

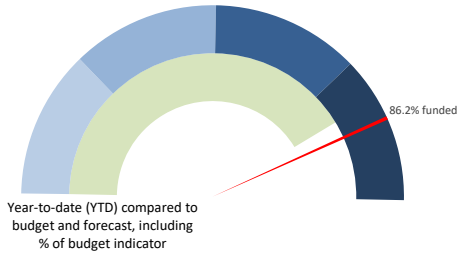
QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

VULCAN COUNTY

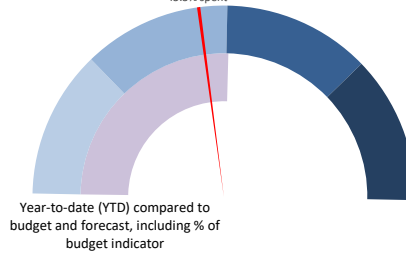
QUARTERLY OPERATING REPORT - FINANCIAL OVERVIEW
PERIOD ENDED JUNE 30, 2022

Total Revenues Tachometer:



Total Budget	23,087,379
Forecast	18,950,578 82.1%
Year-to-Date	19,905,333 86.2%

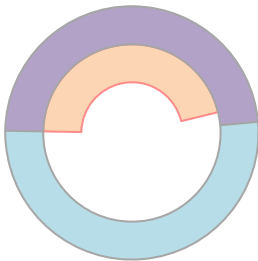
Total Expenses Tachometer:



Total Budget	19,555,942
Forecast	9,867,507 50.5%
Year-to-Date	8,898,720 45.5%

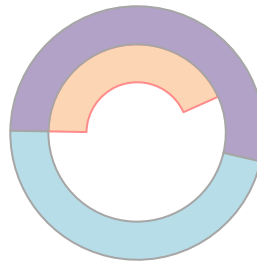
Summary of Significant Operating Expenses:

Salaries, wages and benefits



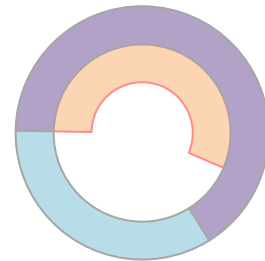
Budget	7,216,498
Forecast	3,487,574 48.3%
YTD	3,317,455 46.0%

Contracted and general services



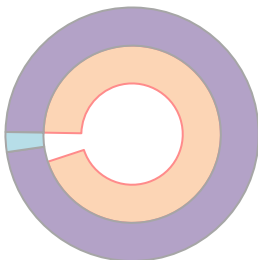
Budget	2,872,473
Forecast	1,531,637 53.3%
YTD	1,236,526 43.0%

Materials, goods and utilities



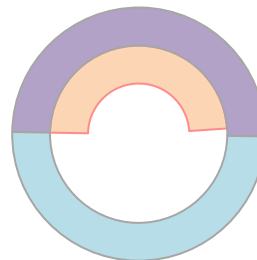
Budget	4,516,260
Forecast	2,974,385 65.9%
YTD	2,536,131 56.2%

Transfers to local boards and agencies



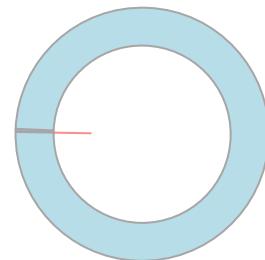
Budget	1,881,623
Forecast	1,834,003 97.5%
YTD	1,782,077 94.7%

Interest and bank charges



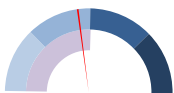
Budget	54,468
Forecast	27,235 50.0%
YTD	26,522 48.7%

Amortization & Other Expenses



Budget	3,014,621
Forecast	12,670 0.4%
YTD	0 0.0%

Chart Reference Guide:



"Tachometer" Chart

Outer BLUE half circle represents the total operating budget, colour coordinated into 1/4 sections to visually represent equal 25% quarterly amounts. Inside PURPLE section represents the projected forecasted budget, based on the normal timing of budgeted costs for the period (This section will be GREEN for revenue charts). The RED tachometers/line represents the actual year-to-date figures.



"Sundial" Chart

Outer BLUE circle represents the total operating budget. Within the outer circle includes a PURPLE section which represents the projected forecasted budget, based on the normal timing of budgeted costs for the period. The inside TAN/PINK section represents the actual year-to-date figures.

**QUARTERLY OPERATING REPORT – FINANCIAL ANALYSIS
PERIOD ENDING JUNE 30, 2022**

The following is an analysis on the quarterly operating report for the six (6) months ending June 30, 2022. The actual figures have been compared to the approved final budget for the year, and have also been compared to the forecasted figures for the 2nd quarter. The forecasted figures have been estimated based on the approved budget and the timing of the transactions and journal entries (i.e. regular transactions such as payroll are based on 25% of the approved budget; whereas, yearend journal entries are only recorded in the 4th quarter).

TOTAL REVENUES:

The year-to-date revenues of 86.2% of the budget are overall comparable to the forecast of 82.1%.

The “Net Municipal Taxes” revenues are issued and recorded in the 2nd quarter. The forecast and actuals are greater than budget as there are requisition payments to the Alberta School Foundation Fund (ASFF) in the later part of the year. The year-to-date revenues are greater than forecast as the Province has applied some Provincial Education Requisition Credits (PERC) to the 2nd quarter ASFF payment.

The Operating Government Transfers are greater than forecast/budget as the County was able to apply for and receive additional Canada Community-Building Fund (prior Federal Gas Tax Fund grant) relating to road construction projects on prior years funding allocations.

The following are some of the other significant variances:

- Return on investments are higher than forecast as these revenues are mostly increased with the increases to the bank’s prime rates.
- Penalties and cost of taxes are higher than forecast as these revenues are budgeted conservatively and there are penalties on taxes that are in arrears.
- Other variances are mostly due to the timing of receiving funding.

TOTAL EXPENSES:

The year-to-date expenses of 45.5% of the budget are less than the forecast of 50.5%. The following is an analysis by each of the major types of operating expenditures:

Salary, Wages and Benefits:

The year-to-date expenses of 46.0% of the budget are overall comparable to the forecast of 48.3%.

- The salaries and benefits for permanent staffing is less than the forecast due to the timing of payrolls and staff vacancies in Protective Services and Transportation Services.
- Majority of seasonal staff for operations effectively started at the beginning of May; whereas, these costs are less than forecast as this depends on staffing levels for projects.
- Per diems are less than the forecast due to the timing of related payrolls and the submissions.

Contracted and General Services:

The year-to-date expenses of 43.0% of the budget are less than the forecast of 53.3%.

- Consulting and engineering costs are less than forecast, which is likely due to the timing of these projects and many of these will likely be received in subsequent months.
- Education/Training and Travel/Subsistence is less than forecast, which is likely due to the timing of the conferences and other related training.
- Doctor Retention Program is less than forecast as these invoices were not received until after the 2nd quarter or are still waiting to be received.

Material, Goods and Utilities:

The year-to-date expenses of 56.2% of the budget are less than the forecast of 65.9%.

- Gravel costs are overall comparable, but still less than forecast based on the timing of the 2022 gravel crushing program; whereas, there was significant amount of gravel crushing that was completed during the 1st and 2nd quarter. This may be further adjusted at yearend as the County will capitalize some of the gravel crushing costs as inventory.
- Parts/Supplies, Blades, Tires & Culvert costs were less than forecast based on the timing of purchases and recording the use of inventory. Many of these costs will increase in the 3rd quarter during the construction of roads and bridges.
- IT Hardware/Software costs were less than forecast based on the timing of purchases and the implementation of the updated GPS units. Many of these are being installed in the 3rd quarter.

Transfer to Local Boards and Agencies:

The year-to-date expenses of 94.7% of the budget are overall comparable to the forecast of 97.5%.

- Most of the contributions were processed during the 2nd quarter (after the approval of the 2022 final budget); however, there are some that are contingent or are provided on a quarterly basis throughout the year (i.e., Family and Community Support Services).

Interest and Bank Charges:

The year-to-date expenses of 48.7% of the budget are overall comparable to the forecast of 50.0%.

- The Alberta Capital Finance Authority (ACFA) debenture is paid semi-annually, including payments in the 1st and the 3rd quarter. The majority of the interest relates to these debenture payments; whereas, the actual interest was slightly less than the forecast.

Amortization and Other Expenses:

The year-to-date expenses of 0.0% are overall comparable to the forecast of 0.4%.

- Amortization and the Capitalization of Construction costs are typically done in the 4th quarter; therefore, no costs nor forecasts have been provided in the 1st quarter.
- At this time there has been no other expenses nor use of contingency funds in the 1st quarter.



VULCAN COUNTY
QUARTERLY OPERATING REPORT
PERIOD ENDED JUNE 30, 2022

TABLE OF CONTENTS:

OPERATING REPORT:

TOTAL REVENUES - SUMMARY	6
TOTAL EXPENSES - SUMMARY	7
ANALYSIS BY DEPARTMENT/SEGMENT - OVERVIEW	
GENERAL GOVERNMENT	8
PROTECTIVE SERVICES	9
TRANSPORTATION SERVICES	10
AGRICULTURAL SERVICES	11
PLANNING AND DEVELOPMENT SERVICES	12
COMMUNITY SERVICES	13
UTILITY SERVICES	14

OPERATING REPORT - SUPPLEMENTARY:

ANALYSIS OF REVENUES BY TYPE:	
NET MUNICIPAL TAXES	15
GOVERNMENT TRANSFERS	16
RETURN ON INVESTMENTS	16 - 17
SALES OF GOODS, SERVICES, AND USER CHARGES	17
RENTAL INCOME	18
COMMUNITY AGGREGATE LEVY	18
PENALTIES AND COST OF TAXES	18
OTHER REVENUES	19
ANALYSIS OF EXPENSES BY TYPE:	
SALARIES, WAGES, AND BENEFITS	20 - 21
CONTRACTED AND GENERAL SERVICES	21 - 22
MATERIALS, GOODS, AND UTILITIES	23 - 24
TRANSFERS TO LOCAL BOARDS AND AGENCIES	25
INTEREST AND BANK CHARGES	26
OTHER EXPENSES	26
BREAKDOWN OF OPERATING EXPENSES - DEPARTMENT / TYPE	27

The quarterly operating reporting includes the financial information for the six (6) months ending June 30th. The actual figures have been compared to the approved budget for the year, and have also been compared to the forecasted figures for the 2nd quarter. The forecasted figures have been estimated based on the approved budget and the timing of transactions and journal entries during the year.

