

**QUARTERLY OPERATING REPORT** 

PERIOD ENDED SEPTEMBER 30, 2020

# QUARTERLY OPERATING REPORT - FINANCIAL OVERVIEW PERIOD ENDED SEPTEMBER 30, 2020



# Total Operating Revenues Tachometer:

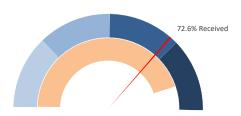
Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

 Total Budget
 3,451,743

 Forecast
 1,743,873 50.5%

 Year-to-Date
 1,775,402 51.4%

\* excludes general revenues (net municipal taxes) for display purposes



# Total Operating Expenses Tachometer:

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

 Total Budget
 13,216,704

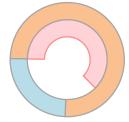
 Forecast
 11,839,823
 89.6%

 Year-to-Date
 9,590,915
 72.6%

\* excludes amortization (non-cash transaction) for display purposes

# **Summary of Significant Operating Expenses:**

# Salaries, wages and benefits



 Budget
 7,105,469

 Forecast
 5,351,223 75.3%

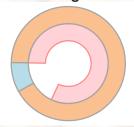
 YTD
 4,429,454 62.3%

# Materials, goods and utilities



Budget 2,651,459 Forecast 2,072,747 78.2% YTD 1,282,594 48.4%

# Interest and bank charges



Budget 60,359 Forecast 55,284 91.6% YTD 49,348 81.8%

# Contracted and general services

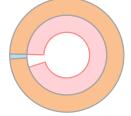


 Budget
 3,268,222

 Forecast
 2,585,339
 79.1%

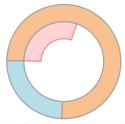
 YTD
 1,958,089
 59.9%

# Transfers to local boards and agencies



Budget 1,750,216 Forecast 1,725,900 98.6% YTD 1,851,754 105.8%

# Other expenses



Budget 65,526 Forecast 49,330 75.3% YTD 19,676 30.0%

# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

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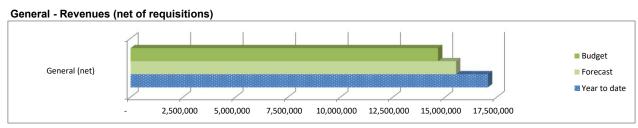
### Note:

For display purposes, amortization expense of capital assets has been removed from the departmental expenditures, as this is a non-cash transaction and is only recorded at yearend. The approved budget is also displayed with amortization removed.

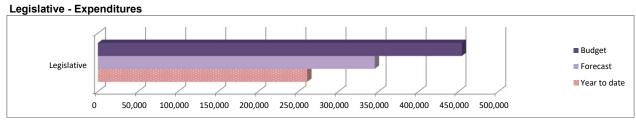
The quarterly operating reporting includes the financial information for the nine (9) months ending September 30th. The actual figures have been compared to the approved budget for the year, and have also been compared to the forecasted figures for the 3rd quarter. The forecasted figures have been estimated based on the approved budget and the timing of transactions and journal entries during the year.

### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

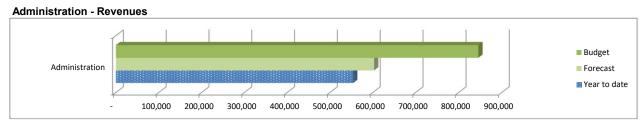
## **Analysis by Department**



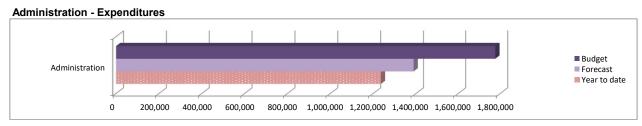
Budget is lower than the forecast because the budget includes the full amount of school foundation requisitions; whereas, these requisitions come in quarterly while tax revenues are recorded in May. The year-to-date net revenues are greater than forecast as the County received a \$827,600 credit applied to the 2nd quarter and \$415,600 credit was applied to the 3rd quarter requisition payments to Alberta School Foundation Fund (ASFF) as part of the Provincial Education Requisition Credit (PERC) program.



Forecast is projected at 76.0% of the operating budget as the forecast is based on a partial year. The year-to-date expenses are less than forecast mostly due some of the Council per diems costs are less than expected or are still to be received and there have been savings on membership and travel costs. The total year-to-date expenses represents 57.5% of the operating budget.



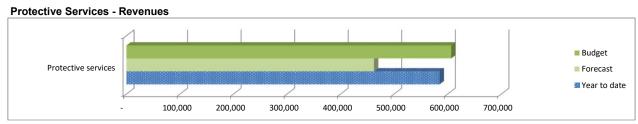
Forecast is projected at 71.3% of the operating budget as the forecast is based on a partial year and that some revenues such as tax arrears penalties are only forecasted in the 1st, 3rd, and 4th quarters. The year-to-date revenues are overall comparable to forecast; however, investment revenues are currently less than projected with the reductions in the applicable interest rates. These reductions are somewhat offset with an increase of approx. \$78,400 in penalties from taxes in arrears (majority from a couple oil/gas companies that have balances in arrears). The total year-to-date revenues represents 65.5% of the operating budget.



Forecast is projected at 78.2% of the operating budget as the forecast is based on a partial year and the recognition of prepaids are in the 1st quarter (i.e. insurance, software, etc.). The year-to-date expenses are less than forecast mostly due to some expenditures that were less than expected and some expenses are still to be incurred. Some of the expenses that were less than expected include wages/benefits from unpaid leave, insurance, and bank service charges. Some of the expenses that have not incurred yet include some of the supply costs. These reduced costs are somewhat offset by the software costs being higher than forecast due to the timing of receiving software license costs. The total year-to-date expenses represents 69.6% of the operating budget.

