

# **Vulcan County**

**2019**

**SUPPLEMENTARY FINAL BUDGET  
INFORMATION**

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

Function	Action	2018 Budget w/ Amortization Removed	Budget 2019	Budget w/ Amortization Removed	Budget 2020	Budget w/ Amortization Removed	Budget 2021	Budget w/ Amortization Removed
10 - General Municipal	Revenues	(13,366,024)	(13,678,578)	(13,678,578)	(13,548,384)	(13,548,384)	(13,529,134)	(13,529,134)
	Expenses	538,999	683,294	683,294	364,331	364,331	345,249	345,249
	Net	(12,827,025)	(12,995,284)	(12,995,284)	(13,184,053)	(13,184,053)	(13,183,885)	(13,183,885)
11 - Legislative Services	Revenues	0	0	0	0	0	0	0
	Expenses	411,278	509,659	509,659	467,694	467,694	480,573	480,573
	Net	411,278	509,659	509,659	467,694	467,694	480,573	480,573
12 - General Administration	Revenues	(275,764)	(289,242)	(289,242)	(162,492)	(162,492)	(162,703)	(162,703)
	Expenses	1,682,404	1,878,220	1,779,921	1,802,252	1,701,004	1,854,837	1,750,552
	Net	1,406,641	1,588,978	1,490,679	1,639,761	1,538,513	1,692,134	1,587,849
19 - Elections, Referendums & Census	Revenues	0	0	0	0	0	0	0
	Expenses	0	0	0	0	0	0	0
	Net	0	0	0	0	0	0	0
20 - Protective Services	Revenues	(1,914,609)	(2,148,289)	(2,148,289)	(1,805,367)	(1,805,367)	(1,816,606)	(1,816,606)
	Expenses	3,868,608	4,759,473	4,197,210	4,450,067	3,870,936	4,471,479	3,874,974
	Net	1,953,998	2,611,184	2,048,921	2,644,700	2,065,569	2,654,873	2,058,368
30 - Transportation Services	Revenues	(1,398,138)	(1,630,782)	(1,630,782)	(890,889)	(890,889)	(2,700,984)	(2,700,984)
	Expenses	9,046,378	12,952,743	9,046,692	12,798,802	8,775,569	13,159,460	9,015,530
	Net	7,648,240	11,321,962	7,415,911	11,907,913	7,884,681	10,458,475	6,314,546
40 - Environment Treatment Services	Revenues	(656,828)	(700,125)	(700,125)	(699,885)	(699,885)	(700,041)	(700,041)
	Expenses	753,409	837,490	810,476	823,083	795,259	824,244	795,585
	Net	96,581	137,365	110,351	123,198	95,374	124,203	95,544
50 - Public Health & Social Services	Revenues	(56,407)	(56,407)	(56,407)	(56,407)	(56,407)	(56,407)	(56,407)
	Expenses	352,002	351,462	351,462	365,712	365,712	357,337	357,337
	Net	295,595	295,055	295,055	309,305	309,305	300,930	300,930
60 - Development Services	Revenues	(581,050)	(861,556)	(861,556)	(295,200)	(295,200)	(295,200)	(295,200)
	Expenses	911,459	1,239,510	1,239,510	697,185	697,185	717,631	717,631
	Net	330,409	377,954	377,954	401,985	401,985	422,431	422,431
62 - Agricultural Services	Revenues	(281,450)	(296,700)	(296,700)	(196,350)	(196,350)	(196,350)	(196,350)
	Expenses	719,196	861,981	771,341	819,521	748,052	836,820	763,207
	Net	437,746	565,281	474,641	623,171	551,702	640,470	566,857
70 - Recreation & Cultural Services	Revenues	(604,250)	(692,736)	(692,736)	(454,754)	(454,754)	(456,467)	(456,467)
	Expenses	850,791	964,850	964,850	646,169	646,169	648,340	648,340
	Net	246,541	272,113	272,113	191,415	191,415	191,873	191,873
80 - Fiscal Services	Revenues	(3,684,990)	(4,049,314)	(4,049,314)	(4,049,250)	(4,049,250)	(4,049,250)	(4,049,250)
	Expenses	3,684,988	4,049,314	4,049,314	4,049,314	4,049,314	4,049,314	4,049,314
	Net	(2)	0	0	64	64	64	64
TOTALS	Revenues	(22,819,511)	(24,403,729)	(24,403,729)	(22,158,978)	(22,158,978)	(23,963,143)	(23,963,143)
	Expenses	22,819,512	29,087,996	24,403,729	27,284,130	22,481,226	27,745,283	22,798,292
	Net	2	4,684,267	0	5,125,152	322,248	3,782,141	(1,164,851)
			(-Surplus) / Deficit	0		322,248		(1,164,851)

