Cost of Borrowing	2,406,895	19.1%	2,406,895	-	-	-	-	-	-	-
Cost of Goods Sold	160,500	1.3%	-	5,000	15,000	-	-	-	-	-
Credit Card Fees	84,500	0.7%	84,500	-	-	-	-	-	-	-
Equipment - Purchase	158,400	1.3%	-	27,300	-	-	-	-	-	-
Equipment - Rental	600,000	4.8%	427,600	-	115,000	-	-	-	-	-
Equipment	758,400	6.0%	427,600	27,300	115,000	-	-	-	-	-
Financial Expenses	7,000	0.1%	7,000	-	-	-	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	373,500	-	-	-	-	-
Hospitality Expense	26,800	0.2%	-	1,900	-	7,300	300	200	200	2,300
Insurance	667,500	5.3%	667,500	-	-	-	-	-	-	-
Office Supplies	76,300	0.6%	-	6,500	-	3,600	1,200	800	800	26,100
Postage & Courier	56,100	0.4%	-	2,400	-	100	100	100	100	49,500
Program Supplies	210,900	1.7%	-	18,300	106,700	-	-	-	-	-
Property Taxes - Re-assessment and/or Uncollectable	323,996	2.6%	323,996	-	-	-	-	-	-	-
Property Taxes - Rebates	37,000	0.3%	37,000	-	-	-	-	-	-	-
Property Taxes - Tax Incentive Grants	34,000	0.3%	34,000	-	-	-	-	-	-	-
Property Tax Expenses	394,996	3.1%	394,996	-	-	-	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	-	1,900	45,000	-	-	-	-	-
Repairs and Maintenance - Grounds	260,900	2.1%	-	-	87,500	-	-	-	-	-
Repairs and Maintenance - Trails	113,800	0.9%	-	-	-	-	-	-	-	-
Repairs and Maintenance - Consumables	625,700	5.0%	287,800	-	-	-	-	-	-	-
Repairs and Maintenance - Playgroun	3,000	0.0%	-	-	-	-	-	-	-	-
Repairs and Maintenance - Tree	21,200	0.2%	-	-	-	-	-	-	-	-
Repairs and Maintenance	1,024,600	8.1%	287,800	-	87,500	-	-	-	-	-
Staff Training & Development	394,800	3.1%	80,800	11,500	-	31,800	8,700	3,900	3,700	44,700
Subject Matter Experts	421,500	3.3%	120,000	6,500	40,000	-	30,000	10,000	20,000	85,000
Subscriptions and Publications	10,400	0.1%	-	-	-	-	-	1,200	-	3,500
Telephone/Internet	222,100	1.8%	104,500	10,500	2,100	7,100	2,400	1,600	1,600	11,200
Travel	77,700	0.6%	16,100	1,400	-	6,400	1,700	800	700	8,900
Utilities	1,418,600	11.3%	1,418,600	-	-	-	-	-	-	-
Operating Cost	12,602,591		7,146,891	# 223,200	1,499,200	80,400	47,300	77,900	46,600	259,000
			56.7%	1.8%	11.9%	0.6%	0.4%	0.6%	0.4%	2.1%
Total Expenses	27,557,191		6,806,891	1,114,200	1,539,200	315,500	490,600	287,600	251,200	2,501,400
			24.7%	4.0%	5.6%	1.1%	1.8%	1.0%	0.9%	9.1%
Allocations: Within Departments										
Total Expenses	27,557,191		6,806,891	1,114,200	1,539,200	315,500	490,600	287,600	251,200	2,501,400
Revenue less Expenses - Directly Attributable										
Revenue less Expenses - Directly Attributable	2,815,824		20,211,624	(984,600)	(1,104,400)	(315,500)	(490,600)	(287,600)	(247,500)	(2,450,000)
Allocation: Between Departments	-		822,800	-	256,300	-	-	-	-	-
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		(135,100)	53,500	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		(7,794)	-	-	-	-	-	-	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		(76,883)	-	-	-	-	-	-	-
SSE/BC: Capital and Related Project Budget	-		(55,000)	-	-	-	-	-	-	-
SSE/BC: Facility Costs	-		(348,900)	106,200	81,400	-	-	-	-	-
Allocations: Across the City	-		199,123	159,700	337,700	-	-	-	-	-
Revenue less Expenses	2,815,824		20,012,501	(1,144,300)	(1,442,100)	(315,500)	(490,600)	(287,600)	(247,500)	(2,450,000)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		(5,670,445)	(50,000)	208,400	-	-	-	-	-
Paid by Rate Budget	2,118,544		2,118,544	-	-	-	-	-	-	-
Net Funding Position	-		16,460,600	(1,194,300)	(1,233,700)	(315,500)	(490,600)	(287,600)	(247,500)	(2,450,000)

2021 Consolidated Levy Budget

	City (Consolidated)	%	Planning and Development	Fire	Parks & Recreation	Public Works
			<i>Subtotal</i>		<i>Subtotal</i>	<i>Subtotal</i>
Revenue						
Advertising and Sponsorship	88,500	0.3%	-	-	35,500	-
Donations	137,900	0.5%	-	-	-	-
Fees	582,600	1.9%	182,900	20,600	274,800	25,000
Fines	11,000	0.0%	11,000	-	-	-
Fundraising	-	0.0%	-	-	-	-
Grants - Other	122,600	0.4%	-	-	5,000	-
Grant - Federal	555,355	1.8%	-	-	-	-
Grant - Provincial	3,300,560	10.9%	-	-	-	49,000
Grants - PY	1,668,000	5.5%	-	-	-	-
Grants	5,646,515	18.6%	-	-	5,000	49,000
Investment Income	109,000	0.4%	-	-	4,000	-
