

# **Vulcan County**

**2020**

**SUPPLEMENTARY FINAL BUDGET  
INFORMATION**

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

Function	Action	2019 Budget w/ Amortization Removed	Budget 2020	Budget w/ Amortization Removed	Budget 2021	Budget w/ Amortization Removed	Budget 2022	Budget w/ Amortization Removed
10 - General Municipal	Revenues	(13,366,024)	(13,286,945)	(13,286,945)	(12,903,629)	(12,903,629)	(12,903,629)	(12,903,629)
	Expenses	538,999	751,956	751,956	388,342	388,342	378,737	378,737
	Net	(12,827,025)	(12,534,989)	(12,534,989)	(12,515,287)	(12,515,287)	(12,524,892)	(12,524,892)
11 - Legislative Services	Revenues	0	(22,474)	(22,474)	0	0	0	0
	Expenses	411,278	454,363	454,363	486,138	486,138	487,289	487,289
	Net	411,278	431,889	431,889	486,138	486,138	487,289	487,289
12 - General Administration	Revenues	(275,764)	(213,142)	(213,142)	(162,492)	(162,492)	(162,703)	(162,703)
	Expenses	1,682,404	1,771,818	1,673,519	1,881,531	1,780,283	1,792,157	1,687,872
	Net	1,406,641	1,558,676	1,460,377	1,719,039	1,617,791	1,629,455	1,525,169
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)	(1,963,693)	(1,963,693)	(1,830,956)	(1,830,956)	(1,850,512)	(1,850,512)
	Expenses	3,868,608	4,170,189	3,607,926	4,062,331	3,483,200	4,114,259	3,517,754
	Net	1,953,998	2,206,495	1,644,232	2,231,376	1,652,245	2,263,747	1,667,243
30 - Transportation Services	Revenues	(1,398,138)	(1,248,998)	(1,248,998)	(768,353)	(768,353)	(2,574,202)	(2,574,202)
	Expenses	9,046,378	12,698,941	8,792,890	12,941,444	8,918,212	13,294,103	9,150,174
	Net	7,648,240	11,449,943	7,543,892	12,173,092	8,149,859	10,719,901	6,575,972
40 - Environment Treatment Services	Revenues	(656,828)	(724,270)	(724,270)	(724,179)	(724,179)	(724,331)	(724,331)
	Expenses	753,409	860,399	833,385	850,082	822,257	852,438	823,779
	Net	96,581	136,128	109,114	125,902	98,078	128,107	99,448
50 - Public Health & Social Services	Revenues	(56,407)	(60,149)	(60,149)	(56,407)	(56,407)	(56,407)	(56,407)
	Expenses	352,002	358,122	358,122	344,162	344,162	344,162	344,162
	Net	295,595	297,973	297,973	287,755	287,755	287,755	287,755
60 - Development Services	Revenues	(581,050)	(862,184)	(862,184)	(277,270)	(277,270)	(263,349)	(263,349)
	Expenses	911,459	1,168,379	1,168,379	846,040	846,040	956,314	956,314
	Net	330,409	306,195	306,195	568,770	568,770	692,965	692,965
62 - Agricultural Services	Revenues	(281,450)	(200,576)	(200,576)	(150,326)	(150,326)	(165,326)	(165,326)
	Expenses	719,196	864,865	774,225	883,656	790,297	861,426	765,266
	Net	437,746	664,289	573,649	733,330	639,971	696,100	599,940
70 - Recreation & Cultural Services	Revenues	(604,250)	(640,169)	(640,169)	(453,497)	(453,497)	(455,380)	(455,380)
	Expenses	850,791	807,836	807,836	642,195	642,195	644,547	644,547
	Net	246,541	167,667	167,667	188,699	188,699	189,167	189,167
80 - Fiscal Services	Revenues	(3,684,990)	(4,029,940)	(4,029,940)	(3,908,437)	(3,908,437)	(3,908,437)	(3,908,437)
	Expenses	3,684,988	4,029,940	4,029,940	3,908,460	3,908,460	3,908,460	3,908,460
	Net	(2)	0	0	23	23	23	23
TOTALS	Revenues	(22,819,511)	(23,252,540)	(23,252,540)	(21,235,545)	(21,235,545)	(23,064,276)	(23,064,276)
	Expenses	22,819,512	27,936,807	23,252,540	27,234,382	22,409,587	27,633,892	22,664,353
	Net	2	4,684,267	0	5,998,838	1,174,043	4,569,616	(399,923)
			(-Surplus) / Deficit	0		1,174,043		(399,923)

