Vulcan County

2018
SUPPLEMENTARY FINAL BUDGET
INFORMATION

VULCAN COUNTY - 3-YEAR OPERATING BUDGET SUMMARY AND ANNUAL COMPARATIVE ANALYSIS

		2017 Budget w/		Budget w/		Budget w/		Budget w
		Amortization	Budget 2018	Amortization	Budget 2019	Amortization	Budget 2020	Amortization
Function	Action	Removed		Removed		Removed		Removed
10 - Conoral	Revenues	(14,484,599)	(13,366,024)	(13,366,024)	(13,538,618)	(13,538,618)	(13,503,618)	(13,503,618
10 - General Municipal	Expenses	904,300	538,999	538,999	318,999	318,999	318,999	318,999
	Net	(13,580,299)	(12,827,025)	(12,827,025)	(13,219,619)	(13,219,619)	(13,184,619)	(13,184,619
11 - Legislative	Revenues	(50,000)	0	0	0	0	0	0
Services	Expenses	363,458	411,278	411,278	387,659	387,659	392,775	392,775
Jei vices	Net	313,458	411,278	411,278	387,659	387,659	392,775	392,775
13. Compand	Revenues	(344,273)	(275,764)	(275,764)	(160,763)	(160,763)	(160,972)	(160,972
12 - General Administration	Expenses	1,815,566	1,772,231	1,682,404	1,693,321	1,601,248	1,731,141	1,636,767
Aummstration	Net	1,471,293	1,496,468	1,406,641	1,532,558	1,440,486	1,570,169	1,475,794
19 - Elections,	Revenues	0	0	0	0	0	0	0
Referendums &	Expenses	0	0	0	0	0	0	0
Census	Net	0	0	0	0	0	0	0
	Revenues	(1,983,924)	(1,914,609)	(1,914,609)	(1,792,003)	(1,792,003)	(1,789,168)	(1,789,168
20 - Protective Services	Expenses	3,550,743	4,324,053	3,868,608	4,192,256	3,725,425	4,250,600	3,772,098
	Net	1,566,819	2,409,443	1,953,998	2,400,253	1,933,421	2,461,433	1,982,931
	Revenues	(2,997,080)	(1,398,138)	(1,398,138)	(987,580)	(987,580)	(837,932)	(837,932
30 - Transportation Services	Expenses	11,799,460	12,715,554	9,046,378	12,786,316	9,025,411	13,042,475	9,187,547
	Net	9,367,099	11,317,416	7,648,240	11,798,736	8,037,831	12,204,543	8,349,615
40 - Environment Treatment Services	Revenues	(590,530)	(656,828)	(656,828)	(656,983)	(656,983)	(656,983)	(656,983
	Expenses	654,187	767,215	753,409	777,811	763,660	778,454	763,949
	Net	63,657	110,387	96,581	120,827	106,676	121,470	106,965
	Revenues	(56,407)	(56,407)	(56,407)	(56,407)	(56,407)	(56,407)	(56,407
50 - Public Health &	Expenses	293,291	352,002	352,002	366,252	366,252	357,877	357,877
Social Services	Net	236,884	295,595	295,595	309,845	309,845	301,470	301,470
	Revenues	(532,012)	(581,050)	(581,050)	(313,550)	(313,550)	(289,550)	(289,550
60 - Development	Expenses	919,597	911,459	911,459	613,360	613,360	628,933	628,933
Services	Net	387,585	330,409	330,409	299,810	299,810	339,383	339,383
	Revenues	(403,962)	(281,450)	(281,450)	(281,450)	(281,450)	(230,350)	(230,350
62 - Agricultural	Expenses	858,636	819,138	719,196	782,193	711,645	795,268	722,956
Services	Net	454,674	537,688	437,746	500,743	430,195	564,918	492,606
	Revenues	(473,713)	(604,250)	(604,250)	(455,192)	(455,192)	(457,067)	(457,067
70 - Recreation &	Expenses	755,338	850,791	850,791	632,271	632,271	634,167	634,167
Cultural Services	Net	281,625	246,541	246,541	177,079	177,079	177,100	177,100
	Revenues	(4,016,220)	(3,684,992)	(3,684,992)	(3,685,467)	(3,685,467)	(3,685,467)	(3,685,467
80 - Fiscal Services	Expenses	4,016,296	3,684,988	3,684,988	3,685,492	3,685,492	3,685,492	3,685,492
	Net	76	(4)	(4)	25	25	25	25
	Revenues	(25,932,720)	(22,819,513)	(22,819,513)	(21,928,013)	(21,928,013)	(21,667,514)	(21,667,514
TOTALS	Expenses	25,930,872	27,147,708	22,819,512	26,235,930	21,831,421	26,616,182	22,101,560
-	Net	(1,848)	4,328,196	(0)	4,307,917	(96,592)	4,948,668	434,046
	·	, , ,		. ,	-	,		
* Pre-Audit & Year-En	ıd l	1	-Surplus) / Deficit	(0)	İ	(96,592)		434,046

