



FOR INFORMATION

TO: Committee of the Whole **MEETING DATE:** February 12, 2020
FROM: David Douglas, Director of Financial Services
SUBJECT: **General Operating Budget Review**
FILE NO: 1715 Budgets- Operating 2020

RECOMMENDATION(S)

- 1. That the report from the Director of Financial Services regarding General Operating Budget Review be received for information.**
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PURPOSE

To provide an overview of the General Operating Budget by department.

DISCUSSION

The financial information provides a detailed review of the operating budget by department that coincides with the scheduled presentations that will happen over the next number of budget meetings.

Respectfully submitted,

David Douglas

Attachments:

- 1 - General Operating Budget Review

REVIEWED

By Julie Rogers (jrogers@sechelt.ca) at 10:46 am, Feb 05, 2020

REVIEWED

By Andrew Yeates (ayeates@sechelt.ca) at 11:10 am, Feb 05, 2020

2020 General Operating Fund

Summary of major changes in budget from 2019 to 2020

	Amount
Administration Administrative Assistant	72,300
Salaries & Benefits	180,241
Engineering Staff	18,000
Debt Servicing Costs	(12,053)
CIP Grants	14,500
Professional Services	30,000
Contracted Services	10,000
Risk Management	158,081
Information Technology	24,778
Fleet Maintenance	39,787
Salt Purchases	33,000
Parks Janitorial	8,900
Parks Power Tailgate	6,000
Seaside Chairs	8,000
Rockwood Upgrades	20,700
Recycle BC Incentive	(212,388)
Transfer to Reserve for Solid Waste	204,692
Transfer to Elections Reserve	7,500
Transfer to Capital	283,275
Tax Revenue Growth	(68,139)
Revenue Reduction	
Planning	30,000
Building	120,000
Engineering	180,000
Other Cumulative Changes	(31,936)
	<u>1,125,238</u>
Archive Rent	7,600
RCMP Contract	135,758
Other Cumulative Changes	9,135
	<u><u>1,277,731</u></u>

2020 New or One Time General Fund Operating Costs

Project	Department	Project Manager	Account	Project Code	2020 Budget Request	Total Budget for 2020	Status	Funding	Notes
Bylaw 430	Engineering	Sanath Bandara	01.2.5200.241	6508	0	74,025	In Progress	Development Fee Equalization Reserve	
Sewer Modelling	Engineering	Sanath Bandara	01.2.5200.241	2360	0	108,320	In Progress	Reserve for Committed Expenditures	
Selma Park Davis Bay Sewer Functional Plan	Engineering	Sanath Bandara	01.2.5200.241	2324	0	100,975	In Progress	Gas Tax	
Bylaw Review	Building Inspection	Andrew Allen	01.2.2500.240		0	7,000			In 2019 budget. Unspent. Looking to carry forward budget into 2019
Community Public Art	Arts, Culture & Heritage	Siobhan Smith	01.2.7410.312		15,000	15,000			Request is for \$15,000 for each year 2020 - 2024
Administration - Admin Assistant	Communication	Julie Rogers	01.2.1211.100/140		72,300	72,300			Budgeted at grid 5
Community Satisfaction Survey	Communication	Julie Rogers	01.2.1211.230		25,000	25,000			
Public Washroom Cleaning - service level increase	Parks	Jayne Anderson	01.2.7220.240		8,900	8,900			Annual recurring expense
Power Tailgate	Parks	Jayne Anderson	01.2.7220.310		6,000	6,000			
Sechelt Marsh Maintenance	Parks	Jayne Anderson	01.2.7220.240		10,000	10,000			Annual recurring expense
Records Management	Corporate Services	Jo-Anne Frank	01.2.1220.240		10,000	10,000			Would like to increase this budget to \$30,000 to jump ahead on filing project.

General Fund

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Revenues:					
Property Tax	9,210,848	8,477,048	9,230,617	9,442,495	211,878
Property Tax from Growth	-	-	143,465	-	(143,465)
Fees, Rates, and Sale of Services	3,173,316	2,896,451	3,086,360	3,085,380	(980)
Investment Income	1,622,769	468,066	428,907	462,721	33,814
Grants and Donations	1,204,193	1,658,656	1,100,388	1,090,155	(10,233)
Other Revenue	79,261	33,106	19,220	33,500	14,280
Transfer from DCC			7,048,595		
Capital Grants & Contributions			462,110		
Total Revenues	15,290,387	13,533,327	21,519,662	14,114,251	105,294
Expenditures:					
General Government	2,612,412	2,705,855	3,112,147	3,512,844	400,697
Planning and Development	1,188,298	1,131,830	1,356,344	1,258,699	(97,645)
Community Services	1,872,463	2,336,364	2,008,497	2,051,907	43,410
Public Works	2,013,937	2,041,897	2,553,338	2,184,109	(369,229)
Facilities	678,056	581,072	586,860	678,314	91,454
Police Services	1,575,999	1,165,600	2,203,814	2,407,997	204,183
Solid Waste	915,895	1,032,246	933,240	1,064,194	130,954
Total Expenditures	10,857,060	10,994,864	12,754,240	13,158,064	403,824
Net Operating Activity	4,433,327	2,538,463	8,765,422	956,187	(298,530)
Amortization	2,548,887	2,466,103	2,467,779	2,467,779	-
Principle on Debenture Debt	443,437	-	527,846	517,695	(10,151)
Transfer to (from) Reserves	983,630	72,360	(1,369,775)	720,203	2,089,978
Transfer to (from) Capital	457,373	-	(766,056)	996,020	1,762,076
Transfers to (from) Surplus	2,548,887	-	148,820		(148,820)
Reduction of Capital Equity	(2,548,887)	-	(2,467,779)	(2,467,779)	-
Capital Purchases			10,224,587		
Transfer to (from) Surplus	0	0	-	(1,277,731)	(3,991,613)

General Government

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	1,996,938	2,041,389	2,284,693	2,416,411	131,718
Contract Services	324,027	404,741	303,325	490,400	187,075
Professional Development and Dues	120,756	105,336	136,857	170,884	34,027
Supplies and Materials	313,743	334,516	338,120	396,600	58,480
Debenture Interest	5,781	-	8,893	6,991	(1,902)
Other Expenses	226,049	101,157	233,141	248,908	15,767
Allowance for Bad Debt	(520)	21,598	-	-	-
Contingency	-	-	110,000	110,000	-
Loss on Sale of Fixed Assets	-	-	-	-	-
Recovery of Sewer Costs	(374,362)	(302,882)	(302,882)	(327,350)	(24,468)
Total Direct Costs	2,612,412	2,705,855	3,112,147	3,512,844	400,697
Revenue Generated:					
Fees, Rates and Sale of Services	619,978	783,089	640,734	664,208	23,474
Investment Income	1,435,790	366,112	225,000	240,000	15,000
Grants and Donations	874,201	1,259,660	869,530	876,568	7,038
Other Revenue	19,111	33,106	19,220	33,500	14,280
Total Revenue Generated	2,949,080	2,441,967	1,754,484	1,814,276	59,792
Net Operating Costs	(336,668)	263,888	1,357,663	1,698,568	340,905
Amortization	117,507	97,539	98,260	98,260	-
Principle on Debenture Debt	443,437	-	527,846	517,695	(10,151)
Transfer To (From) Reserves	436,643	-	458,605	515,511	56,906
Transfer To (From) Capital	457,373	-	712,745	996,020	283,275
Transfer To (From) Surplus	-	-	148,820	-	(148,820)
Net Tax Requirement (Contribution)	1,118,292	361,427	3,303,939	3,826,054	522,115
Staffing per budget - FTEs	18.00		20.00	0.00	(20.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Administration	(1,000)	651,441	650,441
Airport	(174,500)	174,500	-
Bylaw Enforcement	(139,700)	195,364	55,664
Corporate Services	-	964,439	964,439
Financial Services	(24,340)	899,338	874,998
Information Technology	-	458,319	458,319
Mayor & Council	-	279,166	279,166
Non-Departmental Activities	(1,474,736)	2,017,763	543,027
			3,826,054

Program: Administration

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	397,074	434,029	486,308	584,775	98,467
Contract Services	62,408	41,056	58,000	83,000	25,000
Professional Development and Dues	24,153	12,006	12,715	22,842	10,127
Supplies and Materials	11,114	21,619	24,442	24,500	58
Other Expenses	9,578	11,943	14,300	17,250	2,950
Recovery of Sewer Costs	(79,616)	(65,832)	(65,832)	(80,926)	(15,094)
Total Direct Costs	424,711	454,821	529,933	651,441	121,508
Revenue Generated:					
Fees, Rates and Sale of Services	-	-	-	1,000	1,000
Total Revenue Generated	0	0	0	1,000	1,000
Net Operating Costs	424,711	454,821	529,933	650,441	120,508
Transfer To (From) Reserves	-	-	-	-	-
Net Tax Requirement (Contribution)	424,711	454,821	529,933	650,441	120,508
Staffing per budget - FTEs	3.00		4.00	0.00	(4.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Administration	-	213,224	213,224
Communications	(1,000)	438,217	437,217
			<u>650,441</u>

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1210 Administration						
111210923	Transfer from SCIF Reserve - Chief Admin	-	-	-	-	-
	Total Administration (Revenue)	-	-	-	-	-
121210100	Wages - Administration	241,385	165,645	167,116	173,462	6,346
121210140	Benefits - Administration	44,730	25,571	35,137	33,934	(1,203)
121210160	Professional Development - Administratio	4,445	505	3,750	1,450	(2,300)
121210170	Travel & Accommodation - Administration	4,234	2,682	1,000	3,846	2,846
121210180	Memberships - Administration	855	325	250	920	670
121210205	Communications - Administration	984	530	600	600	-
121210214	Publications - Administration	-	-	-	-	-
121210240	Contracted Services - Administration	9,900	7,200	10,000	10,000	-
121210244	Staff Participation - Administration	-	-	-	-	-
121210246	Staff Appreciation Program	7,873	10,091	12,500	15,000	2,500
121210310	Supplies - Administration	1,272	996	500	500	-
121210890	Inter Department Allocation - Administration	(50,134)	(25,509)	(25,509)	(26,488)	(979)
	Total Administration (Expenses)	265,544	188,036	205,344	213,224	7,880
	Property Tax Allocation	265,544	188,036	205,344	213,224	7,880

