

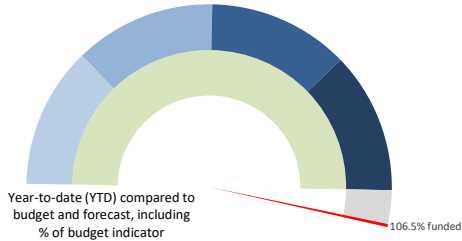
## YEAREND OPERATING AND CAPITAL REPORT

YEAR ENDED DECEMBER 31, 2025

# VULCAN COUNTY

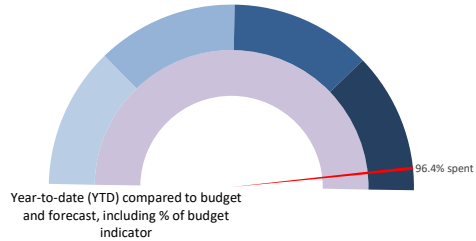
## YEAREND OPERATING AND CAPITAL REPORT - FINANCIAL OVERVIEW YEAR ENDED DECEMBER 31, 2025

**Total Revenues  
Tachometer:**



Total Budget	24,879,988	
Forecast	24,879,988	100.0%
Year-to-Date	26,497,090	106.5%

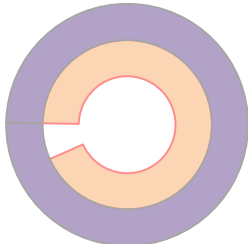
**Total Expenses  
Tachometer:**



Total Budget	23,921,232	
Forecast	23,921,234	100.0%
Year-to-Date	23,067,442	96.4%

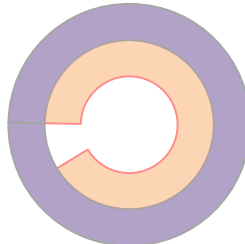
### Summary of Significant Operating Expenses:

**Salaries, wages and benefits**



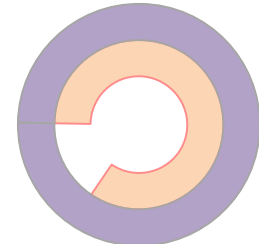
Budget	10,476,065
Forecast	10,476,065 100.0%
YTD	9,749,651 93.1%

**Contracted and general services**



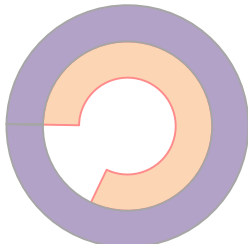
Budget	4,100,806
Forecast	4,100,806 100.0%
YTD	3,736,547 91.1%

**Materials, goods and utilities**



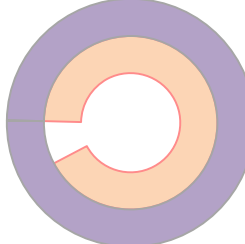
Budget	4,148,875
Forecast	4,148,875 100.0%
YTD	3,495,682 84.3%

**Transfers to local boards and agencies**



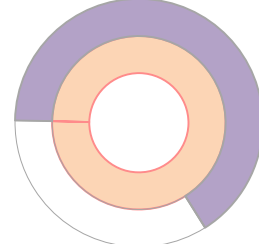
Budget	2,550,291
Forecast	2,550,291 100.0%
YTD	2,086,404 81.8%

**Interest and bank charges**



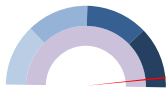
Budget	38,616
Forecast	38,616 100.0%
YTD	35,519 92.0%

**Amortization & other expenses**



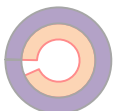
Budget	2,606,579
Forecast	2,606,579 100.0%
YTD	3,963,640 152.1%

### 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 - if the actual year-to-date balance exceeds the operating budget, an additional grey area will appear. 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.

**YEAREND OPERATING REPORT – FINANCIAL ANALYSIS  
PERIOD ENDING DECEMBER 31, 2025**

The following is an analysis on the yearend operating report for the period ending December 31, 2025. The actual figures have been compared to the approved final budget for the year. The forecasted figures are equal to that of the approved budget as it is for the full fiscal year.

**TOTAL REVENUES:**

The year-to-date revenues of 106.5% of the operating budget.

The “Net Municipal Taxes” revenues are issued and recorded in the 2<sup>nd</sup> quarter. The year-to-date revenues are less than budget as Linear Taxes included an estimated \$1.88 million in supplementary taxes to be received with a large linear project that was projected to be completed/operational in 2025. This was yet to be determined if it can be realized, therefore, only \$125,000 of other supplementary taxes were received, creating a deficit on tax revenues. The Assessment Contingency reserve was utilized to offset this funding deficit and will be replenished over the next couple years.

The following are some of the other significant variances:

- Return on investments are higher than budget as these revenues were mostly increased with the increases to the bank’s prime rates and locked-in rate within the investments.
- Sales of goods, services and user charges are greater than budget as there were significant cost recoveries on a wind farm construction project for road maintenance and dust abatement. There was the recognition of specific Tax Sale Trust account funds moved into operations due to being held for over 10 years (per MGA). There were also significant cost recoveries from the Province for firefighters and equipment being used during the wildfires in the north of the Province.
- Other revenues are greater than budget as there was a sale of an industrial park lot during 2025.
- Government Capital Transfers were greater than budget as the County received \$414,600 of Disaster Recovery Program (DRP) grant funding relating to the prior submissions for the 2018 Overland Flooding.

**TOTAL EXPENSES:**

The year-to-date expenses of 96.4% of the operating budget. The following is an analysis by each of the major types of operating expenditures:

**Salary, Wages and Benefits:**

The year-to-date expenses of 93.1% of the budget.

- The salaries and benefits for permanent staffing are less than the budget due to staff vacancies and leaves within Transportation Services and other departments.
- Protective Services has increased per diems and overtime for permanent staffing from budget, which mostly relates to increase within Protective Services from the staffing supporting with the forest fires and other emergency deployments (these costs are cost recovery).
- Majority of seasonal staff for operations effectively started in mid-to-late March; however, these costs are less than budget as there have been significant amount of rain days which has reduced the road construction projects and the related staffing costs in Transportation Services.
- Benefits costs are less than budget as these benefits are budgeted on a conservative basis. This includes the volunteer firefighter benefits which are budgeted based on full enrolment.

### Contracted and General Services:

The year-to-date expenses of 91.1% of the budget.

- Vehicle and Equipment repairs are higher than budget based on the timing of repairs and that some repairs and inspections were required to be outsourced due to staff vacancies within the shop. There was also some additional repairs required on the Northwest and Milo fire trucks.
- Damages and Deductibles was higher than budget as there was an increase in the crop damage rates and return of Road Use Agreement funding.
- Consulting and engineering costs are overall less than the budget, including the contracted work on the Ullly Dam; however, these reductions are offset by increases in Planning and Development for the safety code costs (funded by safety code fee revenues).
- Education/Training and Travel/Subsistence is less than budget, which is likely due to the timing of the conferences and other related training and availability.

### Material, Goods and Utilities:

The year-to-date expenses of 84.3% of the budget.

- Diesel, fuel, and propane costs were slightly less than budget as the budget was done on a conservative basis based on the recent increase in these costs.
- Gravel costs are less than budget as these costs relate to the inventory adjustment for gravel inventory used on the road gravelling and construction projects; whereas, the current year usage was less than the historic averages used for budgeting purposes.
- Blades, Tires & Culvert costs were less than budget based on the timing of purchases and recording the use of inventory.

### Transfer to Local Boards and Agencies:

The year-to-date expenses of 81.8% of the budget.

- Most of the contributions were processed during the 2<sup>nd</sup> quarter (after the approval of the 2025 final budget); however, there are some that are contingent grants that were less than budgeted.
- The McGregor Regional Water Systems project was less than budget as some of these costs will be incurred in the 2026/2027 fiscal year based on the timing of the project (which is being managed by the Village of Milo - budget based on original cashflow projections).

### Interest and Bank Charges:

The year-to-date expenses of 92.0% of the budget.

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

### Amortization and Other Expenses:

The year-to-date expenses of 152.1%.

- Amortization expense was slightly more than the budgeted projections; however, as this is a non-cash transaction and transferred out to Equity in Tangible Capital Assets (in Schedule 1 of the Financial Statements), the variance has no impact on the Operating Surplus or Reserves.
- There was a total of \$474,030 write-off on uncollectable taxes (mostly from insolvent oil & gas companies), which was written off by Council during 2025 (exceeding budget of \$282,997).
- The machine costs capitalized (operating costs capitalized for road/bridge construction) was less than projected as the amount of road construction was limited in the year.
- Loss on disposals of tangible capital assets are not specifically budgeted; whereas, the losses relate to the replacement of roads and bridges that were required to be replaced before the end of their useful lives for accounting and amortization purposes.

# VULCAN COUNTY

## YEAREND OPERATING AND CAPITAL REPORT YEAR ENDED DECEMBER 31, 2025

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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.

# VULCAN COUNTY

## YEAREND OPERATING REPORT

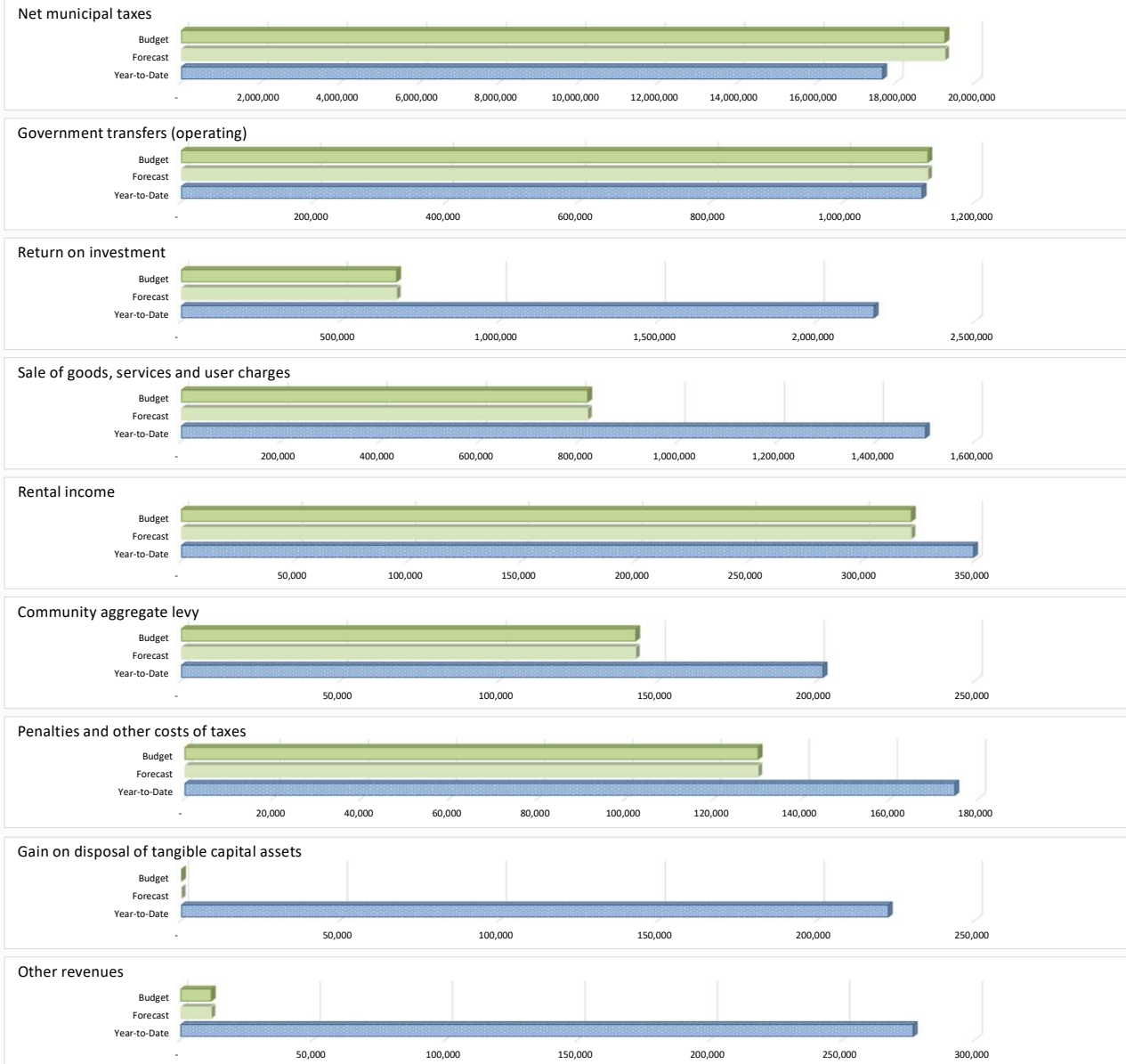
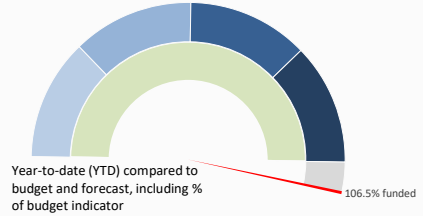
### YEAR ENDED DECEMBER 31, 2025

#### Total Revenues

Financial Data as at March 5, 2026

	Budget	Forecast	Year-to-Date	Variance	YTD %
Net municipal taxes	19,234,072	19,234,072	17,655,605	1,578,467	91.8%
Government transfers (operating)	1,128,108	1,128,108	1,119,195	8,913	99.2%
Return on investment	676,824	676,824	2,180,149	(1,503,325)	322.1%
Sale of goods, services and user charges	817,906	817,906	1,499,071	(681,165)	183.3%
Rental income	321,680	321,680	349,258	(27,578)	108.6%
Community aggregate levy	142,912	142,912	201,831	(58,919)	141.2%
Penalties and other costs of taxes	130,000	130,000	174,579	(44,579)	134.3%
Gain on disposal of tangible capital assets	-	-	222,494	(222,494)	100.0%
Other revenues	11,500	11,500	276,556	(265,056)	2404.8%
<b>Total</b>	<b>22,463,002</b>	<b>22,463,002</b>	<b>23,678,738</b>	<b>(1,215,736)</b>	<b>105.4%</b>
		100.0%			
Contributed Assets	-	-	-	0	0.0%
Government transfers (capital)	2,416,986	2,416,986	2,818,352	(401,366)	116.6%
<b>Total</b>	<b>24,879,988</b>	<b>24,879,988</b>	<b>26,497,090</b>	<b>(1,617,102)</b>	<b>106.5%</b>
		100.0%			

**Total Revenue Tachometer:**



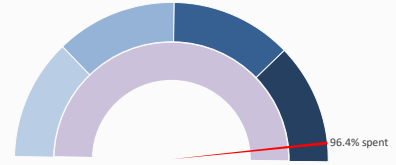
**VULCAN COUNTY**  
**YEAREND OPERATING REPORT**  
**YEAR ENDED DECEMBER 31, 2025**