Lease Income	337,600	1.1%	-	-	146,400	-
Licences and Permits	389,700	1.3%	352,200	-	-	-
Other Revenue	142,500	0.5%	-	-	-	142,500
Rentals	530,500	1.7%	-	-	503,500	-
Sales	1,020,100	3.4%	-	-	982,600	-
Penalties and Interest	450,500	1.5%	-	-	-	-
Property Taxes	20,926,600	68.9%	-	-	-	-
Provincial Offences Act	-	0.0%	-	-	-	-
Total Revenue	30,373,015		546,100	20,600	1,951,800	216,500
			1.8%	0.1%	6.4%	0.7%
Expense						
Personnel Cost						
Salaries and Wages - Full Time	9,216,000	61.6%	773,700	1,656,800	1,554,000	2,681,200
Salaries and Wages - Part Time	1,438,100	9.6%	-	438,600	561,400	111,800
Salaries and Wages - Students	537,900	3.6%	28,300	9,000	350,200	47,400
Overtime Pay	302,500	2.0%	16,000	58,800	78,300	139,400
Honorariums	25,000	0.2%	-	25,000	-	-
Employee Benefits	3,435,100	23.0%	247,200	725,500	646,600	879,300
Personnel Cost	14,954,600		1,065,200	2,913,700	3,190,500	3,859,100
			7.1%	19.5%	21.3%	25.8%
Operating Cost						
Association/Membership Fees	83,900	0.7%	4,700	2,000	17,000	10,600
Auto - Fuel	208,500	1.7%	-	-	-	-
Cleaning Supplies	59,700	0.5%	-	3,000	36,000	-
Library Collection	72,800	0.6%	-	-	-	-
Communications & Public Relations	133,800	1.1%	6,500	15,800	12,000	3,000
Computer Software	275,000	2.2%	-	-	-	-
Contract Services	2,848,100	22.6%	18,000	90,300	524,400	829,900
Cost of Borrowing	2,406,895	19.1%	-	-	-	-
Cost of Goods Sold	160,500	1.3%	-	-	140,500	-
Credit Card Fees	84,500	0.7%	-	-	-	-
Equipment - Purchase	158,400	1.3%	-	26,200	98,400	6,500
Equipment - Rental	600,000	4.8%	-	-	57,400	-
Equipment	758,400	6.0%	-	26,200	155,800	6,500
Financial Expenses	7,000	0.1%	-	-	-	-
Grants and Sponsorship Expense	373,500	3.0%	-	-	-	-
Hospitality Expense	26,800	0.2%	1,200	6,000	3,500	3,900
Insurance	667,500	5.3%	-	-	-	-
Office Supplies	76,300	0.6%	4,800	6,400	10,500	15,600
Postage & Courier	56,100	0.4%	2,500	600	200	500
Program Supplies	210,900	1.7%	-	44,000	16,900	25,000
Property Taxes - Re-assessment and/or Uncollectable	323,996	2.6%	-	-	-	-
Property Taxes - Rebates	37,000	0.3%	-	-	-	-
Property Taxes - Tax Incentive Grants	34,000	0.3%	-	-	-	-
Property Tax Expenses	394,996	3.1%	-	-	-	-
Protective & Uniform Clothing	127,700	1.0%	1,800	24,000	9,000	46,000
Repairs and Maintenance - Grounds	260,900	2.1%	-	-	173,400	-
Repairs and Maintenance - Trails	113,800	0.9%	-	-	113,800	-
Repairs and Maintenance - Consumables	625,700	5.0%	-	-	45,000	292,900
Repairs and Maintenance - Playgroun	3,000	0.0%	-	-	3,000	-
Repairs and Maintenance - Tree	21,200	0.2%	-	-	15,600	5,600
Repairs and Maintenance	1,024,600	8.1%	-	-	350,800	298,500
Staff Training & Development	394,800	3.1%	25,600	53,900	56,900	73,300
Subject Matter Experts	421,500	3.3%	30,000	-	20,000	60,000
Subscriptions and Publications	10,400	0.1%	700	1,500	-	3,500
Telephone/Internet	222,100	1.8%	7,200	5,500	40,600	27,800
Travel	77,700	0.6%	5,100	10,800	11,000	14,800
Utilities	1,418,600	11.3%	-	-	-	-
Operating Cost	12,602,591		108,100	290,000	1,405,100	1,418,900
			0.9%	2.3%	11.1%	11.3%
Total Expenses	27,557,191		1,173,300	3,203,700	4,595,600	5,278,000
			4.3%	11.6%	16.7%	19.2%
Allocations: Within Departments						
Total Expenses	27,557,191		1,173,300	3,203,700	4,595,600	5,278,000
Revenue less Expenses - Directly Attributable						
Revenue less Expenses - Directly Attributable	2,815,824		(627,200)	(3,183,100)	(2,643,800)	(5,061,500)
Allocation: Between Departments	-		-	-	(256,300)	(822,800)
SSE/BC: Allocated Overhead: (5% (Rev - SSE; Exp - BC))	-		16,000	-	65,600	-
SSE/BC: Cost of Borrowing - Internal - Interest	-		-	-	7,794	-
SSE/BC: Cost of Borrowing - Internal - Principal	-		-	-	76,883	-
SSE/BC: Capital and Related Project Budget	-		-	-	55,000	-
SSE/BC: Facility Costs	-		-	-	161,300	-
Allocations: Across the City	-		16,000	-	110,277	(822,800)
Revenue less Expenses	2,815,824		(643,200)	(3,183,100)	(2,754,077)	(4,238,700)
Transfer (to) from Reserves / Capital Accounts	(4,934,368)		83,200	-	49,477	445,000
Paid by Rate Budget	2,118,544		-	-	-	-
Net Funding Position	-		(560,000)	(3,183,100)	(2,704,600)	(3,793,700)