



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	3,384,286	3,895,843	4,052,442	4,899,135	4,899,135	846,693	20.9%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61002: SALARIES - O/T	3,988	1,434	1,366	14,054	14,054	12,688	929.2%	
61003: SALARIES - P/T	7,898	17,982	50,690	55,948	55,948	5,258	10.4%	
61004: VACATION PAY	19,287	26,221	8,045	-	-	(8,045)	(100.0%)	
61005: SICK PAY	49,365	38,100	44,140	-	-	(44,140)	(100.0%)	
61006: LIEU TIME	-	9,172	-	-	-	-	-	
61090: YEAR END ACCRUALS	12,593	5,829	53,958	-	-	(53,958)	(100.0%)	
61101: BENEFITS - OMERS	371,894	392,313	438,910	531,228	531,228	92,318	21.0%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61102: BENEFITS - EHT	75,343	78,153	84,002	96,109	96,109	12,107	14.4%	
61103: BENEFITS - WSIB	26,380	27,948	29,131	36,965	36,965	7,834	26.9%	
61104: BENEFITS - CPP	137,926	147,052	153,073	188,395	188,395	35,322	23.1%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61105: BENEFITS - EI	54,595	57,412	59,772	66,279	66,279	6,507	10.9%	
61106: BENEFITS - DENTAL	49,273	48,912	52,702	81,703	81,703	29,001	55.0%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61107: BENEFITS - HEALTH	79,287	83,407	88,728	128,218	128,218	39,490	44.5%	Temporary vacancies during 2024 resulted in savings while the budget for 2025 includes a full staff complement.
61108: BENEFITS - LTDIADD	104,168	102,707	111,847	128,022	128,022	16,175	14.5%	
61109: BENEFITS - OTHER	-	-	-	18,658	18,658	18,658	-	
61902: SALARY SAVINGS	-	-	-	(37,400)	(37,400)	(37,400)	-	
Subtotal: 61000: SALARIES AND BENEFITS	4,376,284	4,932,485	5,228,806	6,207,314	6,207,314	978,508	18.7%	
62001: OFFICE SUPPLIES	9,618	7,059	18,133	9,500	9,500	(8,633)	(47.6%)	
62005: SUBSCRIPTIONS/PUBLICATIONS	1,262	928	1,476	14,434	14,434	12,958	878.0%	
62007: OFFICE EQUIPMENT	1,479	966	1,460	1,500	1,500	40	2.7%	
62008: COMPUTER SUPPLIES	-	4,233	-	-	-	-	-	
62011: CLOTHING ALLOWANCE	841	6,598	5,798	5,200	5,200	(598)	(10.3%)	
62016: OPERATING MATERIALS	-	1,943	1,352	1,570	1,570	218	16.1%	
62019: LICENSES	-	-	7,436	-	-	(7,436)	(100.0%)	
62025: PROGRAM MATERIALS	-	288	2,123	-	-	(2,123)	(100.0%)	
62026: PROMOTIONAL/RECOGNITION	-	1,323	-	-	-	-	-	
62045: MEETING EXPENSES	1,942	4,650	3,164	2,800	2,800	(364)	(11.5%)	
62059: FOI EXPENSES	2,139	1,339	47	2,000	2,000	1,953	4181.7%	
62087: ENVIRONMENTAL INITIATIVES MATERIALS AND SUPPLIES	-	6,073	4,472	5,000	5,000	528	11.8%	
62999: CLEARING/SUSPENSE ACCOUNT	-	6,956	6,623	-	-	(6,623)	(100.0%)	
63901: OTHER COST REALLOCATIONS	788,900	788,900	827,900	859,400	859,400	31,500	3.8%	
Subtotal: 62000: MATERIALS AND SUPPLIES	806,181	831,256	879,984	901,404	901,404	21,420	2.4%	
64002: CONFERENCES	-	183	115	-	-	(115)	(100.0%)	
64008: MOBILE PLAN CHARGES	10,953	6,409	6,774	12,600	12,600	5,826	86.0%	
64013: COURSES & SEMINARS	9,034	6,847	18,241	17,949	17,949	(292)	(1.6%)	
64014: MANDATORY COURSES & SEMINARS	-	-	405	-	-	(405)	(100.0%)	
64015: MEMBERSHIPS	15,219	26,494	12,910	19,300	19,300	6,390	49.5%	
64016: MILEAGE	18,101	26,084	32,397	25,070	25,070	(7,327)	(22.6%)	

64017: VEHICLE ALLOWANCE	4,363	4,270	4,429	-	-	(4,429)	(100.0%)	
64018: GENERAL OFFICE EQUIPMENT	1,682	2,407	3,260	3,000	3,000	(260)	(8.0%)	
64030: CONSULTING	99,575	76	484	38,500	38,500	38,016	7848.3%	Consulting budget was not fully used in 2023 or 2024.
