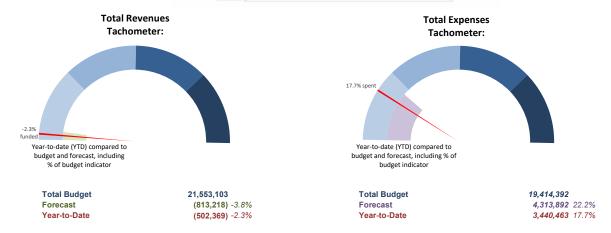
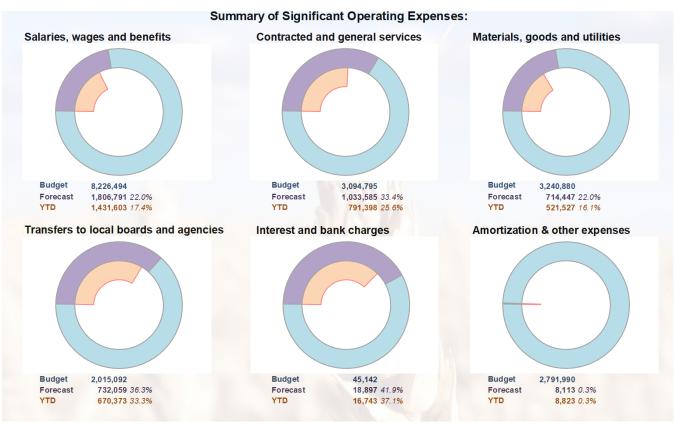


**QUARTERLY OPERATING REPORT** 

PERIOD ENDED MARCH 31, 2023

# QUARTERLY OPERATING REPORT - FINANCIAL OVERVIEW PERIOD ENDED MARCH 31, 2023





# Chart Reference Guide:



#### "Tachometer" Chart

Outer BLUE half circle represents the total operating budget, colour coordinated into 1/4 sections to visually represent equal 25% quarterly amounts. Inside PURPLE section represents the projected forecasted budget, based on the normal timing of budgeted costs for the period (This section will be GREEN for revenue charts). The RED tachometers/line represents the actual year-to-date figures.



#### "Sundial" Char

Outer BLUE circle represents the total operating budget. Within the outer circle includes a PURPLE section which represents the projected forecasted budget, based on the normal timing of budgeted costs for the period. The inside TAN/PINK section represents the actual year-to-date figures.

# QUARTERLY OPERATING REPORT – FINANCIAL ANALYSIS PERIOD ENDING MARCH 31, 2023

The following is an analysis on the quarterly operating report for the three (3) months ending March 31, 2023. The actual figures have been compared to the approved final budget for the year, and have also been compared to the forecasted figures for the 1st quarter. The forecasted figures have been estimated based on the approved budget and the timing of the transactions and journal entries (i.e. regular transactions such as payroll are based on 25% of the approved budget; whereas, yearend journal entries are only recorded in the 4th quarter).

# **TOTAL REVENUES:**

The year-to-date revenues of -2.3% of the budget are overall comparable to the forecast of -3.8%.

The "Net Municipal Taxes" revenues are in a negative position as the municipal tax levies are not issued until the  $2^{nd}$  quarter and the County has provided requisition payments to the Alberta School Foundation Fund (ASFF), Seniors Foundation, and for the RCMP Requisition in the  $1^{st}$  quarter.

The following are some of the other significant variances:

- Return on investments are higher than budget as these revenues are mostly increased with the significant increases to the bank's prime rates.
- Penalties and cost of taxes are lower than forecast as these revenues are typically budgeted conservatively on historical years and there are penalties on taxes that are in arrears, which is lower than in prior years.
- Gain on disposal of tangible capital assets is in relation to a land sale early in 2023.
- Other variances are mostly due to the timing of receiving funding.

## **TOTAL EXPENSES:**

The year-to-date expenses of 17.7% of the budget are overall comparable to the forecast of 22.2%. The following is an analysis by each of the major types of operating expenditures:

## Salary, Wages and Benefits:

The year-to-date expenses of 17.4% of the budget are overall comparable to the forecast of 22.0%.

- The salaries and benefits for permanent staffing is less than the forecast due to the timing of payrolls and staff vacancies in Transportation Services.
- There is no forecast of costs for seasonal staff as these staff return in the 2<sup>nd</sup> quarter.

# **Contracted and General Services:**

The year-to-date expenses of 25.6% of the budget are less than the forecast of 33.4%.

- Consulting and engineering costs are less than forecast, which is likely due to the timing of these projects and many of these will likely be received in the 2<sup>nd</sup> quarter.
- Education/Training and Travel/Subsistence is less than forecast, which is likely due to the timing of the conferences and other related training.
- Doctor Retention Program is less than forecast as these invoices were not received until after the 1<sup>st</sup> quarter.

#### Material, Goods and Utilities:

The year-to-date expenses of 16.1% of the budget are overall comparable to the forecast of 22.0%.

- Parts/Supplies, Blades, Tires & Culvert costs were less than forecast based on the timing of purchases and recording the use of inventory. Many of these costs will increase in the 2<sup>nd</sup> & 3<sup>rd</sup> quarter during the construction of roads and bridges.
- Diesel, fuel and propane costs are less than forecast as many of these costs will increase in the 2nd & 3rd quarter during the construction of roads and bridges.
- IT Hardware/Software costs were less than forecast based on the timing of purchases and the implementation of projects.

# **Transfer to Local Boards and Agencies:**

The year-to-date expenses of 33.3% of the budget are overall comparable to the forecast of 36.3%.