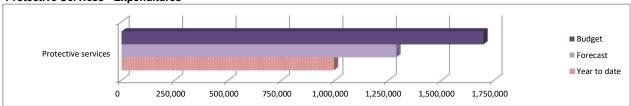
### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

### **Analysis by Department - continued**



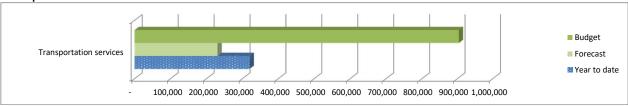
Forecast is projected at 76.2% of the operating budget as the forecast includes the recognition of the MSI operating grant as it was received in the 2nd quarter and that the remaining forecast is based on a partial year. The year-to-date revenues are higher than forecast due to higher cost recovery income from fire protection services. The total year-to-date revenues represents 96.4% of the operating budget.

### **Protective Services - Expenditures**



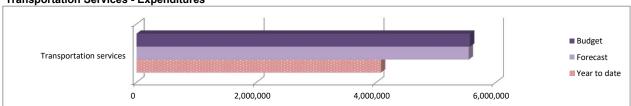
Forecast is projected at 75.7% of the operating budget as the forecast is based on a partial year, contributions to the fire districts are made in the 2nd quarter, and that some entries such as honorariums are recorded in the 2nd quarter and at yearend. The year-to-date expenses are less than forecast mostly due to some expenditures that were less than expected and some expenses are still to be incurred. Some of the expenses that were less than expected include materials/supplies, utilities and equipment repair costs. Some of the expenses that have not incurred yet include some of the education/training and honorarium costs. The total year-to-date expenses represents 58.5% of the operating budget.

### **Transportation Services - Revenues**



Forecast is projected at 25.5% of the operating budget as the FGTF grant funding of approx. \$219,700 and the Community Aggregate Levy of approx. \$220,000 which are recognized later in the year. The year-to-date revenues are higher than forecast mostly due to some of the gravel sales have been above what was forecasted; however, this is likely due to the timing of the year for these related sales. Some of the Community Aggregate Levies were also issued in the 3rd quarter. The total year-to-date revenues represents 35.4% of the operating budget.

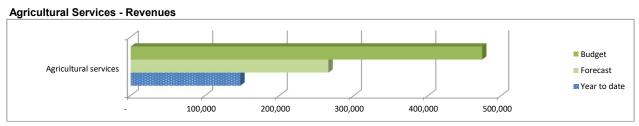
### **Transportation Services - Expenditures**



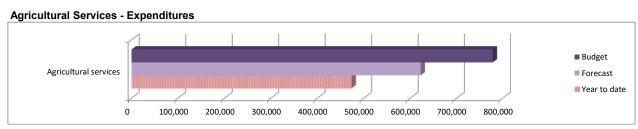
Forecast is projected at 99.6% of the operating budget as the forecast is based on a partial year and that some costs such as seasonal staff, overtime, and road repairs start later in the year. The operating budget also includes the capitalization of expenses for capital projects, which occurs in the 4th quarter. The year-to-date expenses are less than forecast mostly due to some expenditures that were less than expected and some expenses are still to be incurred; in which, many of the maintenance and construction projects were delayed due to COVID-19 pandemic. Some of the expenses that were less than expected include salaries and benefits due to some vacancies and for seasonal staff, cost of diesel, and vehicle repairs. Some of the expenses that have not incurred yet include some of the purchase of culverts, consulting services, road repairs, and the purchase of tools/supplies. The total year-to-date expenses represents 48.0% of the operating budget.

### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

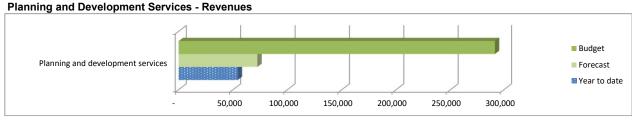
#### Analysis by Department - continued



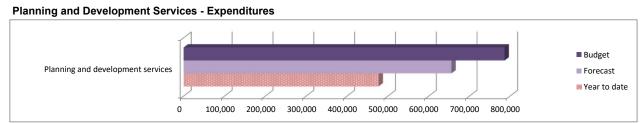
Forecast is projected at 56.1% of the operating budget as the recognition of the ASB grant of approx. \$122,300 and invoicing for the weed coordinator are done later in the year. Surface rights revenues and some cost recoveries are forecasted based on a partial year. The year-to-date revenues are less than forecast mostly due to some of the surface rights revenues received were less than expected and have not been invoiced at this time. The total year-to-date revenues represents 31.1% of the operating budget.



Forecast is projected at 79.9% of the operating budget as the forecast is based on a partial year and that some costs such as seasonal staff start later in the year and that some material/chemicals are purchased at the beginning of the year. The year-to-date expenses are slightly less than forecast mostly due to some expenditures that were less than expected and some expenses are still to be incurred. Some of the expenses that were less than expected include vehicle/equipment repairs and the cost of fuel/diesel. Some of the expenses that have not incurred yet include some of the purchase of herbicides. The total year-to-date expenses represents 60.8% of the operating budget.