**Total Expenses**

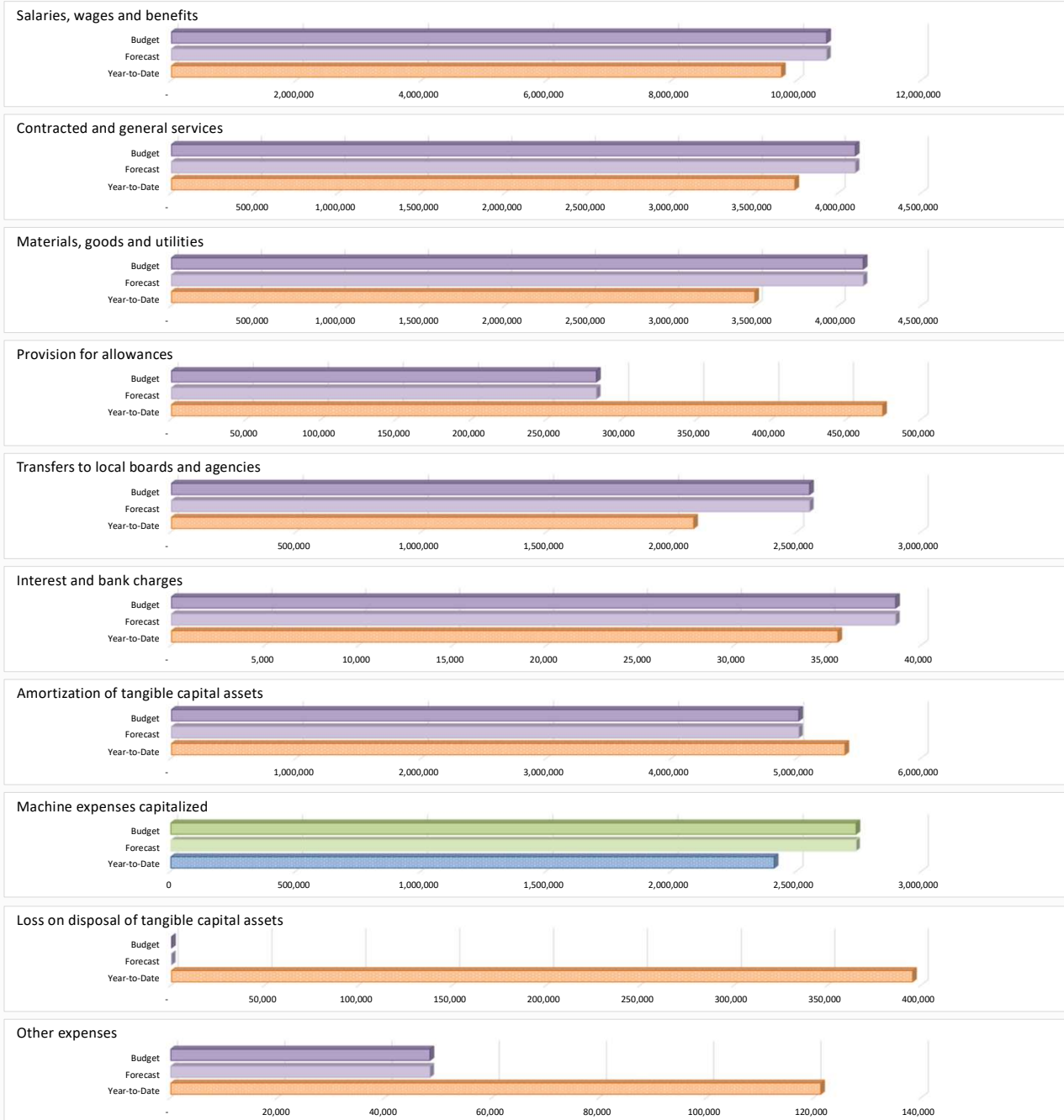
Financial Data as at March 5, 2026

	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	10,476,065	10,476,066	9,749,650	726,416	93.1%
Contracted and general services	4,100,807	4,100,807	3,736,547	364,260	91.1%
Materials, goods and utilities	4,148,875	4,148,875	3,495,682	653,193	84.3%
Provision for allowances	282,997	282,997	474,030	(191,033)	167.5%
Transfers to local boards and agencies	2,550,291	2,550,291	2,086,404	463,887	81.8%
Interest and bank charges	38,616	38,616	35,519	3,097	92.0%
Amortization of tangible capital assets	5,013,435	5,013,435	5,384,383	(370,948)	107.4%
Machine expenses capitalized	(2,738,179)	(2,738,179)	(2,411,182)	(326,997)	0.0%
Loss on disposal of tangible capital assets	-	-	395,211	(395,211)	N/A
Other expenses	48,325	48,326	121,198	(72,872)	250.8%
<b>Total</b>	<b>23,921,232</b>	<b>23,921,234</b>	<b>23,067,442</b>	<b>853,792</b>	<b>96.4%</b>

**Total Expense Tachometer:**



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



# VULCAN COUNTY

## YEAREND OPERATING REPORT

### YEAR ENDED DECEMBER 31, 2025

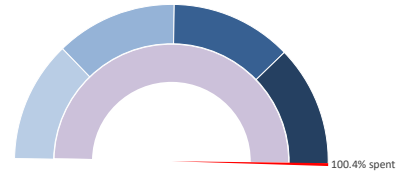
**Analysis by Department/Segment**

### Expenses - General Government

Financial Data as at March 5, 2026

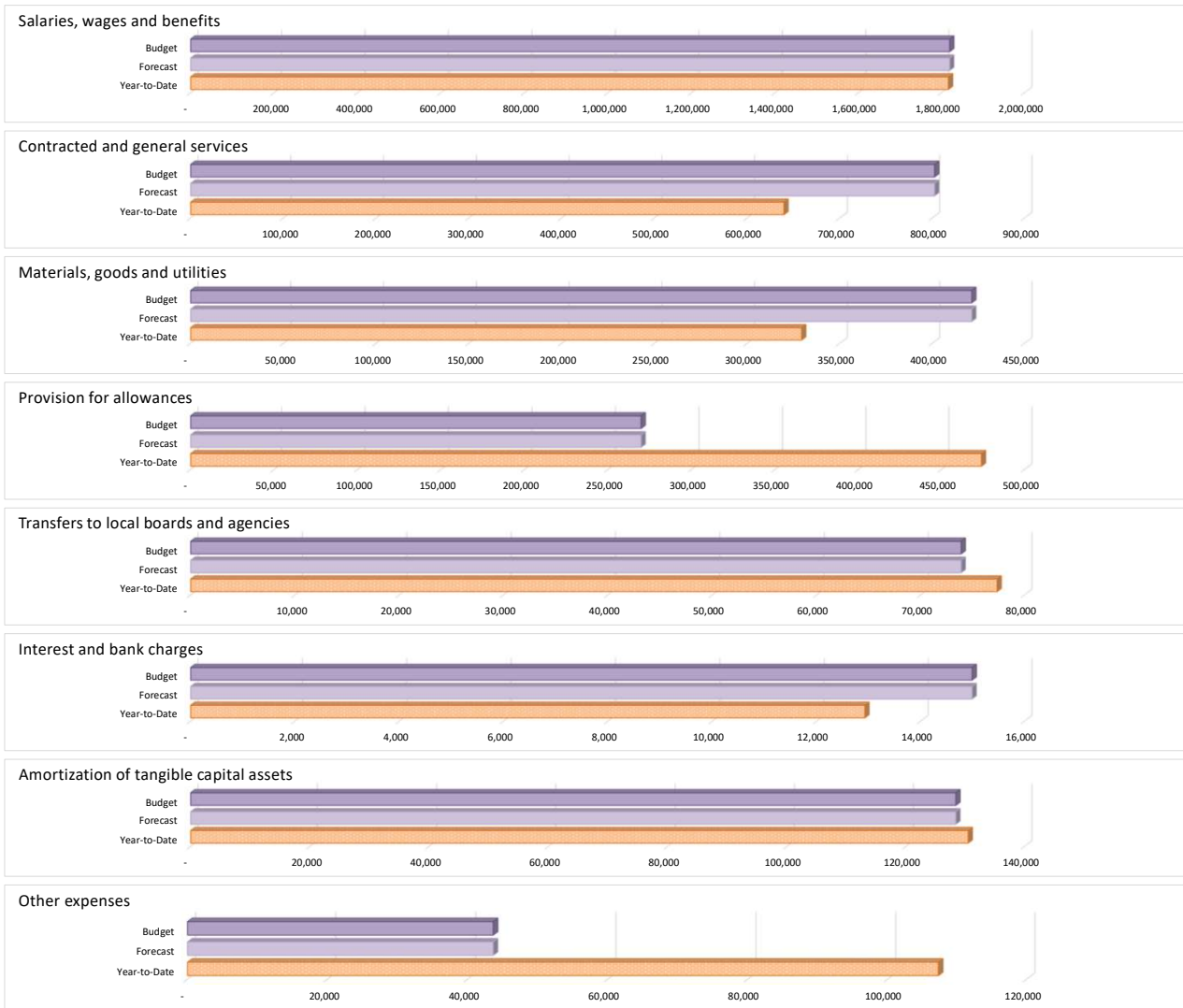
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	1,819,609	1,819,609	1,816,645	2,964	99.8%
Contracted and general services	802,501	802,501	639,614	162,887	79.7%
Materials, goods and utilities	421,391	421,391	329,343	92,048	78.2%
Provision for allowances	269,823	269,823	474,030	(204,207)	175.7%
Transfers to local boards and agencies	73,896	73,896	77,359	(3,463)	104.7%
Interest and bank charges	14,990	14,990	12,922	2,068	86.2%
Amortization of tangible capital assets	128,412	128,412	130,496	(2,084)	101.6%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	43,640	43,641	107,274	(63,633)	245.8%
<b>Total</b>	<b>3,574,262</b>	<b>3,574,263</b>	<b>3,587,683</b>	<b>(13,420)</b>	<b>100.4%</b>

**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.



**Supplementary Analysis on Expenses over Reporting Thresholds:**

> Other Expenses were greater than the budget with the utilization of contingency funds relating to the top-up contribution to FCSS for Rural Development Network program (as approved by Council) and approximately \$54,000 remeasurement of the Asset Retirement Obligation (ARO).

>Provision for allowances are higher than budget with the additional oil & gas properties that are potentially uncollectable as the organizations are either insolvent or going through creditor protection.

# VULCAN COUNTY

## YEAREND OPERATING REPORT

### YEAR ENDED DECEMBER 31, 2025

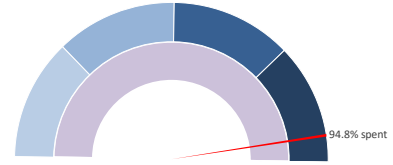
**Analysis by Department/Segment**

### Expenses - Protective Services

Financial Data as at March 5, 2026

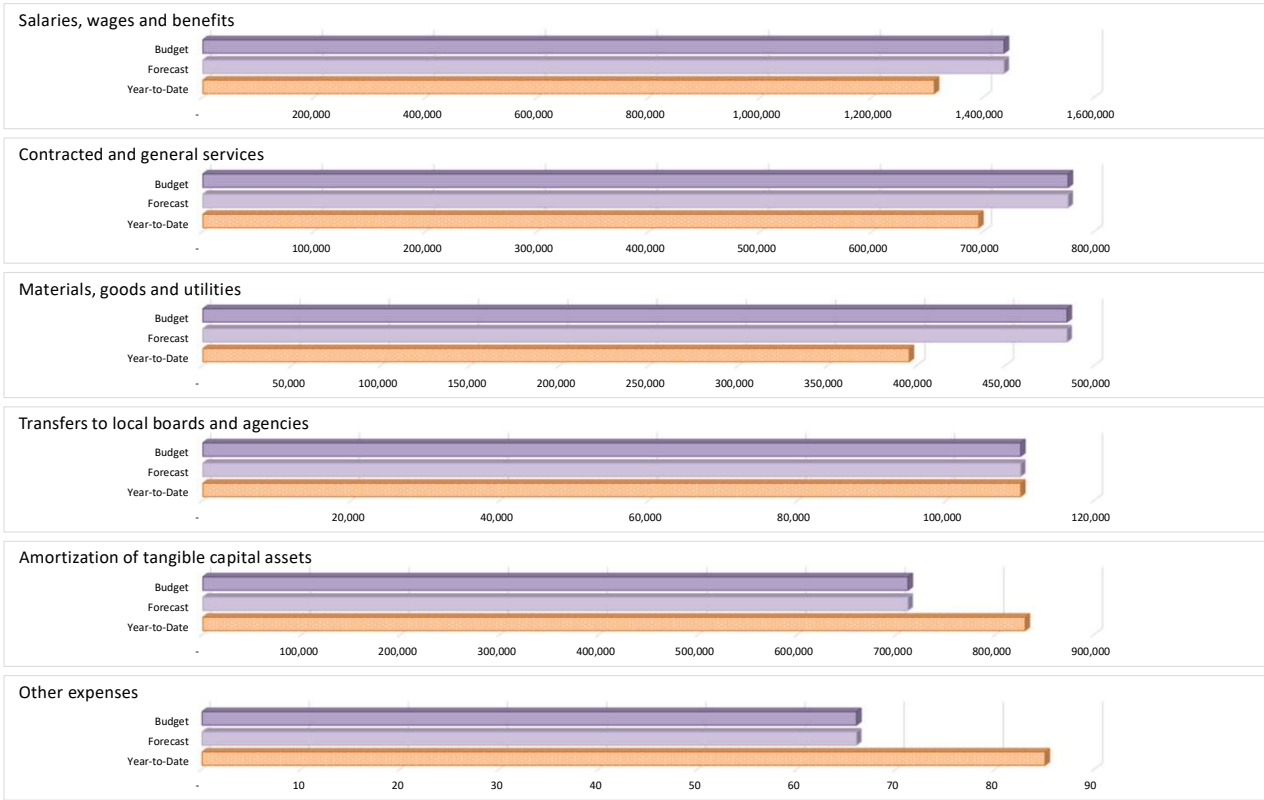
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	1,436,917	1,436,918	1,311,014	125,904	91.2%
Contracted and general services	776,164	776,164	695,579	80,585	89.6%
Materials, goods and utilities	484,510	484,510	395,620	88,890	81.7%
Provision for allowances	5,515	5,515	-	5,515	0.0%
Transfers to local boards and agencies	110,000	110,000	110,000	0	100.0%
Interest and bank charges	-	-	2	(2)	N/A
Amortization of tangible capital assets	710,880	710,880	829,578	(118,698)	116.7%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	66	66	85	(19)	128.8%
	<b>3,524,052</b>	<b>3,524,053</b>	<b>3,341,878</b>	<b>182,175</b>	<b>94.8%</b>

**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.



**Supplementary Analysis on Expenses over Reporting Thresholds:**

> Salary, Wages, & Benefits were overall less than budget; however, within this category there were some costs that are exceeding forecast including Overtime & Per Diems. These increases related to the from the staffing supporting with the forest fires and other emergency deployments (these costs are cost recovery).

> Contracted and general services were overall less than budget; however, within this category there were some costs that are exceeding budget including Vehicle Repairs and Consulting. The increase in Vehicle Repairs relate to the timing of repairs and that some repairs for Northwest and Milo fire trucks. These increases were offset by the decreases in other Contracted and General Services.

