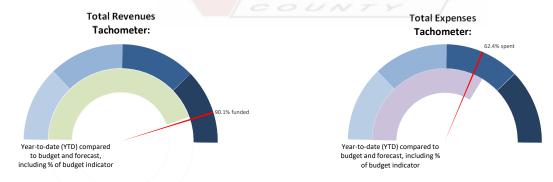


**QUARTERLY OPERATING REPORT** 

PERIOD ENDED SEPTEMBER 30, 2021

Note: the quarterly operating report was generated subsequent to yearend for reference purposes and were not historically approved by Council Motion.

### QUARTERLY OPERATING REPORT - FINANCIAL OVERVIEW PERIOD ENDED SEPTEMBER 30, 2021



**Total Budget** Forecast Year-to-Date

19,572,137 17,374,993 88.8% 17,641,496 90.1% **Total Budget** Forecast Year-to-Date

19,435,761 12,970,258 66.7% 12,136,146 62.4%

# **Summary of Significant Operating Expenses:** Salaries, wages and benefits Contracted and general services

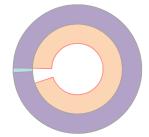
Budget 6,921,605 Forecast 5,209,436 75.3% 4,774,839 69.0%

Budget 2,987,352 Forecast 2,350,246 78.7% 1,712,060 57.3%

Interest and bank charges

Materials, goods and utilities Budget 4,335,375

Forecast 3,277,691 75.6% YTD 1,962,686 45.3%



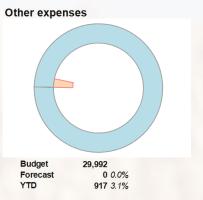
Transfers to local boards and agencies

Budget 2,091,687 2,067,180 98.8% **Forecast** YTD 1,978,629 94.6% Budget

**Forecast** 

YTD

57,359 53,034 92.5% 45,649 79.6%



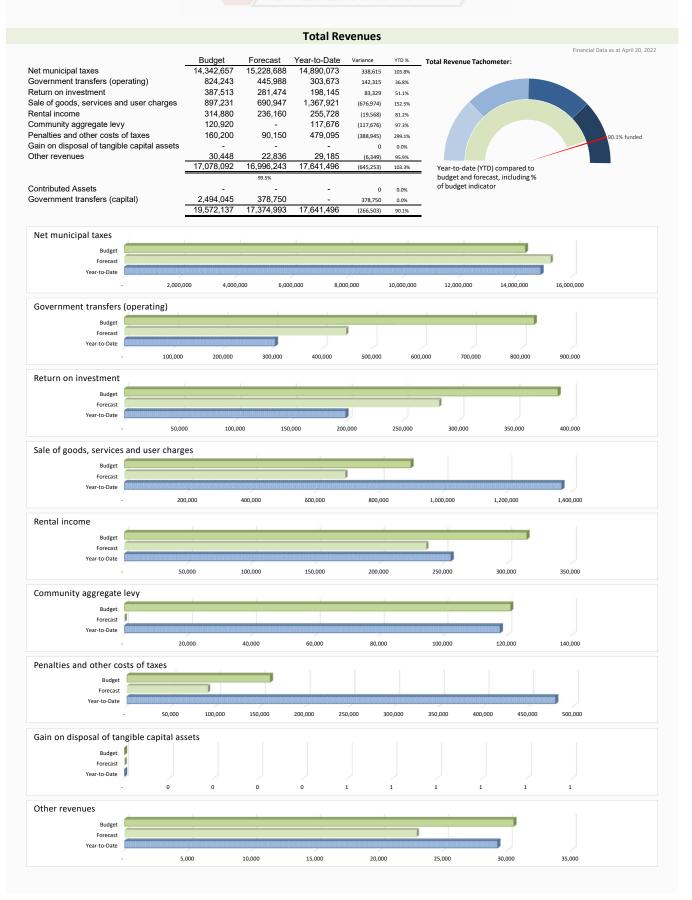
### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

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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, 2021



#### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021



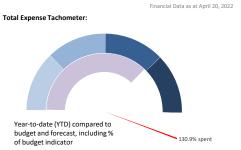
#### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