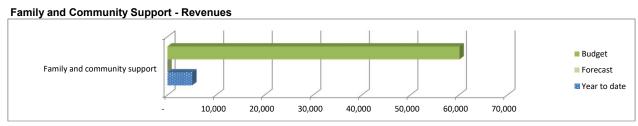
Forecast is projected at 24.8% of the operating budget as the Regional Collaboration for Regional IMDP Project grants are typically recognized at yearend. The year-to-date revenues are less than forecast mostly due to revenues for the safety codes and other fees have not been received. The total year-to-date revenues represents 18.6% of the operating budget.



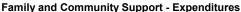
Forecast is projected at 83.3% of the operating budget as many of the consulting fees done in advance and that the forecast is based on a partial year. The year-to-date expenses are less than forecast mostly due to some of the expenses such as the Regional IMDP Project costs are still to be incurred/invoiced. The total year-to-date expenses represents 60.7% of the operating budget.

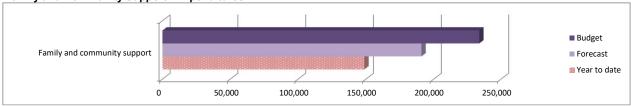
## QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

## **Analysis by Department - continued**



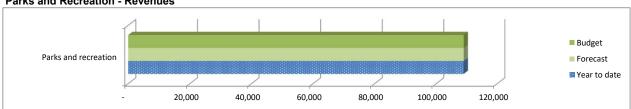
Budget is greater than forecast as the Town and Villages share of the Doctor Retention Program are invoiced in the 4th quarter. The year-to-date revenues are greater than forecast due to the investment income earned on the funds held for the obligation for the Vulcan Hospital Expansion Project which was not specifically budgeted. The total year-to-date revenues represents 8.5% of the operating budget.





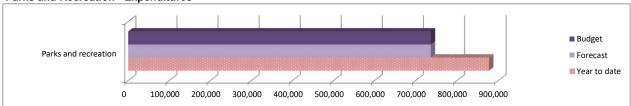
Forecast is projected at 81.7% of the operating budget as the total estimated contributions to the contributions to FCSS and the debenture interest are done on a semi-annual basis and that the remaining forecast is based on a partial year. The year-to-date expenses are less than forecast mostly as some of the invoicing has not been received for the Doctor Retention Program. The total year-to-date expenses represents 63.7% of the operating budget.

### Parks and Recreation - Revenues



Budget, forecast and actual year-to-date revenues all agree as the MSI operating of approx. \$109,000 is recognized in the 2nd quarter when payment to the library is made.

#### Parks and Recreation - Expenditures

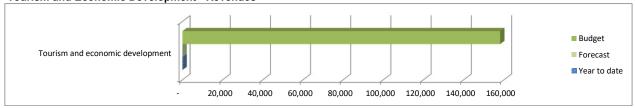


Forecast is projected at 100.0% of the operating budget as the contributions for recreation/culture and libraries is mostly made in the 2nd quarter and that the library membership is based on a partial year. The year-to-date expenses are greater than the forecast and budget as the County paid out some of the recreational reserves to Vulcan for the outdoor pool of \$85,000 and Carmangay for the potential hall purchase of \$24,500 (prior reserves of \$20,000 and current year contributions of \$4,500).

# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

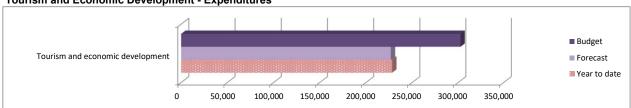
## **Analysis by Department - continued**

**Tourism and Economic Development - Revenues** 



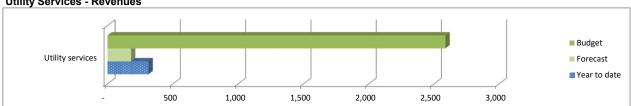
Budget is greater than forecast as the Community Capacity Solar Generation Project and CARES grants are recorded later in the year. The year-to-date revenues are comparable to the forecast.

**Tourism and Economic Development - Expenditures** 



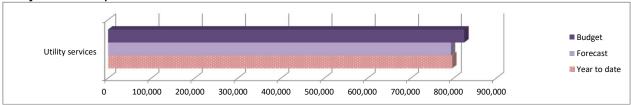
Forecast is projected at 75.0% of the operating budget as the Community Capacity Solar Generation Project costs were incurred in the 1st quarter. The year-to-date costs are higher than forecast as the consulting services for the Ag Energy Industrial Park Investment Report and the Tourism Asset Inventory and Industry Assessment were completed in the 2nd quarter. The total year-todate expenses represents 75.5% of the operating budget.

**Utility Services - Revenues** 



Budget is greater than forecast as the program fees are invoiced in the 4th quarter. The year-to-date revenues are comparable to the forecast.

**Utility Services - Expenditures** 



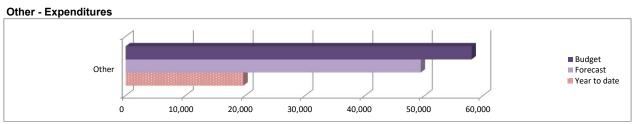
Forecast is projected at 96.2% of the operating budget as the majority of the expenditure relates to the contribution to VDWC and is paid in the 1st quarter, where the remaining expenditures are based on a partial year. The year-to-date expenses are greater than forecast as there were additional equipment repairs; however, this was mostly offset with some expenses being less than expected such as consulting fees. The total year-to-date expenses represents 96.6% of the operating budget.

# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# **Analysis by Department - continued**

# Other - Revenues Other - Othe

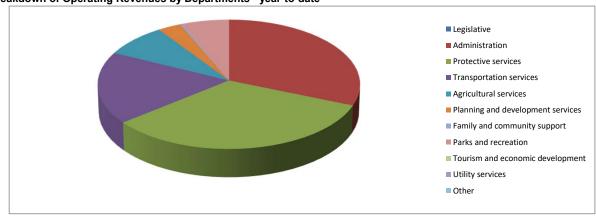
No specific other revenues are budget nor recognized at this time.



Forecast is projected at 85.0% of the operating budget as the land option for the potential waste from energy facility incurred in the 1st quarter and some entries such as use of other contingency fund and tax write-offs are recorded later in the year. The year-to-date expenses are less than forecast mostly due to that there has not had requirement to use the contingency funds. The total year-to-date expenses represents 33.9% of the operating budget.

# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

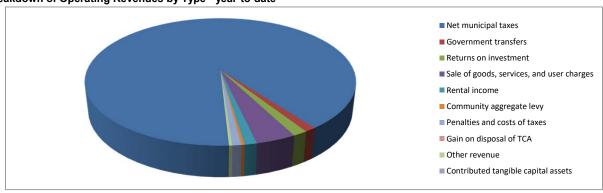
Breakdown of Operating Revenues by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	-	-	-	0	0.0%
Administration	845,956	603,291	554,107	49,184	65.5%
Protective services	606,665	462,498	585,125	(122,627)	96.4%
Transportation services	903,847	230,752	320,057	(89,305)	35.4%
Agricultural services	473,946	265,778	147,351	118,427	31.1%
Planning and development services	291,498	72,374	54,354	18,020	18.6%
Family and community support	60,149	-	5,094	(5,094)	8.5%
Parks and recreation	109,000	109,000	109,000	0	100.0%
Tourism and economic development	158,093	-	-	0	0.0%
Utility services	2,589	180	314	(134)	12.1%
Other	-	-	-	0	0.0%
	3 451 743	1 743 873	1 775 402	(31 529)	51.4%

<sup>\*</sup> excludes general revenues (net municipal taxes) for display purposes

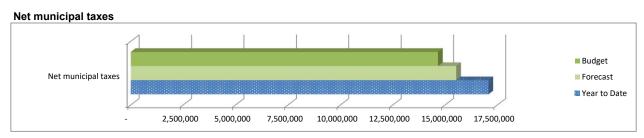
### Breakdown of Operating Revenues by Type - year-to-date



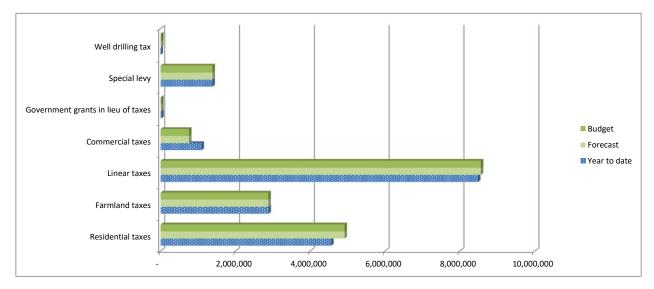
Type of revenue	Budget	Forecast	Year-to-Date	Variance	YTD %
Net municipal taxes	14,658,637	15,529,916	17,072,408	(1,542,492)	116.5%
Government transfers	1,059,488	270,875	214,824	56,051	20.3%
Returns on investment	512,214	375,000	277,445	97,555	54.2%
Sale of goods, services, and user charges	1,024,284	753,836	763,285	(9,449)	74.5%
Rental income	311,880	233,910	230,381	3,529	73.9%
Community aggregate levy	220,000	-	60,460	(60,460)	27.5%
Penalties and costs of taxes	160,500	90,375	168,417	(78,042)	104.9%
Gain on disposal of tangible capital assets	136,877	-	-	0	0.0%
Other revenue	26,500	19,875	60,590	(40,715)	228.6%
Contributed tangible capital assets	-	-	-	0	0.0%
	18,110,380	17,273,787	18,847,810	(1,574,023)	104.1%

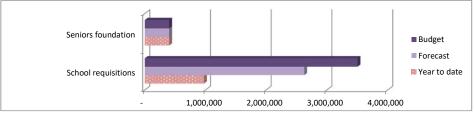
# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Revenues by Type



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	4,922,264	4,922,264	4,565,228	357,036	92.7%
Farmland taxes	2,886,089	2,886,089	2,889,363	(3,274)	100.1%
Linear taxes	8,564,024	8,564,024	8,489,433	74,591	99.1%
Commercial taxes	763,891	763,891	1,097,105	(333,214)	143.6%
Government grants in lieu of taxes	18,600	18,600	21,113	(2,513)	113.5%
Special levy	1,390,399	1,390,399	1,387,443	2,956	99.8%
Well drilling tax	19,645	14,734	96	14,638	0.5%
-	18,564,912	18,560,001	18,449,781	110,220	99.4%
School requisitions	3,504,760	2,628,571	974,985	1,653,586	27.8%
Seniors foundation	401,515	401,515	402,387	(872)	100.2%
	14 658 637	15 529 915	17 072 409	(1 5/12 /19/1)	116 5%