- The Vulcan and District Waste Commission received 50% of their prior year funding in January and the remaining 50% of the funding in the 2<sup>nd</sup> quarter.
- Recreation area contributions were also forecasted and paid in the 1<sup>st</sup> quarter for the funding support for the Town of Vulcan's arena re-surfacer.
- Many of the other contributions are being processed during the 2<sup>nd</sup> quarter (after the approval of the 2023 final budget).

## **Interest and Bank Charges:**

The year-to-date expenses of 37.1% of the budget are less than the forecast of 41.9%.

• The Alberta Capital Finance Authority (ACFA) debenture is paid semi-annually, including payments in the 1<sup>st</sup> and the 3<sup>rd</sup> quarter. The majority of the interest relates to these debenture payments; however, the bank service fees are less than forecasted.

## **Amortization and Other Expenses:**

The year-to-date expenses of 0.3% of the budget are equal to the forecast of 0.3%.

- Amortization and the Capitalization of Construction costs are typically done in the 4<sup>th</sup> quarter; therefore, no costs nor forecasts have been provided in the 1<sup>st</sup> quarter.
- At this time there has been no other expenses nor use of contingency funds in the 1<sup>st</sup> quarter.

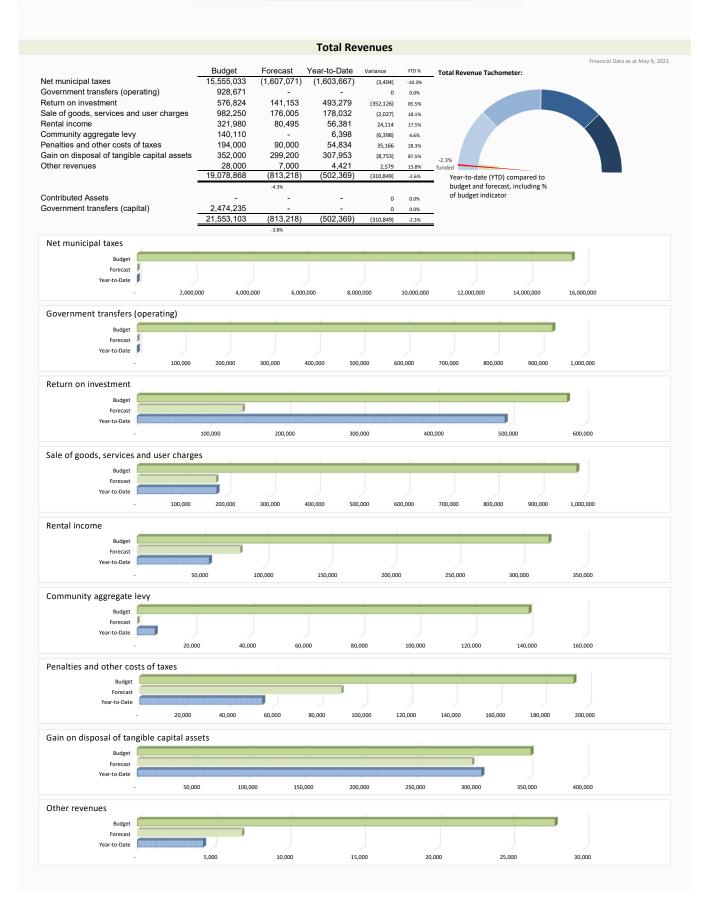
#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### TABLE OF CONTENTS:

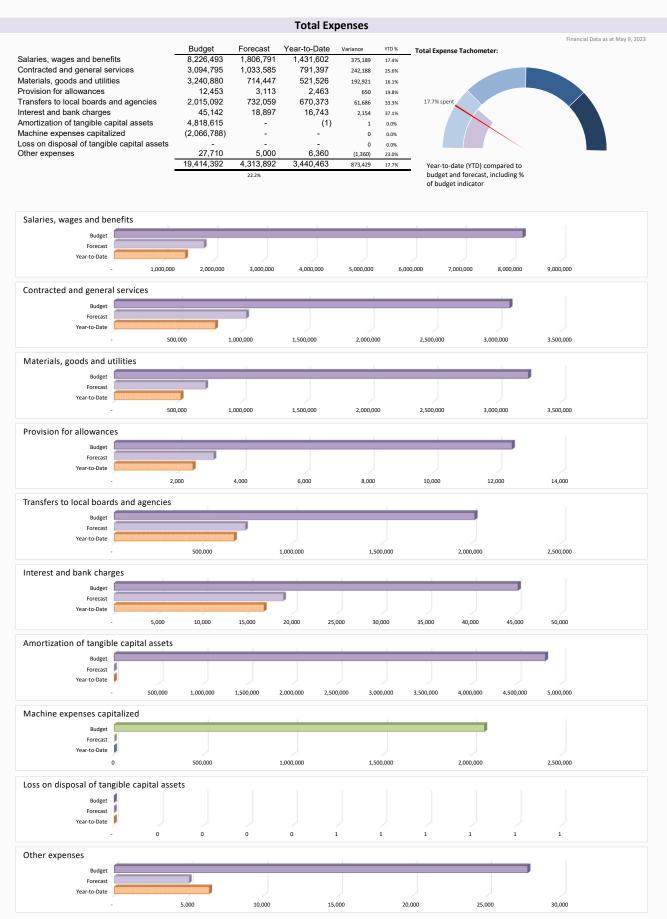
PPERATING REPORT:	
TOTAL REVENUES - SUMMARY	6
TOTAL EXPENSES - SUMMARY	7
ANALYSIS BY DEPARTMENT/SEGMENT - OVERVIEW	
GENERAL GOVERNMENT	8
PROTECTIVE SERVICES	9
TRANSPORTATION SERVICES	10
AGRICULTURAL SERVICES	11
PLANNING AND DEVELOPMENT SERVICES	12
COMMUNITY SERVICES	13
UTILITY SERVICES	14
PPERATING REPORT - SUPPLEMENTARY:	
ANALYSIS OF REVENUES BY TYPE:	
NET MUNICIPAL TAXES	15
GOVERNMENT TRANSFERS	16
RETURN ON INVESTMENTS	16 - 17
SALES OF GOODS, SERVICES, AND USER CHARGES	17
RENTAL INCOME	18
COMMUNITY AGGREGATE LEVY	18
PENALTIES AND COST OF TAXES	18
OTHER REVENUES	19
ANALYSIS OF EXPENSES BY TYPE:	
SALARIES, WAGES, AND BENEFITS	20 - 21
CONTRACTED AND GENERAL SERVICES	21 - 22
MATERIALS, GOODS, AND UTILITIES	23 - 24
TRANSFERS TO LOCAL BOARDS AND AGENCIES	25
INTEREST AND BANK CHARGES	26
AMORTIZATION AND OTHER EXPENSES	26
BREAKDOWN OF OPERATING EXPENSES - DEPARTMENT / TYPE	27