VULCAN COUNTY

QUARTERLY OPERATING REPORT

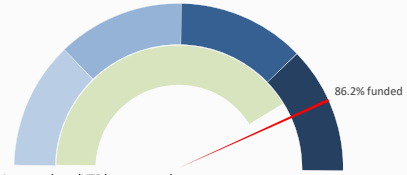
PERIOD ENDED JUNE 30, 2022

Total Revenues

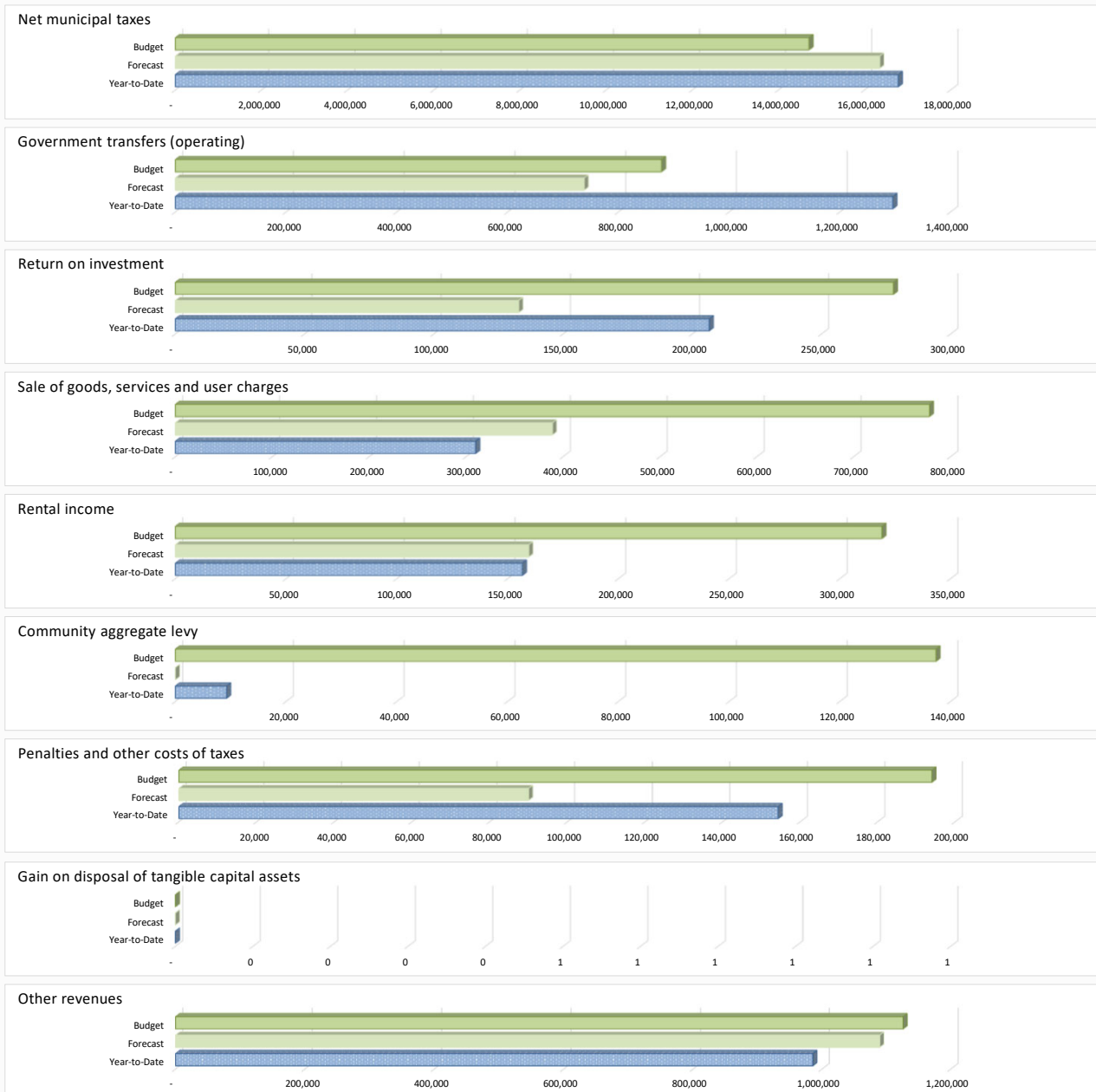
Financial Data as at July 12, 2022

	Budget	Forecast	Year-to-Date	Variance	YTD %
Net municipal taxes	14,710,373	16,352,100	16,783,825	(431,725)	114.1%
Government transfers (operating)	877,606	737,939	1,295,642	(557,703)	147.6%
Return on investment	277,876	132,831	206,564	(73,733)	74.3%
Sale of goods, services and user charges	778,119	388,885	309,805	79,080	39.8%
Rental income	318,980	159,490	156,574	2,916	49.1%
Community aggregate levy	137,363	-	9,252	(9,252)	6.7%
Penalties and other costs of taxes	194,000	90,000	154,321	(64,321)	79.5%
Gain on disposal of tangible capital assets	-	-	-	0	0.0%
Other revenues	1,125,665	1,089,333	985,571	103,762	87.6%
	18,419,982	18,950,578	19,901,554	(950,976)	108.0%
		102.9%			
Contributed Assets	-	-	-	0	0.0%
Government transfers (capital)	4,667,397	-	3,779	(3,779)	0.1%
	23,087,379	18,950,578	19,905,333	(954,755)	86.2%
		82.1%			

Total Revenue Tachometer:



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



VULCAN COUNTY

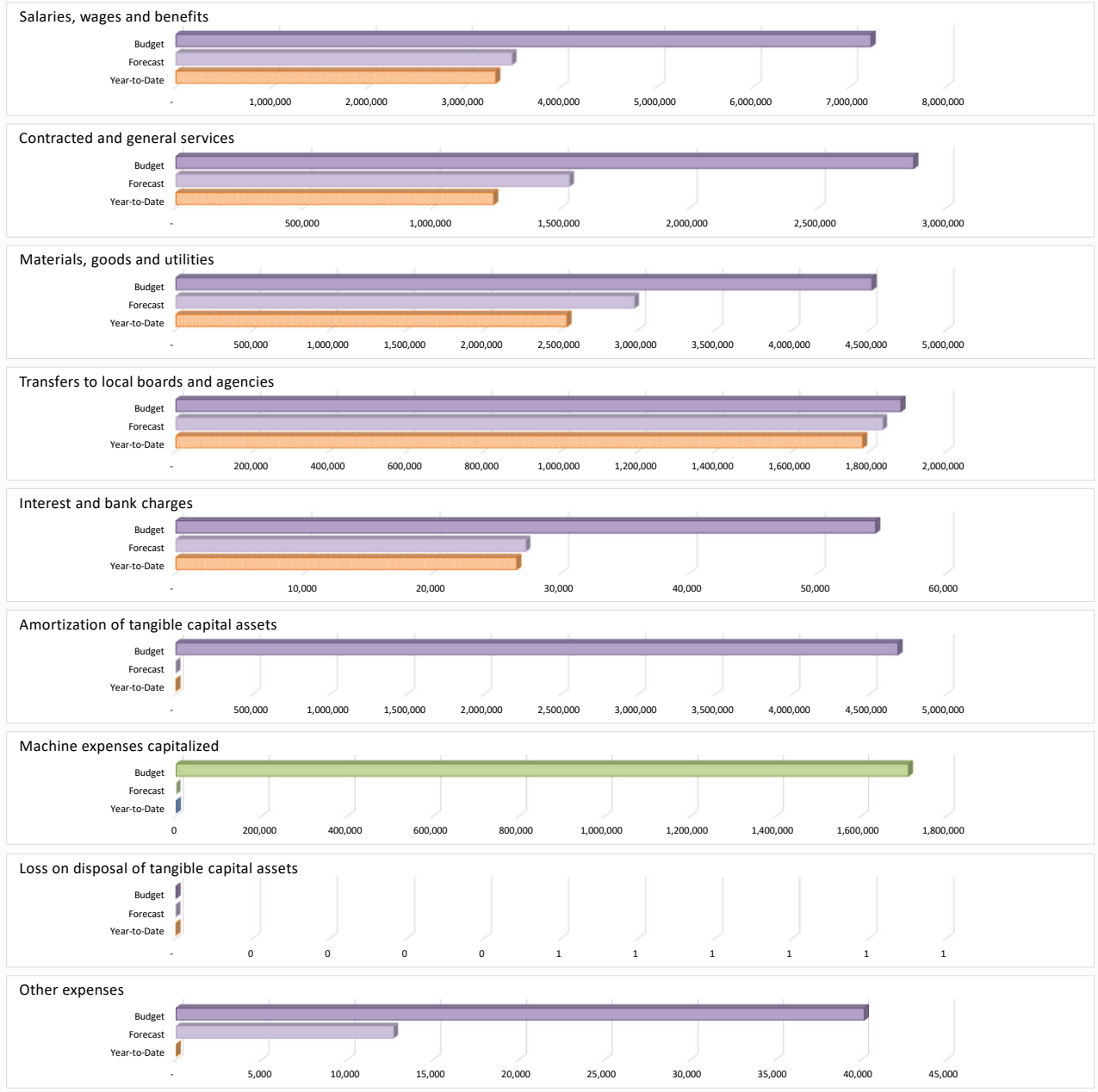
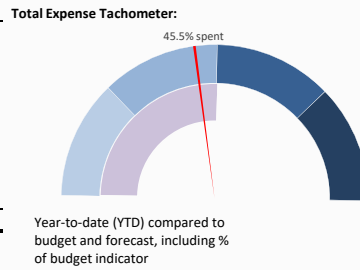
QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

Total Expenses

Financial Data as at July 12, 2022

	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	7,216,498	3,487,574	3,317,457	170,117	46.0%
Contracted and general services	2,872,473	1,531,638	1,236,529	295,109	43.0%
Materials, goods and utilities	4,516,259	2,974,386	2,536,135	438,251	56.2%
Transfers to local boards and agencies	1,881,623	1,834,004	1,782,077	51,927	94.7%
Interest and bank charges	54,468	27,235	26,522	713	48.7%
Amortization of tangible capital assets	4,684,267	-	-	0	0.0%
Machine expenses capitalized	(1,709,808)	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	40,162	12,670	-	12,670	0.0%
	19,555,942	9,867,507	8,898,720	968,787	45.5%



VULCAN COUNTY

QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

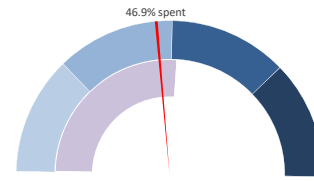
Analysis by Department/Segment

Expenses - General Government

Financial Data as at July 12, 2022

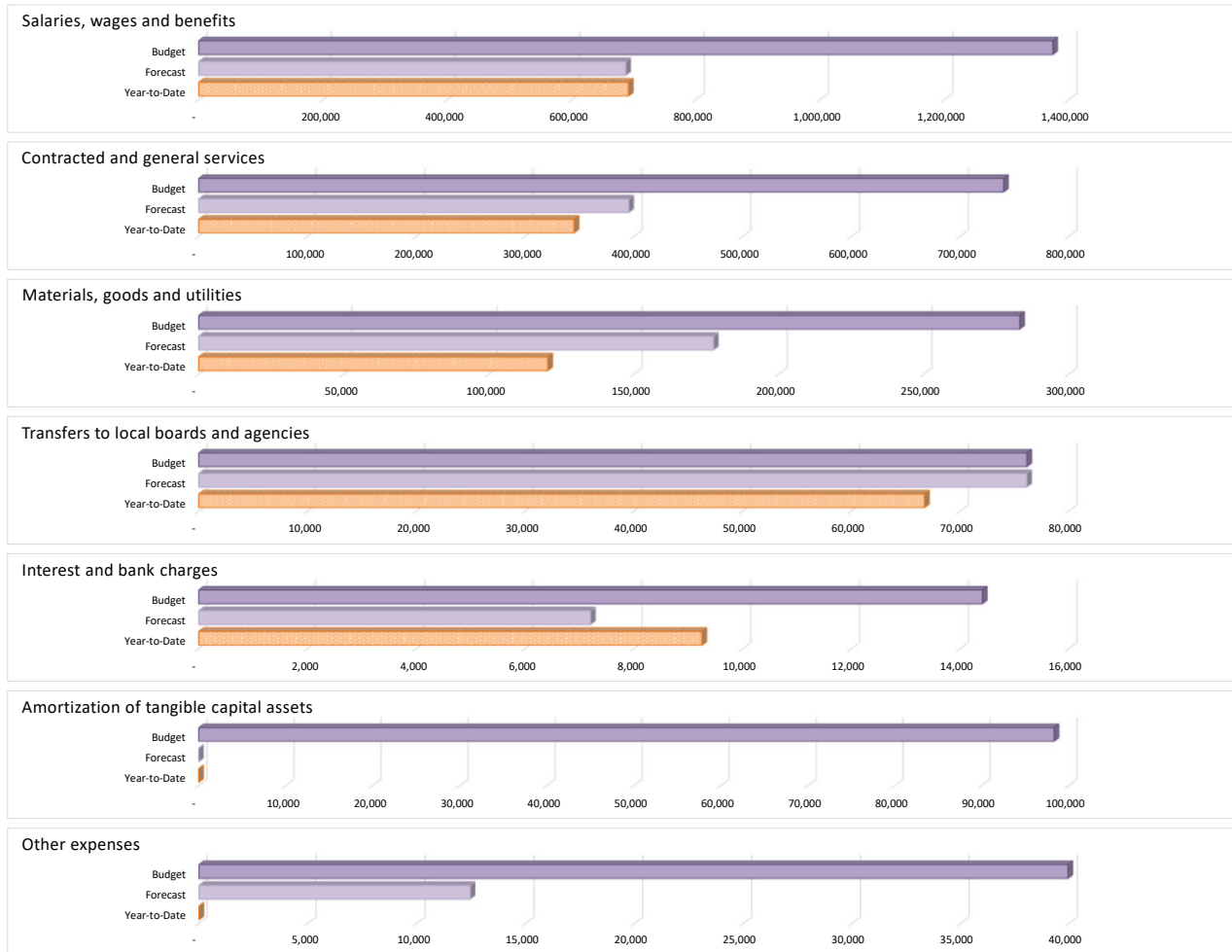
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	1,374,309	687,154	691,360	(4,206)	50.3%
Contracted and general services	739,998	395,486	345,017	50,469	46.6%
Materials, goods and utilities	283,014	177,479	120,314	57,165	42.5%
Transfers to local boards and agencies	76,144	76,144	66,738	9,406	87.6%
Interest and bank charges	14,409	7,205	9,252	(2,047)	64.2%
Amortization of tangible capital assets	98,299	-	-	0	0.0%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	39,945	12,453	-	12,453	0.0%
Total	2,626,118	1,355,921	1,232,681	123,240	46.9%