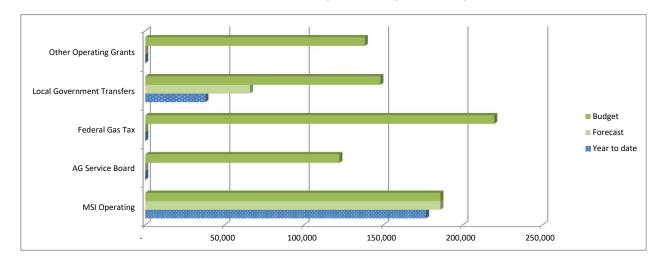


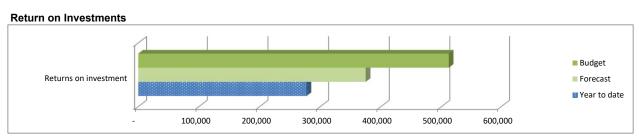
# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Revenues by Type - continued

# Government Transfers | Budget | Forecast | Year to date | Forecast | Year to date | Forecast | For

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
MSI Operating	185,940	185,940	176,891	9,049	95.1%
AG Service Board	122,326	-	-	0	0.0%
Federal Gas Tax	219,734	-	-	0	0.0%
Local Government Transfers	148,157	66,006	37,933	28,073	25.6%
Other Operating Grants	138,359	-	-	0	0.0%
	814,516	251,946	214,824	37,122	26.4%



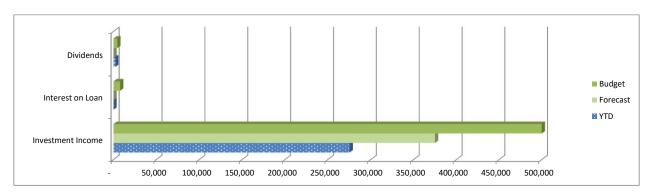


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %	
Investment Income	500,000	375,000	275,430	99,570	55.1%	
Interest on Loan	7,762	-	-	0	0.0%	
Dividends	4,452	-	2,015	(2,015)	45.3%	
	512,214	375,000	277,445	97,555	54.2%	

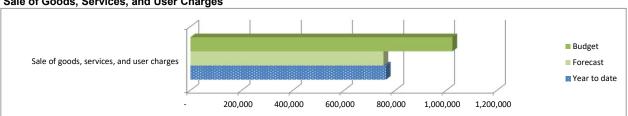
# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Revenues by Type - continued

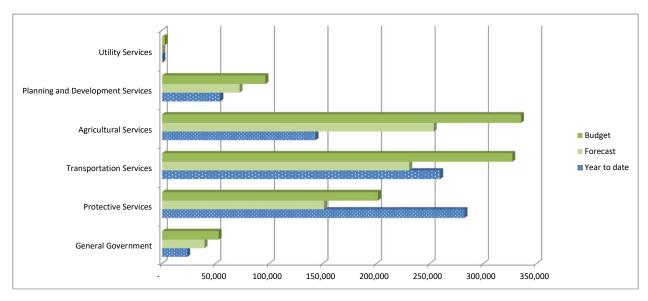
# Return on Investments - continued



# Sale of Goods, Services, and User Charges

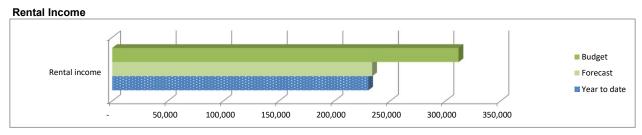


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	52,800	39,599	23,449	16,150	44.4%
Protective Services	201,539	151,154	282,317	(131,163)	140.1%
Transportation Services	327,236	230,751	259,597	(28,846)	79.3%
Agricultural Services	335,390	253,605	143,252	110,353	42.7%
Planning and Development Services	96,498	72,374	54,354	18,020	56.3%
Utility Services	2,589	180	314	(134)	12.1%
	1,024,282	753,836	763,283	(9,447)	74.5%

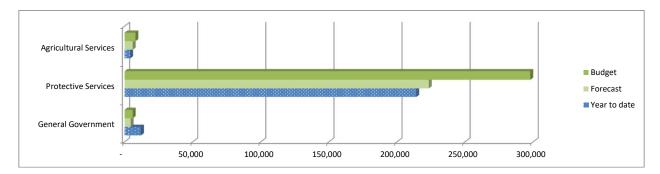


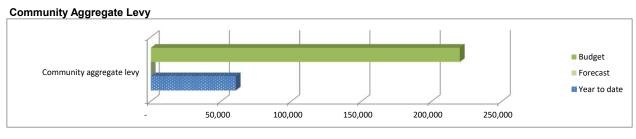
# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Revenues by Type - continued



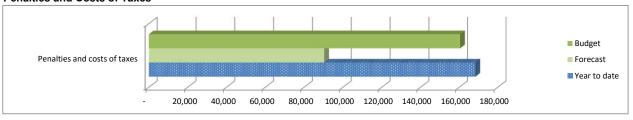
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	6,000		12,065	(12,065)	201.1%
Protective Services	297,880	223,410	214,218	9,192	71.9%
Agricultural Services	8,000	6,000	4,099	1,901	51.2%
-	311 880	229 410	230 382	(972)	73 9%





Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	220,000	-	60,460	(60,460)	27.5%

