



Appendix A: Operating Budget Variance Report by Function

as at September 30, 2021

	Q3 Expected	Q3 Actual	Q3 Variance	2021 Budget	Year-End Projected	Projected Year-End Variance
Revenues						
Licenses and Permits	(61,575)	(85,350)	23,775	(82,100)	(105,875)	23,775
Operating Grants	(123,907)	(359,553)	235,646	(265,866)	(551,511)	285,646
Other Revenue	(73,250)	(361,585)	288,335	(111,000)	(399,335)	288,335
Sale of Goods and Services	(1,097,177)	(1,326,202)	229,025	(1,386,236)	(1,601,261)	215,025
Sales to Other Governments	(82,111)	(91,480)	9,369	(126,148)	(135,517)	9,369
Rental Income	(120,108)	(113,055)	(7,052)	(154,010)	(146,958)	(7,052)
Penalties and Fines	(90,000)	(868,077)	778,077	(120,000)	(118,077)	(1,923)
Property Taxes	(22,467,214)	(22,507,765)	40,551	(22,467,214)	(22,507,765)	40,551
Special Taxes and Frontage	(1,289,714)	(1,369,390)	79,676	(1,292,490)	(1,372,166)	79,676
Return on Investments	(227,100)	(215,622)	(11,478)	(302,800)	(351,322)	48,522
Transfer from Reserves	(3,515,039)	(1,642,542)	(1,872,497)	(3,540,039)	(1,696,182)	(1,843,857)
Capital Equipment Plan Sales	(12,825)	(12,825)	-	(100,000)	(100,000)	-
Total Revenues	(29,160,020)	(28,953,447)	(206,573)	(29,947,903)	(29,085,970)	(861,933)
Expenses						
Contract and General Services	2,059,072	1,678,849	(380,224)	3,013,188	2,679,464	(333,724)
Materials, Goods, Supplies, and Utilities	2,549,379	2,302,948	(246,431)	3,602,772	3,457,941	(144,831)
Salaries, Wages and Benefits	6,702,487	6,205,829	(496,658)	9,452,295	9,046,137	(406,158)
Other Expenses	73,146	64,779	(8,366)	93,666	83,800	(9,866)
Provision for Allowances	24,000	23,122	(878)	1,100,000	1,099,122	(878)
Purchases from Other Governments	260,966	259,230	(1,735)	530,531	528,795	(1,735)
Transfer to Other Governments	531,784	535,199	3,415	581,669	585,083	3,415
Transfer to Individuals and Organizations	140,255	108,486	(31,769)	348,757	264,988	(83,769)
Transfer to Local Boards and Agencies	53,711	53,711	-	102,532	102,532	-
Contributions to Reserves	6,857,630	7,292,510	434,880	6,857,630	7,292,510	434,880
Non TCA Operating Projects	156,464	130,233	(26,231)	423,000	288,183	(134,817)
Gravel (Inventory) Projects	3,539,327	1,840,859	(1,698,468)	3,841,864	2,143,399	(1,698,465)
Total Expenses	22,948,220	20,495,756	(2,452,465)	29,947,902	27,571,955	(2,375,948)
Net	(6,211,799)	(8,457,691)	(2,245,892)	-	(1,514,015)	(1,514,015)