# Service Category Summary

## Fiscal Services

| | 2019 Actual (AA) | 2019 Bylaw (UB) | 2020 Bylaw (UB) | 2021 Proposed (UX) | Budget Change 2021 vs 2020 |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Investment Earnings | (554,930) | 0 | (300,000) | (115,000) | 185,000 |
| Payroll Burden Clearing | (140,956) | 0 | 0 | 0 | 0 |
| FortisBC Agreement | (6,497,352) | (6,474,429) | (6,606,021) | (6,710,763) | (104,742) |
| External Debt - MFA | (383,074) | (383,074) | (456,962) | (527,394) | (70,432) |
| Road Rehabilitation program | (5,641,512) | (5,650,000) | (5,650,000) | (5,800,000) | (150,000) |
| 2015 Canada Winter Games | 106 | 0 | 0 | 0 | 0 |
| General Infrastructure Reinves | (10,680,913) | (10,685,000) | (2,550,000) | (2,675,000) | (125,000) |
| Snow Control | (8,488,152) | (8,500,000) | (8,500,000) | (10,000,000) | (1,500,000) |
| Off Street Parking Levy | (1,201,369) | (1,200,000) | (1,700,000) | (2,000,000) | (300,000) |
| Prov Uncond Grant - Traffic Fi | (1,188,428) | (1,015,000) | (1,015,000) | (1,015,000) | 0 |
| Gaming - Uncond Grant | (2,670,895) | (2,600,000) | (2,600,000) | 0 | 2,600,000 |
| Internal Debt Recoveries | (743) | (743) | 0 | 0 | 0 |
| Community Works - Grant | (6,405,497) | (3,235,364) | (3,170,138) | (3,314,897) | (144,759) |
| Provincial Grants | (231,799) | (150,000) | (185,625) | (190,000) | (4,375) |
| Miscellaneous Revenues | (112,384) | (38,000) | (38,000) | (62,000) | (24,000) |
| Provincial School | (28,918,430) | (28,800,000) | (28,900,000) | (28,900,000) | 0 |
| Regional District | (5,891,491) | (5,800,000) | (5,800,000) | (6,000,000) | (200,000) |
| FFG Reg. Hospital District | (7,489,850) | (6,900,000) | (7,400,000) | (8,900,000) | (1,500,000) |
| BC Assessment Authority | (698,823) | (700,000) | (700,000) | (750,000) | (50,000) |
| MFA | (2,865) | (2,500) | (2,500) | (3,000) | (500) |
| 911 Emergency Service | (1,668,896) | (1,590,000) | (1,600,000) | (1,700,000) | (100,000) |
| 20th/Victoria BIA Assoc | (99,916) | (100,000) | (100,000) | (100,000) | 0 |
| Downtown BIA Assoc | (309,000) | (232,600) | (318,270) | (327,818) | (9,548) |
| Interest on Property Tax | 0 | (175,000) | 0 | 0 | 0 |
| Taxes - General | (93,924,277) | (93,851,520) | (97,072,106) | (98,830,367) | (1,758,261) |
| Parcel / Frontage Tax | (3,564) | (3,564) | 0 | 0 | 0 |
| Grant in Lieu - Provincial | (2,939,016) | (2,979,000) | (2,958,000) | (2,988,000) | (30,000) |
| Grant in Lieu - Federal | (351,405) | (350,000) | (360,000) | (360,000) | 0 |
| Grant in Lieu - Private Utilit | (1,651,882) | (1,651,500) | (1,643,568) | (1,635,200) | 8,368 |
| Franchise Fee - FortisBC | (987,592) | (1,000,000) | (1,000,000) | (1,000,000) | 0 |
| PG Pulpmill Rd Erosion LAS | (11,465) | (26,681) | (26,680) | (10,538) | 16,142 |
| Non Res Schl Tax | (31,567) | (33,800) | (33,800) | (30,000) | 3,800 |
| Tax Sales | (5,936) | (13,510) | (11,000) | (7,500) | 3,500 |
| Tax Balance Adj | 107,637 | 3,000 | 0 | 0 | 0 |
| 3rd Pty - Union 1048 Recovery | (83,553) | (55,000) | (55,000) | (55,000) | 0 |
| 3rd Pty - Union 1048 BC Dvsn | (10,438) | (10,000) | (10,000) | (10,000) | 0 |
| 3rd Pty - Union 1048 National | (235) | (1,000) | (1,000) | (1,000) | 0 |
| 3rd Pty - Union 399 Recovery | (49,704) | (35,000) | (35,000) | (35,000) | 0 |
| 3rd Pty - Union 399 National | 0 | (1,000) | (1,000) | (1,000) | 0 |
| **Total Revenues** | **(189,220,166)** | **(184,240,285)** | **(180,799,670)** | **(184,054,477)** | **(3,254,807)** |
| **Expenditures** | | | | | |
| YE Accrual Adj - General Oper | 4,968 | 0 | 0 | 0 | 0 |
| RTE Early Benefit Program:NDIT | 192,529 | 192,500 | 500,000 | 500,000 | 0 |
| Library - Cost Recovery | (458,867) | 0 | 0 | 0 | 0 |
| Audit | 48,268 | 55,885 | 54,000 | 54,000 | 0 |
| Amortization - budget only | 0 | 19,000,000 | 19,700,000 | 21,000,000 | 1,300,000 |
| Amortization - budget - contra | | (19,000,000) | (19,700,000) | (21,000,000) | (1,300,000) |
| Payroll Burden Clearing | 434,931 | 0 | 0 | 0 | 0 |
| Accts Pay-Rounding-W/O-Disc | 38 | 0 | 0 | 0 | 0 |
| Salary Transition Clearing | 133,055 | 0 | 0 | 0 | 0 |
| Contingency | 0 | 991,000 | 1,131,247 | 2,256,595 | 1,125,348 |
| Miscellaneous Revenues | 238 | 0 | 0 | 0 | 0 |
| Taxes - General | 2,080 | 1,000 | 1,000 | 1,000 | 0 |