#### Analysis by Department/Segment

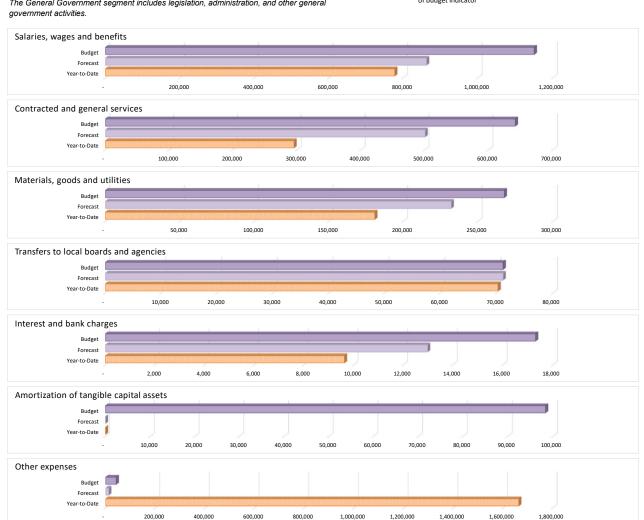
### **Expenses - General Government**

Salaries, wages and benefits Contracted and general services Materials, goods and utilities 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

Year-to-Date 1,149,704 862,278 776,519 85,759 67.5% 641,284 500.650 295,282 205,368 46.0% 267,551 232,114 180,783 51,331 67.6% 71,144 71,144 70,222 922 98.7% 17,300 12,975 9,626 3,349 55.6% 98,299 0.0% 0 0.0% 0 0.0% 42,445 2,287,727 1,662,284 2,994,716 (1,649,831) 3916.3%



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



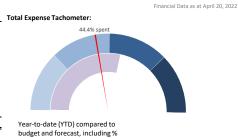
#### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

#### Analysis by Department/Segment

### **Expenses - Protective Services**

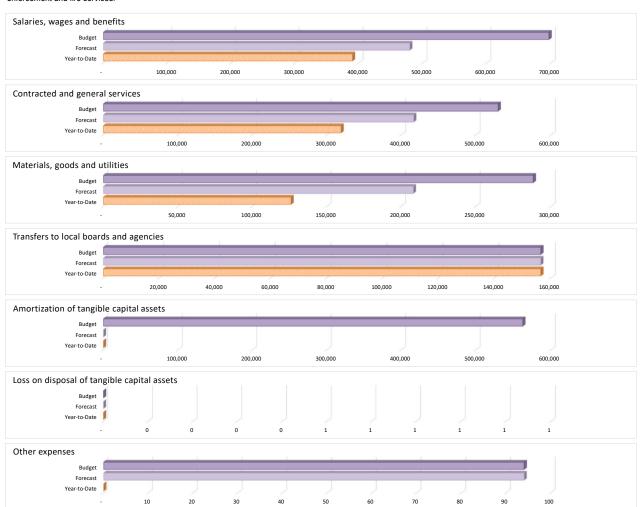
Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

Budget Year-to-Date 696,604 479,747 389,907 89,840 56.0% 529.553 416.523 318,925 97,598 60.2% 288,077 208,018 125,897 82,121 43.7% 156,310 156,310 156,310 0 100.0% 0.0% 562,263 0.0% 0 0.0% 0 0.0% 94 0.0% 2,232,901 1,260,692 991,039



of budget indicator

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



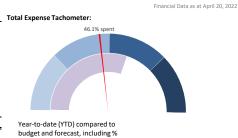
#### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

### Analysis by Department/Segment

### **Expenses - Transportation Services**

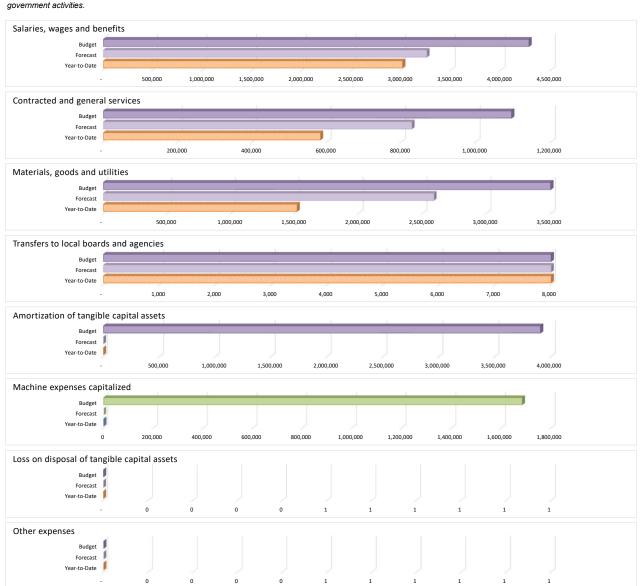
Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