# VULCAN COUNTY

## YEAREND OPERATING REPORT

### YEAR ENDED DECEMBER 31, 2025

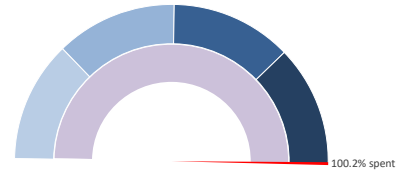
**Analysis by Department/Segment**

### Expenses - Transportation Services

Financial Data as at March 5, 2026

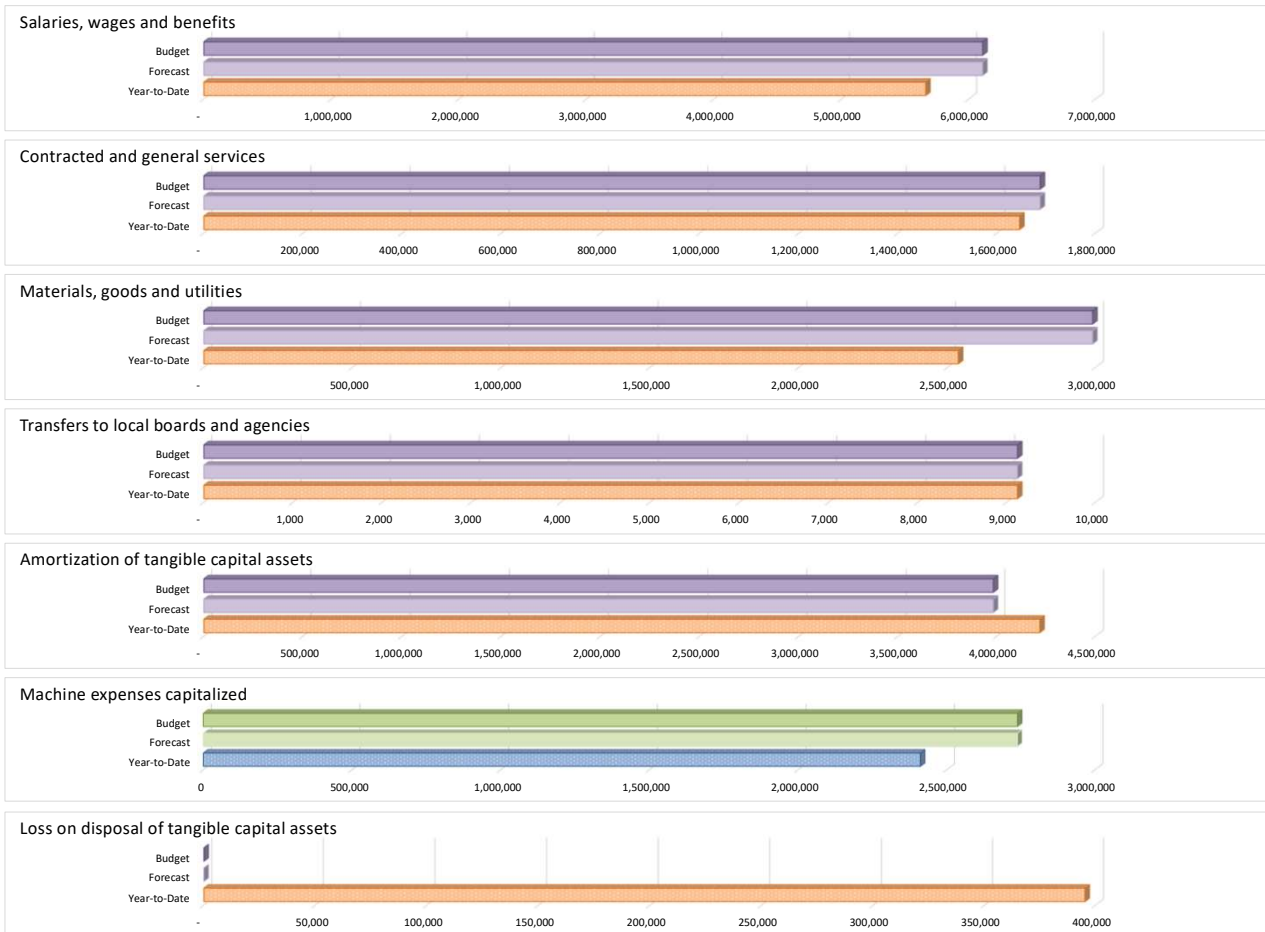
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	6,109,592	6,109,592	5,660,459	449,133	92.6%
Contracted and general services	1,687,520	1,687,520	1,645,916	41,604	97.5%
Materials, goods and utilities	2,990,175	2,990,175	2,535,990	454,185	84.8%
Provision for allowances	-	-	-	0	0.0%
Transfers to local boards and agencies	9,120	9,120	9,120	0	100.0%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	3,981,602	3,981,602	4,217,332	(235,730)	105.9%
Machine expenses capitalized	(2,738,179)	(2,738,179)	(2,411,182)	(326,997)	88.1%
Loss on disposal of tangible capital assets	-	-	395,211	(395,211)	N/A
Other expenses	3,882	3,882	12,979	(9,097)	334.3%
<b>Total</b>	<b>12,043,712</b>	<b>12,043,712</b>	<b>12,065,825</b>	<b>(22,113)</b>	<b>100.2%</b>

**Total Expense Tachometer:**



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

The Transportation Services segment includes common services, road transportation, road/bridge construction, road maintenance/gravelling, and other transportation services.



**Supplementary Analysis on Expenses over Reporting Thresholds:**

> Contracted and general services were overall less than budget; however, within this category there were some costs that are exceeding budget including Equipment/Vehicle Repairs and Damages/Deductibles. The increase in Equipment/Vehicle Repairs relate to the timing of repairs and that some repairs and inspections were required to be outsourced due to staff vacancies within the shop. The increase in the Damages/Deductibles relate to increase in the crop damage rates and return of Road Use Agreement funding. These increases were offset by the decreases in Road Repairs (Dust Abatement) and other Contracted and General Services.

> Materials, goods and utilities were overall comparable to budget; however, within this category there were some costs that are exceeding budget including costs for parts & supplies for the repairs and servicing on vehicles and equipment and other goods and services. These increases were offset by savings in multiple other materials, goods, and utilities.

> Loss on disposals of tangible capital assets are not specifically budgeted; whereas, the losses relate to the replacement of roads and bridges that were required to be replaced before the end of their useful lives for accounting and amortization purposes.

# VULCAN COUNTY

## YEAREND OPERATING REPORT

### YEAR ENDED DECEMBER 31, 2025

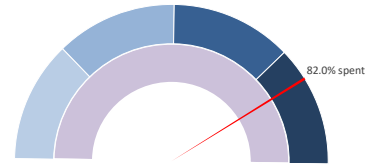
**Analysis by Department/Segment**

### Expenses - Agricultural Services

Financial Data as at March 5, 2026

	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	477,886	477,886	396,570	81,316	83.0%
Contracted and general services	122,462	122,462	66,865	55,597	54.6%
Materials, goods and utilities	230,201	230,201	193,671	36,530	84.1%
Provision for allowances	-	-	-	0	0.0%
Transfers to local boards and agencies	25,088	25,088	14,014	11,074	55.9%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	130,594	130,594	137,808	(7,214)	105.5%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	720	720	837	(117)	116.3%
<b>Total</b>	<b>986,951</b>	<b>986,951</b>	<b>809,765</b>	<b>177,186</b>	<b>82.0%</b>

**Total Expense Tachometer:**



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

The Agricultural Services segment includes general agricultural services, training/tours, roadside spraying/weed control, roadside seeding, and other agricultural services.



**Supplementary Analysis on Expenses over Reporting Thresholds:**

> None exceeding threshold limits (exceeds budget by over \$10,000 and over 10%).

# VULCAN COUNTY

## YEAREND OPERATING REPORT

### YEAR ENDED DECEMBER 31, 2025

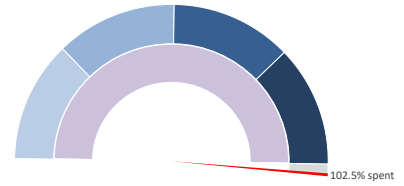
**Analysis by Department/Segment**

### Expenses - Planning and Development Services

Financial Data as at March 5, 2026

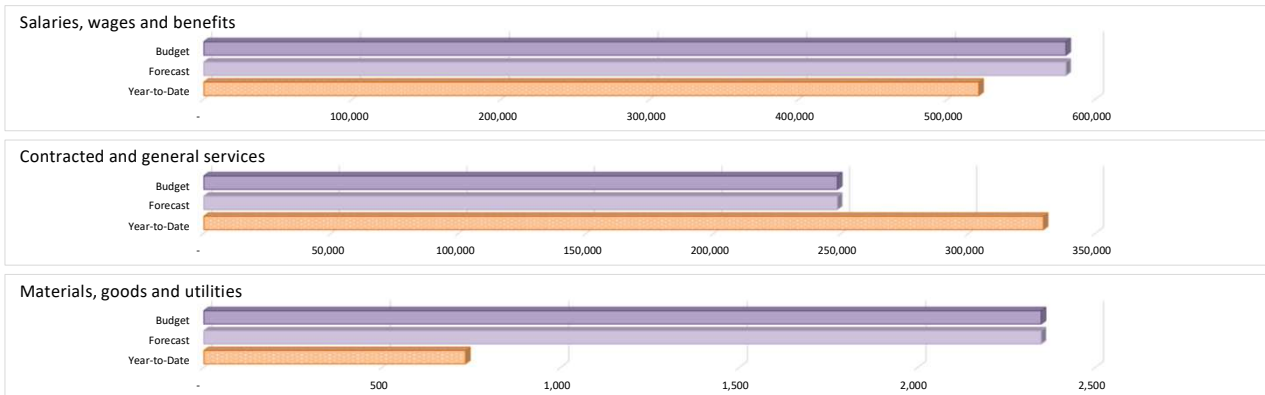
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	580,050	580,050	521,055	58,995	89.8%
Contracted and general services	248,399	248,399	329,396	(80,997)	132.6%
Materials, goods and utilities	2,347	2,347	733	1,614	31.2%
Provision for allowances	-	-	-	0	0.0%
Transfers to local boards 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%
<b>Total</b>	<b>830,796</b>	<b>830,796</b>	<b>851,184</b>	<b>(20,388)</b>	<b>102.5%</b>

**Total Expense Tachometer:**



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

The Planning and Development Services segment includes planning, zoning, subdivision, and land development.



**Supplementary Analysis on Expenses over Reporting Thresholds:**

> Contracted and general services were overall comparable to budget; however, within this category there were some costs that are exceeding budget including safety codes that are within the Planning and Development Services departments, which are funded by the additional safety code fee revenues. These increases were partially offset by savings in other contracted and general services.

# VULCAN COUNTY

## YEAREND OPERATING REPORT

### YEAR ENDED DECEMBER 31, 2025

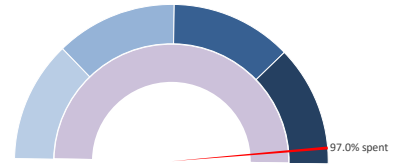
**Analysis by Department/Segment**

### Expenses - Community Services

Financial Data as at March 5, 2026

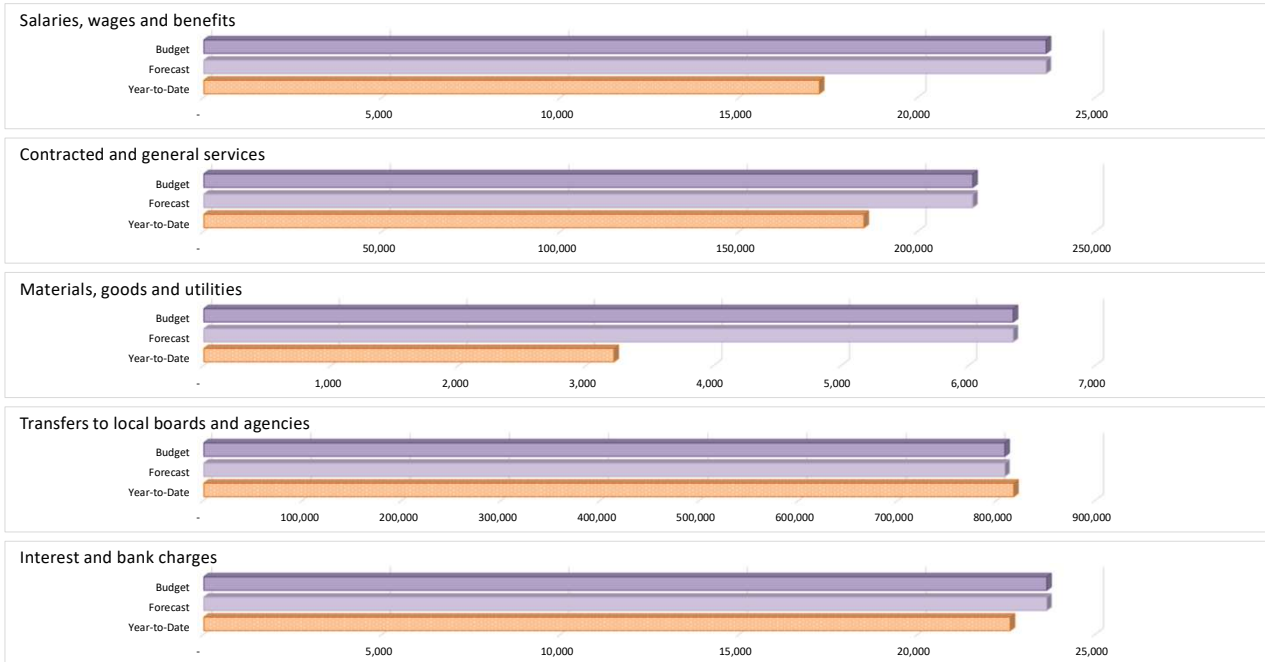
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	23,609	23,609	17,238	6,371	73.0%
Contracted and general services	215,409	215,409	184,854	30,555	85.8%
Materials, goods and utilities	6,350	6,350	3,216	3,134	50.6%
Provision for allowances	-	-	-	0	0.0%
Transfers to local boards and agencies	807,991	807,991	817,001	(9,010)	101.1%
Interest and bank charges	23,626	23,626	22,595	1,031	95.6%
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	-	-	-	0	0.0%
<b>Total</b>	<b>1,076,985</b>	<b>1,076,985</b>	<b>1,044,904</b>	<b>32,081</b>	<b>97.0%</b>

**Total Expense Tachometer:**



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

The Community Services segment includes Family Community Support Services, daycare and public health, tourism/economic development, recreation boards, cultural programs and library.



**Supplementary Analysis on Expenses over Reporting Thresholds:**

> None exceeding threshold limits (exceeds budget by over \$10,000 and over 10%).