# Service Category Summary

## Fiscal Services

| | 2019 Actual (AA) | 2019 Bylaw (UB) | 2020 Bylaw (UB) | 2021 Proposed (UX) | Budget Change 2021 vs 2020 |
|---|---|---|---|---|---|
| Parcel / Frontage Tax | 749 | 0 | 0 | 0 | 0 |
| Tax Balance Adj | 211,374 | 7,000 | 7,000 | 7,000 | 0 |
| 3rd Pty - Union 1048 Recovery | 83,553 | 55,000 | 55,000 | 55,000 | 0 |
| 3rd Pty - Union 1048 BC Dvsn | 10,438 | 10,000 | 10,000 | 10,000 | 0 |
| 3rd Pty - Union 1048 National | 235 | 1,000 | 1,000 | 1,000 | 0 |
| 3rd Pty - Union 399 Recovery | 49,704 | 35,000 | 35,000 | 35,000 | 0 |
| 3rd Pty - Union 399 National | 0 | 1,000 | 1,000 | 1,000 | 0 |
| **Total Expenditures** | **713,292** | **1,349,385** | **1,795,247** | **2,920,595** | **1,125,348** |
| **Debt** | | | | | |
| FortisBC Agreement | 7,305,668 | 7,305,668 | 7,527,675 | 7,547,002 | 19,327 |
| Mobile Equipment | 1,390,027 | 2,083,318 | 2,129,703 | 2,158,838 | 29,135 |
| External Debt - MFA | 5,433,257 | 5,495,963 | 12,137,934 | 4,536,747 | (7,601,187) |
| Off Street Parking Levy | 537,500 | 558,031 | 555,854 | 576,070 | 20,216 |
| Interest on Property Tax | 60,465 | 40,000 | 50,000 | 50,000 | 0 |
| **Total Debt** | **14,726,916** | **15,482,980** | **22,401,166** | **14,868,657** | **(7,532,509)** |
| **Transfers** | | | | | |
| YE Accrual Adj - General Oper | (4,968) | 0 | 0 | 0 | 0 |
| Library - Cost Recovery | 458,867 | 0 | 0 | 0 | 0 |
| Payroll Burden Clearing | (458,867) | 0 | 0 | 0 | 0 |
| FortisBC Agreement | (808,316) | (831,239) | (921,654) | (836,239) | 85,415 |
| Mobile Equipment | (1,379,876) | (2,083,318) | (2,129,703) | (2,158,838) | (29,135) |
| Mgmt OH Recoveries | (3,204,892) | (3,204,892) | (3,360,050) | (3,336,827) | 23,223 |
| Salary Transition Clearing | (133,055) | 0 | 0 | 0 | 0 |
| Prior Year's Surplus | 10,553 | 0 | 0 | 0 | 0 |
| Internal Debt | 4,046,010 | 4,050,000 | 4,100,000 | 4,100,000 | 0 |
| External Debt - MFA | (315,487) | | (7,485,106) | 0 | 7,485,106 |
| Road Rehabilitation program | 5,641,512 | 5,650,000 | 5,650,000 | 5,800,000 | 150,000 |
| General Infrastructure Reinves | 10,680,913 | 10,685,000 | 2,550,000 | 2,675,000 | 125,000 |
| Snow Control | (20,269) | 0 | 0 | 0 | 0 |
| Operating Contribution - DDES | 165,975 | 188,308 | 207,615 | 175,275 | (32,340) |
| Contingency | 31,337 | 0 | 0 | 0 | 0 |
| Off Street Parking Levy | 663,870 | 641,969 | 1,144,146 | 1,423,930 | 279,784 |
| Contr to Capital Reserve | 250,000 | 250,000 | 250,000 | 1,000,000 | 750,000 |
| Cont to Asset Mtce (fund 13) | 6,605,182 | 5,058,728 | 5,406,946 | 5,064,550 | (342,396) |
| Gaming - Uncond Grant | 2,670,885 | 2,600,000 | 2,600,000 | 0 | (2,600,000) |
| Community Works - Grant | 6,405,497 | 3,235,364 | 3,170,138 | 3,314,897 | 144,759 |
| Provincial Grants | 231,799 | 150,000 | 185,625 | 190,000 | 4,375 |
| Miscellaneous Revenues | (5,550) | 0 | 0 | 0 | 0 |
| Provincial School | 28,918,430 | 28,800,000 | 28,900,000 | 28,900,000 | 0 |
| Regional District | 5,891,491 | 5,800,000 | 5,800,000 | 6,000,000 | 200,000 |
| FFG Reg. Hospital District | 7,489,850 | 6,900,000 | 7,400,000 | 8,900,000 | 1,500,000 |
| BC Assessment Authority | 698,823 | 700,000 | 700,000 | 750,000 | 50,000 |
| MFA | 2,865 | 2,500 | 2,500 | 3,000 | 500 |
| 911 Emergency Service | 1,668,896 | 1,590,000 | 1,600,000 | 1,700,000 | 100,000 |
| 20th/Victoria BIA Assoc | 100,000 | 100,000 | 100,000 | 100,000 | 0 |
| Downtown BIA Assoc | 309,000 | 232,600 | 318,270 | 327,818 | 9,548 |
| Taxes - General | 0 | 0 | 0 | (796,185) | (796,185) |
| Grant in Lieu - Provincial | 123,727 | 85,000 | 85,000 | 85,000 | 0 |
| Grant in Lieu - Federal | 27,962 | 20,000 | 20,000 | 20,000 | 0 |
| 3rd Pty - Union 399 Recovery | 0 | 0 | 0 | 0 | 0 |
| **Total Transfers** | **76,762,162** | **70,620,020** | **56,293,727** | **63,401,381** | **7,107,654** |

