

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	2,489,265	98%	2,567,574	2,627,629	102%	138,365	6%
Grants	6,600,949	5,905,383	89%	6,410,904	3,773,626	59%	(2,131,758)	-36%
Contributions from Developers	434,443	492,156	113%	758,836	775,100	102%	282,944	57%
Fines and Penalties	352,200	177,151	50%	312,200	45,701	15%	(131,450)	-74%
Interfund Transfers - Revenue	4,313,479	195,055	5%	3,638,077	144,297	4%	(50,758)	-26%
Internal Allocations - Revenue	490,659	-	0%	526,774	46,670	9%	46,670	0%
Investment and Other Income	193,154	160,270	83%	230,654	94,897	41%	(65,373)	-41%
License and Permit Fees ⁶	355,794	57,829	16%	430,737	55,589	13%	(2,240)	-4%
Payments in Lieu of Taxation	62,570	156,796	251%	157,126	106,146	68%	(50,650)	0%
Property Taxation	14,867,301	14,933,056	100%	15,537,059	15,518,879	100%	585,824	4%
Prior Years' Surplus	434,474	-	0%	879,854	-	0%	-	0%
Supplementary Taxation	153,544	202,260	132%	242,000	147,406	61%	(54,854)	0%
User Fees and Service Charges	12,063,260	2,359,735	20%	12,187,396	1,511,939	12%	(847,796)	-36%
Total Operating Revenues	12,964,407	2,697,155	21%	12,730,250	1,652,537	13%	(1,044,618)	-39%
Reserve Interest Revenue	-	900,730		-	469,664		(431,066)	-48%
Total Revenues	12,964,407	3,597,885	28%	12,730,250	2,122,201	17%	(1,475,684)	-41%
Operating Expenses								
Amortization Expense	90,982	-	0%	90,982	-	0%	-	0%
Contracted Services ²	7,899,339	702,129	9%	8,106,465	701,300	9%	(830)	0%
Debt Servicing	3,141,921	2,248,794	72%	3,089,085	2,136,378	69%	(112,416)	-5%
External Transfers	706,238	286,682	41%	644,849	369,559	57%	82,877	29%
Interfund Transfers - Expense	12,011,965	2,468,779	21%	12,044,824	2,398,189	20%	(70,591)	-3%
Internal Allocations - Expense	561,385	44,816	8%	597,501	80,028	13%	35,212	79%
Materials and Supplies ⁸	2,428,398	1,761,530	73%	2,459,226	1,459,804	59%	(301,726)	-17%
Miscellaneous Services ^{3&8}	909,818	327,488	36%	1,250,418	240,414	19%	(87,075)	-27%
Professional Fees	464,674	187,537	40%	377,845	125,872	33%	(61,665)	-33%
Rents and Financial Services	306,988	225,964	74%	326,918	162,046	50%	(63,919)	-28%
Repairs and Maintenance	923,563	373,230	40%	906,532	291,214	32%	(82,016)	-22%
Salaries, Wages, Benefits and Personnel Expenses ⁴	10,761,849	7,126,358	66%	10,819,961	6,730,794	62%	(395,564)	-6%
Taxation Adjustments	172,000	127,894	74%	167,000	64,947	39%	(62,947)	-49%
Accounts Receivable	12,775	3,250	25%	12,775	3,965	31%	715	22%
Utilities, Insurance and Property Taxes ⁵	2,139,143	654,952	31%	2,343,305	512,328	22%	(142,624)	-22%
Total Operating Expenses	25,062,110	11,232,370	45%	25,885,907	10,305,413	40%	(926,957)	-8%
Operating Surplus/(Deficit)	(12,097,703)	(7,634,485)	63%	(13,155,658)	(8,183,212)	62%	(548,727)	7%

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

7 All of the above removes Environmental services.