64032: PHOTOCOPIER CHARGES	6,182	21,302	17,460	20,148	20,148	2,688	15.4%	
64033: PRINTING	6,142	4,288	4,529	8,500	8,500	3,971	87.7%	
64037: APPRAISALS	40,551	8,599	11,099	18,000	18,000	6,901	62.2%	
64045: CONTRACTS	20,054	38,027	155,056	71,448	71,448	(83,608)	(53.9%)	2024 expense includes cabinet conversion for 8 intersections (invoice from Region)
64060: CORPORATE PROMO MATERIAL	35,041	17,387	47,349	71,100	71,100	23,751	50.2%	Additional \$5,000 for Workforce Session and \$25,000 for implementation of EcD Action Plan in 2025. Underspending due to staff capacity constraints related to previous managers absence in November and unanticipated Parkland acquisition projects arising.
Subtotal: 64000: SERVICES AND CONSULTANTS	266,897	162,372	314,509	305,615	305,615	(8,894)	(2.8%)	
66001: BANK CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
Subtotal: 66000: FINANCIAL CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
67003: FACADE & SIGNAGE IMPVMENT GRANT	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Subtotal: 67000: GRANTS AND EXTERNAL TRANSFERS	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
45003: TRANSFERS TO RESERVES	890,981	14,090	-	-	-	-	-	
Subtotal: 45000: TRANSFERS TO	890,981	14,090	-	-	-	-	-	
Expenses Budgeted	6,395,111	5,959,903	6,443,811	7,439,333	7,439,333	995,523	15.4%	
Revenues:								
52123: SP REVIEW FEE/STABLE NBHD COMPL	(28,225)	544	-	-	-	-	-	
52110: BUILDING - SURVEY CERTIFICATES	(11,053)	(9,284)	(8,640)	(8,998)	(8,998)	(359)	4.1%	
52111: BUILDING - COMPLIANCE LETTERS	(13,844)	(14,492)	(16,740)	(16,850)	(16,850)	(110)	.7%	
52114: FOI REVENUES	(1,196)	(2,187)	(1,126)	(3,040)	(3,040)	(1,914)	170.1%	
52115: REGISTRATION OF SECONDARY SUITES	(4,650)	(5,850)	(6,900)	(4,120)	(4,120)	2,780	(40.3%)	
52105: ENGINEERING - ENGINEERING FEES	(354,058)	(365,170)	(312,689)	(522,746)	(522,746)	(210,057)	67.2%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
52102: ADMINISTRATIVE FEE REVENUE	(3,300)	(1,886)	-	(5,890)	(5,890)	(5,890)	-	
52129: WATERMAIN AND SANITARY SEWER SYSTEM MODELING FEE	(2,000)	(8,000)	(23,191)	-	-	23,191	(100.0%)	Revenues budgeted for in this line were reocrded in another account (water system modeling fee).
52106: PARKS PLANNING - LANDSCAPE FEES	-	322	-	-	-	-	-	
52100: PDS-FILE MAINTENANCE APPLICATION FEE	(1,524)	(4,668)	(30,829)	(4,120)	(4,120)	26,709	(86.6%)	One time increase in revenues during 2024 as a catch up on missing file maintenance revenues were collected
52101: PDS-OMB REFERRAL FEE	(8,015)	(2,397)	(4,100)	(3,090)	(3,090)	1,010	(24.6%)	
52104: PDS-PLANNING ENGINEERING FEE-SITE PLAN	(806,687)	(475,420)	(374,835)	(832,000)	(832,000)	(457,165)	122.0%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
52107: COMMITTEE OF ADJUSTMENTS FEES	(169,344)	(167,248)	(118,386)	(141,398)	(141,398)	(23,012)	19.4%	Lower Committee of Adjustment revenues in 2024, however higher revenues are expected for 2025
52118: PDS-MUNICIPAL ADDRESS CHANGE FEE	(7,959)	(1,192)	(4,960)	(3,653)	(3,653)	1,307	(26.4%)	
52119: PDS-PLANNING ENGINEERING FEE SUDIVISION	(458,247)	(419,206)	(1,729,472)	(617,574)	(617,574)	1,111,898	(64.3%)	Revenues were higher than anticipated for 2024 however the revneues are expected to drop in 2025 to be more in line with historical levels.