# Service Category Summary

## Fiscal Services

| | 2019 Actual (AA) | 2019 Bylaw (UB) | 2020 Bylaw (UB) | 2021 Proposed (UX) | Budget Change 2021 vs 2020 |
|---|---|---|---|---|---|
| **Transfers - Asset Maintenance** | | | | | |
| Levy Funded | (6,605,182) | (5,058,728) | (5,406,946) | (5,064,550) | 342,396 |
| **Total Transfers - Asset Maintenance** | **(6,605,182)** | **(5,058,728)** | **(5,406,946)** | **(5,064,550)** | **342,396** |
| **Net Operations** | **(103,622,977)** | **(101,846,628)** | **(105,716,476)** | **(107,928,394)** | **(2,211,918)** |

# Service Category Summary

## Fiscal Services

| Supporting Detail (Consolidation) | 2019 Actual (AA) | 2019 Bylaw (UB) | 2020 Bylaw (UB) | 2021 Proposed (UX) | Budget Change 2021 vs 2020 |
|---|---|---|---|---|---|
| Revenues | (189,220,166) | (184,240,285) | (180,799,670) | (184,054,477) | (3,254,807) |
| Expenditures | | | | | |
| Salary & Wages (including Benefits) | 203,049 | 102,000 | 102,000 | 102,000 | 0 |
| Non-Salary Expenses | 510,243 | 1,247,385 | 1,693,247 | 2,818,595 | 1,125,348 |
| Total Expenditures | 713,292 | 1,349,385 | 1,795,247 | 2,920,595 | 1,125,348 |
| Debt | 14,726,916 | 15,482,980 | 22,401,166 | 14,868,657 | (7,532,509) |
| Transfers | 70,156,980 | 65,561,292 | 50,886,781 | 58,336,831 | 7,450,050 |
| Net Operations | (103,622,977) | (101,846,628) | (105,716,476) | (107,928,394) | (2,211,918) |