

Variance Report

June 30, 2025



NorfolkCounty.ca/Budget



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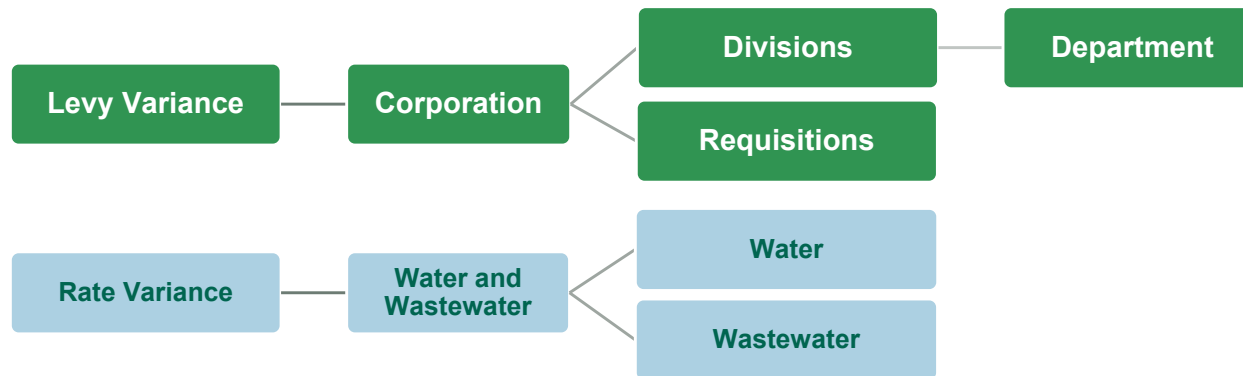
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Variance Report Guide

The June 30 Variance Report is presented in two sections, Levy Variance and Rate Variance. The Levy Variance report consists of three summary report levels: Corporation, Divisions/Requisitions and Departments. The Rate Variance report consists of the Water and Wastewater departments. The Flowchart below illustrates the layout of the reports.

Image 1: Variance Report Flowchart



Operational Division and Department Summaries

Each department summary provides a high-level overview of the levy or rate variance drivers in that area. This includes a list of the top drivers and a short description to summarize the top drivers. Financial Management & Planning staff, compile these summaries with departmental staff assistance as required.

Corporate/Division Summary Reports

These reports are used as a summary view of the Net Levy change requested within each Division/Department and Requisition. The Corporate report is separated into Norfolk County Operations and Boards & Agencies. The Division reports include a list of each Department within the respective Division.

Variance Report Guide

Variance Reports

Both the Levy and Rate variance reports provide multiple columns of information for Council's consideration. Each report contains the following:

1. Approved Budget: as approved by Council for the current calendar year.
2. Budget Adjustments: consists of any in-year adjustments, such as Council-approved budget amendments.
3. Adjusted Budget: the total of the Approved Budget plus Budget Adjustments.
4. YTD Actuals as of June 30: revenues and expenditures realized up to the mid-point of the year.
5. Jul-Dec Forecasted Actuals: projections for the remainder of the year, meticulously reviewed and adjusted by Financial Management & Planning staff.
6. Total Forecast: the total of YTD Actuals as of June 30 plus Jul-Dec Forecasted Actuals.
7. Projected Surplus/(Deficit): net of the Approved Budget less the Total Forecast. A positive amount indicates a levy surplus while a negative amount represents a levy deficit.
8. Projected Variance %: calculation taking the Projected Surplus/(Deficit) as a percentage of the Approved Budget.

Report rows include information on the expenditures and revenues, broken into categories as presented in the Proposed Operating budgets. These categories are defined below. If a department does not have any amounts in a category (budget or forecast) it will not appear in their report.

Expenditures

1. Salaries & Benefits: based on approved FTE levels, Financial Management & Planning calculate salary projections. These projections are based on current collective agreements, and in the absence of an agreement, an estimate will be established. Benefit changes are based on rate trends.
2. Materials & Supplies: consumable items required by staff to provide services to residents. Examples include salt for roads, utilities and safety supplies.
3. Services: payments made to external organizations to complete work on behalf of the county. Examples include snowplowing, transportation and waste collection.

