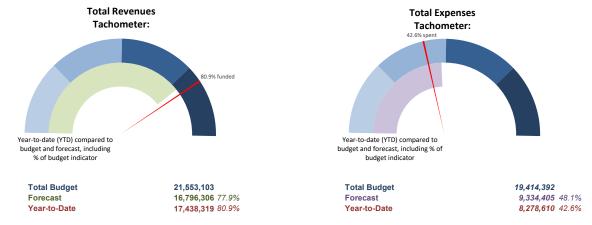
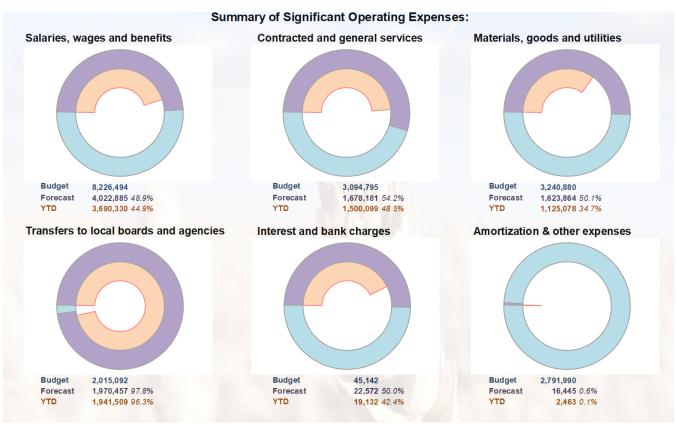


**QUARTERLY OPERATING REPORT** 

PERIOD ENDED JUNE 30, 2023

# QUARTERLY OPERATING REPORT - FINANCIAL OVERVIEW PERIOD ENDED JUNE 30, 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 JUNE 30, 2023

The following is an analysis on the quarterly operating report for the six (6) months ending June 30, 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 2nd 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 80.9% of the budget are overall comparable to the forecast of 77.9%.

The "Net Municipal Taxes" revenues are issued and recorded in the  $2^{nd}$  quarter. The forecast and actuals are greater than budget as there are requisition payments to the Alberta School Foundation Fund (ASFF) in the later part of the year. The year-to-date revenues are greater than forecast as the Province has applied some Provincial Education Requisition Credits (PERC) to the  $2^{nd}$  quarter ASFF payment.

The following are some of the other significant variances:

- Return on investments are higher than forecast as these revenues are mostly increased with the increases to the bank's prime rates.
- Sales of goods, services and user charges are lower than forecast as certain revenues such as sale of materials and road use agreements for the wind project will occur or be invoiced later in the year.
- 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 42.6% of the budget are less than the forecast of 48.1%. The following is an analysis by each of the major types of operating expenditures:

## Salary, Wages and Benefits:

The year-to-date expenses of 44.9% of the budget are overall comparable to the forecast of 48.9%.

- The salaries and benefits for permanent staffing are overall less than the forecast due to the timing of payrolls and staff vacancies in Transportation Services.
- Protective Services has increased per diems and overtime for permanent staffing from forecast, which
  mostly relates to increase within Protective Services from the staffing supporting with the forest fires (these
  costs are cost recovery).
- Majority of seasonal staff for operations effectively started at the middle of April; whereas, these costs are slightly more than forecast as this depends on the earlier start to the to the construction season.
- Benefits costs are less than forecast as these benefits are budgeted on a conservative basis. This includes the volunteer firefighter benefits which are budgeted based on full enrolment.

#### **Contracted and General Services:**

The year-to-date expenses of 48.5% of the budget are less than the forecast of 54.2%.

- 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 subsequent months.
- 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 2<sup>nd</sup> quarter or are still waiting to be received.

## Material, Goods and Utilities:

The year-to-date expenses of 34.7% of the budget are less than the forecast of 50.1%.

- 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 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 further 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 96.3% of the budget are overall comparable to the forecast of 97.8%.

• Most of the contributions were processed during the 2<sup>nd</sup> quarter (after the approval of the 2023 final budget); however, there are some that are contingent or are provided on a quarterly basis throughout the year (i.e., Family and Community Support Services).

# **Interest and Bank Charges:**

The year-to-date expenses of 42.4% of the budget are overall comparable to the forecast of 50.0%.

• 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 0.1% are overall comparable to the forecast of 0.6%.

- 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.