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

QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

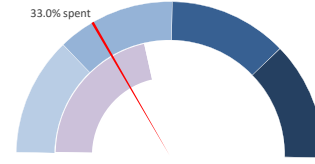
Analysis by Department/Segment

Expenses - Protective Services

Financial Data as at July 12, 2022

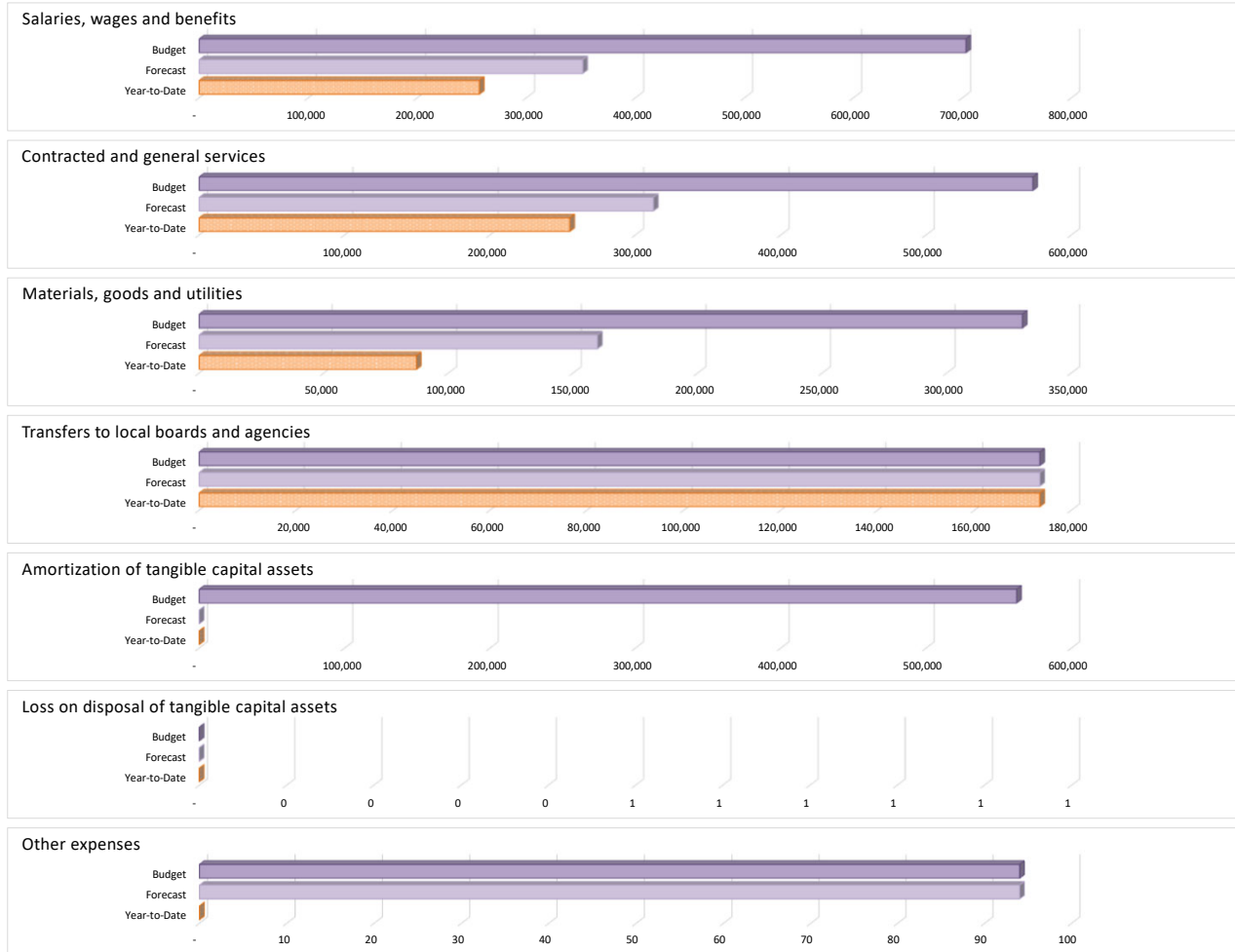
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	703,270	351,635	256,846	94,789	36.5%
Contracted and general services	573,459	312,373	254,873	57,500	44.4%
Materials, goods and utilities	330,320	159,800	87,113	72,687	26.4%
Transfers to local boards and agencies	173,473	173,473	173,473	0	100.0%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	562,263	-	-	0	0.0%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	94	94	-	94	0.0%
Total	2,342,879	997,375	772,305	225,070	33.0%

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

QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

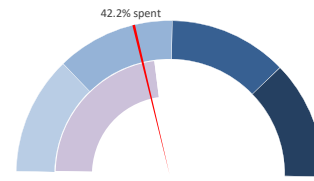
Analysis by Department/Segment

Expenses - Transportation Services

Financial Data as at July 12, 2022

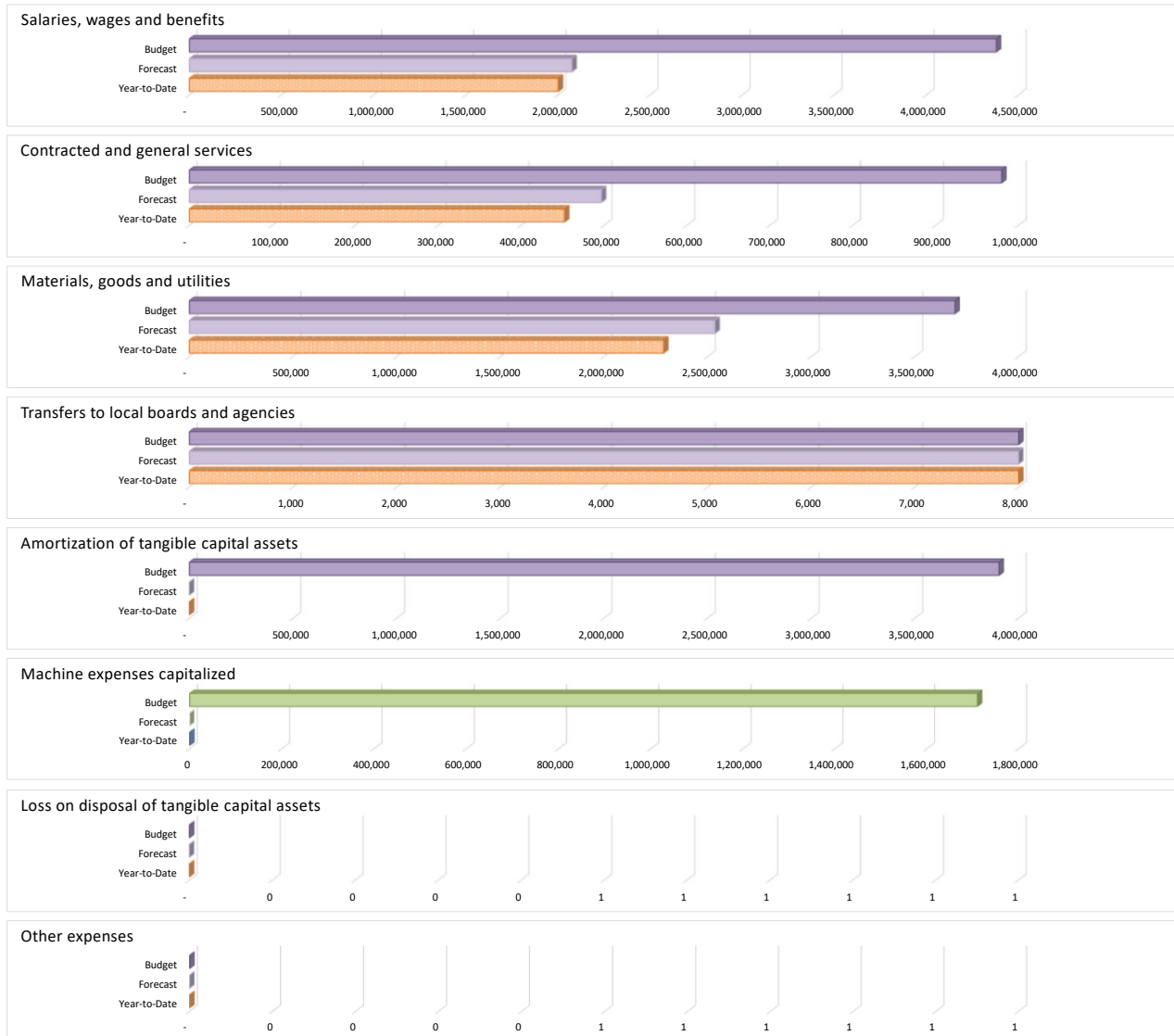
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	4,379,620	2,076,113	2,001,492	74,621	45.7%
Contracted and general services	979,554	496,906	452,425	44,481	46.2%
Materials, goods and utilities	3,693,219	2,535,178	2,287,037	248,141	61.9%
Transfers to local boards and agencies	8,000	8,000	8,000	0	100.0%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	3,906,051	-	-	0	0.0%
Machine expenses capitalized	(1,709,808)	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	-	-	-	0	0.0%
Total	11,256,636	5,116,197	4,748,954	367,243	42.2%

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

QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

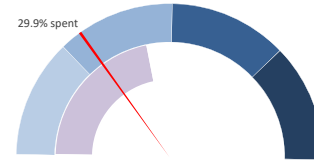
Analysis by Department/Segment

Expenses - Agricultural Services

Financial Data as at July 12, 2022

	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	352,317	170,930	157,418	13,512	44.7%
Contracted and general services	95,013	49,074	24,455	24,619	25.7%
Materials, goods and utilities	195,387	94,769	33,578	61,191	17.2%
Transfers to local boards and agencies	24,372	12,186	10,872	1,314	44.6%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	90,640	-	-	0	0.0%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	-	-	-	0	0.0%
Total	757,729	326,959	226,323	100,636	29.9%