\* Pre-Audit & Year-End  
Transfers

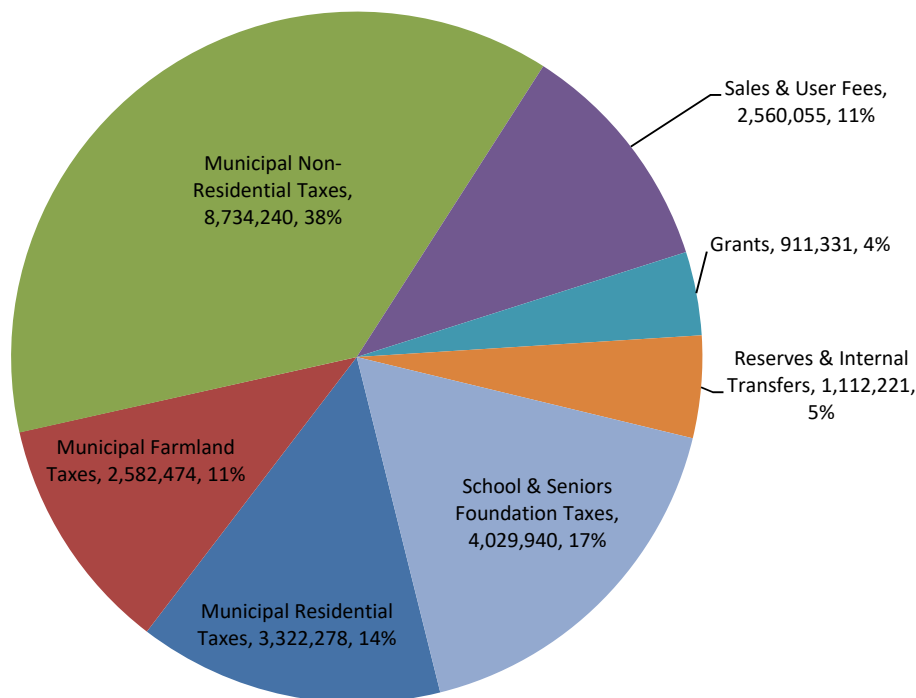
**VULCAN COUNTY - CAPITAL BUDGET SUMMARY AND ANNUAL COMPARATIVE ANALYSIS**

Function	Action	Budget 2019	Budget 2020
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)	(95,452)
	Expenses	37,162	95,452
	Net	0	0
19 - Elections, Referendums & Census	Revenues	0	0
	Expenses	0	0
	Net	0	0
20 - Protective Services	Revenues	(1,433,427)	(442,818)
	Expenses	1,433,427	442,818
	Net	0	0
30 - Transportation Services	Revenues	(7,559,211)	(5,522,872)
	Expenses	7,559,211	5,522,872
	Net	0	0
40 - Environment Treatment Services	Revenues	0	(34,086)
	Expenses	0	34,086
	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)	(197,000)
	Expenses	51,200	197,000
	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)	(6,292,228)
	Expenses	9,708,224	6,292,228
	Net	0	0