The quarterly operating reporting includes the financial information for the three (3) months ending March 31st. The actual figures have been compared to the approved budget for the year, and have also been compared to the forecasted figures for the 1st quarter. The forecasted figures have been estimated based on the approved budget and the timing of transactions and journal entries during the year.

#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### Analysis by Department/Segment

Salaries, wages and benefits

Materials, goods and utilities

Provision for allowances

Interest and bank charges

Other expenses

Machine expenses capitalized

Contracted and general services

Transfers to local boards and agencies

Amortization of tangible capital assets

Loss on disposal of tangible capital assets

## **Expenses - General Government**

Forecast Year-to-Date Variance YTD % 342,061 376 251 34.190 22.7% 243,471 211,729 31,742 27.7% 122,086 137,837 15,751 35.5% 3.113 2,463 650 19.8%

343,703 12.453 88,896 41,942 66,672 24,730 47.2% 14 697 1,105 3,674 2,569 7.5% 111,923 (1) 1 0.0% 0 0.0% 0 0.0% 27,492 5,000 6,360 (1.360) 23.1% 2,867,985 836,018 727,745 108,273 25.4%

29.2%

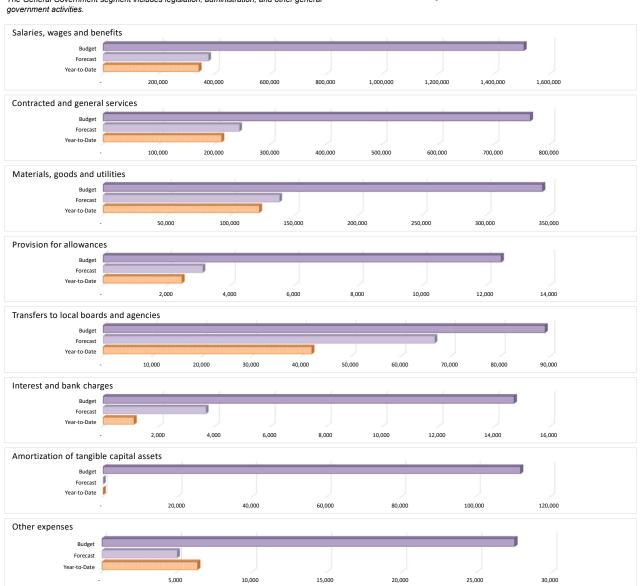
Financial Data as at May 9, 2023

Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

The General Government segment includes legislation, administration, and other general

Budget 1.505.004

763,817



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### Analysis by Department/Segment

## **Expenses - Protective Services**

tal Evnense Tachometer

Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Provision for allowances
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

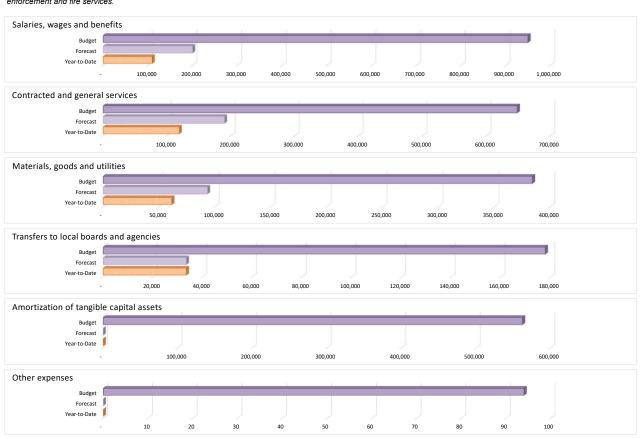
Forecast Year-to-Date Variance Budget 949,244 YTD % 199.761 109.074 90.687 11.5% 647,822 189,706 118,699 71,007 18.3% 383,733 93,188 61,197 31,991 15.9% 0 0.0% 177,869 33,442 33,442 0 18.8% 0 0.0% 562,263 0 0.0% 0 0.0% 0 0.0% 0.0% 2,721,025 516,097 193,685 11.8%

Year-to-date (YTD) compared to budget and forecast, including %

Financial Data as at May 9, 2023

budget and forecast, in of budget indicator

The Protective Services segment includes emergency management, health and safety, bylaw enforcement and fire services.



