#### **VULCAN COUNTY - 2013 OPERATING BUDGET SUMMARY AND ANNUAL COMPARATIVE ANALYSIS**

		2012 Budget w/			2013 Budget w/	
		Amortization			Amortization	Variance from
Function	Action		2012 Actual*	2013 Budget	Removed	2012 Budget
T GITCLIOTT						
10 - General	Revenues	-10,974,753			-11,342,120	-367,367
Municipal	Expenses	126,955	1,823,637	435,315	435,315	308,360
processor operations of section and secti	Net	-10,847,798	-11,539,696	-10,906,805	-10,906,805	-59,007
11 - Legislative	Revenues	0	0	0	0	0
Services	Expenses	470,546	387,073	371,122	371,122	-99,425
	Net	470,546	387,073	371,122	371,122	-99,425
43. Commel	Revenues	-170,575	-114,372	-190,550	-190,550	-19,975
12 - General	Expenses	1,636,182	1,607,762	2,108,419	1,848,973	212,790
Administration	Net	1,465,607	1,493,390	1,917,869	1,658,423	192,815
19 - Elections,	Revenues	0	0	0	0	0
Referendums &	Expenses	23,614	16,754	18,900	18,900	-4,714
Census	Net	23,614			18,900	-4,714
	Revenues	-964,231			-1,308,145	-343,914
20 - Protective	Expenses	1,280,853			1,593,752	312,899
Services	Net	316,621			285,607	-31,015
						942,169
30 - Transportation	Revenues	-4,112,196 11,617,930			-3,170,027 10,707,924	-910,006
Services	Expenses				7,537,898	32,164
	Net	7,505,734		10,378,667		
40 - Environment	Revenues	-612,178			-624,797	-12,618
Treatment Services	Expenses	680,961		698,977	691,422	10,461
	Net	68,783	53,916	74,181	66,626	-2,157
50 - Public Health &	Revenues	-71,000	-59,597	-134,173	-134,173	-63,173
Social Services	Expenses	133,500	106,574	174,329	174,329	40,829
Social Services	Net	62,500	46,977	40,156	40,156	-22,344
	Revenues	-454,520	-503,714	-536,440	-536,440	-81,920
60 - Development	Expenses	776,007			807,499	7272
Services	Net	321,487	190,209	300,406	271,059	-50,428
	Revenues	-245,735	-242,538	-248,735	-248,735	-3,000
62 - Agricultural	Expenses	703,888				
Services	Net	458,153	The second second second		440,901	-17,251
	Revenues	-212,119			-248,984	
70 - Recreation &	Expenses	365,012		<del>                                     </del>	461,765	-
Cultural Services	Net	152,893	Company of the Company of the Company		212,781	59,888
00 5	Revenues	-3,718,762			-3,922,509	-203,748
80 - Fiscal Services	Expenses	3,718,665		Contract of the Contract of th	3,923,997	205,332
	Net	-97			1,488	
	Revenues	-21,536,069			-21,726,480	
TOTALS	Expenses	21,534,113	Committee of the Commit		21,724,635	
	Net	-1,955	-2,857,329	3,368,164	-1,845	110
						ll .