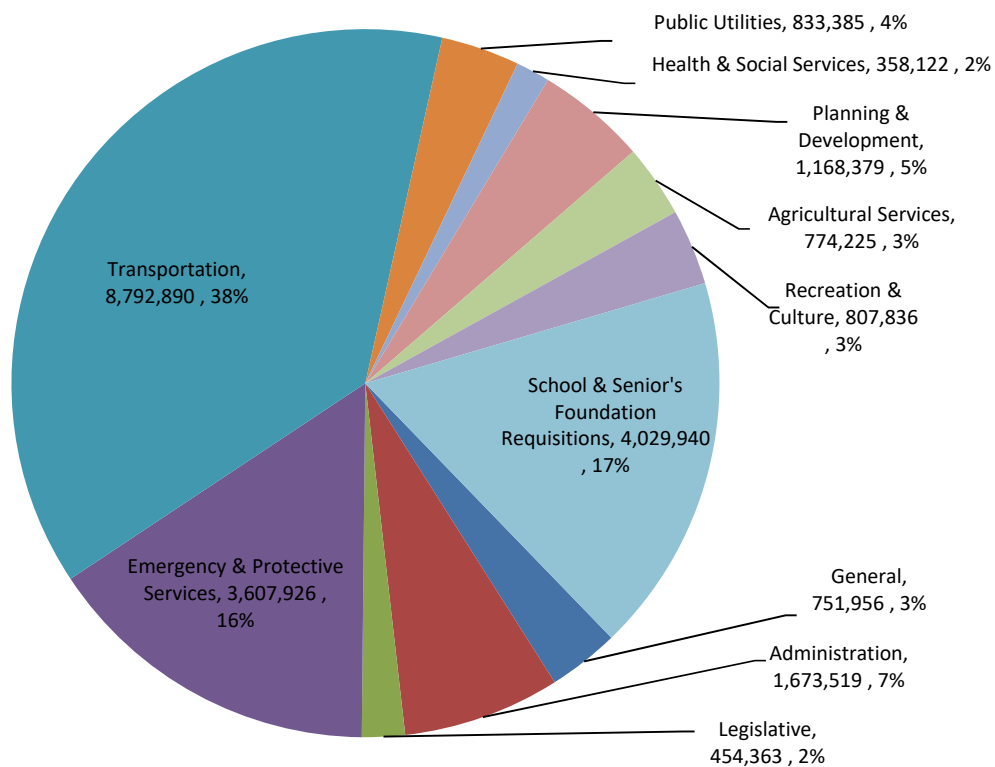
## VULCAN COUNTY 2020 OPERATING BUDGET SUMMARY BY ACTIVITY

<b>OPERATING REVENUES</b>	<b><u>OPERATING</u></b>
Municipal Property Taxes & Levies	14,745,398
Grants in Lieu of Taxes	18,600
Sales to Other Governments	15,100
Sale of Goods & Services	191,542
Fees, Fines, Leases, etc.	2,216,536
Sale of Assets	136,877
Unconditional Grants	0
Conditional Grants	911,331
Reserve and Inter-Fund Transfers	1,112,221
School & Senior's Foundation Property Taxes	<u>3,904,934</u>
	<b>23,252,539</b>
<b>OPERATING EXPENSES</b>	
Wages, Benefits & Training	7,304,132
Contracted Services	3,114,920
Materials, Goods, Supplies & Utilities	2,651,460
Transfers Out, School & Senior's Requisitions	4,029,940
Transfers to Boards, Reserves & Capital	<u>6,152,087</u>
	<b>23,252,539</b>
Total Budgeted Operating Surplus	<u><u>0</u></u>