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### Analysis by Department/Segment

## **Expenses - Transportation Services**

Financial Data as at May 9, 2023

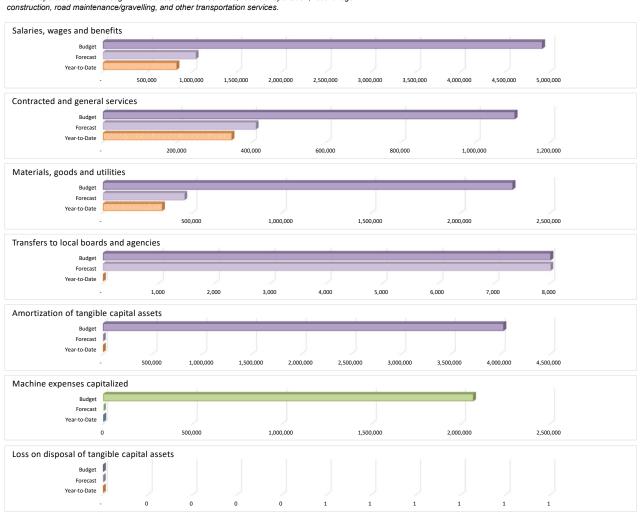
Salaries, wages and benefits Contracted and general services Materials, goods and utilities Provision for allowances Transfers to local boards and agencies Interest and bank charges Amortization of tangible capital assets Machine expenses capitalized Loss on disposal of tangible capital assets Other expenses

5		V . D .		
Budget	Forecast	Year-to-Date	Variance	YTD %
4,907,469	1,036,315	821,523	214,792	16.7%
1,104,096	409,636	344,727	64,909	31.2%
2,288,312	454,869	329,853	125,016	14.4%
-	-	-	0	0.0%
8,000	8,000	-	8,000	0.0%
-	-	-	0	0.0%
4,026,775	-	-	0	0.0%
(2,066,788)	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
10,267,864	1,908,820	1,496,103	412,717	14.6%
	18.6%		•	

\_\_ Total Expense Tachometer: 14.6% spent

Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

The Transportation Services segment includes common services, road transportation, road/bridge



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### Analysis by Department/Segment

## **Expenses - Agricultural Services**

Financial Data as at May 9, 2023

Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Provision for allowances
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

Budget	Forecast	Year-to-Date	Variance	YTD %
411,527	82,027	66,277	15,750	16.1%
96,439	30,235	22,349	7,886	23.2%
207,489	24,160	4,841	19,319	2.3%
-	-	-	0	0.0%
24,372	6,093	9,241	(3,148)	37.9%
-	-	-	0	0.0%
90,640	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
830,467	142,515	102,708	39,807	12.4%
	17.2%			

Total Expense Tachometer:

12.4% spent

Year-to-date (YTD) compared to budget and forecast, including %

budget and forecast of budget indicator

The Agricultural Services segment includes general agricultural services, training/tours, roadside spraying/weed control, roadside seeding, and other agricultural services.



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### Analysis by Department/Segment

# **Expenses - Planning and Development Services**

Financial Data as at May 9, 2023

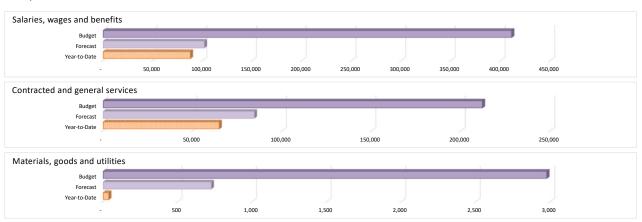
Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Provision for allowances
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

Budget	Forecast	Year-to-Date	Variance	YTD %	Total Expense Tachometer:
410,856	101,839	87,706	14,133	21.3%	_
211,915	84,463	64,817	19,646	30.6%	
2,975	725	37	688	1.2%	24.00
-	-	-	0	0.0%	24.4% spent
-	-	-	0	0.0%	
-	-	-	0	0.0%	
-	-	-	0	0.0%	
-	-	-	0	0.0%	
-	-	-	0	0.0%	
-	-	-	0	0.0%	<u>_</u> .
625,746	187,027	152,560	34,467	24.4%	Year-to-date (YTD) compa
•	29.9%	•			budget and forecast, incli

24.4% spent

Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

The Planning and Development Services segment includes planning, zoning, subdivision, and land development.



#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### Analysis by Department/Segment

Salaries, wages and benefits

Materials, goods and utilities

Provision for allowances

Interest and bank charges

Other expenses

Machine expenses capitalized

Contracted and general services

Transfers to local boards and agencies

Amortization of tangible capital assets

Loss on disposal of tangible capital assets

## **Expenses - Community Services**

0.0%

14.7%

of budget indicator

65,920

Forecast Year-to-Date Budget 19.343 Variance YTD % 4 836 4.835 0.0% 182,214 19,244 53,504 34,260 10.6% 7,030 1,758 3,277 (1,519) 46.6% 0 0.0% 724,925 132,454 103,695 28,759 14.3% 30,445 15,223 15,638 (415) 51.4% 0 0.0% 0 0.0% 0 0.0%

207,775

Year-to-date (YTD) compared to budget and forecast, including %

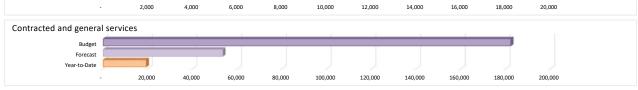
Financial Data as at May 9, 2023

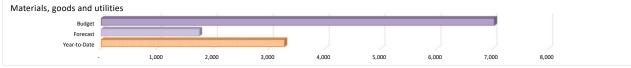
The Community Services segment includes Family Community Support Services, daycare and public health, tourism/economic development, recreation boards, cultural programs and library.