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1211 Communication						
111211505	Sales - Goods - Communications	-	-	-	(1,000)	(1,000)
111211990	Transfer From Reserve - Communication	-	-	-	-	-
	Total Communication (Revenue)	-	-	-	(1,000)	(1,000)
121211100	Wages - Communication	86,022	199,063	222,527	289,618	67,091
121211101	Overtime - Communication	-	2,143	-	2,500	2,500
121211140	Benefits - Communication	24,937	41,607	61,528	85,261	23,733
121211160	Prof Development - Communication	7,748	6,081	5,515	11,530	6,015
121211170	Travel & Accomodation - Communication	5,290	2,153	1,700	4,746	3,046
121211175	Visa Expenses - Clearing - Communication	-	-	-	-	-
121211180	Memberships - Communication	1,582	260	500	350	(150)
121211205	Communications - Communication	721	1,323	1,200	1,650	450
121211210	Advertising - Communication	30,913	19,384	28,000	23,000	(5,000)
121211213	Printing - Communication	4,837	4,687	15,000	15,000	-
121211230	Professional Services - Communication	21,576	14,472	20,000	50,000	30,000
121211240	Contracted Services - Communication	19	-	-	-	-
121211310	Supplies & Misc - Communication	5,005	15,936	8,942	9,000	58
121211890	Inter Department Allocation - Communication	(29,482)	(40,323)	(40,323)	(54,438)	(14,115)
	Total Communication (Expenses)	159,167	266,786	324,589	438,217	113,628
Property Tax Allocation		159,167	266,786	324,589	437,217	112,628

Program: Airport

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	18,000	16,500	20,000	20,000	-
Contract Services	6,845	37,474	6,600	21,200	14,600
Professional Development and Dues	300	1,030	1,000	1,000	-
Supplies and Materials	66,379	41,436	42,500	62,500	20,000
Other Expenses	19,930	19,794	22,681	23,052	371
Loss on Sale of Fixed Asset	-	-	-	-	-
Total Direct Costs	111,454	116,234	92,781	127,752	34,971
Revenue Generated:					
Fees, Rates and Sales of Services	130,112	144,686	139,500	174,500	35,000
Total Revenue Generated	130,112	144,686	139,500	174,500	35,000
Net Operating Costs	(18,658)	(28,452)	(46,719)	(46,748)	(29)
Amortization	30,883	30,167	30,885	30,885	-
Transfer To (From) Reserves	-	-	15,834	15,863	29
Net Tax Requirement (Contribution)	12,225	1,715	0	0	0

Program: Bylaw Enforcement

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	158,718	155,557	169,043	172,164	3,121
Contract Services	10,485	1,744	15,500	15,500	-
Professional Development and Dues	4,341	1,946	4,525	4,525	-
Supplies and Materials	2,126	2,292	2,000	2,000	-
Other Expenses	1,280	1,060	1,150	1,175	25
Total Direct Costs	176,950	162,599	192,218	195,364	3,146
Revenue Generated:					
Fees, Rates and Sale of Services	140,566	104,560	144,700	139,700	(5,000)
Total Revenue Generated	140,566	104,560	144,700	139,700	(5,000)
Net Tax Requirement (Contribution)	36,384	58,039	47,518	55,664	8,146
Staffing per budget - FTEs	2.00		2.00	0.00	(2.00)

Program: Corporate Services

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	447,710	335,321	421,326	431,782	10,456
Contract Services	108,684	213,616	95,200	246,950	151,750
Professional Development and Dues	37,554	31,559	36,770	38,235	1,465
Supplies and Materials	41,555	57,568	55,928	61,350	5,422
Other Expenses	184,638	168,243	187,410	189,881	2,471
Allowance for Bad Debts	(520)	21,598	-	-	-
Recovery of Sewer Costs	(108,892)	(77,144)	(77,144)	(78,634)	(1,490)
Total Direct Costs	710,729	750,761	719,490	889,564	170,074
Revenue Generated:					
Fees, Rates and Sale of Services	172	45	-	-	-
Grants and Donations	-	15,000	-	-	-
Total Revenue Generated	172	15,045	0	0	0
Net Operating Costs	710,557	735,716	719,490	889,564	170,074
Amortization	86,624	67,372	67,375	67,375	-
Transfer To (From) Reserves	(18,886)	-	(11,500)	7,500	19,000
Net Tax Requirement (Contribution)	778,295	803,088	775,365	964,439	189,074
Staffing per budget - FTEs	6.00		4.00	0.00	(4.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Corporate Services	-	314,552	314,552
Risk Management	-	256,581	256,581
Elections	-	7,500	7,500
Common Services	-	173,670	173,670
Human Resources	-	173,799	173,799
Health & Safety	-	38,337	38,337
			<u>964,439</u>

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1220 Corporate Services						
	111220510 Sales - Services - Corp Serv	(172)	(45)	-	-	-
	111220990 Transfer From Reserve - Corporate Serv	-	-	-	-	-
	111220923 Transfer From SCIF Reserve - Corporate S	-	-	-	-	-
	Total Corporate Services (Revenue)	(172)	(45)	-	-	-
	121220100 Wages - Corporate Services	265,846	206,441	221,161	227,491	6,330
	121220101 Overtime - Corporate Services	2,766	4,330	2,500	2,500	-
	121220140 Benefits - Corporate Services	66,366	55,234	64,585	64,367	(218)
	121220160 Professional Development - CorporateServ	1,041	3,345	1,460	3,550	2,090
	121220170 Travel & Accommodation - Corporate Serv	1,207	1,584	1,700	1,600	(100)
	121220180 Memberships - Corporate Services	260	1,406	515	1,120	605
	121220202 Courier - Corporate Services	67	215	200	200	-
	121220205 Communications - Corporate Services	686	530	600	600	-
	121220210 Advertising - Corporate Services	2,915	497	-	750	750
	121220214 Publications - Corporate Services	1,160	1,388	800	800	-
	121220231 Legal Fees - Corporate Services	42,076	10,123	30,000	30,000	-
	121220240 Contracted Services - Corporate Services	15,572	(29)	10,000	20,000	10,000
	121220261 Leases / Rentals - Corporate Services	-	-	-	-	-
	121220275 Fees - Registrations -Corporate Serv	-	-	-	-	-
	121220310 Supplies - Corporate Services	761	623	650	650	-
	121220890 Inter Department Allocation - Corporate	(60,966)	(36,926)	(36,926)	(39,076)	(2,150)
	Total Corporate Services (Expenses)	339,757	248,759	297,245	314,552	17,307
	Property Tax Allocation	339,585	248,714	297,245	314,552	17,307

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1221 Risk Management						
111221610	Grants - Conditional - Other - Risk Mgmt	-	(15,000)	-	-	-
	Total Risk Management (Revenue)	-	(15,000)	-	-	-
121221210	Advertising - Risk Management	-	-	-	-	-
121221230	Professional Services - Risk Management	-	42,549	-	40,000	40,000
121221231	Legal Fees - Risk Management	-	56,833	-	50,000	50,000
121221240	Contracted Services - Risk Management	-	44,626	-	50,000	50,000
121221241	Consultants - Risk Management	-	10,847	-	-	-
121221310	Supplies - Risk Management	-	14,468	-	18,000	18,000
121221370	Insurance - Risk Management	95,564	77,595	82,500	82,581	81
121221372	Insurance Claims Paid Out	10,628	5,000	16,000	16,000	-
121221375	Allowance for Bad Debts - Risk Mgmt	(520)	21,598	-	-	-
	Total Risk Management (Expenses)	105,673	273,516	98,500	256,581	158,081
Property Tax Allocation		105,673	258,516	98,500	256,581	158,081

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1223 Elections						
111223923	Transfer from SCIF Reserve	(30,386)	-	-	-	-
		(30,386)	-	-	-	-
121223100	Wages - Elections	7,950	-	-	-	-
121223101	Overtime - Elections	-	-	-	-	-
121223120	Honorarium - Elections	3,867	-	-	-	-
121223140	Benefits - Elections	-	-	-	-	-
121223160	Conferences & Training - Elections	-	-	-	-	-
121223170	Travel & Accommodation - Elections	-	-	-	-	-
121223210	Advertising - Elections	5,043	-	-	-	-
121223231	Legal Fees - Elections	-	-	-	-	-
121223240	Contract Services	1,394	-	-	-	-
121223261	Equipment Rental - Elections	10,487	-	-	-	-
121223310	Supplies & Miscellaneous - Elections	1,645	-	-	-	-
121223914	Transfer to reserve	-	-	-	7,500	7,500
	Total Elections (Expenses)	30,386	-	-	7,500	7,500
	Property Tax Allocation	-	-	-	7,500	7,500

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1240 Common Services Admin						
111240915	Transfer from Reserve - Central Office	-	-	(11,500)	-	11,500
	Total Common Services Admin (Revenue)	-	-	(11,500)	-	11,500
121240100	Wages - Central Office	-	-	-	-	-
121240140	Benefits - Central Office	635	-	-	-	-
121240202	Postage & Courier - Central Office	11,708	18,746	12,000	12,000	-
121240205	Communications - Central Office	13,141	18,540	20,110	22,500	2,390
121240210	Advertising - Common Admin	1,353	-	-	-	-
121240240	Contract Services - Central Office	-	-	-	-	-
121240250	Contract Maint - Central Office	-	-	-	-	-
121240251	Equipment Maintenance - Central Office	150	-	-	-	-
121240261	Rental - Equipment - Central Office	31,866	31,083	35,000	35,000	-
121240275	Fees - Central Office	-	-	-	-	-
121240310	Supplies - Central Office	20,246	13,950	19,000	19,000	-
121240311	Small Equipment Purchases	-	15,299	22,378	10,000	(12,378)
121240360	Interest Paid on Deposits	-	2,187	-	-	-
121240361	Bank Charges	6,926	4,675	7,000	7,000	-
121240362	Bank Charges - Credit Cards	14,418	9,422	14,000	14,000	-
121240363	Interest - Tax Installments	-	-	-	-	-
121240366	US Exchange - loss	(367)	252	-	-	-
121240809	Provision for Amortization - Municipal	86,624	67,372	67,375	67,375	-
121240890	Inter Departmental Allocation - Central Office	(17,591)	(14,308)	(14,308)	(13,205)	1,103
1221240915	Transfer Funds - Committed	11,500	-	-	-	-
	Total Common Services Admin (Expenses)	180,611	167,218	182,555	173,670	(8,885)
Property Tax Allocation		180,611	167,218	171,055	173,670	2,615

