

## Levy Supported Operating Budget and Actuals Reports Format

Provided below is a summary of the revenue and expense categories shown in the Levy Supported Operating Budget and Actuals Reports and a description of the types of transactions that are summarized in each category.

<b>Revenue/Expense Category</b>	<b>Description of Revenue/Expense Category</b>
<b>REVENUES</b>	
Fees & Service Charges	Includes: Ice rental revenues, hall rental revenues, room rental revenues, arena floor rental revenues, admissions (i.e. for shinny, adult skate, public skates), concession lease revenue, vending machine sales.
Other Revenues	SOCAN & ReSound Fees Collected (remitted back through Contracted Services line).
<b>EXPENSES</b>	
Salaries & Benefits	Staffing salaries, benefits, and overtime for arena or hall operations including: facility operations, vehicles & equipment maintenance, winter control, grass cutting and training.
Operating Capital Expenditures	Purchases that are capital in nature however fall below the \$5,000 capitalization threshold (typically greater than \$1,000 per item).
Materials & Supplies	For items such as equipment supplies, washroom supplies motor fuel (including propane for Ice Resurfacers), motor oil, tools, operating supplies, maintenance and repairs supplies.
Utilities	Hydro, Gas, Water and Wastewater charges
Contracted Services	Costs for services such as waste removal, winter maintenance, lawn maintenance, equipment rentals, annual equipment testing, door mat cleaning, pest control, and SOCAN & ReSound fees paid.
Maintenance & Repairs Services	Costs for maintenance or repair services on the arena and hall building, equipment, and vehicles.
Interdepartmental Charges Insurance	An internal allocation for insurance charges including: insurance premiums, estimated deductible payments, and an allocation for internal insurance/risk management administration.
Interdepartmental Charges Equipment	Allocation of costs for the use of internal vehicles and equipment by individuals supporting the arena operations. Includes costs for fuel, maintenance and repairs, licensing, and replacement. This category also includes a telephone charge allocation.
Interdepartmental Charges Facility Maintenance	Allocation of support costs from the Facilities Department for internally provided HVAC services.
Debt Principal & Interest	Existing debt principal and interest payments, as well as an estimate for any debt repayments on new debt planned to be issued in the current year.
Transfer to Capital Fund	Funding for projects included in the Approved Capital Plan that are to be funded from the tax levy.



## STATEMENT OF OPERATIONS

### Arena Operations - Delhi

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	174,584.70	170,227.47	180,838.71	175,700.00
Other Revenues	123.38	123.38	132.39	100.00
<b>TOTAL REVENUES</b>	<b>174,708.08</b>	<b>170,350.85</b>	<b>180,971.10</b>	<b>175,800.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	273,470.95	272,232.42	276,357.74	248,100.00
Materials & Supplies	19,219.25	20,103.56	20,809.15	20,500.00
Utilities	140,464.43	119,699.59	127,886.50	128,900.00
Contracted Services	14,911.65	18,796.41	18,414.67	18,900.00
Maintenance & Repairs Services	52,060.36	35,045.62	55,362.64	37,600.00
Interdepartmental Charges Insurance	19,260.60	18,556.71	17,823.35	20,400.00
Interdepartmental Charges Equipment	12,642.40	13,040.31	12,881.52	22,900.00
Interdepartmental Charges Facility Maintenance	6,500.00	6,500.00	6,600.00	6,700.00
Debt Principal & Interest	55,344.34	55,344.34	55,344.34	92,800.00
Transfer to Capital Fund	15,420.95			29,000.00
<b>TOTAL EXPENDITURES</b>	<b>609,294.93</b>	<b>559,318.96</b>	<b>591,479.91</b>	<b>625,800.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(434,586.85)</b>	<b>(388,968.11)</b>	<b>(410,508.81)</b>	<b>(450,000.00)</b>