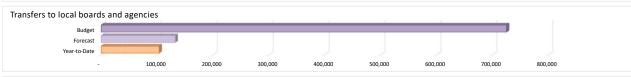
963,991

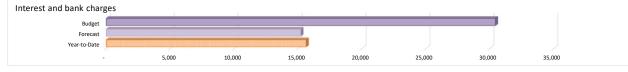
Salaries, wages and benefits

Budget
Forecast
Year-to-Date









#### QUARTERLY OPERATING REPORT PERIOD ENDED MARCH 31, 2023

#### Analysis by Department/Segment

# **Expenses - Utility Services**

Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Provision for allowances
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

Forecast Year-to-Date Budget 23.050 YTD % 5,762 4.960 802 21.5% 88,492 22,570 9,832 12,738 11.1% 7,638 1,910 235 1,675 3.1% 0 0.0% 991,030 485,398 482,053 3,345 48.6% 0 0.0% 27,014 0 0.0% 0 0.0% 0 0.0% 0.0% 1,137,314 515,640 497,080 18,560 43.7%

otal Expense Tachometer:
43.7% spent

Financial Data as at May 9, 2023

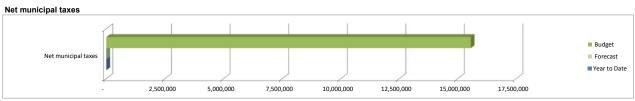
Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

 ${\it The~Utility~Services~segment~includes~water~supply/distribution,~solid~waste~management,~and~storm~sewer/drainage.}$ 

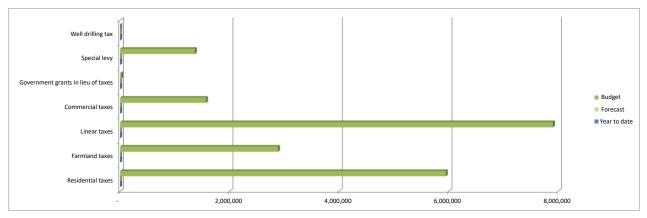


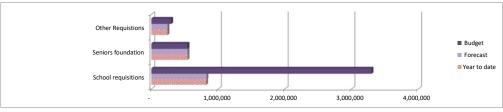
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Revenues by Type



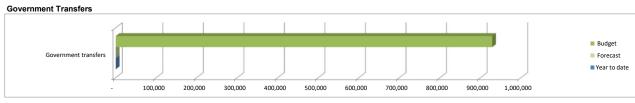
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	5,948,573	-	(451)	451	0.0%
Farmland taxes	2,883,535	-	-	0	0.0%
Linear taxes	7,902,580	-	-	0	0.0%
Commercial taxes	1,570,125	-	-	0	0.0%
Government grants in lieu of taxes	21,507	-	-	0	0.0%
Special levy	1,365,200	-	-	0	0.0%
Well drilling tax	156	39	12	27	7.7%
	19,691,676	39	(439)	478	0.0%
School requisitions	3,299,142	824,786	820,902	3,884	24.9%
Seniors foundation	541,275	541,275	541,275	0	100.0%
Other Requistions	296,226	241,049	241,049	0	81.4%
	15,555,033	(1,607,071)	(1,603,665)	(3,406)	-10.3%



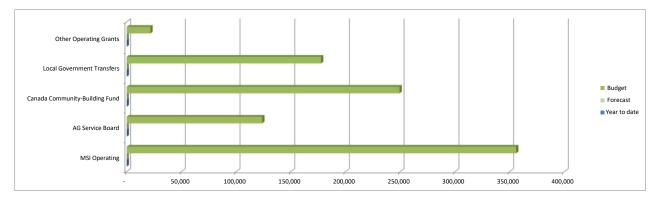


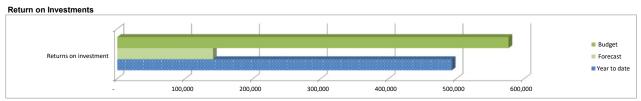
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Revenues by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
MSI Operating	355,916	-	-	0	0.0%
AG Service Board	123,907	-	-	0	0.0%
Canada Community-Building Fund	249,405	-	-	0	0.0%
Local Government Transfers	177,705	-	-	0	0.0%
Other Operating Grants	21,738	-	-	0	0.0%
	928.671	-	_	0	0.0%



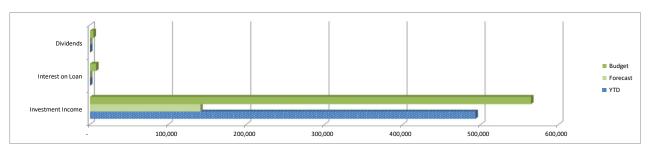


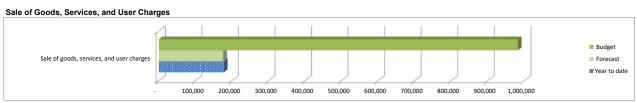
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Investment Income	564,610	141,153	493,279	(352,126)	87.4%
Interest on Loan	7,762	-	-	0	0.0%
Dividends	4,452	-	-	0	0.0%
	576,824	141,153	493,279	(352,126)	85.5%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

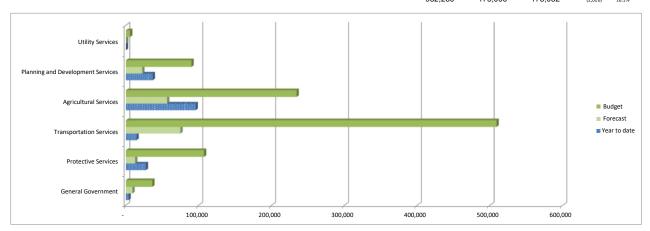
## Analysis of Revenues by Type - continued