52121: PDS-PLNG ENG FEE-LOT GRDG	(19,430)	(32,920)	(29,293)	(41,200)	(41,200)	(11,907)	40.6%	
52128: PREAPPLICATION CONSULTATION	(9,552)	(11,256)	(25,600)	(10,300)	(10,300)	15,300	(59.8%)	
52601: CONTRIBUTIONS FROM DEVELOPERS	(2,500)	-	-	(8,000)	(8,000)	(8,000)	-	
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	(8,656)	-	-	-	-	-	-	
54100: OTHER GRANTS	(10,000)	-	-	-	-	-	-	
56117: PDS-RADIO COMMUNICATION APPLICATIONS	-	(9,291)	(9,753)	-	-	9,753	(100.0%)	
56119: SEWAGE SYS MTCE INSPCTN FEE	-	-	-	(5,000)	(5,000)	(5,000)	-	
56106: RESIDENTIAL BUILDING PERMITS	(1,689,197)	(1,424,593)	(983,600)	(1,800,000)	(1,800,000)	(816,400)	83.0%	Lower than anticipated Residential Building Permits in 2024

56118: COMMERCIAL BUILDING PERMITS	(1,004,366)	(973,998)	(859,018)	(589,481)	(589,481)	269,537	(31.4%)	Higher than anticipated Commercial Building Permits for 2024
56111: OFFICIAL PLAN APPLICATIONS	(164,307)	(136,763)	(106,621)	(162,348)	(162,348)	(55,727)	52.3%	Revenues were lower than anticipated in 2024 however higher revenues are expected for 2025
56112: SUBDIVISION APPLICATION FEES	(133,651)	(255,003)	(122,265)	(118,692)	(118,692)	3,573	(2.9%)	
56113: SITE PLAN APPLICATION FEES	(740,777)	(632,172)	(471,424)	(853,632)	(853,632)	(382,208)	81.1%	Revenues were lower than anticipated in 2024 however higher revenues are expected for 2025
56114: ZONING APPLICATIONS	(131,918)	(171,962)	(175,344)	(133,900)	(133,900)	41,444	(23.6%)	Revenues are expected to drop in 2025 based on the planned developments for 2025.
56115: PART LOT APPLICATIONS	(3,373)	(4,358)	(14,938)	(9,292)	(9,292)	5,646	(37.8%)	
56116: CONDOMINIUM APPLICATIONS	(30,769)	(34,821)	(100,635)	(66,414)	(66,414)	34,221	(34.0%)	Revenues were higher than anticipated for 2024 however the revenues are expected to drop in 2025 to be more in line with historical levels.
56126: OTHER USER FEES	(88,502)	(43,329)	(19,186)	(47,333)	(47,333)	(28,147)	146.7%	Revenues budgeted for in this line were recorded in another account (water system modeling fee).
Subtotal: 50000: REVENUES	(5,907,097)	(5,206,599)	(5,549,544)	(6,009,071)	(6,009,071)	(459,527)	8.3%	
41003: TRANSFERS FROM RESERVES	(378,276)	(491,312)	(1,593,956)	(1,842,938)	(1,842,938)	(248,982)	15.6%	Increases in transfers from capital reserves to fund positions directly related to capital project delivery.
Subtotal: 41000: TRANSFERS FROM RESERVE	(378,276)	(491,312)	(1,593,956)	(1,842,938)	(1,842,938)	(248,982)	15.6%	
Revenues Budgeted	(6,285,373)	(5,697,911)	(7,143,500)	(7,852,009)	(7,852,009)	(708,509)	(9.9%)	
Total Levy	109,738	261,992	(699,689)	(412,676)	(412,676)	287,013	(41.0%)	

FAC Line By Line
PDS Alternate Rollup Before Reclassification
Report Run: May 6, 2025 2:17 PM



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	1,351,291	1,407,356	1,476,365	1,610,512	1,610,512	134,147	9.1%	
61002: SALARIES - O/T	216	1,207	707	-	-	(707)	(100.0%)	
61003: SALARIES - P/T	794	-	17,181	10,595	10,595	(6,586)	(38.3%)	
61004: VACATION PAY	19,287	12,295	73	-	-	(73)	(100.0%)	
61005: SICK PAY	17,776	15,268	19,033	-	-	(19,033)	(100.0%)	
61006: LIEU TIME	-	7,975	-	-	-	-	-	
61090: YEAR END ACCRUALS	(4,282)	9,609	30,399	-	-	(30,399)	(100.0%)	
61101: BENEFITS - OMERS	139,204	137,600	140,788	180,892	180,892	40,104	28.5%	
61102: BENEFITS - EHT	27,324	28,263	29,166	31,405	31,405	2,239	7.7%	
61103: BENEFITS - WSIB	9,628	9,646	9,977	12,079	12,079	2,102	21.1%	
61104: BENEFITS - CPP	50,350	51,109	52,092	55,781	55,781	3,690	7.1%	
61105: BENEFITS - EI	20,888	20,787	21,046	20,115	20,115	(931)	(4.4%)	
