



YEAREND OPERATING AND CAPITAL REPORT

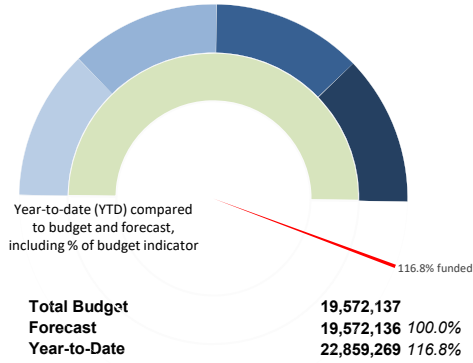
YEAR ENDED DECEMBER 31, 2021

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

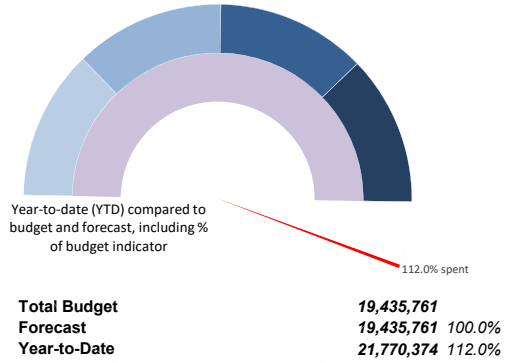
VULCAN COUNTY

YEAREND OPERATING AND CAPITAL REPORT - FINANCIAL OVERVIEW YEAR ENDED DECEMBER 31, 2021

Total Revenues Tachometer:

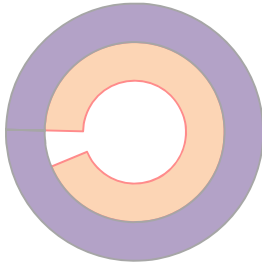


Total Expenses Tachometer:



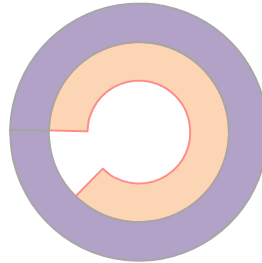
Summary of Significant Operating Expenses:

Salaries, wages and benefits



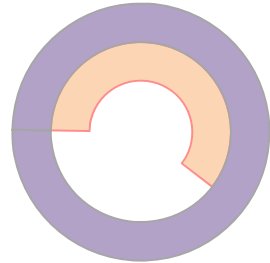
Budget	6,921,605
Forecast	6,921,605 100.0%
YTD	6,470,017 93.5%

Contracted and general services



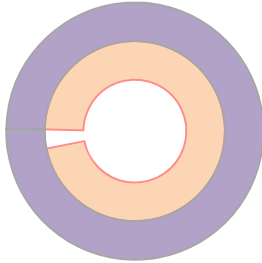
Budget	2,987,352
Forecast	2,987,352 100.0%
YTD	2,602,679 87.1%

Materials, goods and utilities



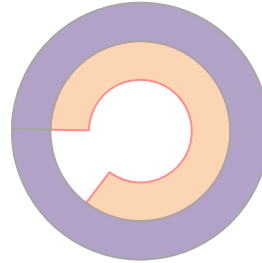
Budget	4,335,375
Forecast	4,335,374 100.0%
YTD	2,606,601 60.1%

Transfers to local boards and agencies



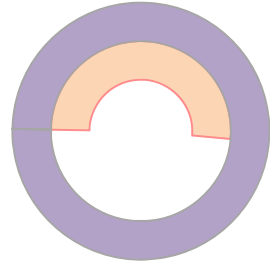
Budget	2,091,687
Forecast	2,091,687 100.0%
YTD	2,020,901 96.6%

Interest and bank charges



Budget	57,359
Forecast	57,359 100.0%
YTD	48,758 85.0%

Other expenses



Budget	29,992
Forecast	29,992 100.0%
YTD	702,276 2341.5%

VULCAN COUNTY
YEAREND OPERATING AND CAPITAL REPORT
YEAR ENDED DECEMBER 31, 2021

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The yearend operating and capital reporting includes the financial information as at December 31st. The actual figures have been compared to the approved budget for the year.

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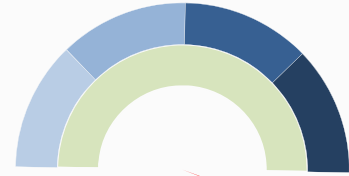
YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

Total Revenues

Financial Data as at April 20, 2022

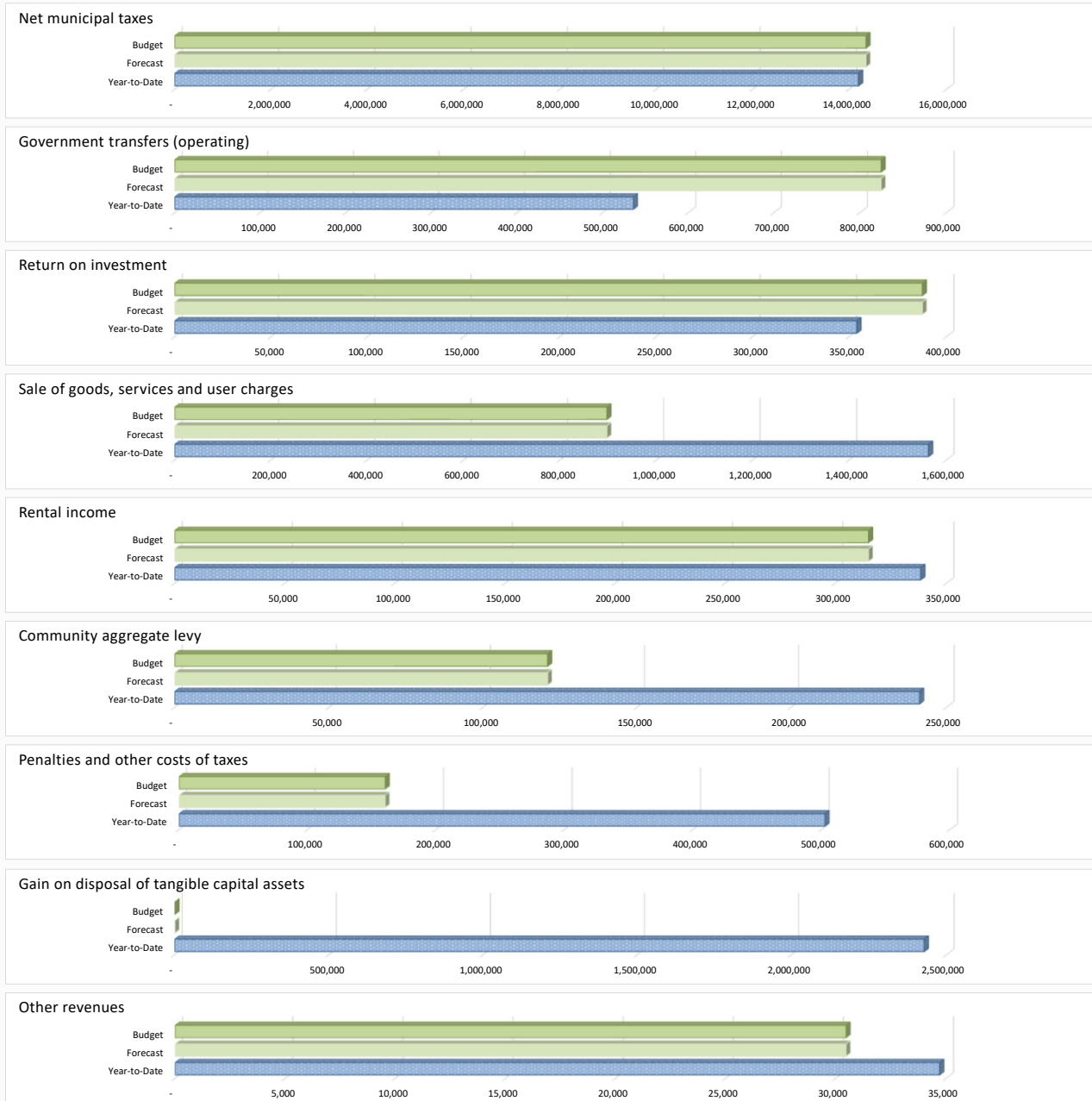
	Budget	Forecast	Year-to-Date	Variance	YTD %
Net municipal taxes	14,342,657	14,342,657	14,189,796	152,861	98.9%
Government transfers (operating)	824,243	824,243	535,535	288,708	65.0%
Return on investment	387,513	387,513	353,865	33,648	91.3%
Sale of goods, services and user charges	897,231	897,230	1,562,870	(665,640)	174.2%
Rental income	314,880	314,880	338,373	(23,493)	107.5%
Community aggregate levy	120,920	120,920	241,318	(120,398)	199.6%
Penalties and other costs of taxes	160,200	160,200	502,498	(342,298)	313.7%
Gain on disposal of tangible capital assets	-	-	2,427,982	(2,427,982)	N/A
Other revenues	30,448	30,448	34,696	(4,248)	114.0%
	17,078,092	17,078,091	20,186,933	(3,108,842)	118.2%
		100.0%			
Contributed Assets	-	-	-	0	0.0%
Government transfers (capital)	2,494,045	2,494,045	2,672,336	(178,291)	107.1%
	19,572,137	19,572,136	22,859,269	(3,287,133)	116.8%

Total Revenue Tachometer:



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

116.8% funded



VULCAN COUNTY

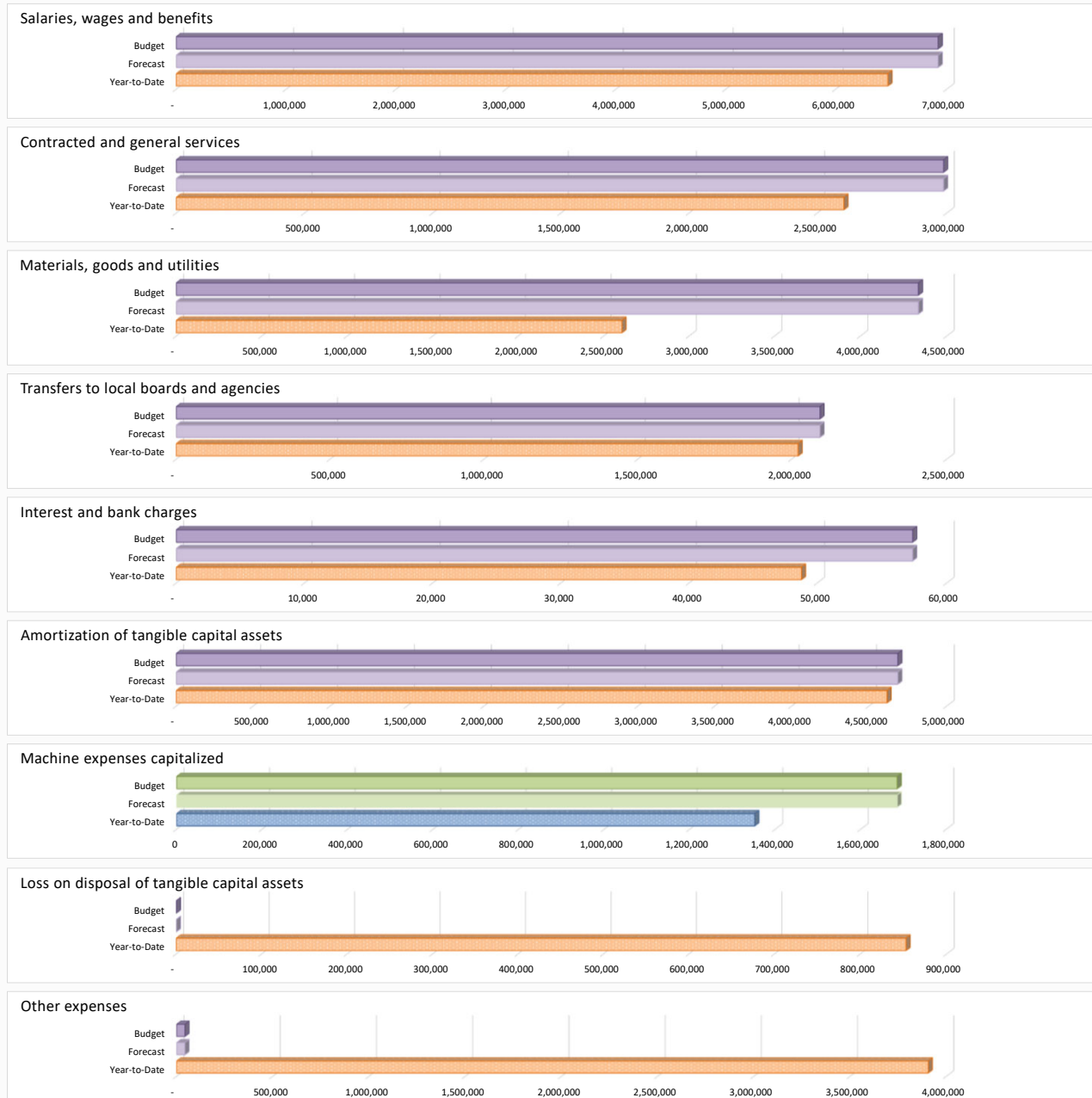
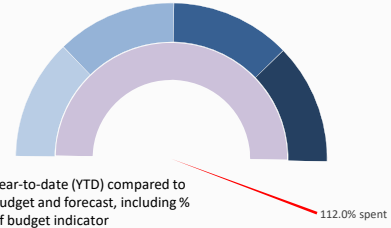
YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

Total Expenses

Financial Data as at April 20, 2022

	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	6,921,606	6,921,606	6,470,017	451,589	93.5%
Contracted and general services	2,987,352	2,987,352	2,602,679	384,673	87.1%
Materials, goods and utilities	4,335,374	4,335,374	2,606,600	1,728,774	60.1%
Transfers to local boards and agencies	2,091,687	2,091,687	2,020,901	70,786	96.6%
Interest and bank charges	57,359	57,359	48,758	8,601	85.0%
Amortization of tangible capital assets	4,684,267	4,684,267	4,615,232	69,035	98.5%
Machine expenses capitalized	(1,684,546)	(1,684,546)	(1,351,472)	(333,074)	0.0%
Loss on disposal of tangible capital assets	-	-	852,803	(852,803)	N/A
Other expenses	42,662	42,662	3,904,856	(3,862,194)	9153.0%
Total	19,435,761	19,435,761	21,770,374	(2,334,613)	112.0%

Total Expense Tachometer:



VULCAN COUNTY

YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

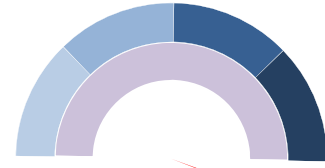
Analysis by Department/Segment

Expenses - General Government

Financial Data as at April 20, 2022

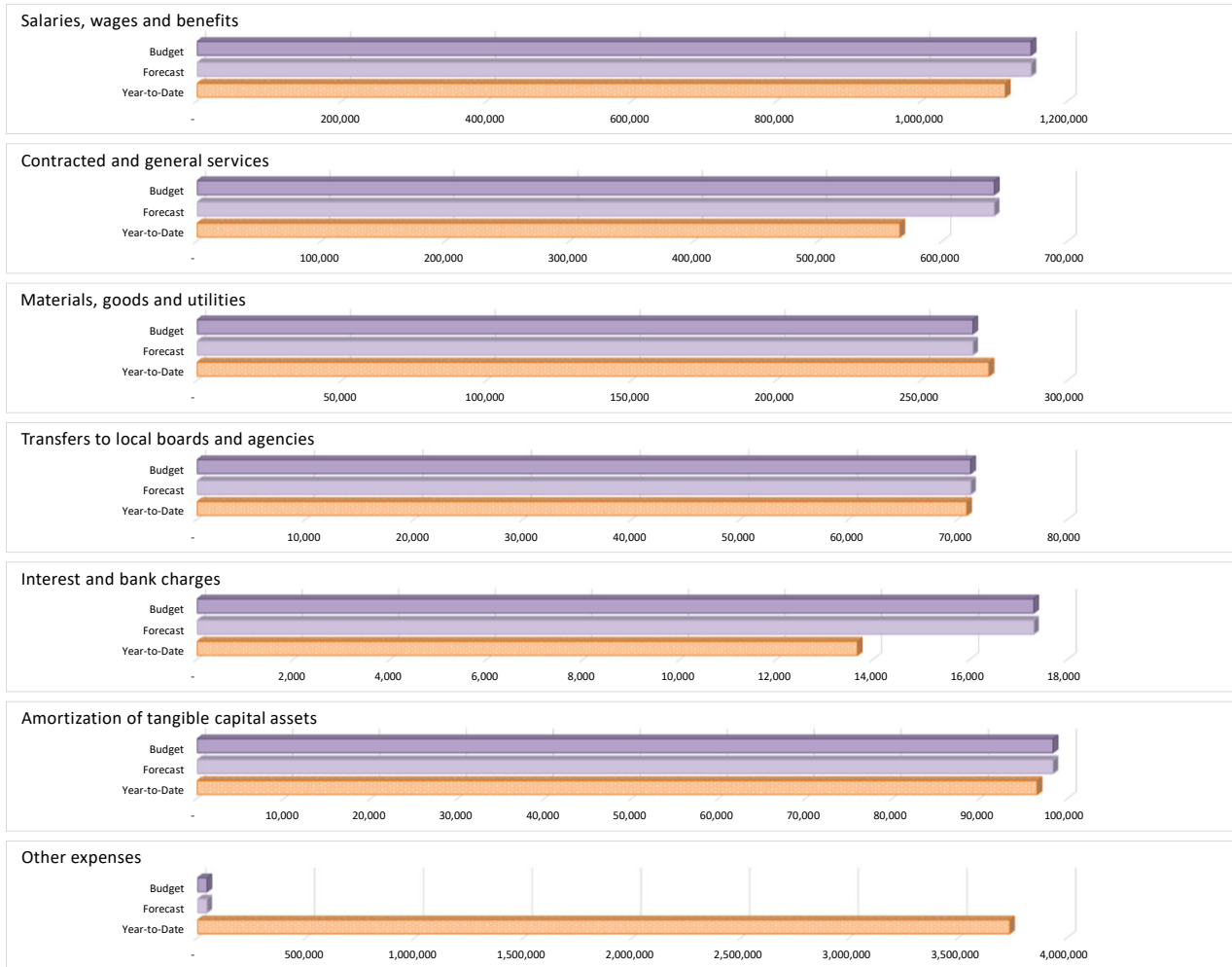
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	1,149,704	1,149,704	1,114,494	35,210	96.9%
Contracted and general services	641,284	641,284	565,792	75,492	88.2%
Materials, goods and utilities	267,551	267,551	273,023	(5,472)	102.0%
Transfers to local boards and agencies	71,144	71,144	70,782	362	99.5%
Interest and bank charges	17,300	17,300	13,669	3,631	79.0%
Amortization of tangible capital assets	98,299	98,299	96,482	1,817	98.2%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	42,445	42,445	3,733,926	(3,691,481)	8797.1%
Total	2,287,727	2,287,727	5,868,168	(3,580,441)	256.5%

Total Expense Tachometer:



Year-to-date (YTD) compared to budget and forecast, including % of budget indicator 256.5% spent

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



VULCAN COUNTY

YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

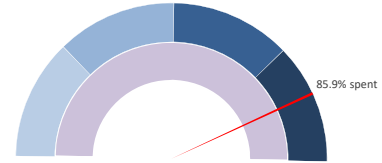
Analysis by Department/Segment

Expenses - Protective Services

Financial Data as at April 20, 2022

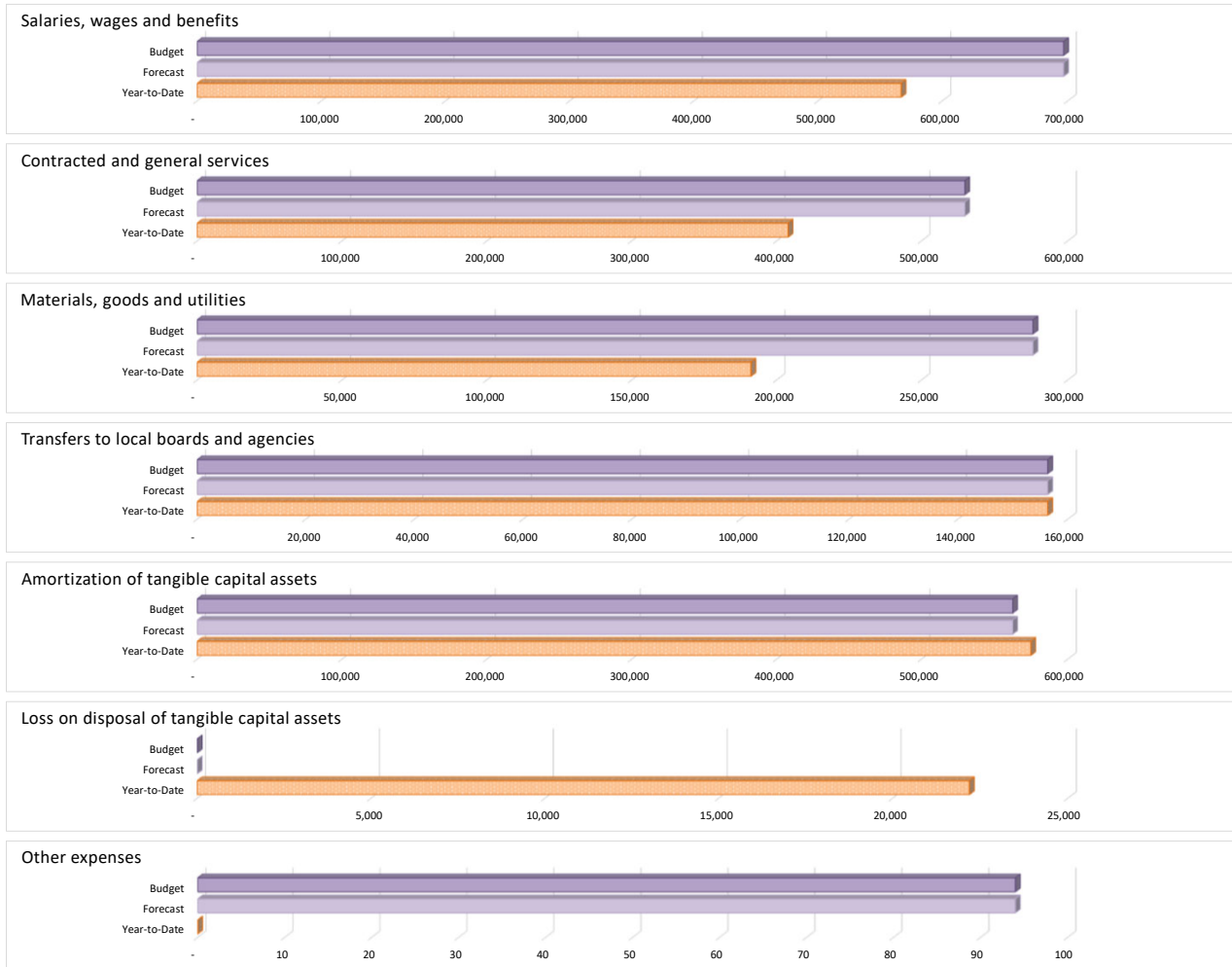
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	696,604	696,604	566,876	129,728	81.4%
Contracted and general services	529,553	529,553	407,809	121,744	77.0%
Materials, goods and utilities	288,077	288,077	191,099	96,978	66.3%
Transfers to local boards and agencies	156,310	156,310	156,310	0	100.0%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	562,263	562,263	574,611	(12,348)	102.2%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	22,195	(22,195)	N/A
Other expenses	94	94	-	94	0.0%
	2,232,901	2,232,901	1,918,900	314,001	85.9%

Total Expense Tachometer:



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

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



VULCAN COUNTY

YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

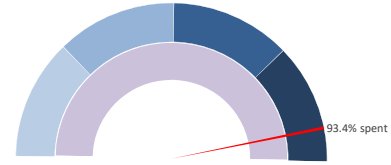
Analysis by Department/Segment

Expenses - Transportation Services

Financial Data as at April 20, 2022

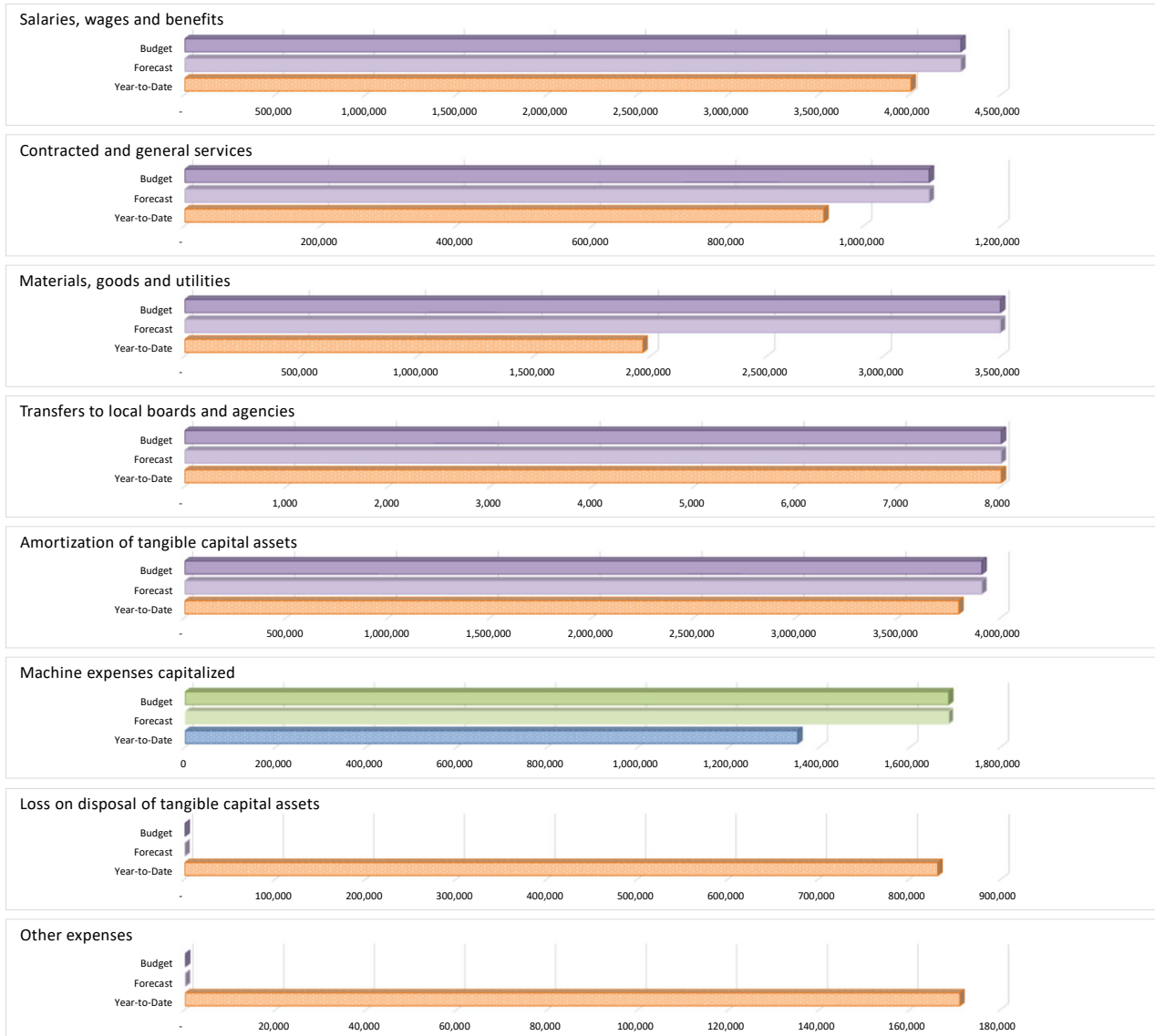
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	4,278,964	4,278,964	4,007,062	271,902	93.6%
Contracted and general services	1,095,041	1,095,041	940,757	154,284	85.9%
Materials, goods and utilities	3,496,405	3,496,405	1,966,944	1,529,461	56.3%
Transfers to local boards and agencies	8,000	8,000	8,000	0	100.0%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	3,906,051	3,906,051	3,793,910	112,141	97.1%
Machine expenses capitalized	(1,684,546)	(1,684,546)	(1,351,472)	(333,074)	0.0%
Loss on disposal of tangible capital assets	-	-	830,608	(830,608)	N/A
Other expenses	-	-	170,930	(170,930)	N/A
Total	11,099,915	11,099,915	10,366,739	733,176	93.4%

Total Expense Tachometer:



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

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



VULCAN COUNTY

YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

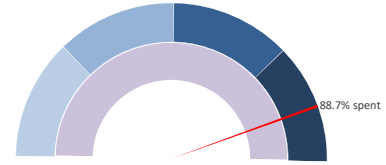
Analysis by Department/Segment

Expenses - Agricultural Services

Financial Data as at April 20, 2022

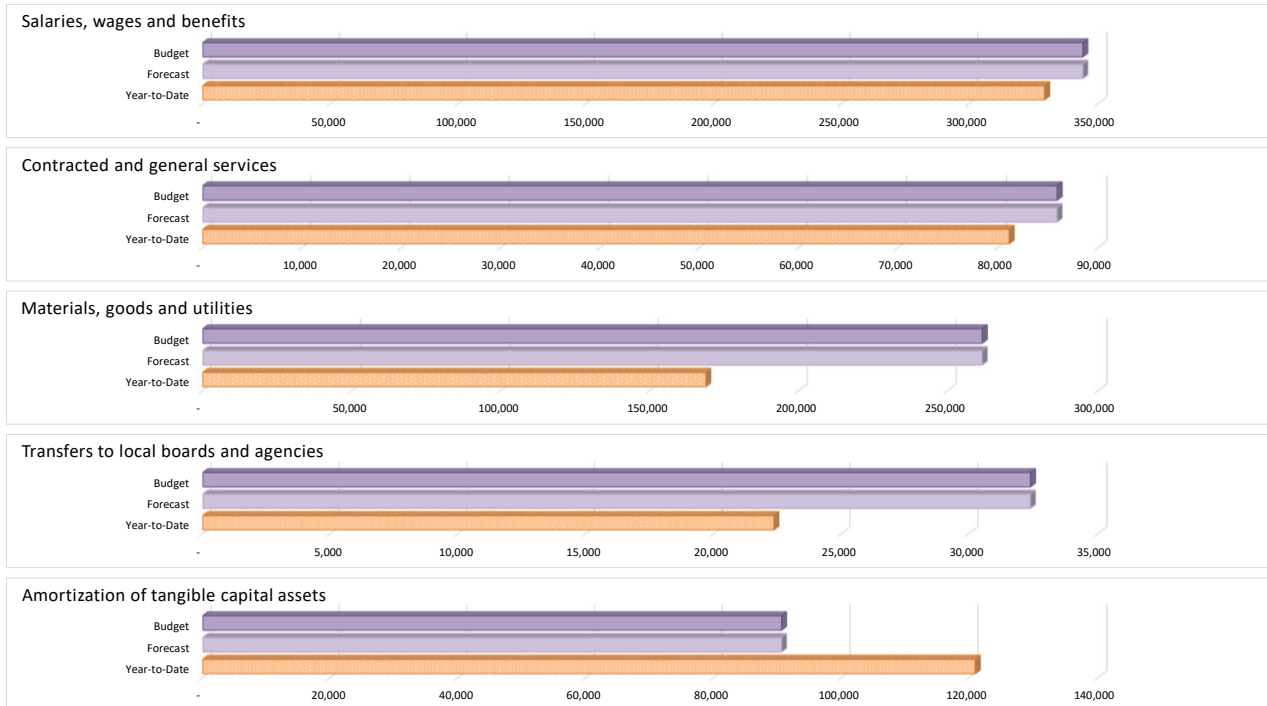
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	344,034	344,034	329,200	14,834	95.7%
Contracted and general services	85,896	85,896	81,117	4,779	94.4%
Materials, goods and utilities	261,462	261,462	168,806	92,656	64.6%
Transfers to local boards and agencies	32,372	32,372	22,359	10,013	69.1%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	90,640	90,640	120,935	(30,295)	133.4%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	-	-	-	0	0.0%
Total	814,404	814,404	722,417	91,987	88.7%

Total Expense Tachometer:



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

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



VULCAN COUNTY

YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

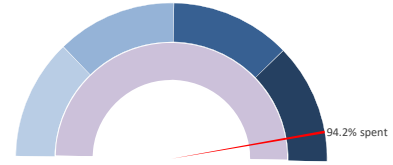
Analysis by Department/Segment

Expenses - Planning and Development Services

Financial Data as at April 20, 2022

	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	310,408	310,408	333,670	(23,262)	107.5%
Contracted and general services	369,422	369,422	309,404	60,018	83.8%
Materials, goods and utilities	2,689	2,689	-	2,689	0.0%
Transfers to local boards and agencies	-	-	-	0	0.0%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	-	-	-	0	0.0%
	682,519	682,519	643,074	39,445	94.2%
			100.0%		

Total Expense Tachometer:



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

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



VULCAN COUNTY

YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

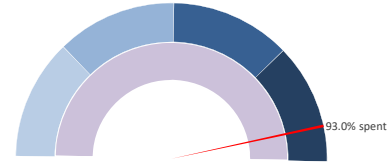
Analysis by Department/Segment

Expenses - Community Services

Financial Data as at April 20, 2022

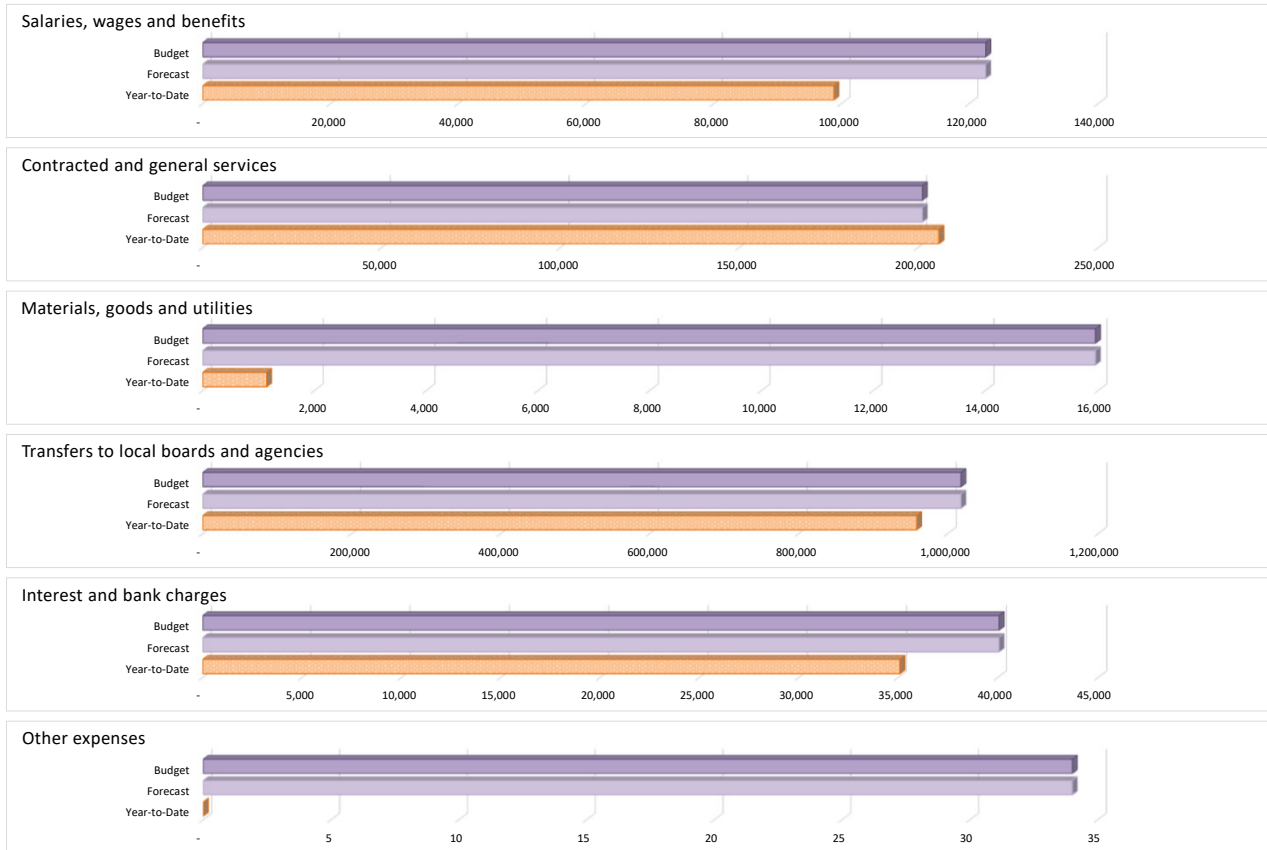
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	122,553	122,553	98,832	23,721	80.6%
Contracted and general services	201,216	201,216	205,849	(4,633)	102.3%
Materials, goods and utilities	15,950	15,950	1,142	14,808	7.2%
Transfers to local boards and agencies	1,017,491	1,017,491	958,164	59,327	94.2%
Interest and bank charges	40,059	40,059	35,089	4,970	87.6%
Amortization of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	34	34	-	34	0.0%
	1,397,303	1,397,303	1,299,076	98,227	93.0%
			100.0%		

Total Expense Tachometer:



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

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



VULCAN COUNTY

YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2021

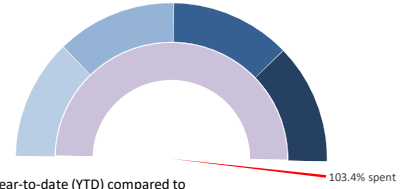
Analysis by Department/Segment

Expenses - Utility Services

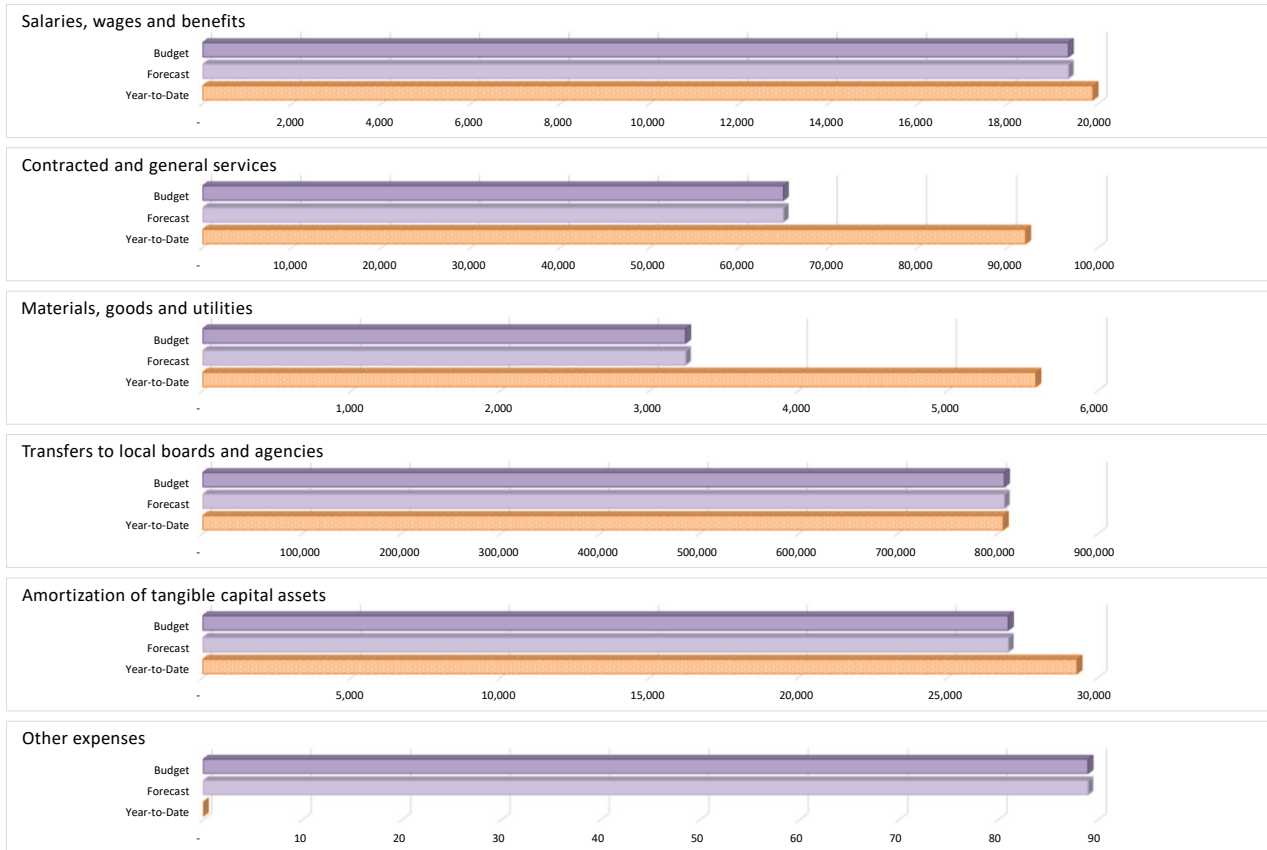
Financial Data as at April 20, 2022

	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	19,339	19,339	19,883	(544)	102.8%
Contracted and general services	64,940	64,940	91,951	(27,011)	141.6%
Materials, goods and utilities	3,240	3,240	5,586	(2,346)	172.4%
Transfers to local boards and agencies	806,370	806,370	805,286	1,084	99.9%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	27,014	27,014	29,294	(2,280)	108.4%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	89	89	-	89	0.0%
	920,992	920,992	952,000	(31,008)	103.4%
			100.0%		

Total Expense Tachometer:



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

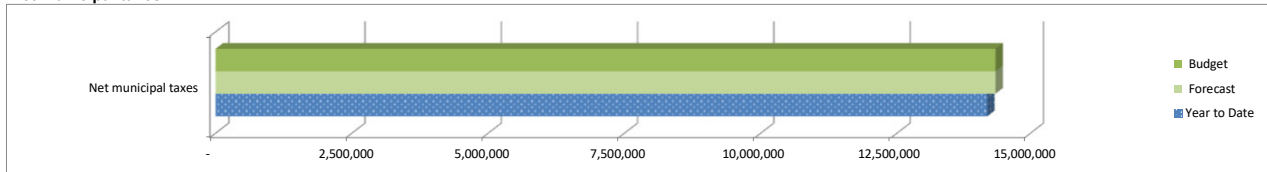


VULCAN COUNTY

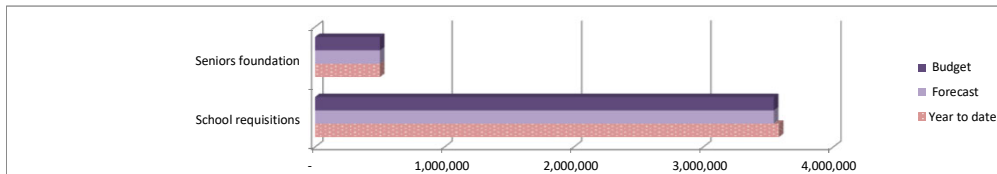
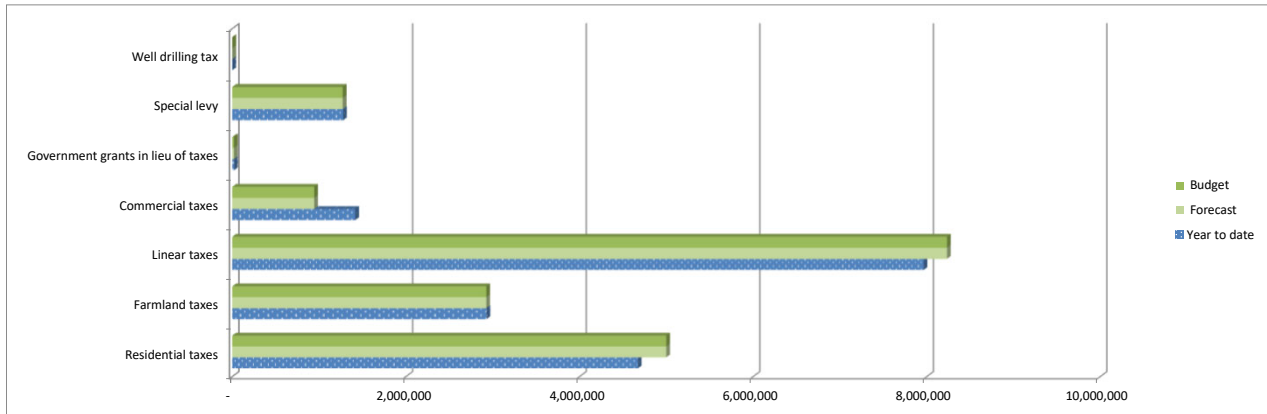
YEAR-END OPERATING REPORT - SUPPLEMENTARY YEAR ENDED DECEMBER 31, 2021