Transfers

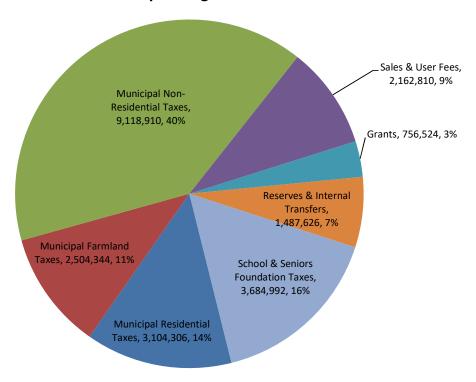
VULCAN COUNTY - CAPITAL BUDGET SUMMARY AND ANNUAL COMPARATIVE ANALYSIS

Function	Action	Budget 2017	Budget 2018
	Revenues	0	0
10 - General Municipal	Expenses	0	0
	Net	0	0
	Revenues	0	0
11 - Legislative Services	Expenses	0	0
	Net	0	0
	Revenues	(73,053)	(37,162)
12 - General Administration	Expenses	73,053	37,162
	Net	0	0
10 51 11 5 5	Revenues	0	0
19 - Elections, Referendums	Expenses	0	0
& Census	Net	0	0
	Revenues	(2,098,814)	(1,433,427)
20 - Protective Services	Expenses	2,098,814	1,433,427
	Net	0	0
	Revenues	(7,377,706)	(7,559,211)
30 - Transportation Services		7,377,706	7,559,211
·	Net	0	0
	Revenues	(205,309)	0
10 - Environment	Expenses	205,309	0
Treatment Services	Net	0	0
	Revenues	(915,269)	(627,224)
50 - Public Health & Social	Expenses	915,269	627,224
Services	Net	0	0
	Revenues	0	0
60 - Development Services	Expenses	0	0
·	Net	0	0
	Revenues	(47,000)	(51,200)
62 - Agricultural Services	Expenses	47,000	51,200
· ·	Net	0	0
	Revenues	0	0
70 - Recreation & Cultural	Expenses	0	0
Services	Net	0	0
	Revenues	0	0
80 - Fiscal Services	Expenses	0	0
-	Net	0	0
	Revenues	(10,717,151)	(9,708,224)
TOTALS	Expenses	10,717,151	9,708,224
	Net	0	0

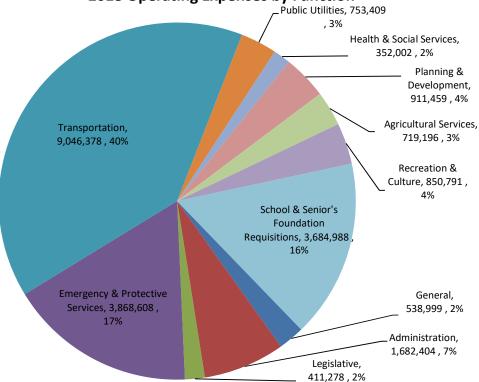
VULCAN COUNTY 2018 OPERATING BUDGET SUMMARY BY ACTIVITY

OPERATING REVENUES	OPERATING
Municipal Property Taxes & Levies	14,702,310
Grants in Lieu of Taxes	18,600
Sales to Other Governments	5,100
Sale of Goods & Services	183,915
Fees, Fines, Leases, etc.	1,973,795
Sale of Assets	0
Unconditional Grants	0
Conditional Grants	756,524
Reserve and Inter-Fund Transfers	1,487,626
School & Senior's Foundation Property Taxes	3,691,642
	22,819,512
OPERATING EXPENSES	
Wages, Benefits & Training	6,826,114
Contracted Services	3,262,190
Materials, Goods, Supplies & Utilities	2,993,879
Transfers Out, School & Senior's Requisitions	3,684,988
Transfers to Boards, Reserves & Capital	6,052,341
	22,819,512
Total Budgeted Operating Surplus	0

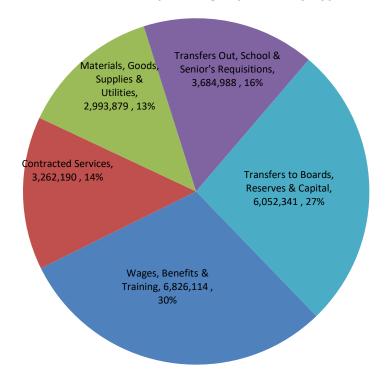
2018 Operating Revenues



2018 Operating Expenses by Function



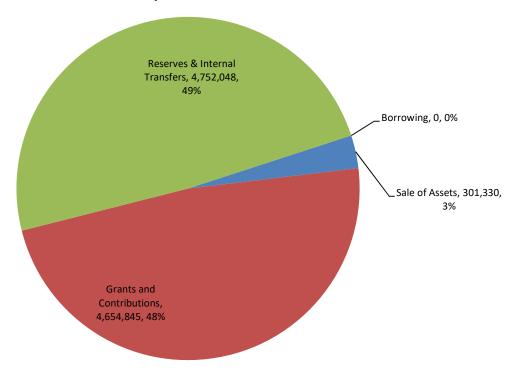
2018 Operating Expenses by Type



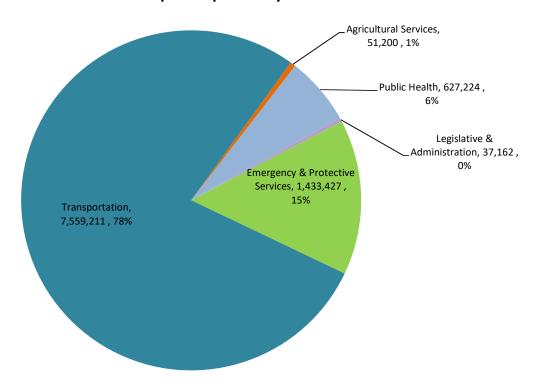
VULCAN COUNTY 2018 CAPITAL BUDGET SUMMARY BY ACTIVITY