61106: BENEFITS - DENTAL	15,510	15,369	14,976	25,050	25,050	10,074	67.3%	
61107: BENEFITS - HEALTH	24,780	26,119	25,086	39,312	39,312	14,226	56.7%	
61108: BENEFITS - LTD/ADD	36,446	37,539	38,779	42,104	42,104	3,325	8.6%	
61109: BENEFITS - OTHER	-	-	-	6,136	6,136	6,136	-	
61902: SALARY SAVINGS	-	-	-	(37,400)	(37,400)	(37,400)	-	
Subtotal: 61000: SALARIES AND BENEFITS	1,709,213	1,780,140	1,875,669	1,996,582	1,996,582	120,914	6.4%	
62001: OFFICE SUPPLIES	3,080	2,798	3,277	5,000	5,000	1,723	52.6%	
62005: SUBSCRIPTIONS/PUBLICATIONS	1,144	878	1,186	950	950	(236)	(19.9%)	
62011: CLOTHING ALLOWANCE	-	162	586	-	-	(586)	(100.0%)	
62016: OPERATING MATERIALS	-	-	517	-	-	(517)	(100.0%)	
62025: PROGRAM MATERIALS	-	260	2,123	-	-	(2,123)	(100.0%)	
62026: PROMOTIONAL/RECOGNITION	-	1,323	-	-	-	-	-	
62045: MEETING EXPENSES	1,322	4,210	2,968	1,900	1,900	(1,068)	(36.0%)	
62999: CLEARING/SUSPENSE ACCOUNT	-	-	610	-	-	(610)	(100.0%)	
Subtotal: 62000: MATERIALS AND SUPPLIES	5,546	9,631	11,267	7,850	7,850	(3,417)	(30.3%)	
64002: CONFERENCES	-	183	115	-	-	(115)	(100.0%)	
64008: MOBILE PLAN CHARGES	2,779	660	1,276	2,600	2,600	1,324	103.8%	
64013: COURSES & SEMINARS	6,814	2,582	7,173	5,449	5,449	(1,724)	(24.0%)	
64014: MANDATORY COURSES & SEMINARS	-	-	405	-	-	(405)	(100.0%)	
64015: MEMBERSHIPS	8,347	15,861	7,923	10,000	10,000	2,077	26.2%	
64016: MILEAGE	432	726	2,250	1,450	1,450	(800)	(35.6%)	
64017: VEHICLE ALLOWANCE	4,363	4,270	4,429	-	-	(4,429)	(100.0%)	

64018: GENERAL OFFICE EQUIPMENT	1,682	1,385	-	1,500	1,500	1,500	-	
64030: CONSULTING	79,947	76	484	24,500	24,500	24,016	4958.0%	Consulting budget was not fully used in 2023 or 2024.
64032: PHOTOCOPIER CHARGES	8,977	9,360	9,162	9,336	9,336	174	1.9%	
64033: PRINTING	5,781	2,688	4,318	6,000	6,000	1,682	39.0%	
64037: APPRAISALS	40,551	8,599	11,099	18,000	18,000	6,901	62.2%	
64045: CONTRACTS	6,295	15,818	17,806	24,000	24,000	6,194	34.8%	
64060: CORPORATE PROMO MATERIAL	35,041	17,387	47,349	71,100	71,100	23,751	50.2%	Additional \$5,000 for Workforce Session and \$25,000 for implementation of EcD Action Plan in 2025. Underspending due to staff capacity constraints related to previous managers absence in November and unanticipated Parkland acquisition projects arising.
Subtotal: 64000: SERVICES AND CONSULTANTS	201,008	79,595	113,790	173,935	173,935	60,145	52.9%	
45003: TRANSFERS TO RESERVES	502,655	-	-	-	-	-	-	
Subtotal: 45000: TRANSFERS TO	502,655	-	-	-	-	-	-	
Expenses Budgeted	2,418,422	1,869,366	2,000,726	2,178,367	2,178,367	177,641	8.9%	
Revenues:								
52123: SP REVIEW FEE/STABLE NBHD COMPL	(28,225)	544	-	-	-	-	-	
52100: PDS-FILE MAINTENANCE APPLICATION FEE	(1,524)	(4,668)	(30,829)	(4,120)	(4,120)	26,709	(86.6%)	One time increase in revenues during 2024 as a catch up on missing file maintenance revenues were collected
52101: PDS-OMB REFERRAL FEE	(8,015)	(2,397)	(4,100)	(3,090)	(3,090)	1,010	(24.6%)	
52104: PDS-PLANNING ENGINEERING FEE-SITE PLAN	(806,687)	(475,420)	(374,835)	(832,000)	(832,000)	(457,165)	122.0%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
52107: COMMITTEE OF ADJUSTMENTS FEES	(169,344)	(167,248)	(118,386)	(141,398)	(141,398)	(23,012)	19.4%	Lower Committee of Adjustment revenues in 2024, however higher revenues are expected for 2025
52118: PDS-MUNICIPAL ADDRESS CHANGE FEE	(7,959)	(1,192)	(4,960)	(3,653)	(3,653)	1,307	(26.4%)	
52119: PDS-PLANNING ENGINEERING FEE SUDIVISION	(458,247)	(419,206)	(1,729,472)	(617,574)	(617,574)	1,111,898	(64.3%)	Revenues were higher than anticipated for 2024 however the revenues are expected to drop in 2025 to be more in line with historical levels.