## Return on Investments - continued



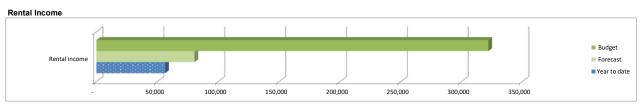


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	36,200	9,050	3,569	5,481	9.9%
Protective Services	107,236	12,689	27,383	(14,694)	25.5%
Transportation Services	508,778	74,877	14,615	60,262	2.9%
Agricultural Services	234,175	56,544	95,651	(39,107)	40.8%
Planning and Development Services	89,965	22,491	36,814	(14,323)	40.9%
Utility Services	5,896	355	-	355	0.0%
	982.250	176.006	178 032	(2.026)	18.1%

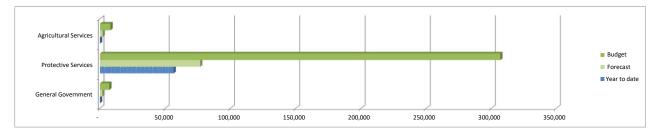


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Revenues by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	7,100	1,775	-	1,775	0.0%
Protective Services	306,880	76,720	56,369	20,351	18.4%
Agricultural Services	8,000	2,000	11	1,989	0.1%
	321 980	80 495	56.380	24.115	17 5%



# Community Aggregate Levy Community aggregate levy - 20,000 40,000 60,000 80,000 100,000 120,000 140,000 160,000

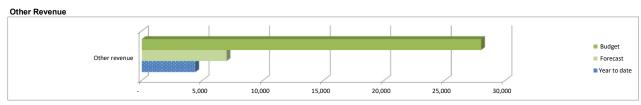
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	140,110	-	6,398	(6,398)	4.6%

# Penalties and Costs of Taxes Penalties and costs of taxes - 20,000 40,000 60,000 80,000 100,000 120,000 140,000 160,000 180,000 200,000

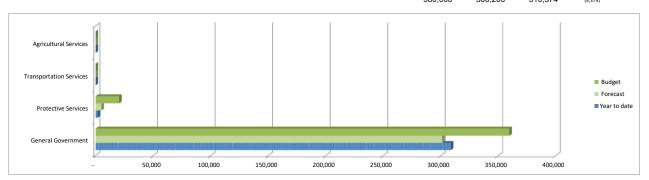
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	104,000	-	31,217	(31,217)	30.0%
Penalties on Tax Arrears	90,000	90,000	23,617	66,383	26.2%
Penalties on Receivables	-	-	-	0	0.0%
	194,000	90,000	54,834	35,166	28.3%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

# Analysis of Revenues by Type - continued

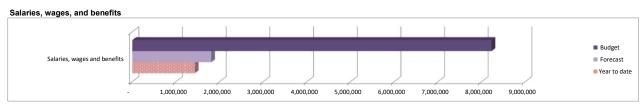


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	359,500	301,075	308,653	(7,578)	85.9%
Protective Services	20,500	5,125	1,921	3,204	9.4%
Transportation Services	-	-	-	0	0.0%
Agricultural Services	-	-	-	0	0.0%
	380 000	306 200	310 574	(4.274)	

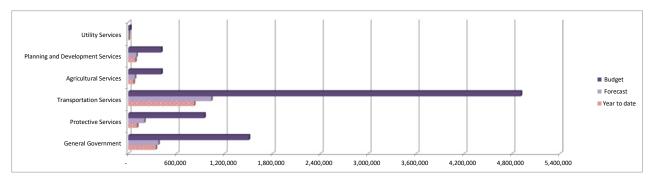


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Expenses by Type



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,505,004	376,251	342,061	34,190	22.7%
Protective Services	949,244	199,761	109,074	90,687	11.5%
Transportation Services	4,907,469	1,036,314	821,522	214,792	16.7%
Agricultural Services	411,527	82,027	66,277	15,750	16.1%
Planning and Development Services	410,856	101,839	87,706	14,133	21.3%
Utility Services	23,050	5,762	4,960	802	21.5%
•	8.226.493	1.806.790	1.431.601	375.189	17.4%

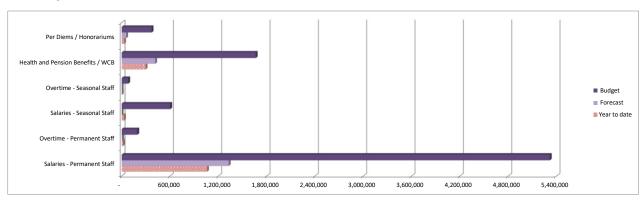


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	5,314,658	1,328,665	1,059,622	269,043	19.9%
Overtime - Permanent Staff	193,375	6,133	15,846	(9,714)	8.2%
Salaries - Seasonal Staff	602,429	-	28,270	(28,270)	4.7%
Overtime - Seasonal Staff	80,667	228	1,771	(1,543)	2.2%
Health and Pension Benefits / WCB	1,663,771	415,943	296,797	119,145	17.8%
Per Diems / Honorariums	371,595	55,824	29,297	26,527	7.9%
	8,226,494	1,806,791	1,431,603	375,188	17.4%

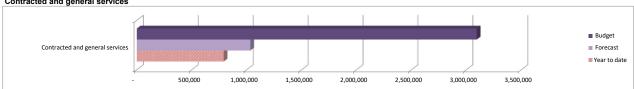
#### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Expenses by Type - continued

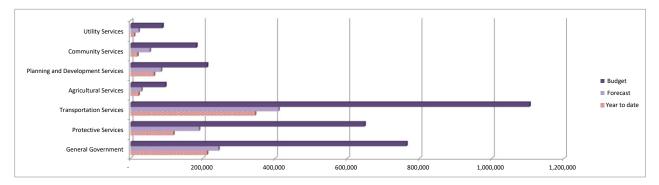
## Salaries, wages, and benefits - continued



