



2020 Financial Plan
Operating Plan - Cost Code Summary
Cem

	2020	2021	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	130,800	153,200	22,400	17.1%	1
Other Revenue	18,500	18,500		0.0%	
Total Revenues	149,300	171,700	22,400		
Expenditures					
Labour	122,100	152,400	30,300	24.8%	2
Purchases	43,500	70,600	27,100	62.3%	3
Contracted Services	21,200	21,000	-200	(0.9%)	
Interfunctional Adjustments	76,400	76,700	300	0.4%	
Debt Principal & Interest		2,300	2,300		
Total Expenditures	263,200	323,000	59,800		
Total Net Levy	(113,900)	(151,300)	(37,400)		
Notes:					
1	Increased User Charges				
2	Increased FTE request				
3	Supplies Expense, Memorial benches, trees				



2020 Financial Plan
Operating Plan - Cost Code Summary
Parks

	2020	2021	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	34,900	28,300	(6,600)	(18.9%)	1
Other Revenue	5,200	1,600	(3,600)	(69.2%)	
Contribution from Reserves	3,500		(3,500)	(100.0%)	
Total Revenues	43,600	29,900	(13,700)		
Expenditures					
Labour	249,800	260,000	10,200	4.1%	
Purchases	135,100	126,300	-8,800	(6.5%)	2
Contracted Services	196,300	259,400	63,100	32.1%	3
Contribution to Reserves	16,200	16,300	100	0.6%	
Interfunctional Adjustments	97,900	96,400	-1,500	(1.5%)	
Debt Principal & Interest	83,600	76,200	-7,400	(8.9%)	4
Total Expenditures	778,900	834,600	55,700		
Total Net Levy	(735,300)	(804,700)	(69,400)		
Notes:					
1	Reduced User Charges				
2	Reduced Supplies Expense, Special Projects - Memorial benches				
3	Increased Subcontractor Expenses				
4	Debt Maturity				



2020 Financial Plan
Operating Plan - Cost Code Summary
Community Events

	2020	2021	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	24,200	24,200		0.0%	
Total Revenues	24,200	24,200			
Expenditures					
Labour	16,200	6,000	-10,200	(63.0%)	1
Purchases	40,000	131,400	91,400	228.5%	2
Total Expenditures	56,200	137,400	81,200		
Total Net Levy	(32,000)	(113,200)	(81,200)		
Notes:					
1	Staff time allocations				
2	Reallocation of Costs				



2020 Financial Plan
Operating Plan - Cost Code Summary
Rec - Programs

	2020	2021	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	42,700	42,700		0.0%	
User Charges	1,338,700	811,300	(527,400)	(39.4%)	1
Other Revenue	42,800	12,500	(30,300)	(70.8%)	2
Total Revenues	1,424,200	866,500	(557,700)		
Expenditures					
Labour	1,457,200	1,530,900	73,700	5.1%	3
Purchases	276,300	273,400	-2,900	(1.0%)	
Interfunctional Adjustments	140,400	148,300	7,900	5.6%	4
Debt Principal & Interest	15,000		-15,000	(100.0%)	5
Total Expenditures	1,888,900	1,952,600	63,700		
Total Net Levy	(464,700)	(1,086,100)	(621,400)		
Notes:					
1	Reduced Rates & Fees - COVID				
2	Brochure Advertising Revenue				
3	PT labour increase				
4	Staff time allocations				
5	Debt Maturity				



2020 Financial Plan
Operating Plan - Cost Code Summary
Rec - Bldg Mtce

	2020	2021	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	7,300	3,600	(3,700)	(50.7%)	
Total Revenues	7,300	3,600	(3,700)		
Expenditures					
Labour	891,600	1,071,200	179,600	20.1%	1
Purchases	626,100	656,200	30,100	4.8%	
Contracted Services	327,300	388,700	61,400	18.8%	2
Interfunctional Adjustments	81,000	93,400	12,400	15.3%	3
Debt Principal & Interest	591,000	590,400	-600	(0.1%)	
Total Expenditures	2,517,000	2,799,900	282,900		
Total Net Levy	(2,509,700)	(2,796,300)	(286,600)		
Notes:					
1	Increased PT labour - COVID				
2	Increase to PM Capstone Generator Contract				
3	Staff time allocations				



2020 Financial Plan
Operating Plan - Cost Code Summary
Elliott Fairbairn Centre

	2020	2021	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	106,300	112,500	6,200	5.8%	1
Total Revenues	106,300	112,500	6,200		
Expenditures					
Purchases	14,800	14,400	-400	(2.7%)	
Contribution to Reserves	26,300	12,500	-13,800	(52.5%)	1
Debt Principal & Interest	32,000	31,000	-1,000	(3.1%)	
Total Expenditures	73,100	57,900	-15,200		
Total Net Levy	33,200	54,600	21,400		
Notes:					
1	Rent increase contributed to reserves				



2020 Financial Plan
Operating Plan - Cost Code Summary
Museum

	2020	2021	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	29,400	18,900	(10,500)	(35.7%)	1
User Charges	17,000	6,300	(10,700)	(62.9%)	2
Other Revenue	22,000	7,000	(15,000)	(68.2%)	3
Contribution from Reserves		30,300	30,300		4
Total Revenues	68,400	62,500	(5,900)		
Expenditures					
Labour	291,000	279,300	-11,700	(4.0%)	
Purchases	98,700	84,400	-14,300	(14.5%)	5
Contracted Services	55,800	15,000	-40,800	(73.1%)	6
Interfunctional Adjustments	21,600	22,000	400	1.9%	
Total Expenditures	467,100	400,700	-66,400		
Total Net Levy	(398,700)	(338,200)	60,500		
Notes:					
1	Reduced Grants - Exhibits				
2	Programs and Admissions - COVID				
3	Special Revenue - COVID				
4	COVID19 Federal Grant				
5	Reduced Special Projects -Exhibits				
6	Reallocation of Costs				