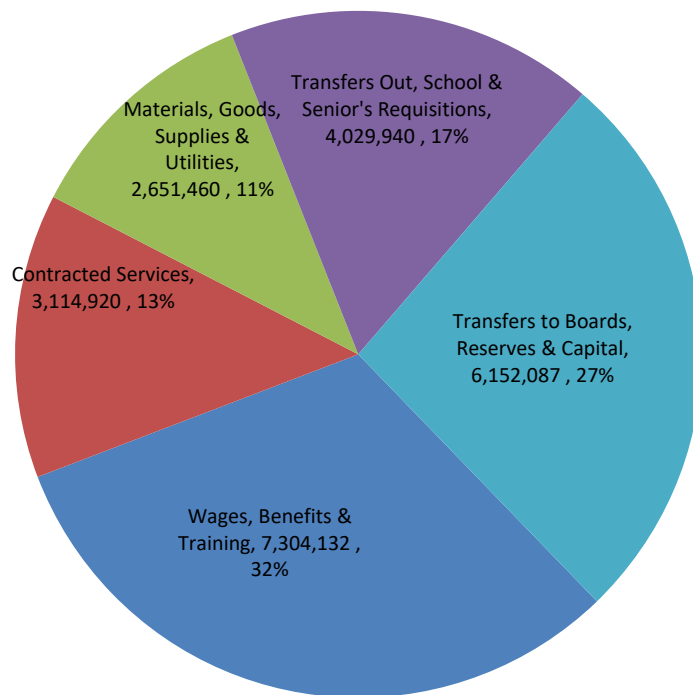
**2020 Operating Revenues**



### 2020 Operating Expenses by Function



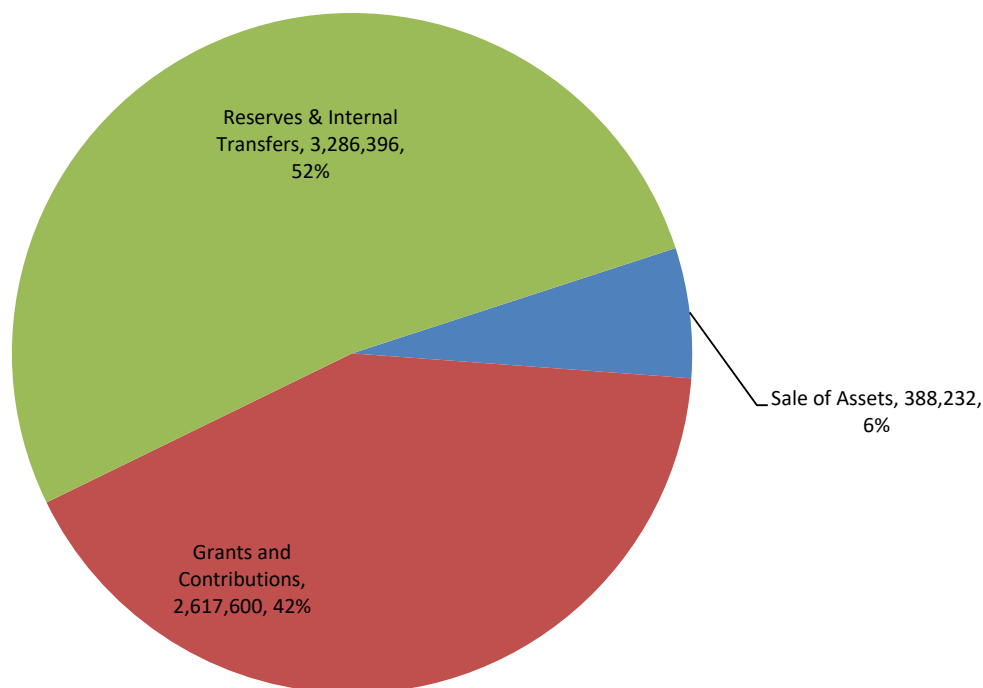
### 2020 Operating Expenses by Type



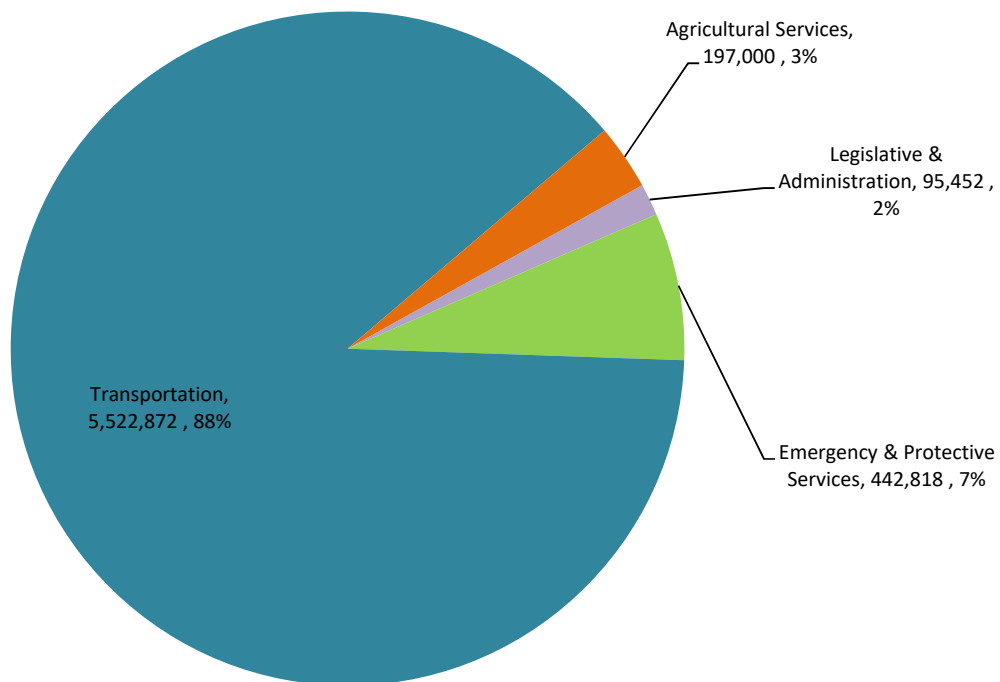
## VULCAN COUNTY 2020 CAPITAL BUDGET SUMMARY BY ACTIVITY

<b>CAPITAL REVENUES</b>	<b><u>CAPITAL</u></b>
Special Levies	0
Borrowing & Long-Term Leases	0
Investment & Insurance Proceeds	0
Sale of Assets	388,232
Conditional Grants and Contributions	2,617,600
Reserve and Inter-Fund Transfers	3,286,396
	<b>6,292,228</b>
<b>CAPITAL EXPENSES</b>	
Land Purchases	0
Engineered Structures	3,950,303
Buildings	309,686
Equipment	1,673,507
Land for Own Use	0
Vehicles	309,732
Improvements to Land	0
Transfers to Reserves & Operating Budget	49,000
	<b>6,292,228</b>