Analysis of Revenues by Type

Net municipal taxes



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	4,998,026	4,998,026	4,671,193	326,833	93.5%
Farmland taxes	2,925,488	2,925,488	2,927,514	(2,026)	100.1%
Linear taxes	8,232,135	8,232,135	7,963,843	268,292	96.7%
Commercial taxes	942,452	942,452	1,415,208	(472,756)	150.2%
Government grants in lieu of taxes	19,499	19,499	21,310	(1,811)	109.3%
Special levy	1,271,506	1,271,506	1,276,318	(4,812)	100.4%
Well drilling tax	-	-	187	(187)	100.0%
Total	18,389,106	18,389,106	18,275,573	113,533	99.4%
School requisitions	3,544,123	3,544,123	3,583,450	(39,327)	101.1%
Seniors foundation	502,326	502,326	502,326	0	100.0%
Total	14,342,657	14,342,657	14,189,797	152,860	98.9%



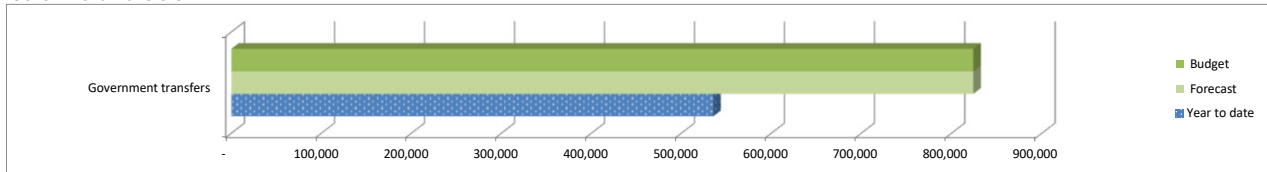
VULCAN COUNTY

YEAR-END OPERATING REPORT - SUPPLEMENTARY

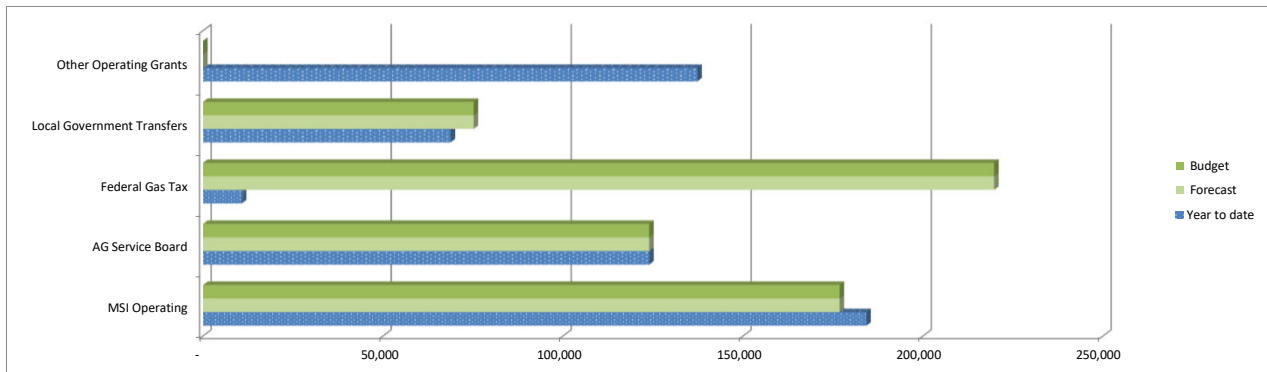
YEAR ENDED DECEMBER 31, 2021

Analysis of Revenues by Type - continued

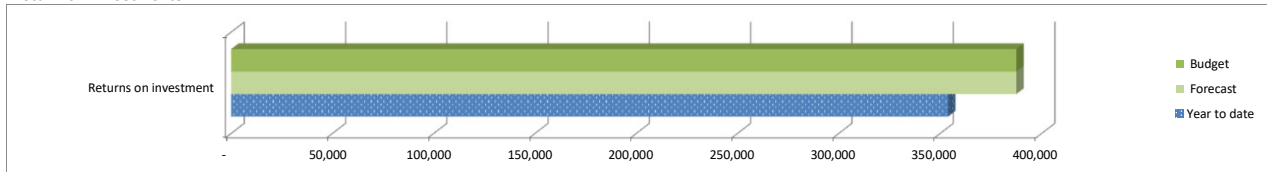
Government Transfers



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
MSI Operating	176,792	176,792	184,204	(7,412)	104.2%
AG Service Board	123,907	123,907	123,907	0	100.0%
Federal Gas Tax	219,734	219,734	10,726	209,008	4.9%
Local Government Transfers	75,158	75,158	68,716	6,442	91.4%
Other Operating Grants	(10,427)	(10,427)	137,256	(147,683)	100.0%
Total	585,164	585,164	524,809	60,356	89.7%



Return on Investments



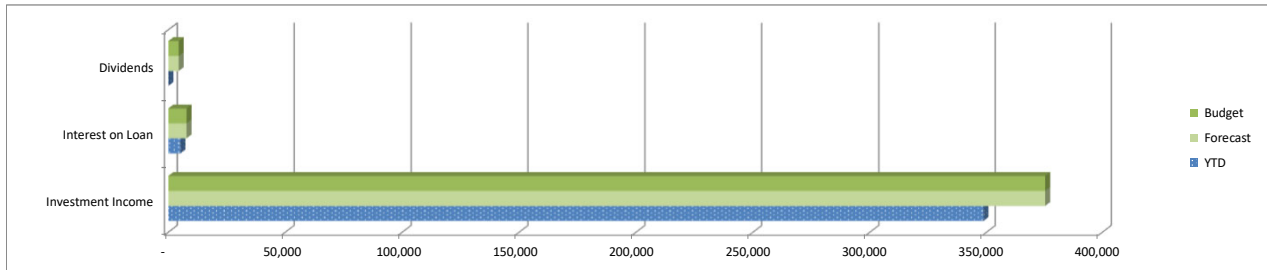
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Investment Income	375,299	375,299	348,703	26,596	92.9%
Interest on Loan	7,762	7,762	5,162	2,600	66.5%
Dividends	4,452	4,452	0	4,452	0.0%
Total	387,513	387,513	353,865	33,648	91.3%

VULCAN COUNTY

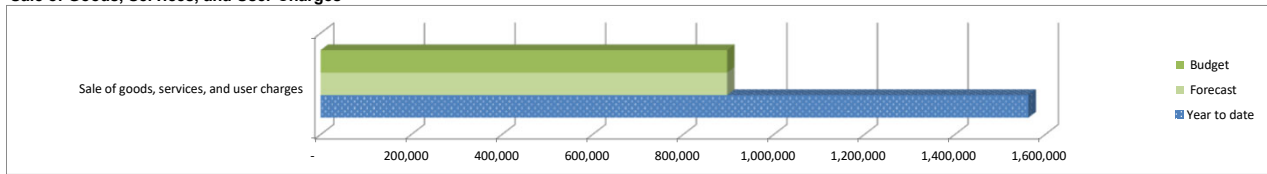
YEAR-END OPERATING REPORT - SUPPLEMENTARY YEAR ENDED DECEMBER 31, 2021

Analysis of Revenues by Type - continued

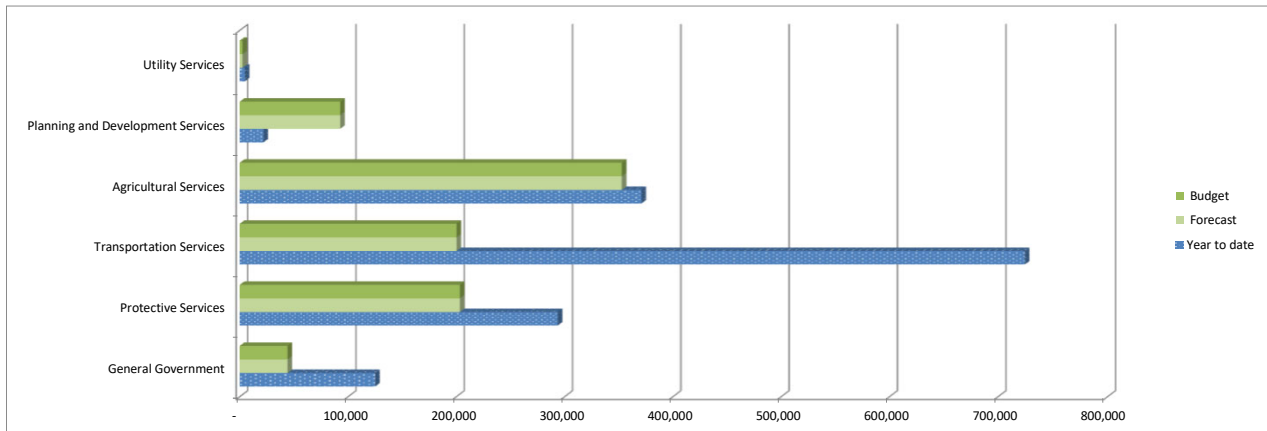
Return on Investments - continued



Sale of Goods, Services, and User Charges



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	44,186	44,185	125,080	(80,895)	283.1%
Protective Services	203,286	203,286	293,738	(90,452)	144.5%
Transportation Services	200,304	200,304	724,590	(524,286)	361.7%
Agricultural Services	352,925	352,925	371,081	(18,156)	105.1%
Planning and Development Services	92,790	92,790	21,876	70,914	23.6%
Utility Services	2,589	2,589	4,837	(2,248)	186.8%
Total	897,230	897,229	1,562,870	(665,641)	174.2%



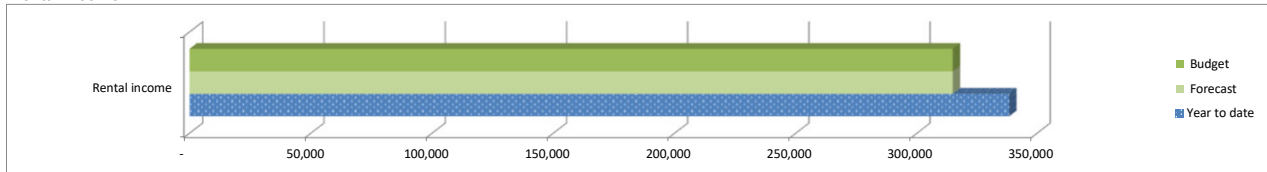
VULCAN COUNTY

YEAR-END OPERATING REPORT - SUPPLEMENTARY

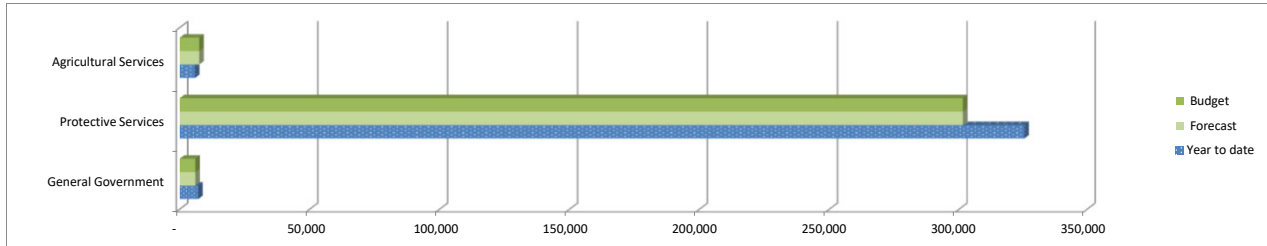
YEAR ENDED DECEMBER 31, 2021

Analysis of Revenues by Type - continued

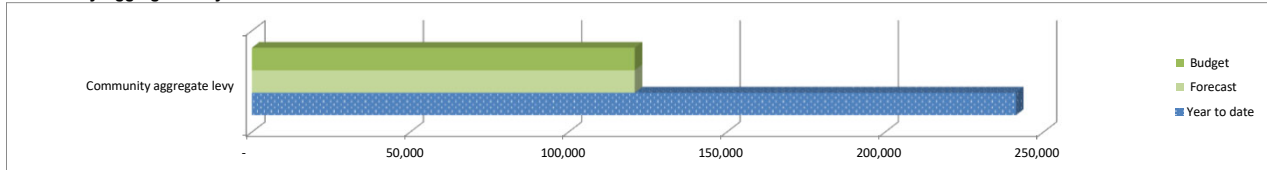
Rental Income



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	6,000		7,100	(7,100)	118.3%
Protective Services	301,380	301,380	325,449	(24,069)	108.0%
Agricultural Services	7,500	7,500	5,824	1,676	77.7%
Total	314,880	308,880	338,373	(29,493)	107.5%

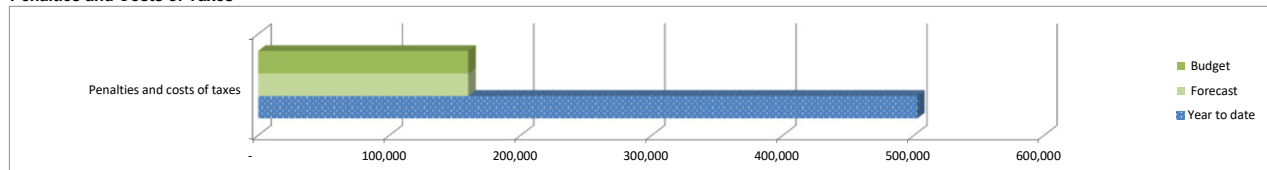


Community Aggregate Levy



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	120,920	120,920	241,318	(120,398)	199.6%

Penalties and Costs of Taxes



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	70,000	70,000	99,346	(29,346)	141.9%
Penalties on Tax Arrears	90,000	90,000	403,152	(313,152)	447.9%
Penalties on Receivables	200	200	-	200	0.0%
Total	160,200	160,200	502,498	(342,298)	313.7%