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1230 Human Resources						
111230990	Transfer From Reserve - Human Resources	-	-	-	-	-
	Total Human Resources (Revenue)	-	-	-	-	-
121230100	Wages - Human Resources	82,009	55,232	82,901	92,361	9,460
121230101	Overtime - Human Resources	-	-	30,000	20,000	(10,000)
121230140	Benefits - Human Resources	18,272	14,085	20,179	25,063	4,884
121230160	Professional Development - Human Resourc	1,985	500	2,500	1,000	(1,500)
121230165	Corporate Training - Human Resources	13,847	11,695	10,000	10,000	-
121230168	Wellness - Human Resources	10,742	8,873	10,000	10,000	-
121230170	Travel & Accomodation - Human Resources	548	372	1,000	600	(400)
121230180	Memberships - Human Resources	-	68	400	465	65
121230202	Courier - Human Resources	-	125	-	200	200
121230205	Communications - Human Resources	-	637	500	600	100
121230210	Advertising - Human Resources	3,807	6,374	3,000	4,000	1,000
121230214	Publications - Human Resources	-	-	300	300	-
121230231	Legal Fees - Human Resources	9,277	7,696	10,000	10,000	-
121230240	Contract Services -HR - Recruiting	7,579	10,000	15,000	15,000	-
121230241	Consultants - Human Resources	-	-	1,000	1,000	-
121230242	Employee Assistance Program - Human Reso	2,949	2,766	3,000	3,000	-
121230310	Supplies - Human Resources	1,639	1,093	2,300	1,800	(500)
121230890	Inter Department Allocation - Human Reso	(24,594)	(21,225)	(21,225)	(21,590)	(365)
	Total Human Resources (Expenses)	128,059	98,291	170,855	173,799	2,944
	Property Tax Allocation	128,059	98,291	170,855	173,799	2,944

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1231 Health and Safety						
121231165	Corporate Training - Health & Safety	4,974	950	5,695	5,700	5
121231170	Travel & Accommodation - Health & Safety	-	-	500	1,200	700
121231240	Contracted Services - Health & Safety	19,519	24,100	26,200	26,200	-
121231310	Supplies - Health & Safety	5,617	9,985	10,000	10,000	-
121231890	Inter Departmental Allocation - Health & Safety	(5,741)	(4,685)	(4,685)	(4,763)	(78)
	Total Health and Safety (Expenses)	24,369	30,350	37,710	38,337	627
	Property Tax Allocation	24,369	30,350	37,710	38,337	627

Program: Financial Services

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	680,054	753,059	801,505	822,231	20,726
Contract Services	39,033	48,962	38,750	39,250	500
Professional Development and Dues	18,071	14,949	31,547	31,520	(27)
Supplies and Materials	7,146	10,027	6,500	6,500	-
Debt Interest	5,781	-	8,893	6,991	(1,902)
Other Expenses	4,551	3,443	4,400	3,700	(700)
Recovery of Sewer Costs	(129,074)	(105,207)	(105,207)	(110,854)	(5,647)
Contingency	-	-	100,000	100,000	-
Total Direct Costs	625,562	725,233	886,388	899,338	12,950
Revenue Generated:					
Fees, Rates and Sale of Services	29,312	187,629	30,600	24,340	(6,260)
Total Revenue Generated	29,312	187,629	30,600	24,340	(6,260)
Net Operating Costs	596,250	537,604	855,788	874,998	19,210
Transfer To (From) Reserves	-	-	(5,000)	-	5,000
Net Tax Requirement (Contribution)	596,250	537,604	850,788	874,998	24,210
Staffing per budget - FTEs	6.00		8.00	0.00	(8.00)

Program: Information Technology

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	111,578	160,330	191,390	193,905	2,515
Contract Services	87,569	61,781	88,775	82,000	(6,775)
Professional Development and Dues	5,637	7,514	9,600	8,250	(1,350)
Supplies and Materials	168,576	191,950	203,250	230,250	27,000
Other Expenses	127	1,883	2,000	850	(1,150)
Recovery of Sewer Costs	(56,780)	(54,699)	(54,699)	(56,936)	(2,237)
Total Direct Costs	316,707	368,759	440,316	458,319	18,003
Revenue Generated:					
None	-	-	-	-	-
Total Revenue Generated	0	0	0	0	0
Net Operating Costs	316,707	368,759	440,316	458,319	18,003
Transfer To (From) Reserves	(4,134)	-	(6,775)	-	6,775
Net Tax Requirement (Contribution)	312,573	368,759	433,541	458,319	24,778
Staffing per budget - FTEs	1.00		2.00	0.00	(2.00)

Program: Mayor & Council

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	183,804	186,593	195,121	191,554	(3,567)
Contract Services	9,003	108	500	2,500	2,000
Professional Development and Dues	30,700	36,332	40,700	64,512	23,812
Supplies and Materials	16,847	9,624	3,500	9,500	6,000
Other Expenses	1,226	942	1,200	1,100	(100)
Contingency	-	-	10,000	10,000	-
Total Direct Costs	241,580	233,599	251,021	279,166	28,145
Revenue Generated:					
None	-	-	-	-	-
Total Revenue Generated	0	0	0	0	0
Transfer To (From) Reserves	(11,164)	-	-	-	-
Net Tax Requirement (contribution)	230,416	233,599	251,021	279,166	28,145

	Revenue	Expense	Budget 2020 Property Tax Allocation
Mayor	-	57,759	57,759
Council	-	221,407	221,407
			<u>279,166</u>

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1110 Mayor						
	121110120 Indemnity - Mayor	37,062	39,857	42,101	42,101	-
	121110140 Benefits - Mayor	5,332	5,662	6,494	5,852	(642)
	121110160 Seminars & Conferences - Mayor	1,342	2,590	2,100	2,050	(50)
	121110170 Travel & Accommodation - Mayor	2,720	4,829	5,200	6,656	1,456
	121110180 Memberships - Mayor	-	-	400	-	(400)
	121110205 Communications - Mayor	762	535	700	600	(100)
	121110210 Mayor - Advertising	-	-	-	-	-
	121110310 Supplies & Miscellaneous - Mayor	630	28	500	500	-
	Total Mayor (Expenses)	47,848	53,501	57,495	57,759	264
	Property Tax Allocation	47,848	53,501	57,495	57,759	264

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1120 Council						
	111120976 Transfer From Capital Reserve - Council	(11,164)	-	-	-	-
		(11,164)	-	-	-	-
	121120120 Indemnity - Councillors	112,637	117,501	123,898	122,202	(1,696)
	121120140 Benefits - Councillors	28,773	23,573	22,628	21,399	(1,229)
	121120160 Seminars & Conferences - Council	9,845	5,851	7,700	18,560	10,860
	121120170 Travel and Accomodation - Council	9,259	15,272	17,800	29,246	11,446
	121120180 Memberships - Council	7,533	7,790	7,500	8,000	500
	121120205 Communications - Council	465	407	500	500	-
	121120210 Advertising- Council	-	108	-	-	-
	121120240 Contract Service	9,003	-	500	2,500	2,000
	121120310 Supplies & Miscellaneous - Council	16,217	9,595	3,000	9,000	6,000
	121120399 Contingency - Council	-	-	10,000	10,000	-
	Total Council (Expenses)	193,732	180,097	193,526	221,407	27,881
	Property Tax Allocation	182,568	180,097	193,526	221,407	27,881

Program: Non-Departmental Activities

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	-	-	-	-	-
Contract Services	-	-	-	-	-
Professional Development and Dues	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Expenses	4,719	(106,151)	-	11,900	11,900
Total Direct Costs	4,719	(106,151)	0	11,900	11,900
Revenue Generated:					
Fees, Rates and Sale of Services	319,816	346,169	325,934	324,668	(1,266)
Investment Income	1,435,790	366,112	225,000	240,000	15,000
Grants and Donations	874,201	1,244,660	869,530	876,568	7,038
Other Revenue	19,111	33,106	19,220	33,500	14,280
Total Revenue Generated	2,648,918	1,990,047	1,439,684	1,474,736	35,052
Net Operating Costs (Contribution)	(2,644,199)	(2,096,198)	(1,439,684)	(1,462,836)	(23,152)
Amortization	-	-	-	-	-
Principle on Debenture Debt	443,437	-	527,846	517,695	(10,151)
Transfer To (From) Reserves	470,827	-	466,046	492,148	26,102
Transfer To (From) Capital	457,373	-	712,745	996,020	283,275
Transfer To (From) Surplus	-	-	148,820	-	(148,820)
Net Tax Requirement (Contribution)	(1,272,562)	(2,096,198)	415,773	543,027	127,254

Planning & Development

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	868,460	768,277	911,118	938,198	27,080
Contract Services	153,110	191,598	270,926	152,826	(118,100)
Professional Development and Dues	10,229	12,266	24,600	21,200	(3,400)
Supplies and Materials	14,462	8,044	9,650	10,650	1,000
Other Expenses	2,993	2,758	3,050	3,025	(25)
Grants	139,044	148,887	137,000	132,800	(4,200)
Total Direct Costs	1,188,298	1,131,830	1,356,344	1,258,699	(97,645)
Revenue Generated:					
Fees, Rates and Sale of Services	525,670	368,734	491,500	342,500	(149,000)
Grants and Donations	63,750	68,463	18,100	-	(18,100)
Total Revenue Generated	589,420	437,197	509,600	342,500	(167,100)
Net Operating Costs	598,878	694,633	846,744	916,199	69,455
Amortization	2,649	2,649	2,650	2,650	-
Transfer To (From) Reserves	143,750	-	(140,000)	-	140,000
Net Tax Requirement (Contribution)	745,277	697,282	709,394	918,849	209,455
Staffing per budget - FTEs	9.00		9.00	0.00	(9.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Building Inspection	(200,000)	292,503	92,503
Development Services	(72,500)	748,220	675,720
Economic Development	(70,000)	220,626	150,626
			<u>918,849</u>