52121: PDS-PLNG ENG FEE-LOT GRDG	(19,430)	(32,920)	(29,293)	(41,200)	(41,200)	(11,907)	40.6%	
52128: PREAPPLICATION CONSULTATION	(9,552)	(11,256)	(25,600)	(10,300)	(10,300)	15,300	(59.8%)	
52601: CONTRIBUTIONS FROM DEVELOPERS	(2,500)	-	-	(8,000)	(8,000)	(8,000)	-	
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	(8,656)	-	-	-	-	-	-	
54100: OTHER GRANTS	(10,000)	-	-	-	-	-	-	
56117: PDS-RADIO COMMUNICATION APPLICATIONS	-	(9,291)	(9,753)	-	-	9,753	(100.0%)	
56111: OFFICIAL PLAN APPLICATIONS	(164,307)	(136,763)	(106,621)	(162,348)	(162,348)	(55,727)	52.3%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
56112: SUBDIVISION APPLICATION FEES	(133,651)	(255,003)	(122,265)	(118,692)	(118,692)	3,573	(2.9%)	
56113: SITE PLAN APPLICATION FEES	(740,777)	(632,172)	(471,424)	(853,632)	(853,632)	(382,208)	81.1%	Revenues were lower that anticipated in 2024 however higher revenues are expected for 2025
56114: ZONING APPLICATIONS	(131,918)	(171,962)	(175,344)	(133,900)	(133,900)	41,444	(23.6%)	Revenues are expected to drop in 2025 based on the planned developments for 2025.
56115: PART LOT APPLICATIONS	(3,373)	(4,358)	(14,938)	(9,292)	(9,292)	5,646	(37.8%)	
56116: CONDOMINIUM APPLICATIONS	(30,769)	(34,821)	(100,635)	(66,414)	(66,414)	34,221	(34.0%)	Revenues were higher than anticipated for 2024 however the revneues are expected to drop in 2025 to be more in line with historical levels.
56126: OTHER USER FEES	(47,844)	(20,576)	-	(7,678)	(7,678)	(7,678)	-	
Subtotal: 50000: REVENUES	(2,782,776)	(2,378,709)	(3,318,455)	(3,013,291)	(3,013,291)	305,164	(9.2%)	
Revenues Budgeted	(2,782,776)	(2,378,709)	(3,318,455)	(3,013,291)	(3,013,291)	305,164	9.2%	
FACT Line-by-Line - Forecast equals Budget	(364,354)	(509,343)	(1,317,729)	(834,924)	(834,924)	482,805	(36.6%)	
Total Levy								



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	1,168,595	1,237,741	1,231,834	1,583,581	1,583,581	351,747	28.6%	Temporary Vacancies in 2024 led to savings
61002: SALARIES - O/T	3,772	-	390	14,054	14,054	13,664	3507.7%	
61003: SALARIES - P/T	7,104	17,982	32,284	16,607	16,607	(15,677)	(48.6%)	
61004: VACATION PAY	-	-	7,001	-	-	(7,001)	(100.0%)	
61005: SICK PAY	12,429	12,722	7,466	-	-	(7,466)	(100.0%)	
61090: YEAR END ACCRUALS	10,752	751	9,324	-	-	(9,324)	(100.0%)	
61101: BENEFITS - OMERS	107,076	122,533	122,154	174,788	174,788	52,634	43.1%	
61102: BENEFITS - EHT	23,238	24,822	24,874	31,456	31,456	6,582	26.5%	
61103: BENEFITS - WSIB	8,305	8,986	9,007	12,098	12,098	3,091	34.3%	
61104: BENEFITS - CPP	44,505	47,036	49,317	60,271	60,271	10,954	22.2%	
61105: BENEFITS - EI	17,179	17,654	18,584	22,386	22,386	3,802	20.5%	
61106: BENEFITS - DENTAL	15,764	16,765	17,826	26,977	26,977	9,152	51.3%	
61107: BENEFITS - HEALTH	25,211	28,643	30,187	42,336	42,336	12,149	40.2%	
61108: BENEFITS - LTD/ADD	30,774	29,865	30,028	41,342	41,342	11,314	37.7%	
61109: BENEFITS - OTHER	-	-	-	6,025	6,025	6,025	-	
Subtotal: 61000: SALARIES AND BENEFITS	1,474,704	1,565,500	1,590,275	2,031,921	2,031,921	441,646	27.8%	
62001: OFFICE SUPPLIES	4,883	1,307	2,882	2,000	2,000	(882)	(30.6%)	
62005: SUBSCRIPTIONS/PUBLICATIONS	118	-	265	13,184	13,184	12,919	4875.1%	
62007: OFFICE EQUIPMENT	1,479	966	1,460	1,500	1,500	40	2.7%	
62011: CLOTHING ALLOWANCE	499	2,299	2,190	2,350	2,350	160	7.3%	