# VULCAN COUNTY

## YEAREND OPERATING REPORT YEAR ENDED DECEMBER 31, 2025

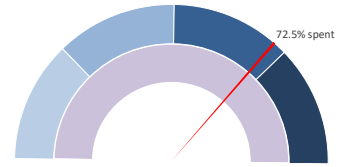
**Analysis by Department/Segment**

### Expenses - Utility Services

Financial Data as at March 5, 2026

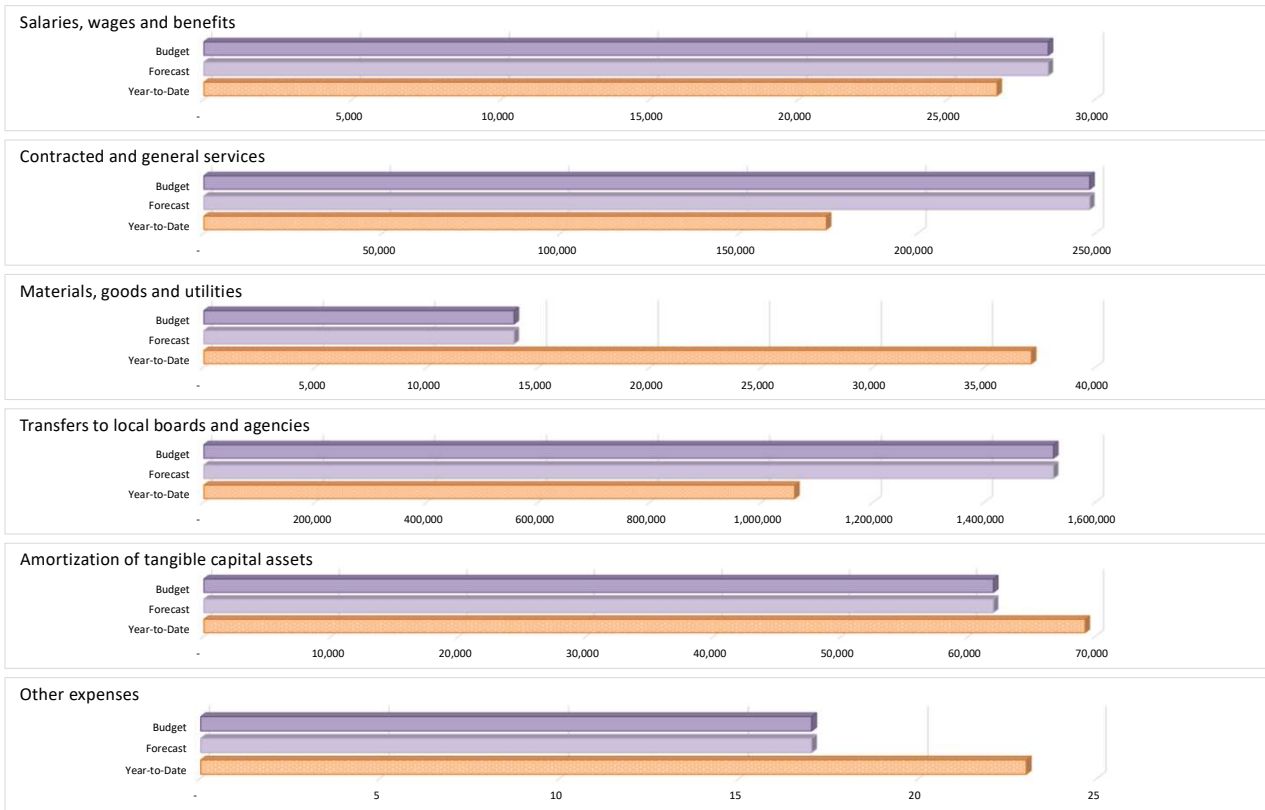
	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries, wages and benefits	28,402	28,402	26,669	1,733	93.9%
Contracted and general services	248,352	248,352	174,323	74,029	70.2%
Materials, goods and utilities	13,901	13,901	37,109	(23,208)	267.0%
Provision for allowances	7,659	7,659	-	7,659	0.0%
Transfers to local boards and agencies	1,524,196	1,524,196	1,058,910	465,286	69.5%
Interest and bank charges	-	-	-	0	0.0%
Amortization of tangible capital assets	61,947	61,947	69,169	(7,222)	111.7%
Machine expenses capitalized	-	-	-	0	0.0%
Loss on disposal of tangible capital assets	-	-	-	0	0.0%
Other expenses	17	17	23	(6)	135.3%
<b>Total</b>	<b>1,884,474</b>	<b>1,884,474</b>	<b>1,366,203</b>	<b>518,271</b>	<b>72.5%</b>

**Total Expense Tachometer:**



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

*The Utility Services segment includes water supply/distribution, solid waste management, and storm sewer/drainage.*



**Supplementary Analysis on Expenses over Reporting Thresholds:**

> None exceeding threshold limits (exceeds budget by over \$10,000 and over 10%).

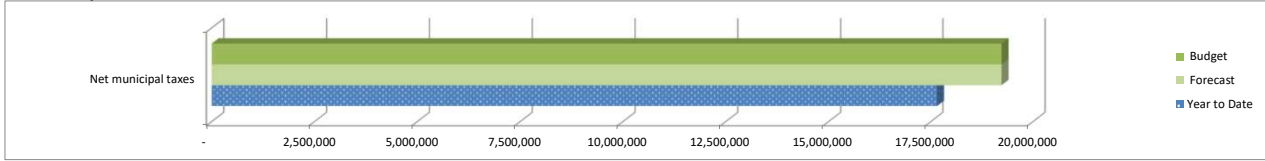
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

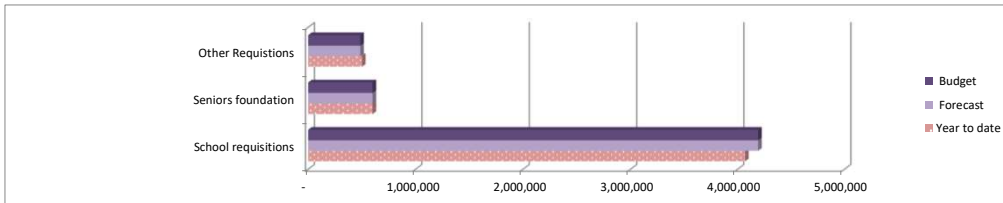
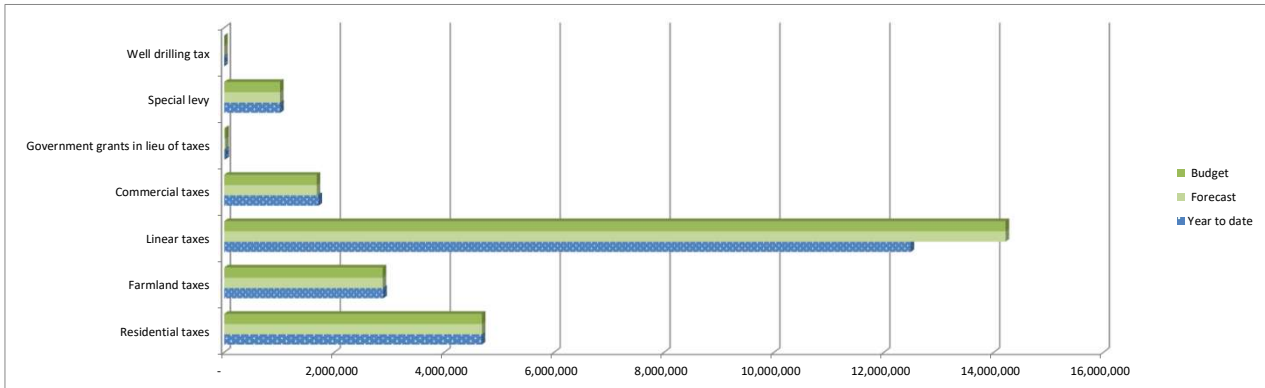
### YEAR ENDED DECEMBER 31, 2025

#### Analysis of Revenues by Type

##### Net municipal taxes



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Residential taxes	4,689,091	4,689,091	4,684,382	4,709	99.9%
Farmland taxes	2,882,135	2,882,135	2,894,343	(12,208)	100.4%
Linear taxes	14,219,019	14,219,019	12,489,968	1,729,051	87.8%
Commercial taxes	1,683,422	1,683,422	1,715,865	(32,443)	101.9%
Government grants in lieu of taxes	21,661	21,661	23,137	(1,476)	106.8%
Special levy	1,015,804	1,015,804	1,018,875	(3,071)	100.3%
Well drilling tax	156	156	77	79	49.4%
<b>Total</b>	<b>24,511,288</b>	<b>24,511,288</b>	<b>22,826,647</b>	<b>1,684,641</b>	<b>93.1%</b>
School requisitions	4,192,061	4,192,061	4,069,895	122,166	97.1%
Seniors foundation	599,669	599,669	599,669	0	100.0%
Other Requisitions	485,486	485,486	501,478	(15,992)	103.3%
<b>Total</b>	<b>19,234,072</b>	<b>19,234,072</b>	<b>17,655,605</b>	<b>1,578,467</b>	<b>91.8%</b>



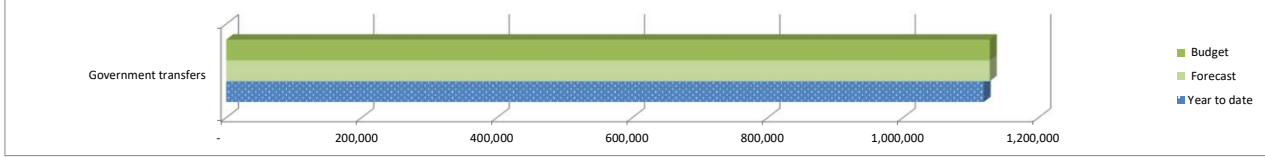
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

### YEAR ENDED DECEMBER 31, 2025

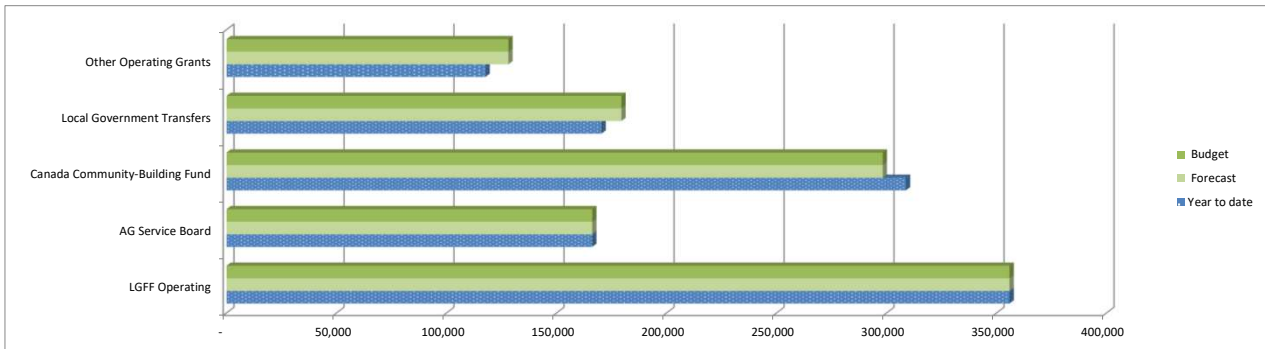
**Analysis of Revenues by Type - continued**

**Government Transfers**

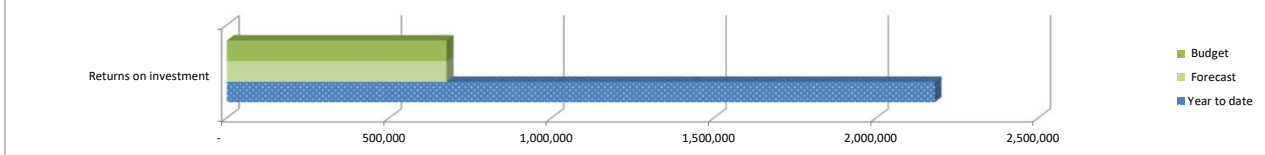


Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
LGFF Operating	355,916	355,916	355,916	0	100.0%
AG Service Board	166,247	166,247	166,247	0	100.0%
Canada Community-Building Fund	298,292	298,292	308,859	(10,567)	103.5%
Local Government Transfers	179,514	179,514	170,457	9,057	95.0%
Other Operating Grants	128,139	128,139	117,716	10,423	91.9%
<b>Total</b>	<b>1,128,108</b>	<b>1,128,108</b>	<b>1,119,195</b>	<b>8,913</b>	<b>99.2%</b>

\*LGFF = Local Government Fiscal Framework (LGFF) grant program



**Return on Investments**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Investment Income	664,610	664,610	2,169,089	(1,504,479)	326.4%
Interest on Loan	7,762	7,762	7,167	595	92.3%
Dividends	4,452	4,452	3,893	559	87.4%
<b>Total</b>	<b>676,824</b>	<b>676,824</b>	<b>2,180,149</b>	<b>(1,503,325)</b>	<b>322.1%</b>

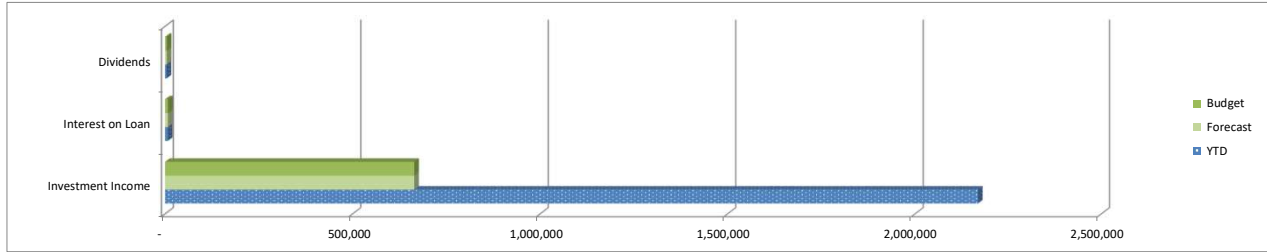
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

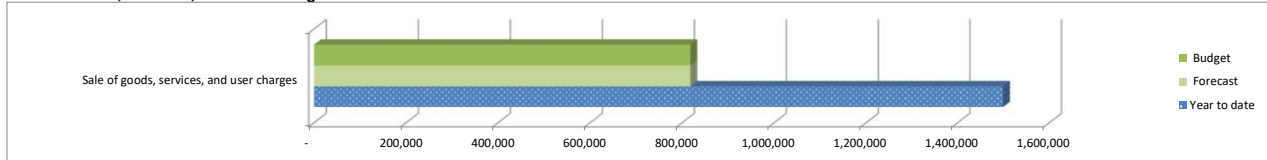
### YEAR ENDED DECEMBER 31, 2025

**Analysis of Revenues by Type - continued**

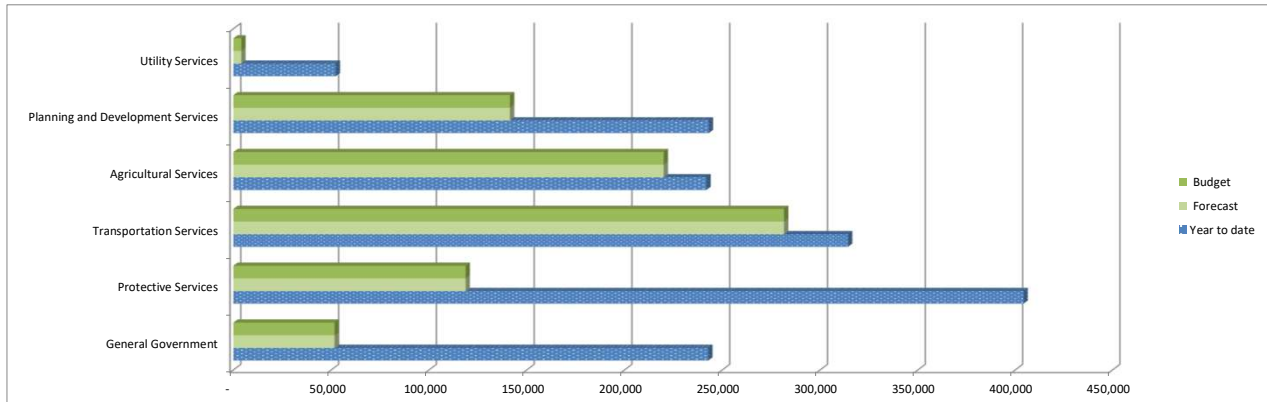
**Return on Investments - continued**



**Sale of Goods, Services, and User Charges**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	51,776	51,777	242,892	(191,115)	469.1%
Protective Services	118,800	118,800	404,331	(285,531)	340.3%
Transportation Services	281,635	281,635	314,365	(32,730)	111.6%
Agricultural Services	220,095	220,095	241,929	(21,834)	109.9%
Planning and Development Services	141,500	141,500	243,151	(101,651)	171.8%
Utility Services	4,100	4,100	52,403	(48,303)	1278.1%
<b>Total</b>	<b>817,906</b>	<b>817,907</b>	<b>1,499,071</b>	<b>(681,164)</b>	<b>183.3%</b>