(-Surplus) / Deficit

-1,845

\* Pre-Audit & Year-End

Transfers

#### **VULCAN COUNTY - 2012 CAPITAL BUDGET SUMMARY AND ANNUAL COMPARATIVE ANALYSIS**

		2012 Budget	2012 Actual*	2012 Budget	
Function	Action	2012 Budget	2012 Actual*	2013 Budget	Variance
	Revenues	0		0	C
00 - General Municipal	Expenses	0		0	C
	Net	0	0	0	C
	Revenues	0		-25,000	-25,000
11 - Legislative Services	Expenses	0		25,000	25,000
	Net	0	0	0	C
12 Canaral	Revenues	0		0	C
12 - General Administration	Expenses	0		0	C
Administration	Net	0	0	0	C
10 5	Revenues	0		0	C
19 - Elections, Referendums & Census	Expenses	0		0	C
Referendums & Census	Net	0	0	0	C
	Revenues	-1,146,000	-1,107,809	-445,316	662,493
20 - Protective Services	Expenses	1,146,000	1,107,809	445,316	-662,493
	Net	0	0	0	C
	Revenues	-3,226,763	-1,924,410	-4,954,398	-3,029,988
30 - Transportation	Expenses	3,226,763	1,924,410	4,954,398	3,029,988
Services	Net	0	0	0	C
	Revenues	0		-70,000	-70,000
40 - Environment	Expenses	0		70,000	70,000
Treatment Services	Net	0	0	0	C
	Revenues	0		0	C
50 - Public Health &	Expenses	0		0	C
Social Services	Net	0	0	0	C
	Revenues	0		0	C
60 - Development	Expenses	0		0	C
Services	Net	0	0	0	C
	Revenues	-45,000	-26,716	-127,263	-100,547
62 - Agricultural Services	Expenses	45,000	26,716	127,263	100,547
	Net	0	0	0	·
	Revenues	0		0	(
70 - Recreation &	Expenses	0		0	
Cultural Services	Net	0	0	0	C
	Revenues	0		0	
80 - Fiscal Services	Expenses	0		0	
Jo Tiscai Scrinces	Net	0	0	0	(
					2 562 042
TOTALS	Revenues Expenses	-4,417,763 4,417,763	-3,058,935 3,058,935	-5,621,977 5,621,977	-2,563,042 2,563,042
	ILAUCHSES	4,41/,/03	3,030,333	J.UZI.3//I	4000.047

<sup>\*</sup> Pre-Audit and Year-End Transfers

		TOTALS
GL#	<b>Description of Operating Revenue</b>	
100	Taxes	
111	Taxes - Residential	-3,205,622
112	Taxes - Commercial	-940,491
113	Taxes - Industrial	0
114	Taxes Farmland	-2,501,169
115	Taxes - Machinery & Equipment	-1,573,998
116	Taxes - Linear	-7,233,289
117	Taxes - Railway	0
118	Taxes - Supplementary	0
120	Local Improvement Levy - Roads	0
122	Local Improvvement Levy - Water	0
124	Local Improvement Levy - Sewer	0
141	Fire Area Levy - Carmangay	-28,090
142	Fire Area Levy - Champion	-20,417
143	Fire Area Levy - Lomond	-27,224
144	Fire Area Levy - Milo	-29,584
145	Fire Area Levy - Vulcan	-27,519
146	Fire Area Levy - Northwest	-72,826
147	Fire Area Levy - Linear	-163,869
151	Recreation Area Levy - Carmangay	-657
152	Recreation Area Levy - Champion	-28,762
153	Recreation Area Levy - Lomond	-19,897
154	Recreation Area Levy - Milo	-30,573
155	Recreation Area Levy - Vulcan	-52,085
156	Recreation Area Levy - Northwest	0
157	Recreation Area Levy - Linear	-64,769
200	Grants in Lieu of Taxes	
233	Federal - Commercial	0
241	Provincial - Residential	-690
242	Provincial - Farmland	-6,500
243	Provincial - Commercial	0
300	Sales to Other Governments	
340	Provincial	0
350	Other Local Governments	-53,600

		TOTALS
GL#	<b>Description of Operating Revenue</b>	
400	Sales of Goods & Services	
411	Tax Certificates & Title Information	-8,000
412	Compliance Certificates	-675
413	Maps & Printed Materials	-3,050
415	Materials & Supplies	-131,500
416	<b>Driveway Maintenance Agreements</b>	-3,500
417	Oil & Gas Royalties	0
419	Waste Collection	0
500	Other Revenues from Own Sources	
511	Penalties - Current Taxes	-58,000
512	Penalties - Arrears Taxes	-40,000
513	Penalties on Accounts Receiveable	-800
514	Costs & Recovery Charges	-84,475
521	Development Permits	-12,000
522	Area Structure Plan Fees	0
523	Subdivision Fees	-600
524	Land-Use Bylaw Amendment Fees	-1,600
525	Road Closure Fees	-3,000
526	Safety Codes Fees	-20,000
527	Road Access & Crossing Fees	-14,000
528	Oil & Gas Well Drilling Fees & Mineral Leases	-60,000
529	Program Fees	-11,607
530	Community Aggregate Levy	-120,000
531	Bylaw Fines	0
532	Provincial Statute Fines	-4,000
533	Other Fines	0
541	Road Weight Allowance Fees	-8,000
544	Gas Distribution Franchise Fee	0
545	Electrical Distribution Franchise Fee	0
551	Interest on Investments	-100,000
552	Interest on Loans and Advances	-7,074
556	Dividends	-5,720
561	Building Rentals	-244,700
562	Surface Rights & R.O.W. Leases	-160,890
563	Grazing Leases	-6,000
581	Land Sales	0
591	Donations & Gifts	0
592	Equipment Rentals & Leases	-5,000
593	Government or Agency Contributions	-46,570
600	Sale of Assets	0