Program: Building Inspection

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	161,916	203,894	270,042	270,578	536
Contract Services	-	1,049	7,000	7,000	-
Professional Development and Dues	4,981	4,045	8,500	8,600	100
Supplies and Materials	5,164	4,746	4,150	5,150	1,000
Other Expenses	1,196	1,120	1,150	1,175	25
Total Direct Costs	173,257	214,854	290,842	292,503	1,661
Revenue Generated:					
Fees, Rates and Sales of Services	343,414	235,937	320,000	200,000	(120,000)
Total Revenue Generated	343,414	235,937	320,000	200,000	(120,000)
Net Operating Costs	(170,157)	(21,083)	(29,158)	92,503	121,661
Transfer To (From) Reserves	80,000	-	(75,000)	-	75,000
Net Tax Requirement (Contribution)	(90,157)	(21,083)	(104,158)	92,503	196,661
Staffing per budget - FTEs	2.00		3.00	0.00	(3.00)

Program: Development Services

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	706,544	564,383	641,076	667,620	26,544
Contract Services	65,284	102,723	158,000	58,000	(100,000)
Professional Development and Dues	5,248	8,221	16,100	12,600	(3,500)
Supplies and Materials	9,298	3,298	5,500	5,500	-
Other Expenses	1,797	1,638	1,900	1,850	(50)
Total Direct Costs	788,171	680,263	822,576	745,570	(77,006)
Revenue Generated:					
Fees, Rates and Sale of Services	112,256	63,762	101,500	72,500	(29,000)
Grants and Donations	-	50,363	-	-	-
Total Revenue Generated	112,256	114,125	101,500	72,500	(29,000)
Net Operating Costs	675,915	566,138	721,076	673,070	(48,006)
Amortization	2,649	2,649	2,650	2,650	-
Transfer To (From) Reserves	-	-	(65,000)	-	65,000
Net Tax Requirement (Contribution)	678,564	568,787	658,726	675,720	16,994
Staffing per budget - FTEs	7.00		6.00	0.00	(6.00)

Program: Economic Development

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Contract Services	87,826	87,826	105,926	87,826	(18,100)
Professional Development and Dues	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Expenses	-	-	-	-	-
Grants	139,044	148,887	137,000	132,800	(4,200)
Total Direct Costs	<u>226,870</u>	<u>236,713</u>	<u>242,926</u>	<u>220,626</u>	<u>(22,300)</u>
Revenue Generated:					
Fees, Rates and Sale of Services	70,000	69,035	70,000	70,000	-
Grants and Donations	63,750	18,100	18,100	-	(18,100)
Total Revenue Generated	<u>133,750</u>	<u>87,135</u>	<u>88,100</u>	<u>70,000</u>	<u>(18,100)</u>
Net Operating Costs	93,120	149,578	154,826	150,626	(4,200)
Transfer To (From) Reserve	63,750	-	-	-	-
Net Tax Requirement (Contribution)	<u>156,870</u>	<u>149,578</u>	<u>154,826</u>	<u>150,626</u>	<u>(4,200)</u>

Community Services

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	753,817	757,145	875,355	890,580	15,225
Contract Services	246,963	236,879	233,405	248,415	15,010
Professional Development and Dues	8,464	9,952	13,855	12,232	(1,623)
Supplies and Materials	155,113	144,213	159,610	185,745	26,135
Other Expenses	35,575	25,754	34,198	34,027	(171)
Loss on Sale of Fixed Assets	-	-	-	-	-
Grants	672,531	1,162,421	692,074	680,908	(11,166)
Inter-Department Allocation	-	-	-	-	-
Total Direct Costs	1,872,463	2,336,364	2,008,497	2,051,907	43,410
Revenue Generated:					
Fees, Rates and Sale of Services	31,980	25,017	28,315	26,338	(1,977)
Grants and Donations	147,649	139,932	114,990	114,490	(500)
Total Revenue Generated	179,629	164,949	143,305	140,828	(2,477)
Net Operating Costs	1,692,834	2,171,415	1,865,192	1,911,079	45,887
Amortization	178,724	178,818	179,000	179,000	-
Transfer To (From) Reserves	(24,612)	(25,890)	(51,380)	-	51,380
Net Tax Requirement (Contribution)	1,846,946	2,324,343	1,992,812	2,090,079	97,267
Staffing per budget - FTEs	10.41		10.41	0.00	(10.41)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Parks	(20,781)	1,261,983	1,241,202
Arts & Culture	(120,047)	433,503	313,456
Library	-	535,421	535,421
			<u>2,090,079</u>

Program: Parks

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	676,534	679,910	795,760	809,351	13,591
Contract Services	100,416	85,908	90,000	99,900	9,900
Professional Development and Dues	5,793	4,003	8,665	7,205	(1,460)
Supplies and Materials	134,916	123,458	123,000	132,500	9,500
Other Expenses	35,575	25,754	34,198	34,027	(171)
Inter-Department Allocation	-	-	-	-	-
Total Direct Costs	953,234	919,033	1,051,623	1,082,983	31,360
Revenue Generated:					
Fees, Rates and Sale of Services	12,279	6,159	17,000	15,781	(1,219)
Grants and Donations	63,202	42,852	32,640	5,000	(27,640)
Total Revenue Generated	75,481	49,011	49,640	20,781	(28,859)
Net Operating Costs	877,753	870,022	1,001,983	1,062,202	60,219
Amortization	178,724	178,818	179,000	179,000	-
Transfer To (From) Reserves	21,278	-	25,140	-	(25,140)
Net Tax Requirement (Contribution)	1,077,755	1,048,840	1,206,123	1,241,202	35,079
Staffing per budget - FTEs	9.66		9.66	0.00	(9.66)

Program: Arts & Culture

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	77,283	77,235	79,595	81,229	1,634
Contract Services	146,547	150,971	143,405	148,515	5,110
Professional Development and Dues	2,671	5,949	5,190	5,027	(163)
Supplies and Materials	20,197	20,755	36,610	53,245	16,635
Grants	275,992	736,878	147,569	145,487	(2,082)
Total Direct Costs	522,690	991,788	412,369	433,503	21,134
Revenue Generated:					
Fees, Rates and Sales of Services	19,701	18,858	11,315	10,557	(758)
Grants and Donations	84,447	97,080	82,350	109,490	27,140
Total Revenue Generated	104,148	115,938	93,665	120,047	26,382
Net Operating Costs	418,542	875,850	318,704	313,456	(5,248)
Transfer To (From) Reserves	(45,890)	(25,890)	(25,890)	-	25,890
Net Tax Requirement (Contribution)	372,652	849,960	292,814	313,456	20,642
Staffing per budget - FTEs	0.75		0.75	0.00	(0.75)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Community Grants	(25,890)	146,097	120,207
Arts & Culture	(6,492)	154,866	148,374
Arts Festival	(87,665)	132,540	44,875
			313,456

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
1150 Community Grants						
	111150610 Grants - Other - Conditional	(6,000)	(7,100)	-	-	-
	111150620 Grants - Other - Unconditional - Communi	-	(964)	-	-	-
	111150621 Grants - Unconditional - Communtiy Fores	-	-	-	(25,890)	(25,890)
	111150978 Transfer from Community Forest Legacy Res	(100,692)	(325,500)	-	-	-
	111150923 Transfer from the SCIF reserve	(20,000)	-	-	-	-
	111150950 Transfer from the Community Forest Dividend R	(25,890)	(25,890)	(25,890)	-	25,890
		(152,582)	(359,454)	(25,890)	(25,890)	-
	121150210 Advertising - Community Grants	-	457	-	500	500
	121150310 Supplies - Community Grants	-	108	-	110	110
	121150610 Grants - Cond - Other	77,523	52,700	53,000	67,500	14,500
	121150611 Grants - Canada Day	-	-	-	-	-
	121150612 Grants - Bursary	3,835	5,000	5,000	5,000	-
	121150613 Grants - Standing Grants	88,765	89,569	89,569	72,987	(16,582)
	121150615 Grants - Community Forest Legacy Fund	100,692	583,000	-	-	-
	Total Community Grants (Expenses)	270,815	730,834	147,569	146,097	(1,472)
	Property Tax Allocation	118,233	371,380	121,679	120,207	(1,472)

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
7410 Arts						
	117410505 Sales - Goods - Arts	-	(740)	-	-	-
	117410510 Services - Arts	-	(650)	(800)	(42)	758
	117410550 Grants - Federal - Cond - Arts, Culture	(2,700)	(2,700)	(2,700)	(5,450)	(2,750)
	117410570 Grants - Prov - Cond - Arts, Culture	-	(1,750)	-	-	-
	117410610 Donations - Arts	(15,502)	(3,329)	(2,500)	(1,000)	1,500
	117410611 Grants - Other - Cond - Arts, Culture	-	(20,000)	-	-	-
	117410990 Transfer From Reserve - Arts	-	-	-	-	-
	Total Arts (Revenue)	(18,202)	(29,169)	(6,000)	(6,492)	(492)
	127410100 Wages - Arts, Culture & Heritage	55,160	55,921	54,791	55,883	1,092
	127410101 Overtime - Arts, Culture & Heritage	2,946	1,926	2,000	2,000	-
	127410120 Honorariums - Arts, Culture & Heritage	1,690	2,300	3,000	3,750	750
	127410140 Benefits - Arts, Culture & Heritage	17,486	17,088	19,804	19,596	(208)
	127410160 Prof Dev- Committee - Arts, Culture	2,053	4,338	4,635	1,785	(2,850)
	127410170 Travel & Accom - Arts, Culture, Heritage	-	740	-	1,950	1,950
	127410180 Dues, Fees and Memberships	618	871	555	1,292	737
	127410205 Communications - Arts, Culture & Her	592	530	550	600	50
	127410210 Advertising - Arts, Culture & Heritage	3,922	8,066	7,750	8,500	750
	127410240 Contracted Services - Arts, Culture & He	31,018	37,101	29,200	33,060	3,860
	127410310 Supplies - Arts, Culture & Heritage	1,056	811	7,950	8,150	200
	127410312 Public Art - Arts, Culture & Heritage	1,232	475	2,025	18,300	16,275
	127410610 Grants - Other	5,177	6,223	-	-	-
	127410611 Grants - Written Arts	-	385	-	-	-
	Total Arts, Culture & Heritage Adv Committee (E	122,951	136,775	132,260	154,866	22,606
	Property Tax Allocation	104,749	107,607	126,260	148,374	22,114

