



Appendix A: Operating Budget Variance Report by Function

as at March 31, 2021

	Q1 Expected	Q1 Actual	Variance		2021 Budget	Year-End Projected	Projected Year-End Variance
Revenues							
Licenses and Permits	(18,025)	(17,299)	(726)		(82,100)	(81,374)	(726)
Operating Grants	-	(50,000)	50,000		(265,866)	(315,866)	50,000
Other Revenue	(3,750)	(3,460)	(290)		(111,000)	(110,710)	(290)
Sale of Goods and Services	(253,884)	(255,894)	2,010		(1,386,236)	(1,388,246)	2,010
Sales to Other Governments	(15,441)	(15,441)	-		(126,148)	(126,148)	-
Rental Income	(41,511)	(39,034)	(2,477)		(154,010)	(151,533)	(2,477)
Penalties and Fines	(30,000)	(270,363)	240,363		(120,000)	(116,706)	(3,294)
Other Taxes	-	-	-		-	-	-
Property Taxes	-	-	-		(22,467,214)	(22,467,214)	-
Special Taxes and Frontage	(40,000)	(40,557)	557		(1,292,490)	(1,293,047)	557
Return on Investments	(75,700)	(79,984)	4,284		(302,800)	(307,084)	4,284
Transfer from Reserves	(3,540,039)	(3,540,039)	-		(3,540,039)	(3,540,039)	-
Capital Equipment Plan Sales	-	-	-		(100,000)	(100,000)	-
Total Revenues	(4,018,350)	(4,312,070)	293,721		(29,947,903)	(29,997,966)	50,064
Expenses							
Contract and General Services	740,101	710,764	(29,337)		3,013,188	3,008,151	(5,037)
Materials, Goods, Supplies, and Utilities	593,574	500,900	(92,674)		3,602,772	3,558,598	(44,174)
Salaries, Wages and Benefits	1,831,203	1,639,847	(191,356)		9,452,295	9,273,938	(178,356)
Other Expenses	48,454	46,267	(2,187)		93,666	91,479	(2,187)
Provision for Allowances	22,772	22,772	-		1,100,000	1,100,000	-
Purchases from Other Governments	207,736	207,442	(293)		530,531	530,237	(293)
Transfer to Other Governments	245,784	249,199	3,415		581,669	585,083	3,415
Transfer to Individuals and Organizations	80,200	79,020	(1,181)		348,757	347,577	(1,181)
Transfer to Local Boards and Agencies	53,711	53,711	-		102,532	102,532	-
Contributions to Reserves	6,857,630	6,857,630	-		6,857,630	6,857,630	-
Non TCA Operating Projects	311	311	-		423,000	423,000	-
Gravel (Inventory) Projects	1,008,858	1,008,859	-		3,841,864	3,841,864	-
Total Expenses	11,690,334	11,376,720	(313,613)		29,947,903	29,720,089	(227,813)
Net	7,671,984	7,064,650	(607,334)		-	(277,877)	(277,877)