

Object of Expenditure	2020 Water Budget Total (\$)	2020 Wastewater Budget Total (\$)	2020 Combined Total (\$)	2021 Water Budget Total (\$)	2021 Wastewater Budget Total (\$)	2021 Combined Total (\$)	Combined Total Variance (\$)	Total Combined Variance (%)	Note
A_40000AB Compensation	7,954,489	10,773,458	18,727,947	7,672,587	10,588,464	18,261,051	(466,896)	(2.5%)	(1)
A_41000AB Administrative	594,726	742,955	1,337,681	492,196	1,086,665	1,578,861	241,180	18.0%	(2)
A_44000AB Operational & Supply	1,759,425	10,854,079	12,613,504	2,078,986	11,499,124	13,578,110	964,606	7.6%	(3)
A_50000AB Occupancy & Infrastructure	5,639,309	11,340,226	16,979,535	5,999,040	12,032,768	18,031,808	1,052,273	6.2%	(4), (5)
A_52000AB Equipment, Vehicles, Technology	1,175,515	3,301,033	4,476,548	1,157,143	3,129,063	4,286,206	(190,342)	(4.3%)	(5)
A_56000AB Partnership, Rebate, Exemption	10,000	4,000,000	4,010,000	10,000	2,000,000	2,010,000	(2,000,000)	(49.9%)	(6)
A_75100AC Transfers To Funds	19,786,216	20,962,502	40,748,718	20,698,763	17,539,843	38,238,606	(2,510,112)	(6.2%)	(7)
A_60000AC Allocation Between Departments	629,912	862,801	1,492,713	610,620	913,076	1,523,696	30,983	2.1%	(8)
A_60260AC Allocation Within Departments	4,164,914	6,503,657	10,668,571	4,204,379	6,664,250	10,868,629	200,058	1.9%	(8)
Gross Expenditure Subtotal	41,714,506	69,340,712	111,055,217	42,923,714	65,453,253	108,376,967	(2,678,250)	(2.4%)	
A_30000AB Taxation	(45,920,957)	(77,020,694)	(122,941,651)	(46,656,372)	(78,744,319)	(125,400,691)	(2,459,040)	2.0%	
A_32400AB By-Law Charges & Sales	(12,000)	(1,409,278)	(1,421,278)	(12,000)	(1,505,443)	(1,517,443)	(96,165)	6.8%	
A_34950AB Other Revenue	(367,663)	(2,074,294)	(2,441,957)	(339,663)	(1,066,894)	(1,406,557)	1,035,400	(42.4%)	(6)
A_75000AC Transfers From Funds	-	-	-	(30,950)	(92,900)	(123,850)	(123,850)	-	(9)
Gross Revenue Subtotal	(46,300,620)	(80,504,266)	(126,804,886)	(47,038,985)	(81,409,556)	(128,448,541)	(1,643,655)	1.3%	
Net Expenditure (revenue) before indirect allocations	(4,586,114)	(11,163,555)	(15,749,669)	(4,115,271)	(15,956,303)	(20,071,574)	(4,321,905)	27.4%	
A_70000AC Indirect Allocation	1,942,566	2,879,953	4,822,519	1,766,598	3,205,914	4,972,512	149,993	3.1%	
A_70200AC Capital Financing Allocation	2,643,548	8,283,602	10,927,150	2,348,673	12,750,389	15,099,062	4,171,912	38.2%	(7)
Allocation Subtotal	4,586,114	11,163,555	15,749,669	4,115,271	15,956,303	20,071,574	4,321,905	27.4%	
Net Expenditure (revenue) after indirect allocations	0	0	0	0	0	0	0	0	

Notes:

- (1) Includes compensation pressure for existing water/wastewater staff complement of \$0.1M less mitigation impacts of student position deferrals, waterfestival/wagon deferral and salary gapping totaling \$(0.5M).
- (2) Includes external legal pressure of \$0.3M less impacts by waterfestival/wagon deferral \$(0.1M) .
- (3) Includes pressures related to chemicals of \$0.5M and Bio-solid of \$0.2M.
- (4) Includes pressures related to utilities of \$0.8M and property taxes of \$0.3M less utilities rebate of \$(0.4M).
- (5) Includes decrease in R&M of \$(0.2M).
- (6) Includes 1/2 deferral of the 2021 CSO funding of \$(2M). Corresponding decrease in Development Charge revenue of \$1M.
- (7) Includes base capital financing increase of \$0.5M, enhanced capital financing of \$1.2M and impacts of SNF WWTP with net impact of \$0.
- (8) Includes pressure related to business support/department allocation (i.e., self supported operations) of \$0.2M.
- (9) Safe Restart Funding of \$0.1M to offset COVID-19 related expenditures.