\* Pre-Audit & Year-End  
Transfers

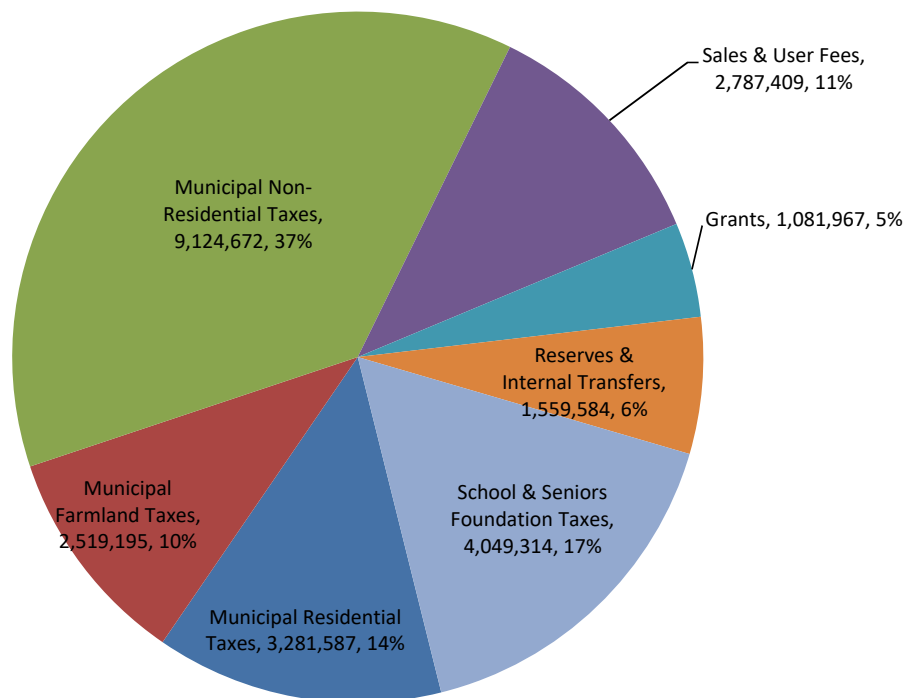
**VULCAN COUNTY - CAPITAL BUDGET SUMMARY AND ANNUAL COMPARATIVE ANALYSIS**

Function	Action	Budget 2018	Budget 2019
10 - General Municipal	Revenues	0	0
	Expenses	0	0
	Net	0	0
11 - Legislative Services	Revenues	0	0
	Expenses	0	0
	Net	0	0
12 - General Administration	Revenues	(37,162)	(135,452)
	Expenses	37,162	135,452
	Net	0	0
19 - Elections, Referendums & Census	Revenues	0	0
	Expenses	0	0
	Net	0	0
20 - Protective Services	Revenues	(1,433,427)	(159,924)
	Expenses	1,433,427	159,924
	Net	0	0
30 - Transportation Services	Revenues	(7,559,211)	(7,109,801)
	Expenses	7,559,211	7,109,801
	Net	0	0
40 - Environment Treatment Services	Revenues	0	0
	Expenses	0	0
	Net	0	0
50 - Public Health & Social Services	Revenues	(627,224)	0
	Expenses	627,224	0
	Net	0	0
60 - Development Services	Revenues	0	0
	Expenses	0	0
	Net	0	0
62 - Agricultural Services	Revenues	(51,200)	(35,000)
	Expenses	51,200	35,000
	Net	0	0
70 - Recreation & Cultural Services	Revenues	0	0
	Expenses	0	0
	Net	0	0
80 - Fiscal Services	Revenues	0	0
	Expenses	0	0
	Net	0	0
<b>TOTALS</b>	Revenues	(9,708,224)	(7,440,177)
	Expenses	9,708,224	7,440,177
	Net	0	0

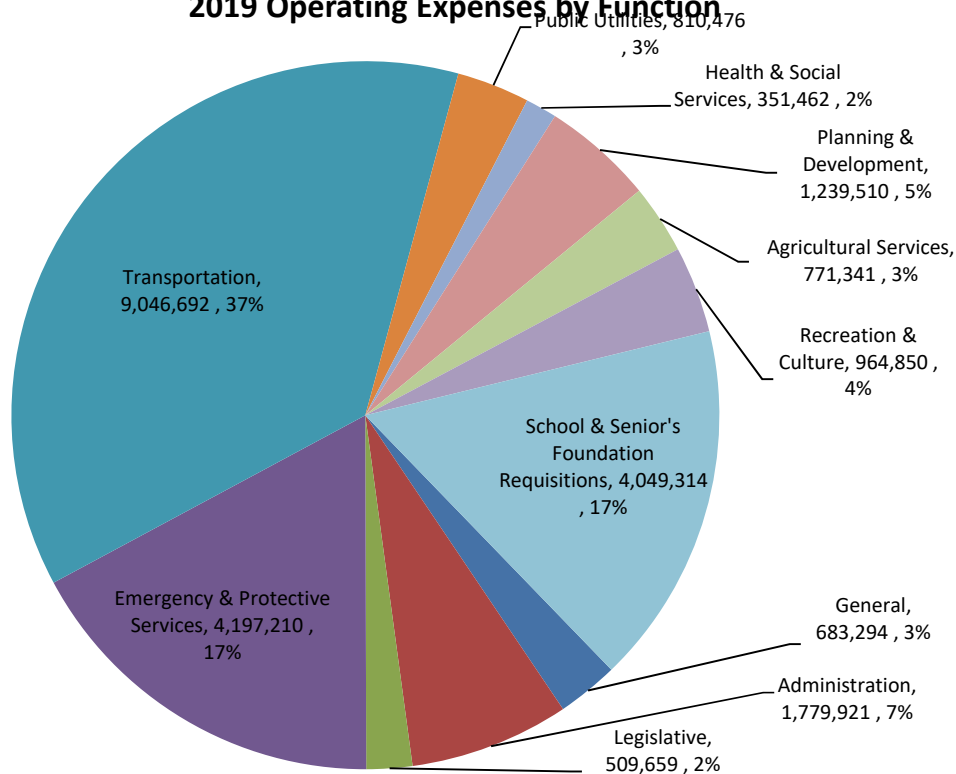
## VULCAN COUNTY 2019 OPERATING BUDGET SUMMARY BY ACTIVITY

<b>OPERATING REVENUES</b>	<b><u>OPERATING</u></b>
Municipal Property Taxes & Levies	14,839,589
Grants in Lieu of Taxes	18,600
Sales to Other Governments	15,100
Sale of Goods & Services	521,809
Fees, Fines, Leases, etc.	2,250,500
Sale of Assets	0
Unconditional Grants	0
Conditional Grants	1,081,967
Reserve and Inter-Fund Transfers	1,559,584
School & Senior's Foundation Property Taxes	<u>4,116,579</u>
	<b>24,403,729</b>
<b>OPERATING EXPENSES</b>	
Wages, Benefits & Training	7,307,442
Contracted Services	3,420,246
Materials, Goods, Supplies & Utilities	3,172,963
Transfers Out, School & Senior's Requisitions	4,049,314
Transfers to Boards, Reserves & Capital	<u>6,453,765</u>
	<b>24,403,729</b>
Total Budgeted Operating Surplus	<u><u>(0)</u></u>