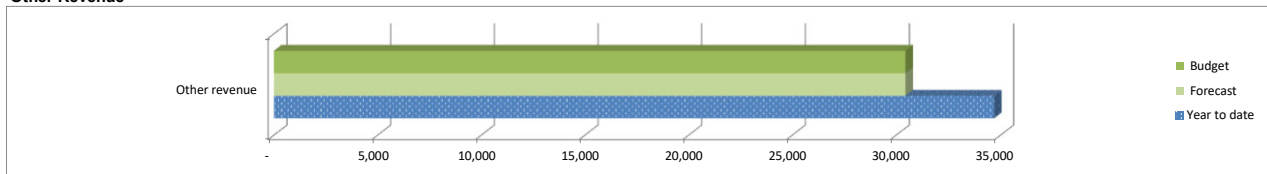
VULCAN COUNTY

YEAR-END OPERATING REPORT - SUPPLEMENTARY

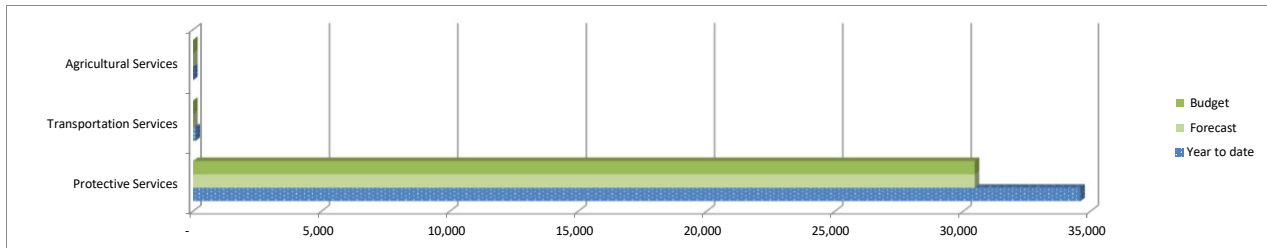
YEAR ENDED DECEMBER 31, 2021

Analysis of Revenues by Type - continued

Other Revenue



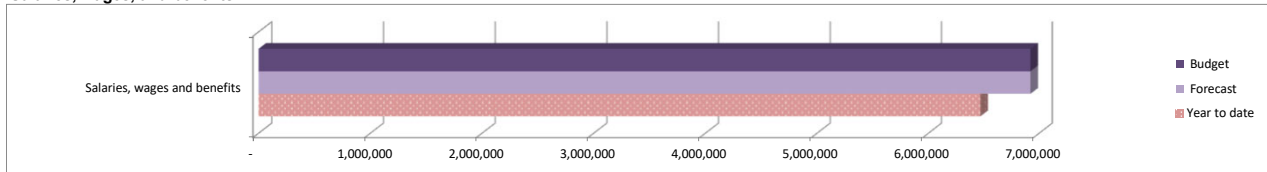
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Protective Services	30,448	30,448	34,602	(4,154)	113.6%
Transportation Services	-	-	95	(95)	100.0%
Agricultural Services	-	-	-	0	0.0%
	<u>30,448</u>	<u>30,448</u>	<u>34,697</u>	<u>(4,249)</u>	



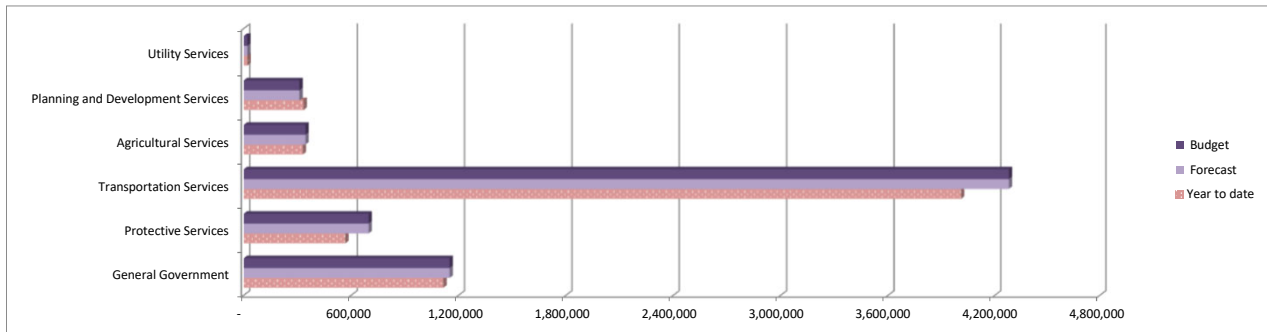
VULCAN COUNTY
YEAR-END OPERATING REPORT - SUPPLEMENTARY
YEAR ENDED DECEMBER 31, 2021

Analysis of Expenses by Type

Salaries, wages, and benefits



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,149,704	1,149,704	1,114,494	35,210	96.9%
Protective Services	696,604	696,604	566,876	129,728	81.4%
Transportation Services	4,278,963	4,278,967	4,007,062	271,905	93.6%
Agricultural Services	344,034	344,034	329,200	14,834	95.7%
Planning and Development Services	310,408	310,408	333,670	(23,262)	107.5%
Utility Services	19,339	19,339	19,883	(544)	102.8%
Total	6,921,605	6,921,609	6,470,017	451,592	93.5%



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	4,579,097	4,579,097	4,427,031	152,066	96.7%
Overtime - Permanent Staff	184,427	184,427	75,482	108,944	40.9%
Salaries - Seasonal Staff	531,090	531,090	451,368	79,722	85.0%
Overtime - Seasonal Staff	72,169	72,169	35,747	36,423	49.5%
Health and Pension Benefits / WCB	1,200,539	1,200,539	1,190,643	9,895	99.2%
Per Diems / Honorariums	354,283	354,283	289,468	64,815	81.7%
Total	6,921,605	6,921,605	6,469,740	451,865	93.5%

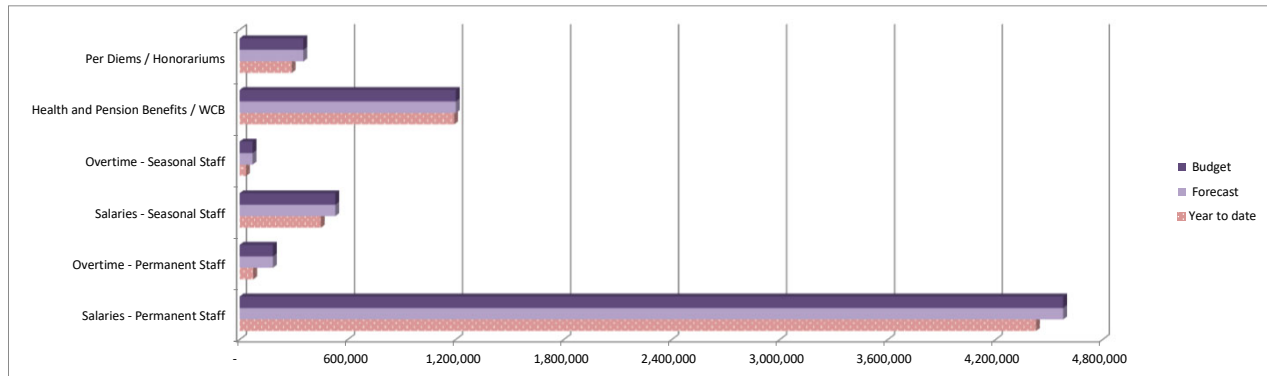
VULCAN COUNTY

YEAR-END OPERATING REPORT - SUPPLEMENTARY

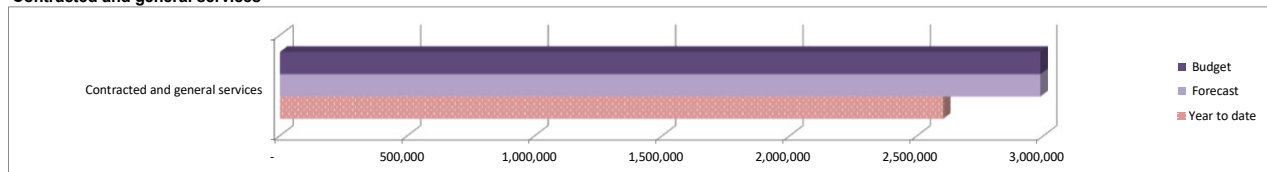
YEAR ENDED DECEMBER 31, 2021

Analysis of Expenses by Type - continued

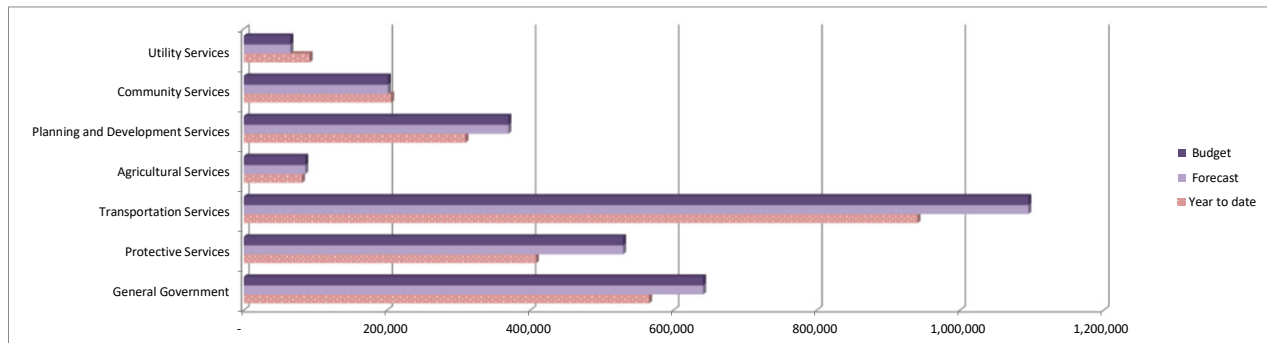
Salaries, wages, and benefits - continued



Contracted and general services



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	641,284	641,284	565,791	75,493	88.2%
Protective Services	529,553	529,553	407,809	121,744	77.0%
Transportation Services	1,095,041	1,095,041	940,759	154,282	85.9%
Agricultural Services	85,896	85,896	81,117	4,779	94.4%
Planning and Development Services	369,422	369,422	309,404	60,018	83.8%
Community Services	201,216	201,216	205,848	(4,632)	102.3%
Utility Services	64,940	64,940	91,951	(27,011)	141.6%
Total	2,987,352	2,987,352	2,602,679	384,673	87.1%



VULCAN COUNTY

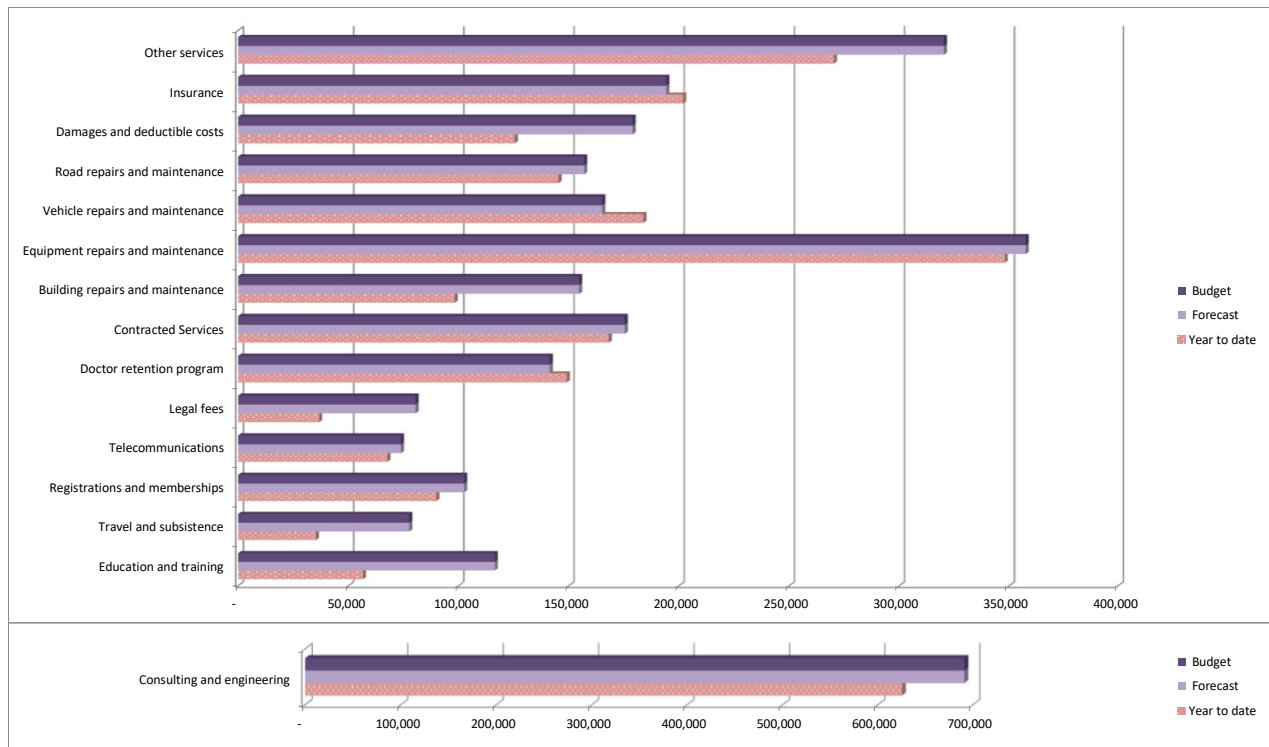
YEAR-END OPERATING REPORT - SUPPLEMENTARY

YEAR ENDED DECEMBER 31, 2021

Analysis of Expenses by Type - continued

Contracted and general services - continued

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	116,488	116,488	56,664	59,824	48.6%
Travel and subsistence	77,644	77,644	35,335	42,309	45.5%
Registrations and memberships	102,546	102,546	89,977	12,569	87.7%
Telecommunications	73,903	73,903	67,749	6,154	91.7%
Legal fees	80,521	80,521	36,781	43,740	45.7%
Doctor retention program	141,460	141,460	149,144	(7,684)	105.4%
Contracted Services	175,477	175,477	168,227	7,250	95.9%
Consulting and engineering	691,226	691,226	625,453	65,773	90.5%
Building repairs and maintenance	154,753	154,753	98,320	56,433	63.5%
Equipment repairs and maintenance	357,587	357,587	347,990	9,597	97.3%
Vehicle repairs and maintenance	165,242	165,242	183,849	(18,607)	111.3%
Road repairs and maintenance	157,039	157,039	145,362	11,677	92.6%
Damages and deductible costs	179,000	179,000	125,540	53,460	70.1%
Insurance	194,264	194,264	201,923	(7,659)	103.9%
Other services	320,203	320,203	270,366	49,837	84.4%
	2,987,352	2,987,352	2,602,679	384,673	87.1%