		TOTALS
GL#	<b>Description of Operating Revenue</b>	
630	Equipment	0
640	Land	0
650	Vehicles	0
700	Unconditional Grants	
731	Federal	0
741	Provincial	0
800	Conditional Grants	
831	Federal - Infrastrucutre	0
832	Federal - JEPP	0
834	Federal - Other	0
841	Provincial - MSI Operating	-546,021
842	Provincial - MSI Capital	0
843	Provincial - Intern Program	0
845	Provincial - Training	-11,600
849	Provincial - Other Operating	-411,547
850	Provincial - Other Capital	0
900	Transfers	0
920	From Operating Reserves	-1,480,796
930	From Operating Function	-145,284
940	From Capital Reserves	0
950	From Capital Function	-1,722,969
970	From Other Operating Function	-165,869
980	From Other Capital Function	0
	TOTALS	-21,726,480

		<b>2013 TOTALS</b>
GL#	<b>Description of Operating Expense</b>	
100	Salaries, Wages, Per Diems, Benefits, Training	
110	Salaries & Wages - Permanent	3,359,161
120	Salaries & Wages - Seasonal	1,248,495
130	Health Benefit Programs	1,093,493
131	Sick Leave Accrual	23,300
135	W.C.B.	82,534
139	Vacation Accrual	10,000
140	Education & Training	173,388
141	Auto & Moving Allowances	6,400
142	Tool Allowance	10,000
143	Clothing & Boot Allowance	44,630
150	Per Diems/Honourariums	126,700
	Council Meeting Fees & Per Diems	
151	Division 1	21,500
152	Division 2	16,500
153	Division 3	29,250
154	Division 4	22,500
155	Division 5	19,500
156	Division 6	19,500
157	Division 7	21,500
158	Division 8	17,500
159	Division 9	0
200	Contracted & General Services	
211	Travel & Subsistence	100,865
212	Registrations	23,900
214	Memberships	65,930
215	Freight	21,550
216	Postage	20,120
217	Telecommunications	104,105
221	Advertising	48,740
222	Printing & Publishing	24,850
223	Subscriptions	5,530
224	Avalla Face	70.000
231	Audit Fees	78,000
232	Legal Services	157,500
233	Engineering Services	102,750
235	Doctor Retention Program	107,329
236	Education Fees	0
238	Contracted Services	270,218

		2013 TOTALS
<b>GL#</b> 239	Description of Operating Expense Consulting & Professional Services	876,140
251	Building Repairs & Maintenance	92,185
252	<b>Equipment Repairs &amp; Maintenance</b>	421,451
253	Vehicle Repairs & Maintenance	217,025
254	Road Repairs & Maintenance	967,780
255	Railway Crossing Maintenance	3,400
261	Building Leases & Rentals	27,000
262	Equipment Leases & Rentals	117,590
263	Vehicle Leases & Rentals	1,000
270	Bonds	0
271	Licenses	5,785
272	Damages & Deductible Costs	271,500
274	Insurance	76,605
275	Permits	110
276	Property Taxes & Levies	16,778
290	Contingency Fund	70,000
500	Material, Goods, Supplies & Utilities	
510	Parts & Supplies	121,000
511	Stationery	54,570
512	I.T. Hardware	207,780
513	I.T. Software	168,250
514	Service Awards	17,295
515	Safety Awards	6,500
516	Promotional Materials & Events	43,650
520	Fuel & Propane	110,450
521	Diesel	1,347,575
522	Batteries	13,160
523	Tires	208,320
524	Oil & Lubricants	72,340
525	Consumable Tools	14,550
530	Gravel, Pit Run, Rip Rap	1,355,478
531	Sand	12,000
532	Soil & Fill Material	0
533	Concrete	0