CAPITAL REVENUES	<u>CAPITAL</u>
Special Levies	0
Borrowing & Long-Term Leases	0
Investment & Insurance Proceeds	0
Sale of Assets	301,330
Conditional Grants and Contributions	4,654,845
Reserve and Inter-Fund Transfers	4,752,048
	9,708,224
CAPITAL EXPENSES	
Land Purchases	0
Engineered Structures	6,242,499
Buildings	50,000
Equipment	1,402,467
Land for Own Use	0
Vehicles	1,354,834
Improvements to Land	30,000
Transfers to Reserves & Operating Budget	628,424
	9,708,224

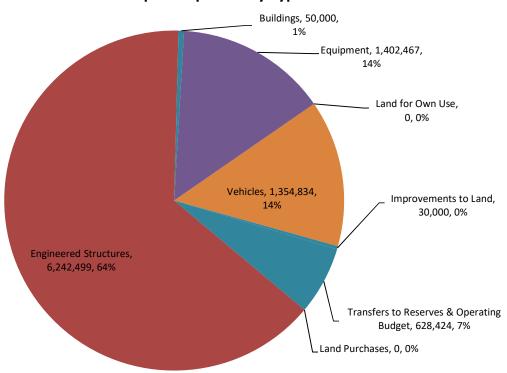
2018 Capital Revenues



2018 Capital Expenses by Function



2018 Capital Expenses by Type



		TOTALS	2017 BUDGET	Difference
GL#	Description of Operating Revenue			
100	Property Taxes & Levies			
111	Taxes - Residential	-3,780,821	-3,885,335	104,514
112	Taxes - Commercial	-1,308,209	-1,247,966	-60,243
113	Taxes - Industrial	-28,670	0	-28,670
114	Taxes Farmland	-2,786,944	-2,682,987	-103,957
115	Taxes - Machinery & Equipment	-1,050,362	-1,133,669	83,307
116	Taxes - Linear	-8,030,465	-8,420,354	389,889
117	Taxes - Railway	0	0	0
118	Taxes - Supplementary	0	0	0
119	Taxes - Application of over/under levy	6,650	50,000	-43,350
120	Local Improvement Levy - Roads	0	0	0
122	Local Improvvement Levy - Water	0	0	0
124	Local Improvement Levy - Sewer	0	0	0
128	Special Tax Levy - Water	-16,538	-11,425	-5,113
141	Fire Area Levy - Carmangay	-97,823	-116,241	18,418
142	Fire Area Levy - Champion	-114,850	-124,449	9,599
143	Fire Area Levy - Lomond	-119,683	-120,409	726
144	Fire Area Levy - Milo	-80,303	-77,814	-2,489
145	Fire Area Levy - Vulcan	-90,772	-96,878	6,106
146	Fire Area Levy - Northwest	-158,737	-122,919	-35,818
147	Fire Area Levy - Linear	-241,175	-235,044	-6,131
151	Recreation Area Levy - Carmangay	-15,835	0	-15,835
152	Recreation Area Levy - Champion	-29,177	-46,625	17,448
153	Recreation Area Levy - Lomond	-32,066	-46,043	13,977
154	Recreation Area Levy - Milo	-80,509	-55,689	-24,820
155	Recreation Area Levy - Vulcan	-192,109	-146,296	-45,813
156	Recreation Area Levy - Northwest	-53,011	-2,967	-50,044
157	Recreation Area Levy - Linear	-92,543	-92,887	344
200	Grants in Lieu of Taxes			
233	Federal - Commercial	-13,000	-11,000	-2,000
241	Provincial - Residential	-600	-500	-100
242	Provincial - Farmland	-5,000	-5,000	0
243	Provincial - Commercial	0	0	0
300	Sales to Other Governments			
340	Provincial	0	0	0