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
7420 Sechelt Arts Festival						
	117420505 Sales - Goods - Festival Tickets	(17,126)	(17,468)	(10,515)	(10,515)	-
	117420510 Sales - Services - Ad Sales	(2,575)	-	-	-	-
	117420550 Grants - Federal - Conditional - Festiva	(33,835)	(33,100)	(31,400)	(31,400)	-
	117420570 Grants - Provincial - Conditional - Fes	(3,004)	-	(2,500)	(2,500)	-
	117420590 Grants - From Other Municipalities - Fes	(800)	-	(2,500)	(2,500)	-
	117420610 Donations - Festival	(7,200)	(13,850)	(13,250)	(13,250)	-
	117420611 Donations - Festival (non-receiptable)	(15,406)	(14,288)	(27,500)	(27,500)	-
	117420990 Transfer From Reserve - Arts Festival	-	-	-	-	-
	Total Sechelt Arts Festival (Revenue)	(79,947)	(78,705)	(87,665)	(87,665)	-
	127420120 Administration - Sechelt Arts Festival	4,722	2,397	3,085	3,085	-
	127420210 Advertising & Marketing - Sechelt Arts F	5,403	6,706	22,155	22,155	-
	127420240 Contracted Services - Festival Producer	23,278	20,291	36,000	36,000	-
	127420242 Contract - Production	63,126	51,105	14,050	14,050	-
	127420243 Workshops - Contracted - Arts Festival	3,900	2,550	3,500	3,500	-
	127420244 Workshops - Production - Arts Festival	350	870	1,500	1,500	-
	127420245 Performers - Sechelt Arts Festival	15,900	24,695	30,750	30,750	-
	127420260 Rentals - Sechelt Arts Festival	8,055	6,310	16,135	16,135	-
	127420310 Supplies - Sechelt Arts Festival	4,190	9,254	5,365	5,365	-
	Total Sechelt Arts Festival (Expenses)	128,924	124,179	132,540	132,540	-
	Property Tax Allocation	48,977	45,474	44,875	44,875	-

Program: Library

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Grants	396,539	425,543	544,505	535,421	(9,084)
Total Direct Costs	<u>396,539</u>	<u>425,543</u>	<u>544,505</u>	<u>535,421</u>	<u>(9,084)</u>
Revenue Generated:					
Grants and Donations	-	-	-	-	-
Total Revenue Generated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Costs	396,539	425,543	544,505	535,421	(9,084)
Transfer To (From) Reserves	-	-	(50,630)	-	50,630
Net Tax Requirement (Contribution)	<u>396,539</u>	<u>425,543</u>	<u>493,875</u>	<u>535,421</u>	<u>41,546</u>

Public Works

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	1,142,889	1,115,137	1,305,721	1,369,947	64,226
Contract Services	472,704	493,858	799,369	311,000	(488,369)
Professional Development and Dues	29,745	13,721	47,653	35,807	(11,846)
Supplies and Materials	192,321	224,498	198,600	243,800	45,200
Debt Interest	-	-	-	-	-
Other Expenses	203,278	194,683	201,995	223,555	21,560
Loss (Gain) on Sale of Fixed Asset	(27,000)	-	-	-	-
Inter-Department Allocation	-	-	-	-	-
Total Direct Costs	2,013,937	2,041,897	2,553,338	2,184,109	(369,229)
Revenue Generated:					
Fees, Rates and Sale of Services	226,645	27,790	206,200	24,200	(182,000)
Grants and Donations	5,082	93,754	2,250	2,250	-
Other Revenue	60,150	-	-	-	-
Total Revenue Generated	291,877	121,544	208,450	26,450	(182,000)
Net Operating Costs	1,722,060	1,920,353	2,344,888	2,157,659	(187,229)
Amortization	1,891,852	1,827,127	1,827,449	1,827,449	-
Transfer To (From) Reserves	250,592	98,250	(443,369)	-	443,369
Net Tax Requirement (Contribution)	3,864,504	3,845,730	3,728,968	3,985,108	256,140
Staffing per budget - FTEs	14.00		14.00	0.00	(14.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Engineering	(25,450)	999,272	973,822
Fleet Maintenance	-	216,030	216,030
Public Works	(1,000)	2,796,256	<u>2,795,256</u>
			3,985,108

Program: Engineering

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	457,017	531,857	623,296	654,915	31,619
Contract Services	164,129	249,244	613,369	90,000	(523,369)
Professional Development and Dues	14,300	10,259	23,758	20,807	(2,951)
Supplies and Materials	7,235	7,346	9,800	10,800	1,000
Other Expenses	115,204	106,711	113,650	120,650	7,000
Total Direct Costs	757,885	905,417	1,383,873	897,172	(486,701)
Revenue Generated:					
Fees, Rates and Sale of Services	222,666	25,651	203,200	23,200	(180,000)
Grants and Donations	3,760	93,754	2,250	2,250	-
Total Revenue Generated	226,426	119,405	205,450	25,450	(180,000)
Net Operating Costs	531,459	786,012	1,178,423	871,722	(306,701)
Amortization	102,022	102,022	102,100	102,100	-
Transfer To (From) Reserve	83,369	98,250	(443,369)	-	443,369
Net Tax Requirement (Contribution)	716,850	986,284	837,154	973,822	136,668
Staffing per budget - FTEs	6.00		6.00	0.00	(6.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Engineering	(23,200)	745,372	722,172
Street Lights	(2,250)	253,900	251,650
			<u>973,822</u>

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YMMDD	2019 Budget	2020 Request	change
5200 Engineering						
115200505	Sales - Goods - Engineering	(53)	(25)	(200)	(200)	-
115200510	Sales - Services - Engineering	(6,550)	(7,860)	(2,000)	(2,000)	-
115200525	Fees - Servicing Agrmt Admin Fee	(215,364)	(17,766)	(200,000)	(20,000)	180,000
115200530	Permits - Engineering	(700)	-	(1,000)	(1,000)	-
115200570	Grants - Prov - Cond - Engineering	-	(92,250)	-	-	-
115200919	Transfer from Development Fee Equalization Re:	(1,025)	-	(78,975)	-	78,975
115200939	Transfer from Gas Tax Reserve	(23,086)	-	(256,074)	-	256,074
115200990	Transfer From Reserve - Engineering	(840)	-	(108,320)	-	108,320
	Total Engineering (Revenue)	(247,617)	(117,901)	(646,569)	(23,200)	623,369
125200100	Wages - Engineering	378,498	434,268	489,981	517,663	27,682
125200101	Overtime - Engineering	3,005	3,475	3,000	5,000	2,000
125200140	Benefits - Engineering	75,515	94,114	130,315	132,252	1,937
125200160	Professional Development - Engineering	4,346	3,987	13,838	8,660	(5,178)
125200170	Travel & Accommodation - Engineering	5,080	4,092	8,040	9,600	1,560
125200175	Visa Expenses - Clearing - Development S					
125200180	Memberships, Dues, Fees - Engineering	4,874	1,681	1,880	2,547	667
125200202	Courier - Engineering	367	86	250	250	-
125200205	Communications - Engineering	1,994	2,119	2,400	2,400	-
125200210	Advertising - Engineering	1,739	117	2,000	2,000	-
125200230	Professional Services - Engineering	33,259	6,340	90,000	10,000	(80,000)
125200231	Legal Fees	30,786	11,380	15,000	15,000	-
125200240	Contracted Services - Engineering	30,135	17,227	35,000	35,000	-
125200241	Consultants - Engineering	34,676	177,353	443,369	-	(443,369)
125200275	Fees - Subdiv - Registrations	-	500	-	-	-
125200310	Supplies - Engineering	4,954	4,386	4,000	5,000	1,000
1225200915	Transfer Funds - Committed	108,320	-	-	-	-
125200947	Trsfr to Geodetic Monuments Reserve	-	6,000	-	-	-
125200976	Transfer to Capital Reserve	-	92,250	-	-	-
	Total Engineering (Expenses)	717,547	859,374	1,239,073	745,372	(493,701)
	Property Tax Allocation	469,929	741,473	592,504	722,172	129,668

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
6330 Street Lights						
116330570	Grant - Prov - Conditional - Street Light	(3,760)	(1,504)	(2,250)	(2,250)	-
116330651	Developer Cont - Street Light	-	-	-	-	-
	Total Street Lights (Revenue)	(3,760)	(1,504)	(2,250)	(2,250)	-
126330240	Contracted Services - Street Lights	33,534	36,827	28,000	28,000	-
126330250	Contract Maint & Repair - Street Lights	-	1,614	4,000	4,000	-
126330251	Maintenance Share - MOH - Street Lights	1,515	1,128	1,400	1,400	-
126330310	Supplies - Street Lighting	766	218	400	400	-
126330351	Hydro - Street Lights	112,844	104,507	111,000	118,000	7,000
126330809	Provision for Amortization - Street Light	102,022	102,022	102,100	102,100	-
	Total Street Lights (Expenses)	250,680	246,316	246,900	253,900	7,000
	Property Tax Allocation	246,920	244,812	244,650	251,650	7,000

Program: Public Works

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	685,872	583,280	682,425	715,032	32,607
Contract Services	219,969	155,911	126,000	136,000	10,000
Professional Development and Dues	15,445	3,462	23,895	15,000	(8,895)
Supplies and Materials	106,298	133,461	107,800	144,000	36,200
Debt Interest	-	-	-	-	-
Other Expenses	59,888	55,571	59,132	66,905	7,773
Loss (Gain) on Sale of Fixed Asset	-	-	-	-	-
Inter-Department Allocation	-	-	-	-	-
Total Direct Costs	1,087,472	931,685	999,252	1,076,937	77,685
Revenue Generated:					
Fees, Rates and Sale of Services	3,979	2,139	3,000	1,000	(2,000)
Grants and Donations	1,322	-	-	-	-
Other Revenue	60,150	-	-	-	-
Total Revenue Generated	65,451	2,139	3,000	1,000	(2,000)
Net Operating Costs	1,022,021	929,546	996,252	1,075,937	79,685
Amortization	1,755,781	1,719,080	1,719,319	1,719,319	-
Net Tax Requirement (Contribution)	2,777,802	2,648,626	2,715,571	2,795,256	79,685
Staffing per budget - FTEs	8.00		8.00	0.00	(8.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Public Works	-	2,585,637	2,585,637
Drainage	(1,000)	210,619	209,619
			<u>2,795,256</u>