62019: LICENSES	-	-	7,436	-	-	(7,436)	(100.0%)	
62045: MEETING EXPENSES	363	63	144	450	450	306	211.5%	
62059: FOI EXPENSES	2,139	1,339	47	2,000	2,000	1,953	4181.7%	
62999: CLEARING/SUSPENSE ACCOUNT	-	6,956	6,013	-	-	(6,013)	(100.0%)	
63901: OTHER COST REALLOCATIONS	788,900	788,900	827,900	859,400	859,400	31,500	3.8%	
Subtotal: 62000: MATERIALS AND SUPPLIES	798,380	801,829	848,338	880,884	880,884	32,546	3.8%	
64008: MOBILE PLAN CHARGES	3,849	1,727	2,050	5,000	5,000	2,950	143.9%	
64013: COURSES & SEMINARS	1,569	3,047	5,360	7,500	7,500	2,140	39.9%	
64015: MEMBERSHIPS	2,933	6,755	2,231	5,000	5,000	2,769	124.1%	
64016: MILEAGE	13,405	16,676	20,703	16,120	16,120	(4,583)	(22.1%)	
64030: CONSULTING	-	-	-	9,000	9,000	9,000	-	
64032: PHOTOCOPIER CHARGES	6,171	6,990	5,171	6,418	6,418	1,247	24.1%	
64045: CONTRACTS	4,938	272	6,767	5,000	5,000	(1,767)	(26.1%)	
Subtotal: 64000: SERVICES AND CONSULTANTS	32,865	35,468	42,282	54,038	54,038	11,756	27.8%	
66001: BANK CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
Subtotal: 66000: FINANCIAL CHARGES	32,964	16,974	18,331	25,000	25,000	6,669	36.4%	
45003: TRANSFERS TO RESERVES	388,326	14,090	-	-	-	-	-	
Subtotal: 45000: TRANSFERS TO	388,326	14,090	-	-	-	-	-	
Expenses Budgeted	2,727,240	2,433,861	2,499,226	2,991,843	2,991,843	492,617	19.7%	

Revenues:								
52110: BUILDING - SURVEY CERTIFICATES	(11,053)	(9,284)	(8,640)	(8,998)	(8,998)	(359)	4.1%	
52111: BUILDING - COMPLIANCE LETTERS	(13,844)	(14,492)	(16,740)	(16,850)	(16,850)	(110)	.7%	
52114: FOI REVENUES	(1,196)	(2,187)	(1,126)	(3,040)	(3,040)	(1,914)	170.1%	
52115: REGISTRATION OF SECONDARY SUITES	(4,650)	(3,000)	(6,900)	(4,120)	(4,120)	2,780	(40.3%)	
52106: PARKS PLANNING - LANDSCAPE FEES	-	322	-	-	-	-	-	
56119: SEWAGE SYS MTCE INSPCTN FEE	-	-	-	(5,000)	(5,000)	(5,000)	-	
56106: RESIDENTIAL BUILDING PERMITS	(1,689,197)	(1,424,593)	(983,600)	(1,800,000)	(1,800,000)	(816,400)	83.0%	Lower than anticipated Residential Building Permits in 2024
56118: COMMERCIAL BUILDING PERMITS	(1,004,366)	(973,998)	(859,018)	(589,481)	(589,481)	269,537	(31.4%)	Higher than anticipated Commercial Building Permits for 2024
56126: OTHER USER FEES	(2,934)	(6,630)	(3,821)	(2,163)	(2,163)	1,658	(43.4%)	
Subtotal: 50000: REVENUES	(2,727,239)	(2,433,861)	(1,879,844)	(2,429,652)	(2,429,652)	(549,808)	29.2%	
41003: TRANSFERS FROM RESERVES	-	-	(619,382)	(562,191)	(562,191)	57,191	(9.2%)	
Subtotal: 41000: TRANSFERS FROM RESERVE	-	-	(619,382)	(562,191)	(562,191)	57,191	(9.2%)	
Revenues Budgeted	(2,727,239)	(2,433,861)	(2,499,226)	(2,991,843)	(2,991,843)	(492,617)	(19.7%)	



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	951,517	856,377	624,611	786,014	786,014	161,403	25.8%	2024 salary savings a result of temporary vacancies
61002: SALARIES - O/T	-	152	78	-	-	(78)	(100.0%)	
61003: SALARIES - P/T	-	-	1,225	25,872	25,872	24,646	2011.6%	
61004: VACATION PAY	-	13,181	647	-	-	(647)	(100.0%)	
61005: SICK PAY	14,746	7,807	11,505	-	-	(11,505)	(100.0%)	
61006: LIEU TIME	-	1,197	-	-	-	-	-	
61090: YEAR END ACCRUALS	(5,154)	(512)	11,471	-	-	(11,471)	(100.0%)	
61101: BENEFITS - OMERS	89,531	86,149	97,843	80,548	80,548	(17,296)	(17.7%)	
61102: BENEFITS - EHT	19,011	17,366	13,526	15,327	15,327	1,801	13.3%	
61103: BENEFITS - WSIB	6,660	6,489	4,271	5,895	5,895	1,625	38.0%	