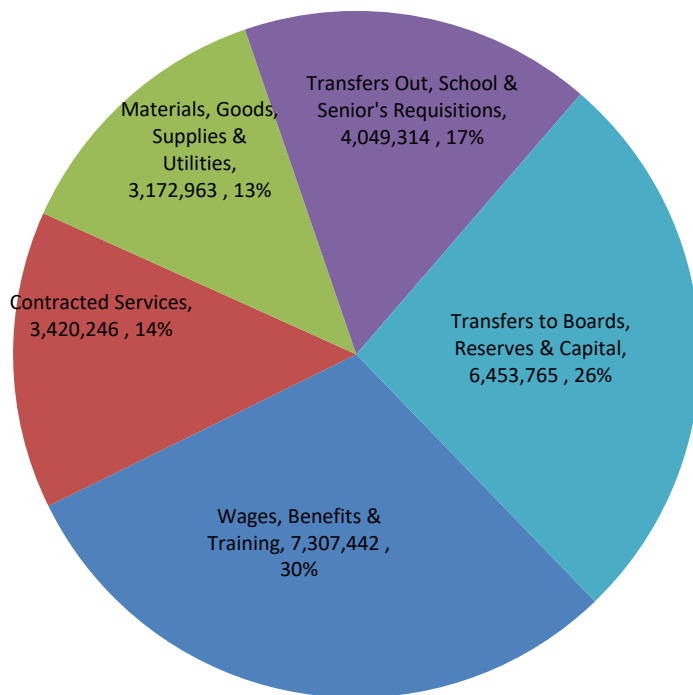
**2019 Operating Revenues**



### 2019 Operating Expenses by Function



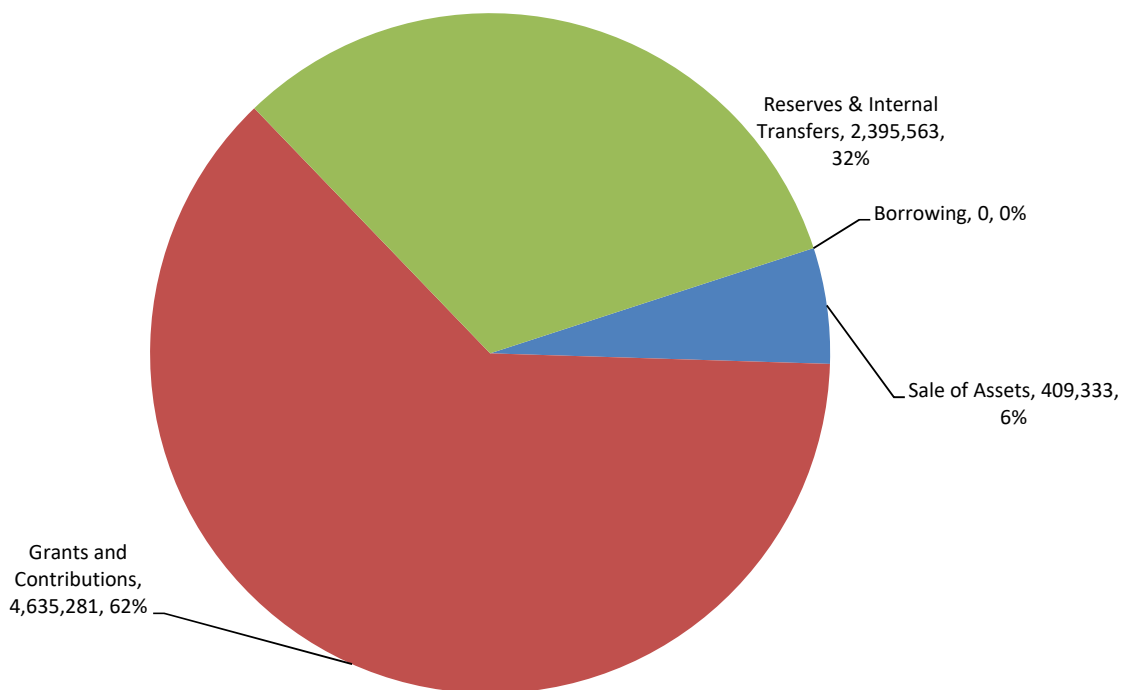
### 2019 Operating Expenses by Type



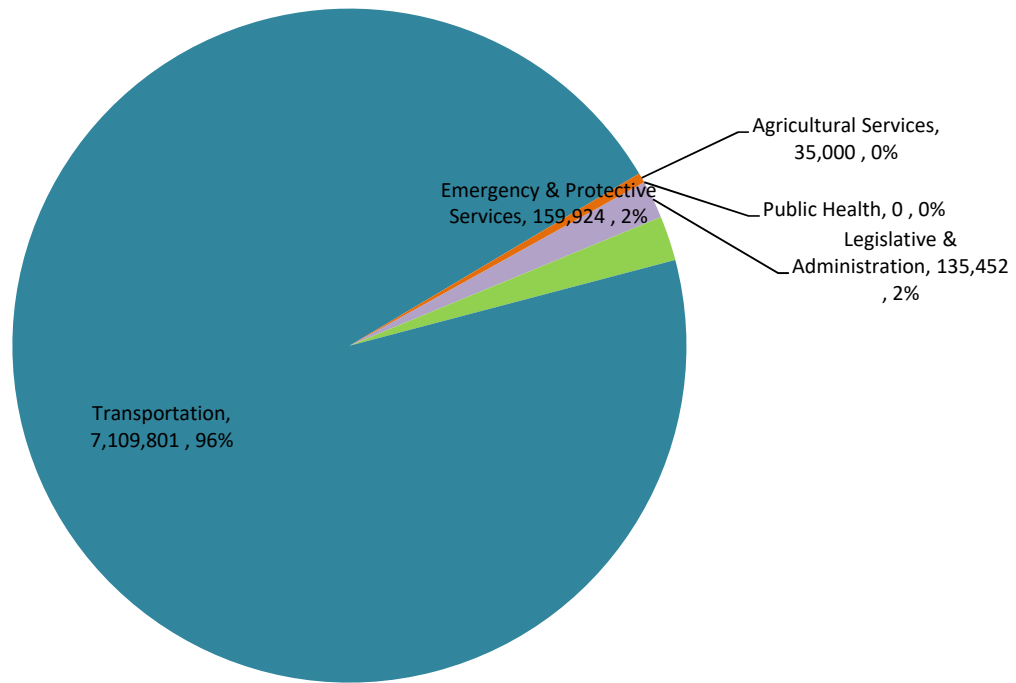
## VULCAN COUNTY 2019 CAPITAL BUDGET SUMMARY BY ACTIVITY

<b>CAPITAL REVENUES</b>	<b><u>CAPITAL</u></b>
Special Levies	0
Borrowing & Long-Term Leases	0
Investment & Insurance Proceeds	0
Sale of Assets	409,333
Conditional Grants and Contributions	4,635,281
Reserve and Inter-Fund Transfers	2,395,563
	<b>7,440,177</b>
<b>CAPITAL EXPENSES</b>	
Land Purchases	0
Engineered Structures	5,617,240
Buildings	0
Equipment	1,358,132
Land for Own Use	0
Vehicles	440,481
Improvements to Land	19,324
Transfers to Reserves & Operating Budget	5,000
	<b>7,440,177</b>

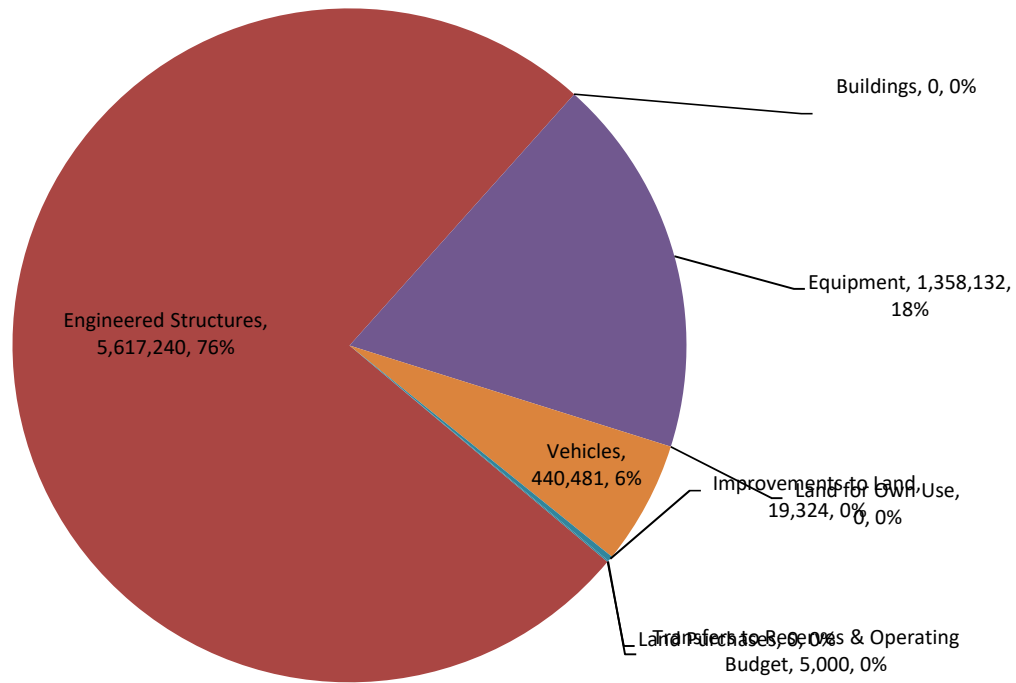
**2019 Capital Revenues**



### 2019 Capital Expenses by Function



### 2019 Capital Expenses by Type



**VULCAN COUNTY - OPERATING REVENUES OBJECT SUMMARY**

<b>GL#</b>	<b>Description of Operating Revenue</b>	<b>TOTALS</b>	<b>2018 Budget</b>	<b>Difference</b>
<b>100</b>	<b>Property Taxes &amp; Levies</b>			
111	Taxes - Residential	-4,044,864	-3,780,867	-263,997
112	Taxes - Commercial	-1,074,380	-1,317,926	243,546
113	Taxes - Industrial	-66,063	-28,670	-37,393
114	Taxes Farmland	-2,828,404	-2,786,965	-41,439
115	Taxes - Machinery & Equipment	-883,675	-1,050,362	166,687
