



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Com**  
**As of March 31, 2023**

	2023	2023	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
User Charges	36,406	36,840	434	(1%)	
Other Revenue	4,739	14,079	9,340	(197%)	1
<b>Total Revenues</b>	<b>41,145</b>	<b>50,919</b>	<b>9,774</b>		
<b>Expenditures</b>					
Labour	34,137	30,271	3,866	(11%)	
Purchases	13,280	11,796	1,484	(11%)	
Contracted Services	3,030	2,561	469	(15%)	
Interfunctional Adjustments	24,310	24,822	(512)	(2%)	
<b>Total Expenditures</b>	<b>74,757</b>	<b>69,450</b>	<b>5,307</b>		
<b>Total Net Levy</b>	<b>(33,612)</b>	<b>(18,531)</b>	<b>15,081</b>		
<b>Notes</b>					
1 Interest Revenue over					



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Parks**  
**As of March 31, 2023**

	2023	2023	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
<b>Total Revenues</b>					
<b>Expenditures</b>					
Labour	49,880	45,309	4,571	(9%)	
Purchases	12,308	11,406	902	(7%)	
Contracted Services	9,509	6,309	3,200	(34%)	
Interfunctional Adjustments	25,161	25,161		0%	
Debt Principal & Interest	18,978	19,161	(183)	(1%)	
<b>Total Expenditures</b>	<b>115,836</b>	<b>107,346</b>	<b>8,490</b>		
<b>Total Net Levy</b>	<b>(115,836)</b>	<b>(107,346)</b>	<b>8,490</b>		



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Community Events**  
**As of March 31, 2023**

	2023	2023	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
Grants	2,500		(2,500)	(100%)	
Other Revenue		777	777		
<b>Total Revenues</b>	<b>2,500</b>	<b>777</b>	<b>(1,723)</b>		
<b>Expenditures</b>					
Purchases	23,600	21,094	2,506	(11%)	
<b>Total Expenditures</b>	<b>23,600</b>	<b>21,094</b>	<b>2,506</b>		
<b>Total Net Levy</b>	<b>(21,100)</b>	<b>(20,317)</b>	<b>783</b>		



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Rec - Programs**  
**As of March 31, 2023**

	2023	2023	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
Grants	12,135	10,675	(1,460)	(12%)	
User Charges	230,644	362,743	132,099	(57%)	1
Other Revenue	6,693	2,427	(4,266)	(64%)	
<b>Total Revenues</b>	<b>249,472</b>	<b>375,845</b>	<b>126,373</b>		
<b>Expenditures</b>					
Labour	325,112	344,041	(18,929)	(6%)	2
Purchases	54,747	50,266	4,481	(8%)	
Interfunctional Adjustments	38,736	38,736		0%	
<b>Total Expenditures</b>	<b>418,595</b>	<b>433,043</b>	<b>(14,448)</b>		
<b>Total Net Levy</b>	<b>(169,123)</b>	<b>(57,198)</b>	<b>111,925</b>		
<b>Notes</b>					
1 Admissions over \$10,200; Membership Revenue over \$16,300; Youth Program Revenue over \$28,600; Programs over \$6,600; Rent Revenue over \$37,500; FARE over \$28,200					
2 FT labour over \$11,300 - back filling in Aquatics department; PT labour is over \$6,000					



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Rec - Bldg Mtce**  
**As of March 31, 2023**

	2023	2023	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
User Charges	2,241	3,200	959	(43%)	
Specified Revenue		1,777	1,777		
<b>Total Revenues</b>	<b>2,241</b>	<b>4,977</b>	<b>2,736</b>		
<b>Expenditures</b>					
Labour	291,893	290,888	1,005	(0%)	
Purchases	158,445	165,272	(6,827)	(4%)	
Contracted Services	88,820	97,428	(8,608)	(10%)	1
Interfunctional Adjustments	29,655	31,181	(1,526)	(5%)	
Debt Principal & Interest	5,962	5,942	20	(0%)	
<b>Total Expenditures</b>	<b>574,775</b>	<b>590,711</b>	<b>(15,936)</b>		
<b>Total Net Levy</b>	<b>(572,534)</b>	<b>(585,734)</b>	<b>(13,200)</b>		

**Notes**

1 Subcontractor Exp over \$8,600 - snow removal



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Elliott Fairbairn Centre**  
**As of March 31, 2023**

	2023	2023	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
User Charges	29,705	29,680	(25)	(0%)	
<b>Total Revenues</b>	<b>29,705</b>	<b>29,680</b>	<b>(25)</b>		
<b>Expenditures</b>					
Purchases	14,525	14,379	146	(1%)	
Contribution to Reserves	3,126	3,124	2	(0%)	
Debt Principal & Interest	11,509	11,423	86	(1%)	
<b>Total Expenditures</b>	<b>29,160</b>	<b>28,926</b>	<b>234</b>		
<b>Total Net Levy</b>	<b>545</b>	<b>754</b>	<b>209</b>		



**Financial Plan**  
**Operating Plan - Cost Code Summary**  
**Museum**  
**As of March 31, 2023**

	2023	2023	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
<b>Revenues</b>					
Grants	1,200	1,500	300	(25%)	
User Charges	3,093	3,465	372	(12%)	
Other Revenue	3,060	4,521	1,461	(48%)	
<b>Total Revenues</b>	<b>7,353</b>	<b>9,486</b>	<b>2,133</b>		
<b>Expenditures</b>					
Labour	63,212	61,350	1,862	(3%)	
Purchases	18,842	13,770	5,072	(27%)	1
Contracted Services	5,104	5,345	(241)	(5%)	
Interfunctional Adjustments	7,104	7,104		0%	
<b>Total Expenditures</b>	<b>94,262</b>	<b>87,569</b>	<b>6,693</b>		
<b>Total Net Levy</b>	<b>(86,909)</b>	<b>(78,083)</b>	<b>8,826</b>		
<b>Notes</b>					

1 Building Repairs & Maintenance Exp under \$3,700; Heat-Light-Water under \$1,700