Contracted and general services



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	763,817	243,471	211,728	31,743	27.7%
Protective Services	647,822	189,706	118,699	71,007	18.3%
Transportation Services	1,104,096	409,636	344,729	64,907	31.2%
Agricultural Services	96,439	30,235	22,350	7,885	23.2%
Planning and Development Services	211,915	84,463	64,817	19,646	30.6%
Community Services	182,214	53,504	19,244	34,260	10.6%
Utility Services	88,492	22,570	9,832	12,738	11.1%
	3,094,795	1,033,585	791,399	242,186	25.6%

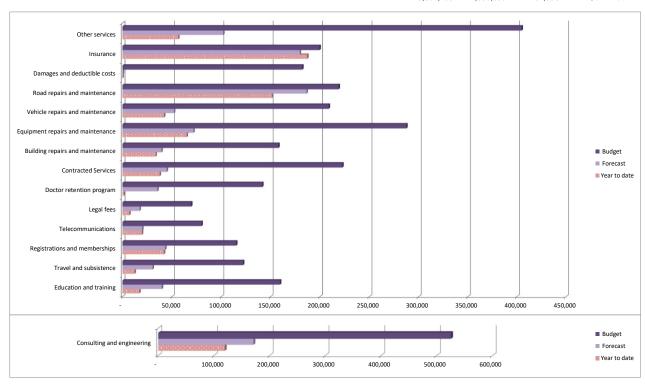


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Expenses by Type - continued

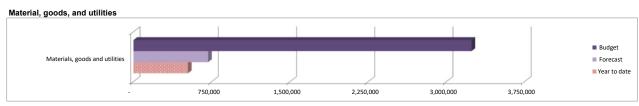
## Contracted and general services - continued

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	159,522	39,881	17,063	22,817	10.7%
Travel and subsistence	122,029	30,507	12,182	18,326	10.0%
Registrations and memberships	115,101	43,165	41,930	1,235	36.4%
Telecommunications	80,059	20,015	19,632	382	24.5%
Legal fees	69,500	17,375	6,965	10,410	10.0%
Doctor retention program	141,460	35,365	1,332	34,033	0.9%
Contracted Services	222,677	44,819	37,616	7,204	16.9%
Consulting and engineering	525,220	170,789	119,248	51,541	22.7%
Building repairs and maintenance	157,860	39,465	33,422	6,043	21.2%
Equipment repairs and maintenance	287,457	71,864	65,007	6,857	22.6%
Vehicle repairs and maintenance	208,758	52,190	42,092	10,097	20.2%
Road repairs and maintenance	218,901	186,401	151,402	34,999	69.2%
Damages and deductible costs	182,000	250	-	250	0.0%
Insurance	199,467	179,520	187,086	(7,566)	93.8%
Other services	404,784	101,979	56,422	45,558	13.9%
	3,094,795	1,033,585	791,398	242,187	25.6%

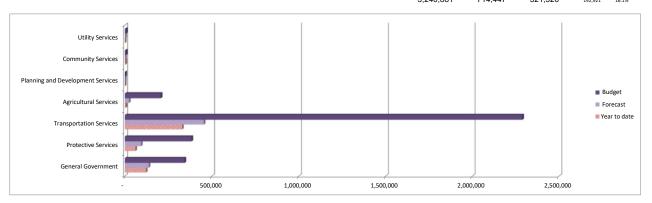


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

# Analysis of Expenses by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	343,703	137,837	122,084	15,753	35.5%
Protective Services	383,733	93,188	61,197	31,991	15.9%
Transportation Services	2,288,313	454,869	329,855	125,014	14.4%
Agricultural Services	207,489	24,160	4,841	19,319	2.3%
Planning and Development Services	2,975	725	37	688	1.2%
Community Services	7,030	1,758	3,277	(1,519)	46.6%
Utility Services	7,638	1,910	235	1,675	3.1%
	3,240,881	714,447	521,526	192,921	16.1%

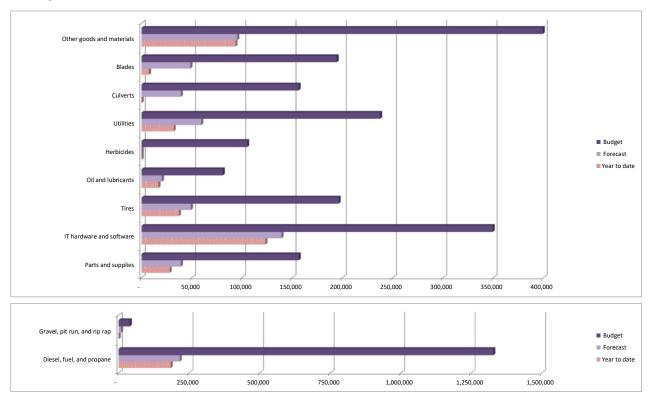


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	156,363	39,091	27,866	11,225	17.8%
IT hardware and software	349,273	139,230	123,177	16,053	35.3%
Diesel, fuel, and propane	1,327,515	216,358	184,072	32,286	13.9%
Tires	196,067	49,017	37,009	12,008	18.9%
Oil and lubricants	80,753	20,188	16,715	3,473	20.7%
Gravel, pit run, and rip rap	39,201	8,513	42	8,471	0.1%
Herbicides	105,000	-	-	0	0.0%
Utilities	237,330	59,333	31,901	27,432	13.4%
Culverts	156,220	39,055	-	39,055	0.0%
Blades	194,127	48,532	7,365	41,166	3.8%
Other goods and materials	399,030	95,132	93,380	1,752	23.4%
-	3.240.880	714.447	521.527	192.920	16.1%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