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

QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

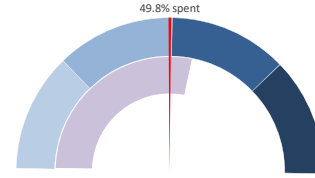
Analysis by Department/Segment

Expenses - Planning and Development Services

Financial Data as at July 12, 2022

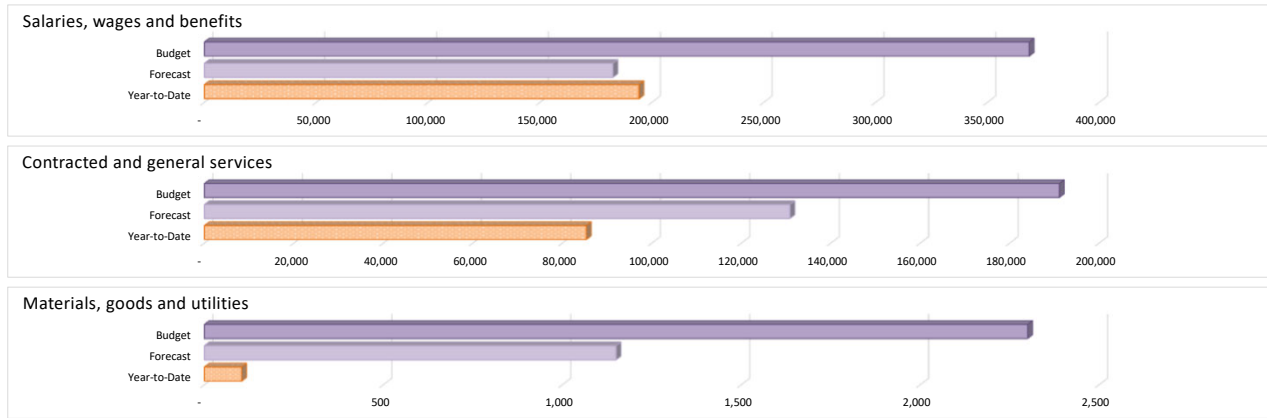
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	368,725	182,613	194,248	(11,635)	52.7%
Contracted and general services	191,086	130,847	85,351	45,496	44.7%
Materials, goods and utilities	2,300	1,150	104	1,046	4.5%
Transfers to local boards and agencies	-	-	-	0	0.0%
Interest and 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%
Total	562,111	314,610	279,703	34,907	49.8%

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

QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

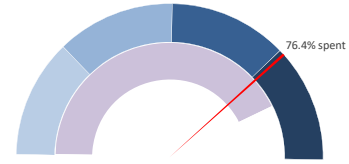
Analysis by Department/Segment

Expenses - Community Services

Financial Data as at July 12, 2022

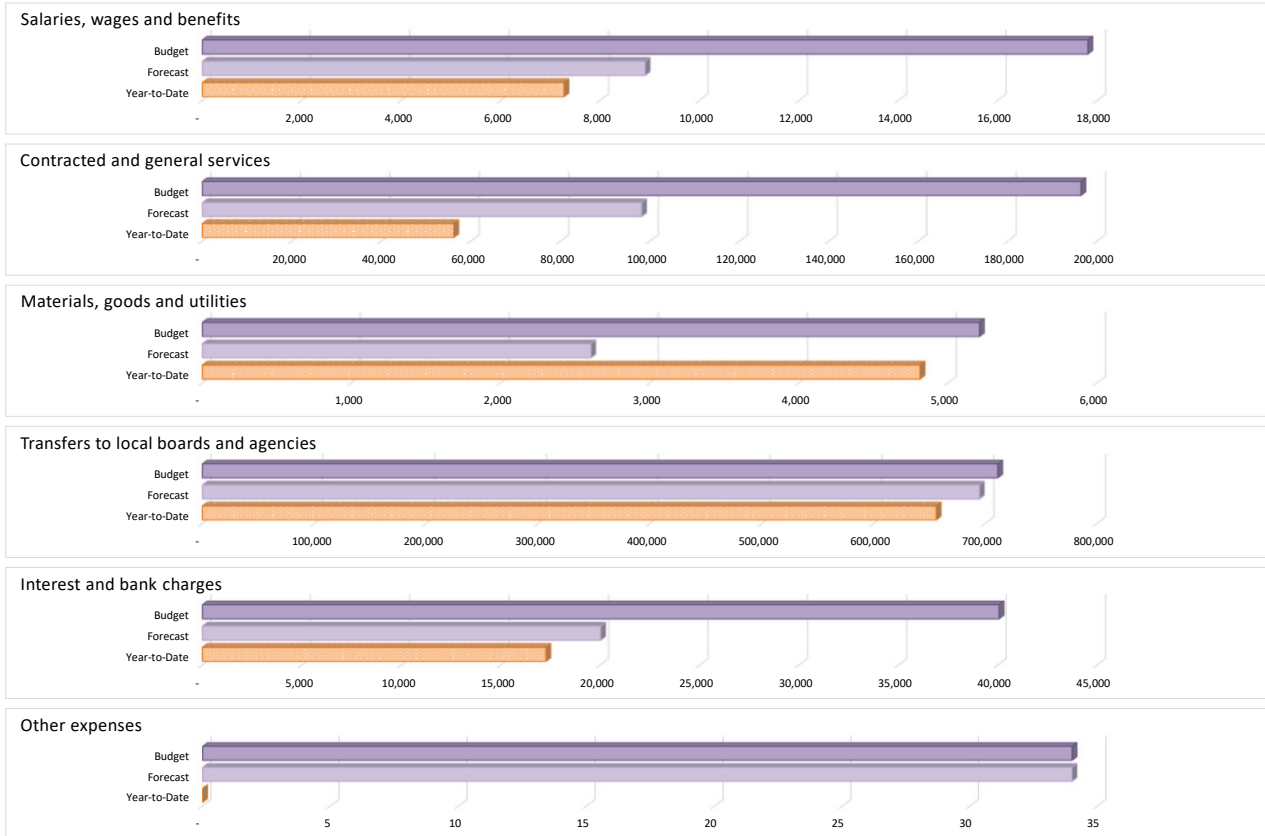
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	17,813	8,907	7,273	1,634	40.8%
Contracted and general services	196,352	98,176	56,186	41,990	28.6%
Materials, goods and utilities	5,210	2,605	4,811	(2,206)	92.3%
Transfers to local boards and agencies	711,057	694,723	656,012	38,711	92.3%
Interest and bank charges	40,059	20,030	17,270	2,760	43.1%
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%
Total	970,525	824,475	741,552	82,923	76.4%

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

QUARTERLY OPERATING REPORT

PERIOD ENDED JUNE 30, 2022

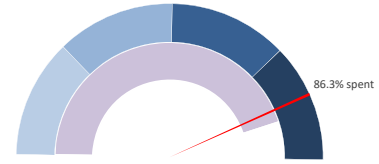
Analysis by Department/Segment

Expenses - Utility Services

Financial Data as at July 12, 2022

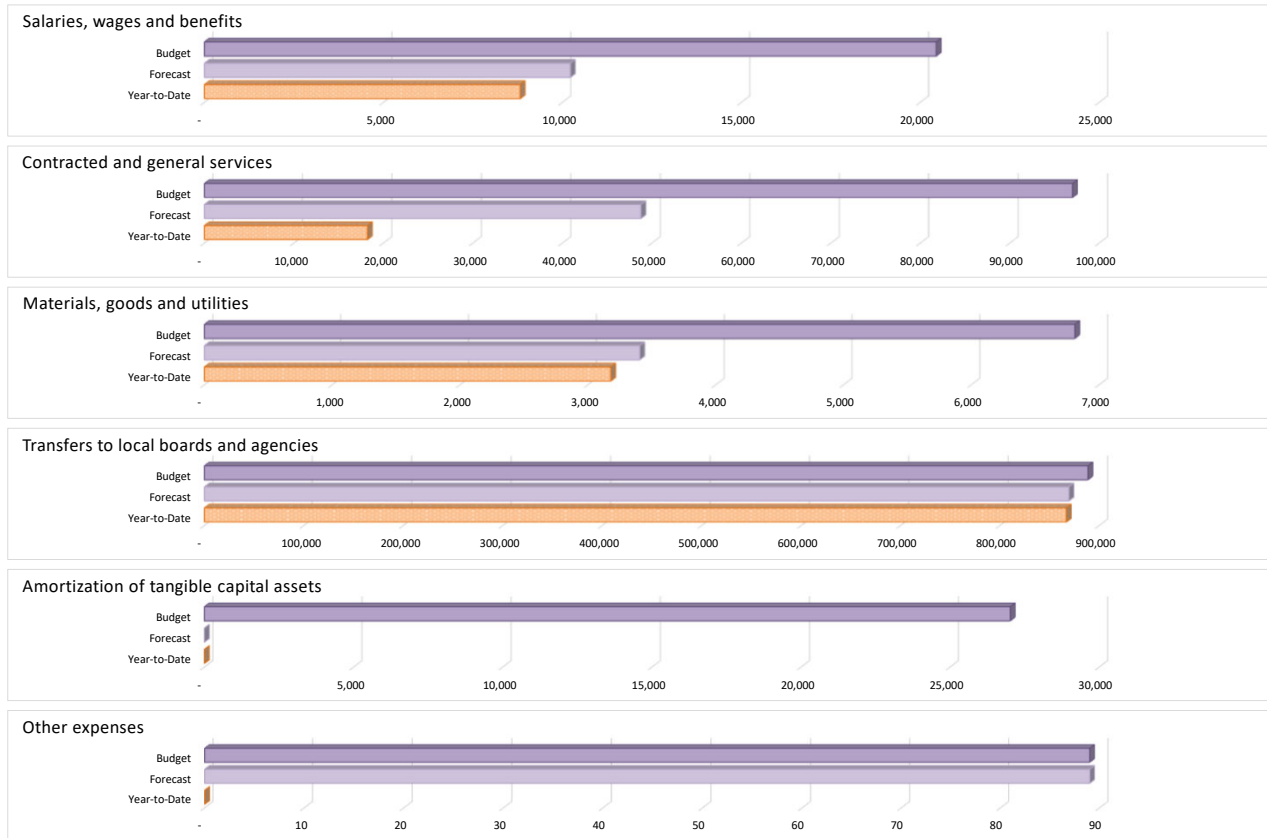
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	20,444	10,222	8,820	1,402	43.1%
Contracted and general services	97,011	48,776	18,222	30,554	18.8%
Materials, goods and utilities	6,809	3,405	3,178	227	46.7%
Transfers to local boards and agencies	888,577	869,478	866,982	2,496	97.6%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	27,014	-	-	0	0.0%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	89	89	-	89	0.0%
	1,039,944	931,970	897,202	34,768	86.3%

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.



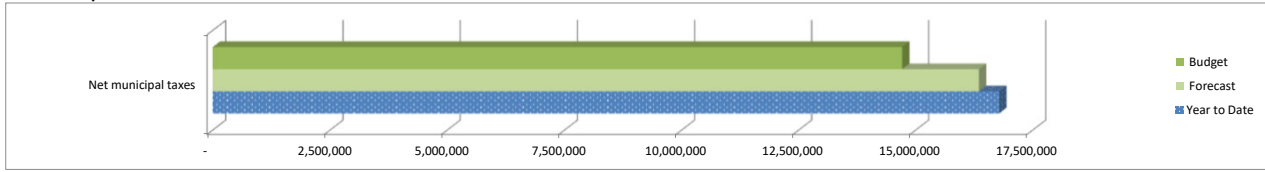
VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