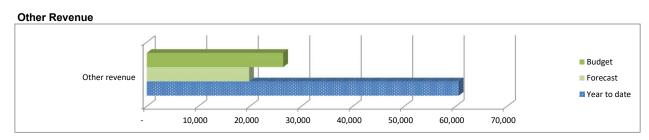
# **Penalties and Costs of Taxes**



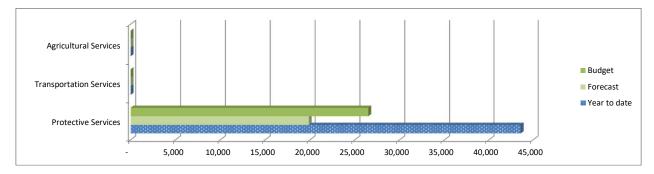
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	70,000	-	-	0	0.0%
Penalties on Tax Arrears	90,000	90,000	168,417	(78,417)	187.1%
Penalties on Receivables	500	375	-	375	0.0%
	160 500	90 375	168 417	(78 042)	104 9%

# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Revenues by Type - continued

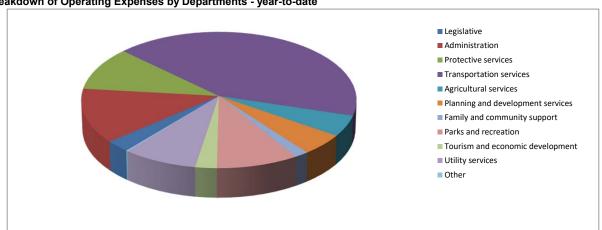


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Protective Services	26,500	19,875	43,590	(23,715)	164.5%
Transportation Services	-	-	-	0	0.0%
Agricultural Services		-	-	0	0.0%
	26,500	19,875	60,590	(40,715)	



# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

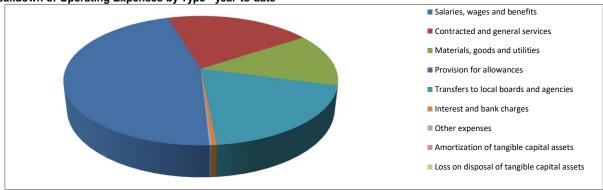
Breakdown of Operating Expenses by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	454,363	345,447	261,123	84,324	57.5%
Administration	1,776,158	1,388,658	1,235,728	152,930	69.6%
Protective services	1,697,760	1,285,723	993,919	291,804	58.5%
Transportation services	5,567,607	5,545,203	4,078,469	1,466,734	73.3%
Agricultural services	777,995	621,699	473,308	148,391	60.8%
Planning and development services	786,774	655,712	477,377	178,335	60.7%
Family and community support	233,776	190,917	148,886	42,031	63.7%
Parks and recreation	736,823	736,823	877,590	(140,767)	119.1%
Tourism and economic development	302,459	226,844	228,256	(1,412)	75.5%
Utility services	824,956	793,467	796,583	(3,116)	96.6%
Other	58,033	49,330	19,676	29,654	33.9%
	13,216,704	11,839,823	9,590,915	2,248,908	72.6%

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

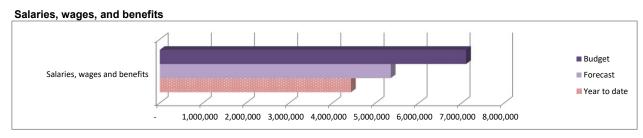
# Breakdown of Operating Expenses by Type - year-to-date



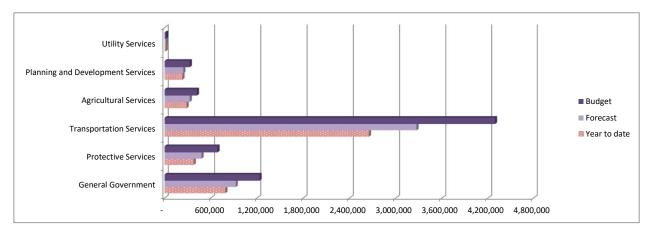
Type of expense	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	7,105,469	5,351,224	4,429,454	921,770	62.3%
Contracted and general services	3,268,222	2,585,339	1,958,089	627,250	59.9%
Materials, goods and utilities	2,651,459	2,072,747	1,282,594	790,153	48.4%
Transfers to local boards and agencies	1,750,216	1,725,900	1,851,754	(125,854)	105.8%
Interest and bank charges	60,359	55,284	49,348	5,936	81.8%
Other expenses	65,526	49,330	19,676	29,654	30.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	(1,684,547)	-	-	0	0.0%
	13,216,704	11,839,824	9,590,915	2,248,909	72.6%
Amortization of tangible capital assets	4,684,267	-	-	0	0.0%
	17.900.971	11.839.824	9.590.915	2.248.909	53.6%

# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Expenses by Type



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,232,345	924,259	788,273	135,986	64.0%
Protective Services	687,001	479,651	377,889	101,762	55.0%
Transportation Services	4,292,915	3,267,657	2,652,076	615,581	61.8%
Agricultural Services	420,136	327,481	286,027	41,454	68.1%
Planning and Development Services	327,525	243,019	232,083	10,936	70.9%
Utility Services	20,813	15,610	13,745	1,865	66.0%
	7.105.468	5.351.227	4.429.452	921.775	62.3%

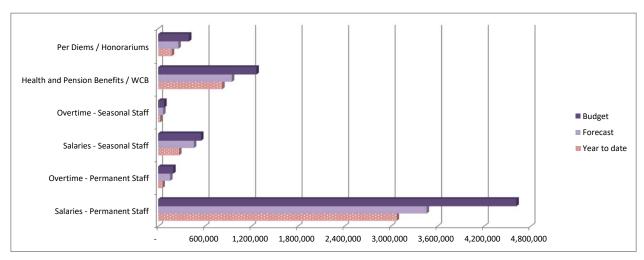


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	4,616,858	3,462,644	3,076,860	385,784	66.6%
Overtime - Permanent Staff	194,425	154,403	54,863	99,540	28.2%
Salaries - Seasonal Staff	553,118	460,576	269,638	190,937	48.7%
Overtime - Seasonal Staff	77,755	63,966	27,038	36,929	34.8%
Health and Pension Benefits / WCB	1,266,570	949,928	826,032	123,896	65.2%
Per Diems / Honorariums	396,743	259,707	175,023	84,684	44.1%
	7.105.469	5.351.223	4.429.454	921.770	62.3%