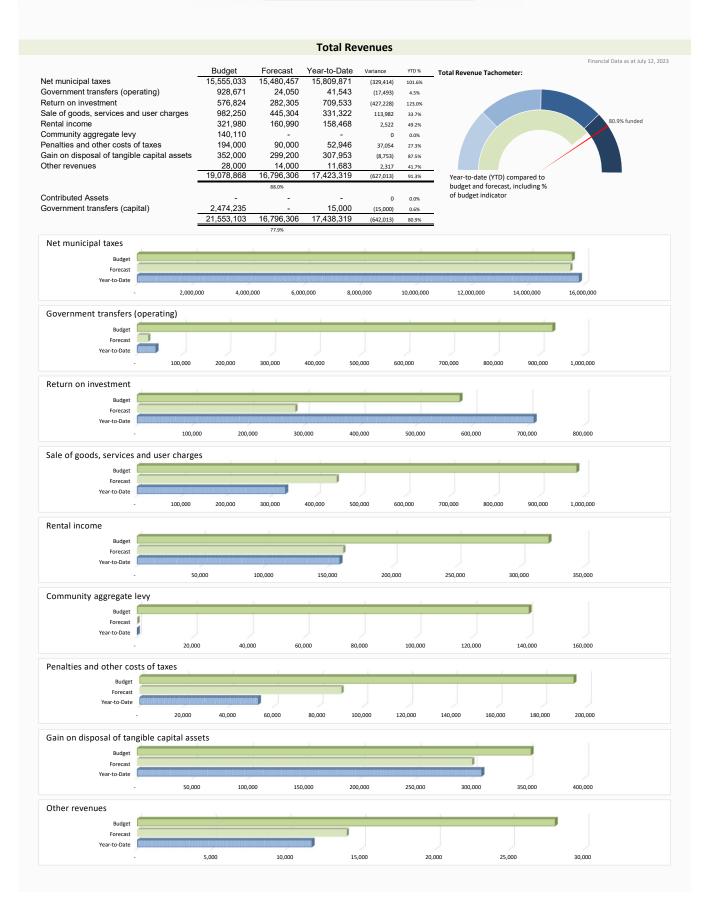
#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

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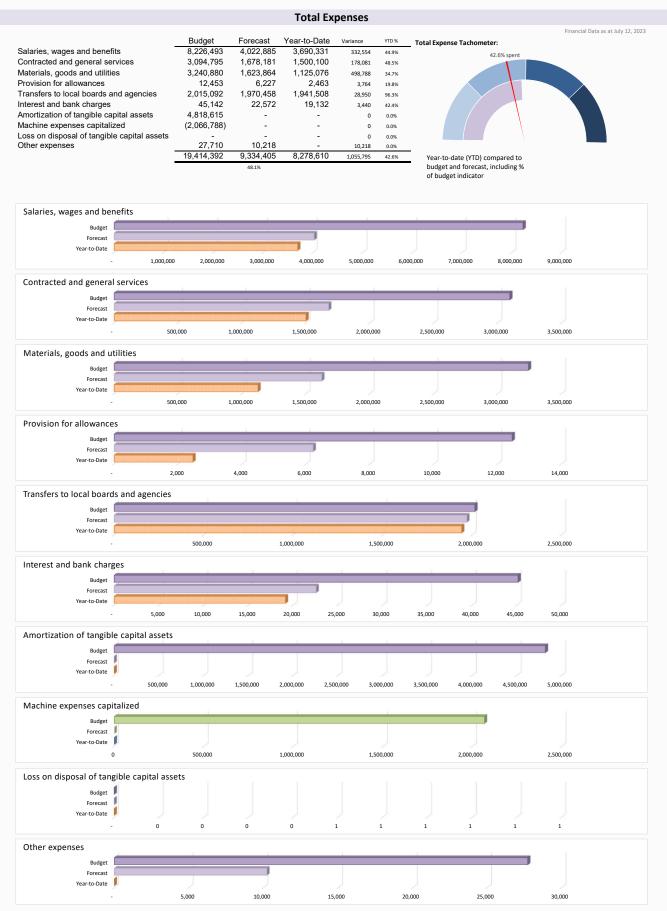
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The quarterly operating reporting includes the financial information for the six (6) months ending June 30th. The actual figures have been compared to the approved budget for the year, and have also been compared to the forecasted figures for the 2nd 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 JUNE 30, 2023



#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023



#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

#### Analysis by Department/Segment

# Expenses - General Government

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 1,505,004 YTD % 752.502 773.590 (21,088) 51.4% 763,817 408,014 360,360 47,654 47.2% 343,703 223,763 164,536 59,227 47.9% 12.453 6.227 2.463 3,764 19.8% 88,896 76,942 88,896 11,954 86.6% 14 697 7,349 3,494 3,855 23.8% 111,923 0 0.0% 0 0.0% 0 0.0% 27,492 10,000 10.000 0.0% 2,867,985 1,381,385 1,496,751 115,366 48.2% 52.2%

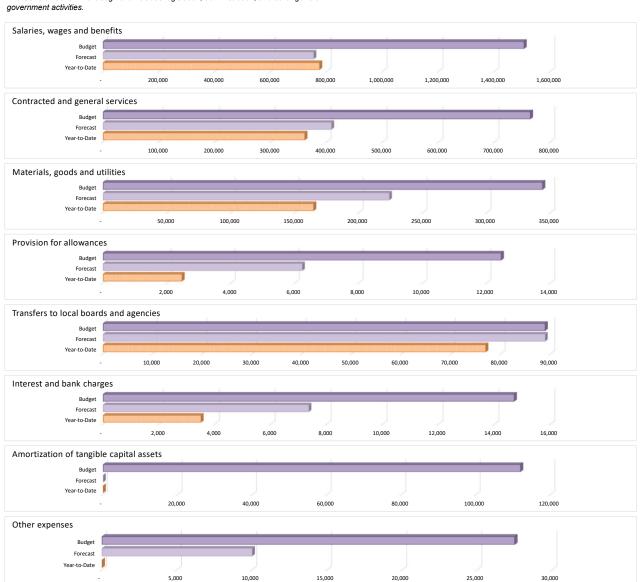
Financial Data as at July 12, 2023

Total Expense Tachometer:

48.2% spent

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

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



#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

#### Analysis by Department/Segment

## **Expenses - Protective 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 Variance Budget 949,244 YTD % 474.622 380.555 94.067 40.1% 647,822 350,777 309,801 40,976 47.8% 383,733 186,377 117,371 69,006 30.6% 0 0.0% 177,869 177,869 177,869 0 100.0% 0 0.0% 562,263 0 0.0% 0 0.0% 0 0.0% 0.0% 2,721,025 1,189,739 204,143 36.2%

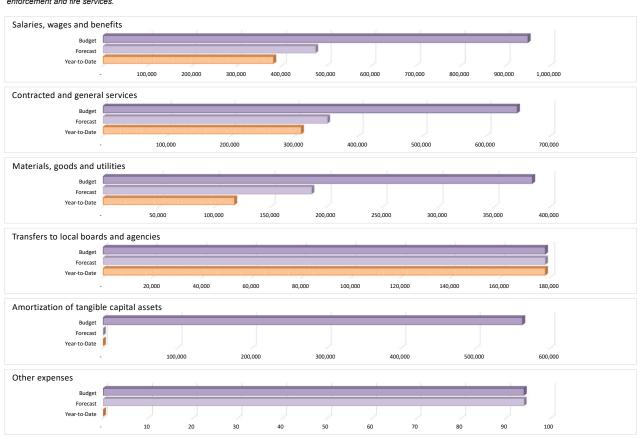
lotal Expense Tachometer:

36.2% spent

Financial Data as at July 12, 2023

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

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



#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

#### Analysis by Department/Segment

## **Expenses - Transportation Services**

Financial Data as at July 12, 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 %
4,907,469	2,373,104	2,146,298	226,806	43.7%
1,104,096	585,517	582,459	3,058	52.8%
2,288,312	1,104,121	809,329	294,792	35.4%
-	-	-	0	0.0%
8,000	8,000	8,000	0	100.0%
-	-	-	0	0.0%
4,026,775	-	-	0	0.0%
(2,066,788)	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
10,267,864	4,070,742	3,546,086	524,656	34.5%
	39.6%			

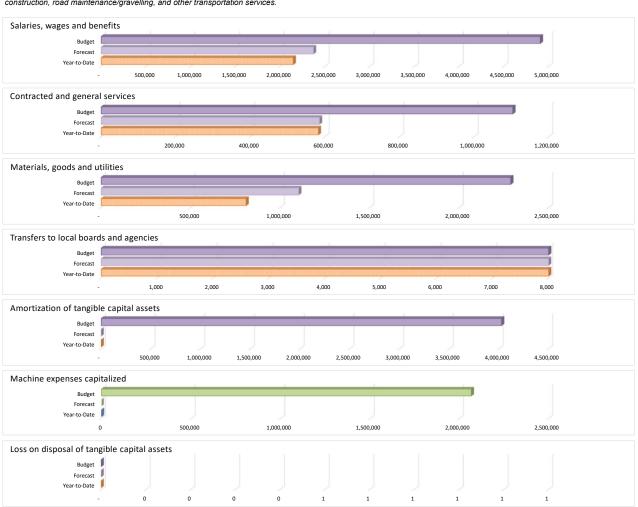
Total Expense Tachometer:

34.5% spent

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

of budget indicator

 $The {\it Transportation Services segment includes common services, road transportation, road/bridge construction, road maintenance/gravelling, and other transportation services.}$ 



#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

#### Analysis by Department/Segment

## **Expenses - Agricultural Services**

Financial Data as at July 12, 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:
411,52	7 197,782	185,628	12,154	45.1%	<u> </u>
96,43	9 49,898	39,977	9,921	41.5%	
207,48	9 100,819	25,781	75,038	12.4%	31.4% spent
-	-	-	0	0.0%	
24,37	2 12,186	9,241	2,945	37.9%	
-	-	-	0	0.0%	
90,64	.0 -	-	0	0.0%	
-	-	-	0	0.0%	
-	-	-	0	0.0%	
-	-	-	0	0.0%	
830,46	7 360,685	260,627	100,058	31.4%	Year-to-date (YTD) compa
	43.4%				budget and forecast, incli

31.4% spent

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

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



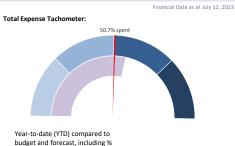
#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