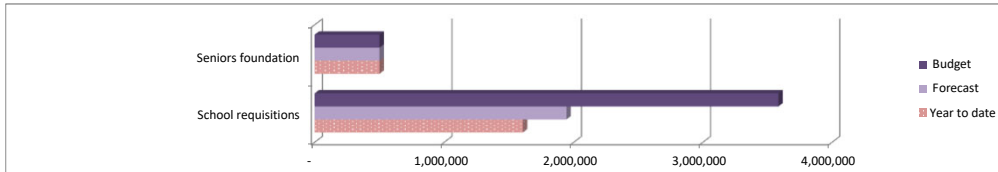
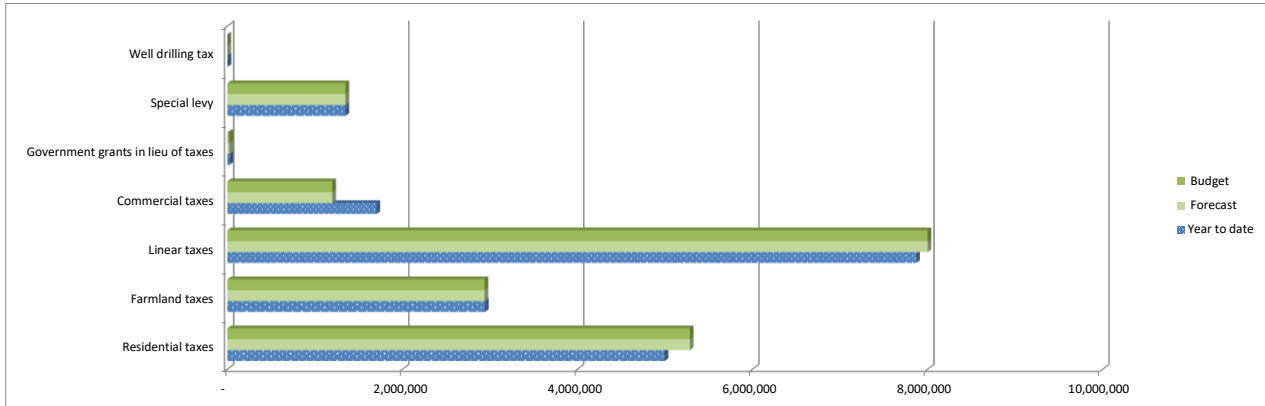
PERIOD ENDED JUNE 30, 2022

Analysis of Revenues by Type

Net municipal taxes



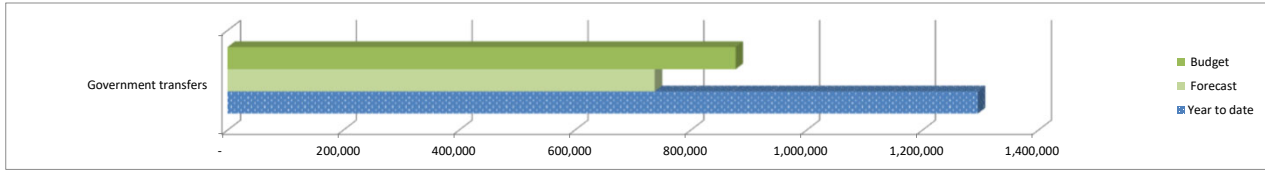
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	5,284,784	5,284,785	4,997,333	287,452	94.6%
Farmland taxes	2,939,906	2,939,906	2,944,266	(4,360)	100.1%
Linear taxes	8,000,917	8,000,917	7,870,052	130,865	98.4%
Commercial taxes	1,198,645	1,198,645	1,705,585	(506,940)	142.3%
Government grants in lieu of taxes	21,310	21,310	22,561	(1,251)	105.9%
Special levy	1,350,047	1,350,047	1,348,335	1,712	99.9%
Well drilling tax	156	78	3,367	(3,289)	2158.3%
Total	18,795,765	18,795,688	18,891,499	(95,811)	100.5%
School requisitions	3,584,986	1,943,182	1,607,268	335,914	44.8%
Seniors foundation	500,406	500,406	500,406	0	100.0%
Total	14,710,373	16,352,100	16,783,825	(431,725)	114.1%



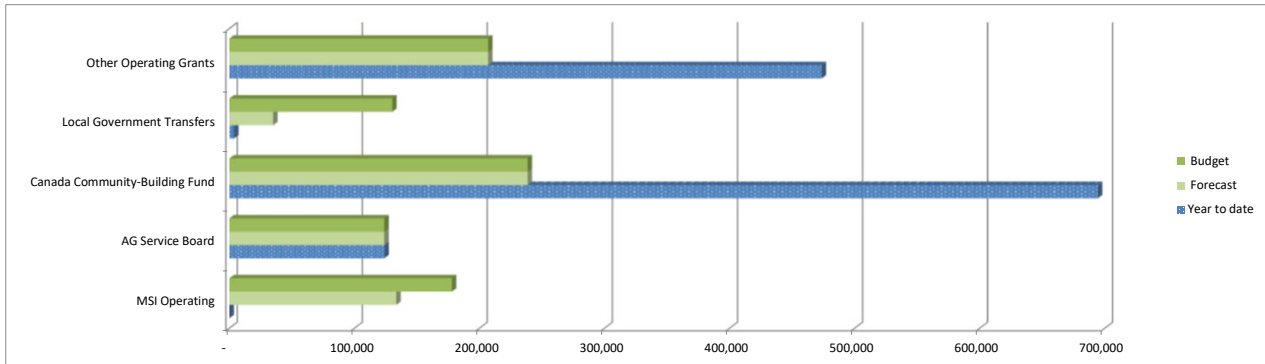
VULCAN COUNTY
QUARTERLY OPERATING REPORT - SUPPLEMENTARY
PERIOD ENDED JUNE 30, 2022

Analysis of Revenues by Type - continued

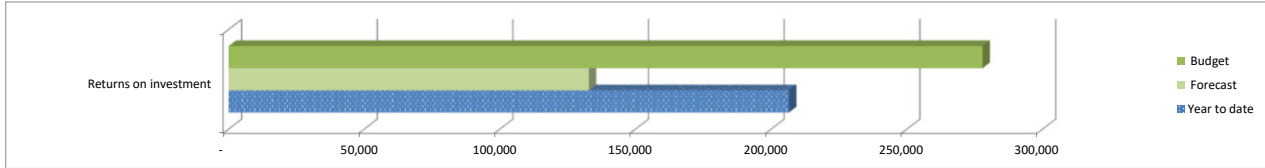
Government Transfers



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
MSI Operating	177,958	133,500	-	133,500	0.0%
AG Service Board	123,907	123,907	123,907	(0)	100.0%
Canada Community-Building Fund	238,547	238,547	694,373	(455,826)	291.1%
Local Government Transfers	130,268	35,059	3,788	31,271	2.9%
Other Operating Grants	206,926	206,926	473,574	(266,648)	228.9%
Total	877,606	737,939	1,295,642	(557,703)	147.6%



Return on Investments



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Investment Income	265,662	132,831	206,564	(73,733)	77.8%
Interest on Loan	7,762	-	-	0	0.0%
Dividends	4,452	-	-	0	0.0%
Total	277,876	132,831	206,564	(73,733)	74.3%

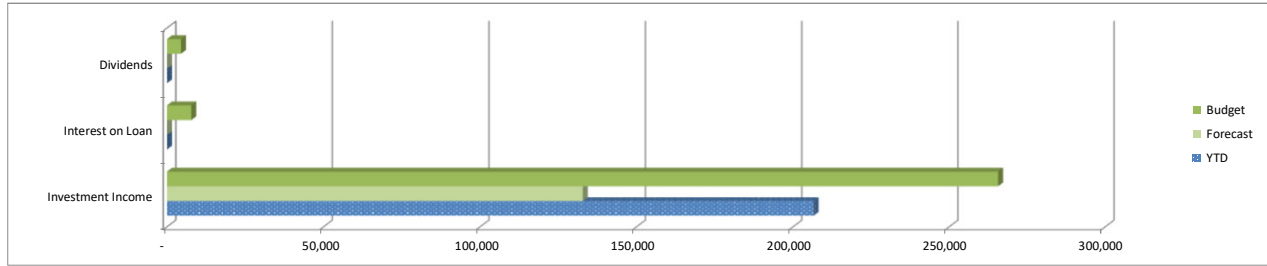
VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

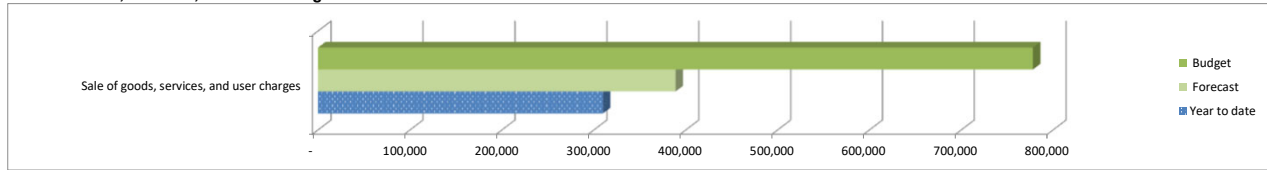
PERIOD ENDED JUNE 30, 2022

Analysis of Revenues by Type - continued

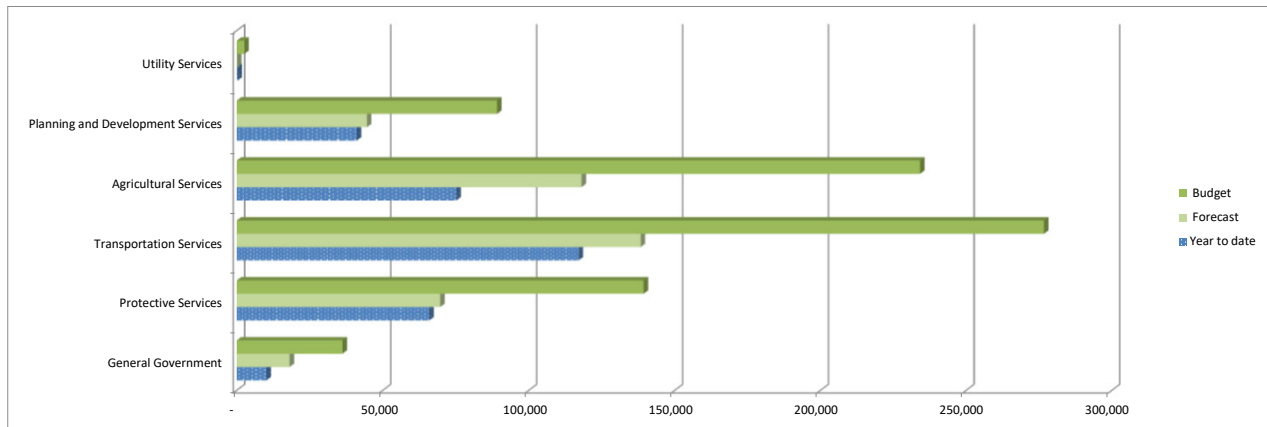
Return on Investments - continued



Sale of Goods, Services, and User Charges



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	36,200	18,099	10,170	7,929	28.1%
Protective Services	139,336	69,668	65,965	3,703	47.3%
Transportation Services	276,677	138,339	117,077	21,262	42.3%
Agricultural Services	234,175	118,088	75,197	42,891	32.1%
Planning and Development Services	89,140	44,570	41,125	3,445	46.1%
Utility Services	2,591	121	271	(150)	10.5%
Total	778,119	388,885	309,805	79,080	39.8%



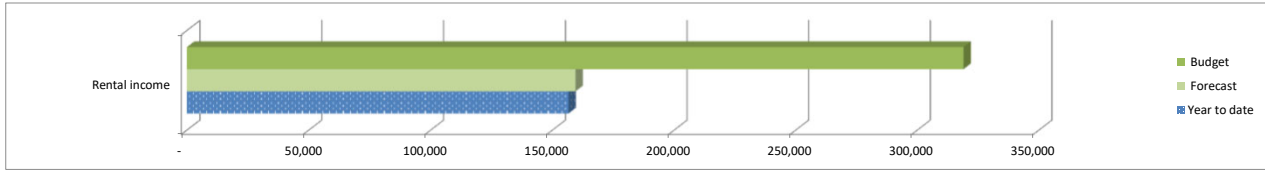
VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