GL#	Description of Operating Revenue	TOTALS	2017 BUDGET	Difference
350	Other Local Governments	-5,100	-52,600	47,500
		, , ,	,,,,,,	,
400	Sales of Goods & Services			
411	Tax Certificates & Title Information	-11,000	-10,000	-1,000
412	Compliance Certificates	-1,500	-1,500	0
413	Maps & Printed Materials	-3,250	-3,500	250
415	Materials & Supplies	-163,215	-217,865	54,650
416	Driveway Maintenance Agreements	-4,950	-3,500	-1,450
417	Oil & Gas Royalties	0	0	0
419	Waste Collection	0	0	0
500	Other Revenues from Own Sources			
511	Penalties - Current Taxes	-50,000	-50,000	0
512	Penalties - Arrears Taxes	-75,000	-50,000	-25,000
513	Penalties on Accounts Receiveable	-500	-500	0
514	Costs & Recovery Charges	-293,849	-176,660	-117,189
521	Development Permits	-17,000	-12,000	-5,000
522	Area Structure Plan Fees	0	0	0
523	Subdivision Fees	-1,800	-1,800	0
524	Land-Use Bylaw Amendment Fees	-5,000	-2,000	-3,000
525	Road Closure Fees	-1,000	-1,000	0
526	Safety Codes Fees	-45,000	-45,000	0
527	Road Access & Crossing Fees	-14,000	-7,000	-7,000
528	Oil & Gas Well Drilling Fees & Mineral Leases	-40,000	-55,000	15,000
529	Program Fees	-2,349	-15,961	13,612
530	Community Aggregate Levy	-220,000	-120,000	-100,000
531	Bylaw Fines	-1,500	-1,500	0
532	Provincial Statute Fines	-43,000	-20,000	-23,000
533	Other Fines	0	0	0
541	Road Weight Allowance Fees	-9,200	-9,200	0
544	Gas Distribution Franchise Fee	0	0	0
545	Electrical Distribution Franchise Fee	0	0	0
551	Interest on Investments	-380,000	-380,000	0
552	Interest on Loans and Advances	-6,236	-6,236	0
556	Dividends	-5,300	-7,000	1,700
561	Building Rentals	-297,880	-350,029	52,149
562	Surface Rights & R.O.W. Leases	-300,000	-205,000	-95,000
563	Grazing Leases	-10,000	-10,000	0
581	Land Sales	0	0	0
591	Donations & Gifts	0	0	0
592	Equipment Rentals & Leases	-7,000	-7,000	0
593	Government or Agency Contributions	-148,181	-69,082	-79,099

		TOTALS	2017 BUDGET	Difference
GL#	Description of Operating Revenue			
600	Sale of Assets	0	0	0
630	Equipment	0	0	0
640	Land	0	0	0
650	Vehicles	0	0	0
700	Unconditional Grants			
731	Federal	0	0	0
741	Provincial	0	0	0
800	Conditional Grants			
831	Federal - Infrastrucutre	0	0	0
832	Federal - JEPP	0	0	0
834	Federal - Other	-219,734	-210,854	-8,880
840	Provincial - ACP (Collaboration)	-6,000	-33,000	27,000
841	Provincial - MSI Operating	-185,940	-185,940	0
842	Provincial - MSI Capital	0	0	0
843	Provincial - Intern Program	0	0	0
845	Provincial - Training	-2,500	-1,800	-700
849	Provincial - Other Operating	-342,350	-193,565	-148,785
850	Provincial - Other Capital	0	0	0
900	Transfers			
920	From Operating Reserves	-916,510	-2,557,030	1,640,520
930	From Operating Function	0	0	0
940	From Capital Reserves	-162,274	-153,699	-8,575
950	From Capital Function	0	0	0
970	From Other Operating Function	-408,842	-401,741	-7,101
980	From Other Capital Function	0	0	0
990	From Debenture Funds	0	0	0
	TOTALS	-22,819,513	-24,261,060	1,441,547

		TOTALS	2017 BUDGET	Difference
GL#	Description of Operating Expense			
100	Salaries, Wages, Per Diems, Benefits, Training			
110	Salaries & Wages - Permanent	4,247,725	4,240,841	6,884
115	Overtime - Permanent	228,467	234,220	-5,753
120	Salaries & Wages - Seasonal	513,956	546,456	-32,501
125	Overtime - Seasonal	78,029	99,868	-21,838
130	Health Benefit Programs	1,135,560	1,131,643	3,917
131	Sick Leave Accrual	0	0	0
135	W.C.B.	65,302	83,390	-18,088
139	Vacation Accrual	0	0	0
140	Education & Training	151,100	141,700	9,400
141	Auto & Moving Allowances	0	0	0
142	Tool Allowance	8,000	8,000	0
143	Clothing & Boot Allowance	60,550	33,500	27,050
150	Per Diems/Honourariums	138,550	119,802	18,748
151	Division 1	30,000	19,250	10,750
152	Division 2	25,250	20,500	4,750
153	Division 3	41,125	34,220	6,905
154	Division 4	27,750	20,000	7,750
155	Division 5	26,250	18,250	8,000
156	Division 6	23,000	18,750	4,250
157	Division 7	25,500	16,500	9,000
158	Division 8	0	0	0
159	Division 9	0	0	0
200	0. 1. 1. 1. 0. 0. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.			
200	Contracted & General Services	100 700	102.050	6.024
211	Travel & Subsistence	109,789	102,958	6,831
212	Registrations	42,539	48,697	-6,158
214	Memberships	69,506	69,787	-280
215	Freight	22,100	24,975	-2,875
216	Postage	14,550	19,530	-4,980
217	Telecommunications	76,846	83,430	-6,584
221	Advertising	65,792	29,225	36,567
222	Printing & Publishing	3,770	13,020	-9,250
223	Subscriptions	8,723	9,563	-840
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231	Audit Fees	22,900	22,000	900
232	Legal Services	140,975	210,600	-69,625
233	Engineering Services	34,950	37,245	-2,295
235	Doctor Retention Program	130,000	130,000	0
236	Education Fees	0	0	0
238	Contracted Services	192,564	306,534	-113,970
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		TOTALS	2017 BUDGET	Difference
GL# 239	Description of Operating Expense Consulting & Professional Services	787,481	500,562	286,919
	-			
251	Building Repairs & Maintenance	99,998	118,136	-18,138
252	Equipment Repairs & Maintenance	289,150	250,066	39,084
253	Vehicle Repairs & Maintenance	175,273	162,416	12,857
254	Road Repairs & Maintenance	398,966	332,414	66,552
255	Railway Crossing Maintenance	4,100	3,680	420
261	Building Leases & Rentals	18,500	18,500	0
262	Equipment Leases & Rentals	65,082	87,585	-22,503
263	Vehicle Leases & Rentals	16,800	17,800	-1,000
270	Bonds	0	0	0
271	Licenses	20,518	7,915	12,603
272	Damages & Deductible Costs	204,000	243,005	-39,005
274	Insurance	162,199	166,591	-4,393
275	Permits	120	120	0
276	Property Taxes & Levies	20,000	17,250	2,750
290	Contingency Fund	65,000	70,000	-5,000
500	Material, Goods, Supplies & Utilities			
510	Parts & Supplies	148,249	153,660	-5,412
511	Stationery	21,500	22,725	-1,225
512	I.T. Hardware	34,000	50,810	-16,810
513	I.T. Software	168,274	170,311	-2,037
514	Service Awards	11,400	12,000	-600
515	Safety Awards	12,300	6,150	6,150
516	Promotional Materials & Events	42,533	35,750	6,783
520	Fuel & Propane	90,329	68,045	22,284
521	Diesel	1,395,889	1,127,991	267,898
522	Batteries	11,351	13,311	-1,960
523	Tires	169,103	172,356	-3,253
524	Oil & Lubricants	80,368	80,085	284
525	Consumable Tools	37,484	12,910	24,574
323	Consumable 10013	37,404	12,310	24,374
530	Gravel, Pit Run, Rip Rap	96,949	1,820,839	-1,723,891
531	Sand	14,000	14,000	0
532	Soil & Fill Material	0	0	0
533	Concrete	0	0	0

