



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Cent**  
**As of December 31, 2022**

	2022	2022	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
User Charges	148,200	166,165	17,965	(12%)	1
Other Revenue	18,500	30,988	12,488	(68%)	2
<b>Total Revenues</b>	<b>166,700</b>	<b>197,153</b>	<b>30,453</b>		
<b>Expenditures</b>					
Labour	157,600	119,163	38,437	(24%)	3
Purchases	64,100	58,669	5,431	(8%)	4
Contracted Services	21,000	19,306	1,694	(8%)	
Contribution to Reserves	7,400	10,984	(3,584)	(48%)	
Interfunctional Adjustments	93,100	95,208	(2,108)	(2%)	
Debt Principal & Interest	2,200	2,196	4	(0%)	
<b>Total Expenditures</b>	<b>345,400</b>	<b>305,526</b>	<b>39,874</b>		
<b>Total Net Levy</b>	<b>(178,700)</b>	<b>(108,373)</b>	<b>70,327</b>		
<b>Notes</b>					
Plot Sales over \$18,000					
2 Interest revenue over \$7,600					
3 Net labour under \$38,500 - staff allocation within Parks					
4 HLW under \$3,200; Fuel & Oil Exp under \$3,200; Special Project over \$4,500 - Memorial Trees, Benches, Stones & Plaques					



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Parks**  
**As of December 31, 2022**

	2022	2022	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
Grants		7,000	7,000		1
User Charges	28,300	13,425	(14,875)	(53%)	2
Other Revenue	1,600	1,274	(326)	(20%)	
<b>Total Revenues</b>	<b>29,900</b>	<b>21,699</b>	<b>(8,201)</b>		
<b>Expenditures</b>					
Labour	290,600	325,585	(34,985)	(12%)	3
Purchases	129,000	105,572	23,428	(18%)	4
Contracted Services	262,400	209,541	52,859	(20%)	5
Contribution to Reserves	16,300	13,425	2,875	(18%)	
Interfunctional Adjustments	96,600	95,766	834	(1%)	
Debt Principal & Interest	74,100	73,984	116	(0%)	
<b>Total Expenditures</b>	<b>869,000</b>	<b>823,873</b>	<b>45,127</b>		
<b>Total Net Levy</b>	<b>(839,100)</b>	<b>(802,174)</b>	<b>36,926</b>		
<b>Notes</b>					
1 County Grant for 50% Trail Maintenance - \$5,000					
2 Miscellaneous Revenue					
3 Net labour over \$35,600 -Staff allocation with Cemetery					
4 HLW under \$15,100; supplies Exp under \$6,300					
4 Subcontractor Exp under -Trees \$22,600 & Sports Fields \$24,300					



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Community Events**  
**As of December 31, 2022**

	2022	2022	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
Grants	28,200	3,360	(24,840)	(88%)	1
User Charges		4,534	4,534		2
Other Revenue		7,392	7,392		3
Contribution from Reserves	13,000	13,000	0	0%	
<b>Total Revenues</b>	<b>41,200</b>	<b>28,286</b>	<b>(12,914)</b>		
<b>Expenditures</b>					
Labour	6,000	39	5,961	(99%)	4
Purchases	142,000	124,708	17,292	(12%)	5
<b>Total Expenditures</b>	<b>148,000</b>	<b>124,747</b>	<b>23,253</b>		
<b>Total Net Levy</b>	<b>(106,800)</b>	<b>(96,461)</b>	<b>10,339</b>		
<b>Notes</b>					
1 Turtlefest, Family Day & Santa Parade Grant \$17,500; Cultural Grant \$10,000					
2 Misc. Revenue - Canada 150 SWAG sales					
3 Donation Revenue - Tillsonburg 150					
4 Net labour under - Staff allocations					
5 Turtlefest, Family Day & Santa Parade Grant under \$17,500; Cultural Grant under \$9,000; Canada 150 Event over \$10,900					



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Rec - Programs**  
**As of December 31, 2022**