Budget Year-to-Date 4,278,964 3,256,566 3,011,299 245,267 70.4% 1,095,041 828.164 582,650 245,514 53.2% 3,496,405 2,587,915 1,516,310 1,071,605 43.4% 8,000 8,000 8,000 100.0% 0 0.0% 3,906,051 0.0% (1,684,546) 0 0.0% 0 0.0% 0.0% 11,099,915 6,680,645 5,118,259



of budget indicator

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



### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

### Analysis by Department/Segment

### **Expenses - Agricultural Services**

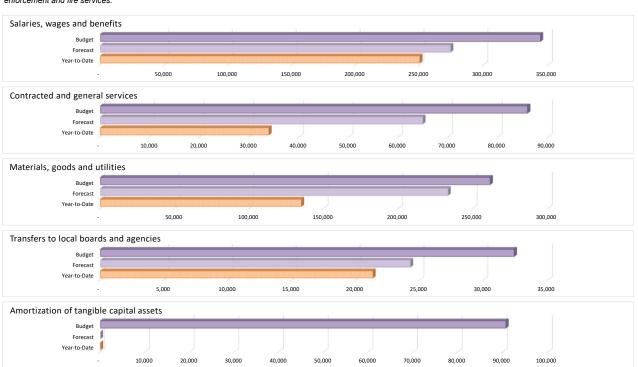
Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

Budget	Forecast	Year-to-Date	Variance	YTD %
344,034	274,245	250,092	24,153	72.7%
85,896	64,924	33,918	31,006	39.5%
261,462	233,347	134,947	98,400	51.6%
32,372	24,279	21,339	2,940	65.9%
-	-	-	0	0.0%
90,640	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
814,404	596,795	440,296	156,499	54.1%
	72.20/			



of budget indicator

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



### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

#### Analysis by Department/Segment

### **Expenses - Planning and Development Services**

Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
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

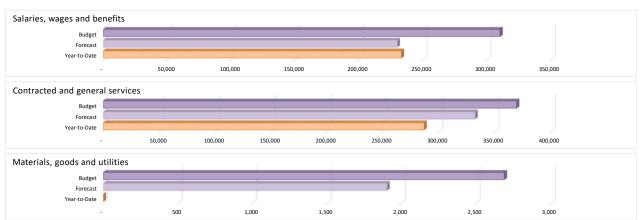
Year-to-Date 310,408 230,181 233,318 (3,137) 75.2% 369,422 332,620 287,005 45,615 77.7% 2,689 1,904 1,904 0.0% 0 0.0% 0.0% 0.0% 0 0.0% 0 0.0% 0.0% 682,519 564,705 520.323

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

of budget indicator

Financial Data as at April 20, 2022

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



### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

### Analysis by Department/Segment

### **Expenses - Community Services**

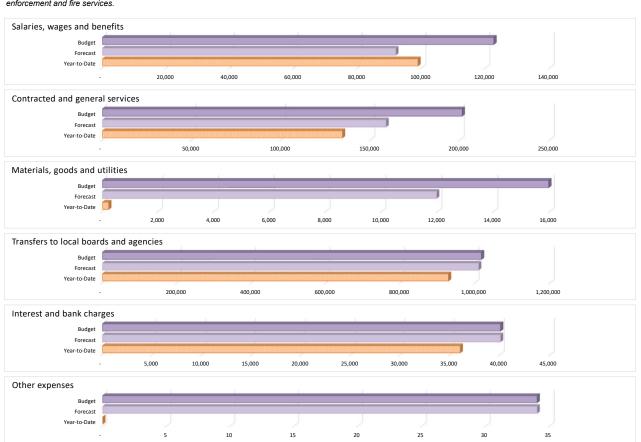
Salaries, wages and benefits
Contracted and general services
Materials, goods and utilities
Transfers to local boards and agencies
Interest and bank charges
Amortization of tangible capital assets
Machine expenses capitalized
Loss on disposal of tangible capital assets
Other expenses

Budget	Forecast	Year-to-Date	Variance	YTD %
122,553	91,915	98,832	(6,917)	80.6%
201,216	158,641	134,247	24,394	66.7%
15,950	11,963	225	11,738	1.4%
1,017,491	1,010,072	929,009	81,063	91.3%
40,059	40,059	36,023	4,036	89.9%
-	-	-	0	0.0%
-	-	-	0	0.0%
-	-	-	0	0.0%
34	34	-	34	0.0%
1,397,303	1,312,684	1,198,336	114,348	85.8%



of budget indicator

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



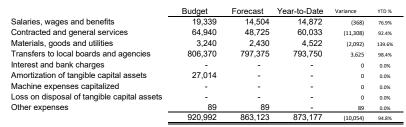
#### QUARTERLY OPERATING REPORT PERIOD ENDED SEPTEMBER 30, 2021

#### Analysis by Department/Segment

## **Expenses - Utility Services**

Total Expense Tachometer:

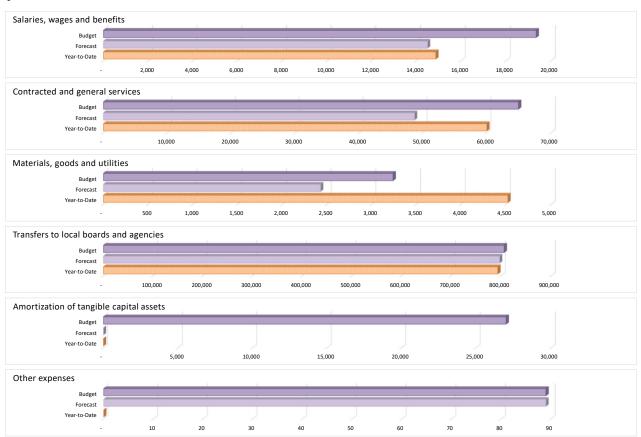
Financial Data as at April 20, 2022



94.8% spent
Year-to-date (YTD) compared to

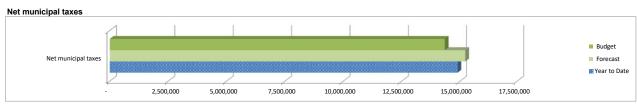
The General Government segment includes legislation, administration, and other general government activities.

budget and forecast, including % of budget indicator

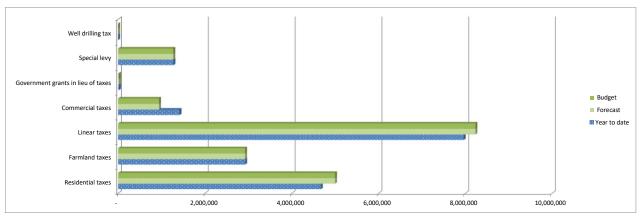


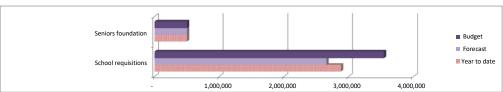
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

# Analysis of Revenues by Type



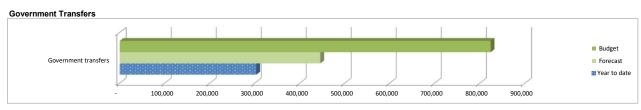
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	4,998,026	4,998,026	4,670,966	327,060	93.5%
Farmland taxes	2,925,488	2,925,488	2,927,514	(2,026)	100.1%
Linear taxes	8,232,135	8,232,135	7,963,843	268,292	96.7%
Commercial taxes	942,452	942,452	1,415,208	(472,756)	150.29
Government grants in lieu of taxes	19,499	19,499	21,310	(1,811)	109.39
Special levy	1,271,506	1,271,506	1,276,318	(4,812)	100.49
Well drilling tax		-	136	(136)	100.09
	18,389,106	18,389,106	18,275,295	113,811	99.4%
School requisitions	3,544,123	2,658,093	2,882,896	(224,803)	81.3%
Seniors foundation	502,326	502,326	502,326	0	100.09
	14,342,657	15,228,687	14,890,073	338,614	103.89



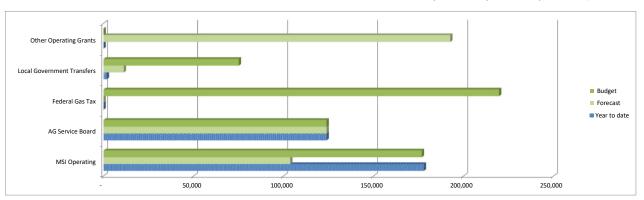


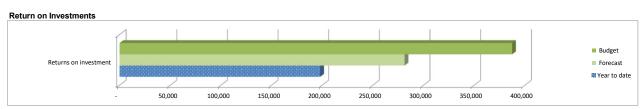
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

# Analysis of Revenues by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
MSI Operating	176,792	103,711	177,958	(74,247)	100.7%
AG Service Board	123,907	123,907	123,907	0	100.0%
Federal Gas Tax	219,734	-	-	0	0.0%
Local Government Transfers	75,158	11,256	1,808	9,448	2.4%
Other Operating Grants	(10,427)	192,605	-	192,605	0.0%
	585,164	431,479	303,673	127,806	51.9%



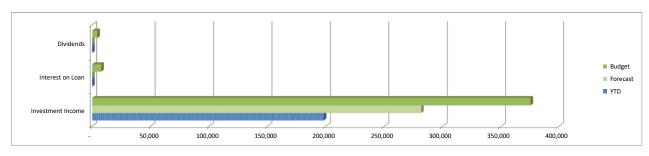


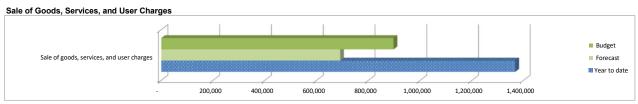
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Investment Income	375,299	281,474	198,145	83,329	52.8%
Interest on Loan	7,762	-	-	0	0.0%
Dividends	4,452	-	-	0	0.0%
	387,513	281,474	198,145	83,329	51.1%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