#### Analysis by Department/Segment

# **Expenses - Planning and Development 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

Budget 410,856 Forecast Year-to-Date Variance YTD % 203,678 195,256 8.422 47.5% 211,915 121,750 148,347 26,597 57.5% 2,975 1,450 37 1,413 1.2% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0.0% 625,746 353,475 36,432 50.7%



of budget indicator

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



#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

#### Analysis by Department/Segment

## **Expenses - Community 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

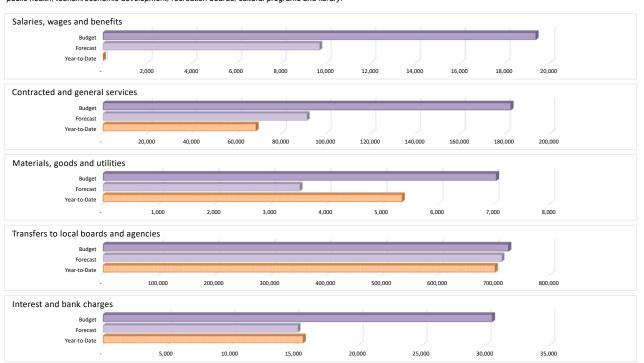
Forecast Year-to-Date Budget 19.343 Variance YTD % 9 672 9.672 0.0% 182,214 68,286 91,107 22,821 37.5% 7,030 3,515 5,343 (1,828) 76.0% 0 0.0% 724,925 712,710 700,748 11,962 96.7% 30,445 15,223 15,638 (415) 51.4% 0 0.0% 0 0.0% 0 0.0% 34 0.0% 963,991 832,261 790,015 42,246 82.0%

Total Expense Tachometer:

Financial Data as at July 12, 2023

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

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



#### QUARTERLY OPERATING REPORT PERIOD ENDED JUNE 30, 2023

#### Analysis by Department/Segment

# **Expenses - Utility Services**

Financial Data as at July 12, 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 %	
23,050	11,525	9,004	2,521	39.1%	
88,492	44,521	17,467	27,054	19.7%	
7,638	3,819	2,679	1,140	35.1%	
-	-	-	0	0.0%	
991,030	970,797	968,708	2,089	97.7%	
-	-	-	0	0.0%	
27,014	-	-	0	0.0%	
-	-	-	0	0.0%	
-	-	-	0	0.0%	
90	90	-	90	0.0%	
1,137,314	1,030,752	997,858	32,894	87.7%	
	90.6%				_

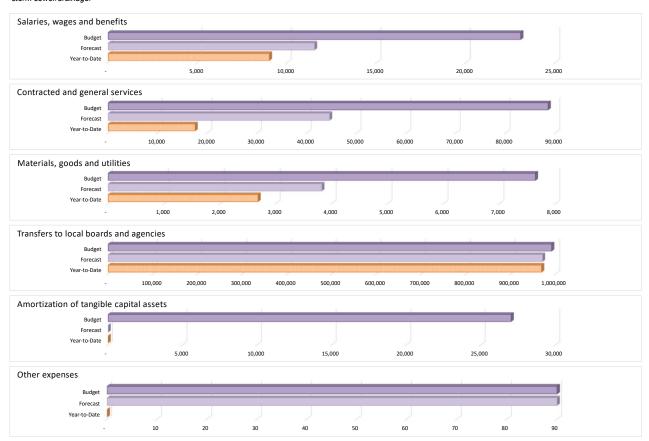
Total Expense Tachometer:

87.7% spent

Vacator date (VTD) compared to

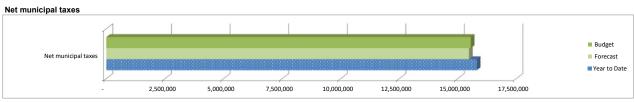
 ${\it The Utility Services segment includes water supply/distribution, solid waste management, and storm sewer/drainage.}$ 

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

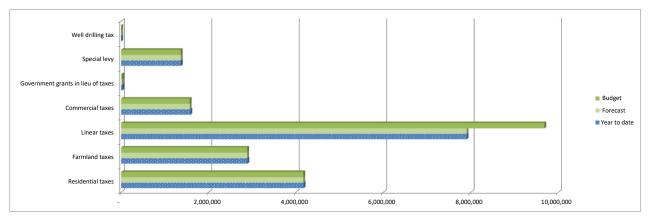


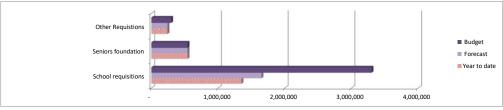
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## Analysis of Revenues by Type