		TOTALS	2017 BUDGET	Difference
GL#	Description of Operating Expense			
534	Asphalt	0	0	0
535	Pesticides	45,000	32,700	12,300
536	Herbicides	126,000	126,500	-500
537	Seed & Mulch	0	0	0
538	Lumber	5,250	5,500	-250
540	Power	114,437	120,919	-6,482
541	Natural Gas	48,410	47,425	985
542	Water	4,873	4,745	128
543	Sewer	7,159	7,465	-307
544	Waste Collection	10,155	10,320	-165
545	Recycling	750	1,000	-250
				0
				0
550	Culverts	90,000	93,000	-3,000
551	Signage	14,203	27,000	-12,797
552	Blades	122,064	154,048	-31,984
553	Fencing Materials	31,000	30,825	175
554	Small Equipment/Tools	40,850	66,500	-25,650
600	Assets			
690	Loss on Sale of Assets	0	0	0
700	Transfer Payments			
710	Grants to Other Local Gov't	0	0	0
740	A.S.F.F. School Requisition	3,135,722	3,668,261	-532,539
741	C.R.C. School Requisition	272,359	49,226	223,133
745	Marquis Senior's Found. Requisition	248,237	252,098	-3,861
742	DIP Requisition	28,670	0	28,670
755	Grants to Local Government Agencies	1,184,686	1,288,208	-103,522
756	Grants to Individuals and Non-Gov't Agencies	71,722	98,829	-27,107
761				Λ
762	Contribution to Operating Function	0	0	0
	Contribution to Capital Function	1,838,116	1,657,578	180,538
763	Contribution to Capital Function Contribution to Operating Reserve	1,838,116 607,937	1,657,578 456,246	180,538 151,691
764	Contribution to Capital Function Contribution to Operating Reserve Contribution to Capital Reserve	1,838,116 607,937 3,051,857	1,657,578 456,246 3,056,325	180,538 151,691 -4,467
	Contribution to Capital Function Contribution to Operating Reserve	1,838,116 607,937	1,657,578 456,246	180,538 151,691

		TOTALS	2017 BUDGET	Difference
GL#	Description of Operating Expense			
771	Fire Area Contribution - Carmangay	10,000	10,000	0
772	Fire Area Contribution - Champion	0	0	0
773	Fire Area Contribution - Lomond	93,000	93,000	0
774	Fire Area Contribution - Milo	53,000	35,000	18,000
775	Fire Area Contribution - Northwest	122,750	86,650	36,100
776	Fire Area Contribution - Vulcan	0	10,000	-10,000
781	Recreation Area Contribution - Carmangay	17,900	3,500	14,400
782	Recreation Area Contribution - Champion	15,000	17,000	-2,000
783	Recreation Area Contribution - Lomond	12,500	27,500	-15,000
784	Recreation Area Contribution - Milo	67,400	61,144	6,256
785	Recreation Area Contribution - Northwest	15,360	13,515	1,845
786	Recreation Area Contribution - Vulcan	189,255	160,806	28,449
800	Financial Service Charges			
811	Bank Service Charges	20,300	25,800	-5,500
812	Bank Interest Charges	0	0	0
831	Debenture Interest	46,082	48,983	-2,901
832	Debenture Principal	0	0	0
900	Other Transactions			
912	Tax Discounts & Assessment Reduction	12,597	12,595	3
920	Uncollectable Accounts Write-Off	250	250	0
950	Annual Amortization of Assets	4,328,196	4,328,196	0
995	Capitalized Machine Expense	(1,793,705)	(1,657,578)	-136,127
	TOTALS	27,147,708	28,589,256	-1,441,548
	Remove Amortization Expenses	(4,328,196)	(4,328,196)	1,441,540
	Actual Operating Expenses	22,819,512	24,261,060	
	Actual Operating Expenses	22,013,312	Z 1 ,ZU1,UUU	