**STATEMENT OF OPERATIONS**  
**Arena Operations - Langton**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	151,849.42	148,519.18	155,294.28	154,100.00
Other Revenues			66.19	100.00
<b>TOTAL REVENUES</b>	<b>151,849.42</b>	<b>148,519.18</b>	<b>155,360.47</b>	<b>154,200.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	255,545.02	236,445.88	265,080.89	148,900.00
Operating Capital Expenditures	3,422.60		2,677.00	
Materials & Supplies	13,801.84	19,785.48	20,024.92	28,100.00
Utilities	105,894.41	95,667.41	99,516.19	109,300.00
Contracted Services	13,011.79	15,321.56	9,942.13	15,200.00
Maintenance & Repairs Services	25,024.79	51,938.54	34,660.83	38,400.00
Interdepartmental Charges Insurance	25,227.87	24,727.47	23,415.42	26,800.00
Interdepartmental Charges Equipment	17,578.40	17,424.00	17,760.00	4,000.00
Interdepartmental Charges Facility Maintenance	6,300.00	6,300.00	6,400.00	6,500.00
Debt Principal & Interest				
Transfer to Capital Fund	28,669.00			
<b>TOTAL EXPENDITURES</b>	<b>494,475.72</b>	<b>467,610.34</b>	<b>479,477.38</b>	<b>377,200.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(342,626.30)</b>	<b>(319,091.16)</b>	<b>(324,116.91)</b>	<b>(223,000.00)</b>



**STATEMENT OF OPERATIONS**  
**Arena Operations - Port Dover**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	205,081.77	179,019.49	180,412.83	185,700.00
Other Revenues		61.69	132.39	100.00
<b>TOTAL REVENUES</b>	<b>205,081.77</b>	<b>179,081.18</b>	<b>180,545.22</b>	<b>185,800.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	268,502.20	279,304.76	309,889.97	267,900.00
Operating Capital Expenditures		12,309.36		
Materials & Supplies	10,083.02	10,580.05	17,938.89	12,600.00
Utilities	108,609.63	104,171.08	107,075.29	112,100.00
Contracted Services	7,465.41	10,529.56	9,678.06	11,100.00
Maintenance & Repairs Services	25,246.32	57,918.43	44,340.69	42,700.00
Interdepartmental Charges Insurance	20,640.16	20,129.18	19,102.23	21,800.00
Interdepartmental Charges Equipment	12,416.52	12,240.00	12,468.00	17,400.00
Interdepartmental Charges Facility Maintenance	4,500.00	4,500.00	4,600.00	4,700.00
Debt Principal & Interest				
Transfer to Capital Fund			1,504.57	15,000.00
<b>TOTAL EXPENDITURES</b>	<b>457,463.26</b>	<b>511,682.42</b>	<b>526,597.70</b>	<b>505,300.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(252,381.49)</b>	<b>(332,601.24)</b>	<b>(346,052.48)</b>	<b>(319,500.00)</b>



**STATEMENT OF OPERATIONS**  
**Arena Operations - Talbot Gardens**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	164,383.84	170,451.90	177,178.46	169,000.00
Other Revenues				100.00
<b>TOTAL REVENUES</b>	<b>164,383.84</b>	<b>170,451.90</b>	<b>177,178.46</b>	<b>169,100.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	201,581.21	230,601.84	241,717.66	232,600.00
Operating Capital Expenditures	1,870.18			
Materials & Supplies	17,741.46	14,795.36	16,792.46	18,700.00
Utilities	132,729.45	127,561.45	124,093.16	133,000.00
Contracted Services	4,509.60	5,406.21	4,445.50	8,000.00
Maintenance & Repairs Services	31,451.41	44,096.39	59,743.34	36,600.00
Interdepartmental Charges Insurance	20,139.61	19,679.86	18,576.15	21,200.00
Interdepartmental Charges Equipment	31,478.40	12,240.00	12,543.12	21,100.00
Interdepartmental Charges Facility Maintenance	9,800.00	9,800.00	10,000.00	10,200.00
Debt Principal & Interest				
Transfer to Capital Fund				
<b>TOTAL EXPENDITURES</b>	<b>451,301.32</b>	<b>464,181.11</b>	<b>487,911.39</b>	<b>481,400.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(286,917.48)</b>	<b>(293,729.21)</b>	<b>(310,732.93)</b>	<b>(312,300.00)</b>