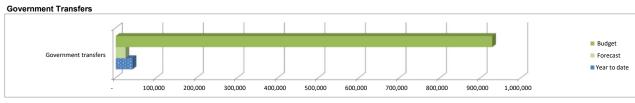
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	4,169,327	4,169,327	4,175,559	(6,232)	100.1%
Farmland taxes	2,883,535	2,883,535	2,888,861	(5,326)	100.2%
Linear taxes	9,681,826	7,902,580	7,903,019	(439)	81.6%
Commercial taxes	1,570,125	1,570,125	1,583,513	(13,388)	100.9%
Government grants in lieu of taxes	21,507	21,507	23,536	(2,029)	109.4%
Special levy	1,365,200	1,365,200	1,367,537	(2,337)	100.2%
Well drilling tax	156	78	54	24	34.6%
	19,691,676	17,912,352	17,942,079	(29,727)	91.1%
School requisitions	3,299,142	1,649,571	1,349,884	299,687	40.9%
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	15,480,457	15,809,871	(329,414)	101.6%



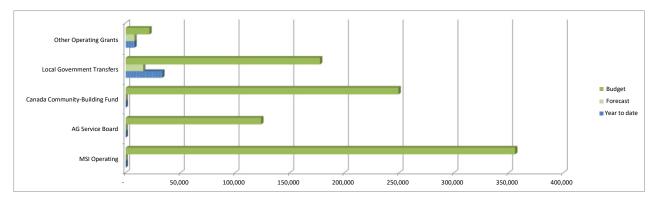


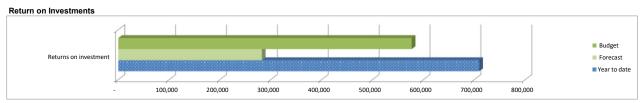
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## 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	16,024	33,517	(17,493)	18.9%
Other Operating Grants	21,738	8,026	8,026	0	36.9%
· · · · ·	928,671	24,050	41,543	(17,493)	4.5%



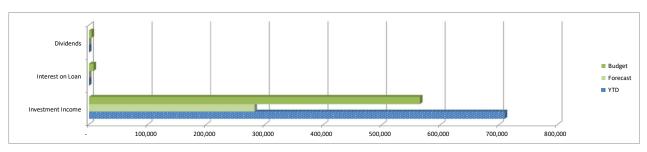


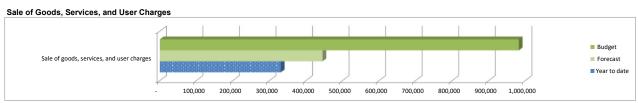
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Investment Income	564,610	282,305	709,533	(427,228)	125.7%
Interest on Loan	7,762	-	-	0	0.0%
Dividends	4,452	-	-	0	0.0%
	576,824	282,305	709,533	(427,228)	123.0%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

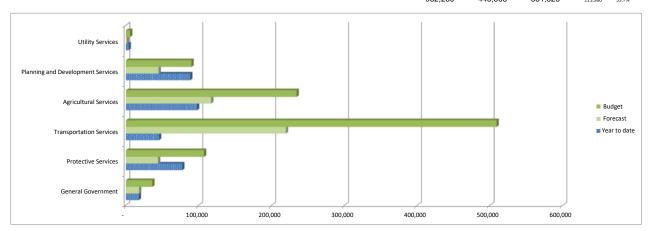
## Analysis of Revenues by Type - continued

#### Return on Investments - continued



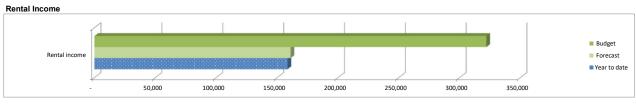


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	36,200	18,100	17,616	484	48.7%
Protective Services	107,236	44,204	77,221	(33,017)	72.0%
Transportation Services	508,778	219,511	45,485	174,026	8.9%
Agricultural Services	234,175	117,088	97,651	19,437	41.7%
Planning and Development Services	89,965	44,983	88,146	(43,163)	98.0%
Utility Services	5,896	1,419	3,706	(2,287)	62.9%
	982 250	445 305	331 325	113 980	33.7%

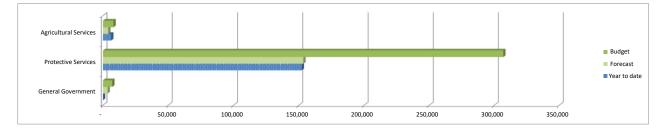


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## Analysis of Revenues by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	7,100	3,550	-	3,550	0.0%
Protective Services	306,880	153,440	152,216	1,224	49.6%
Agricultural Services	8,000	4,000	6,251	(2,251)	78.1%
	321 980	160 990	158 467	2 522	40.2%



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

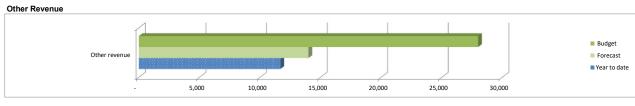
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	140,110	-	-	0	0.0%

# 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

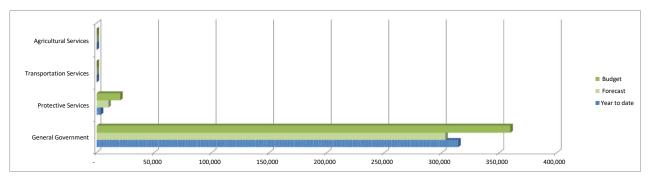
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	104,000	-	30,326	(30,326)	29.2%
Penalties on Tax Arrears	90,000	90,000	22,620	67,380	25.1%
Penalties on Receivables	-	-	-	0	0.0%
	194,000	90,000	52,946	37,054	27.3%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