VULCAN COUNTY - CAPITAL REVENUES OBJECT SUMMARY

GL#	Description of Capital Revenue		TOTALS	2017 BUDGET	Difference
	cial Levies for Capital Projects				
121	Roads		0	0	0
123	Water		0	0	0
125	Sewer		0	0	0
127	Buildings		0	0	0
	24495		•	· ·	J
200 1	T B.H.L				
	g-Term Debt Incurred		•	0	0
314	Debentures		0	0	0
322	Long-Term Capital Leases		0	0	0
500 - Oth	er Revenues Own Sources		0	0	0
550	Return on Capital Investments		0	0	0
570	Insurance Proceeds		0	0	0
600 - Sale	of Fixed Assets				
610	Engineered Structures		0	0	0
620	Buildings		0	0	0
630	Equipment		-273,730	-39,000	-234,730
640	Land		0	0	0
650	Vehicles		-27,600	-25,000	-2,600
800 - Con	ditional Grants				
831	Federal - Infrastrucutre		0	0	0
832	Federal - JEPP		0	0	0
833	Federal - Gas Tax		0	0	0
834	Federal - Other		0	0	0
840	Provincial - MSI Capital		-4,455,435	-2,959,774	-1,495,661
842	Provincial - Rural Road		0	0	0
848	Provincial - Other Capital		0	0	0
850	Local Government		-199,410	-290,987	91,577
900 - Tran	nsfers and Other Sources				
920	From Function Operating Reserves		-427,814	-647,782	219,968
930	From Function Operating		-1,838,116	-1,657,578	-180,538
940	From Function Capital Reserves		-2,486,118	-5,097,029	2,610,911
950	From Function Capital		0	0	0
970	From Function Other Operating		0	0	0
-	- 1 0		-	_	-
-		TOTALS	-9,708,224	-10,717,150	1,008,927

VULCAN COUNTY - CAPITAL EXPENSES OBJECT SUMMARY

		TOTALS 2017 BUDGET Difference		
GL#	Description of Capital Expense			
400 - Oth	er Capital Assets			
490	Land Purchase	0	0	0
600 - Fixe	d Assets			
610	Engineered Structures	6,242,499	6,500,938	(258,439)
620	Buildings	50,000	387,675	(337,675)
630	Equipment	1,402,467	1,420,930	(18,463)
640	Land for Own Use	0	0	(=0,100,
650	Vehicles	1,354,834	1,457,339	(102,505)
660	Roads	0	0	0
670	Improvements to Land	30,000	30,000	0
700 - Trar	nsfers			
701	Transfers to Other Local Governments	0	0	0
761	Transfer to Operating Function	0	0	0
762	Transfer to Other Capital Function	0	0	0
763	Added to Capital Allowances	0	0	0
764	Transfer to Capital Reserves	1,200	5,000	(3,800)
765	Contributed to Own Municipal Agencies	0	0	0
770	Contributed to Other Organizations	627,224	915,269	(288,045)
	TOTALS	9,708,224	10,717,150	(1,008,927)

VULCAN COUNTY 2018 OPERATING BUDGET SUMMARY BY ACTIVITY

Total Budgeted Operating Surplus

OPERATING REVENUES		OPERATING
Municipal Property Taxes & Levies	Α	14,702,311
Grants in Lieu of Taxes	Α	18,600
Sales to Other Governments	D	5,100
Sale of Goods & Services	D	183,915
Fees, Fines, Leases, etc.		1,973,795
Sale of Assets		0
Unconditional Grants	В	0
Conditional Grants	В	756,524
Reserve and Inter-Fund Transfers		1,487,626
School & Seniors Foundation Property Taxes	Α	3,691,642
		22,819,513

OPERATING EXPENSES		
Wages, Benefits & Training		(6,826,114)
Contracted Services		(3,262,190)
Materials, Goods, Supplies & Utilities	K	(2,993,879)
Transfers Out, DIP, School & Senior's Requisitions	Α	(3,684,988)
Transfers to Boards, Reserves & Capital		(6,052,341)
		(22,819,512)

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The above is the operating summary included in the supplementary budget information. See the table to the right for a summary of each of the activities that are included in the presentation of the Financial Statements. These, in combination with the capital summary, can be reconciled to budget included in the Financial Statements.