Program: Fleet Maintenance

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	-	-	-	-	-
Contract Services	88,606	88,703	60,000	85,000	25,000
Supplies and Materials	78,788	83,691	81,000	89,000	8,000
Other Expenses	28,186	32,401	29,213	36,000	6,787
Loss on Sale of Assets	(27,000)	-	-	-	-
Inter-Department Allocation	-	-	-	-	-
Total Direct Costs	168,580	204,795	170,213	210,000	39,787
Revenue Generated:					
None	-	-	-	-	-
Total Revenue Generated	0	0	0	0	0
Net Operating Costs	168,580	204,795	170,213	210,000	39,787
Amortization	34,050	6,026	6,030	6,030	-
Transfer To (From) Reserve	167,223	-	-	-	-
Net Tax Requirement (Contribution)	369,853	210,821	176,243	216,030	39,787

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
6310 Public Works						
	116310505 Sale of Goods - Public Works	-	-	-	-	-
	116310510 Sale of Services - Public Works	-	-	-	-	-
	116310550 Grants - Federal - Conditional	(1,322)	-	-	-	-
	116310651 Developer Contributions - Public Works	(60,150)	-	-	-	-
	116310660 Gain or Loss on Disposal - Road Assets	-	-	-	-	-
	Total Public Works (Revenue)	(61,471)	-	-	-	-
	126310100 Wages - Public Works	520,393	429,750	508,395	537,334	28,939
	126310101 Overtime - Public Works	25,414	36,284	20,000	20,000	-
	126310140 Benefits - Public Works	140,065	117,246	154,030	157,698	3,668
	126310160 Professional Development - Public Works	11,990	3,143	19,895	15,000	(4,895)
	126310170 Travel & Accommodation - Public Works	2,855	319	4,000	-	(4,000)
	126310180 Dues Fees Memberships - Public Works	600	-	-	-	-
	126310202 Courier - Public Works	108	-	200	200	-
	126310205 Communications - Public Works	6,527	6,608	7,300	6,350	(950)
	126310207 Security - Public Works	-	-	-	-	-
	126310210 Advertising - Public Works	1,827	1,153	1,000	1,000	-
	126310214 Publication & Subscriptions - Public Wor	-	-	-	-	-
	126310230 Professional Services - Public Works	35,413	1,138	-	-	-
	126310240 Contracted Services - Public Works	119,757	75,558	32,000	42,000	10,000
	126310247 Contract Services - Line Painting	-	19,514	25,000	25,000	-
	126310248 Contract Services - Power Sweeping	-	16,495	18,000	18,000	-
	126310250 Contract Mntce & Repair - Public Works	62,909	-	-	-	-
	126310252 Contract - Build Maint - Public Works	64	-	-	-	-
	126310254 Contract Services - Small Paving Works	-	29,863	50,000	50,000	-
	126310255 Grounds Maintenance - Public Works	-	55	-	-	-
	126310261 Rental Equipment - Public Works	15,738	11,970	16,000	16,000	-
	126310310 Supplies - Public Works	104,993	53,076	35,800	44,000	8,200
	126310317 Supplies - Dust Control	-	13,350	25,000	27,000	2,000
	126310318 Supplies - Salt	-	55,495	27,000	60,000	33,000
	126310319 Supplies - Roadbase	1,305	6,991	20,000	10,000	(10,000)
	126310350 Utilities - Garbage & General - Public W	31,777	31,894	30,000	37,100	7,100
	126310351 Hydro - Public Works	4,108	3,602	4,000	5,500	1,500
	126310353 Water - Public Works	486	266	400	400	-
	126310369 Debenture Interest - Public Works	-	-	-	-	-
	126310370 Insurance - Public Works	1,144	1,231	1,232	1,355	123
	126310400 Shipping & Freight - Public Works	-	4,495	-	3,000	3,000
	126310809 Provision for Amortization - Public Work	1,543,158	1,508,644	1,508,700	1,508,700	-
	126310890 Inter Depart Alloc - Public Works	-	-	-	-	-
	Total Public Works (Expenses)	2,630,630	2,428,138	2,507,952	2,585,637	77,685
	Property Tax Allocation	2,569,159	2,428,138	2,507,952	2,585,637	77,685

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
6350 Drainage						
116350510	Sales - Services - Drainage	(3,979)	(2,139)	(3,000)	(1,000)	2,000
	Total Drainage (Revenue)	(3,979)	(2,139)	(3,000)	(1,000)	2,000
126350240	Contract Service - Drainage	-	12,189	-	-	-
126350310	Supplies - Drainage	-	-	-	-	-
126350809	Amortization - Drainage	212,623	210,436	210,619	210,619	-
	Total Drainage (Expenses)	212,623	210,436	210,619	210,619	-
	Property Tax Allocation	208,645	208,298	207,619	209,619	2,000

Facilities

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	60,626	94,609	101,289	102,104	815
Contract Services	162,695	108,266	107,134	111,095	3,961
Professional Development and Dues	575	475	-	2,975	2,975
Supplies and Materials	110,307	96,364	94,100	135,450	41,350
Debt Interest	114,000	104,982	114,000	114,000	-
Other Expenses	172,745	176,376	170,337	212,690	42,353
Loss (Gain) on Sale of Fixed Asset	57,108	-	-	-	-
Inter-Department Allocation	-	-	-	-	-
Total Direct Costs	678,056	581,072	586,860	678,314	91,454
Revenue Generated:					
Fees, Rates and Sale of Services	678,489	466,601	685,371	684,248	(1,123)
Grants and Donations	17,993	-	-	-	-
MFA Actuarial Income	186,979	101,954	203,907	222,721	18,814
Total Revenue Generated	883,461	568,555	889,278	906,969	17,691
Net Operating Costs	(205,405)	12,517	(302,418)	(228,655)	73,763
Amortization	358,155	359,970	360,420	360,420	0
Transfer To (From) Reserves	96,704	-	14,450	-	(14,450)
Net Tax Requirement (Contribution)	249,454	372,487	72,452	131,765	59,313
Staffing per budget - FTEs	1.00		1.00	0.00	(1.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Community Facilities	(58,444)	192,871	134,427
Municipal Buildings	(794,225)	772,850	(21,375)
Wharfs	(54,300)	73,013	18,713
			<u>131,765</u>

Program: Community Facilities

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	-	-	-	-	-
Contract Services	70,814	44,118	37,400	28,495	(8,905)
Supplies and Materials	20,226	24,782	12,500	57,750	45,250
Other Expenses	36,534	41,063	38,128	52,901	14,773
Transfer to Capital Funding	-	-	-	-	-
Total Direct Costs	127,574	109,963	88,028	139,146	51,118
Revenue Generated:					
Fees, Rates and Sale of Services	36,510	39,980	40,700	58,444	17,744
Grants and Donations	7,993	-	-	-	-
Total Revenue Generated	44,503	39,980	40,700	58,444	17,744
Net Operating Costs	83,071	69,983	47,328	80,702	33,374
Amortization	50,267	53,674	53,725	53,725	-
Transfer To (From) Reserves	7,993	-	-	-	-
Net Tax Requirement (Contribution)	141,331	123,657	101,053	134,427	33,374

	Revenue	Expense	Budget 2020 Property Tax Allocation
Rockwood	(13,041)	70,924	57,883
Mission Point House	(11,881)	16,047	4,166
Seaside	(28,322)	75,302	46,980
Robertson House	-	9,708	9,708
Kirkland House	(5,200)	6,779	1,579
Arrowhead	-	14,111	14,111
			<u>134,427</u>

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
7430 Rockwood						
117430510	Sales - Services - Rockwood	-	(156)	-	-	-
117430540	Rental - Rockwood	(5,374)	(8,075)	(10,000)	(13,041)	(3,041)
117430610	Grants - Other - Conditional - Rockwood	(7,993)	-	-	-	-
	Total Rockwood (Revenue)	(13,367)	(8,231)	(10,000)	(13,041)	(3,041)
127430100	Wages - Rockwood	-	-	-	-	-
127430140	Benefits - Rockwood	-	-	-	-	-
127430202	Postage - Rockwood	174	-	-	-	-
127430205	Communications - Rockwood	2,670	2,456	2,700	2,800	100
127430207	Security - Rockwood	-	-	-	900	900
127430240	Contracted Services - Rockwood	33,433	24,633	16,800	5,500	(11,300)
127430252	Building Maint - Rockwood	10,684	3,010	2,000	14,000	12,000
127430272	Taxes - Rockwood	-	393	-	450	450
127430310	Supplies - Rockwood	3,128	3,433	2,500	23,200	20,700
127430350	Utilities - Rockwood	756	866	830	880	50
127430351	Hydro - Rockwood	7,253	5,520	7,700	7,700	-
127430352	Natural Gas - Rockwood	315	297	310	317	7
127430353	Water - Rockwood	821	997	1,000	1,000	-
127430370	Insurance - Property - Rockwood	916	1,092	1,093	1,202	109
127430397	Transfer to Capital Funding - Rockwood	-	-	-	-	-
127430809	Provision for Amortization - Rockwood	8,526	12,959	12,975	12,975	-
127430890	Inter Department Allocation - Rockwood	-	-	-	-	-
1227430928	Transfer to Public Safety Reserve	7,993	-	-	-	-
	Total Rockwood (Expenses)	76,670	55,657	47,908	70,924	23,016
Property Tax Allocation		63,303	47,425	37,908	57,883	19,975

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8201 Mission Point House						
118201540	Rental - Mission Point House	(3,275)	(6,015)	(2,500)	(11,881)	(9,381)
	Total Mission Point House (Revenue)	(3,275)	(6,015)	(2,500)	(11,881)	(9,381)
128201100	Wages - Mission Point	-	-	-	-	-
128201140	Benefits - Mission Point	-	-	-	-	-
128201205	Communications-Mission Point House	700	984	750	1,200	450
128201240	Contracted Services - Mission Point Hous	1,218	940	2,500	6,050	3,550
128201252	Contract Build Maint - Mission Point	1,745	6,790	1,000	1,000	-
128201310	Supplies - Mission Point House	351	1,755	300	1,850	1,550
128201350	Utilities - Mission Point House	-	-	-	-	-
128201351	Hydro - Mission Point House	1,157	1,434	1,450	1,700	250
128201353	Water - Mission Point - House	431	162	300	300	-
128201370	Insurance - Property - Mission Point	238	243	243	267	24
128201809	Amortization - Mission Point House	3,680	3,680	3,680	3,680	-
	Total Mission Point House (Expenses)	9,519	15,987	10,223	16,047	5,824
Property Tax Allocation		6,244	9,972	7,723	4,166	(3,557)