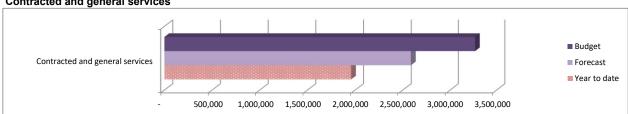
# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Expenses by Type - continued

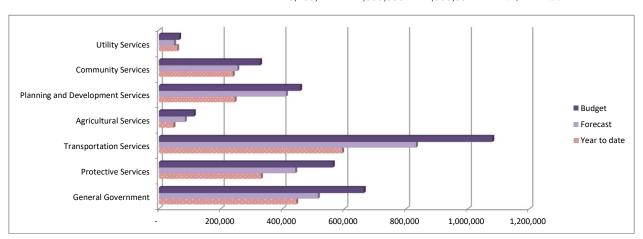
# Salaries, wages, and benefits - continued



# Contracted and general services



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	662,803	514,505	444,463	70,042	67.1%
Protective Services	562,712	440,972	330,119	110,853	58.7%
Transportation Services	1,079,179	831,605	592,794	238,811	54.9%
Agricultural Services	113,124	84,041	47,258	36,783	41.8%
Planning and Development Services	457,210	411,163	245,063	166,100	53.6%
Community Services	327,505	253,766	239,131	14,635	73.0%
Utility Services	65,689	49,286	59,263	(9,977)	90.2%
	3,268,222	2,585,338	1,958,091	627,247	59.9%

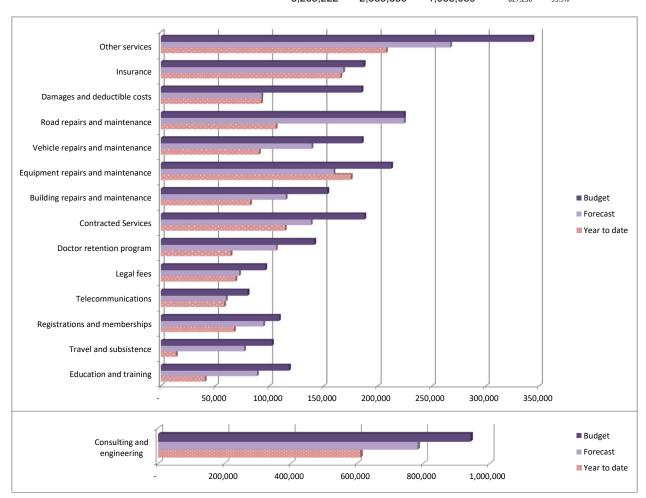


# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Expenses by Type - continued

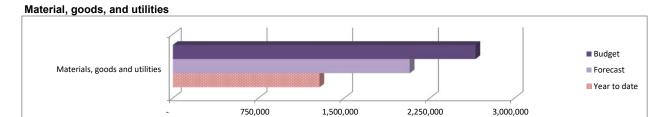
# Contracted and general services - continued

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	118,213	88,660	40,584	48,076	34.3%
Travel and subsistence	102,395	76,796	13,984	62,812	13.7%
Registrations and memberships	108,914	94,497	67,465	27,032	61.9%
Telecommunications	80,038	60,028	58,387	1,642	72.9%
Legal fees	96,258	72,194	68,803	3,391	71.5%
Doctor retention program	141,460	106,095	64,363	41,732	45.5%
Contracted Services	187,669	138,320	114,366	23,954	60.9%
Consulting and engineering	942,359	783,588	610,652	172,936	64.8%
Building repairs and maintenance	153,482	115,112	82,334	32,777	53.6%
Equipment repairs and maintenance	212,384	159,288	175,081	(15,792)	82.4%
Vehicle repairs and maintenance	185,319	138,990	90,492	48,498	48.8%
Road repairs and maintenance	224,099	224,099	105,944	118,154	47.3%
Damages and deductible costs	185,000	92,750	92,476	274	50.0%
Insurance	187,033	168,149	165,562	2,587	88.5%
Other services	343,599	266,774	207,596	59,177	60.4%
	3,268,222	2,585,339	1,958,089	627,250	59.9%

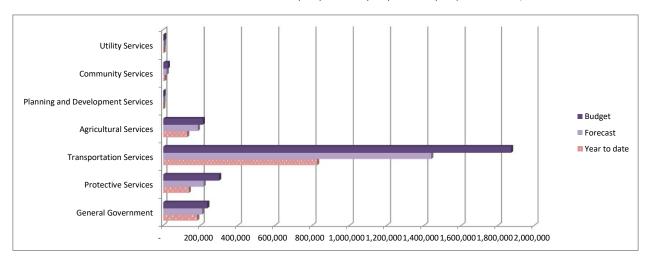


# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Expenses by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	236,438	208,972	182,273	26,699	77.1%
Protective Services	299,717	216,770	137,394	79,376	45.8%
Transportation Services	1,872,060	1,437,942	825,601	612,341	44.1%
Agricultural Services	212,363	185,898	128,195	57,703	60.4%
Planning and Development Services	2,039	1,529	231	1,298	11.3%
Community Services	24,530	18,398	6,902	11,496	28.1%
Utility Services	4,315	3,236	1,997	1,239	46.3%
•	2.651.462	2.072.745	1.282.593	790.152	48.4%