Variance Report Guide

4. **Transfer Payments/Grants:** organizational grants provided to external sources based on a contract, understanding, or other form of agreement. Examples include payments made to social assistance clients and payments made to other municipalities.
5. **Interdepartmental Charges:** these are cost allocations to certain departments based on quantitative information such as the number of computers or the number of FTEs in a department. These charges are offset by a recovery within the charging department and help demonstrate the true cost of the operational areas.
6. **Financial:** includes items such as insurance, bank service charges and write-offs.
7. **Infrastructure Funding:** includes current repayment schedules and planned debenture financing, as well as replenishment of reserve & reserve funds based on Council direction and policy.
8. **Minor Capital:** includes capital funded from operations, in line with Norfolk County's tangible capital asset policy.

Revenues

1. **PIL's – Supplementaries – Local Improvements:** includes supplemental amounts for updated assessment information from MPAC (e.g. new houses being assessed) and payments in lieu of taxes (PIL).
2. **Federal/Provincial Grants:** includes funding from upper levels of government, based on agreements and known announcements.
3. **Municipal Recoveries:** includes funds recovered from other municipalities for the use of shared services operated by Norfolk County staff, such as Health & Social Services.
4. **Fees & Service Charges:** recoverable charges for services as per the User Fee By-Law approved by Council on an annual basis.
5. **Transfer from Reserve & Reserve Funds:** use of reserves to fund operations, each fund has a specific Council approved use.
6. **Interdepartmental Recoveries:** offset for interdepartmental charges, these recoveries equal the charges for the corporation's entire operations.
7. **Other Revenues:** anything that has not been identified above; this includes items such as fines, donations and investment income.

Variance Report Guide

Reviewing a Department Summary

Customer Service & Communications

Projected Variance Explanations

Salaries & Benefits are forecasted in a surplus of \$17,200 driven by staff turnover, and rate differentials, offset partially by the cost for the temporary CRM Coordinator position, ending in 2025.

Materials & Supplies are forecasted in a surplus of \$9,000 which is primarily driven by lower than anticipated telecommunication costs across both Corporate Customer Service and Communications.

Top Levy Drivers

- \$17,200 Salaries & Benefits
- \$9,000 Materials & Supplies



Top Levy Drivers

The *Top Levy Drivers* in the executive summary outline the items within each expenditure and revenue category that are driving variances within the net levy, with a small miscellaneous amount included to balance to the overall surplus/(deficit). The miscellaneous amount is the sum of the reasonable immaterial variances from all other expenses and revenues within the department.

Projected Variance Explanations

The Projected Variance Explanations provide a short description of the top levy drivers listed above.

JUNE 30, 2025 VARIANCE REPORT Corporate Customer Service & Communications DEPARTMENT SUMMARY



Budget Adjustments

Budget adjustments include the items/projects approved by Council that affect the surplus/(deficit) or are grant funded, as well as reallocation of a budget amount to another category without affecting the overall surplus/(deficit) and the addition of projects/items for which 100% grant funding was received.

	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,446,300	0	1,446,300	669,234	759,866	1,429,100	17,200	1.2%
Materials & Supplies	38,300	0	38,300	3,447	25,894	29,300	9,000	23.5%
Services	347,500	20,000	367,500	220,441	126,116	346,600	900	0.3%
Interdepartmental Charges	84,400	0	84,400	42,150	42,150	84,300	100	0.1%
Financial	0	0	0	141	0	100	(100)	0.0%
Minor Capital	6,000	0	6,000	5,978	0	6,000	0	0.0%
TOTAL EXPENDITURES	1,922,500	20,000	1,942,500	941,391	954,026	1,895,400	27,100	1.4%
REVENUES								
Interdepartmental Recoveries	(685,000)	0	(685,000)	(342,498)	(342,502)	(685,000)	0	0.0%
TOTAL REVENUES	(685,000)	0	(685,000)	(342,498)	(342,502)	(685,000)	0	0.0%
TOTAL	1,237,500	20,000	1,257,500	598,893	611,524	1,210,400	27,100	2.2%