Fees, Fines, Leases, etc.			
Well Drilling Tax	А	40,000	
Government Contributions	В	148,181	
Investment Income	С	391,536	
Rental Income	E	304,880	
Community Aggregate Levies	F	220,000	
Penalties	G	125,500	
Fines	Н	44,500	
Other sale of goods/services	D	699,198	
-		1,973,795	
Reserve and Inter-Fund Transfers Transfers from Reserves	S	1,078,784	
Operating Function Transfer	z	408,842	
		1,487,626	
Wages, Benefits & Training			
Training and Allowances	J	(82,550)	
Salaries and Benefits		(6,743,564)	
		(6,826,114)	
Contracted Services			
Contingencies	0	(65,000)	

Other Contracted Services

Transfers to Boards, Reserves & Capital

Transfers to Boards and Agencies

Tax Discounts and Write-offs

Capitalization of construction

Operating Function Transfer

Interest and Bank charges

Contribution of Interest

Transfers from Reserves

Capital Function Transfer

Totals for Operating Summary				
A	14,767,565			
В	904,705			
С	391,536			
D	888,213			
E	304,880			
F	220,000			
G	125,500			
Н	44,500			
I	(6,743,564)			
J	(3,279,740)			
K	(2,993,879)			
L	(1,852,573)			
M	(66,632)			
N	1,793,705			
0	(85,089)			
R	(3,659,794)			
S	1,078,784			
Z - Functions	(1,838,116)			
	1			
The above is a summar	y of the budget			
information included in	the totals and/or			
detail to each activity.				

(3,197,190)(3,262,190)

(1,852,573)

(12,597)

(66,632)

(7,492)

1,793,705

(3,659,794)

(1,838,116)(6,052,341)

(408,842)

0

М

Ν

0

Z

VULCAN COUNTY 2018 CAPITAL BUDGET SUMMARY BY ACTIVITY

CAPITAL REVENUES		<u>CAPITAL</u>
Special Levies		0
Borrowing & Long-Term Leases		0
Investment & Insurance Proceeds		0
Sale of Assets	U	301,330
Conditional Grants and Contributions		4,654,845
Reserve and Inter-Fund Transfers		4,752,048
		9,708,224
CAPITAL EXPENSES		
Land Purchases	Т	0
Engineered Structures	Т	(6,242,499)
Buildings	Т	(50,000)
Equipment	Т	(1,402,467)
Land for Own Use	Т	0
Vehicles	Т	(1,354,834)
Roads	Т	0
Improvements to Land	Т	(30,000)
Transfers to Reserves & Operating Budget		(628,424)
		(9,708,224)

The above is the capital summary included in the supplementary budget information. See the table to the right for a summary of each of the activities that are included in the presentation of the Financial Statements. These, in combination with the operating summary, can be reconciled to budget included in the Financial Statements.

_	-		
	Conditional Grants and Contributions		
	MSI Capital	Q	4,455,435
	Local Government	Н	199,410
	Contributions	Р	0
			4,654,845
	Reserve and Inter-Fund Transfers		
	Transfers from Reserves	S	2,913,932
	Operating Function Transfer	Z	1,838,116
	_	_	4,752,048
	Transfers to Reserves & Operating Budget		
	Local Government	L	(627,224)
]	Reserve Transfers and Operating	R	(1,200)
			(628,424)

Totals for Capital Summary				
H 199,410				
L	(627,224)			
Р	0			
Q	4,455,435			
R	(1,200)			
S	2,913,932			
Т	(9,079,800)			
U	301,330			
Z - Functions	1,838,116			
	0			
The above is a summary of the budget information included in the totals and/or				
detail to each activity.				

VULCAN COUNTY 2018 BUDGET RECONCILIATION TO FINANCIAL STATEMENT DISPLAY

The following is a reconciliation between the budget summaries and the budget as presented in the Financial Statements. This reconciliation allows the reader to reconcile between the budget documents included in the supplementary budget information and the Approved Budget. The expenses are reconciled to Schedule 5 of the Financial Statements which presents the expenses by the type/object instead of by function/department as shown in the Statement of Operations.