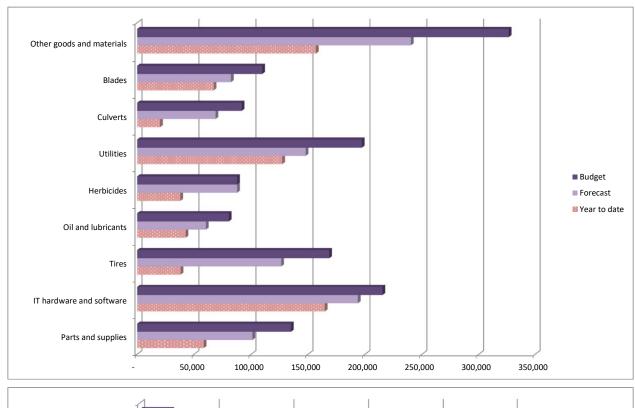


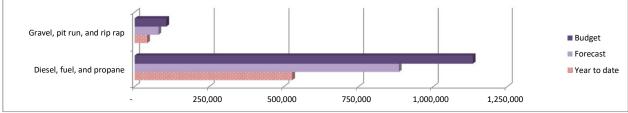
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	134,963	101,222	58,422	42,800	43.3%
IT hardware and software	215,267	193,712	164,723	28,989	76.5%
Diesel, fuel, and propane	1,133,054	884,388	527,376	357,012	46.5%
Tires	168,579	126,434	38,161	88,274	22.6%
Oil and lubricants	80,469	60,352	42,550	17,801	52.9%
Gravel, pit run, and rip rap	106,108	79,581	41,823	37,758	39.4%
Herbicides	87,750	87,750	37,910	49,840	43.2%
Utilities	197,204	147,903	127,405	20,498	64.6%
Culverts	91,800	68,850	20,163	48,687	22.0%
Blades	109,763	82,322	67,146	15,176	61.2%
Other goods and materials	326,502	240,232	156,914	83,319	48.1%
	2,651,459	2,072,747	1,282,594	790,153	48.4%

QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Expenses by Type - continued

# Material, goods, and utilities - continued

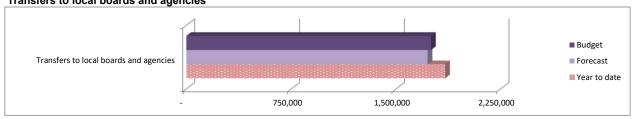




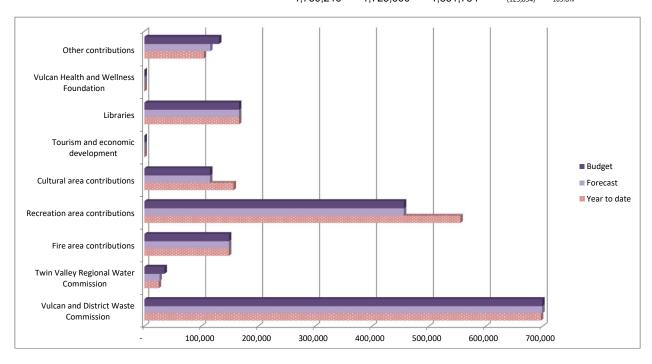
# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Expenses by Type - continued

# Transfers to local boards and agencies

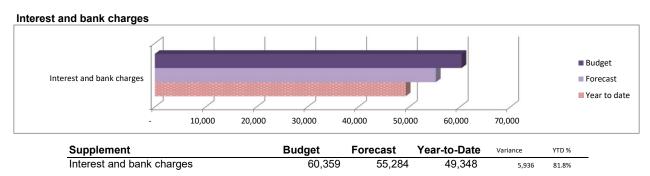


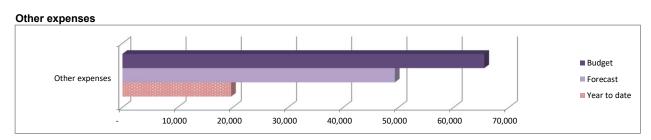
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Vulcan and District Waste Commission	698,922	698,922	696,573	2,349	99.7%
Twin Valley Regional Water Commission	35,217	26,413	25,005	1,408	71.0%
Fire area contributions	148,330	148,330	148,330	0	100.0%
Recreation area contributions	455,694	455,694	555,058	(99,364)	121.8%
Cultural area contributions	115,080	115,080	156,483	(41,403)	136.0%
Tourism and economic development	-	-	-	0	0.0%
Libraries	166,049	166,049	166,049	0	100.0%
Vulcan Health and Wellness Foundation	-	-	-	0	0.0%
Other contributions	130,924	115,412	104,256	11,156	79.6%
	1.750.216	1.725.900	1.851.754	(125.854)	105.8%



# QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2020

# Analysis of Expenses by Type - continued





Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Write-off of uncollectable tax	12,672	12,672	426	12,246	3.4%
Gravel reclamation	-	-	-	0	0.0%
Inventory reduction	-	-	-	0	0.0%
Contingency fund	45,361	36,657	19,250	17,407	42.4%
Other expenses	7,493	1	-	1	0.0%
	65,526	49,330	19,676	29,654	30.0%