Norfolk County Summary – Tax Levy Variance

JUNE 30, 2025 VARIANCE REPORT
CORPORATION OF NORFOLK COUNTY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	84,368,800	83,600	84,452,400	36,405,624	45,297,955	81,703,600	2,665,200	3.2%
Materials & Supplies	12,936,200	17,500	12,953,700	6,721,935	5,911,507	12,633,400	302,800	2.3%
Services	40,618,500	624,100	41,242,600	15,634,114	23,745,829	39,379,900	1,238,600	3.0%
Transfer Payments/Grants	57,071,200	1,094,600	58,165,800	27,188,464	31,426,616	58,615,100	(1,543,900)	(2.7%)
Interdepartmental Charges	21,504,000	700	21,504,700	10,912,085	10,318,450	21,230,500	273,500	1.3%
Financial	5,460,400	0	5,460,400	3,141,220	1,695,295	4,836,500	623,900	11.4%
Debt Servicing Costs	8,324,300	0	8,324,300	2,911,241	2,490,800	5,402,000	2,922,300	35.1%
Capital Reserve Contributions	38,201,700	0	38,201,700	19,037,267	22,933,477	41,970,700	(3,769,000)	(9.9%)
Operating Reserve Contributions	1,661,100	0	1,661,100	797,985	817,057	1,615,000	46,100	2.8%
Minor Capital	1,042,200	466,000	1,508,200	531,759	930,552	1,462,300	(420,100)	(40.3%)
TOTAL EXPENDITURES	271,188,400	2,286,500	273,474,900	123,281,694	145,567,538	268,849,200	2,339,200	0.9%
REVENUES								
PIL's-Supplementaries-Local Improvements	(3,965,100)	0	(3,965,100)	(1,040,387)	(3,190,555)	(4,230,900)	265,800	6.7%
Federal/Provincial Grants	(81,806,200)	(2,062,400)	(83,868,600)	(38,690,502)	(44,867,422)	(83,557,900)	1,751,700	2.1%
Municipal Recoveries	(2,445,300)	0	(2,445,300)	(1,559,453)	(1,568,738)	(3,128,200)	682,900	27.9%
Fees & Service Charges	(15,193,200)	0	(15,193,200)	(6,901,583)	(8,301,825)	(15,203,400)	10,200	0.1%
Transfer From Reserve & Reserve Funds	(2,835,000)	(154,100)	(2,989,100)	(1,250,764)	(1,504,807)	(2,755,600)	(79,400)	(2.8%)
Interdepartmental Recoveries	(20,915,400)	0	(20,915,400)	(7,385,855)	(12,612,057)	(19,997,900)	(917,500)	(4.4%)
Other Revenues	(7,606,000)	0	(7,606,000)	(5,171,016)	(3,493,853)	(8,664,900)	1,058,900	13.9%
TOTAL REVENUES	(134,766,200)	(2,216,500)	(136,982,700)	(61,999,560)	(75,539,257)	(137,538,800)	2,772,600	2.1%
TOTAL	136,422,200	70,000	136,492,200	61,282,134	70,028,281	131,310,400	5,111,800	3.7%