# Analysis of Revenues by Type - continued

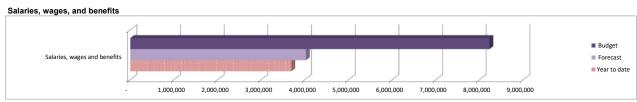


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	359,500	302,950	314,191	(11,241)	87.4%
Protective Services	20,500	10,250	3,645	6,605	17.8%
Transportation Services	-	-	-	0	0.0%
Agricultural Services	-	-	-	0	0.0%
•	380,000	313,200	317,836	(4,636)	

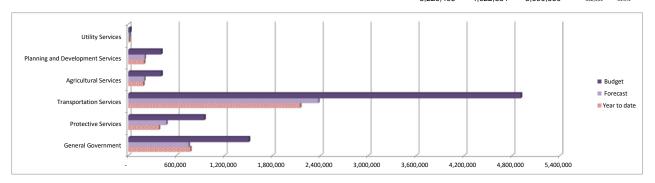


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## Analysis of Expenses by Type



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,505,004	752,502	773,590	(21,088)	51.49
Protective Services	949,244	474,622	380,555	94,067	40.19
Transportation Services	4,907,469	2,373,103	2,146,297	226,806	43.79
Agricultural Services	411,527	197,782	185,628	12,154	45.19
Planning and Development Services	410,856	203,678	195,256	8,422	47.59
Utility Services	23,050	11,525	9,004	2,521	39.19
	8 226 403	4 022 884	3 600 330	222.554	44.00

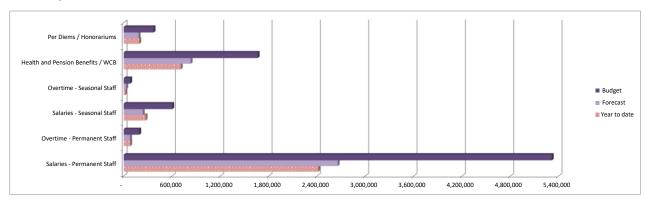


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	5,314,658	2,657,329	2,414,225	243,104	45.4%
Overtime - Permanent Staff	193,375	79,803	81,084	(1,281)	41.9%
Salaries - Seasonal Staff	602,429	237,154	271,929	(34,775)	45.1%
Overtime - Seasonal Staff	80,667	31,766	21,028	10,738	26.1%
Health and Pension Benefits / WCB	1,663,771	831,886	708,283	123,603	42.6%
Per Diems / Honorariums	371,595	184,947	193,782	(8,835)	52.1%
	8,226,494	4,022,885	3,690,330	332,555	44.9%

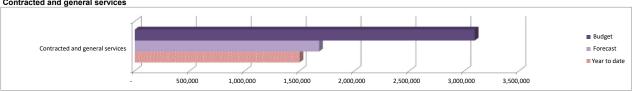
#### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## Analysis of Expenses by Type - continued

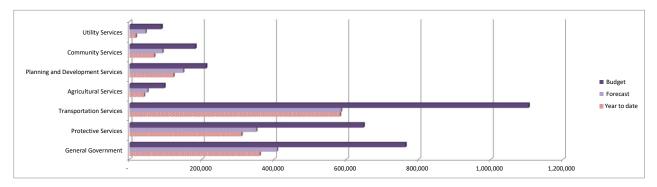
## Salaries, wages, and benefits - continued



Contracted and general services



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	763,817	408,014	360,360	47,654	47.2%
Protective Services	647,822	350,777	309,801	40,976	47.8%
Transportation Services	1,104,096	585,517	582,461	3,056	52.8%
Agricultural Services	96,439	49,898	39,977	9,921	41.5%
Planning and Development Services	211,915	148,347	121,750	26,597	57.5%
Community Services	182,214	91,107	68,286	22,821	37.5%
Utility Services	88,492	44,521	17,467	27,054	19.7%
	3,094,795	1,678,181	1,500,102	178,079	48.5%

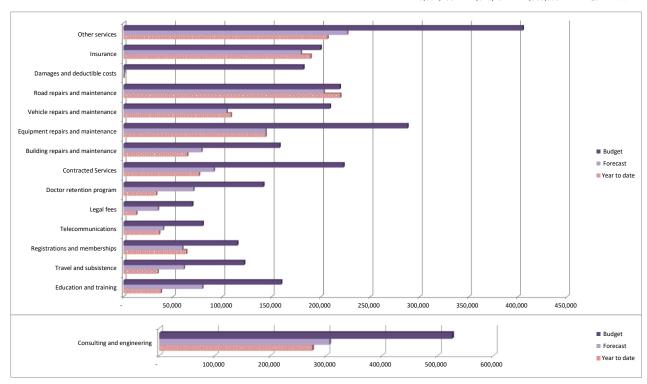


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## Analysis of Expenses by Type - continued

