



Appendix A: Operating Budget Variance Report by Function

at at March 31, 2022

| | Q1 Expected | Q1 Actual | Q1 Variance | 2022 Budget | Year-End Projected | Projected Year-End Variance |
|---|---------------------|---------------------|----------------|---------------------|---------------------|-----------------------------|
| Revenues | | | | | | |
| Licenses and Permits | (18,775) | (17,001) | (1,775) | (88,100) | (86,326) | (1,775) |
| Operating Grants | - | - | - | (314,861) | (314,860) | - |
| Other Revenue | (7,750) | (214,893) | 207,143 | (116,000) | (323,143) | 207,143 |
| Sale of Goods and Services | (249,709) | (248,626) | (1,082) | (1,386,750) | (1,385,668) | (1,082) |
| Sales to Other Governments | (50,842) | (54,375) | 3,534 | (145,478) | (149,012) | 3,534 |
| Rental Income | (50,512) | (50,839) | 327 | (145,846) | (146,173) | 327 |
| Penalties and Fines | (31,250) | (371,228) | 339,978 | (125,000) | (122,013) | (2,987) |
| Property Taxes | - | - | - | (24,011,496) | (24,011,496) | - |
| Special Taxes and Frontage | (12,200) | (21,791) | 9,591 | (331,374) | (340,965) | 9,591 |
| Return on Investments | (131,950) | (140,373) | 8,423 | (527,800) | (536,223) | 8,423 |
| Transfer from Reserves | (13,653) | (13,653) | - | (849,600) | (849,600) | - |
| Capital Equipment Plan Sales | - | - | - | (100,000) | (100,000) | - |
| Total Revenues | (566,640) | (1,132,778) | 566,138 | (28,142,305) | (28,365,476) | 223,173 |
| Expenses | | | | | | |
| Contract and General Services | 795,468 | 719,750 | 75,718 | 3,004,771 | 2,936,804 | 67,968 |
| Materials, Goods, Supplies, and Utilities | 775,722 | 698,089 | 77,633 | 3,766,410 | 3,724,976 | 41,433 |
| Salaries, Wages and Benefits | 1,817,179 | 1,692,365 | 124,814 | 9,700,295 | 9,586,481 | 113,814 |
| Other Expenses | 28,821 | 28,618 | 202 | 138,382 | 138,180 | 202 |
| Provision for Allowances | 282 | 282 | - | 1,000,000 | 1,000,000 | - |
| Purchases from Other Governments | 207,716 | 207,367 | 349 | 580,064 | 579,715 | 349 |
| Transfer to Other Governments | 239,455 | 239,459 | (4) | 637,364 | 637,369 | (4) |
| Transfer to Individuals and Organizations | 26,100 | 25,514 | 586 | 276,600 | 276,014 | 586 |
| Transfer to Local Boards and Agencies | 68,711 | 68,460 | 251 | 153,356 | 153,105 | 251 |
| Contributions to Reserves | 7,335,463 | 7,335,463 | - | 7,335,463 | 7,335,463 | - |
| Non TCA Operating Projects | 13,653 | 13,653 | - | 557,800 | 557,800 | - |
| Gravel (Inventory) Projects | 308,700 | 308,700 | - | 991,800 | 991,800 | - |
| Total Expenses | 11,617,270 | 11,337,722 | 279,549 | 28,142,305 | 27,917,706 | 224,599 |
| Net | (11,050,630) | (10,204,944) | 845,687 | - | 447,770 | 447,770 |