JUNE 30, 2025 VARIANCE REPORT
CORPORATION OF NORFOLK COUNTY
SUMMARY BY DIVISION



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
NORFOLK COUNTY								
CORPORATE REVENUES & EXPENDITURES SUMMARY	(3,858,400)	0	(3,858,400)	(4,524,793)	(428,842)	(4,953,600)	1,095,200	(28.4%)
MAYOR & COUNCIL SERVICES SUMMARY	1,269,300	0	1,269,300	643,482	588,911	1,232,400	36,900	2.9%
OFFICE OF THE CAO SUMMARY	21,468,400	0	21,468,400	9,568,285	10,621,634	20,189,900	1,278,500	6.0%
ENVIRONMENTAL & INFRASTRUCTURE SERVICES SUMMARY	27,686,800	0	27,686,800	12,588,764	14,310,845	26,899,600	787,200	2.8%
CORPORATE SERVICES SUMMARY	8,591,900	0	8,591,900	4,392,987	3,338,298	7,731,300	860,600	10.0%
OPERATIONS SUMMARY	41,014,400	0	41,014,400	22,013,194	17,968,617	39,981,800	1,032,600	2.5%
HEALTH & SOCIAL SERVICES SUMMARY	12,349,800	0	12,349,800	7,110,579	6,546,110	13,656,700	(1,306,900)	(10.6%)
COMMUNITY DEVELOPMENT SUMMARY	7,291,400	70,000	7,361,400	2,956,271	3,819,348	6,775,600	515,800	7.1%
TOTAL NORFOLK COUNTY	115,813,600	70,000	115,883,600	54,748,769	56,764,921	111,513,700	4,299,900	3.7%
BOARDS & AGENCIES								
LONG POINT REGION CONSERVATION AUTHORITY	1,748,300	0	1,748,300	1,178,340	569,848	1,748,200	100	0.0%
GRAND RIVER CONSERVATION AUTHORITY	31,600	0	31,600	21,060	10,530	31,600	0	0.0%
LYNNWOOD ARTS CENTRE	40,000	0	40,000	26,666	13,334	40,000	0	0.0%
GRAND ERIE PUBLIC HEALTH	2,108,200	0	2,108,200	0	2,066,400	2,066,400	41,800	2.0%
NORFOLK COUNTY PUBLIC LIBRARY	3,516,300	0	3,516,300	1,635,338	1,788,656	3,424,000	92,300	2.6%
POLICE SERVICES	13,164,200	0	13,164,200	3,671,961	8,814,592	12,486,600	677,600	5.1%
TOTAL BOARDS & AGENCIES	20,608,600	0	20,608,600	6,533,365	13,263,360	19,796,700	811,900	3.9%
TOTAL	136,422,200	70,000	136,492,200	61,282,134	70,028,281	131,310,400	5,111,800	3.7%

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Operational Division and Department Summaries

Corporate Revenues & Expenditures

Projected Variance Explanations

Salaries & Benefits are projecting a deficit of \$308,700 driven by unfunded severances, corporate clothing allowances and a surplus in accommodations (that is offset by funding),

Revenues for PILS are projecting a \$138,500 deficit offset by a projected surplus of \$404,300 in supplemental taxes for an overall projected surplus of \$265,800.

Other Revenues are projecting a surplus driven primarily by tax penalties with a projected surplus of \$475,500.

The projected surplus in Transfer Payments/Grants is a result of lower than expected development charge exemptions required over the first half of the year. The budget is conservatively based on an average of prior years; however, actuals will vary from year to year depending on applicable development occurring. This variance will mostly likely decline during the second half of the year.

Top Levy Drivers

1.	(\$308,700)	Salaries & Benefits
2.	\$842,100	Transfer Payments/Grants
3.	\$265,800	PILs and Supplementaries
4.	\$475,500	Tax Penalties

\$1,095,200
Surplus/
(Deficit)

JUNE 30, 2025 VARIANCE REPORT
CORPORATE REVENUES & EXPENDITURES SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	564,700	0	564,700	(190,002)	1,063,392	873,400	(308,700)	(54.7%)
Services	83,500	0	83,500	(26,808)	59,295	32,500	51,000	61.1%
Transfer Payments/Grants	1,500,000	0	1,500,000	657,870	0	657,900	842,100	56.1%
Interdepartmental Charges	6,600	0	6,600	450	450	900	5,700	86.4%
Financial	1,989,000	0	1,989,000	291,594	1,019,280	1,310,900	678,100	34.1%
Debt Servicing Costs	2,860,800	0	2,860,800	0	0	0	2,860,800	100.0%
Capital Reserve Contributions	4,114,600	0	4,114,600	2,057,297	5,760,232	7,817,500	(3,702,900)	(90.0%)
Operating Reserve Contributions	613,000	0	613,000	306,499	306,499	613,000	0	0.0%
TOTAL EXPENDITURES	11,732,200	0	11,732,200	3,096,900	8,209,148	11,306,000	426,200	3.6%
REVENUES								
PIL's-Supplementaries-Local Improvements	(3,958,600)	0	(3,958,600)	(1,040,387)	(3,184,055)	(4,224,400)	265,800	6.7%
Federal/Provincial Grants	(7,268,900)	0	(7,268,900)	(3,634,450)	(3,634,450)	(7,268,900)	0	0.0%
Transfer From Reserve & Reserve Funds	(750,700)	0	(750,700)	(500,000)	(137,500)	(637,500)	(113,200)	(15.1%)
Other Revenues	(3,612,400)	0	(3,612,400)	(2,446,856)	(1,681,985)	(4,128,800)	516,400	14.3%
TOTAL REVENUES	(15,590,600)	0	(15,590,600)	(7,621,693)	(8,637,990)	(16,259,700)	669,100	4.3%
TOTAL	(3,858,400)	0	(3,858,400)	(4,524,793)	(428,842)	(4,953,600)	1,095,200	(28.4%)