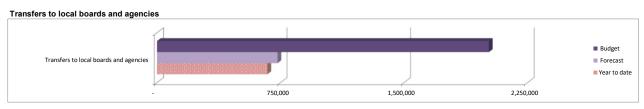
# Analysis of Expenses by Type - continued

#### Material, goods, and utilities - continued

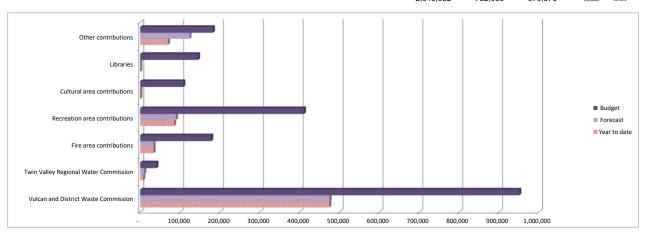


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Expenses by Type - continued

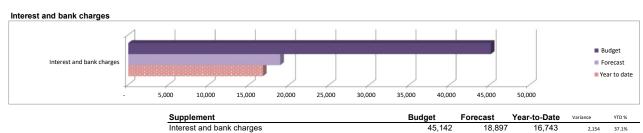


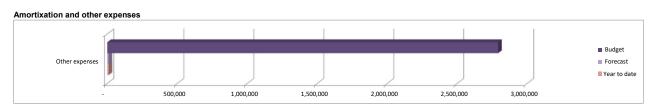
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Vulcan and District Waste Commission	950,563	475,282	474,433	849	49.9%
Twin Valley Regional Water Commission	40,467	10,117	7,620	2,497	18.8%
Fire area contributions	177,869	33,442	33,442	0	18.8%
Recreation area contributions	410,648	89,700	85,101	4,599	20.7%
Cultural area contributions	108,200	-	-	0	0.0%
Libraries	145,000	-	-	0	0.0%
Other contributions	182,345	123,518	69,777	53,741	38.3%
	2.015.092	732.059	670.373	61.686	33.3%



#### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

## Analysis of Expenses by Type - continued





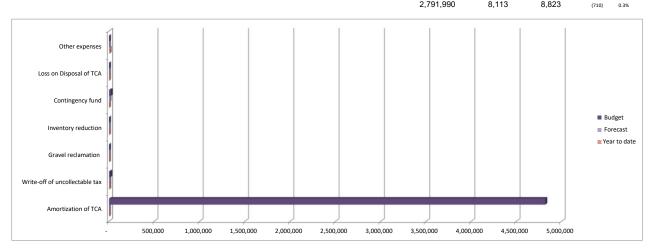
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Amortization of TCA	4,818,615	-	-	0	0.0%
Write-off of uncollectable tax	12,671	3,113	2,463	650	19.4%
Gravel reclamation	-	-	-	0	0.0%
Inventory reduction	-	-	-	0	0.0%
Contingency fund	20,000	5,000	-	5,000	0.0%
Loss on Disposal of TCA	-	-	-	0	0.0%
Other expenses	(2,059,296)	-	6,360	(6,360)	100.0%
	2 701 000	8 113	8 823	(710)	0.20/

45,142

18,897

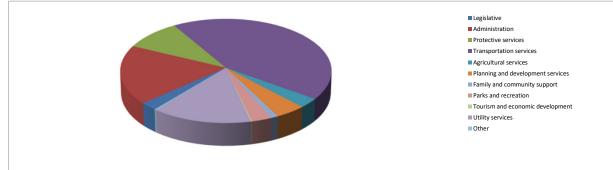
16,743

2,154 37.1%



# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED MARCH 31, 2023

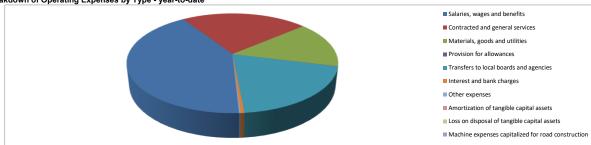
## Breakdown of Operating Expenses by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	506,709	133,117	84,717	48,400	16.7%
Administration	2,216,900	694,789	634,206	60,583	28.6%
Protective services	2,158,669	516,099	322,413	193,686	14.9%
Transportation services	6,241,089	1,908,819	1,496,103	412,716	24.0%
Agricultural services	739,826	142,515	102,709	39,806	13.9%
Planning and development services	625,747	187,027	152,561	34,466	24.4%
Family and community support	233,282	93,417	35,565	57,852	15.2%
Parks and recreation	695,648	105,600	101,001	4,599	14.5%
Tourism and economic development	35,027	8,757	5,289	3,468	15.1%
Utility services	1,110,210	515,640	497,080	18,560	44.8%
Other	32,671	8,113	8,823	(710)	27.0%
	14,595,778	4,313,893	3,440,467	873,426	23.6%

<sup>\*</sup> excludes amortization (non-cash transaction) for display purposes

#### Breakdown of Operating Expenses by Type - year-to-date



Type of expense	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	8,226,494	1,806,791	1,431,603	375,188	17.4%
Contracted and general services	3,094,795	1,033,585	791,398	242,187	25.6%
Materials, goods and utilities	3,240,880	714,447	521,527	192,920	16.1%
Transfers to local boards and agencies	2,015,092	732,059	670,373	61,686	33.3%
Interest and bank charges	45,142	18,897	16,743	2,154	37.1%
Other expenses	27,492	5,000	6,360	(1,360)	23.1%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	(2,066,788)	-	-	0	0.0%
	14,595,778	4,313,892	3,440,467	873,425	23.6%
Amortization of tangible capital assets	4,818,615	-	-	0	0.0%
	19,414,393	4,313,892	3,440,467	873,425	17.7%