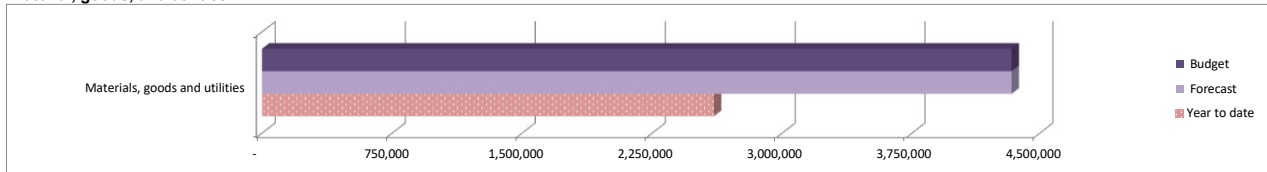


VULCAN COUNTY

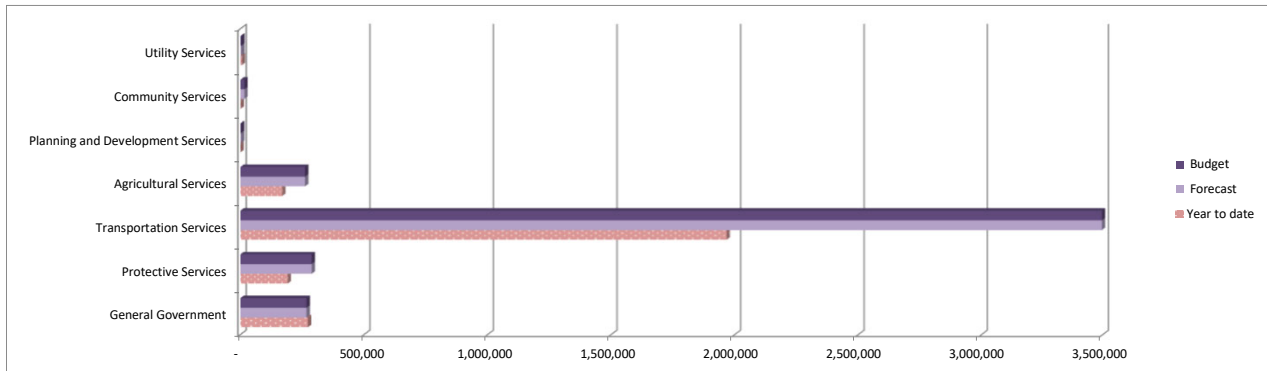
YEAR-END OPERATING REPORT - SUPPLEMENTARY YEAR ENDED DECEMBER 31, 2021

Analysis of Expenses by Type - continued

Material, goods, and utilities



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	267,551	267,551	273,021	(5,470)	102.0%
Protective Services	288,077	288,077	191,099	96,978	66.3%
Transportation Services	3,496,406	3,496,403	1,966,945	1,529,458	56.3%
Agricultural Services	261,462	261,462	168,806	92,656	64.6%
Planning and Development Services	2,689	2,689	-	2,689	0.0%
Community Services	15,950	15,950	1,142	14,808	7.2%
Utility Services	3,240	3,240	5,586	(2,346)	172.4%
Total	4,335,375	4,335,372	2,606,599	1,728,773	60.1%

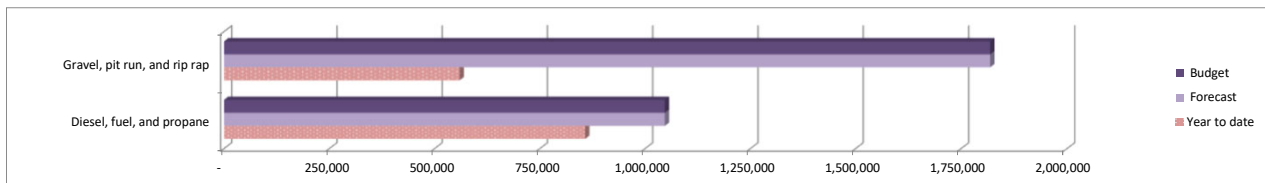
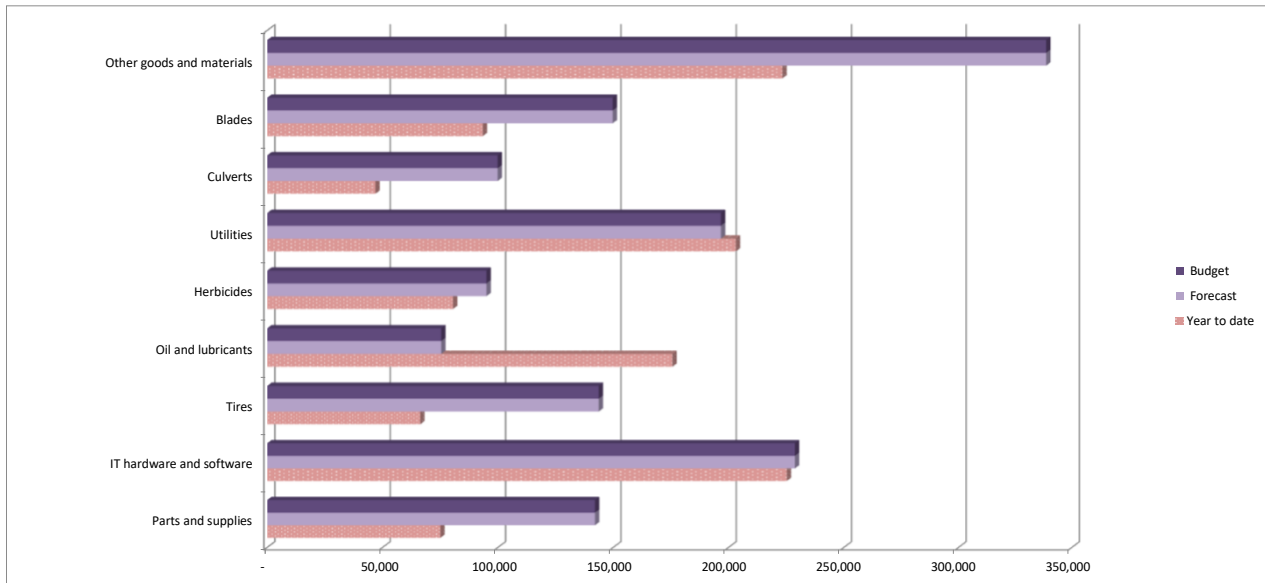


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	142,077	142,077	75,037	67,040	52.8%
IT hardware and software	228,703	228,703	225,185	3,518	98.5%
Diesel, fuel, and propane	1,046,929	1,046,929	857,802	189,128	81.9%
Tires	143,707	143,707	66,346	77,361	46.2%
Oil and lubricants	75,380	75,380	175,676	(100,296)	233.1%
Gravel, pit run, and rip rap	1,818,613	1,818,613	559,240	1,259,373	30.8%
Herbicides	95,000	95,000	80,528	14,472	84.8%
Utilities	196,654	196,654	203,143	(6,489)	103.3%
Culverts	99,918	99,918	46,890	53,028	46.9%
Blades	149,729	149,729	93,457	56,273	62.4%
Other goods and materials	338,665	338,664	223,297	115,367	65.9%
Total	4,335,375	4,335,374	2,606,601	1,728,773	60.1%

VULCAN COUNTY
YEAR-END OPERATING REPORT - SUPPLEMENTARY
YEAR ENDED DECEMBER 31, 2021

Analysis of Expenses by Type - continued

Material, goods, and utilities - continued



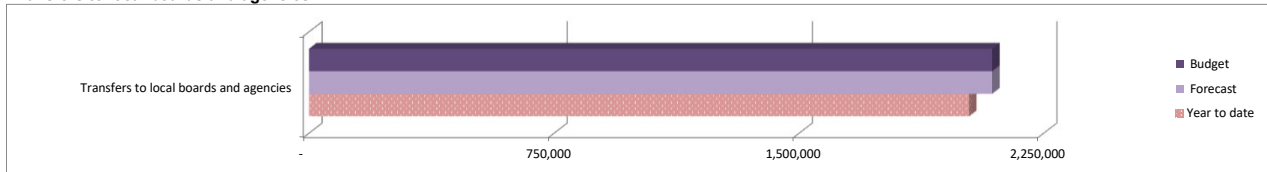
VULCAN COUNTY

YEAR-END OPERATING REPORT - SUPPLEMENTARY

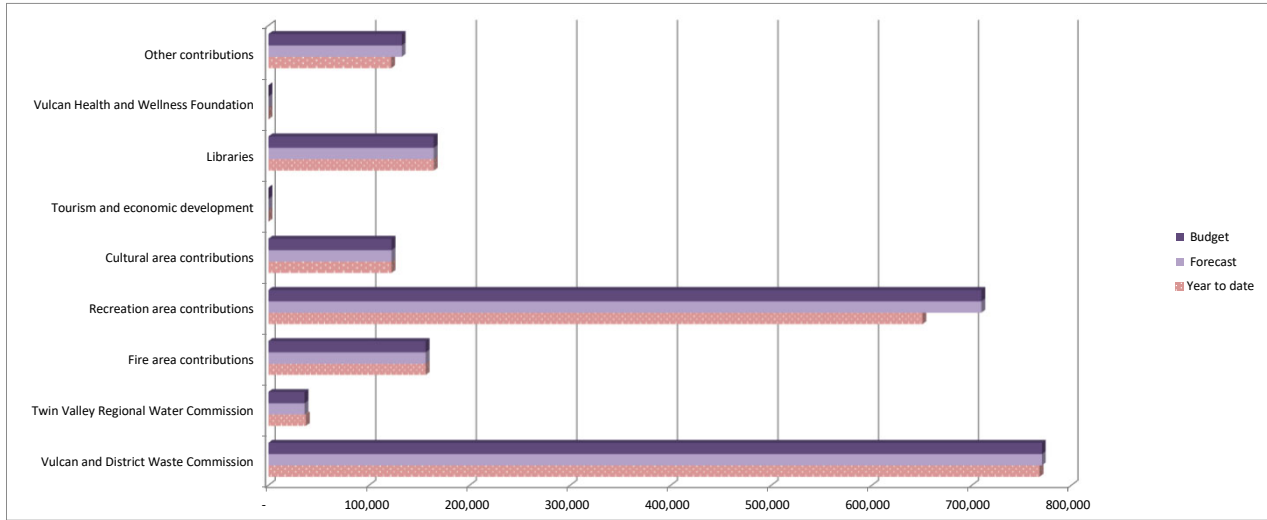
YEAR ENDED DECEMBER 31, 2021

Analysis of Expenses by Type - continued

Transfers to local boards and agencies



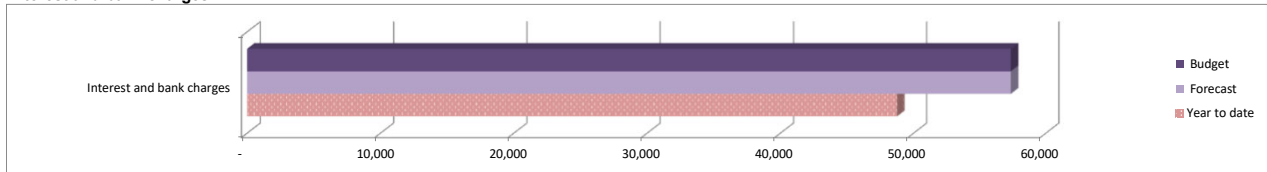
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Vulcan and District Waste Commission	770,389	770,389	768,040	2,349	99.7%
Twin Valley Regional Water Commission	35,981	35,981	37,246	(1,265)	103.5%
Fire area contributions	156,310	156,310	156,310	0	100.0%
Recreation area contributions	709,634	709,634	650,475	59,159	91.7%
Cultural area contributions	122,400	122,400	122,400	0	100.0%
Tourism and economic development	-	-	-	0	0.0%
Libraries	164,416	164,416	164,416	0	100.0%
Vulcan Health and Wellness Foundation	-	-	-	0	0.0%
Other contributions	132,557	132,557	122,014	10,543	92.0%
Total	2,091,687	2,091,687	2,020,901	70,786	96.6%



VULCAN COUNTY
YEAR-END OPERATING REPORT - SUPPLEMENTARY
YEAR ENDED DECEMBER 31, 2021

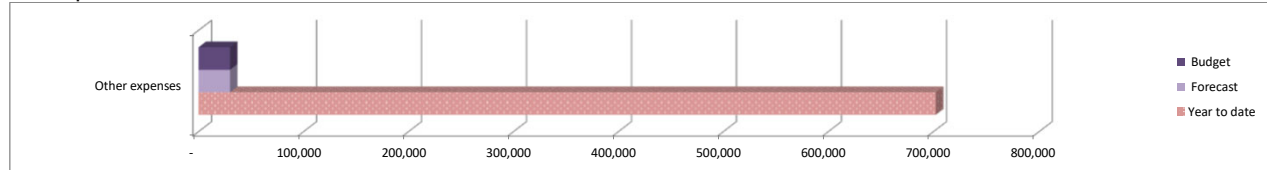
Analysis of Expenses by Type - continued

Interest and bank charges

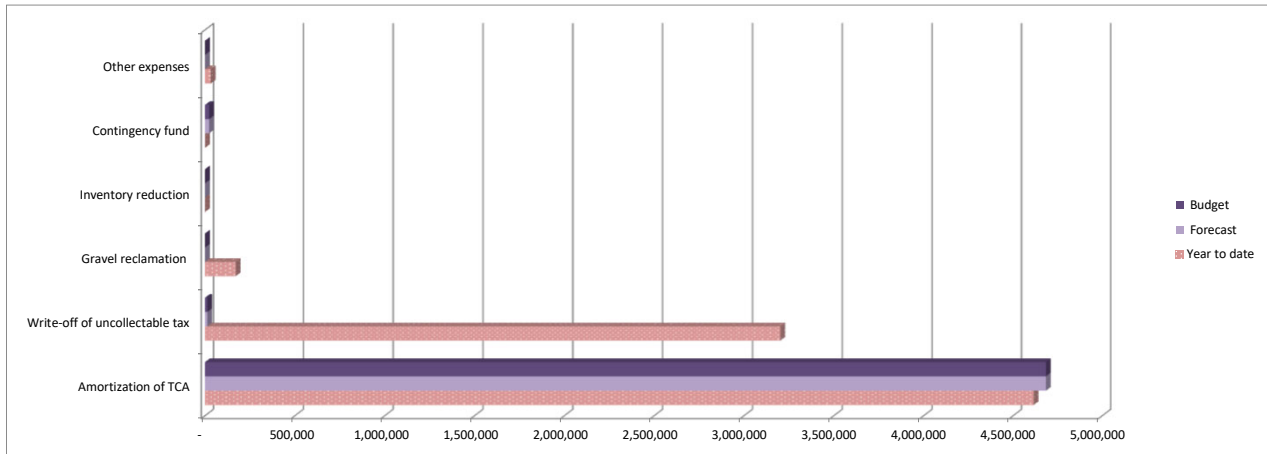


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Interest and bank charges	57,359	57,359	48,758	8,601	85.0%