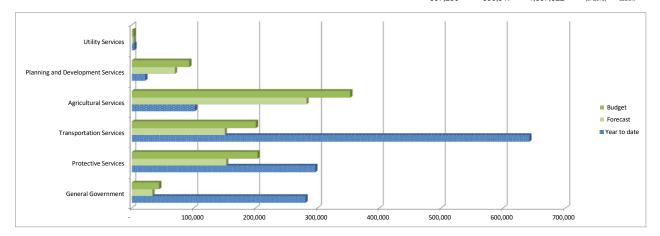
### Analysis of Revenues by Type - continued

### Return on Investments - continued



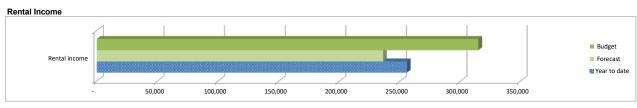


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	44,186	33,139	280,672	(247,533)	635.2%
Protective Services	203,286	152,464	296,315	(143,851)	145.8%
Transportation Services	200,304	150,228	641,697	(491,469)	320.4%
Agricultural Services	352,925	282,131	101,829	180,302	28.9%
Planning and Development Services	92,790	69,593	21,684	47,909	23.4%
Utility Services	2,589	2,529	4,057	(1,528)	156.7%
•	897,230	690,947	1,367,922	(676,975)	152.5%

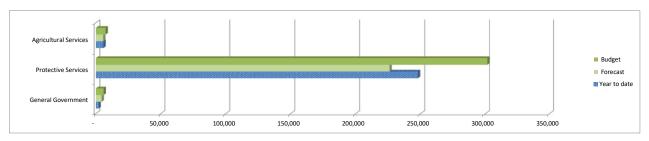


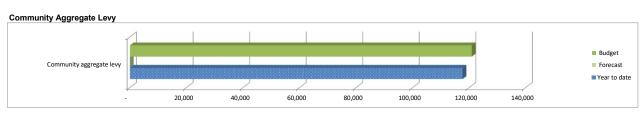
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

# Analysis of Revenues by Type - continued

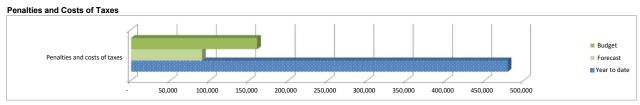


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	6,000		2,042	(2,042)	34.0%
Protective Services	301,380	226,035	247,861	(21,826)	82.2%
Agricultural Services	7,500	5,625	5,824	(199)	77.7%
	314.880	231.660	255.727	(24.067)	81.2%





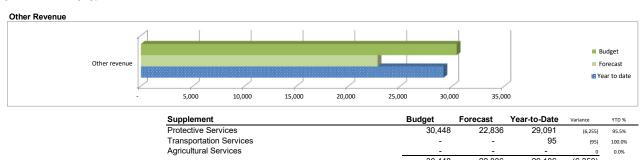
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	120,920	-	117,676	(117,676)	97.3%

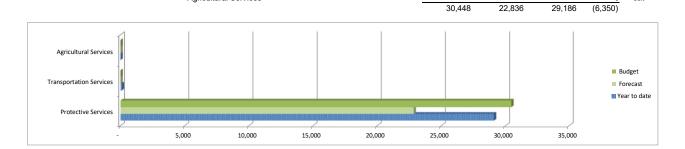


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	70,000	-	75,109	(75,109)	107.3%
Penalties on Tax Arrears	90,000	90,000	403,985	(313,985)	448.9%
Penalties on Receivables	200	150	-	150	0.0%
	160.200	90.150	479.095	(388.945)	299.1%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

# Analysis of Revenues by Type - continued

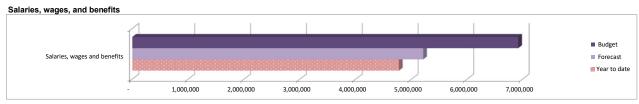




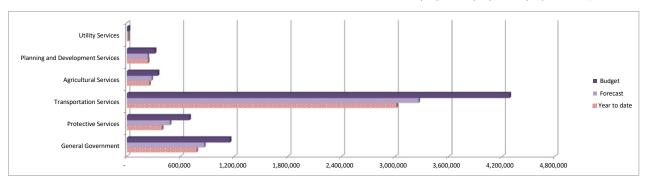
0.0%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