61104: BENEFITS - CPP	36,351	35,415	26,770	32,998	32,998	6,228	23.3%	
61105: BENEFITS - EI	13,563	13,466	8,586	11,605	11,605	3,018	35.2%	
61106: BENEFITS - DENTAL	14,181	12,436	9,568	14,452	14,452	4,884	51.0%	
61107: BENEFITS - HEALTH	23,166	21,275	16,400	22,680	22,680	6,280	38.3%	
61108: BENEFITS - LTD/ADD	28,845	24,735	18,928	20,549	20,549	1,621	8.6%	
61109: BENEFITS - OTHER	-	-	-	2,995	2,995	2,995	-	
Subtotal: 61000: SALARIES AND BENEFITS	1,192,417	1,095,532	845,430	1,018,934	1,018,934	173,504	20.5%	
62001: OFFICE SUPPLIES	1,655	2,954	11,974	2,500	2,500	(9,474)	(79.1%)	
62005: SUBSCRIPTIONS/PUBLICATIONS	-	50	25	300	300	275	1099.0%	
62008: COMPUTER SUPPLIES	-	4,233	-	-	-	-	-	
62011: CLOTHING ALLOWANCE	343	4,137	2,859	2,850	2,850	(9)	(.3%)	
62016: OPERATING MATERIALS	-	1,943	835	1,570	1,570	735	88.0%	
62025: PROGRAM MATERIALS	-	28	-	-	-	-	-	
62045: MEETING EXPENSES	256	378	51	450	450	399	784.6%	
62087: ENVIRONMENTAL INITIATIVES MATERIALS AND SUPPLIES	-	6,073	4,472	5,000	5,000	528	11.8%	
Subtotal: 62000: MATERIALS AND SUPPLIES	2,254	19,797	20,216	12,670	12,670	(7,546)	(37.3%)	
64008: MOBILE PLAN CHARGES	4,274	4,021	3,448	5,000	5,000	1,552	45.0%	
64013: COURSES & SEMINARS	651	1,219	5,708	5,000	5,000	(708)	(12.4%)	
64015: MEMBERSHIPS	3,939	3,878	2,756	4,300	4,300	1,544	56.0%	
64016: MILEAGE	4,265	8,682	8,963	7,500	7,500	(1,463)	(16.3%)	
64018: GENERAL OFFICE EQUIPMENT	-	1,022	3,260	1,500	1,500	(1,760)	(54.0%)	
64030: CONSULTING	19,628	-	-	5,000	5,000	5,000	-	
64032: PHOTOCOPIER CHARGES	(8,966)	4,951	3,127	4,394	4,394	1,267	40.5%	
64033: PRINTING	361	1,600	211	2,500	2,500	2,289	1083.0%	
64045: CONTRACTS	8,821	21,937	130,483	42,448	42,448	(88,035)	(67.5%)	2024 expense includes cabinet conversion for 8 intersections (invoice from Region)
Subtotal: 64000: SERVICES AND CONSULTANTS	32,973	47,309	157,956	77,642	77,642	(80,314)	(50.8%)	
Expenses Budgeted	1,227,644	1,162,638	1,023,603	1,109,246	1,109,246	85,644	8.4%	

Revenues:								
52115: REGISTRATION OF SECONDARY SUITES	-	(2,850)	-	-	-	-	-	
52105: ENGINEERING - ENGINEERING FEES	(354,058)	(365,170)	(312,689)	(522,746)	(522,746)	(210,057)	67.2%	Anticipating higher development revenues for 2025
52102: ADMINISTRATIVE FEE REVENUE	(3,300)	(1,886)	-	(5,890)	(5,890)	(5,890)	-	
52129: WATERMAIN AND SANITARY SEWER SYSTEM MODELING FEE	(2,000)	(8,000)	(23,191)	(23,000)	(23,000)	191	(.82%)	
56126: OTHER USER FEES	(37,724)	(16,122)	(15,365)	(14,492)	(14,492)	873	(5.7%)	
Subtotal: 50000: REVENUES	(397,082)	(394,029)	(351,245)	(566,128)	(566,128)	(214,883)	61.2%	
41003: TRANSFERS FROM RESERVES	-	-	(56,499)	(120,870)	(120,870)	(64,371)	113.9%	Transfers from reserves to pay for Asset Management related position (partial position in 2024)
Subtotal: 41000: TRANSFERS FROM RESERVE	-	-	(56,499)	(120,870)	(120,870)	(64,371)	113.9%	
Revenues Budgeted	(397,082)	(394,029)	(407,744)	(686,998)	(686,998)	(279,254)	(68.5%)	
Total Levy	830,562	768,609	615,859	422,248	422,248	(193,610)	31.4%	

FAC Line-by-Line - Forecast equals Budget

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	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	(87,117)	394,369	719,633	919,028	919,028	199,395	27.7%	The staffing costs recovered from reserves for capital related works was increased to better align with the true activities.