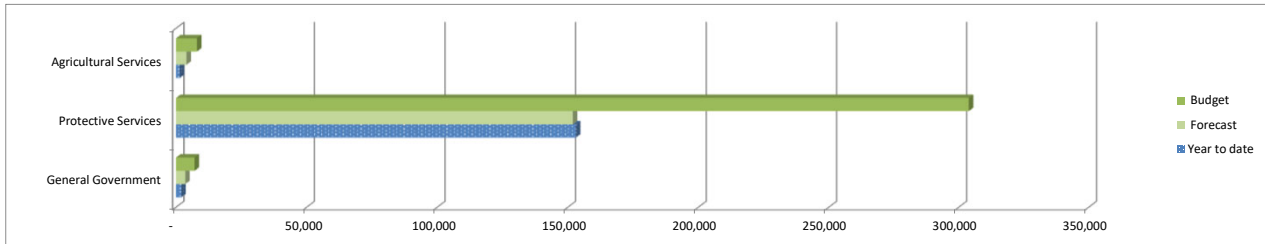
PERIOD ENDED JUNE 30, 2022

Analysis of Revenues by Type - continued

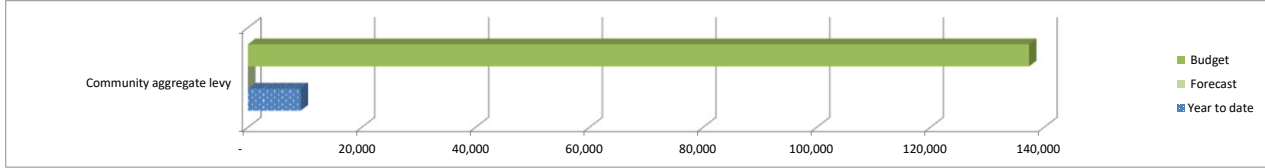
Rental Income



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	7,100		2,042	(2,042)	28.8%
Protective Services	303,880	151,940	153,103	(1,163)	50.4%
Agricultural Services	8,000	4,000	1,429	2,571	17.9%
	318,980	155,940	156,574	(634)	49.1%

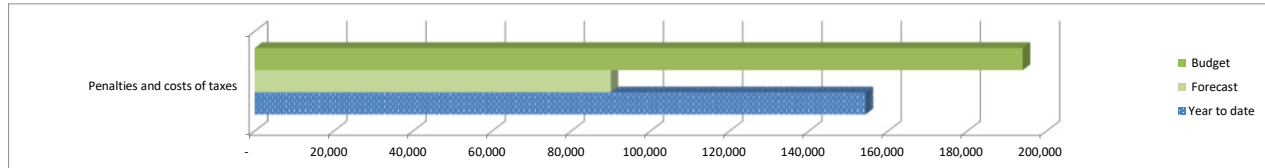


Community Aggregate Levy



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	137,363	-	9,252	(9,252)	6.7%

Penalties and Costs of Taxes

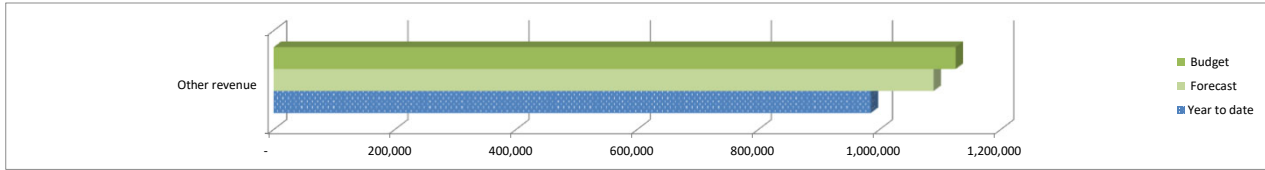


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	104,000	-	-	0	0.0%
Penalties on Tax Arrears	90,000	90,000	154,321	(64,321)	171.5%
Penalties on Receivables	-	-	-	0	0.0%
	194,000	90,000	154,321	(64,321)	79.5%

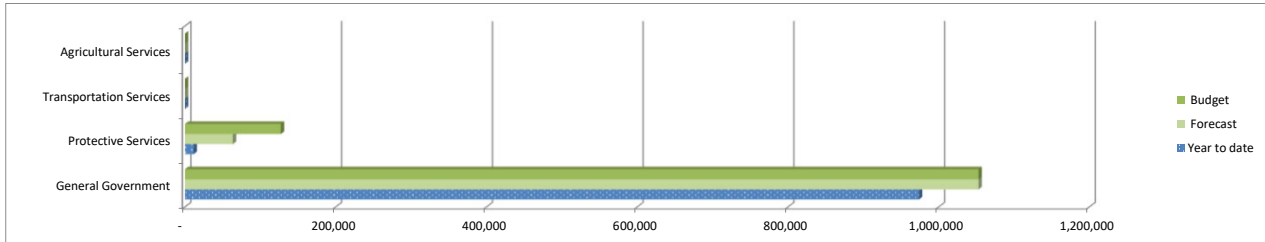
VULCAN COUNTY
QUARTERLY OPERATING REPORT - SUPPLEMENTARY
PERIOD ENDED JUNE 30, 2022

Analysis of Revenues by Type - continued

Other Revenue



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,053,000	1,053,000	973,965	79,035	92.5%
Protective Services	127,137	63,569	11,606	51,963	9.1%
Transportation Services	-	-	-	0	0.0%
Agricultural Services	-	-	-	0	0.0%
	1,180,137	1,116,569	985,571	130,998	



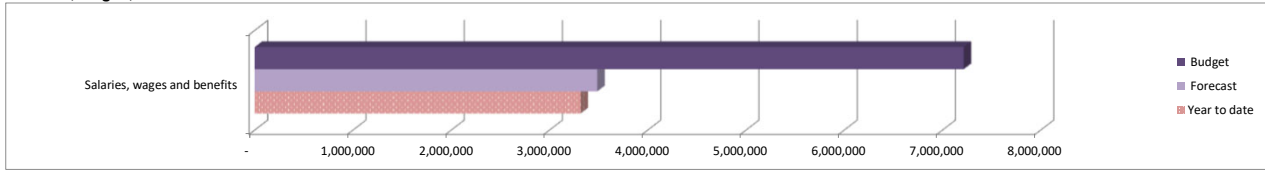
VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

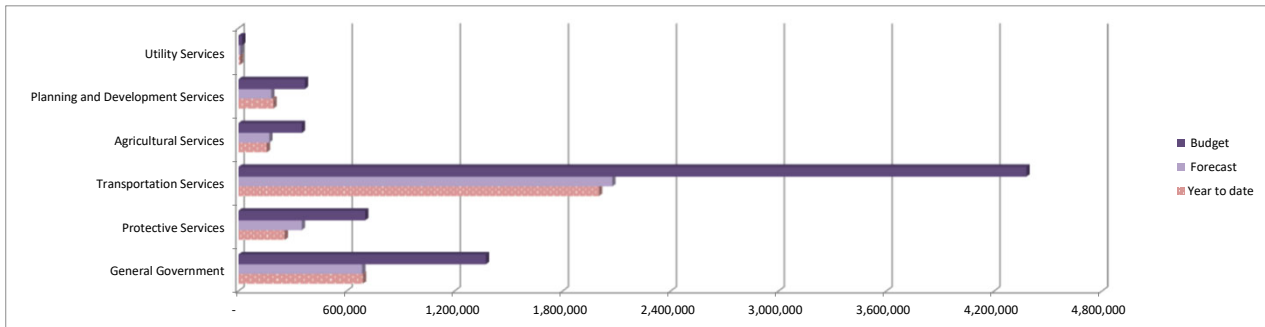
PERIOD ENDED JUNE 30, 2022

Analysis of Expenses by Type

Salaries, wages, and benefits



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,374,309	687,154	691,360	(4,206)	50.3%
Protective Services	703,270	351,635	256,846	94,789	36.5%
Transportation Services	4,379,620	2,076,113	2,001,490	74,623	45.7%
Agricultural Services	352,317	170,930	157,418	13,512	44.7%
Planning and Development Services	368,725	182,613	194,248	(11,635)	52.7%
Utility Services	20,444	10,222	8,820	1,402	43.1%
Total	7,216,498	3,487,574	3,317,455	170,119	46.0%



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	4,797,016	2,398,508	2,352,561	45,947	49.0%
Overtime - Permanent Staff	181,877	74,911	37,003	37,909	20.3%
Salaries - Seasonal Staff	556,290	182,565	157,129	25,436	28.2%
Overtime - Seasonal Staff	76,550	30,111	11,652	18,459	15.2%
Health and Pension Benefits / WCB	1,258,521	629,261	646,691	(17,431)	51.4%
Per Diems / Honorariums	346,244	172,218	112,420	59,798	32.5%
Total	7,216,498	3,487,574	3,317,455	170,119	46.0%

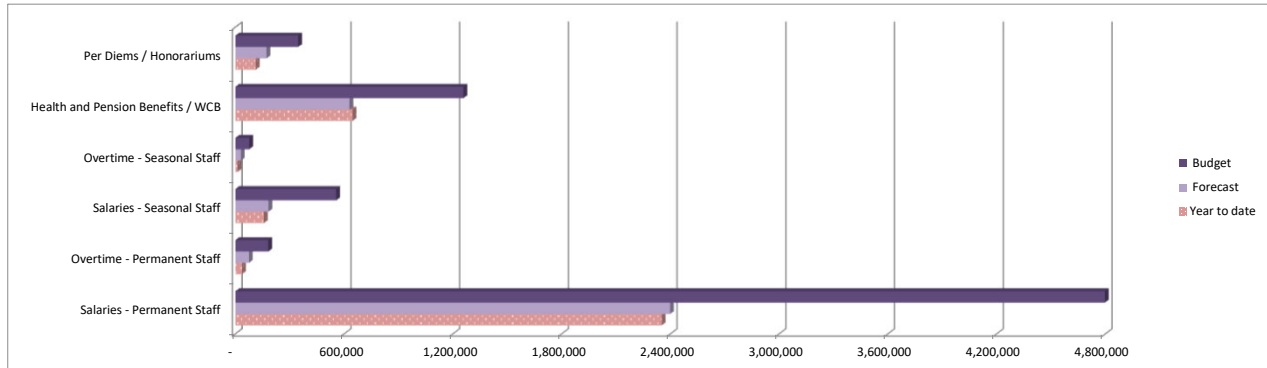
VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

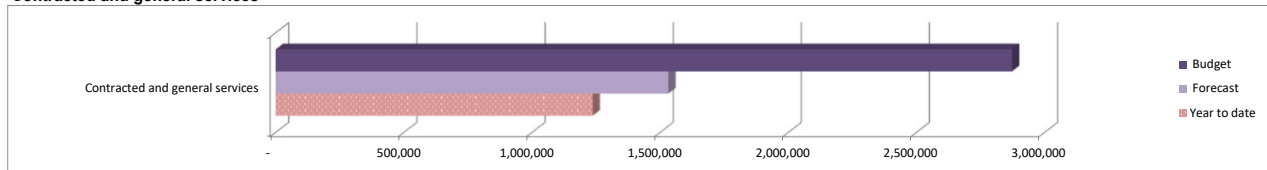
PERIOD ENDED JUNE 30, 2022

Analysis of Expenses by Type - continued

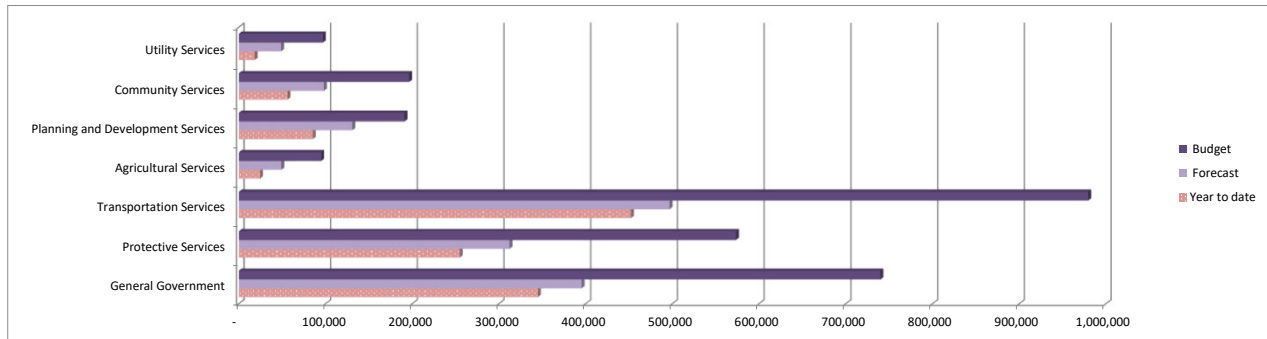
Salaries, wages, and benefits - continued