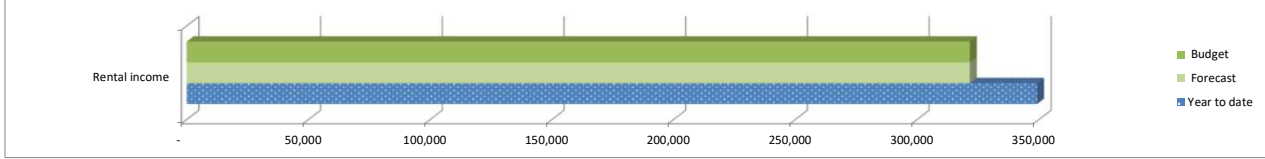
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

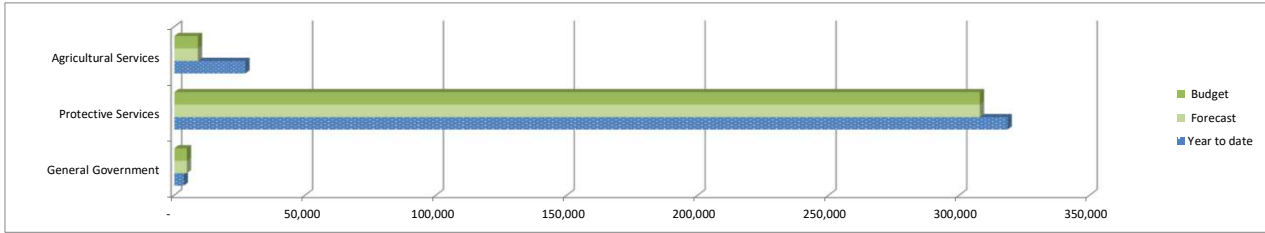
### YEAR ENDED DECEMBER 31, 2025

**Analysis of Revenues by Type - continued**

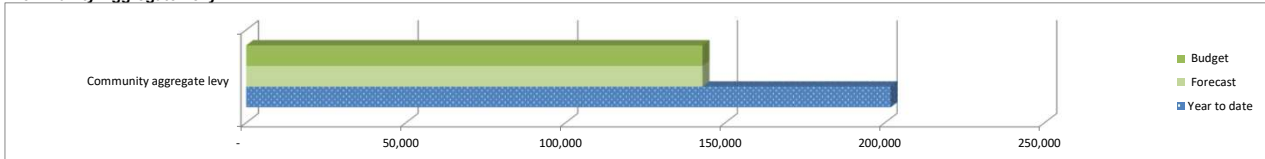
**Rental Income**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	4,800	4,800	3,600	1,200	75.0%
Protective Services	307,880	307,880	318,506	(10,626)	103.5%
Agricultural Services	9,000	9,000	27,152	(18,152)	301.7%
	<b>321,680</b>	<b>321,680</b>	<b>349,258</b>	<b>(27,578)</b>	<b>108.6%</b>

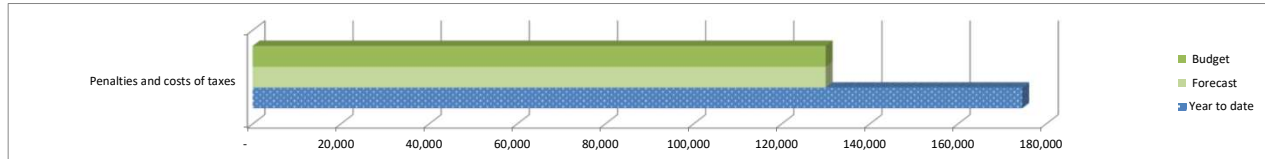


**Community Aggregate Levy**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Community aggregate levy	142,912	142,912	201,831	(58,919)	141.2%

**Penalties and Costs of Taxes**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Penalties on Current Taxes	80,000	80,000	103,340	(23,340)	129.2%
Penalties on Tax Arrears	50,000	50,000	64,246	(14,246)	128.5%
Penalties on Receivables	-	-	6,993	(6,993)	100.0%
	<b>130,000</b>	<b>130,000</b>	<b>174,579</b>	<b>(44,579)</b>	<b>134.3%</b>

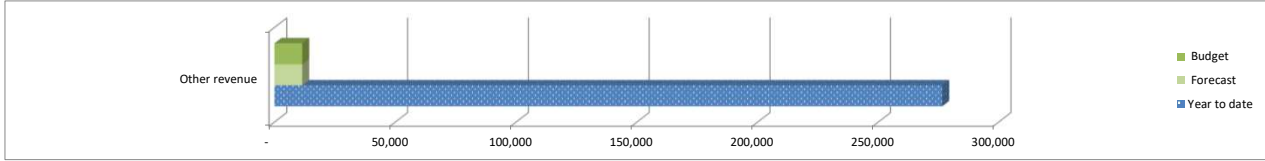
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

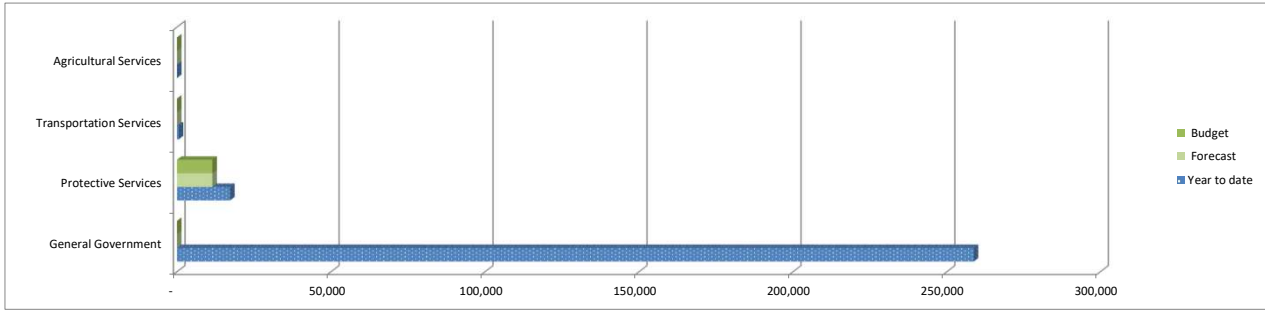
### YEAR ENDED DECEMBER 31, 2025

**Analysis of Revenues by Type - continued**

**Other Revenue**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	-	-	258,749	(258,749)	100.0%
Protective Services	11,500	11,500	17,239	(5,739)	149.9%
Transportation Services	-	-	568	(568)	100.0%
Agricultural Services	-	-	-	0	0.0%
	11,500	11,500	276,556	(265,056)	



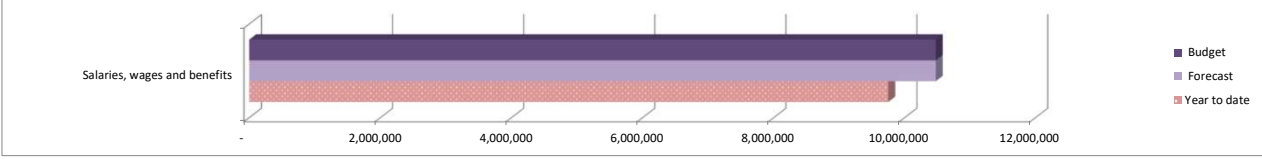
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

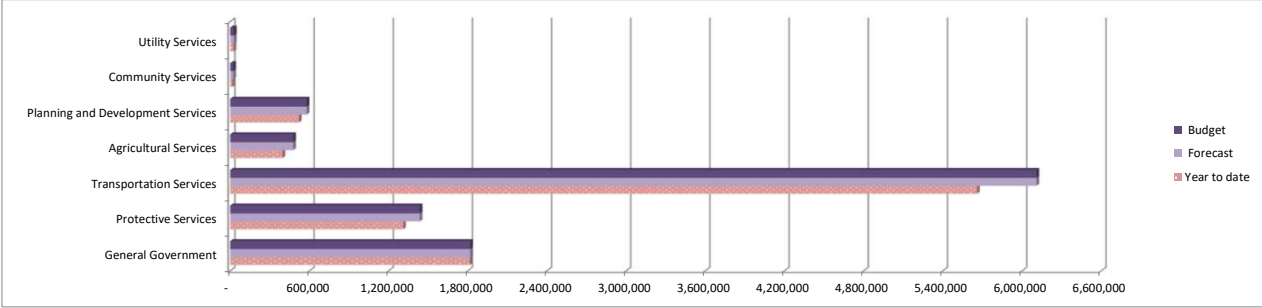
### YEAR ENDED DECEMBER 31, 2025

**Analysis of Expenses by Type**

**Salaries, wages, and benefits**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	1,819,609	1,819,609	1,816,645	2,964	99.8%
Protective Services	1,436,918	1,436,918	1,311,014	125,904	91.2%
Transportation Services	6,109,591	6,109,592	5,660,459	449,133	92.6%
Agricultural Services	477,886	477,886	396,570	81,316	83.0%
Planning and Development Services	580,050	580,050	521,055	58,995	89.8%
Community Services	23,609	23,609	17,239	6,370	73.0%
Utility Services	28,402	28,402	26,669	1,733	93.9%
	<b>10,476,065</b>	<b>10,476,066</b>	<b>9,749,651</b>	<b>726,415</b>	<b>93.1%</b>



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Salaries - Permanent Staff	6,286,270	6,286,270	5,997,020	289,250	95.4%
Overtime - Permanent Staff	269,336	269,336	306,049	(36,713)	113.6%
Salaries - Seasonal Staff	887,224	887,224	797,703	89,520	89.9%
Overtime - Seasonal Staff	165,001	165,001	133,567	31,434	80.9%
Health and Pension Benefits / WCB	2,353,238	2,353,238	2,035,075	318,163	86.5%
Per Diems / Honorariums	514,996	514,996	480,237	34,759	93.3%
	<b>10,476,065</b>	<b>10,476,065</b>	<b>9,749,651</b>	<b>726,414</b>	<b>93.1%</b>

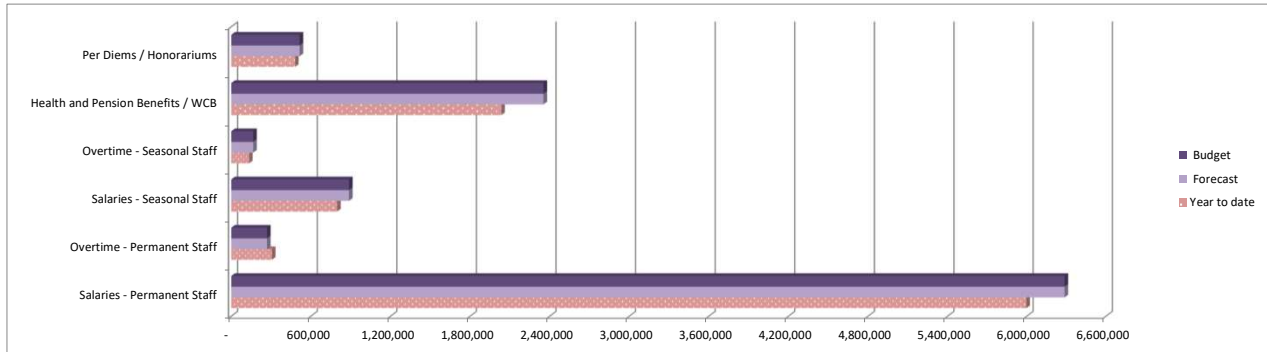
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

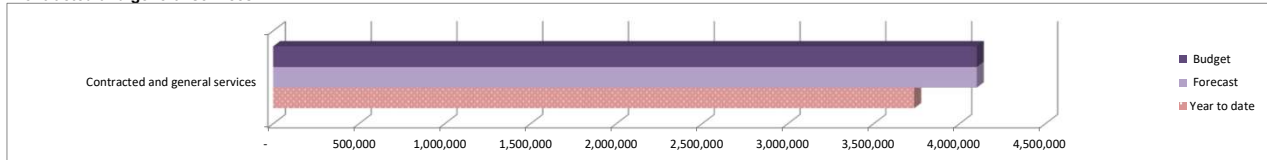
### YEAR ENDED DECEMBER 31, 2025

**Analysis of Expenses by Type - continued**

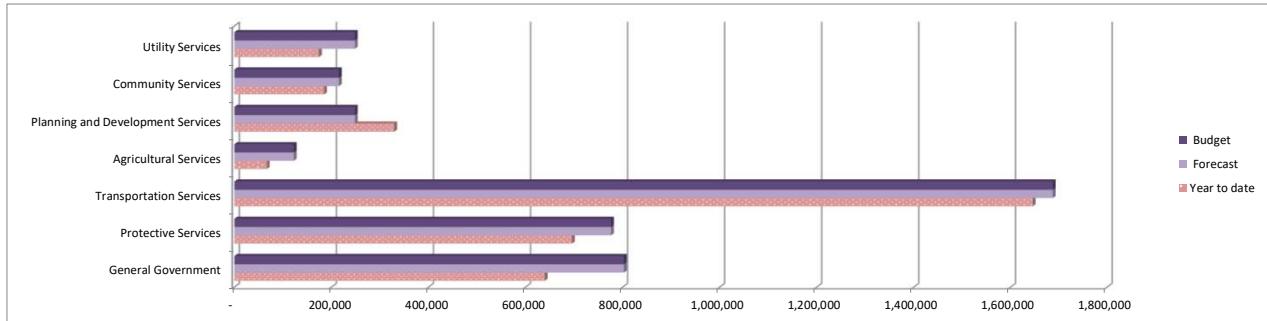
**Salaries, wages, and benefits - continued**



**Contracted and general services**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	802,501	802,501	639,614	162,887	79.7%
Protective Services	776,164	776,164	695,579	80,585	89.6%
Transportation Services	1,687,519	1,687,521	1,645,916	41,605	97.5%
Agricultural Services	122,462	122,462	66,865	55,597	54.6%
Planning and Development Services	248,399	248,399	329,396	(80,997)	132.6%
Community Services	215,409	215,409	184,854	30,555	85.8%
Utility Services	248,352	248,352	174,323	74,029	70.2%
<b>Total</b>	<b>4,100,806</b>	<b>4,100,808</b>	<b>3,736,547</b>	<b>364,261</b>	<b>91.1%</b>