61002: SALARIES - O/T	-	75	191	-	-	(191)	(100.0%)	
61003: SALARIES - P/T	-	-	-	2,875	2,875	-	-	
61004: VACATION PAY	-	745	324	-	-	(324)	(100.0%)	
61005: SICK PAY	4,415	2,304	6,135	-	-	(6,135)	(100.0%)	
61090: YEAR END ACCRUALS	11,277	(4,020)	2,765	-	-	(2,765)	(100.0%)	
61101: BENEFITS - OMERS	36,084	46,031	78,124	95,001	95,001	16,877	21.6%	
61102: BENEFITS - EHT	5,769	7,703	16,436	17,921	17,921	1,485	9.0%	
61103: BENEFITS - WSIB	1,787	2,828	5,877	6,893	6,893	1,016	17.3%	
61104: BENEFITS - CPP	6,719	13,492	24,894	39,345	39,345	14,451	58.0%	
61105: BENEFITS - EI	2,965	5,505	11,556	12,174	12,174	618	5.4%	
61106: BENEFITS - DENTAL	3,817	4,342	10,332	15,223	15,223	4,891	47.3%	
61107: BENEFITS - HEALTH	6,129	7,369	17,054	23,890	23,890	6,836	40.1%	
61108: BENEFITS - LTD/ADD	8,103	10,568	24,112	24,027	24,027	(85)	(.4%)	
61109: BENEFITS - OTHER	-	-	-	3,502	3,502	3,502	-	
Subtotal: 61000: SALARIES AND BENEFITS	(51)	491,312	917,432	1,159,877	1,159,877	242,445	26.4%	
62011: CLOTHING ALLOWANCE	-	-	162	-	-	(162)	(100.0%)	
Subtotal: 62000: MATERIALS AND SUPPLIES	-	-	162	-	-	(162)	(100.0%)	
64008: MOBILE PLAN CHARGES	51	-	-	-	-	-	-	
64016: MILEAGE	-	-	481	-	-	(481)	(100.0%)	
Subtotal: 64000: SERVICES AND CONSULTANTS	51	-	481	-	-	(481)	(100.0%)	
Expenses Budgeted	-	491,312	918,075	1,159,877	1,159,877	241,802	26.3%	
Revenues:								
41003: TRANSFERS FROM RESERVES	(378,276)	(491,312)	(918,075)	(1,159,877)	(1,159,877)	(241,802)	26.3%	The staffing costs recovered from reserves for capital related works was increased to better align with the true activities, and terfore the associated transfers from reserves were also adjusted.
Subtotal: 41000: TRANSFERS FROM RESERVE	(378,276)	(491,312)	(918,075)	(1,159,877)	(1,159,877)	(241,802)	26.3%	
Revenues Budgeted	(378,276)	(491,312)	(918,075)	(1,159,877)	(1,159,877)	(241,802)	(26.3%)	
Total Levy	(378,276)	-	-	-	-	-	(73.9%)	



	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2025 Forecast vs 2024 Actual	2025 Forecast vs 2024 Actual	Variance Explanation
Gross Expenditures:								
67003: FACADE & SIGNAGE IMPVMNT GRANT	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Subtotal: 67000: GRANTS AND EXTERNAL TRANSFERS	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Expenses Budgeted	21,805	2,726	2,181	-	-	(2,181)	(100.0%)	
Revenues:								
Total Levy	21,805	2,726	2,181	-	-	(2,181)	100.0%	