Contracted and general services



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	739,998	395,486	345,013	50,473	46.6%
Protective Services	573,459	312,373	254,874	57,499	44.4%
Transportation Services	979,554	496,905	452,426	44,479	46.2%
Agricultural Services	95,013	49,074	24,454	24,620	25.7%
Planning and Development Services	191,086	130,847	85,350	45,497	44.7%
Community Services	196,352	98,176	56,186	41,990	28.6%
Utility Services	97,011	48,776	18,223	30,553	18.8%
Total	2,872,473	1,531,637	1,236,526	295,111	43.0%



VULCAN COUNTY

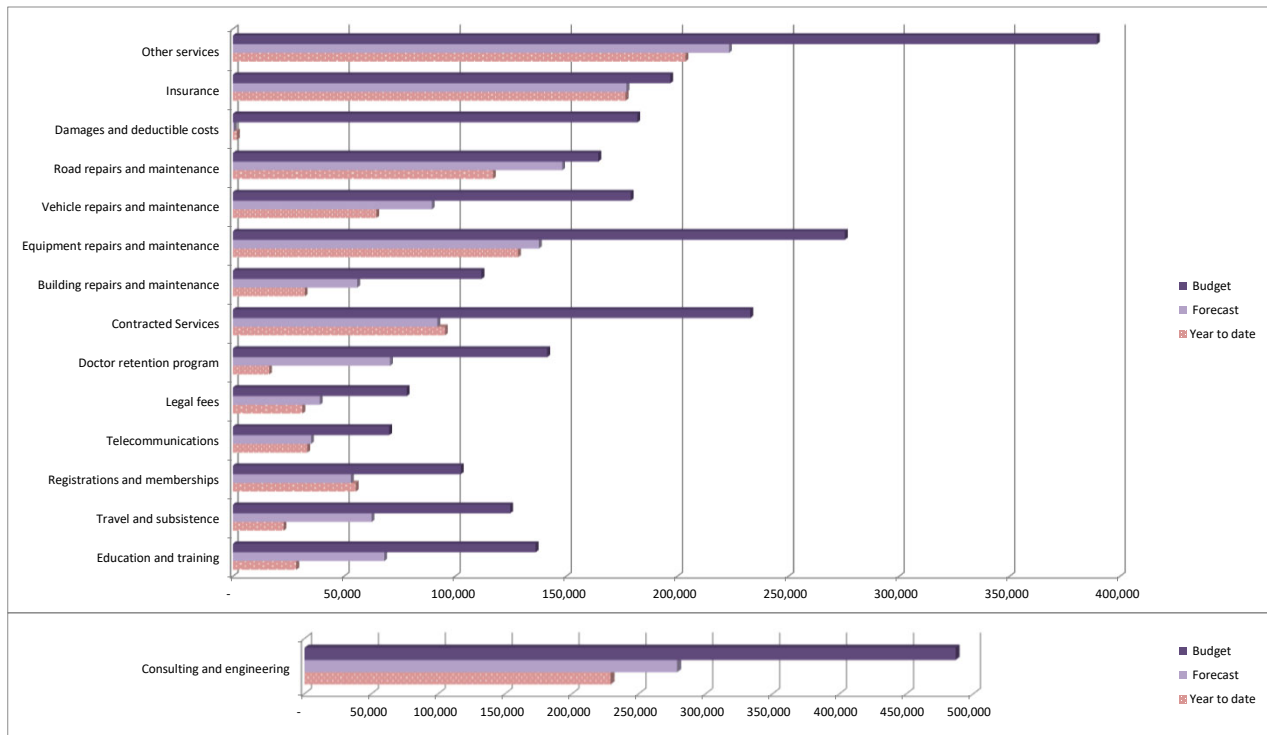
QUARTERLY OPERATING REPORT - SUPPLEMENTARY

PERIOD ENDED JUNE 30, 2022

Analysis of Expenses by Type - continued

Contracted and general services - continued

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	136,232	68,116	28,545	39,571	21.0%
Travel and subsistence	124,796	62,398	22,792	39,606	18.3%
Registrations and memberships	102,601	53,106	55,310	(2,204)	53.9%
Telecommunications	70,324	35,162	33,482	1,680	47.6%
Legal fees	78,232	39,116	31,292	7,824	40.0%
Doctor retention program	141,460	70,730	16,313	54,417	11.5%
Contracted Services	232,865	92,018	95,405	(3,387)	41.0%
Consulting and engineering	486,792	278,700	228,899	49,801	47.0%
Building repairs and maintenance	111,884	55,942	32,332	23,610	28.9%
Equipment repairs and maintenance	275,437	137,719	128,355	9,364	46.6%
Vehicle repairs and maintenance	179,049	89,525	64,547	24,977	36.1%
Road repairs and maintenance	164,454	148,204	117,049	31,155	71.2%
Damages and deductible costs	182,000	500	1,807	(1,307)	1.0%
Insurance	196,824	177,142	176,728	413	89.8%
Other services	389,524	223,261	203,668	19,593	52.3%
Total	2,872,473	1,531,637	1,236,526	295,111	43.0%



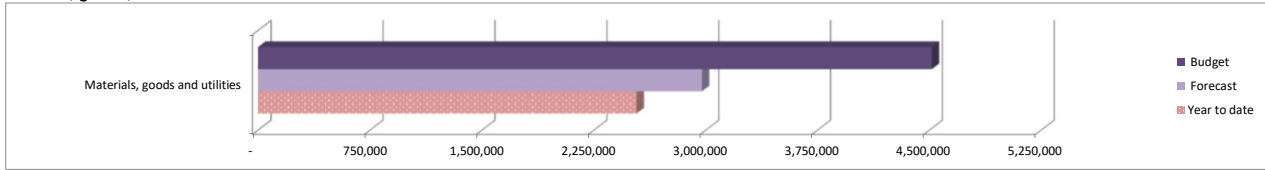
VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

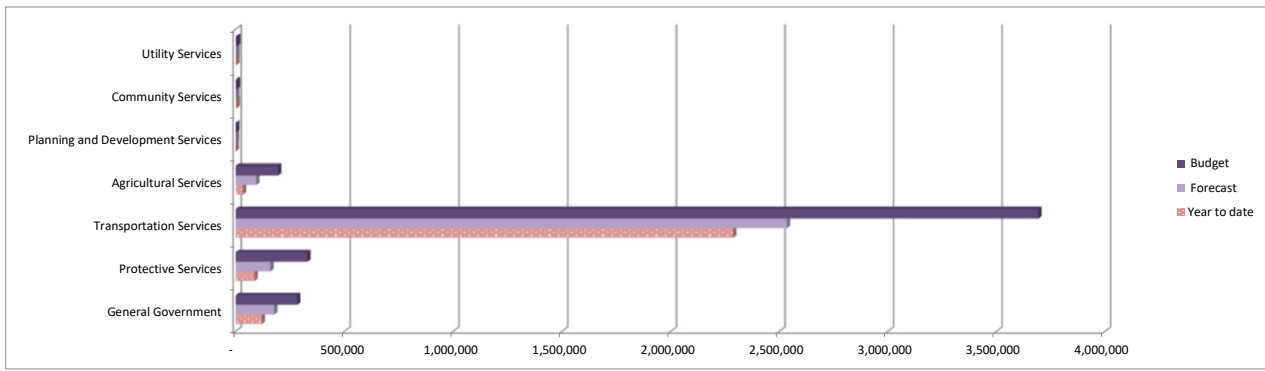
PERIOD ENDED JUNE 30, 2022

Analysis of Expenses by Type - continued

Material, goods, and utilities



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	283,014	177,479	120,311	57,168	42.5%
Protective Services	330,320	159,800	87,113	72,687	26.4%
Transportation Services	3,693,220	2,535,177	2,287,036	248,141	61.9%
Agricultural Services	195,387	94,769	33,578	61,191	17.2%
Planning and Development Services	2,300	1,150	104	1,046	4.5%
Community Services	5,210	2,605	4,811	(2,206)	92.3%
Utility Services	6,809	3,405	3,178	227	46.7%
Total	4,516,260	2,974,385	2,536,131	438,254	56.2%

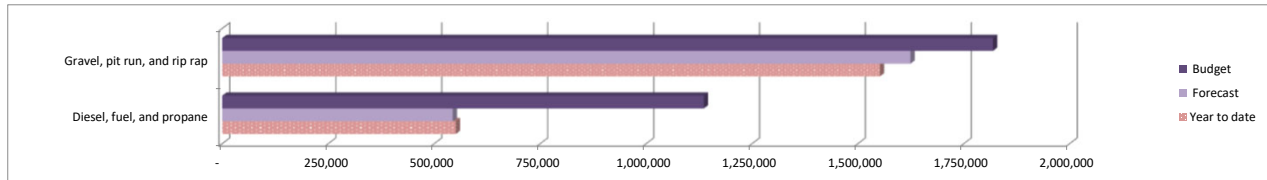
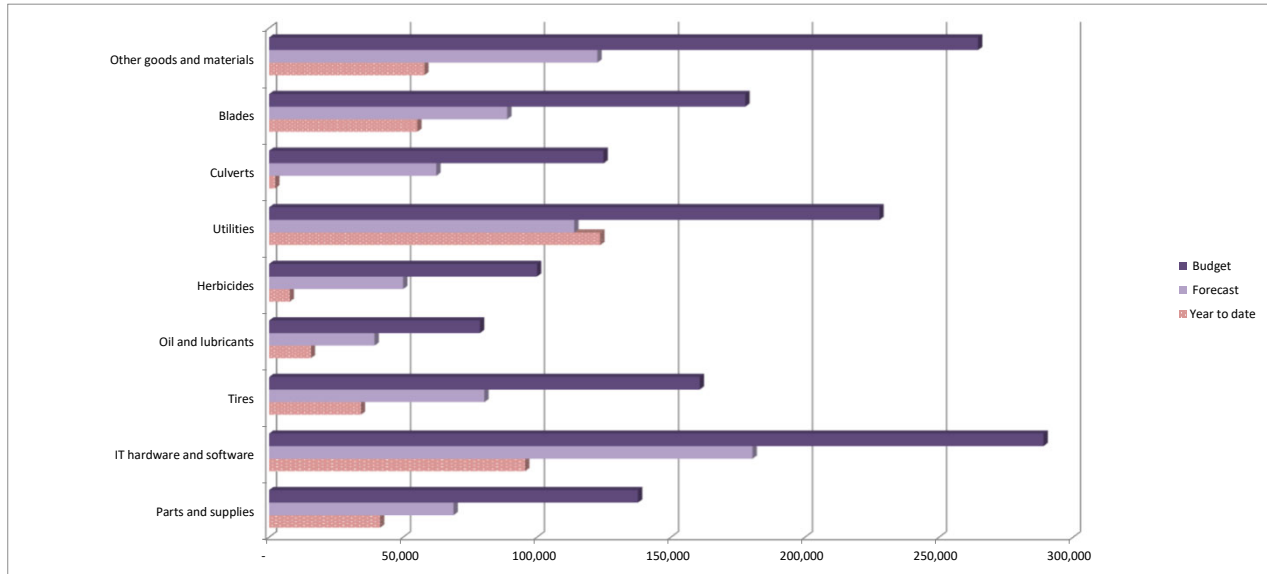


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	137,684	68,842	41,390	27,452	30.1%
IT hardware and software	288,958	180,451	95,542	84,909	33.1%
Diesel, fuel, and propane	1,136,155	543,476	550,790	(7,313)	48.5%
Tires	160,719	80,360	34,263	46,096	21.3%
Oil and lubricants	78,691	39,346	15,591	23,755	19.8%
Gravel, pit run, and rip rap	1,819,142	1,624,191	1,551,755	72,436	85.3%
Herbicides	100,000	50,000	7,693	42,307	7.7%
Utilities	227,784	113,892	123,588	(9,696)	54.3%
Culverts	124,837	62,419	2,262	60,157	1.8%
Blades	177,730	88,865	55,301	33,564	31.1%
Other goods and materials	264,560	122,545	57,957	64,588	21.9%
Total	4,516,260	2,974,385	2,536,131	438,254	56.2%