# Analysis of Expenses by Type



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,149,704	862,278	776,519	85,759	67.5%
Protective Services	696,604	479,747	389,907	89,840	56.0%
Transportation Services	4,278,963	3,256,569	3,011,299	245,270	70.4%
Agricultural Services	344,034	274,245	250,092	24,153	72.7%
Planning and Development Services	310,408	230,181	233,318	(3,137)	75.2%
Utility Services	19,339	14,504	14,872	(368)	76.9%
,	6,921,605	5,209,439	4,774,839	434,600	69.0%

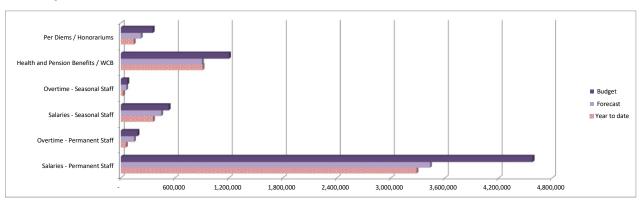


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	4,579,097	3,434,323	3,284,472	149,851	71.7%
Overtime - Permanent Staff	184,427	146,112	55,910	90,202	30.3%
Salaries - Seasonal Staff	531,090	448,465	356,894	91,572	67.2%
Overtime - Seasonal Staff	72,169	59,376	26,010	33,366	36.0%
Health and Pension Benefits / WCB	1,200,539	900,404	907,346	(6,942)	75.6%
Per Diems / Honorariums	354,283	220,756	143,930	76,826	40.6%
	6,921,605	5,209,436	4,774,562	434,874	69.0%

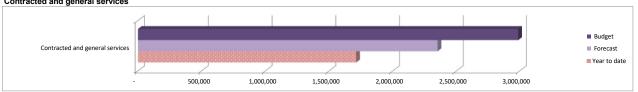
### QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

### Analysis of Expenses by Type - continued

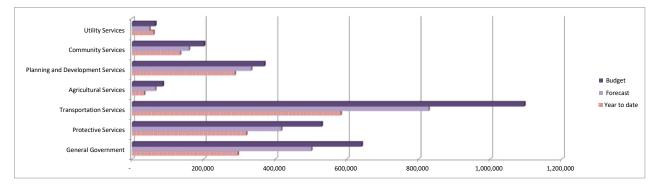
### Salaries, wages, and benefits - continued



### Contracted and general services



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	641,284	500,650	295,281	205,369	46.0%
Protective Services	529,553	416,523	318,925	97,598	60.2%
Transportation Services	1,095,041	828,164	582,652	245,512	53.2%
Agricultural Services	85,896	64,924	33,918	31,006	39.5%
Planning and Development Services	369,422	332,620	287,005	45,615	77.7%
Community Services	201,216	158,641	134,246	24,395	66.7%
Utility Services	64,940	48,725	60,033	(11,308)	92.4%
•	2 987 352	2 350 247	1 712 060	638 187	57.3%

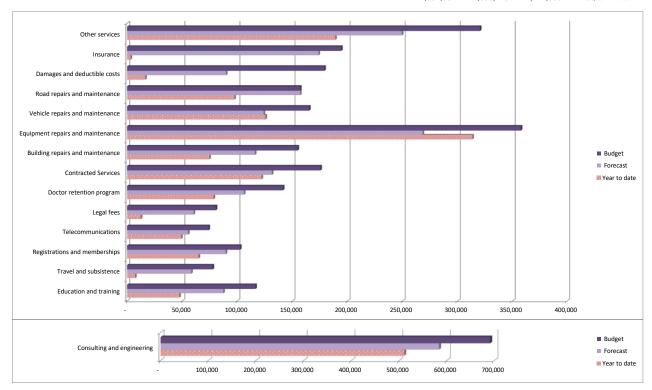


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

### Analysis of Expenses by Type - continued

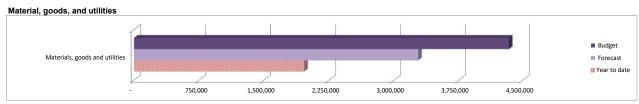
### Contracted and general services - continued