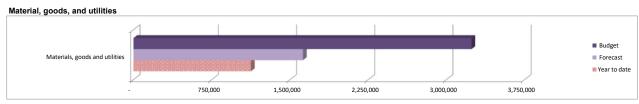
## Contracted and general services - continued

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	159,522	79,761	37,769	41,992	23.7%
Travel and subsistence	122,029	61,015	34,478	26,537	28.3%
Registrations and memberships	115,101	59,390	63,377	(3,987)	55.1%
Telecommunications	80,059	40,029	36,051	3,978	45.0%
Legal fees	69,500	34,750	12,851	21,899	18.5%
Doctor retention program	141,460	70,730	32,975	37,755	23.3%
Contracted Services	222,677	91,339	76,339	15,000	34.3%
Consulting and engineering	525,220	304,999	274,225	30,775	52.2%
Building repairs and maintenance	157,860	78,930	64,413	14,517	40.8%
Equipment repairs and maintenance	287,457	143,729	143,839	(111)	50.0%
Vehicle repairs and maintenance	208,758	104,379	108,569	(4,190)	52.0%
Road repairs and maintenance	218,901	202,651	219,409	(16,758)	100.2%
Damages and deductible costs	182,000	500	-	500	0.0%
Insurance	199,467	179,520	189,293	(9,773)	94.9%
Other services	404,784	226,459	206,511	19,948	51.0%
	3,094,795	1,678,181	1,500,099	178,082	48.5%

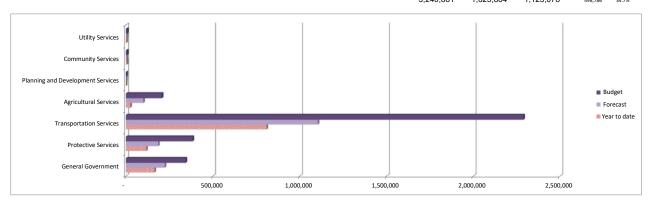


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

# Analysis of Expenses by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	343,703	223,763	164,536	59,227	47.9%
Protective Services	383,733	186,377	117,371	69,006	30.6%
Transportation Services	2,288,313	1,104,121	809,331	294,790	35.4%
Agricultural Services	207,489	100,819	25,781	75,038	12.4%
Planning and Development Services	2,975	1,450	37	1,413	1.2%
Community Services	7,030	3,515	5,343	(1,828)	76.0%
Utility Services	7,638	3,819	2,679	1,140	35.1%
<b>,</b>	3,240,881	1,623,864	1,125,078	498,786	34.7%

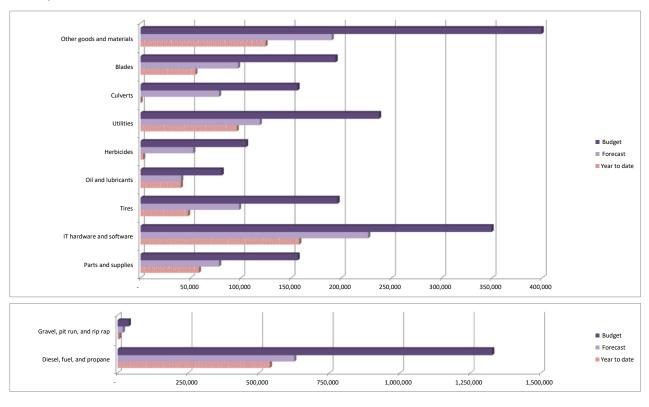


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	156,363	78,182	58,010	20,171	37.1%
IT hardware and software	349,273	226,548	157,929	68,620	45.2%
Diesel, fuel, and propane	1,327,515	625,626	539,238	86,388	40.6%
Tires	196,067	98,034	47,280	50,754	24.1%
Oil and lubricants	80,753	40,377	40,116	260	49.7%
Gravel, pit run, and rip rap	39,201	18,497	5,283	13,214	13.5%
Herbicides	105,000	52,500	2,470	50,030	2.4%
Utilities	237,330	118,665	95,773	22,892	40.4%
Culverts	156,220	78,110	-	78,110	0.0%
Blades	194,127	97,064	54,578	42,486	28.1%
Other goods and materials	399,030	190,263	124,401	65,862	31.2%
	3.240.880	1.623.864	1.125.078	498.786	34.7%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

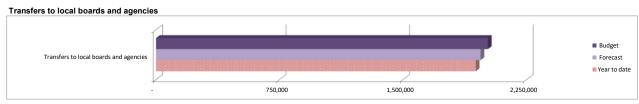
# Analysis of Expenses by Type - continued

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

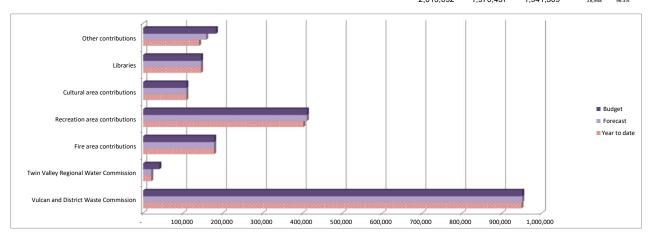


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## Analysis of Expenses by Type - continued