# VULCAN COUNTY

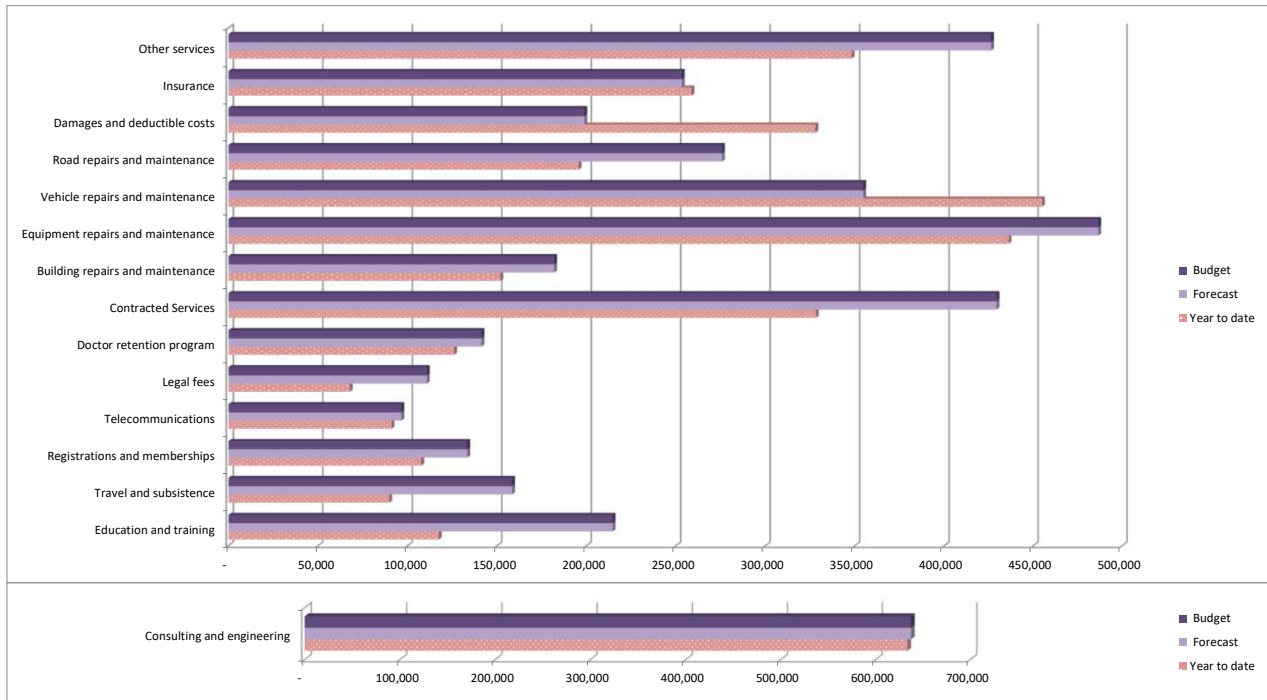
## YEAREND OPERATING REPORT - SUPPLEMENTARY

### YEAR ENDED DECEMBER 31, 2025

**Analysis of Expenses by Type - continued**

**Contracted and general services - continued**

Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Education and training	214,723	214,723	117,587	97,136	54.8%
Travel and subsistence	158,590	158,590	89,940	68,650	56.7%
Registrations and memberships	133,502	133,502	107,789	25,713	80.7%
Telecommunications	96,661	96,661	91,212	5,449	94.4%
Legal fees	110,910	110,910	67,842	43,068	61.2%
Doctor retention program	141,460	141,460	126,158	15,302	89.2%
Contracted Services	429,466	429,466	328,381	101,085	76.5%
Consulting and engineering	637,377	637,377	633,475	3,902	99.4%
Building repairs and maintenance	182,067	182,067	152,020	30,047	83.5%
Equipment repairs and maintenance	486,642	486,642	436,220	50,422	89.6%
Vehicle repairs and maintenance	354,789	354,789	454,984	(100,195)	128.2%
Road repairs and maintenance	275,868	275,868	195,753	80,115	71.0%
Damages and deductible costs	198,950	198,950	328,032	(129,082)	164.9%
Insurance	253,418	253,418	258,818	(5,400)	102.1%
Other services	426,383	426,383	348,336	78,047	81.7%
<b>Total</b>	<b>4,100,806</b>	<b>4,100,806</b>	<b>3,736,547</b>	<b>364,259</b>	<b>91.1%</b>



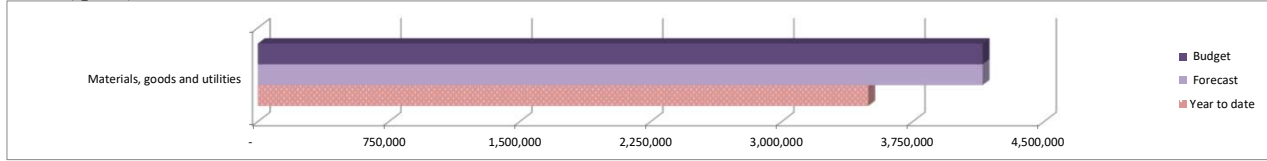
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

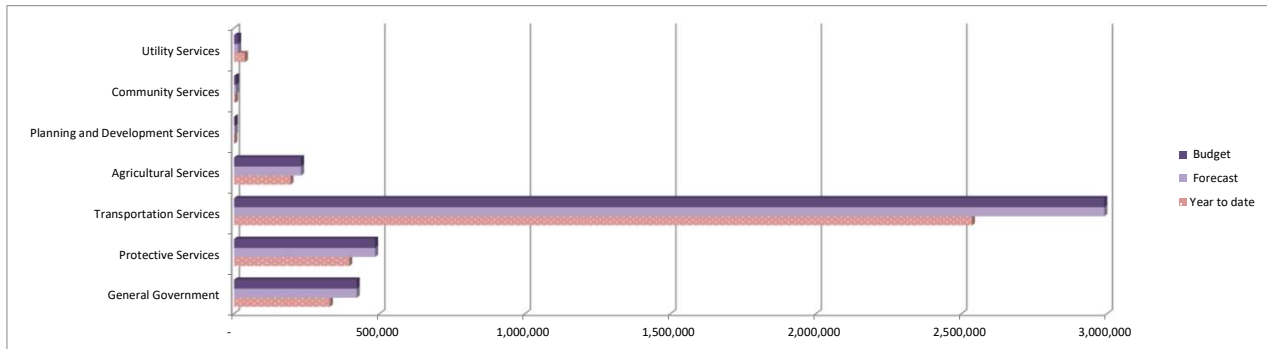
### YEAR ENDED DECEMBER 31, 2025

**Analysis of Expenses by Type - continued**

**Material, goods, and utilities**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
General Government	421,391	421,391	329,344	92,047	78.2%
Protective Services	484,510	484,510	395,620	88,890	81.7%
Transportation Services	2,990,175	2,990,175	2,535,988	454,187	84.8%
Agricultural Services	230,201	230,201	193,671	36,530	84.1%
Planning and Development Services	2,347	2,347	733	1,614	31.2%
Community Services	6,350	6,350	3,216	3,134	50.6%
Utility Services	13,901	13,901	37,109	(23,208)	267.0%
<b>Total</b>	<b>4,148,875</b>	<b>4,148,875</b>	<b>3,495,681</b>	<b>653,194</b>	<b>84.3%</b>



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Parts and supplies	173,171	173,171	184,148	(10,977)	106.3%
IT hardware and software	438,423	438,423	340,048	98,375	77.6%
Diesel, fuel, and propane	1,500,371	1,500,371	1,263,656	236,715	84.2%
Tires	236,097	236,097	151,112	84,985	64.0%
Oil and lubricants	101,950	101,950	66,748	35,202	65.5%
Gravel, pit run, and rip rap	539,577	539,577	437,338	102,239	81.1%
Herbicides	105,500	105,500	101,579	3,921	96.3%
Utilities	271,132	271,132	253,781	17,351	93.6%
Culverts	167,800	167,800	122,641	45,159	73.1%
Blades	161,114	161,114	120,032	41,082	74.5%
Other goods and materials	453,740	453,740	454,599	(860)	100.2%
<b>Total</b>	<b>4,148,875</b>	<b>4,148,875</b>	<b>3,495,682</b>	<b>653,193</b>	<b>84.3%</b>

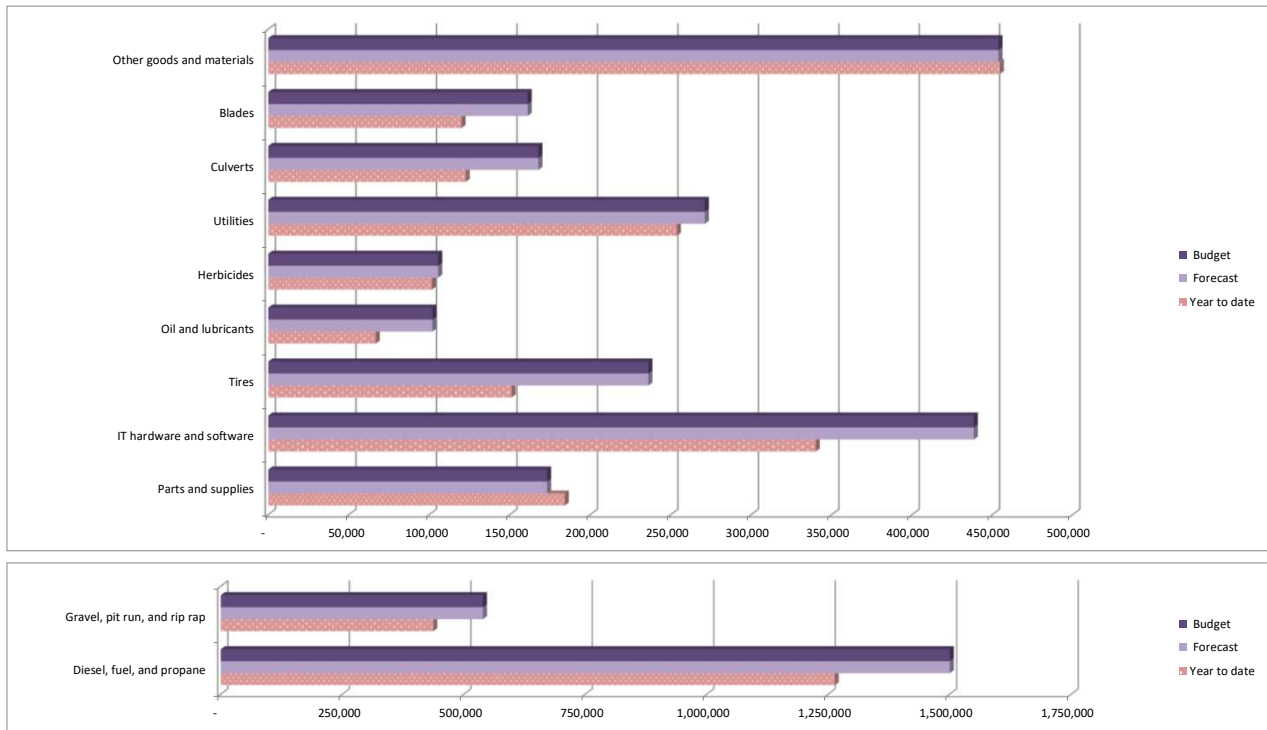
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

### YEAR ENDED DECEMBER 31, 2025

**Analysis of Expenses by Type - continued**

**Material, goods, and utilities - continued**



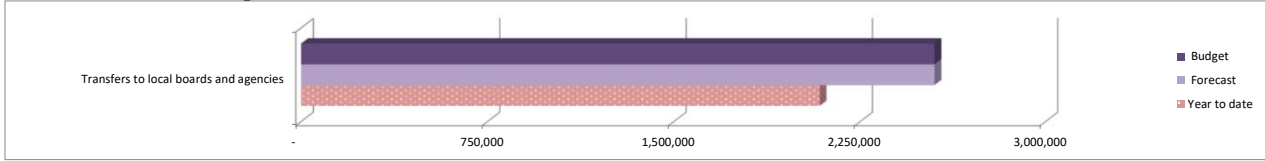
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

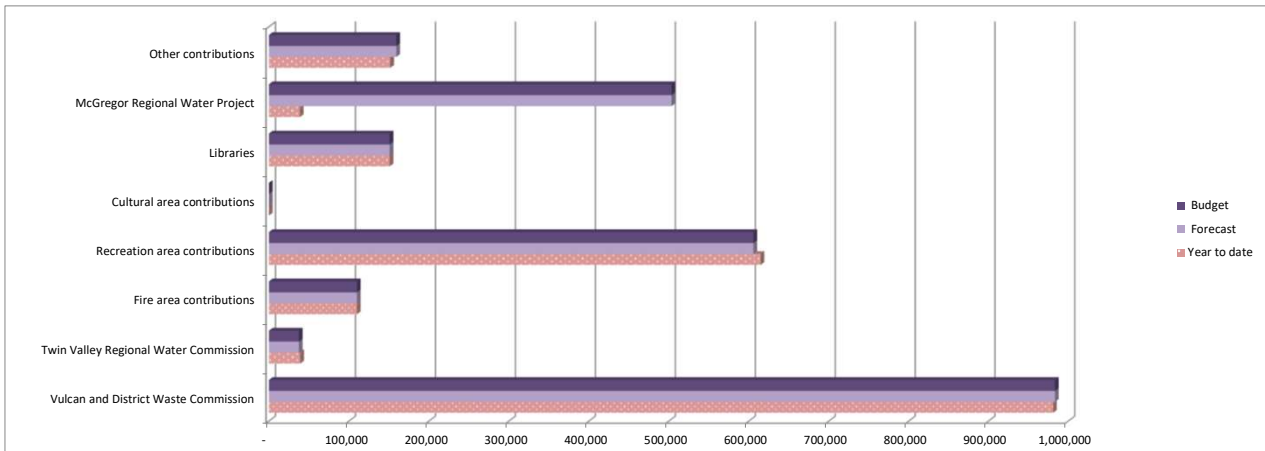
### YEAR ENDED DECEMBER 31, 2025

**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	983,354	983,354	981,005	2,349	99.8%
Twin Valley Regional Water Commission	37,500	37,500	39,190	(1,690)	104.5%
Fire area contributions	110,000	110,000	110,000	0	100.0%
Recreation area contributions	605,766	605,766	614,787	(9,021)	101.5%
Cultural area contributions	-	-	-	0	0.0%
Libraries	151,000	151,000	151,000	0	100.0%
McGregor Regional Water Project	503,342	503,342	38,715	464,627	7.7%
Other contributions	159,329	159,329	151,707	7,622	95.2%
<b>Total</b>	<b>2,550,291</b>	<b>2,550,291</b>	<b>2,086,404</b>	<b>463,887</b>	<b>81.8%</b>



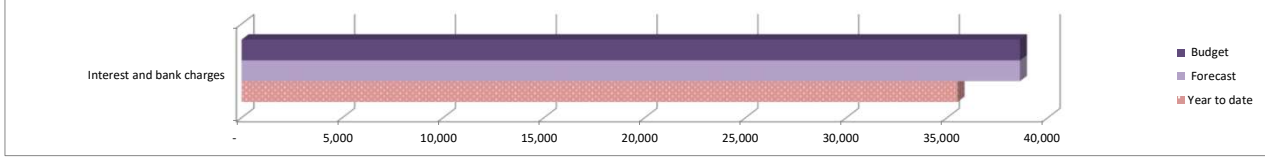
# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

### YEAR ENDED DECEMBER 31, 2025

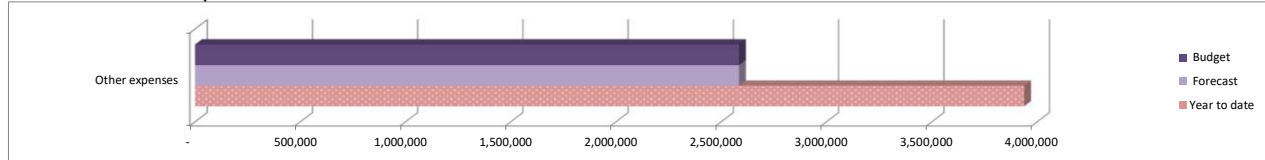
**Analysis of Expenses by Type - continued**