**STATEMENT OF OPERATIONS**  
**Arena Operations - Waterford**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	192,433.09	185,456.32	164,504.94	177,800.00
Other Revenues	1,076.67	123.38	410.00	100.00
<b>TOTAL REVENUES</b>	<b>193,509.76</b>	<b>185,579.70</b>	<b>164,914.94</b>	<b>177,900.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	269,845.58	298,570.52	290,930.84	314,500.00
Materials & Supplies	17,785.02	16,616.22	18,258.90	24,700.00
Utilities	100,672.38	96,466.35	92,061.77	97,000.00
Contracted Services	7,843.45	10,497.06	9,711.11	10,000.00
Maintenance & Repairs Services	42,155.13	70,050.36	35,537.95	30,800.00
Interdepartmental Charges Insurance	19,811.00	19,123.95	18,239.70	20,900.00
Interdepartmental Charges Equipment	12,342.40	12,240.00	13,338.32	2,400.00
Interdepartmental Charges Facility Maintenance	3,500.00	3,500.00	3,600.00	3,700.00
Debt Principal & Interest				
Transfer to Capital Fund			6,675.00	39,000.00
<b>TOTAL EXPENDITURES</b>	<b>473,954.96</b>	<b>527,064.46</b>	<b>488,353.59</b>	<b>543,000.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(280,445.20)</b>	<b>(341,484.76)</b>	<b>(323,438.65)</b>	<b>(365,100.00)</b>



**STATEMENT OF OPERATIONS**  
**St. Williams Community Centre**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	15,638.55	13,836.76	11,894.27	15,000.00
Other Revenues	59.17	118.34	63.49	200.00
<b>TOTAL REVENUES</b>	<b>15,697.72</b>	<b>13,955.10</b>	<b>11,957.76</b>	<b>15,200.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	399.69	14,299.66	25,219.10	17,600.00
Operating Capital Expenditures		739.00		
Materials & Supplies	5,136.36	2,351.23	884.06	3,800.00
Utilities	13,919.04	11,879.95	12,666.28	14,100.00
Contracted Services	26,057.76	13,023.37	10,218.57	9,400.00
Maintenance & Repairs Services	5,290.36	6,371.40	3,318.16	5,000.00
Interdepartmental Charges Insurance	1,898.70	1,982.06	1,912.93	2,200.00
Interdepartmental Charges Equipment	900.00	900.00	900.00	900.00
Interdepartmental Charges Facility Maintenance	1,100.00	1,100.00	1,100.00	1,100.00
Debt Principal & Interest				
Transfer to Capital Fund				
<b>TOTAL EXPENDITURES</b>	<b>54,701.91</b>	<b>52,646.67</b>	<b>56,219.10</b>	<b>54,100.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(39,004.19)</b>	<b>(38,691.57)</b>	<b>(44,261.34)</b>	<b>(38,900.00)</b>



**STATEMENT OF OPERATIONS**  
**Vittoria Town Hall**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	7,908.50	6,980.62	4,383.87	8,300.00
Other Revenues			44.13	100.00
<b>TOTAL REVENUES</b>	<b>7,908.50</b>	<b>6,980.62</b>	<b>4,428.00</b>	<b>8,400.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	229.07	88.47	111.14	6,000.00
Materials & Supplies	373.48	377.03	17.98	600.00
Utilities	2,958.96	2,884.02	2,881.65	3,000.00
Contracted Services	2,753.47	222.50	3,032.11	3,600.00
Maintenance & Repairs Services	2,976.60	1,694.77	2,283.86	4,300.00
Interdepartmental Charges Insurance	2,349.33	2,465.32	6,261.74	7,200.00
Interdepartmental Charges Facility Maintenance	300.00	300.00	300.00	300.00
Debt Principal & Interest				
Transfer to Capital Fund				
<b>TOTAL EXPENDITURES</b>	<b>11,940.91</b>	<b>8,032.11</b>	<b>14,888.48</b>	<b>25,000.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(4,032.41)</b>	<b>(1,051.49)</b>	<b>(10,460.48)</b>	<b>(16,600.00)</b>