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	116,488	87,366	47,418	39,948	40.7%
Travel and subsistence	77,644	58,233	7,361	50,872	9.5%
Registrations and memberships	102,546	89,574	64,922	24,652	63.3%
Telecommunications	73,903	55,427	49,203	6,224	66.6%
Legal fees	80,521	60,391	12,534	47,857	15.6%
Doctor retention program	141,460	106,095	78,543	27,552	55.5%
Contracted Services	175,477	131,402	122,098	9,304	69.6%
Consulting and engineering	691,226	583,544	510,315	73,228	73.8%
Building repairs and maintenance	154,753	116,065	74,664	41,401	48.2%
Equipment repairs and maintenance	357,587	268,190	313,322	(45,132)	87.6%
Vehicle repairs and maintenance	165,242	123,932	125,675	(1,744)	76.1%
Road repairs and maintenance	157,039	157,039	97,361	59,678	62.0%
Damages and deductible costs	179,000	89,750	16,535	73,215	9.2%
Insurance	194,264	173,787	3,145	170,642	1.6%
Other services	320,203	249,452	188,965	60,487	59.0%
	2,987,352	2,350,246	1,712,060	638,186	57.3%

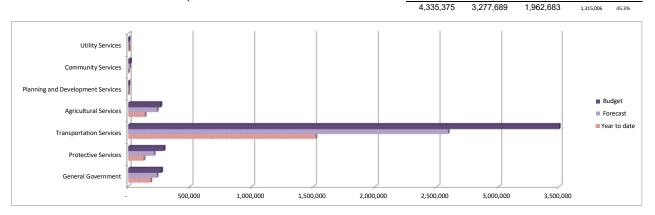


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

# Analysis of Expenses by Type - continued



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	267,551	232,114	180,781	51,333	67.6%
Protective Services	288,077	208,018	125,897	82,121	43.7%
Transportation Services	3,496,406	2,587,913	1,516,311	1,071,602	43.4%
Agricultural Services	261,462	233,347	134,947	98,400	51.6%
Planning and Development Services	2,689	1,904	-	1,904	0.0%
Community Services	15,950	11,963	225	11,738	1.4%
Utility Services	3,240	2,430	4,522	(2,092)	139.6%
-	4.005.075	0.077.000	4 000 000		

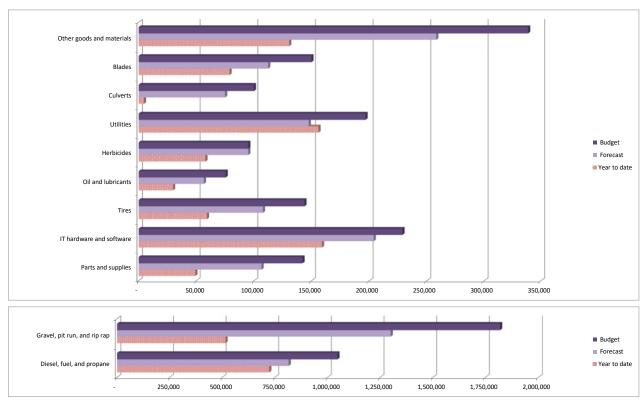


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	142,077	106,558	49,160	57,398	34.6%
IT hardware and software	228,703	203,785	158,979	44,805	69.5%
Diesel, fuel, and propane	1,046,929	815,323	722,791	92,532	69.0%
Tires	143,707	107,780	59,220	48,560	41.2%
Oil and lubricants	75,380	56,535	29,798	26,737	39.5%
Gravel, pit run, and rip rap	1,818,613	1,299,914	515,068	784,846	28.3%
Herbicides	95,000	95,000	57,896	37,104	60.9%
Utilities	196,654	147,491	155,881	(8,390)	79.3%
Culverts	99,918	74,939	4,541	70,397	4.5%
Blades	149,729	112,297	78,859	33,438	52.7%
Other goods and materials	338,665	258,070	130,492	127,578	38.5%
	4,335,375	3,277,691	1,962,686	1,315,005	45.3%

# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

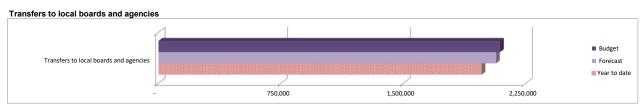
# Analysis of Expenses by Type - continued