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YMMDD	2019 Budget	2020 Request	change
8202 Seaside Building						
118202540	Rental - Seaside Building	(22,717)	(21,019)	(23,000)	(28,322)	(5,322)
	Total Seaside Building (Revenue)	(22,717)	(21,019)	(23,000)	(28,322)	(5,322)
128202100	Wages - Seaside Building	-	-	-	-	-
128202140	Benefits - Seaside Building	-	-	-	-	-
128202205	Communications - Seaside Building	-	1,762	-	3,700	3,700
128202207	Security- Seaside Building	300	500	300	1,920	1,620
128202240	Contracted Services - Seaside Building	36,054	17,286	17,800	16,645	(1,155)
128202252	Contract Build Maint - Seaside Building	1,814	4,090	2,500	3,500	1,000
128202255	Contract Ground Maint - Seaside Building	-	-	-	-	-
128202310	Supplies - Seaside Building	1,429	2,773	3,200	13,200	10,000
128202350	General Utilities - Seaside Building	-	397	-	-	-
128202351	Hydro - Seaside Building	5,696	4,837	7,000	7,000	-
128202352	Natural Gas - Seaside Building	308	-	-	-	-
128202353	Water - Seaside Building	527	217	300	300	-
128202370	Insurance - Property - Seaside Building	1,764	1,802	1,802	1,982	180
128202809	Provision for Amortization - Seaside Bld	27,051	27,051	27,055	27,055	-
128202890	Inter Department Allocation - Seaside Bld	-	-	-	-	-
	Total Seaside Building (Expenses)	74,943	60,714	59,957	75,302	15,345
	Property Tax Allocation	52,225	39,695	36,957	46,980	10,023

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8203 Robertson House						
128203207	Security - Robertson	258	290	210	210	-
128203240	Contracted Services - Robertson House	-	-	-	-	-
128203252	Contract -Repairs & Maint - Robertson	-	2,560	-	-	-
128203272	Taxes - Robertson Property	4,088	5,253	4,300	6,000	1,700
128203350	Garbage & Utilities - Robertson	216	216	250	300	50
128203353	Water - Robertson	258	-	350	350	-
128203370	Insurance - Property - Robertson	345	352	362	398	36
128203809	Provision for Amortization - Robertson	2,422	2,422	2,450	2,450	-
Total Robertson House (Expenses)		7,586	11,094	7,922	9,708	1,786
Property Tax Allocation		7,586	11,094	7,922	9,708	1,786

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8204 Kirkland Centre						
118204540	Rental - Kirkland	(5,143)	(4,714)	(5,200)	(5,200)	-
	Total Kirkland Centre (Revenue)	(5,143)	(4,714)	(5,200)	(5,200)	-
128204100	Wages - Kirkland House	-	-	-	-	-
128204140	Benefits - Kirkland House	-	-	-	-	-
128204207	Security System - Kirkland House	210	785	210	210	-
128204240	Contracted Services - Kirkland Centre	108	1,259	300	300	-
128204252	Building Maintenance - Kirkland House	598	-	900	900	-
128204255	Grounds Maintenance - Kirkland House	-	30	-	-	-
128204272	Taxes - Kirkland Centre	-	489	-	-	-
128204310	Supplies - Kirkland House	477	341	100	100	-
128204351	Hydro - Kirkland House	492	3,088	-	4,500	4,500
128204353	Water - Kirkland House	310	163	200	200	-
128204370	Insurance - Kirkland House	506	517	517	569	52
	Total Kirkland Centre (Expenses)	2,701	6,672	2,227	6,779	4,552
	Property Tax Allocation	(2,442)	1,957	(2,973)	1,579	4,552

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
4201 Arrowhead						
124201370	Insurance - Property - Arrowhead	5,826	5,951	5,951	6,546	595
124201809	Provision for Amortization - Arrowhead	8,588	7,564	7,565	7,565	-
	Total Arrowhead (Expenses)	14,415	13,514	13,516	14,111	595
	Property Tax Allocation	14,415	13,514	13,516	14,111	595

Program: Municipal Buildings

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	51,846	76,680	83,313	84,470	1,157
Contract Services	53,590	47,173	47,800	61,600	13,800
Supplies and Materials	88,487	67,450	72,200	73,700	1,500
Debt Interest	114,000	104,982	114,000	114,000	-
Other Expenses	115,365	115,721	110,393	136,070	25,677
Loss (Gain) on Sale of Fixed Asset	57,108	-	-	-	-
Inter-Department Allocation	-	-	-	-	-
Total Direct Costs	480,396	412,006	427,706	469,840	42,134
Revenue Generated:					
Fees, Rates and Sale of Services	587,926	372,867	579,171	571,504	(7,667)
MFA Actuarial Income	186,979	101,954	203,907	222,721	18,814
Total Revenue Generated	774,905	474,821	783,078	794,225	11,147
Net Operating Costs	(294,509)	(62,815)	(355,372)	(324,385)	30,987
Amortization	304,206	302,614	303,010	303,010	-
Transfer To (From) Reserve	84,312	-	-	-	-
Net Tax Requirement (Contribution)	94,009	239,799	(52,362)	(21,375)	30,987
Staffing per budget - FTEs	1.00		1.00	0.00	(1.00)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Justice Services Bldg	(449,458)	231,163	(218,295)
RCMP Bldg	(274,226)	277,013	2,787
Municipal Properties / Mun Hall	(70,541)	143,194	72,653
District Owned Land	-	17,000	17,000
Property Management	-	104,480	104,480
			<u>(21,375)</u>

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8101 Justice Services Building						
118101540	Rental - Justice Services	(330,668)	(287,378)	(343,630)	(347,630)	(4,000)
118101639	MFA Actuarial Income - Interest	(85,034)	(46,613)	(93,226)	(101,828)	(8,602)
	Total Justice Services Building (Revenue)	(415,702)	(333,991)	(436,856)	(449,458)	(12,602)
128101100	Wages - JSB Building	-	-	-	-	-
128101140	Benefits - JSB Building	-	-	-	-	-
128101205	Communications - JSB Building	-	-	-	-	-
128101240	Contracted Services - JSB	6,852	9,269	6,100	8,000	1,900
128101250	Contracts - Maintenance & Repair - JSB	-	2,494	-	-	-
128101252	Building Maintenance - JSB Building	22,437	14,088	24,000	24,000	-
128101255	Grounds Maintenance - JSB Building	-	-	-	-	-
128101310	Supplies - JSB Building	1,867	3,248	2,000	2,000	-
128101350	Utilities - Garbage Pickup - JSB Bldg	1,384	1,856	1,300	1,940	640
128101351	Hydro - JSB Building	17,840	13,282	16,000	16,000	-
128101352	Natural Gas - JSB Building	5,584	3,417	8,100	8,270	170
128101353	Water - JSB Building	258	148	300	300	-
128101369	Interest on debenture - JSB Building	52,121	47,998	52,121	52,121	-
128101370	Insurance - Property - JSB Building	7,593	7,756	7,756	8,532	776
128101809	Provision for Amortization - JSB Bldg	109,949	109,949	110,000	110,000	-
128101890	Inter Department Allocation - JSB Bldg	-	-	-	-	-
	Total Justice Services Building (Expenses)	225,886	213,504	227,677	231,163	3,486
	Property Tax Allocation	(189,816)	(120,487)	(209,179)	(218,295)	(9,116)

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8102 RCMP Building						
118102540	Rental - RCMP	(167,112)	(72,345)	(165,000)	(153,333)	11,667
118102639	MFA Actuarial Income	(101,945)	(55,340)	(110,681)	(120,893)	(10,212)
	Total RCMP Building (Revenue)	(269,057)	(127,686)	(275,681)	(274,226)	1,455
128102100	Wages - RCMP Building	-	-	-	-	-
128102140	Benefits - RCMP Building	-	-	-	-	-
128102240	Contracted Services - RCMP	12,249	4,864	9,000	9,000	-
128102250	Contracts - Maint & Repair - RCMP Bldg	-	3,236	-	-	-
128102251	Equipment Repairs - RCMP Building	-	-	-	-	-
128102252	Contract - Building Maintenance - RCMP	17,014	16,310	27,000	27,000	-
128102255	Grounds Maintenance RCMP Building	-	-	-	-	-
128102310	Supplies - RCMP Building	3,363	6,468	5,000	6,500	1,500
128102350	Utilities - General - RCMP Building	1,643	2,203	1,370	2,226	856
128102351	Hydro - RCMP Building	20,710	15,769	19,500	19,500	-
128102352	Natural Gas - RCMP Building	6,321	4,057	9,650	9,853	203
128102353	Water - RCMP Building	171	176	350	350	-
128102369	Interest on debenture - RCMP Building	61,879	56,984	61,879	61,879	-
128102370	Insurance - Property - RCMP Building	8,993	9,185	9,186	10,105	919
128102809	Provision for Amortization - RCMP Bldg	130,535	130,535	130,600	130,600	-
128102890	Inter Department Allocation - RCMP Bldg	-	-	-	-	-
	Total RCMP Building (Expenses)	262,879	249,787	273,535	277,013	3,478
	Property Tax Allocation	(6,178)	122,102	(2,146)	2,787	4,933

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8200 Municipal Properties						
118200540	Rental - Municipal Property	(90,145)	(13,144)	(70,541)	(70,541)	-
118200639	MFA Actuarial Income	-	-	-	-	-
	Total Municipal Properties (Revenue)	(90,145)	(13,144)	(70,541)	(70,541)	-
128200100	Wages - Municipal Hall Building Mntce	-	-	-	-	-
128200140	Benefits - Municipal Hall Building Mntce	-	-	-	-	-
128200205	Communications - Municipal Hall Bldg Mntn	7,260	-	-	-	-
128200207	Security - General - Municipal Hall Bldg	2,510	2,802	1,800	2,600	800
128200240	Contracted Services - Municipal Hall Bld	17,475	10,999	5,700	10,000	4,300
128200252	Building Maintenance - Municipal Hall	52,487	23,639	30,000	30,000	-
128200255	Grounds Maintenance - Municipal Hall	-	-	-	-	-
128200310	Supplies - Municipal Hall Building Mntce	8,333	20,007	11,200	11,200	-
128200350	Garbage Disposal - Municipal Hall Bldg	4,393	5,744	4,700	6,000	1,300
128200351	Hydro - Municipal Hall Bldg Mntce	17,737	19,279	16,000	18,000	2,000
128200352	Natural Gas - Municipal Hall Bldg Mntce	3,970	3,303	4,500	4,595	95
128200353	Water - Municipal Hall Building Mntce	547	575	700	700	-
128200369	MFA 63 Library Debenture Interest	-	-	-	-	-
128200370	Insurance - Property - Municipal Hall	8,448	9,181	9,181	10,099	918
128200809	Provision for Amortization - Municipal H	51,312	49,720	50,000	50,000	-
128200890	Inter Department Allocation - Municipal	-	-	-	-	-
1228203396	Transfer to Capital Funding	84,312	-	-	-	-
	Total Municipal Properties (Expenses)	258,784	145,247	133,781	143,194	9,413
Property Tax Allocation		168,639	132,103	63,240	72,653	9,413

