

Object of Expenditure	2020 WMS Budget Total (\$)	2021 WMS Budget Total (\$)	Total Variance (\$)	Combined Variance (%)	Note
A_40000AB Compensation	3,923,106	3,574,470	(348,636)	(8.9%)	(1)
A_41000AB Administrative	1,296,112	746,504	(549,608)	(42.4%)	
A_44000AB Operational & Supply	42,447,824	49,749,724	7,301,900	17.2%	(2)
A_50000AB Occupancy & Infrastructure	1,453,183	1,620,477	167,294	11.5%	
A_52000AB Equipment, Vehicles, Technology	1,214,097	1,150,164	(63,933)	(5.3%)	
A_56000AB Partnership, Rebate, Exemption	188,906	0	(188,906)	(100.0%)	(3)
A_75100AC Transfers To Funds	4,135,500	4,135,500	0	0.0%	
A_60000AC Allocation Between Departments	129,808	115,321	(14,487)	(11.2%)	
Gross Expenditure Subtotal	54,788,537	61,092,161	6,303,624	11.5%	
A_30000AB Taxation	(38,821,603)	(40,370,585)	(1,548,982)	4.0%	
A_32400AB By-Law Charges & Sales	(11,609,056)	(12,269,077)	(660,021)	5.7%	(4)
A_34950AB Other Revenue	(5,190,883)	(6,466,388)	(1,275,505)	24.6%	(5)
A_75000AC Transfers From Funds	(1,603,653)	(3,571,710)	(1,968,057)	122.7%	(6)
Gross Revenue Subtotal	(57,225,194)	(62,677,760)	(5,452,564)	9.5%	
Net Expenditure (revenue) before indirect allocations	(2,436,657)	(1,585,599)	851,058	(34.9%)	
A_70000AC Indirect Allocation	1,498,760	1,507,622	8,862	0.6%	
A_70200AC Capital Financing Allocation	937,897	77,977	(859,920)	(91.7%)	(7)
Allocation Subtotal	2,436,657	1,585,599	(851,058)	(34.9%)	
Net Expenditure (revenue) after indirect allocations	0	0	0	0	

Notes:

- (1) includes mitigations of student position deferral and salary gapping of \$(0.3M).
(2) Includes pressures related to the new collection contract first full year of \$6.6M, recycling purchases of \$0.6M, compost processing of \$0.4M less the savings associated with external disposal services of \$(0.2M).
(3) Includes proposed mitigation impacts associated with eliminating tip fee exemption for charities of \$(0.2M).
(4) Includes increased revenue associated with the elimination of free container exchange of \$(0.1M), bag tag sales volume increase of \$(0.1M) and end market recycling revenue of \$(0.4M).
(5) Includes increase in revenue from the resource productivity and recovery authority of \$(1.3M).
(6) Includes proposed stabilization reserve mitigation measure of \$(3.4M) for 2021 less one-time stabilization reserve draw in 2020 of \$0.9M.
(7) Includes decrease as a result of satisfying outstanding debt obligation of \$(0.8M).