**Interest and bank charges**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Interest and bank charges	38,616	38,616	35,519	3,097	92.0%

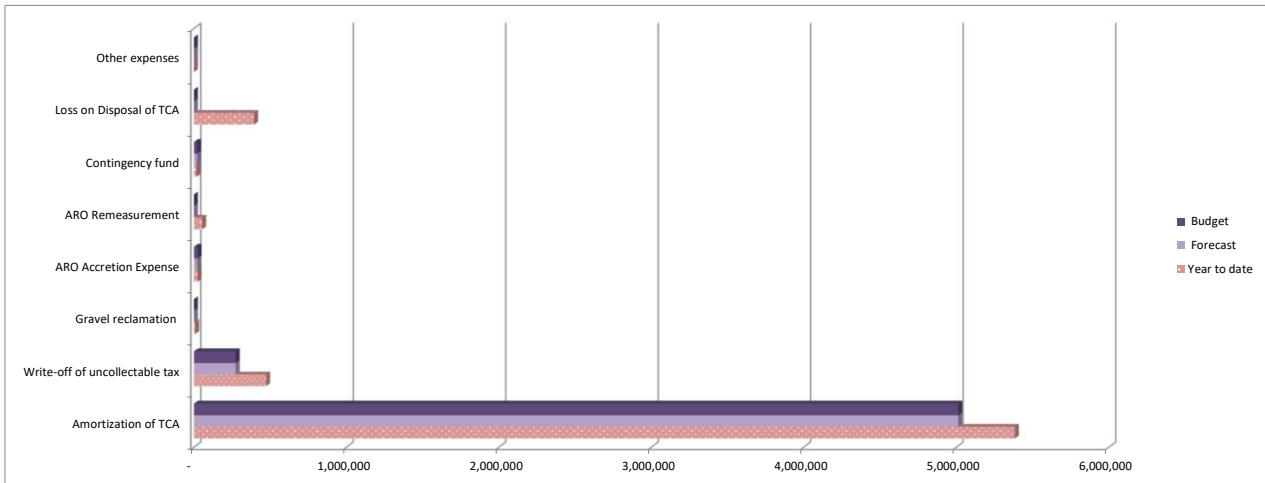
**Amortization and other expenses**



Supplement	Budget	Forecast	Year-to-Date	Variance	YTD %
Amortization of TCA	5,013,435	5,013,435	5,384,383	(370,948)	107.4%
Write-off of uncollectable tax	274,821	274,821	474,030	(199,209)	172.5%
Gravel reclamation	-	-	8,659	(8,659)	100.0%
ARO Accretion Expense	24,656	20,834	24,656	(3,822)	100.0%
ARO Remeasurement	-	-	54,026	(54,026)	100.0%
Contingency fund	20,000	20,000	16,583	3,417	82.9%
Loss on Disposal of TCA	-	-	395,211	(395,211)	100.0%
Other expenses	(2,726,333)	(2,722,511)	(2,393,908)	(328,603)	0.0%
	2,606,579	2,606,579	3,963,640	(1,357,061)	152.1%

\*TCA = Tangible Capital Assets (Roads, Bridges, Buildings, Equipment, Vehicles, etc.)

\*ARO = Asset Retirement Obligations (Reclamation of Facilities & Gravel Pits)

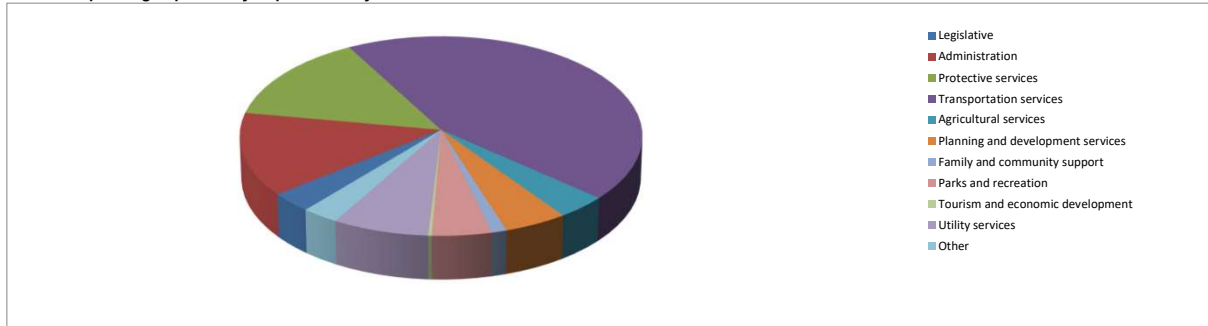


# VULCAN COUNTY

## YEAREND OPERATING REPORT - SUPPLEMENTARY

### YEAR ENDED DECEMBER 31, 2025

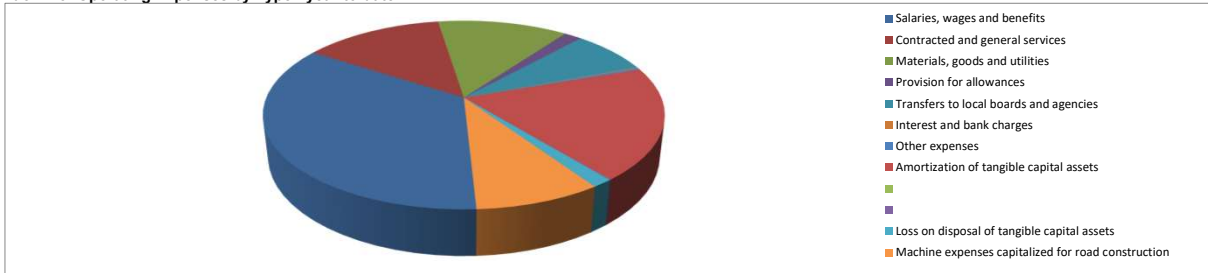
#### Breakdown of Operating Expenses by Departments - year-to-date



Department	Budget	Forecast	Year-to-Date	Variance	YTD %
Legislative	601,599	601,599	559,357	42,242	93.0%
Administration	2,538,279	2,538,279	2,382,841	155,438	93.9%
Protective services	2,807,591	2,807,591	2,512,216	295,375	89.5%
Transportation services	8,058,228	8,058,228	7,844,172	214,056	97.3%
Agricultural services	855,637	855,637	671,120	184,517	78.4%
Planning and development services	830,796	830,796	851,184	(20,388)	102.5%
Family and community support	216,631	216,631	200,288	16,343	92.5%
Parks and recreation	788,566	788,566	798,860	(10,294)	101.3%
Tourism and economic development	71,788	71,788	45,757	26,031	63.7%
Utility services	1,814,851	1,814,851	1,297,011	517,840	71.5%
Other	302,997	302,998	495,600	(192,602)	163.6%
<b>Total</b>	<b>18,886,963</b>	<b>18,886,964</b>	<b>17,658,406</b>	<b>1,228,558</b>	<b>93.5%</b>

\* excludes amortization and accretion expenses (non-cash transactions) 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	10,476,065	10,476,065	9,749,651	726,414	93.1%
Contracted and general services	4,100,806	4,100,807	3,736,550	364,257	91.1%
Materials, goods and utilities	4,148,875	4,148,875	3,495,682	653,193	84.3%
Provision for allowances	282,997	282,997	474,030	(191,033)	167.5%
Transfers to local boards and agencies	2,550,291	2,550,291	2,086,404	463,887	81.8%
Interest and bank charges	38,616	38,616	35,519	3,097	92.0%
Other expenses	27,492	27,492	96,542	(69,050)	351.2%
Loss on disposal of tangible capital assets	-	-	395,211	(395,211)	100.0%
Machine expenses capitalized	(2,738,179)	(2,738,179)	(2,411,182)	(326,997)	0.0%
<b>Total</b>	<b>18,886,963</b>	<b>18,886,964</b>	<b>17,658,406</b>	<b>1,228,557</b>	<b>93.5%</b>
Amortization of tangible capital assets	5,012,319	5,012,319	5,383,298	(370,979)	107.4%
Amortization of ARO tangible capital assets	1,116	1,116	1,085	31	97.2%
Accretion ARO expenses	20,834	20,834	24,656	(3,822)	118.3%
<b>Total</b>	<b>23,921,232</b>	<b>23,921,233</b>	<b>23,067,446</b>	<b>853,787</b>	<b>96.4%</b>

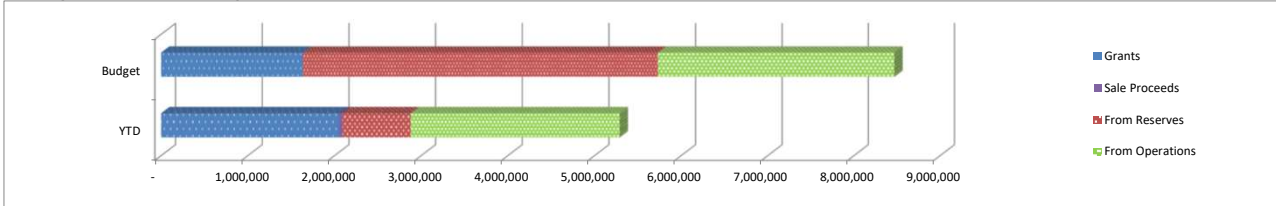
\*ARO = Asset Retirement Obligations (Reclamation of Facilities & Gravel Pits)

# VULCAN COUNTY

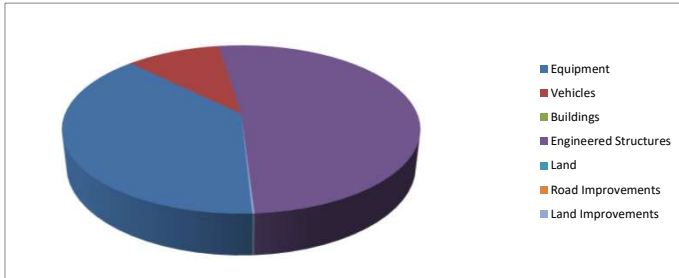
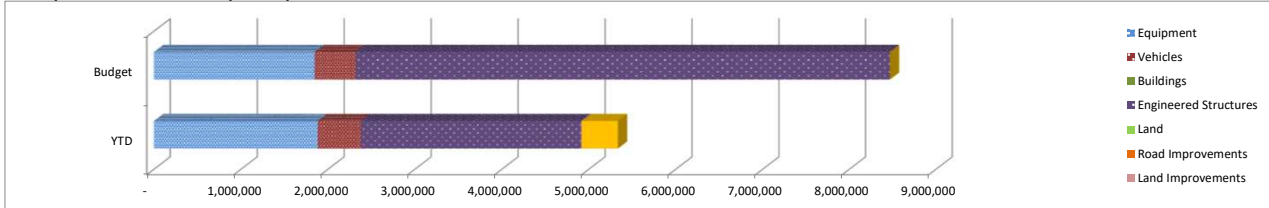
## YEAREND CAPITAL REPORT DECEMBER 31, 2025

### Analysis by Department

#### Transportation Services - Capital Revenues



#### Transportation Services - Capital Expenditures



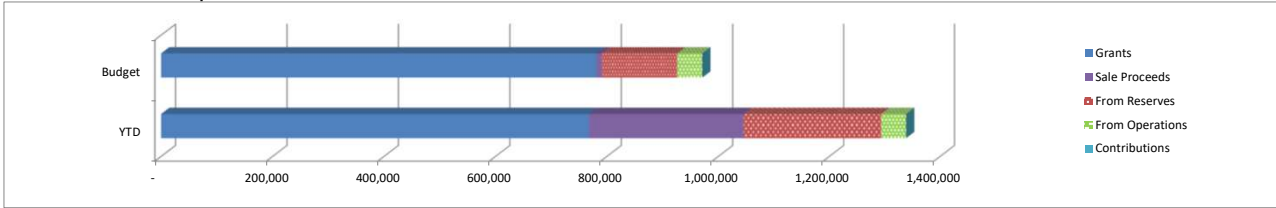
Type of expense	Budget	Year to date	YTD%
Equipment	1,848,179	1,881,901	38.24%
Vehicles	472,601	501,115	10.18%
Buildings	-	-	0.00%
Engineered Structures	6,149,140	2,529,731	51.41%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	8,220	0.15%
<b>Total</b>	<b>8,469,920</b>	<b>4,920,967</b>	
Transfer to Operating	-	-	
Transfer to Reserves	-	414,607	
<b>Total</b>	<b>8,469,920</b>	<b>5,335,574</b>	

# VULCAN COUNTY

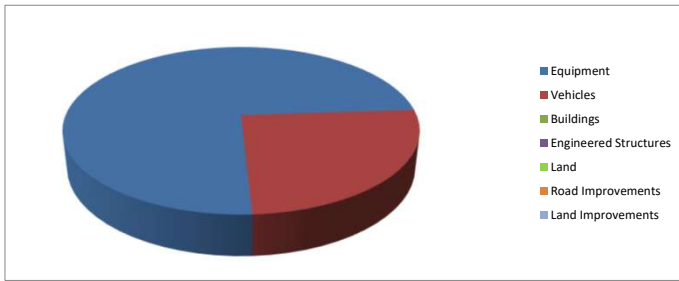
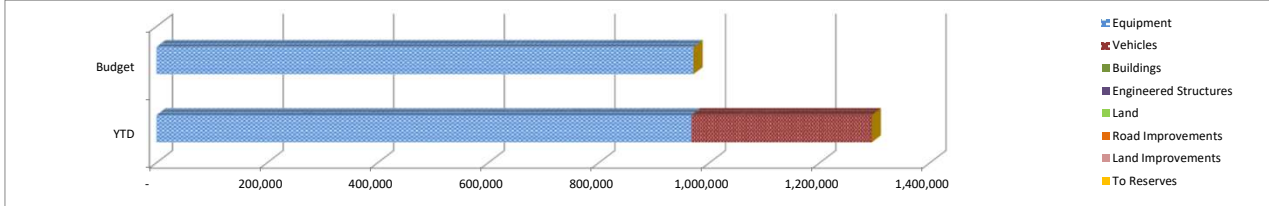
## YEAREND CAPITAL REPORT DECEMBER 31, 2025

**Analysis by Department - continued**

**Protective Services - Capital Revenues**



**Protective Services - Capital Expenditures**



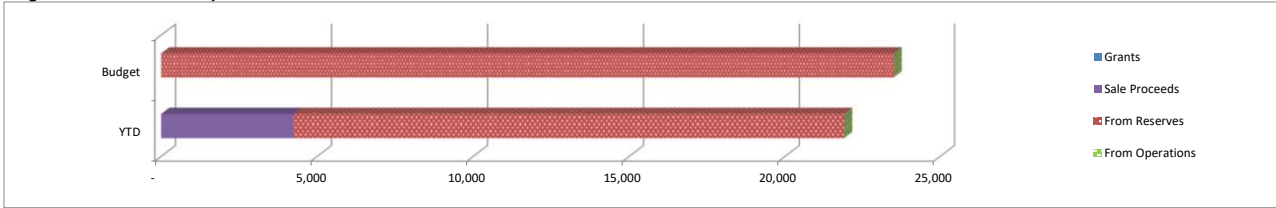
Type of expense	Budget	Year to date	YTD%
Equipment	971,275	967,675	74.76%
Vehicles	-	326,780	25.24%
Buildings	-	-	0.00%
Engineered Structures	-	-	0.00%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	-	0.00%
	<u>971,275</u>	<u>1,294,455</u>	
Transfer to Operating	-	-	
Transfer to Reserves	-	-	
	<u>971,275</u>	<u>1,294,455</u>	