**STATEMENT OF OPERATIONS**  
**Vittoria & District Community Centre**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	14,645.40	15,823.05	18,203.40	16,000.00
Other Revenues	917.11	15,774.87	440.11	1,000.00
<b>TOTAL REVENUES</b>	<b>15,562.51</b>	<b>31,597.92</b>	<b>18,643.51</b>	<b>17,000.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	9,671.03	24,050.09	23,060.47	21,200.00
Operating Capital Expenditures	17,289.24	4,523.00		
Materials & Supplies	1,634.93	4,026.07	9,466.49	29,500.00
Utilities	15,983.00	12,528.50	12,096.08	12,900.00
Contracted Services	16,324.05	9,465.19	8,806.97	10,300.00
Maintenance & Repairs Services	6,442.55	3,957.12	5,077.84	8,100.00
Interdepartmental Charges Insurance	6,463.00	6,665.49	2,351.48	2,700.00
Interdepartmental Charges Equipment	600.00	600.00	600.00	600.00
Interdepartmental Charges Facility Maintenance	3,300.00	3,300.00	3,400.00	3,500.00
Debt Principal & Interest				
Transfer to Capital Fund			18,900.00	
<b>TOTAL EXPENDITURES</b>	<b>77,707.80</b>	<b>69,115.46</b>	<b>83,759.33</b>	<b>88,800.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(62,145.29)</b>	<b>(37,517.54)</b>	<b>(65,115.82)</b>	<b>(71,800.00)</b>



**STATEMENT OF OPERATIONS**  
**Langton Community Centre**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	16,158.00	19,668.75	16,111.35	20,200.00
Other Revenues	680.43	621.26	494.96	900.00
<b>TOTAL REVENUES</b>	<b>16,838.43</b>	<b>20,290.01</b>	<b>16,606.31</b>	<b>21,100.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	21,709.15	21,549.99	21,768.92	17,600.00
Materials & Supplies	5,553.27	4,470.76	10,882.32	4,300.00
Utilities	13,988.32	13,585.05	12,320.77	13,600.00
Contracted Services	6,556.40	8,153.34	7,289.49	8,000.00
Maintenance & Repairs Services	3,340.17	11,808.70	4,199.54	6,200.00
Interdepartmental Charges Insurance	4,694.00	4,912.00	4,404.31	5,000.00
Interdepartmental Charges Equipment	1,015.01	700.00	700.00	700.00
Interdepartmental Charges Facility Maintenance	2,000.00	2,000.00	2,000.00	2,000.00
Debt Principal & Interest				
Transfer to Capital Fund	11,000.00	865.00		
<b>TOTAL EXPENDITURES</b>	<b>69,856.32</b>	<b>68,044.84</b>	<b>63,565.35</b>	<b>57,400.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(53,017.89)</b>	<b>(47,754.83)</b>	<b>(46,959.04)</b>	<b>(36,300.00)</b>



**STATEMENT OF OPERATIONS**  
**Port Rowan Community Centre**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	10,605.65	15,023.20	15,940.14	15,600.00
Other Revenues	207.07	759.04	539.59	700.00
<b>TOTAL REVENUES</b>	<b>10,812.72</b>	<b>15,782.24</b>	<b>16,479.73</b>	<b>16,300.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	2,829.54	14,565.01	20,408.39	18,600.00
Materials & Supplies	2,493.32	5,361.30	1,452.37	5,100.00
Utilities	13,755.10	14,313.79	13,391.48	13,900.00
Contracted Services	24,886.37	12,153.11	8,257.46	10,800.00
Maintenance & Repairs Services	1,695.50	2,026.86	2,062.89	3,900.00
Interdepartmental Charges Insurance	3,675.81	3,712.30	3,572.72	4,100.00
Interdepartmental Charges Equipment	1,348.55	700.00	700.00	700.00
Interdepartmental Charges Facility Maintenance	2,300.00	2,300.00	2,300.00	2,300.00
Debt Principal & Interest				
Transfer to Capital Fund		2,250.00		
<b>TOTAL EXPENDITURES</b>	<b>52,984.19</b>	<b>57,382.37</b>	<b>52,145.31</b>	<b>59,400.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(42,171.47)</b>	<b>(41,600.13)</b>	<b>(35,665.58)</b>	<b>(43,100.00)</b>