Other expenses



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Amortization of TCA	4,684,267	4,684,267	4,615,232	69,035	98.5%
Write-off of uncollectable tax	12,670	12,670	3,202,579	(3,189,909)	25276.9%
Gravel reclamation	-	-	170,930	(170,930)	100.0%
Inventory reduction	-	-	-	0	0.0%
Contingency fund	22,500	22,500	1,060	21,440	4.7%
Other expenses	(1,677,054)	(1,677,054)	31,617	(1,708,671)	100.0%
	3,042,383	3,042,383	8,021,418	(4,979,035)	263.7%

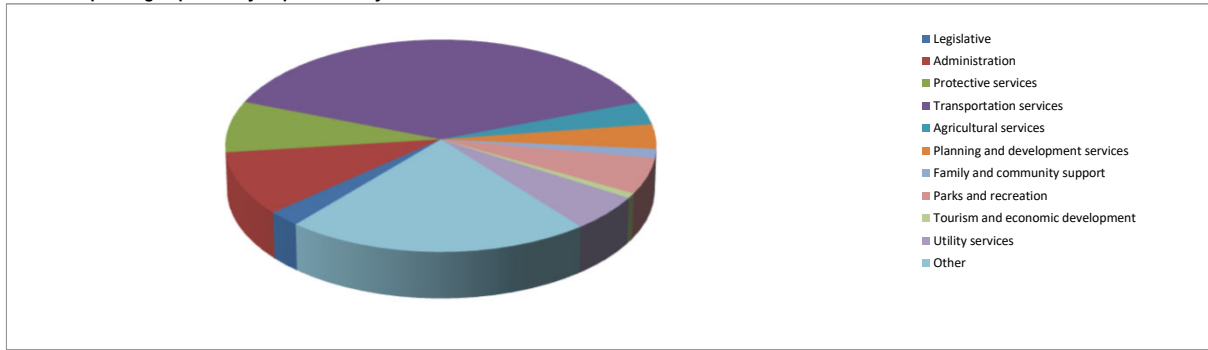


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YEAR-END OPERATING REPORT - SUPPLEMENTARY

YEAR ENDED DECEMBER 31, 2021

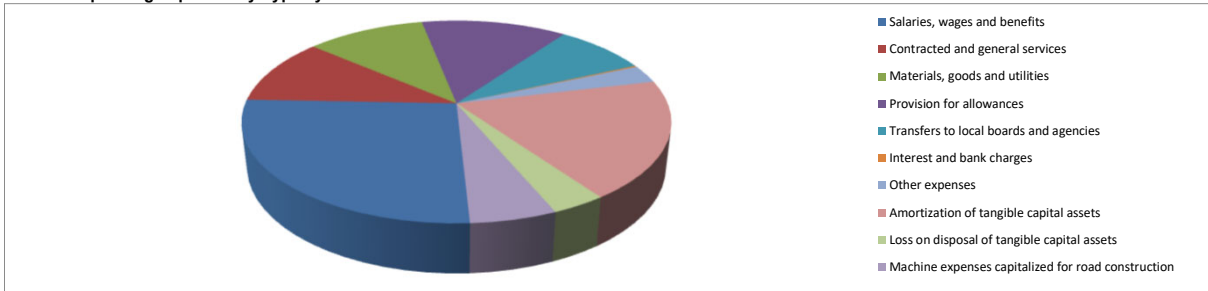
Breakdown of Operating Expenses by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	419,122	419,122	399,079	20,043	95.2%
Administration	1,735,354	1,735,354	1,647,334	88,020	94.9%
Protective services	1,670,544	1,670,544	1,344,289	326,255	80.5%
Transportation services	7,193,864	7,193,864	6,572,829	621,035	91.4%
Agricultural services	723,763	723,763	601,482	122,281	83.1%
Planning and development services	682,519	682,519	643,074	39,445	94.2%
Family and community support	233,776	233,776	236,248	(2,472)	101.1%
Parks and recreation	996,450	996,450	937,291	59,159	94.1%
Tourism and economic development	167,043	167,043	125,537	41,506	75.2%
Utility services	893,889	893,889	922,706	(28,817)	103.2%
Other	35,170	35,170	3,725,273	(3,690,103)	10592.2%
Total	14,751,494	14,751,494	17,155,142	(2,403,648)	116.3%

* excludes amortization (non-cash transaction) for display purposes

Breakdown of Operating Expenses by Type - year-to-date



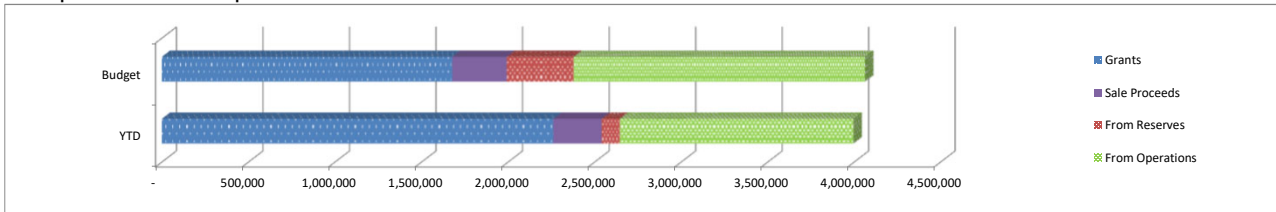
Type of expense	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	6,921,605	6,921,606	6,470,017	451,589	93.5%
Contracted and general services	2,987,352	2,987,352	2,602,679	384,673	87.1%
Materials, goods and utilities	4,335,375	4,335,374	2,606,601	1,728,773	60.1%
Transfers to local boards and agencies	2,091,687	2,091,687	2,020,901	70,786	96.6%
Interest and bank charges	57,359	57,359	48,758	8,601	85.0%
Other expenses	29,992	29,992	702,276	(672,284)	2341.5%
Loss on disposal of tangible capital assets	-	-	852,803	(852,803)	100.0%
Machine expenses capitalized	(1,684,546)	(1,684,546)	(1,351,472)	(333,074)	0.0%
Total	14,751,494	14,751,494	17,155,142	(2,403,648)	116.3%
Amortization of tangible capital assets	4,684,267	4,684,267	4,615,232	69,035	98.5%
Total	19,435,761	19,435,761	21,770,374	(2,334,613)	112.0%

VULCAN COUNTY

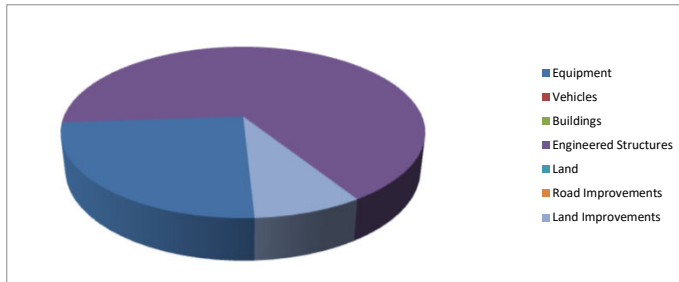
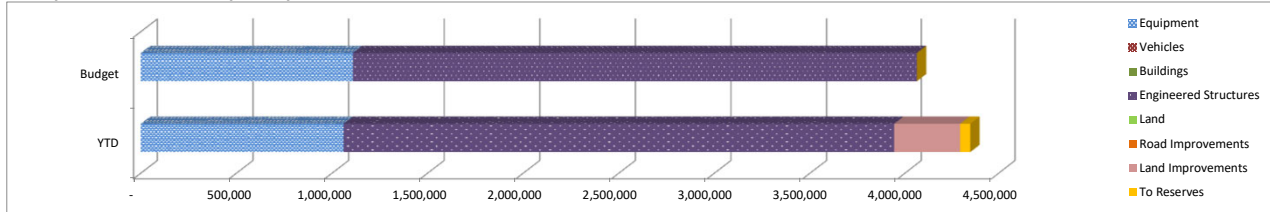
YEAREND CAPITAL REPORT DECEMBER 31, 2021

Analysis by Department

Transportation Services - Capital Revenues



Transportation Services - Capital Expenditures



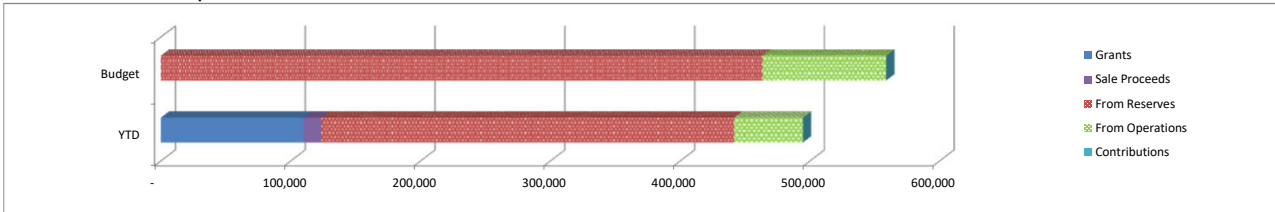
Type of expense	Budget	Year to date	YTD%
Equipment	1,109,800	1,061,000	24.70%
Vehicles	-	-	0.00%
Buildings	-	-	0.00%
Engineered Structures	2,954,158	2,881,934	67.10%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	352,079	8.10%
Total	4,063,958	4,295,013	
Transfer to Operating	-	-	
Transfer to Reserves	-	54,215	
Total	4,063,958	4,349,228	

VULCAN COUNTY

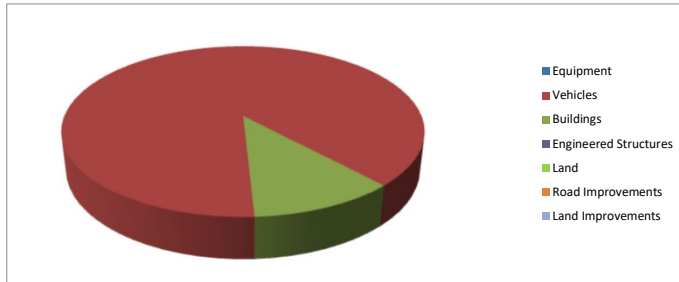
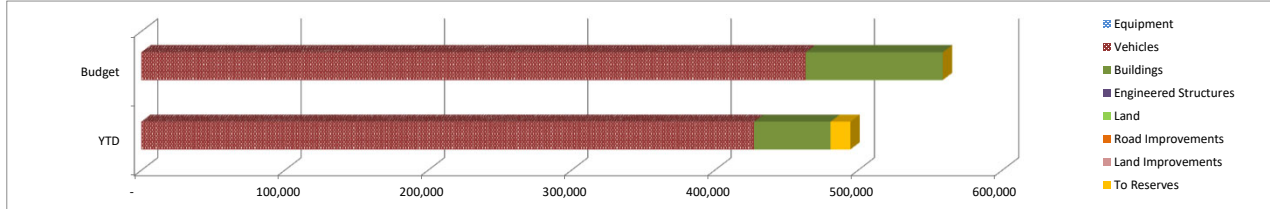
YEAREND CAPITAL REPORT DECEMBER 31, 2021

Analysis by Department - continued

Protective Services - Capital Revenues



Protective Services - Capital Expenditures



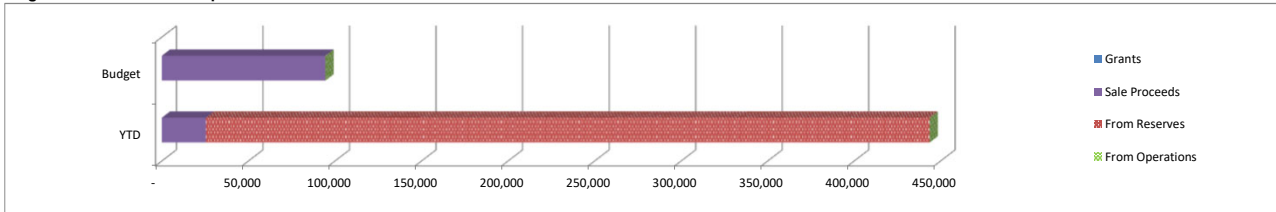
Type of expense	Budget	Year to date	YTD%
Equipment	-	-	0.00%
Vehicles	463,500	427,458	88.89%
Buildings	95,335	53,407	11.11%
Engineered Structures	-	-	0.00%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	-	0.00%
Total	558,835	480,865	
Transfer to Operating	-	-	
Transfer to Reserves	-	13,800	
Total	558,835	494,665	

VULCAN COUNTY

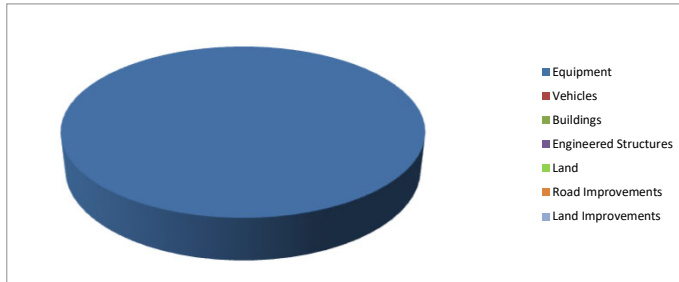
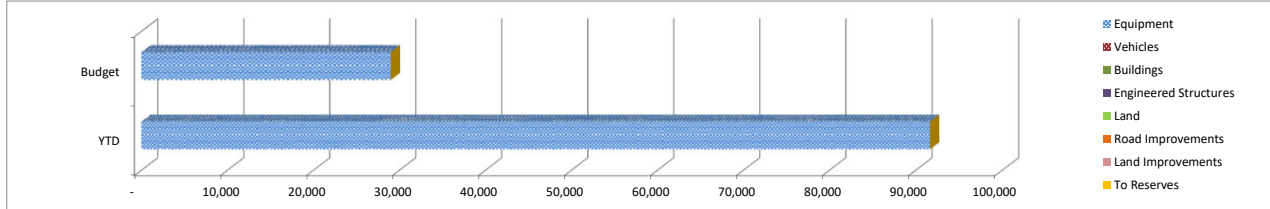
YEAREND CAPITAL REPORT DECEMBER 31, 2021