116	Taxes - Linear	-8,661,313	-8,066,379	-594,934
117	Taxes - Railway	0	0	0
118	Taxes - Supplementary	0	0	0
119	Taxes - Application of over/under levy	67,265	52,350	14,915
120	Local Improvement Levy - Roads	0	0	0
122	Local Improvement Levy - Water	0	0	0
124	Local Improvement Levy - Sewer	0	0	0
128	Special Tax Levy - Water	-16,538	-16,538	0
141	Fire Area Levy - Carmangay	-99,979	-97,823	-2,156
142	Fire Area Levy - Champion	-116,718	-114,850	-1,868
143	Fire Area Levy - Lomond	-108,838	-119,683	10,845
144	Fire Area Levy - Milo	-70,047	-80,303	10,256
145	Fire Area Levy - Vulcan	-44,879	-90,772	45,893
146	Fire Area Levy - Northwest	-162,139	-158,737	-3,402
147	Fire Area Levy - Linear	-261,860	-241,175	-20,685
151	Recreation Area Levy - Carmangay	-33,587	-15,835	-17,752
152	Recreation Area Levy - Champion	-42,893	-29,177	-13,716
153	Recreation Area Levy - Lomond	-84,029	-32,066	-51,963
154	Recreation Area Levy - Milo	-76,585	-80,509	3,924
155	Recreation Area Levy - Vulcan	-194,027	-192,109	-1,918
156	Recreation Area Levy - Northwest	-52,156	-53,011	855
157	Recreation Area Levy - Linear	-100,459	-92,543	-7,916
<b>200</b>	<b>Grants in Lieu of Taxes</b>			
233	Federal - Commercial	-13,000	-13,000	0
241	Provincial - Residential	-600	-600	0
242	Provincial - Farmland	-5,000	-5,000	0
243	Provincial - Commercial	0	0	0
<b>300</b>	<b>Sales to Other Governments</b>			
340	Provincial	0	0	0