# VULCAN COUNTY

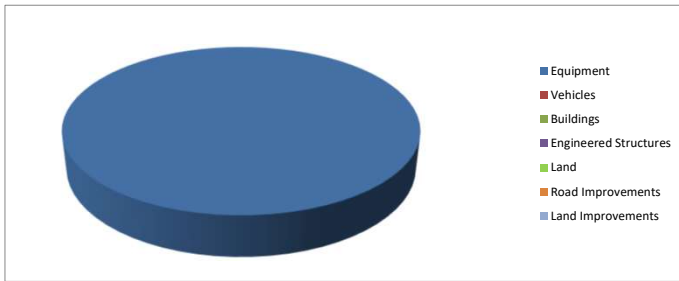
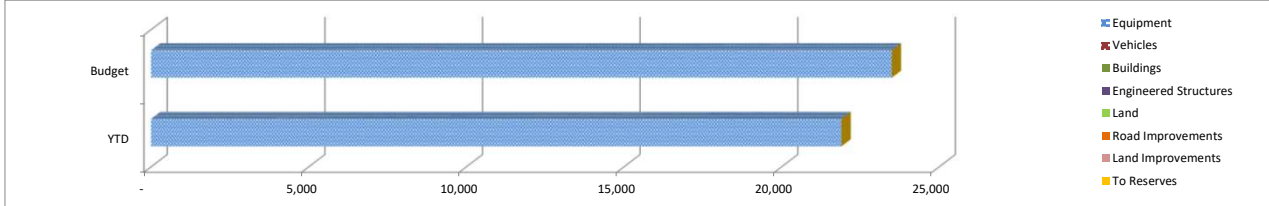
## YEAREND CAPITAL REPORT DECEMBER 31, 2025

**Analysis by Department - continued**

**Agricultural Services - Capital Revenues**



**Agricultural Services - Capital Expenditures**



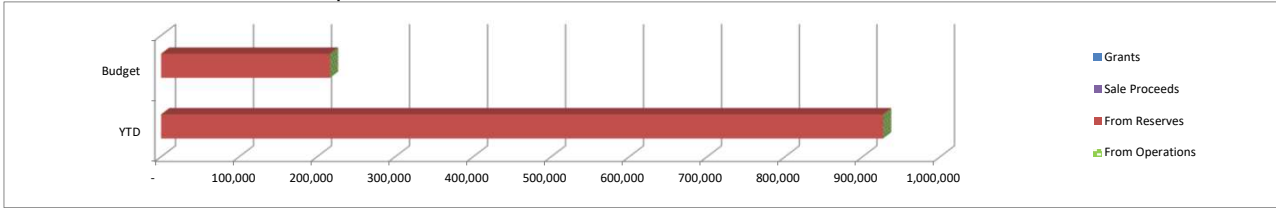
Type of expense	Budget	Year to date	YTD%
Equipment	23,500	21,905	100.00%
Vehicles	-	-	0.00%
Buildings	-	-	0.00%
Engineered Structures	-	-	0.00%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	-	0.00%
	<u>23,500</u>	<u>21,905</u>	
Transfer to Operating	-	-	
Transfer to Reserves	-	-	
	<u>23,500</u>	<u>21,905</u>	

# VULCAN COUNTY

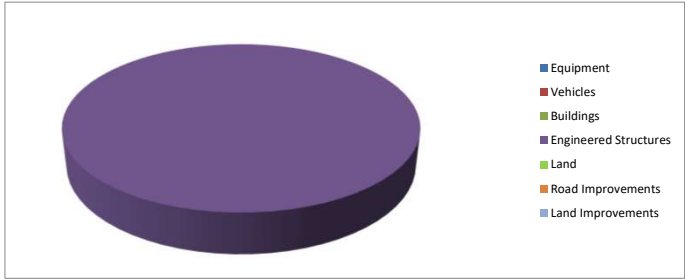
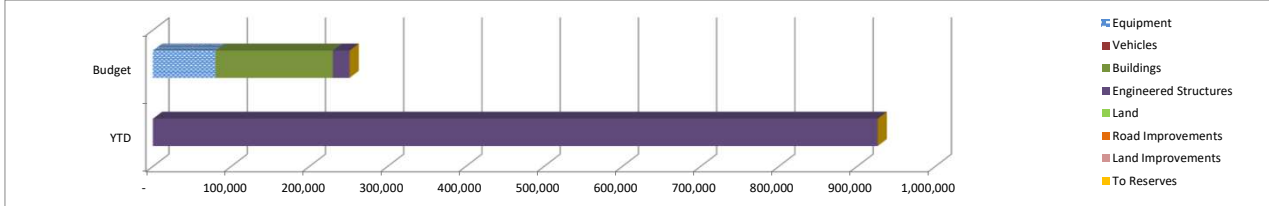
## YEAREND CAPITAL REPORT DECEMBER 31, 2025

**Analysis by Department - continued**

**General Government - Administration - Capital Revenues**



**General Government - Administration - Capital Expenditures**



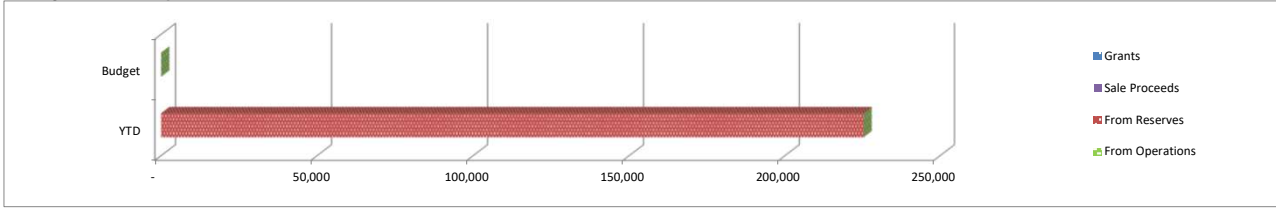
Type of expense	Budget	Year to date	YTD%
Equipment	80,000	-	0.00%
Vehicles	-	-	0.00%
Buildings	150,000	-	0.00%
Engineered Structures	21,449	926,448	100.00%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	-	0.00%
	<u>251,449</u>	<u>926,448</u>	
Transfer to Operating	-	-	
Transfer to Reserves	-	-	
	<u>251,449</u>	<u>926,448</u>	

# VULCAN COUNTY

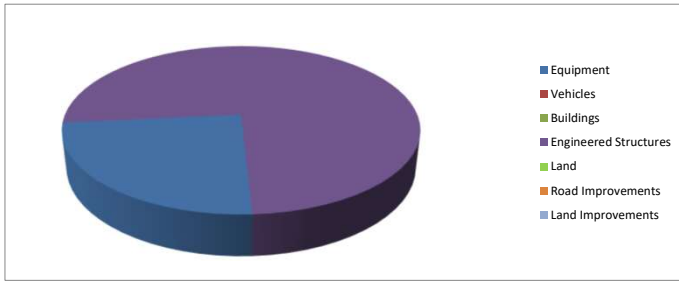
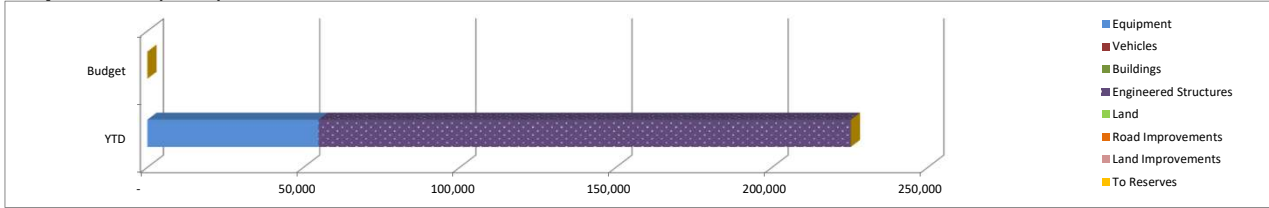
## YEAREND CAPITAL REPORT DECEMBER 31, 2025

**Analysis by Department - continued**

**Utility Services - Capital Revenues**



**Utility Services - Capital Expenditures**



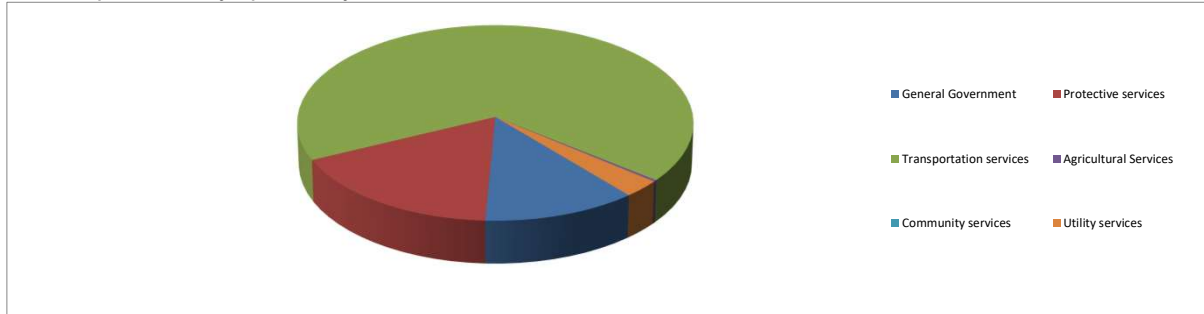
Type of expense	Budget	Year to date	YTD%
Equipment	-	54,772	24.31%
Vehicles	-	-	0.00%
Buildings	-	-	0.00%
Engineered Structures	-	170,541	75.69%
Land	-	-	0.00%
Road Improvements	-	-	0.00%
Land Improvements	-	-	0.00%
	-	225,313	
Transfer to Reserves	-	-	
	-	225,313	

# VULCAN COUNTY

## YEAREND CAPITAL REPORT

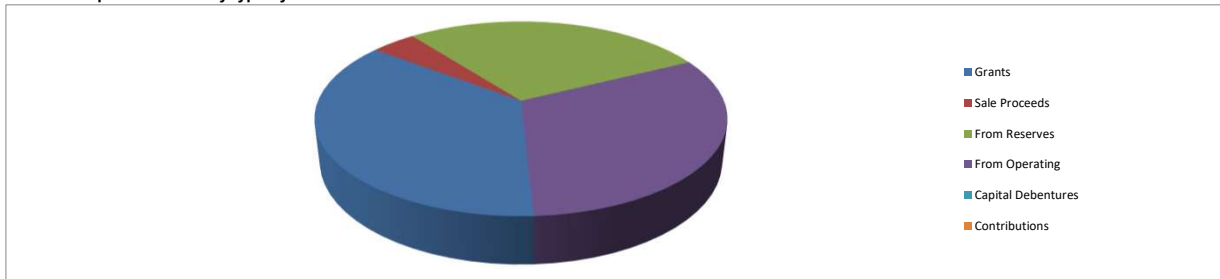
### DECEMBER 31, 2025

**Breakdown of capital revenues by departments - year to date**



Department	Budget	Year to date	YTD %
General Government	251,449	926,448	11.87%
Protective services	971,275	1,338,647	17.15%
Transportation services	8,469,920	5,291,383	67.81%
Agricultural Services	23,500	21,904	0.28%
Community services	-	-	0.00%
Utility services	-	225,313	2.89%
<b>Total</b>	<b>9,716,144</b>	<b>7,803,695</b>	

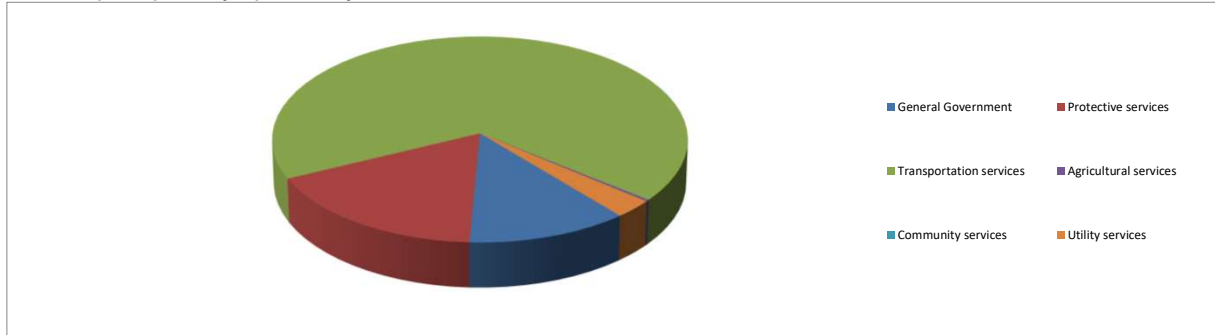
**Breakdown of capital revenues by type - year to date**



Type of revenue	Budget	Year to date	YTD %
Grants	2,416,986	2,818,351	36.12%
Sale Proceeds	10,000	326,479	4.18%
From Reserves	4,505,979	2,202,683	28.23%
From Operating	2,783,179	2,456,182	31.47%
Capital Debentures	-	-	0.00%
Contributions	-	-	0.00%
<b>Total</b>	<b>9,716,144</b>	<b>7,803,695</b>	

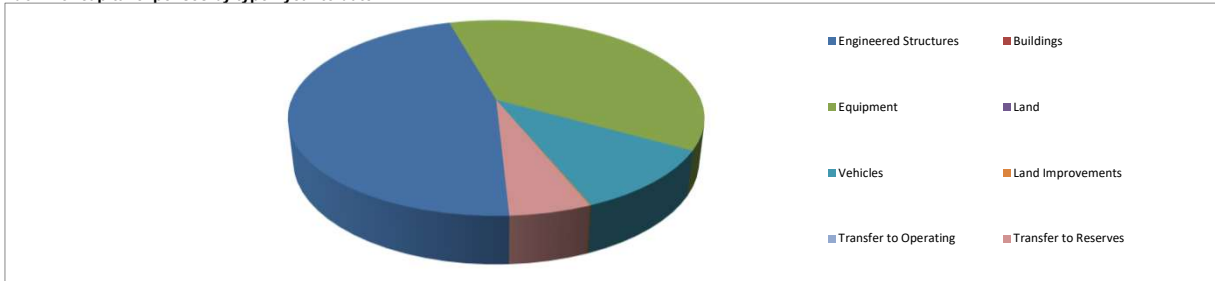
**VULCAN COUNTY**  
**YEAREND CAPITAL REPORT**  
**DECEMBER 31, 2025**

**Breakdown of capital expenses by departments - year to date**



Department	Budget	Year to date	YTD %
General Government	251,449	926,448	11.87%
Protective services	971,275	1,338,647	17.15%
Transportation services	8,469,920	5,291,383	67.81%
Agricultural services	23,500	21,904	0.28%
Community services	-	-	0.00%
Utility services	-	225,313	2.89%
<b>Total</b>	<b>9,716,144</b>	<b>7,803,695</b>	

**Breakdown of capital expenses by type - year to date**



Type of expense	Budget	Year to date	YTD %
Engineered Structures	6,170,589	3,626,720	46.47%
Buildings	150,000	-	0.00%
Equipment	2,922,954	2,926,253	37.50%
Land	-	-	0.00%
Vehicles	472,601	827,895	10.61%
Land Improvements	-	8,220	0.11%
Transfer to Operating	-	-	0.00%
Transfer to Reserves	-	414,607	5.31%
<b>Total</b>	<b>9,716,144</b>	<b>7,803,695</b>	