	2022	2022	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
Grants	42,700	44,740	2,040	(5%)	
User Charges	751,900	1,044,272	292,372	(39%)	1
Other Revenue	12,500	13,760	1,260	(10%)	
Contribution from reserves		24,358			2
<b>Total Revenues</b>	<b>807,100</b>	<b>1,127,130</b>	<b>320,030</b>		
<b>Expenditures</b>					
Labour	1,539,100	1,541,359	(2,259)	(0%)	
Purchases	279,300	223,427	55,873	(20%)	3
Interfunctional Adjustments	141,100	141,108	(8)	(0%)	
<b>Total Expenditures</b>	<b>1,959,500</b>	<b>1,905,894</b>	<b>53,606</b>		
<b>Total Net Levy</b>	<b>(1,152,400)</b>	<b>(778,764)</b>	<b>373,636</b>		
<b>Notes</b>					
1 Admissions Revenue over \$54,600; Membership Revenue over \$56,900; Youth Program Revenue over \$107,700; Summer Program revenue under \$9,000; Programs over \$29,600; Rent Revenue over \$71,500; Concession Sales over \$5,000; FARE Subsidy \$24,400					
2 FARE Subsidy					
3 Net supplies under \$26,100; Advertising Exp under \$20,500; Training Exp under \$8,200; Equipment Supplies & Repairs under \$4,100					



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Rec. - Eddy Witte**  
**As of December 31, 2022**

	2022	2022	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
User Charges	3,600	10,389	6,789	(189%)	1
Specified Revenue		14,672	14,672		2
<b>Total Revenues</b>	<b>3,600</b>	<b>25,061</b>	<b>21,461</b>		
<b>Expenditures</b>					
Labour	1,074,200	1,073,561	639	(0%)	
Purchases	685,700	736,242	(50,542)	(7%)	3
Contracted Services	394,400	294,458	99,942	(25%)	4
Contribution to Reserves		19,410	(19,410)		5
Interfunctional Adjustments	109,700	109,629	71	(0%)	
Debt Principal & Interest	584,500	584,545	(45)	(0%)	
<b>Total Expenditures</b>	<b>2,848,500</b>	<b>2,817,845</b>	<b>30,655</b>		
<b>Total Net Levy</b>	<b>(2,844,900)</b>	<b>(2,792,784)</b>	<b>52,116</b>		
<b>Notes</b>					
1 LAS Natural gas rebate					
2 User Pay Debt - Aquatics					
3 HLW over \$31,500; Buidling Repairs & Maintenance over \$11,200; Supplies Exp over \$8,600					
4 Subcontractor Expense under \$81,300 - Cleaning contract; Equipment Maint. Contract under \$18,600 - Arena					
5 User Pay Debt Aquatics and Natural Gas Rebate					



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Elliott Fallisalm Centre**  
**As of December 31, 2022**

	2022	2022	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
User Charges	118,700	116,618	(2,082)	(2%)	
<b>Total Revenues</b>	<b>118,700</b>	<b>116,618</b>	<b>(2,082)</b>		
<b>Expenditures</b>					
Labour		1,380	(1,380)		
Purchases	12,700	31,732	(19,032)	(150%)	1
Contracted Services	2,000	2,872	(872)	(44%)	
Interfunctional Adjustments		928	(928)		
Contribution to Reserves	12,500	12,497	3	(0%)	
Debt Principal & Interest	43,600	44,334	(734)	(2%)	
<b>Total Expenditures</b>	<b>70,800</b>	<b>93,743</b>	<b>(22,943)</b>		
<b>Total Net Levy</b>	<b>47,900</b>	<b>22,875</b>	<b>(25,025)</b>		

**Notes**

1 Payment in lieu of Taxes over \$18,000



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Museum**  
**As of December 31, 2022**

	2022	2022	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
Grants	18,900	17,899	(1,001)	(5%)	
User Charges	6,300	12,936	6,636	(105%)	1
Other Revenue	6,500	9,053	2,553	(39%)	
Contribution from Reserves	44,000	44,610	610	(1%)	
<b>Total Revenues</b>	<b>75,700</b>	<b>84,498</b>	<b>8,798</b>		
<b>Expenditures</b>					
Labour	281,200	262,731	18,469	(7%)	2
Purchases	101,100	83,898	17,202	(17%)	3
Contracted Services	21,000	22,278	(1,278)	(6%)	
Interfunctional Adjustments	24,700	24,708	(8)	(0%)	
<b>Total Expenditures</b>	<b>428,000</b>	<b>393,615</b>	<b>34,385</b>		
<b>Total Net Levy</b>	<b>(352,300)</b>	<b>(309,117)</b>	<b>43,183</b>		
<b>Notes</b>					
1 Merchandise Revenue over \$1,700; Program revenue over \$1,400					
2 Net labour under \$20,200 - FT under \$3,900 & PT under \$17,300					
3 Advertising Expense under \$4,500; Special Events under \$4,500; Supplies Exp under \$3,200; HLW under \$2,800					