

Table A

2020 Operating Budget Summary Including only COVID-19 Related Groupings
Budget Utilization and Change 2020 vs. 2019

| Grouping | 2019 | | | 2020 | | | Actual 2020 vs 2019 | |
|---------------------------------------------------------------|--------------|-------------|------------|--------------|-------------|------------|---------------------|----------|
| | Budget | Actual | % Utilized | Budget | Actual | % Utilized | \$ Change | % Change |
| Operating Revenues | | | | | | | | |
| Special Levies | 2,547,343 | 2,439,593 | 96% | 2,567,574 | 2,593,815 | 101% | 154,222 | 6% |
| Grants | 6,600,949 | 5,065,053 | 77% | 6,410,904 | 3,746,050 | 58% | (1,319,003) | -26% |
| Contributions from Developers | 434,443 | 337,726 | 78% | 758,836 | 698,455 | 92% | 360,729 | 107% |
| Fines and Penalties | 352,200 | 139,617 | 40% | 312,200 | 45,651 | 15% | (93,966) | -67% |
| Interfund Transfers - Revenue | 4,313,479 | 128,424 | 3% | 3,638,077 | 78,684 | 2% | (49,740) | -39% |
| Internal Allocations - Revenue | 490,659 | - | 0% | 526,774 | 46,670 | 9% | 46,670 | 0% |
| Investment and Other Income | 260,044 | 123,145 | 47% | 294,675 | 64,516 | 22% | (58,629) | -48% |
| License and Permit Fees ⁶ | 355,794 | 48,982 | 14% | 430,737 | 50,088 | 12% | 1,106 | 2% |
| Payments in Lieu of Taxation | 62,570 | - | 0% | 157,126 | - | 0% | - | 0% |
| Property Taxation | 14,867,301 | 14,923,471 | 100% | 15,537,059 | 15,518,981 | 100% | 595,510 | 4% |
| Prior Years' Surplus | 434,474 | - | 0% | 879,854 | - | 0% | - | 0% |
| Supplementary Taxation | 153,544 | 26,104 | 17% | 242,000 | - | 0% | (26,104) | 0% |
| User Fees and Service Charges | 12,063,260 | 1,759,271 | 15% | 12,187,396 | 1,042,482 | 9% | (716,789) | -41% |
| Total Operating Revenues | 13,031,297 | 2,071,015 | 16% | 13,225,008 | 1,202,737 | 9% | (868,278) | -42% |
| Reserve Interest Revenue | - | 650,932 | | - | 368,592 | | (282,340) | -43% |
| Total Revenues | 13,031,297 | 2,721,947 | 21% | 13,225,008 | 1,571,329 | 12% | (1,150,618) | -42% |
| Operating Expenses | | | | | | | | |
| Amortization Expense | 90,982 | - | 0% | 90,982 | - | 0% | - | 0% |
| Contracted Services ² | 7,899,339 | 527,782 | 7% | 8,106,465 | 366,406 | 5% | (161,376) | -31% |
| Debt Servicing | 3,141,921 | 1,348,240 | 43% | 3,089,085 | 1,290,733 | 42% | (57,507) | -4% |
| External Transfers | 706,238 | 195,003 | 28% | 644,849 | 278,145 | 43% | 83,142 | 43% |
| Interfund Transfers - Expense | 12,011,965 | 639,726 | 5% | 12,044,824 | 1,272,552 | 11% | 632,826 | 99% |
| Internal Allocations - Expense | 561,385 | 27,698 | 5% | 597,501 | 80,028 | 13% | 52,330 | 189% |
| Materials and Supplies | 2,428,398 | 1,418,098 | 58% | 2,459,226 | 1,105,162 | 45% | (312,936) | -22% |
| Miscellaneous Services ³ | 909,818 | 244,124 | 27% | 1,250,418 | 224,780 | 18% | (19,344) | -8% |
| Professional Fees | 464,674 | 140,472 | 30% | 377,845 | 86,631 | 23% | (53,841) | -38% |
| Rents and Financial Services | 306,988 | 165,826 | 54% | 326,918 | 119,307 | 36% | (46,519) | -28% |
| Repairs and Maintenance | 923,563 | 271,371 | 29% | 906,532 | 229,364 | 25% | (42,007) | -15% |
| Salaries, Wages, Benefits and Personnel Expenses ⁴ | 10,761,849 | 5,364,615 | 50% | 10,819,961 | 5,100,609 | 47% | (264,006) | -5% |
| Taxation Adjustments | 172,000 | 111,868 | 65% | 167,000 | 13,458 | 8% | (98,410) | -88% |
| Receivable | 12,775 | 3,250 | 25% | 12,775 | 3,540 | 28% | 290 | 9% |
| Utilities, Insurance and Property Taxes ⁵ | 2,139,143 | 522,171 | 24% | 2,343,305 | 424,581 | 18% | (97,590) | -19% |
| Total Operating Expenses | 25,062,110 | 8,348,161 | 33% | 25,885,907 | 7,450,902 | 29% | (897,259) | -11% |
| Operating Surplus/(Deficit) | (12,030,813) | (5,626,214) | 47% | (12,660,900) | (5,879,573) | 46% | (253,359) | 5% |

1 Removed miscellaneous revenue
2 Police contract removed
3 Remove amount for Tile Loan under 2020 Actuals, misc services and health and safety training
4 Removed climate position salary and offsetting grant amount
5 Removed insurance and communications telephone/internet
6 Removed Building permit revenue