**VULCAN COUNTY - OPERATING REVENUES OBJECT SUMMARY**

GL#	Description of Operating Revenue	TOTALS	2018 Budget	Difference
350	Other Local Governments	-15,100	-5,100	-10,000
<b>400</b>	<b>Sales of Goods &amp; Services</b>			
411	Tax Certificates & Title Information	-12,500	-11,000	-1,500
412	Compliance Certificates	-1,500	-1,500	0
413	Maps & Printed Materials	-4,300	-3,250	-1,050
415	Materials & Supplies	-498,465	-163,215	-335,250
416	Driveway Maintenance Agreements	-5,044	-4,950	-94
417	Oil & Gas Royalties	0	0	0
419	Waste Collection	0	0	0
<b>500</b>	<b>Other Revenues from Own Sources</b>			
511	Penalties - Current Taxes	-70,000	-50,000	-20,000
512	Penalties - Arrears Taxes	-90,000	-75,000	-15,000
513	Penalties on Accounts Receivable	-500	-500	0
514	Costs & Recovery Charges	-513,087	-293,849	-219,238
521	Development Permits	-20,600	-17,000	-3,600
522	Area Structure Plan Fees	0	0	0
523	Subdivision Fees	-1,800	-1,800	0
524	Land-Use Bylaw Amendment Fees	-5,700	-5,000	-700
525	Road Closure Fees	-1,000	-1,000	0
526	Safety Codes Fees	-45,300	-45,000	-300
527	Road Access & Crossing Fees	-14,000	-14,000	0
528	Oil & Gas Well Drilling Fees & Mineral Leases	-19,645	-40,000	20,355
529	Program Fees	-2,349	-2,349	0
530	Community Aggregate Levy	-220,000	-220,000	0
531	Bylaw Fines	-1,500	-1,500	0
532	Provincial Statute Fines	-25,000	-43,000	18,000
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	-530,000	-380,000	-150,000
552	Interest on Loans and Advances	-7,762	-6,236	-1,526
556	Dividends	-4,452	-5,300	848
561	Building Rentals	-303,880	-297,880	-6,000
562	Surface Rights & R.O.W. Leases	-205,000	-300,000	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	-8,000	-7,000	-1,000
593	Government or Agency Contributions	-141,725	-148,181	6,456

**VULCAN COUNTY - OPERATING REVENUES OBJECT SUMMARY**

GL#	Description of Operating Revenue	TOTALS	2018 Budget	Difference
<b>600</b>	<b>Sale of Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>
630	Equipment	0	0	0
640	Land	0	0	0
650	Vehicles	0	0	0
<b>700</b>	<b>Unconditional Grants</b>			
731	Federal	0	0	0
741	Provincial	0	0	0
<b>800</b>	<b>Conditional Grants</b>			
831	Federal - Infrastrucutre	0	0	0
832	Federal - JEPP	0	0	0
834	Federal - Other	-219,734	-219,734	0
840	Provincial - ACP (Collaboration)	0	-6,000	6,000
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	-16,136	-2,500	-13,636
849	Provincial - Other Operating	-660,157	-342,350	-317,807
850	Provincial - Other Capital	0	0	0
<b>900</b>	<b>Transfers</b>			
920	From Operating Reserves	-961,343	-916,510	-44,833
930	From Operating Function	0	0	0
940	From Capital Reserves	-169,785	-162,274	-7,511
950	From Capital Function	0	0	0
970	From Other Operating Function	-428,456	-408,842	-19,614
980	From Other Capital Function	0	0	0
990	From Debenture Funds	0	0	0
<b>TOTALS</b>		<b>-24,403,729</b>	<b>-22,819,511</b>	<b>-1,584,218</b>

**VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY**

GL#	Description of Operating Expense	TOTALS	2018 Budget	Difference
<b>100</b>	<b>Salaries, Wages, Per Diems, Benefits, Training</b>			
110	Salaries & Wages - Permanent	4,485,450	4,247,725	237,725
115	Overtime - Permanent	218,451	228,467	-10,016
120	Salaries & Wages - Seasonal	537,410	513,956	23,455
125	Overtime - Seasonal	78,932	78,029	903
130	Health Benefit Programs	1,246,646	1,135,560	111,086
131	Sick Leave Accrual	0	0	0
135	W.C.B.	68,777	65,302	3,475
139	Vacation Accrual	0	0	0
140	Education & Training	165,995	151,100	14,895
141	Auto & Moving Allowances	0	0	0
142	Tool Allowance	8,000	8,000	0
143	Clothing & Boot Allowance	53,300	60,550	-7,250
150	Per Diems/Honourariums	189,275	138,550	50,725
151	Division 1	36,780	30,000	6,780
152	Division 2	32,280	25,250	7,030
153	Division 3	50,376	41,125	9,251
154	Division 4	34,980	27,750	7,230
155	Division 5	33,280	26,250	7,030
156	Division 6	30,705	23,000	7,705
157	Division 7	36,805	25,500	11,305
158	Division 8	0	0	0
159	Division 9	0	0	0
<b>200</b>	<b>Contracted &amp; General Services</b>			
211	Travel & Subsistence	115,734	109,789	5,945
212	Registrations	34,333	42,539	-8,206
214	Memberships	71,617	69,506	2,110
215	Freight	20,367	22,100	-1,733
216	Postage	18,050	14,550	3,500
217	Telecommunications	83,011	76,846	6,165
221	Advertising	40,190	65,792	-25,602
222	Printing & Publishing	3,920	3,770	150
223	Subscriptions	11,903	8,723	3,180
231	Audit Fees	24,700	22,900	1,800
232	Legal Services	105,975	140,975	-35,000
233	Engineering Services	37,000	34,950	2,050
235	Doctor Retention Program	130,000	130,000	0
236	Education Fees	0	0	0
238	Contracted Services	206,506	192,564	13,942
239	Consulting & Professional Services	1,082,039	787,481	294,558

## VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY

GL#	Description of Operating Expense	TOTALS	2018 Budget	Difference
251	Building Repairs & Maintenance	<b>125,181</b>	99,998	25,183
252	Equipment Repairs & Maintenance	<b>231,526</b>	289,150	-57,624
253	Vehicle Repairs & Maintenance	<b>196,004</b>	175,273	20,731
254	Road Repairs & Maintenance	<b>348,637</b>	398,966	-50,329
255	Railway Crossing Maintenance	<b>4,510</b>	4,100	410
261	Building Leases & Rentals	<b>12,600</b>	18,500	-5,900
262	Equipment Leases & Rentals	<b>69,091</b>	65,082	4,009
263	Vehicle Leases & Rentals	<b>16,800</b>	16,800	0
270	Bonds	<b>0</b>	0	0
271	Licenses	<b>25,721</b>	20,518	5,204
272	Damages & Deductible Costs	<b>186,000</b>	204,000	-18,000
274	Insurance	<b>159,460</b>	162,199	-2,738
275	Permits	<b>120</b>	120	0
276	Property Taxes & Levies	<b>20,000</b>	20,000	0
290	Contingency Fund	<b>39,250</b>	65,000	-25,750
<b>500</b>	<b>Material, Goods, Supplies &amp; Utilities</b>			
510	Parts & Supplies	<b>149,938</b>	148,249	1,690
511	Stationery	<b>21,865</b>	21,500	365
512	I.T. Hardware	<b>69,311</b>	34,000	35,311
513	I.T. Software	<b>165,485</b>	168,274	-2,790
514	Service Awards	<b>10,790</b>	11,400	-610
515	Safety Awards	<b>13,650</b>	12,300	1,350
516	Promotional Materials & Events	<b>107,110</b>	42,533	64,577
520	Fuel & Propane	<b>89,531</b>	90,329	-798
521	Diesel	<b>1,269,609</b>	1,395,889	-126,280
522	Batteries	<b>17,042</b>	11,351	5,691
523	Tires	<b>209,319</b>	169,103	40,215
524	Oil & Lubricants	<b>80,257</b>	80,368	-111
525	Consumable Tools	<b>32,545</b>	37,484	-4,939
530	Gravel, Pit Run, Rip Rap	<b>256,917</b>	96,949	159,969
531	Sand	<b>15,780</b>	14,000	1,780
532	Soil & Fill Material	<b>0</b>	0	0
533	Concrete	<b>0</b>	0	0
534	Asphalt	<b>0</b>	0	0
535	Pesticides	<b>38,250</b>	45,000	-6,750

**VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY**

<b>GL#</b>	<b>Description of Operating Expense</b>	<b>TOTALS</b>	<b>2018 Budget</b>	<b>Difference</b>
536	Herbicides	<b>110,000</b>	126,000	-16,000
537	Seed & Mulch	<b>0</b>	0	0
538	Lumber	<b>5,275</b>	5,250	25
540	Power	<b>112,984</b>	114,437	-1,453
541	Natural Gas	<b>55,158</b>	48,410	6,748
542	Water	<b>5,315</b>	4,873	441
543	Sewer	<b>7,096</b>	7,159	-63
544	Waste Collection	<b>10,120</b>	10,155	-35
545	Recycling	<b>750</b>	750	0
				0
				0
550	Culverts	<b>91,800</b>	90,000	1,800
551	Signage	<b>8,500</b>	14,203	-5,703
552	Blades	<b>149,431</b>	122,064	27,367
553	Fencing Materials	<b>30,825</b>	31,000	-175
554	Small Equipment/Tools	<b>38,311</b>	40,850	-2,539
<b>600</b>	<b>Assets</b>			
690	Loss on Sale of Assets	<b>0</b>	0	0
<b>700</b>	<b>Transfer Payments</b>			
710	Grants to Other Local Gov't	<b>0</b>	0	0
740	A.S.F.F. School Requisition	<b>3,295,499</b>	3,135,722	159,777
741	C.R.C. School Requisition	<b>286,237</b>	272,359	13,878
745	Marquis Senior's Found. Requisition	<b>401,515</b>	248,237	153,278
742	DIP Requisition	<b>66,063</b>	28,670	37,393
755	Grants to Local Government Agencies	<b>1,256,875</b>	1,184,686	72,189
756	Grants to Individuals and Non-Gov't Agencies	<b>82,672</b>	71,722	10,950
761	Contribution to Operating Function	<b>0</b>	0	0
762	Contribution to Capital Function	<b>2,014,246</b>	1,838,116	176,130
763	Contribution to Operating Reserve	<b>728,768</b>	607,937	120,831
764	Contribution to Capital Reserve	<b>3,035,846</b>	3,051,857	-16,011
765	Contribution to Other Operating Function	<b>476,493</b>	408,842	67,651
769	Contribution of Interest	<b>7,492</b>	7,492	0
771	Fire Area Contribution - Carmangay	<b>10,000</b>	10,000	0
772	Fire Area Contribution - Champion	<b>0</b>	0	0
773	Fire Area Contribution - Lomond	<b>0</b>	93,000	-93,000

**VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY**

GL#	Description of Operating Expense	TOTALS	2018 Budget	Difference
774	Fire Area Contribution - Milo	46,000	53,000	-7,000
775	Fire Area Contribution - Northwest	104,304	122,750	-18,446
776	Fire Area Contribution - Vulcan	0	0	0
781	Recreation Area Contribution - Carmangay	15,500	17,900	-2,400
782	Recreation Area Contribution - Champion	21,500	15,000	6,500
783	Recreation Area Contribution - Lomond	88,000	12,500	75,500
784	Recreation Area Contribution - Milo	63,686	67,400	-3,714
785	Recreation Area Contribution - Northwest	31,060	15,360	15,700
786	Recreation Area Contribution - Vulcan	202,235	189,255	12,981
<b>800</b>	<b>Financial Service Charges</b>			
811	Bank Service Charges	20,300	20,300	0
812	Bank Interest Charges	0	0	0
831	Debenture Interest	43,108	46,082	-2,974
832	Debenture Principal	0	0	0
<b>900</b>	<b>Other Transactions</b>			
912	Tax Discounts & Assessment Reduction	12,601	12,597	4
920	Uncollectable Accounts Write-Off	0	250	-250
950	Annual Amortization of Assets	4,684,267	4,328,196	356,071
995	Capitalized Machine Expense	(1,806,922)	(1,793,705)	-13,217
<b>TOTALS</b>		<b>29,087,996</b>	27,147,708	1,940,288
Remove Amortization Expenses		<b>(4,684,267)</b>	<b>(4,328,196)</b>	
Actual Operating Expenses		<b>24,403,729</b>	22,819,512	

**VULCAN COUNTY - CAPITAL REVENUES OBJECT SUMMARY**

GL#	Description of Capital Revenue	TOTALS	2018 Budget	Difference
<b>100 - Special Levies for Capital Projects</b>				
121	Roads	0	0	0
123	Water	0	0	0
125	Sewer	0	0	0
127	Buildings	0	0	0
<b>300 - Long-Term Debt Incurred</b>				
314	Debentures	0	0	0
322	Long-Term Capital Leases	0	0	0
<b>500 - Other Revenues Own Sources</b>				
550	Return on Capital Investments	0	0	0
570	Insurance Proceeds	0	0	0
<b>600 - Sale of Fixed Assets</b>				
610	Engineered Structures	0	0	0
620	Buildings	0	0	0
630	Equipment	-336,571	-273,730	-62,841
640	Land	0	0	0
650	Vehicles	-72,762	-27,600	-45,162
<b>800 - Conditional Grants</b>				
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	-3,350,188	-4,455,435	1,105,247
842	Provincial - Rural Road	-1,285,093	0	-1,285,093
848	Provincial - Other Capital	0	0	0
850	Local Government	0	-199,410	199,410
<b>900 - Transfers and Other Sources</b>				
920	From Function Operating Reserves	0	-427,814	427,814
930	From Function Operating	-2,014,246	-1,838,116	-176,130
940	From Function Capital Reserves	-381,317	-2,486,118	2,104,801
950	From Function Capital	0	0	0
970	From Function Other Operating	0	0	0
<b>TOTALS</b>		<b>-7,440,177</b>	<b>-9,708,224</b>	<b>2,268,046</b>

## VULCAN COUNTY - CAPITAL EXPENSES OBJECT SUMMARY

GL#	Description of Capital Expense	TOTALS		2018 Budget	Difference
<b>400 - Other Capital Assets</b>					
490	Land Purchase	0		0	0
<b>600 - Fixed Assets</b>					
610	Engineered Structures	5,617,240		6,242,499	(625,258)
620	Buildings	0		50,000	(50,000)
630	Equipment	1,358,132		1,402,467	(44,335)
640	Land for Own Use	0		0	0
650	Vehicles	440,481		1,354,834	(914,353)
660	Roads	0		0	0
670	Improvements to Land	19,324		30,000	(10,676)
<b>700 - Transfers</b>					
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	5,000		1,200	3,800
765	Contributed to Own Municipal Agencies	0		0	0
770	Contributed to Other Organizations	0		627,224	(627,224)
<b>TOTALS</b>		<b>7,440,177</b>		9,708,224	(2,268,046)



**VULCAN COUNTY 2019 OPERATING BUDGET SUMMARY BY ACTIVITY**

<b>OPERATING REVENUES</b>		<b>OPERATING</b>
Municipal Property Taxes & Levies	A	14,839,590
Grants in Lieu of Taxes	A	18,600
Sales to Other Governments	D	15,100
Sale of Goods & Services	D	521,809
Fees, Fines, Leases, etc.		2,250,500
Sale of Assets		0
Unconditional Grants	B	0
Conditional Grants	B	1,081,967
Reserve and Inter-Fund Transfers		1,559,584
School & Seniors Foundation Property Taxes	A	4,116,579
		<b>24,403,729</b>

<b>OPERATING EXPENSES</b>		
Wages, Benefits & Training		(7,307,442)
Contracted Services		(3,420,246)
Materials, Goods, Supplies & Utilities	K	(3,172,964)
Transfers Out, DIP, School & Senior's Requisitions	A	(4,049,314)
Transfers to Boards, Reserves & Capital		(6,453,765)
		<b>(24,403,730)</b>
<b>Total Budgeted Operating Surplus</b>		<b>(0)</b>

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.