		2013 TOTALS
GL#	<b>Description of Operating Expense</b>	
534	Asphalt	0
535	Pesticides	22,000
536	Herbicides	122,500
537	Seed & Mulch	500
538	Lumber	6,500
540	Power	134,350
541	Natural Gas	62,050
542	Water	6,270
543	Sewer	7,770
544	Waste Collection	5,870
545	Recycling	1,260
550	Culverts	108,500
551	Signage	21,000
552	Blades	197,780
553	Fencing Materials	90,000
554	Small Equipment/Tools	85,650
600	Assets	
690	Loss on Sale of Assets	0
700	Transfer Payments	
710	Grants to Other Local Gov't	0
740	A.S.F.F. School Requisition	3,718,526
741	C.R.C. School Requisition	39,162
745	Marquis Senior's Found. Requisition	166,309
	in the second se	,
755	Grants to Local Government Agencies	1,058,947
756	Grants to Individuals and Non-Gov't Agencies	78,515
		2
761	Contribution to Operating Function	0
762	Contribution to Capital Function	516,458
763	Contribution to Operating Reserve	50,000
764	Contribution to Capital Reserve	310,440
765	Contribution to Other Operating Function	309,153

		2013 TOTALS
GL#	Description of Operating Expense	
771	Fire Area Contribution - Carmangay	0
772	Fire Area Contribution - Champion	0
773	Fire Area Contribution - Lomond	0
774	Fire Area Contribution - Milo	40,630
775	Fire Area Contribution - Northwest	0
776	Fire Area Contribution - Vulcan	0
781	Recreation Area Contribution - Carmangay	3,500
782	Recreation Area Contribution - Champion	22,500
783	Recreation Area Contribution - Lomond	21,575
784	Recreation Area Contribution - Milo	34,367
785	Recreation Area Contribution - Northwest	7,358
786	Recreation Area Contribution - Vulcan	62,190
800	Financial Service Charges	
811	Bank Service Charges	1,000
812	Bank Interest Charges	0
	•	
831	Debenture Interest	0
832	Debenture Principal	0
900	Other Transactions	
912	Tax Discounts & Assessment Reduction	17,500
920	Uncollectable Accounts Write-Off	0
950	Annual Amortization of Assets	3,370,009
995	Capitalized Machine Expense	0
	TOTALS	25,094,644
	Remove Amortization Expenses	-3,370,009
	Actual Operating Expenses	21,724,635

#### **VULCAN COUNTY - 2013 CAPITAL REVENUES OBJECT SUMMARY**

		TOTALS
GL#	Description of Capital Revenue	
	cial Levies for Capital Projects	
121	Roads	0
123	Water	0
125	Sewer	0
127	Buildings	0
300 - Lon	g-Term Debt Incurred	
314	Debentures	0
322	Long-Term Capital Leases	0
500 - Oth	er Revenues Own Sources	0
550	Return on Capital Investments	0
570	Insurance Proceeds	0
600 - Sale	e of Fixed Assets	
610	Engineered Structures	0
620	Buildings	0
630	Equipment	-246,150
640	Land	-3,700
650	Vehicles	-3,200
800 - Con	ditional Grants	
831	Federal - Infrastrucutre	0
FESTS A	Federal - JEPP	0
833		-1,014,592
834		0
040	Dravingial MSI Capital	2 702 207
840 842	Provincial - MSI Capital	-2,702,287
	Provincial - Rural Road	-708,377
848	Provincial - Other Capital	O
900 - Tra	nsfers and Other Sources	
920	From Function Capital Reserves	-427,213
930	From Function Operating Reserves	0
940	From Other Capital Functions	0
950	From Operating Function	<i>-516,458</i>
970	From Development Agreement & Levies	0

TOTALS -5,621,977

# **VULCAN COUNTY - 2013 CAPITAL EXPENSES OBJECT SUMMARY**

		TOTALS			
GL#	Description of Capital Expense				
400 - Oth	400 - Other Capital Assets				
490	Land Purchase	0			
600 - Fixe	ed Assets				
610	Engineered Structures	1,051,082			
620	Buildings	328,521			
630	Equipment	2,198,572			
640	Land for Own Use	0			
650	Vehicles	120,833			
660	Roads	0			
670	Improvements to Land	200,000			
700 - Trai	nsfers				
701	Transfers to Other Local Governments	0			
761	Transfer to Operating Function	1,722,969			
762	Transfer to Other Capital Function	0			
763	Added to Capital Allowances	0			
764	Transfer to Capital Reserves	0			
765	Contributed to Own Municipal Agencies	0			
770	Contributed to Other Organizations	0			
	TOTALS	5,621,977			