**STATEMENT OF OPERATIONS**  
**Courtland Community Centre**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	13,285.23	14,765.31	13,828.75	15,300.00
Other Revenues	769.21	414.19	380.94	800.00
<b>TOTAL REVENUES</b>	<b>14,054.44</b>	<b>15,179.50</b>	<b>14,209.69</b>	<b>16,100.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	21,862.26	21,152.90	20,950.36	25,900.00
Materials & Supplies	1,713.75	1,554.01	1,543.54	2,000.00
Utilities	13,107.17	13,382.16	13,306.48	13,800.00
Contracted Services	5,799.34	10,966.06	7,025.23	6,500.00
Maintenance & Repairs Services	1,356.66	4,321.51	10,462.69	4,000.00
Interdepartmental Charges Insurance	3,506.66	3,674.55	3,443.32	3,900.00
Interdepartmental Charges Equipment	500.00	500.00	500.00	500.00
Interdepartmental Charges Facility Maintenance	1,900.00	1,900.00	1,900.00	1,900.00
Debt Principal & Interest				
Transfer to Capital Fund				
<b>TOTAL EXPENDITURES</b>	<b>49,745.84</b>	<b>57,451.19</b>	<b>59,131.62</b>	<b>58,500.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(35,691.40)</b>	<b>(42,271.69)</b>	<b>(44,921.93)</b>	<b>(42,400.00)</b>



**STATEMENT OF OPERATIONS**  
**Port Dover Lions Community Centre**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	36,477.21	34,740.89	31,710.36	38,700.00
Other Revenues	1,959.22	1,228.03	1,064.05	1,700.00
<b>TOTAL REVENUES</b>	<b>38,436.43</b>	<b>35,968.92</b>	<b>32,774.41</b>	<b>40,400.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	23,716.12	35,845.18	34,863.54	32,200.00
Materials & Supplies	1,597.51	6,125.54	4,138.31	28,000.00
Utilities	31,439.36	26,987.93	29,368.17	26,600.00
Contracted Services	8,520.20	7,862.81	9,243.04	8,400.00
Maintenance & Repairs Services	6,221.81	8,827.95	26,327.77	7,400.00
Interdepartmental Charges Insurance	3,426.17	2,403.03	2,180.07	2,500.00
Interdepartmental Charges Equipment	737.06	700.00	700.00	700.00
Interdepartmental Charges Facility Maintenance	3,900.00	3,900.00	4,000.00	4,100.00
Debt Principal & Interest				
Transfer to Capital Fund				
<b>TOTAL EXPENDITURES</b>	<b>79,558.23</b>	<b>92,652.44</b>	<b>110,820.90</b>	<b>109,900.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(41,121.80)</b>	<b>(56,683.52)</b>	<b>(78,046.49)</b>	<b>(69,500.00)</b>



**STATEMENT OF OPERATIONS**  
**Waterford LionsCommunity Centre**

	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 APPROVED BUDGET
<b>REVENUES</b>				
Fees & Service Charges	8,755.90	8,912.36	10,173.41	9,200.00
Other Revenues			66.19	100.00
<b>TOTAL REVENUES</b>	<b>8,755.90</b>	<b>8,912.36</b>	<b>10,239.60</b>	<b>9,300.00</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	718.32	670.43	425.73	3,400.00
Materials & Supplies	312.02	110.23	394.84	900.00
Utilities	5,638.83	5,156.19	5,758.12	5,900.00
Contracted Services	9,117.24	9,241.57	9,617.68	10,300.00
Maintenance & Repairs Services	1,940.12	1,290.60	5,821.70	3,700.00
Interdepartmental Charges Insurance	2,557.29	2,681.98	2,547.59	2,900.00
Interdepartmental Charges Equipment	600.00	600.00	600.00	600.00
Interdepartmental Charges Facility Maintenance	600.00	600.00	600.00	600.00
Debt Principal & Interest				
Transfer to Capital Fund				
<b>TOTAL EXPENDITURES</b>	<b>21,483.82</b>	<b>20,351.00</b>	<b>25,765.66</b>	<b>28,300.00</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(12,727.92)</b>	<b>(11,438.64)</b>	<b>(15,526.06)</b>	<b>(19,000.00)</b>