<b>Fees, Fines, Leases, etc.</b>		
Well Drilling Tax	A	19,645
Government Contributions	B	141,725
Investment Income	C	542,214
Rental Income	E	311,880
Community Aggregate Levies	F	220,000
Penalties	G	160,500
Fines	H	26,500
Other sale of goods/services	D	828,036
		<b>2,250,500</b>

<b>Reserve and Inter-Fund Transfers</b>		
Transfers from Reserves	S	1,131,128
Operating Function Transfer	Z	428,456
		<b>1,559,584</b>

<b>Wages, Benefits &amp; Training</b>		
Training and Allowances	J	(104,695)
Salaries and Benefits	I	(7,202,747)
		<b>(7,307,442)</b>

<b>Contracted Services</b>		
Contingencies	O	(39,250)
Other Contracted Services	J	(3,380,996)
		<b>(3,420,246)</b>

<b>Transfers to Boards, Reserves &amp; Capital</b>		
Transfers to Boards and Agencies	L	(1,921,832)
Tax Discounts and Write-offs	O	(12,601)
Interest and Bank charges	M	(63,408)
Capitalization of construction	N	1,806,922
Contribution of Interest	O	(7,492)
Transfers from Reserves	R	(3,764,614)
Operating Function Transfer	Z	(476,493)
Capital Function Transfer	Z	(2,014,246)
		<b>(6,453,765)</b>

<b>Totals for Operating Summary</b>	
A	14,945,100
B	1,223,692
C	542,214
D	1,364,945
E	311,880
F	220,000
G	160,500
H	26,500
I	(7,202,747)
J	(3,485,691)
K	(3,172,964)
L	(1,921,832)
M	(63,408)
N	1,806,922
O	(59,343)
R	(3,764,614)
S	1,131,128
Z - Functions	(2,062,284)
	(0)

The above is a summary of the budget information included in the totals and/or detail to each activity.

**VULCAN COUNTY 2019 CAPITAL BUDGET SUMMARY BY ACTIVITY**

<b>CAPITAL REVENUES</b>		<u><b>CAPITAL</b></u>
Special Levies		0
Borrowing & Long-Term Leases		0
Investment & Insurance Proceeds		0
Sale of Assets	U	409,333
Conditional Grants and Contributions		4,635,281
Reserve and Inter-Fund Transfers		2,395,563
		<u>7,440,177</u>
<b>CAPITAL EXPENSES</b>		
Land Purchases	T	0
Engineered Structures	T	(5,617,240)
Buildings	T	0
Equipment	T	(1,358,132)
Land for Own Use	T	0
Vehicles	T	(440,481)
Roads	T	0
Improvements to Land	T	(19,324)
Transfers to Reserves & Operating Budget		(5,000)
		<u>(7,440,177)</u>

<b>Conditional Grants and Contributions</b>		
MSI Capital	Q	4,635,281
Local Government	H	0
Contributions	P	0
		<u>4,635,281</u>

<b>Reserve and Inter-Fund Transfers</b>		
Transfers from Reserves	S	381,317
Operating Function Transfer	Z	2,014,246
		<u>2,395,563</u>

<b>Transfers to Reserves &amp; Operating Budget</b>		
Local Government	L	0
Reserve Transfers and Operating	R	(5,000)
		<u>(5,000)</u>

<b>Totals for Capital Summary</b>	
H	0
L	0
P	0
Q	4,635,281
R	(5,000)
S	381,317
T	(7,435,177)
U	409,333
Z - Functions	2,014,246
	<u>0</u>

The above is a summary of the budget information included in the totals and/or detail to each activity.

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.

## VULCAN COUNTY 2019 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.

		Operating	Capital	Total
<b>F/S Revenues - Statement of Operations</b>				
Net municipal taxes	A	14,945,100		14,945,100
Government transfers	B	1,223,692		1,223,692
Return on investments	C	542,214		542,214
Sales of goods, services, and user charges	D	1,364,945		1,364,945
Rental Income	E	311,880		311,880
Community aggregate levies	F	220,000		220,000
Penalties and cost of taxes	G	160,500		160,500
Other revenues	H	26,500	0	26,500
				<b>18,794,831</b>

### F/S Expenses by Object - Schedule 5

Salaries, wages and benefits	I	(7,202,747)		(7,202,747)
Contracted and general services	J	(3,485,691)		(3,485,691)
Material, goods and utilities	K	(3,172,964)		(3,172,964)
Transfers to local boards and agencies	L	(1,921,832)	0	(1,921,832)
Interest and bank charges	M	(63,408)		(63,408)
Amortization of tangible capital assets		(4,684,267)		(4,684,267)
Machine expenses capitalized	N	1,806,922		1,806,922
Other expenses	O	(59,343)		(59,343)
				<b>(18,783,328)</b>

### F/S Other Revenues - Statement of Operations

Contributed tangible capital assets	P		0	0
Government transfers for capital	Q		4,635,281	4,635,281
				<b>4,635,281</b>

### F/S Excess of Revenues over Expenses

**4,646,784**

### F/S Transfers - Schedule 1

F/S Excess of Revenues over Expenses				4,646,784
Transfer to Reserves	R	(3,764,614)	(5,000)	(3,769,614)
Transfer from Reserves	S	1,131,128	381,317	1,512,445
Acquisition of capital	T		(7,435,177)	(7,435,177)
Proceeds on disposals	U		409,333	409,333
Amortization of capital assets		4,684,267		4,684,267
Transfer between Functions	Z	(2,062,284)	2,014,246	(48,037)
<b>Net effect on Unrestricted Surplus</b>				<b>(0)</b>