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8000 Property Management						
118000660	Gain/Loss on Disposal of Asset	57,108	-	-	-	-
	Total Property Management (Revenue)	57,108	-	-	-	-
128000100	Wages - Prop Mgmt	40,829	55,609	61,386	62,615	1,229
128000101	Overtime - Prop Mgmt	1,537	5,793	2,500	2,500	-
128000140	Benefits - Prop Mgmt	9,480	15,278	19,427	19,355	(72)
128000240	Contract Serv - Prop Mgmt	-	-	-	-	-
128000260	Renal / Lease - Buidlings - Prop Mgmt	-	-	-	7,600	7,600
128000310	Supplies - Prop Mgmt	-	-	-	-	-
128000361	Bank Charges - Prop Mgmt	-	-	-	-	-
128000809	Provision for Amortization - Property Mg	12,410	12,410	12,410	12,410	-
	Total Property Management (Expenses)	64,256	89,090	95,723	104,480	8,757
	Property Tax Allocation	121,363	89,090	95,723	104,480	8,757

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
8050 District Owned Land						
128050272	Property Taxes - District Owned Land	-	16,989	-	17,000	17,000
	Total District Owned Land (Expenses)	-	16,989	-	17,000	17,000
Property Tax Allocation		-	16,989	-	17,000	17,000

Program: Wharfs

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	8,780	17,929	17,976	17,634	(342)
Contract Services	38,291	16,975	21,934	21,000	(934)
Professional Development and Dues	575	475	-	2,975	2,975
Supplies and Materials	1,594	4,132	9,400	4,000	(5,400)
Other Expenses	20,846	19,592	21,816	23,719	1,903
Total Direct Costs	70,086	59,103	71,126	69,328	(1,798)
Revenue Generated:					
Fees, Rates and Sale of Services	54,053	53,754	65,500	54,300	(11,200)
Grants and Donations	10,000	-	-	-	-
Total Revenue Generated	64,053	53,754	65,500	54,300	(11,200)
Net Operating Costs	6,033	5,349	5,626	15,028	9,402
Amortization	3,682	3,682	3,685	3,685	-
Transfer To (From) Reserves	4,399	-	14,450	-	(14,450)
Net Tax Requirement (Contribution)	14,114	9,031	23,761	18,713	(5,048)

	Revenue	Expense	Budget 2020 Property Tax Allocation
Porpoise Bay Wharf	(42,100)	44,150	2,050
Parking - Porpoise Bay Wharf	(12,000)	6,050	(5,950)
Davis Bay Wharf	-	2,772	2,772
Trail Bay Wharf	(200)	20,041	19,841
			18,713

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
6515 Porpoise Bay Wharf						
	116515505 Sales - Goods - Porpoise Bay Wharf (Hydro)	(3,840)	(6,135)	(4,000)	(6,000)	(2,000)
	116515510 Sales - Services - Porpoise Bay Wharf	(32,779)	(31,584)	(36,000)	(36,000)	-
	116515518 Sales - Boat Launch - Porpoise Bay Wharf	-	-	-	-	-
	116515519 Sales - Misc - Porpoise Bay Wharf	-	(10)	(1,000)	(100)	900
	116515570 Grants - Prov - Cond - Porpoise Bay	(10,000)	-	-	-	-
	Total Porpoise Bay Wharf (Revenue)	(46,619)	(37,728)	(41,000)	(42,100)	(1,100)
	126515100 Wages - Porpoise Bay Wharf	6,754	13,756	13,849	13,572	(277)
	126515101 Overtime - Porpoise Bay Wharf	-	639	-	-	-
	126515140 Benefits - Porpoise Bay Wharf	2,026	3,534	4,127	4,062	(65)
	126515160 Professional Development - Porpoise Bay	575	-	-	2,500	2,500
	126515180 Memberships/Dues - Wharf - PB	-	475	-	475	475
	126515230 Professional Services - Porpoise Bay Wharf	9,960	-	-	-	-
	126515240 Contracted Services - Porpoise Bay Wharf	17,333	158	2,000	2,000	-
	126515250 Maint & Repairs - Wharf Porpoise Bay	165	2,580	1,000	1,000	-
	126515254 Maintenance - Infra - Porpoise Bay Wharf	-	-	-	-	-
	126515261 Rental - Equipment	-	-	-	-	-
	126515310 Supplies - Porpoise Bay Wharf	1,182	943	2,400	1,000	(1,400)
	126515350 Utilities - Porpoise Bay Wharf	3,192	3,909	2,600	4,516	1,916
	126515351 Hydro - Porpoise Bay Wharf	8,919	7,734	9,300	9,500	200
	126515353 Water - Porpoise Bay Wharf	1,547	91	1,500	1,500	-
	126515370 Insurance - Property - Porpoise Bay Wharf	302	309	309	340	31
	126515809 Provision for Amortization - Porpoise Ba	3,682	3,682	3,685	3,685	-
	1226515925 Transfer Funds - Government Wharf	4,399	-	-	-	-
	Total Wharf - Porpoise Bay (Expenses)	60,037	37,809	40,770	44,150	3,380
	Property Tax Allocation	13,418	81	(230)	2,050	2,280

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
6400 Parking - Porpoise Bay Wharf						
	116400510 Sales - Services - Parking Porpoise Bay	(17,433)	(15,884)	(24,500)	(12,000)	12,500
	116400540 Lease - Parking - Porpoise Bay	-	-	-	-	-
	Total Parking - Porpoise Bay Wharf (Revenue)	(17,433)	(15,884)	(24,500)	(12,000)	12,500
	126400100 Wages - Parking Porpoise Bay	-	-	-	-	-
	126400240 Contracted Services - Parking Porpoise B	237	-	-	-	-
	126400261 Ticket Machine Rental-Porpoise Bay	3,531	3,531	3,550	3,550	-
	126400310 Supplies & Misc - Parking Porpoise Bay	247	64	5,000	1,000	(4,000)
	126400361 Bank Charges - Parking Porpoise Bay	-	1,462	1,500	1,500	-
	126400925 Transfer to Wharf Reserve	-	-	14,450	-	(14,450)
	Total Parking - Porpoise Bay Wharf (Expenses)	4,016	5,057	24,500	6,050	(18,450)
	Property Tax Allocation	(13,418)	(10,827)	-	(5,950)	(5,950)

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
6510 Wharf - Davis Bay						-
	126510100 Wages - Davis Bay Wharf	-	-	-	-	-
	126510140 Benefits - Davis Bay Wharf	-	-	-	-	-
	126510240 Contracted Services - Davis Bay Wharf	-	472	3,200	1,000	(2,200)
	126510310 Supplies - Davis Bay Wharf	-	316	500	500	-
	126510353 Water - Wharf - Davis Bay	852	-	500	-	(500)
	126510370 Insurance - Davis Bay Wharf	1,131	1,155	1,156	1,272	116
	126510809 Provision for Amortization - Davis Bay W	-	-	-	-	-
	Total Wharf - Davis Bay (Expenses)	1,983	1,943	5,356	2,772	(2,584)
	Property Tax Allocation	1,983	1,943	5,356	2,772	(2,584)

2020 Budget Requests						
	Account Name	2018 Actual	2019 YTD - YYMMDD	2019 Budget	2020 Request	change
6520 Wharf - Trail Bay						
116520540	Rental - Trail Bay Wharf	-	(142)	-	(200)	(200)
	Total Wharf - Trail Bay (Revenue)	-	(142)	-	(200)	(200)
126520240	Contracted Services - Trail Bay Wharf	10,761	16,345	15,734	17,000	1,266
126520254	Contract Maintenance - Trail Bay Wharf	-	-	1,000	1,000	-
126520310	Supplies - Trail Bay Wharf	-	229	500	500	-
126520370	Insurance - Trail Bay Wharf	1,371	1,400	1,401	1,541	140
126520809	Provision for Amortization - Trail Bay W	-	-	-	-	-
	Total Wharf - Trail Bay (Expenses)	12,132	17,974	18,635	20,041	1,406
	Property Tax Allocation	12,132	17,833	18,635	19,841	1,206

Program: RCMP

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Salaries, Wages and Benefits	266,155	296,556	298,310	329,787	31,477
Contract Services	1,116,424	710,376	1,705,704	1,841,462	135,758
Professional Development and Dues	-	418	2,000	2,000	-
Supplies and Materials	875	8,514	10,600	5,000	(5,600)
Other Expenses	192,545	149,736	187,200	187,200	-
Grants	-	-	-	42,548	42,548
Total Direct Costs	1,575,999	1,165,600	2,203,814	2,407,997	204,183
Revenue Generated:					
Fees, Rates and Sale of Services	94,106	80,228	74,000	75,000	1,000
Grants and Donations	95,518	96,847	95,518	96,847	1,329
Total Revenue Generated	189,624	177,075	169,518	171,847	2,329
Net Tax Requirement (Contribution)	1,386,375	988,525	2,034,296	2,236,150	201,854
Staffing per budget - FTEs	4.00		4.00	0.00	(4.00)

Program: Solid Waste

	2018 Actual Amounts	2019 Actual Amounts	2019 Adopted Budget	2020 Draft Budget	Increase/ (Decrease)
Expenditures:					
Contract Services	915,895	999,621	933,240	1,064,194	130,954
Grants	-	32,625	-	-	-
Total Direct Costs	915,895	1,032,246	933,240	1,064,194	130,954
Revenue Generated:					
Fees, Rates and Sale of Services	996,448	1,144,992	960,240	1,268,886	308,646
Total Revenue Generated	996,448	1,144,992	960,240	1,268,886	308,646
Net Operating Costs	(80,553)	(145,371)	(27,000)	(204,692)	(177,692)
Transfer To (From) Reserves	80,553	-	27,000	204,692	177,692
Net Tax Requirement (Contribution)	0	(145,371)	0	0	0