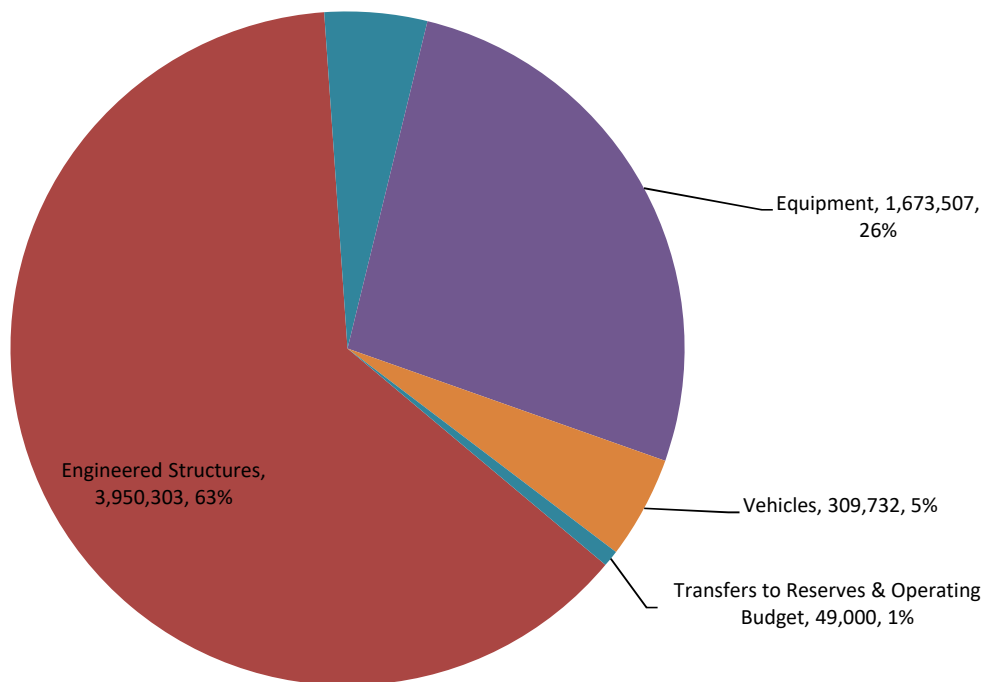
### 2020 Capital Revenues



### 2020 Capital Expenses by Function



### 2020 Capital Expenses by Type



**VULCAN COUNTY - OPERATING REVENUES OBJECT SUMMARY**

GL#	Description of Operating Revenue	TOTALS	2019 Budget	Difference
<b>100</b>	<b>Property Taxes &amp; Levies</b>			
111	Taxes - Residential	-4,047,514	-4,029,659	-17,855
112	Taxes - Commercial	-750,891	-1,066,741	315,850
113	Taxes - Industrial / DIP	-63,878	-66,063	2,185
114	Taxes Farmland	-2,886,089	-2,821,845	-64,244
115	Taxes - Machinery & Equipment	-1,218,179	-883,675	-334,504
116	Taxes - Linear	-8,168,376	-8,623,392	455,016
117	Taxes - Railway / RCMP	-123,665	0	-123,665
118	Taxes - Supplementary	0	0	0
119	Taxes - Application of over/under levy	-1,341	-59	-1,282
		0		
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	-78,505	-99,979	21,474
142	Fire Area Levy - Champion	-90,093	-116,718	26,625
143	Fire Area Levy - Lomond	-119,617	-108,838	-10,779
144	Fire Area Levy - Milo	-132,026	-70,047	-61,979
145	Fire Area Levy - Vulcan	-69,328	-44,879	-24,449
146	Fire Area Levy - Northwest	-113,342	-162,139	48,797
147	Fire Area Levy - Linear	-239,781	-261,860	22,079
151	Recreation Area Levy - Carmangay	-45,960	-33,587	-12,373
152	Recreation Area Levy - Champion	-44,985	-42,893	-2,092
153	Recreation Area Levy - Lomond	-57,606	-84,029	26,423
154	Recreation Area Levy - Milo	-76,997	-76,585	-412
155	Recreation Area Levy - Vulcan	-173,643	-194,027	20,384
156	Recreation Area Levy - Northwest	-39,989	-52,156	12,167
157	Recreation Area Levy - Linear	-91,989	-100,459	8,470
<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
		0		
<b>300</b>	<b>Sales to Other Governments</b>	0		
340	Provincial	0	0	0



