



Financial Plan
Operating Plan - Cost Code Summary
Cem

As of September 30, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
User Charges	99,908	165,052	65,144	(65%)	1
Other Revenue	29,823	29,703	(120)		
Total Revenues	129,731	194,755	65,024		
Expenditures					
Labour	151,045	128,706	22,339	15%	2
Purchases	52,282	51,274	1,008	2%	
Contracted Services	20,216	13,481	6,735	33%	3
Interfunctional Adjustments	58,950	58,950			
Debt Principal & Interest	1,048	1,069	(21)	2%	
Total Expenditures	283,541	253,480	30,061		
Total Net Levy	(153,810)	(58,725)	95,085		
Notes					

1 Niche Sales over \$14,600; Plot sales over \$16,900; Service Revenue over \$18,500

2 Net labour - Vacant position

3 Subcon Exp under \$6,200



Financial Plan
Operating Plan - Cost Code Summary
Parks

As of September 30, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants		3,850	3,850		
User Charges	-16,300	133,182	116,882		1
Specified Revenue		1,885	1,885		
Total Revenues	-16,300	138,917	122,617		
Expenditures					
Labour	301,092	252,246	48,846	16%	2
Purchases	122,714	103,667	19,047	16%	3
Contracted Services	148,603	166,631	(18,028)	12%	4
Contribution to Reserves	0	121,105	(121,105)	#DIV/0!	1
Interfunctional Adjustments	81,621	81,661	(40)		
Debt Principal & Interest	53,234	53,446	(212)		
Total Expenditures	707,264	778,756	(71,492)		
Total Net Levy	(690,964)	(639,839)	51,125		

Notes

1 Cash in-lieu of Parkland

2 Net labour under - vacant positions

3 Heat-Light-Water under \$10,700

4 Subcon Exp over \$18,500 - Playgrounds over \$35,800, Trees under \$10,300 & Trails under \$6,800



Financial Plan
Operating Plan - Cost Code Summary
Community Events

As of September 30, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants	5,000	5,000			
Other Revenue		700	700		
Total Revenues	5,000	5,700	700		
Expenditures					
Purchases	116,468	101,258	15,210	13%	1
Total Expenditures	116,468	101,258	15,210		
Total Net Levy	(111,468)	(95,558)	15,910		
Notes					
1 Special Project Exp under \$15,000					



Financial Plan
Operating Plan - Cost Code Summary
Rec - Programs

As of September 30, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants	36,884	35,796	(1,088)	(3%)	
User Charges	882,920	1,049,608	166,688	(19%)	(1)
Other Revenue	12,528	15,893	3,365	(27%)	
Specified Revenue		2,180	2,180		
Total Revenues	932,332	1,103,477	171,145		
Expenditures					
Labour	1,401,856	1,294,085	107,771	8%	2
Purchases	262,311	237,756	24,555	9%	3
Contracted Services	4,500	6,736	(2,236)	50%	
Contribution to Reserves		832	(832)		
Interfunctional Adjustments	74,331	74,331			
Total Expenditures	1,742,998	1,613,740	129,258		
Total Net Levy	(810,666)	(510,263)	300,403		

Notes

1 Admissions Revenue over \$13,400; Memberships under \$28,300; Youth Program Revenue over \$18,800; Adult Programs over \$8,300; Summer Programs over \$30,500; Concession Sales Revenue over \$19,800; FARE over \$29,200; Rent Revenue over \$71,900;

2 Net labour under 107,700 - FT labour under \$115,800 -Vacancies; PT labour over \$15,200

2 Advertising Exp under \$9,200; Training Exp under \$17,200



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

As of September 30, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
User Charges	7,338	2,821	(4,517)	(62%)	
Specified Revenue		21,997	21,997		1
Total Revenues	7,338	24,818	17,480		
Expenditures					
Labour	1,069,823	997,683	72,140	7%	2
Purchases	637,289	575,439	61,850	10%	3
Contracted Services	203,446	191,181	12,265	6%	4
Contribution to Reserves		21,997	(21,997)		1
Interfunctional Adjustments	88,043	87,651	392		
Debt Principal & Interest	169,434	168,680	754		
Total Expenditures	2,168,035	2,042,631	125,404		
Total Net Levy	(2,160,697)	(2,017,813)	142,884		
Notes					

1 Capital Reinvestment fees over

FT Overtime is over \$11,700; PT Reg under 34,100; FT Reg under \$48,100 - vacancies

3 Heat-Light-Water under \$99,000; Building Repairs & Maintenance Exp under \$15,100; Equipment Supplies & Repairs Exp over \$38,700

4 Subcon Exp over \$16,700; Equipment Maintenance Contract Exp under \$28,900



Financial Plan
 Operating Plan - Cost Code Summary
 Elliott Fairbairn Centre

As of September 30, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
User Charges	89,024	89,041	17	(0%)	
Total Revenues	89,024	89,041	17		
Expenditures					
Purchases	33,820	33,201	619	2%	
Contracted Services	856	5,110	(4,254)	497%	
Contribution to Reserves	9,378	9,373	5		
Debt Principal & Interest	31,980	31,928	52		
Total Expenditures	76,034	79,612	(3,578)		
Total Net Levy	12,990	9,429	(3,561)		



Financial Plan
Operating Plan - Cost Code Summary
Museum

As of September 30, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants	1,500	3,200	1,700	(113%)	
User Charges	35,812	12,626	(23,186)	(65%)	1
Other Revenue	8,750	8,460	(290)	(3%)	
Total Revenues	46,062	24,286	(21,776)		
Expenditures					
Labour	241,968	148,358	93,610	39%	2
Purchases	85,730	52,599	33,131	39%	3
Contracted Services	19,860	23,463	(3,603)	18%	
Interfunctional Adjustments	15,975	15,975			
Total Expenditures	363,533	240,395	123,138		
Total Net Levy	(317,471)	(216,109)	101,362		

Notes

1 Summer Program Revenue under \$24,700

2 FT labour under- \$96,800 - vacancy

3 Heat-Light-Water under \$13,400; Advertising Exp under \$7,200; Building Repairs & Maintenance under \$5,400