



Financial Plan
Operating Plan - Cost Code Summary
Cem

As of December 31, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
User Charges	173,085	224,928	51,843	(30%)	1
Other Revenue	40,000	61,713	21,713	(54%)	2
Total Revenues	213,085	286,641	73,556		
Expenditures					
Labour	198,432	169,660	28,772	14%	3
Purchases	73,383	66,001	7,382	10%	4
Contracted Services	30,545	23,361	7,184	24%	5
Contribution to Reserves	31,200	28,788	2,412	8%	
Interfunctional Adjustments	78,600	78,600			
Debt Principal & Interest	2,094	2,134	(40)	2%	
Total Expenditures	414,254	368,544	45,710		
Total Net Levy	(201,169)	(81,903)	119,266		
Notes					
1 Plot sales over \$18,200; Service Revenue over \$23,100					
2 Interest revenue over \$21,700					
3 Net labour - Vacant position					
4 Heat, Light and Water Exp under \$2,600; Supplies Exp under \$2,700; Memberships Exp under \$2,200					
3 Subcon Exp under \$6,700					



Financial Plan
Operating Plan - Cost Code Summary
Parks

As of December 31, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants		3,850	3,850		
User Charges	16,300	141,182	124,882	(766%)	1
Other Revenue	1,600	515	(1,085)	(68%)	
Specified Revenue		1,885	1,885		
Total Revenues	17,900	147,432	129,532		
Expenditures					
Labour	418,874	365,233	53,641	13%	2
Purchases	145,891	123,201	22,690	16%	3
Contracted Services	209,665	217,724	(8,059)	4%	4
Contribution to Reserves	16,300	134,287	(117,987)	724%	5
Interfunctional Adjustments	108,825	107,180	1,645	2%	
Debt Principal & Interest	69,789	69,768	21		
Total Expenditures	969,344	1,017,393	(48,049)		
Total Net Levy	(951,444)	(869,961)	81,483		
Notes					
1 Cash in Lieu of Parkland					
2 Net labour under \$61,500 - vacancy					
3 HLW under \$10,900; Building Repairs & Maint. Under \$5,400					
4 Subcontractor Exp over -Parks/Playgrounds \$67,300; Trees under \$ 58,100					
5 Cash in Lieu of Parkland					



Financial Plan
Operating Plan - Cost Code Summary
Community Events

As of December 31, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants	17,500	17,500	0	0%	
Other Revenue		700	700		
Total Revenues	17,500	18,200	700		
Expenditures					
Purchases	143,220	120,492	22,728	16%	1
Contribution to Reserves		12,500	(12,500)		2
Total Expenditures	143,220	132,992	10,228		
Total Net Levy	(125,720)	(114,792)	10,928		
Notes					
1 Special Projects under					
3 Twin City and Cultural Grant					



Financial Plan
Operating Plan - Cost Code Summary
Rec - Programs

As of December 31, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants	48,200	48,296	96		
User Charges	1,222,076	1,351,382	129,306	(11%)	1
Other Revenue	30,000	29,124	(876)	(3%)	
Specified Revenue		3,615	3,615		
Total Revenues	1,300,276	1,432,417	132,141		
Expenditures					
Labour	1,881,232	1,687,287	193,945	10%	2
Purchases	314,966	291,922	23,044	7%	3
Contracted Services	7,800	13,366	(5,566)	71%	4
Contribution to Reserves	20,000	20,832	(832)	4%	
Interfunctional Adjustments	99,100	99,108	(8)		
Total Expenditures	2,323,098	2,112,515	210,583		
Total Net Levy	(1,022,822)	(680,098)	342,724		
Notes					
1 Admissions Revenue over \$16,500; Memberships under \$46,900; Youth Program Revenue under \$46,400; Adult Programs over \$10,200; Summer Programs over \$30,500; Programs over \$36,200; Concession Sales Revenue over \$17,900; Rent Revenue over \$109,700;					
2 Net labour under 193,900 - FT labour under \$130,700 - Vacancies; PT labour under \$56,700					
3 Training Exp under \$14,600; Insurance Expense under \$10,100					
4 Subcontractor Expense over \$5,600 - Health Club					



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

As of December 31, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
User Charges	8,100	3,706	(4,394)	(54%)	1
Specified Revenue		31,639	31,639		2
Total Revenues	8,100	35,345	27,245		
Expenditures					
Labour	1,453,741	1,338,755	114,986	8%	3
Purchases	895,966	775,720	120,246	13%	4
Contracted Services	282,800	307,256	(24,456)	9%	5
Contribution to Reserves		31,639	(31,639)		6
Interfunctional Adjustments	116,875	116,812	63		
Debt Principal & Interest	324,811	324,038	773		
Total Expenditures	3,074,193	2,894,220	179,973		
Total Net Levy	(3,066,093)	(2,858,875)	207,218		
Notes					
1 Rent Revenue under					
2 User Pay Debt - Aquatics & Arena					
3 Net labour under 115,000 - vacancies					
4 Building Repairs & Maintenance under \$28,200; Supplies Exp over \$8,500; Heat, Light and Water Expense under \$117,600					
5 Subcontractor Expense over \$31,300; Equipment Maint. Contract under \$6,800					
6 User Pay Debt - Aquatics & Arena					



Financial Plan
Operating Plan - Cost Code Summary
Elliott Fairbairn Centre

As of December 31, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
User Charges	118,700	118,722	22		
Total Revenues	118,700	118,722	22		
Expenditures					
Labour		1,626	(1,626)		
Purchases	34,580	34,739	(159)		
Contracted Services	2,100	8,916	(6,816)	325%	1
Contribution to Reserves	12,500	12,497	3		
Interfunctional Adjustments		1,744	(1,744)		
Debt Principal & Interest	41,941	41,932	9		
Total Expenditures	91,121	101,454	(10,333)		
Total Net Levy	27,579	17,268	(10,311)		
Notes					
1 Building Maintenance Subcontractor Expense over					



Financial Plan
Operating Plan - Cost Code Summary
Museum

As of December 31, 2024

	2024	2024	Actual	%	Note
	YTD Budget	YTD Actuals	Variance	Variance	Reference
10 Gen					
Revenues					
Grants	19,400	22,599	3,199	(16%)	
User Charges	38,400	14,176	(24,224)	(63%)	1
Other Revenue	10,300	10,587	287	(3%)	
Total Revenues	68,100	47,362	(20,738)		
Expenditures					
Labour	309,205	195,883	113,322	37%	2
Purchases	108,784	76,643	32,141	30%	3
Contracted Services	25,554	30,485	(4,931)	19%	
Interfunctional Adjustments	21,300	21,300			
Total Expenditures	464,843	324,311	140,532		
Total Net Levy	(396,743)	(276,949)	119,794		
Notes					
1 Summer Program Revenue under \$24,400					
2 FT labour under- \$113,300 - vacancy					
3 Heat-Light-Water under \$17,100; Advertising Exp under \$6,500; Building Repairs & Maintenance under \$5,500					