Analysis by Department - continued

Agricultural Services - Capital Revenues



Agricultural Services - Capital Expenditures



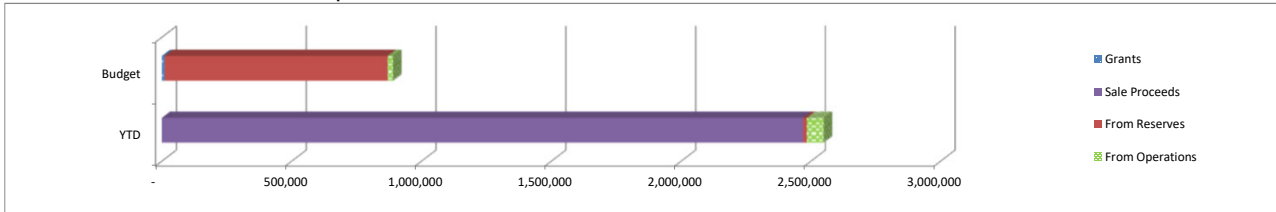
Type of expense	Budget	Year to date	YTD%
Equipment	29,000	91,649	100.00%
Vehicles	-	-	0.00%
Buildings	-	-	0.00%
Engineered Structures	-	-	0.00%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	-	0.00%
Total	29,000	91,649	
Transfer to Operating	65,500	-	
Transfer to Reserves	-	-	
Total	94,500	91,649	

VULCAN COUNTY

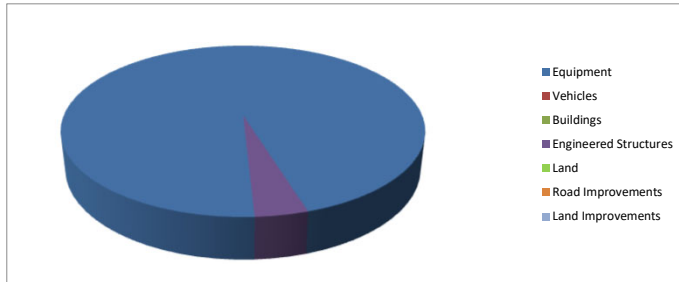
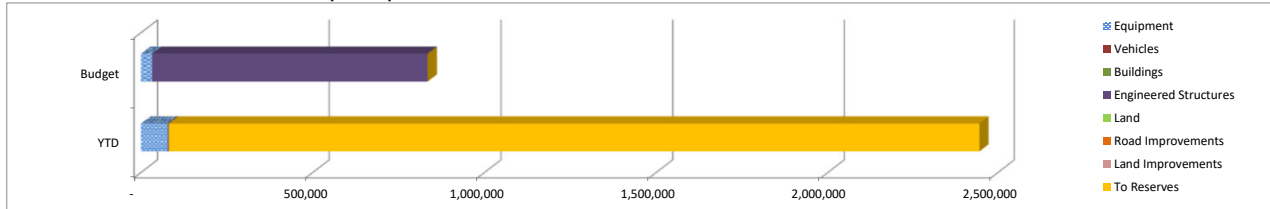
YEAREND CAPITAL REPORT DECEMBER 31, 2021

Analysis by Department - continued

General Government - Administration - Capital Revenues



General Government - Administration - Capital Expenditures



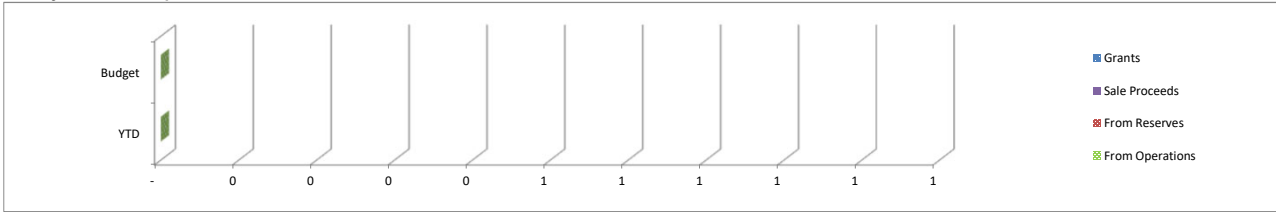
Type of expense	Budget	Year to date	YTD%
Equipment	32,278	77,087	96.01%
Vehicles	-	-	0.00%
Buildings	-	-	0.00%
Engineered Structures	801,842	3,203	3.99%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	-	0.00%
Total	834,120	80,290	
Transfer to Operating	57,023	105,172	
Transfer to Reserves	-	2,364,609	
Total	891,143	2,550,071	

VULCAN COUNTY

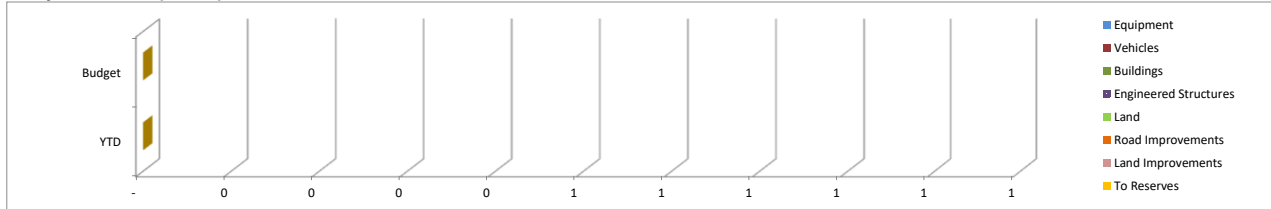
YEAREND CAPITAL REPORT DECEMBER 31, 2021

Analysis by Department - continued

Utility Services - Capital Revenues



Utility Services - Capital Expenditures



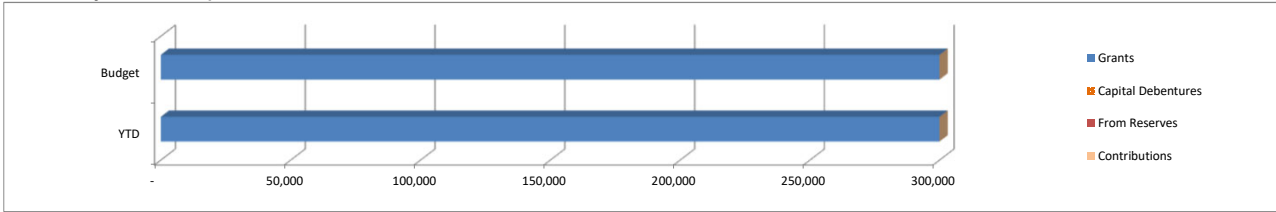
Type of expense	Budget	Year to date	YTD%
Equipment	-	-	#DIV/0!
Vehicles	-	-	#DIV/0!
Buildings	-	-	#DIV/0!
Engineered Structures	-	-	#DIV/0!
Land	-	-	#DIV/0!
Road Improvements	-	-	#DIV/0!
Land Improvements	-	-	#DIV/0!
Transfer to Reserves	-	-	-

VULCAN COUNTY

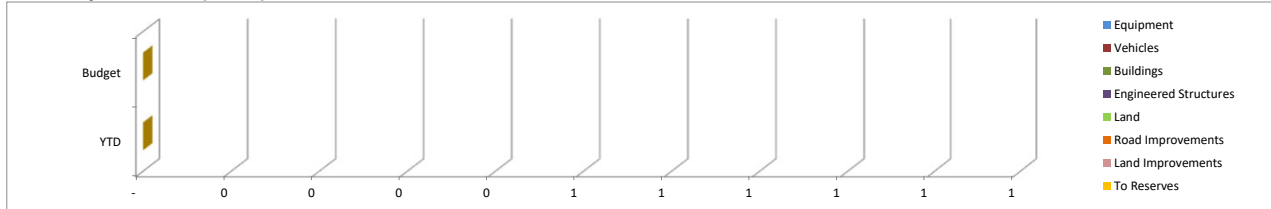
YEAREND CAPITAL REPORT DECEMBER 31, 2021

Analysis by Department - continued

Community Services - Capital Revenues



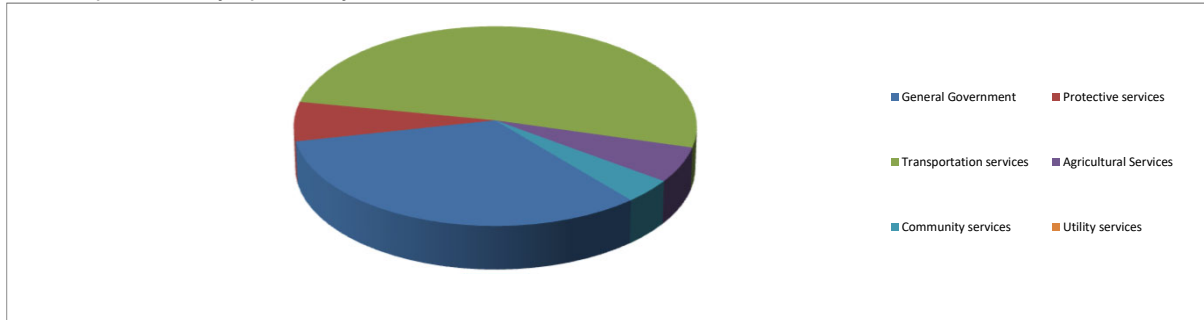
Community Services - Capital Expenditures



Type of expense	Budget	Year to date	YTD%
Equipment	-	-	#DIV/0!
Vehicles	-	-	#DIV/0!
Buildings	505,000	-	#DIV/0!
Engineered Structures	-	-	#DIV/0!
Land	-	-	#DIV/0!
Road Improvements	-	-	#DIV/0!
Land Improvements	-	-	#DIV/0!
	505,000	-	
Transfer to Reserves	-	-	
	505,000	-	

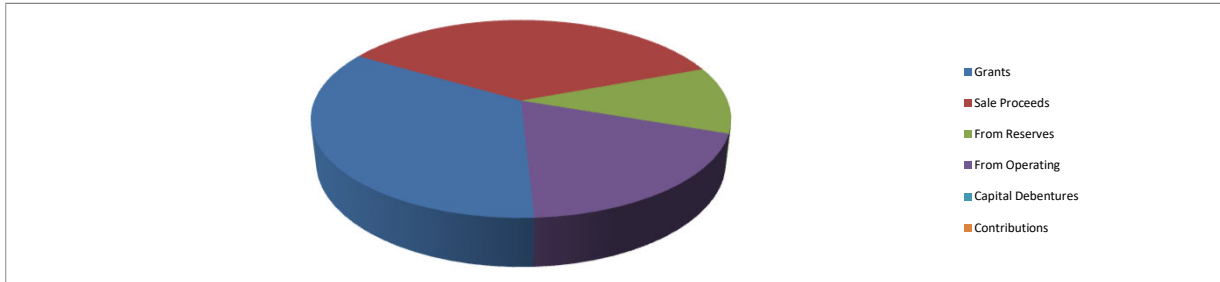
VULCAN COUNTY
YEAREND CAPITAL REPORT
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Breakdown of capital revenues by departments - year to date



Department	Budget	Year to date	YTD %
General Government	891,143	2,550,071	32.75%
Protective services	558,835	494,665	6.35%
Transportation services	4,063,958	3,997,148	51.34%
Agricultural Services	94,500	443,728	5.70%
Community services	805,000	300,000	3.85%
Utility services	-	-	0.00%
Total	6,413,436	7,785,612	

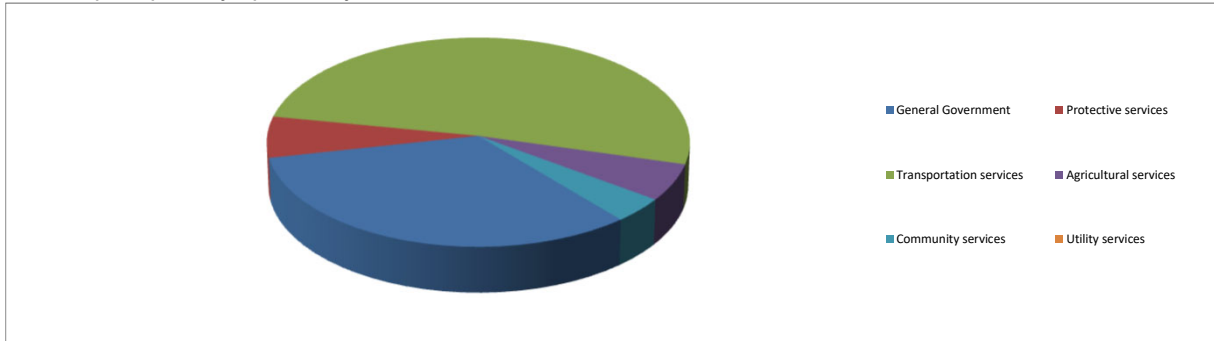
Breakdown of capital revenues by type - year to date



Type of revenue	Budget	Year to date	YTD %
Grants	2,494,045	2,672,336	34.32%
Sale Proceeds	410,500	2,788,761	35.82%
From Reserves	1,708,010	854,043	10.97%
From Operating	1,800,881	1,470,472	18.89%
Capital Debentures	-	-	0.00%
Contributions	-	-	0.00%
Total	6,413,436	7,785,612	

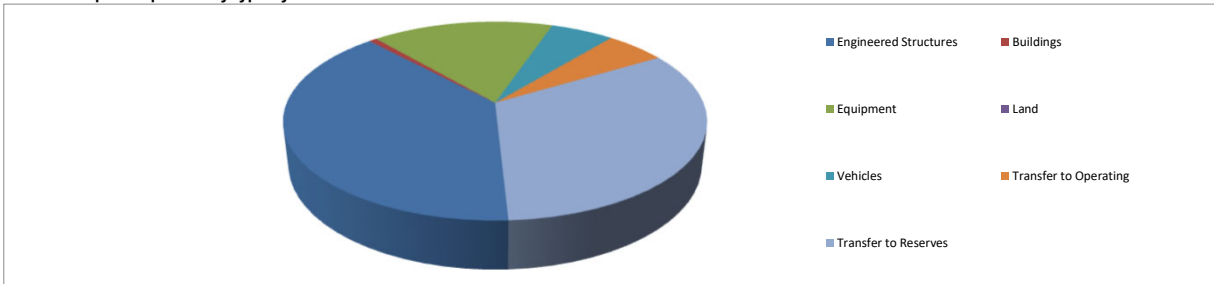
VULCAN COUNTY
YEAREND CAPITAL REPORT
DECEMBER 31, 2021

Breakdown of capital expenses by departments - year to date



Department	Budget	Year to date	YTD %
General Government	891,143	2,550,071	32.75%
Protective services	558,835	494,665	6.35%
Transportation services	4,063,958	3,997,148	51.34%
Agricultural services	599,500	443,728	5.70%
Community services	300,000	300,000	3.85%
Utility services	-	-	0.00%
	<u>6,413,436</u>	<u>7,785,612</u>	

Breakdown of capital expenses by type - year to date



Type of expense	Budget	Year to date	YTD %
Engineered Structures	3,756,000	2,885,137	37.06%
Buildings	600,335	53,407	0.69%
Equipment	1,171,078	1,229,736	15.79%
Land	-	-	0.00%
Vehicles	463,500	427,458	5.49%
Transfer to Operating	422,523	405,172	5.20%
Transfer to Reserves	-	2,432,624	31.25%
	<u>6,413,436</u>	<u>7,785,613</u>	