Net municipal taxes			Operating	Capital	Total
Sovernment transfers B 904,705 904,705 904,705 391,536	F/S Revenues - Statement of Operations				
Return on investments C 391,536 391,53	Net municipal taxes	Α	14,767,565		14,767,565
Sales of goods, services, and user charges D 888,213 888,21 888,21 888,21 888,21 888,21 304,880 304,880 304,880 220,000	Government transfers	В	904,705		904,705
Rental Income	Return on investments	С	391,536		391,536
Community aggregate levies	Sales of goods, services, and user charges	D	888,213		888,213
Penalties and cost of taxes	Rental Income	Ε	304,880		304,880
H 44,500 199,410 243,91 17,846,30 17,846,3	Community aggregate levies	F	220,000		220,000
17,846,30: F/S Expenses by Object - Schedule 5 Salaries, wages and benefits	Penalties and cost of taxes	G	125,500		125,500
F/S Expenses by Object - Schedule 5 Salaries, wages and benefits	Other revenues	Н	44,500	199,410	243,910
Contracted and general services					17,846,309
Contracted and general services	F/S Expenses by Object - Schedule 5				
Material, goods and utilities K (2,993,879) (2,993,87 Transfers to local boards and agencies L (1,852,573) (627,224) (2,479,79 Interest and bank charges M (66,632) (66,632) (66,632) Amortization of tangible capital assets (4,328,196) (4,328,196) (4,328,197) Machine expenses capitalized N 1,793,705 1,793,705 1,793,700 Other expenses O (85,089) (85,089) (85,089) F/S Other Revenues - Statement of Operations Contributed tangible capital assets P 0 0 Government transfers for capital Q 4,455,435 4,455,435 4,455,435 F/S Excess of Revenues over Expenses 4,118,55 4,118,55 4,118,55 F/S Transfers - Schedule 1 F 5 1,178,784 2,913,932 3,992,71 Acquisition of capital T (9,079,800) (9,079,800) 1,079,780 Proceeds on disposals U 301,330 301,330 Amortization of capital assets A,328,196 4,328,196 <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td></td>	· · · · · · · · · · · · · · · · · · ·				
Company	8				• • • •
Machine expenses	, 0				(2,993,879
Amortization of tangible capital assets (4,328,196) (4,328,196) Machine expenses capitalized N 1,793,705 1,793,70 Other expenses O (85,089) (85,089) F/S Other Revenues - Statement of Operations Contributed tangible capital assets P 0 1,455,435 4,455,43	<u> </u>	L	, , , , ,		
Machine expenses capitalized N 1,793,705 1,793,705 Other expenses O (85,089) (85,089) (18,183,19) F/S Other Revenues - Statement of Operations Contributed tangible capital assets P 0 Government transfers for capital Q 4,455,435 4,455,435 F/S Excess of Revenues over Expenses F/S Transfers - Schedule 1 F/S Excess of Revenues over Expenses 4,118,55 Transfer to Reserves R (3,659,794) (1,200) (3,660,99-90) Transfer from Reserves S 1,078,784 2,913,932 3,992,71 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,196 Transfer between Functions Z (1,838,116) 1,838,116	5	М			(66,632
Other expenses O (85,089) (85,089) F/S Other Revenues - Statement of Operations (18,183,19) Contributed tangible capital assets P 0 Government transfers for capital Q 4,455,435 4,455,433 F/S Excess of Revenues over Expenses 4,118,55 4,118,55 F/S Excess of Revenues over Expenses 4,118,55 4,118,55 Transfer to Reserves R (3,659,794) (1,200) (3,660,994) Transfer from Reserves S 1,078,784 2,913,932 3,992,71 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,196 Transfer between Functions Z (1,838,116) 1,838,116	Amortization of tangible capital assets				(4,328,196
(18,183,19) (18,183,19)	Machine expenses capitalized	N	1,793,705		1,793,705
F/S Other Revenues - Statement of Operations Contributed tangible capital assets P 0 4,455,435	Other expenses	0	(85,089)		(85,089
Contributed tangible capital assets					(10,105,191
A,455,435 A,4118,555 A,118,555 A,1	· · · · · · · · · · · · · · · · · · ·	D		0	C
### A	• •	-			-
F/S Excess of Revenues over Expenses 4,118,55 F/S Transfers - Schedule 1 F/S Excess of Revenues over Expenses 4,118,55 Transfer to Reserves R (3,659,794) (1,200) (3,660,99 Transfer from Reserves S 1,078,784 2,913,932 3,992,71 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,196 Transfer between Functions Z (1,838,116) 1,838,116	Government transfers for capital	ų		4,455,435	
F/S Transfers - Schedule 1 F/S Excess of Revenues over Expenses Transfer to Reserves R (3,659,794) (1,200) (3,660,994) Transfer from Reserves S 1,078,784 2,913,932 3,992,714 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,196 Transfer between Functions Z (1,838,116) 1,838,116					4,455,455
F/S Excess of Revenues over Expenses 4,118,55 Transfer to Reserves R (3,659,794) (1,200) (3,660,994) Transfer from Reserves S 1,078,784 2,913,932 3,992,714 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,196 Transfer between Functions Z (1,838,116) 1,838,116	F/S Excess of Revenues over Expenses				4,118,552
F/S Excess of Revenues over Expenses 4,118,55 Transfer to Reserves R (3,659,794) (1,200) (3,660,994) Transfer from Reserves S 1,078,784 2,913,932 3,992,714 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,196 Transfer between Functions Z (1,838,116) 1,838,116	F/S Transfers - Schedule 1				
Transfer to Reserves R (3,659,794) (1,200) (3,660,99 Transfer from Reserves S 1,078,784 2,913,932 3,992,71 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,19 Transfer between Functions Z (1,838,116) 1,838,116	•				4.118.552
Transfer from Reserves S 1,078,784 2,913,932 3,992,71 Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,19 Transfer between Functions Z (1,838,116) 1,838,116	Transfer to Reserves	R	(3.659.794)	(1.200)	
Acquisition of capital T (9,079,800) (9,079,800) Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,19 Transfer between Functions Z (1,838,116) 1,838,116					
Proceeds on disposals U 301,330 301,330 Amortization of capital assets 4,328,196 4,328,19 Transfer between Functions Z (1,838,116) 1,838,116	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	_	2,0.0,704		
Amortization of capital assets 4,328,196 4,328,19 Transfer between Functions Z (1,838,116) 1,838,116					
Transfer between Functions Z (1,838,116) 1,838,116			4.328 196	301,330	
(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	7		1.838.116	1,320,130
	Net effect on Unrestricted Surplus	-	(1,000,110)	1,050,110	