**VULCAN COUNTY - OPERATING REVENUES OBJECT SUMMARY**

<b>GL#</b>	<b>Description of Operating Revenue</b>	<b>TOTALS</b>	<b>2019 Budget</b>	<b>Difference</b>
350	Other Local Governments	-15,100	-15,100	0
		0		
<b>400</b>	<b>Sales of Goods &amp; Services</b>	<b>0</b>		
411	Tax Certificates & Title Information	-12,500	-12,500	0
412	Compliance Certificates	-1,500	-1,500	0
413	Maps & Printed Materials	-4,033	-4,300	267
415	Materials & Supplies	-168,465	-498,465	330,000
416	Driveway Maintenance Agreements	-5,044	-5,044	0
417	Oil & Gas Royalties	0	0	0
419	Waste Collection	0	0	0
		0		
<b>500</b>	<b>Other Revenues from Own Sources</b>	<b>0</b>		
511	Penalties - Current Taxes	-70,000	-70,000	0
512	Penalties - Arrears Taxes	-90,000	-90,000	0
513	Penalties on Accounts Receivable	-500	-500	0
514	Costs & Recovery Charges	-423,986	-513,087	89,101
521	Development Permits	-21,300	-20,600	-700
522	Area Structure Plan Fees	0	0	0
523	Subdivision Fees	-1,800	-1,800	0
524	Land-Use Bylaw Amendment Fees	-6,500	-5,700	-800
525	Road Closure Fees	-1,000	-1,000	0
526	Safety Codes Fees	-60,365	-45,300	-15,065
527	Road Access & Crossing Fees	-14,000	-14,000	0
528	Oil & Gas Well Drilling Fees & Mineral Leases	-19,645	-19,645	0
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	-25,000	0
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	-500,000	-530,000	30,000
552	Interest on Loans and Advances	-7,762	-7,762	0
556	Dividends	-4,452	-4,452	0
561	Building Rentals	-303,880	-303,880	0
562	Surface Rights & R.O.W. Leases	-184,095	-205,000	20,905
563	Grazing Leases	-14,080	-10,000	-4,080
581	Land Sales	-78,965	0	-78,965
591	Donations & Gifts	0	0	0
592	Equipment Rentals & Leases	-8,000	-8,000	0
593	Government or Agency Contributions	-148,157	-141,725	-6,433

**VULCAN COUNTY - OPERATING REVENUES OBJECT SUMMARY**

GL#	Description of Operating Revenue	TOTALS	2019 Budget	Difference
<b>600</b>	<b>Sale of Assets</b>	<b>0</b>	0	0
630	Equipment	0	0	0
640	Land	0	0	0
650	Vehicles	0	0	0
690	Gain on Sale	<b>-136,877</b>		-136,877
<b>700</b>	<b>Unconditional Grants</b>	<b>0</b>		
731	Federal	0	0	0
741	Provincial	0	0	0
		0		
<b>800</b>	<b>Conditional Grants</b>	<b>0</b>		
831	Federal - Infrastrucutre	0	0	0
832	Federal - JEPP	0	0	0
834	Federal - Other	<b>-219,734</b>	-219,734	0
840	Provincial - ACP (Collaboration)	<b>-5,000</b>	0	-5,000
841	Provincial - MSI Operating	<b>-185,940</b>	-185,940	0
842	Provincial - MSI Capital	0	0	0
843	Provincial - Intern Program	0	0	0
845	Provincial - Training	<b>-25,238</b>	-16,136	-9,102
849	Provincial - Other Operating	<b>-475,419</b>	-660,157	184,738
850	Provincial - Other Capital	0	0	0
<b>900</b>	<b>Transfers</b>			
920	From Operating Reserves	<b>-559,723</b>	-961,343	401,620
930	From Operating Function	0	0	0
940	From Capital Reserves	<b>-156,337</b>	-169,785	13,448
950	From Capital Function	0	0	0
970	From Other Operating Function	<b>-396,161</b>	-428,456	32,295
980	From Other Capital Function	0	0	0
990	From Debenture Funds	0	0	0
<b>TOTALS</b>		<b>-23,252,540</b>	<b>-24,403,729</b>	<b>1,151,190</b>

**VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY**

GL#	Description of Operating Expense	TOTALS	2019 Budget	Difference
<b>100</b>	<b>Salaries, Wages, Per Diems, Benefits, Training</b>			
110	Salaries & Wages - Permanent	<b>4,616,858</b>	4,485,450	131,409
115	Overtime - Permanent	<b>194,425</b>	218,451	-24,026
120	Salaries & Wages - Seasonal	<b>553,118</b>	537,410	15,707
125	Overtime - Seasonal	<b>77,755</b>	78,932	-1,177
130	Health Benefit Programs	<b>1,193,171</b>	1,246,646	-53,475
131	Sick Leave Accrual	<b>0</b>	0	0
135	W.C.B.	<b>73,399</b>	68,777	4,623
139	Vacation Accrual	<b>0</b>	0	0
140	Education & Training	<b>118,213</b>	165,995	-47,782
141	Auto & Moving Allowances	<b>0</b>	0	0
142	Tool Allowance	<b>0</b>	8,000	-8,000
143	Clothing & Boot Allowance	<b>80,450</b>	53,300	27,150
150	Per Diems/Honourariums	<b>176,900</b>	189,275	-12,375
151	Division 1	<b>27,273</b>	36,780	-9,507
152	Division 2	<b>30,169</b>	32,280	-2,111
153	Division 3	<b>41,206</b>	50,376	-9,170
154	Division 4	<b>36,973</b>	34,980	1,993
155	Division 5	<b>30,201</b>	33,280	-3,079
156	Division 6	<b>26,591</b>	30,705	-4,114
157	Division 7	<b>27,430</b>	36,805	-9,375
158	Division 8	<b>0</b>	0	0
159	Division 9	<b>0</b>	0	0
<b>200</b>	<b>Contracted &amp; General Services</b>			
211	Travel & Subsistence	<b>102,395</b>	115,734	-13,339
212	Registrations	<b>34,721</b>	34,333	388
214	Memberships	<b>74,193</b>	71,617	2,576
215	Freight	<b>21,157</b>	20,367	790
216	Postage	<b>15,750</b>	18,050	-2,300
217	Telecommunications	<b>80,038</b>	83,011	-2,973
221	Advertising	<b>34,678</b>	40,190	-5,512
222	Printing & Publishing	<b>3,370</b>	3,920	-550
223	Subscriptions	<b>14,460</b>	11,903	2,557
231	Audit Fees	<b>25,800</b>	24,700	1,100
232	Legal Services	<b>96,258</b>	105,975	-9,717
233	Engineering Services	<b>37,500</b>	37,000	500
235	Doctor Retention Program	<b>141,460</b>	130,000	11,460
236	Education Fees	<b>0</b>	0	0
238	Contracted Services	<b>187,669</b>	206,506	-18,837
239	Consulting & Professional Services	<b>904,859</b>	1,082,039	-177,180

**VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY**

GL#	Description of Operating Expense	TOTALS	2019 Budget	Difference
251	Building Repairs & Maintenance	<b>153,482</b>	125,181	28,301
252	Equipment Repairs & Maintenance	<b>212,384</b>	231,526	-19,142
253	Vehicle Repairs & Maintenance	<b>185,319</b>	196,004	-10,685
254	Road Repairs & Maintenance	<b>224,099</b>	348,637	-124,538
255	Railway Crossing Maintenance	<b>3,563</b>	4,510	-947
261	Building Leases & Rentals	<b>10,500</b>	12,600	-2,100
262	Equipment Leases & Rentals	<b>71,093</b>	69,091	2,002
263	Vehicle Leases & Rentals	<b>16,800</b>	16,800	0
270	Bonds	<b>0</b>	0	0
271	Licenses	<b>24,583</b>	25,721	-1,139
272	Damages & Deductible Costs	<b>185,000</b>	186,000	-1,000
274	Insurance	<b>187,033</b>	159,460	27,573
275	Permits	<b>120</b>	120	0
276	Property Taxes & Levies	<b>21,275</b>	20,000	1,275
290	Contingency Fund	<b>45,361</b>	39,250	6,111
<b>500</b>	<b>Material, Goods, Supplies &amp; Utilities</b>			
510	Parts & Supplies	<b>129,463</b>	149,938	-20,475
511	Stationery	<b>18,638</b>	21,865	-3,227
512	I.T. Hardware	<b>59,694</b>	69,311	-9,617
513	I.T. Software	<b>155,573</b>	165,485	-9,911
514	Service Awards	<b>8,255</b>	10,790	-2,535
515	Safety Awards	<b>10,690</b>	13,650	-2,960
516	Promotional Materials & Events	<b>68,255</b>	107,110	-38,855
520	Fuel & Propane	<b>90,626</b>	89,531	1,096
521	Diesel	<b>1,042,428</b>	1,269,609	-227,182
522	Batteries	<b>26,269</b>	17,042	9,228
523	Tires	<b>168,579</b>	209,319	-40,739
524	Oil & Lubricants	<b>80,469</b>	80,257	211
525	Consumable Tools	<b>41,345</b>	32,545	8,800
530	Gravel, Pit Run, Rip Rap	<b>106,108</b>	256,917	-150,809
531	Sand	<b>17,096</b>	15,780	1,316
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>	38,250	0

**VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY**

<b>GL#</b>	<b>Description of Operating Expense</b>	<b>TOTALS</b>	<b>2019 Budget</b>	<b>Difference</b>
536	Herbicides	<b>87,750</b>	110,000	-22,250
537	Seed & Mulch	<b>0</b>	0	0
538	Lumber	<b>5,701</b>	5,275	426
540	Power	<b>118,538</b>	112,984	5,554
541	Natural Gas	<b>56,409</b>	55,158	1,251
542	Water	<b>9,481</b>	5,315	4,166
543	Sewer	<b>6,807</b>	7,096	-288
544	Waste Collection	<b>10,720</b>	10,120	600
545	Recycling	<b>750</b>	750	0
				0
				0
550	Culverts	<b>91,800</b>	91,800	0
551	Signage	<b>8,500</b>	8,500	0
552	Blades	<b>109,762</b>	149,431	-39,669
553	Fencing Materials	<b>30,855</b>	30,825	30
554	Small Equipment/Tools	<b>52,650</b>	38,311	14,339
<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>3,164,763</b>	3,295,499	-130,736
741	C.R.C. School Requisition	<b>276,119</b>	286,237	-10,118
745	Marquis Senior's Found. Requisition	<b>401,515</b>	401,515	0
743	RCMP Requisition	<b>123,665</b>		123,665
742	DIP Requisition	<b>63,878</b>	66,063	-2,185
755	Grants to Local Government Agencies	<b>1,146,790</b>	1,256,875	-110,085
756	Grants to Individuals and Non-Gov't Agencies	<b>106,016</b>	82,672	23,344
761	Contribution to Operating Function	<b>0</b>	0	0
762	Contribution to Capital Function	<b>1,759,947</b>	2,014,246	-254,300
763	Contribution to Operating Reserve	<b>747,969</b>	728,768	19,201
764	Contribution to Capital Reserve	<b>3,101,817</b>	3,035,846	65,971
765	Contribution to Other Operating Function	<b>396,161</b>	476,493	-80,332
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

**VULCAN COUNTY - OPERATING EXPENSES OBJECT SUMMARY**

GL#	Description of Operating Expense	TOTALS	2019 Budget	Difference
773	Fire Area Contribution - Lomond	0	0	0
774	Fire Area Contribution - Milo	58,385	46,000	12,385
775	Fire Area Contribution - Northwest	79,945	104,304	-24,359
776	Fire Area Contribution - Vulcan	0	0	0
781	Recreation Area Contribution - Carmangay	24,500	15,500	9,000
782	Recreation Area Contribution - Champion	21,700	21,500	200
783	Recreation Area Contribution - Lomond	36,000	88,000	-52,000
784	Recreation Area Contribution - Milo	56,600	63,686	-7,086
785	Recreation Area Contribution - Northwest	26,960	31,060	-4,100
786	Recreation Area Contribution - Vulcan	183,320	202,235	-18,915
<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	40,059	43,108	-3,049
832	Debenture Principal	0	0	0
<b>900</b>	<b>Other Transactions</b>			
912	Tax Discounts & Assessment Reduction	12,672	12,601	71
920	Uncollectable Accounts Write-Off	0	0	0
950	Annual Amortization of Assets	4,684,267	4,684,267	0
995	Capitalized Machine Expense	(1,684,547)	(1,806,922)	122,376
<b>TOTALS</b>		<b>27,936,806</b>	29,087,996	-1,151,190
Remove Amortization Expenses		<b>(4,684,267)</b>	(4,684,267)	
Actual Operating Expenses		<b>23,252,539</b>	24,403,729	

## VULCAN COUNTY - CAPITAL REVENUES OBJECT SUMMARY

GL#	Description of Capital Revenue	<i>TOTALS</i>	2019 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	-271,000	-273,730	2,730
640	Land	-15,000	0	-15,000
650	Vehicles	-102,232	-27,600	-74,632
<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	-2,617,600	-4,455,435	1,837,835
842	Provincial - Rural Road	0	0	0
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	-1,759,947	-1,838,116	78,170
940	From Function Capital Reserves	-1,526,449	-2,486,118	959,669
950	From Function Capital	0	0	0
970	From Function Other Operating	0	0	0
<b>TOTALS</b>		<b>-6,292,228</b>	<b>-9,708,224</b>	<b>3,415,996</b>

**VULCAN COUNTY - CAPITAL EXPENSES OBJECT SUMMARY**

GL#	Description of Capital Expense	TOTALS	2019 Budget	Difference
<b>400 - Other Capital Assets</b>				
490	Land Purchase	0	0	0
<b>600 - Fixed Assets</b>				
610	Engineered Structures	3,950,303	6,242,499	(2,292,196)
620	Buildings	309,686	50,000	259,686
630	Equipment	1,673,507	1,402,467	271,040
640	Land for Own Use	0	0	0
650	Vehicles	309,732	1,354,834	(1,045,102)
660	Roads	0	0	0
670	Improvements to Land	0	30,000	(30,000)
<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	49,000	1,200	47,800
765	Contributed to Own Municipal Agencies	0	0	0
770	Contributed to Other Organizations	0	627,224	(627,224)
<b>TOTALS</b>		<b>6,292,228</b>	<b>9,708,224</b>	<b>(3,415,996)</b>