

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 Revenues⁶								
Special Levies	2,547,343	1,209,840	47%	2,567,574	1,250,578	49%	40,738	3%
Grants	6,600,949	5,880,512	89%	6,410,904	6,048,788	94%	168,276	3%
Contributions from Developers	434,443	1,221,284	281%	758,836	1,808,691	238%	587,407	48%
Fines and Penalties	352,200	303,090	86%	312,200	130,541	42%	(172,549)	-57%
Interfund Transfers - Revenue	4,313,479	1,301,929	30%	3,638,077	1,041,168	29%	(260,760)	-20%
Internal Allocations - Revenue	490,659	440,341	90%	526,774	573,444	109%	133,104	0%
Investment and Other Income¹	260,044	236,373	91%	294,675	118,595	40%	(117,778)	-50%
License and Permit Fees ⁶	355,794	63,370	18%	430,737	652,577	152%	589,206	930%
Payments in Lieu of Taxation	62,570	156,796	251%	157,126	164,694	105%	7,898	0%
Property Taxation	14,867,301	14,933,056	100%	15,537,059	15,534,325	100%	601,269	4%
Prior Years' Surplus	434,474	-	0%	879,854	-	0%	-	0%
Supplementary Taxation	153,544	234,392	153%	242,000	318,161	131%	83,769	0%
User Fees and Service Charges	12,063,260	3,254,854	27%	12,187,396	1,981,907	16%	(1,272,947)	-39%
Total Operating Revenues	12,675,504	3,794,317	30%	12,794,271	2,231,043	17%	(1,563,275)	-41%
Reserve Interest Revenue	-	1,240,212	0%	-	598,723	0%	(641,489)	-52%
Total Revenues	12,675,504	5,034,530	40%	12,794,271	2,829,766	22%	(2,204,763)	-44%
Operating Expenses⁶								
Amortization Expense	90,982	-	0%	90,982	90,982	100%	90,982	0%
Contracted Services²	7,899,339	1,029,267	13%	8,106,465	1,175,708	15%	146,441	14%
Debt Servicing	3,141,921	1,245,351	40%	3,089,085	1,930,244	62%	684,893	55%
External Transfers	706,238	568,908	81%	644,849	538,556	84%	(30,352)	-5%
Interfund Transfers - Expense	12,011,965	5,551,130	46%	12,044,824	6,883,425	57%	1,332,295	24%
Internal Allocations - Expense	561,385	440,341	78%	597,501	418,193	70%	(22,148)	-5%
Materials and Supplies	2,428,398	2,344,576	97%	2,459,226	2,164,124	88%	(180,452)	-8%
Miscellaneous Services³	909,818	526,560	58%	1,250,418	352,865	28%	(173,694)	-33%
Professional Fees	464,674	335,425	72%	377,845	244,892	65%	(90,533)	-27%
Rents and Financial Services	306,988	333,594	109%	326,918	208,949	64%	(124,645)	-37%
Repairs and Maintenance	923,563	558,132	60%	906,532	456,454	50%	(101,677)	-18%
Salaries, Wages, Benefits and Personnel Expenses⁴	10,761,849	9,670,705	90%	10,819,961	9,159,230	85%	(511,475)	-5%
Taxation Adjustments	172,000	178,097	104%	167,000	128,562	77%	(49,534)	-28%
Accounts Receivable	12,775	3,420	27%	12,775	4,133	32%	713	21%
Utilities, Insurance and Property Taxes⁵	2,139,143	1,134,638	53%	2,343,305	837,329	36%	(297,309)	-26%
Total Operating Expenses	25,062,110	15,832,785	63%	25,885,907	14,684,266	57%	(1,148,519)	-7%
Operating Surplus/(Deficit)	(12,386,606)	(10,798,256)	87%	(13,091,637)	(11,854,500)	91%	(1,056,245)	10%

Notes:

1 Removed miscellaneous revenue

2 Police contract removed

3 Remove amount for Tile/Shoreline Loan amounts under 2020 Actuals, and health and safety training

4 Removed climate position salary and offsetting grant amount. Removed Non-union and Union Salary Review Retroactive Payments and New 2020 positions and 53rd pay.

5 Removed insurance and communications telephone/internet

6 Any revenue or expense impact from the Environmental Services Department has been removed from the above figures.