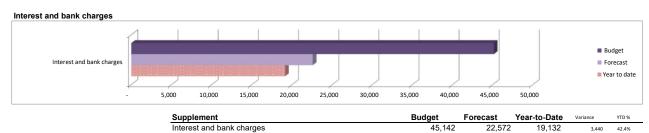


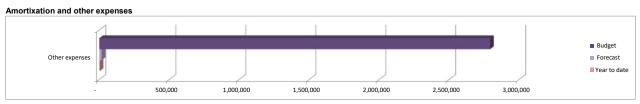
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Vulcan and District Waste Commission	950,563	950,563	948,762	1,801	99.8%
Twin Valley Regional Water Commission	40,467	20,234	19,947	287	49.3%
Fire area contributions	177,869	177,869	177,869	0	100.0%
Recreation area contributions	410,648	410,648	401,749	8,899	97.8%
Cultural area contributions	108,200	108,200	108,200	0	100.0%
Libraries	145,000	145,000	145,000	0	100.0%
Other contributions	182,345	157,943	139,982	17,961	76.8%
	2,015,092	1,970,457	1,941,509	28,948	96.3%



#### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

## Analysis of Expenses by Type - continued





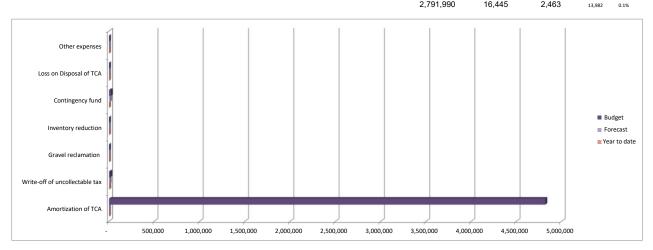
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Amortization of TCA	4,818,615	-	-	0	0.0%
Write-off of uncollectable tax	12,671	6,445	2,463	3,982	19.4%
Gravel reclamation	-	-	-	0	0.0%
Inventory reduction	-	-	-	0	0.0%
Contingency fund	20,000	10,000	-	10,000	0.0%
Loss on Disposal of TCA	-	-	-	0	0.0%
Other expenses	(2,059,296)	-	-	0	0.0%
	2 791 990	16 445	2 463	12.002	0.1%

45,142

22,572

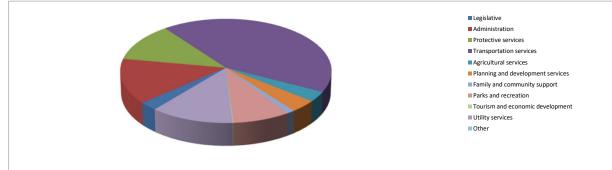
19,132

3,440 42.4%



#### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED JUNE 30, 2023

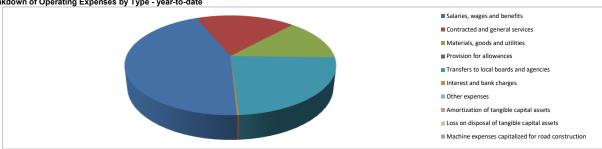
## Breakdown of Operating Expenses by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	506,709	255,194	218,127	37,067	43.0%
Administration	2,216,900	1,225,329	1,160,795	64,534	52.4%
Protective services	2,158,669	1,189,645	985,596	204,049	45.7%
Transportation services	6,241,089	4,070,743	3,546,086	524,657	56.8%
Agricultural services	739,826	360,685	260,627	100,058	35.2%
Planning and development services	625,747	353,475	317,044	36,431	50.7%
Family and community support	233,282	134,965	94,412	40,553	40.5%
Parks and recreation	695,648	679,748	686,749	(7,001)	98.7%
Tourism and economic development	35,027	17,514	8,854	8,660	25.3%
Utility services	1,110,210	1,030,662	997,858	32,804	89.9%
Other	32,671	16,445	2,463	13,982	7.5%
	14,595,778	9,334,405	8,278,611	1,055,794	56.7%

<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	4,022,885	3,690,330	332,555	44.9%
Contracted and general services	3,094,795	1,678,181	1,500,099	178,082	48.5%
Materials, goods and utilities	3,240,880	1,623,864	1,125,078	498,786	34.7%
Transfers to local boards and agencies	2,015,092	1,970,457	1,941,509	28,948	96.3%
Interest and bank charges	45,142	22,572	19,132	3,440	42.4%
Other expenses	27,492	10,000	-	10,000	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	(2,066,788)	-	-	0	0.0%
	14,595,778	9,334,404	8,278,611	1,055,793	56.7%
Amortization of tangible capital assets	4,818,615	-	-	0	0.0%
	19,414,393	9,334,404	8,278,611	1,055,793	42.6%