### Material, goods, and utilities - continued

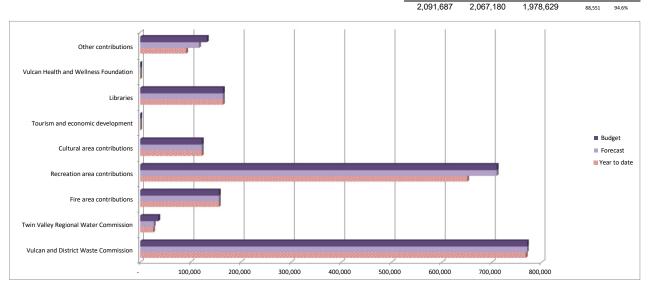


# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

### Analysis of Expenses by Type - continued

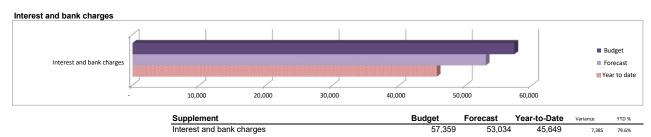


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Vulcan and District Waste Commission	770,389	770,389	768,040	2,349	99.7%
Twin Valley Regional Water Commission	35,981	26,986	25,710	1,276	71.5%
Fire area contributions	156,310	156,310	156,310	0	100.0%
Recreation area contributions	709,634	709,634	650,475	59,159	91.7%
Cultural area contributions	122,400	122,400	122,400	0	100.0%
Tourism and economic development	-	-	-	0	0.0%
Libraries	164,416	164,416	164,416	0	100.0%
Vulcan Health and Wellness Foundation	-	-	-	0	0.0%
Other contributions	132,557	117,045	91,278	25,767	68.9%
	2.001.697	2.067.190	1.079.620		



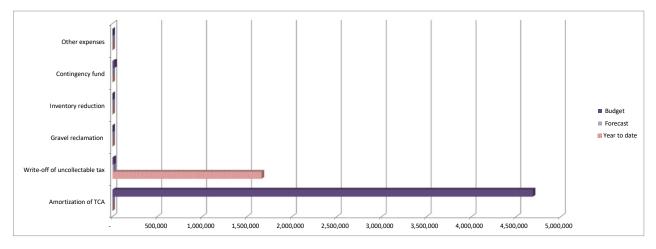
# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

### Analysis of Expenses by Type - continued

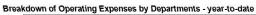


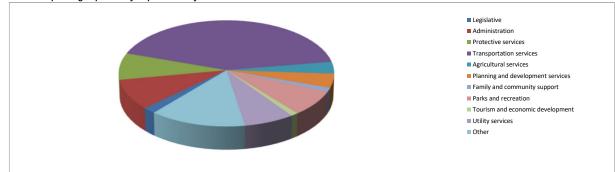


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Amortization of TCA	4,684,267	-	-	0	0.0%
Write-off of uncollectable tax	12,670	12,670	1,661,367	(1,648,697)	13112.6%
Gravel reclamation	-	-	-	0	0.0%
Inventory reduction	-	-	-	0	0.0%
Contingency fund	22,500	-	917	(917)	4.1%
Other expenses	(1,677,054)	-	-	0	0.0%
	3,042,383	12,670	1,662,284	(1,649,614)	54.6%



# QUARTERLY OPERATING REPORT - SUPPLEMENTARY PERIOD ENDED SEPTEMBER 30, 2021

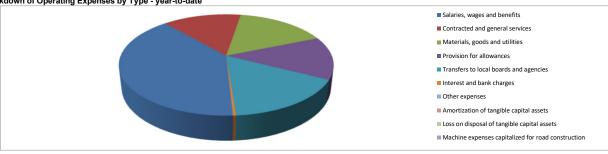




Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	419,122	319,277	219,520	99,757	52.4%
Administration	1,735,354	1,359,884	1,112,910	246,974	64.1%
Protective services	1,670,544	1,260,598	991,039	269,559	59.3%
Transportation services	7,193,864	6,680,645	5,118,261	1,562,384	71.1%
Agricultural services	723,763	596,794	440,296	156,498	60.8%
Planning and development services	682,519	564,705	520,323	44,382	76.2%
Family and community support	233,776	190,917	137,425	53,492	58.8%
Parks and recreation	996,450	996,450	937,291	59,159	94.1%
Tourism and economic development	167,043	125,282	123,620	1,662	74.0%
Utility services	893,889	863,034	873,177	(10,143)	97.7%
Other	35,170	12,670	1,662,284	(1,649,614)	4726.4%
	14.751.494	12.970.256	12.136.146	834.110	82.3%

<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	6,921,605	5,209,437	4,774,839	434,598	69.0%
Contracted and general services	2,987,352	2,350,246	1,712,060	638,186	57.3%
Materials, goods and utilities	4,335,375	3,277,691	1,962,686	1,315,005	45.3%
Transfers to local boards and agencies	2,091,687	2,067,180	1,978,629	88,551	94.6%
Interest and bank charges	57,359	53,034	45,649	7,385	79.6%
Other expenses	29,992	-	917	(917)	3.1%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	(1,684,546)	-	-	0	0.0%
	14,751,494	12,970,258	12,136,147	834,111	82.3%
Amortization of tangible capital assets	4,684,267	-	-	0	0.0%
• ,	19.435.761	12.970.258	12.136.147	834.111	62.4%