VULCAN COUNTY
QUARTERLY OPERATING REPORT - SUPPLEMENTARY
PERIOD ENDED JUNE 30, 2022

Analysis of Expenses by Type - continued

Material, goods, and utilities - continued



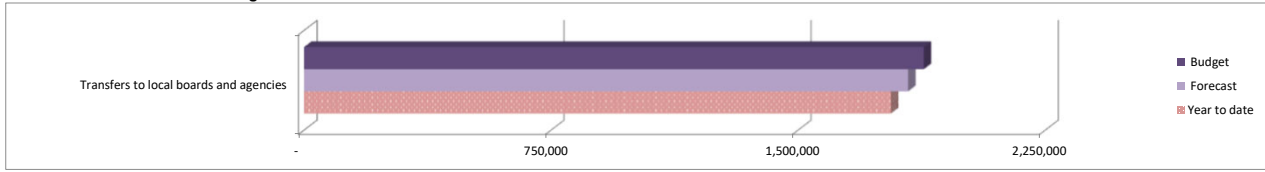
VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

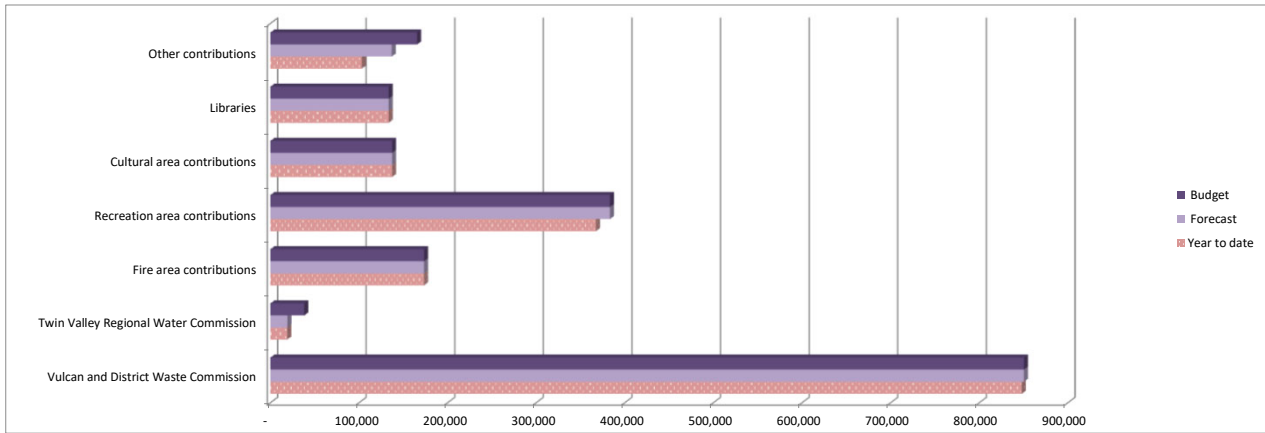
PERIOD ENDED JUNE 30, 2022

Analysis of Expenses by Type - continued

Transfers to local boards and agencies



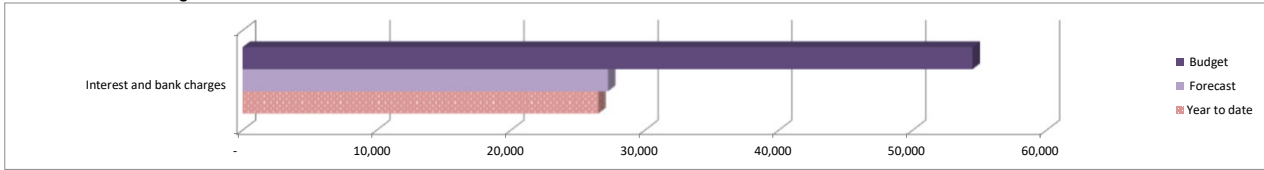
Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Vulcan and District Waste Commission	850,378	850,378	848,029	2,349	99.7%
Twin Valley Regional Water Commission	38,199	19,100	18,953	147	49.6%
Fire area contributions	173,473	173,473	173,473	(0)	100.0%
Recreation area contributions	383,299	383,299	367,602	15,697	95.9%
Cultural area contributions	137,310	137,310	137,310	0	100.0%
Libraries	133,500	133,500	133,500	0	100.0%
Other contributions	165,464	136,943	103,210	33,733	62.4%
Total	1,881,623	1,834,003	1,782,077	51,926	94.7%



VULCAN COUNTY
QUARTERLY OPERATING REPORT - SUPPLEMENTARY
PERIOD ENDED JUNE 30, 2022

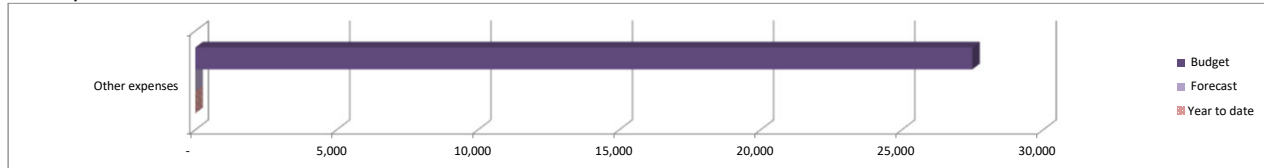
Analysis of Expenses by Type - continued

Interest and bank charges

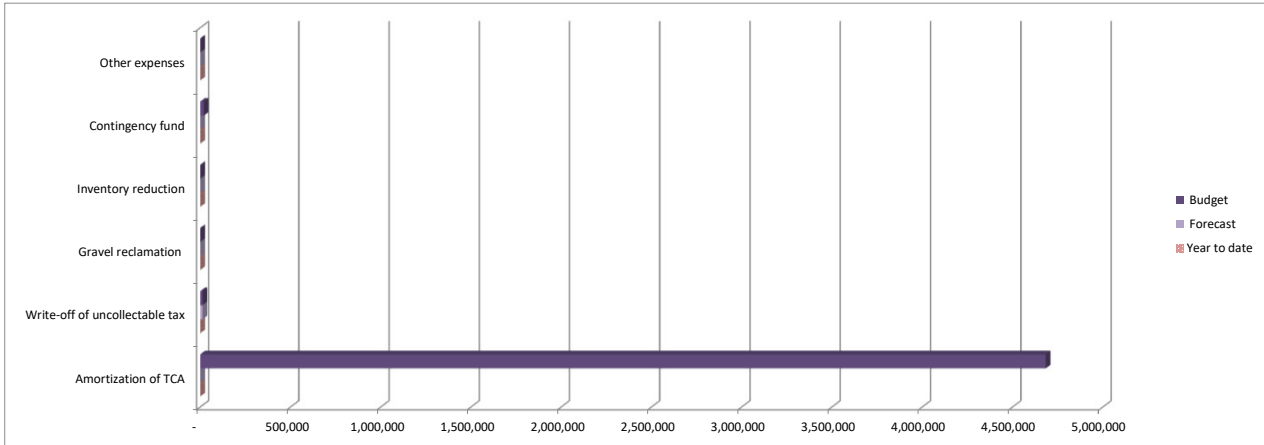


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Interest and bank charges	54,468	27,235	26,522	713	48.7%

Other expenses



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Amortization of TCA	4,684,267	-	-	0	0.0%
Write-off of uncollectable tax	12,670	12,670	-	12,670	0.0%
Gravel reclamation	-	-	-	0	0.0%
Inventory reduction	-	-	-	0	0.0%
Contingency fund	20,000	-	-	0	0.0%
Other expenses	(1,702,316)	-	-	0	0.0%
	3,014,621	12,670	-	12,670	0.0%

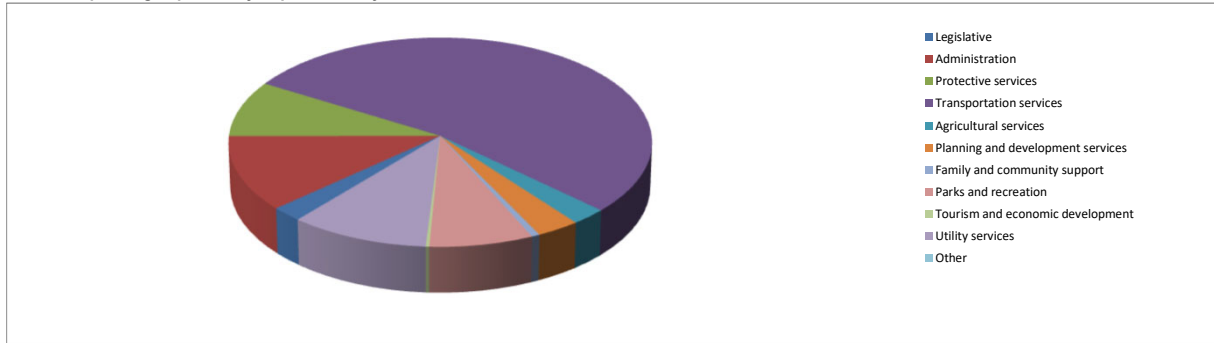


VULCAN COUNTY

QUARTERLY OPERATING REPORT - SUPPLEMENTARY

PERIOD ENDED JUNE 30, 2022

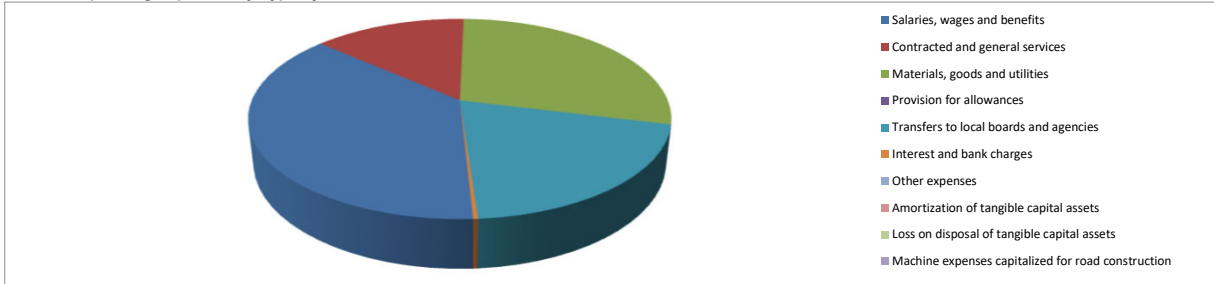
Breakdown of Operating Expenses by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	496,092	249,851	200,330	49,521	40.4%
Administration	1,999,275	1,093,617	1,032,342	61,275	51.6%
Protective services	1,780,522	997,281	772,306	224,975	43.4%
Transportation services	7,350,584	5,116,197	4,748,954	367,243	64.6%
Agricultural services	667,089	326,959	226,322	100,637	33.9%
Planning and development services	562,111	314,609	279,702	34,907	49.8%
Family and community support	238,767	131,524	51,184	80,340	21.4%
Parks and recreation	687,136	670,623	668,001	2,622	97.2%
Tourism and economic development	44,588	22,294	22,368	(74)	50.2%
Utility services	1,012,842	931,879	897,202	34,677	88.6%
Other	32,670	12,670	-	12,670	0.0%
Total	14,871,676	9,867,504	8,898,711	968,793	59.8%

* 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	7,216,498	3,487,574	3,317,455	170,119	46.0%
Contracted and general services	2,872,473	1,531,637	1,236,526	295,111	43.0%
Materials, goods and utilities	4,516,260	2,974,385	2,536,131	438,254	56.2%
Transfers to local boards and agencies	1,881,623	1,834,003	1,782,077	51,926	94.7%
Interest and bank charges	54,468	27,235	26,522	713	48.7%
Other expenses	27,492	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Machine expenses capitalized	(1,709,808)	-	-	0	0.0%
Total	14,871,676	9,867,504	8,898,711	968,793	59.8%
Amortization of tangible capital assets	4,684,267	-	-	0	0.0%
Total	19,555,943	9,867,504	8,898,711	968,793	45.5%