Mayor & Council Services

Projected Variance Explanations

The projected surplus in Salaries & Benefits is driven by gapping and rate differentials.

Top Levy Drivers

- 1 \$34,000 Salaries & Benefits



JUNE 30, 2025 VARIANCE REPORT
MAYOR & COUNCIL SERVICES SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	591,800	0	591,800	257,772	300,030	557,800	34,000	5.7%
Materials & Supplies	26,400	0	26,400	6,210	18,026	24,200	2,200	8.3%
Services	121,000	0	121,000	96,450	23,805	120,300	700	0.6%
Transfer Payments/Grants	289,000	0	289,000	37,500	251,500	289,000	0	0.0%
Interdepartmental Charges	191,100	0	191,100	95,550	95,550	191,100	0	0.0%
Operating Reserve Contributions	300,000	0	300,000	150,000	150,000	300,000	0	0.0%
TOTAL EXPENDITURES	1,519,300	0	1,519,300	643,482	838,911	1,482,400	36,900	2.4%
REVENUES								
Transfer From Reserve & Reserve Funds	(250,000)	0	(250,000)	0	(250,000)	(250,000)	0	0.0%
TOTAL REVENUES	(250,000)	0	(250,000)	0	(250,000)	(250,000)	0	0.0%
TOTAL	1,269,300	0	1,269,300	643,482	588,911	1,232,400	36,900	2.9%

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Office of the CAO

JUNE 30, 2025 VARIANCE REPORT
OFFICE OF THE CAO SUMMARY
SUMMARY BY DEPARTMENT



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
Office of the CAO Administration	816,800	0	816,800	333,138	421,571	754,700	62,100	7.6%
Clerks and By-Law	1,949,500	0	1,949,500	727,007	1,069,867	1,796,900	152,600	7.8%
Human Resources	721,700	0	721,700	202,336	342,677	545,000	176,700	24.5%
Fire	11,224,800	0	11,224,800	5,809,319	5,217,632	11,027,000	197,800	1.8%
Paramedic Services	6,755,600	0	6,755,600	2,496,486	3,569,887	6,066,400	689,200	10.2%
TOTAL	21,468,400	0	21,468,400	9,568,286	10,621,634	20,189,900	1,278,500	6.0%

JUNE 30, 2025 VARIANCE REPORT
OFFICE OF THE CAO SUMMARY
DIVISION SUMMARY

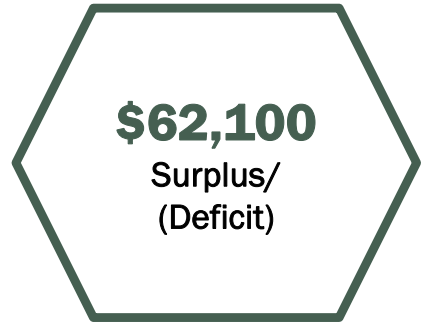


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	18,777,200	0	18,777,200	7,920,732	9,566,114	17,486,800	1,290,400	6.9%
Materials & Supplies	1,053,300	0	1,053,300	491,299	536,852	1,028,200	25,100	2.4%
Services	2,057,600	450,000	2,507,600	1,194,382	831,874	2,026,300	31,300	1.5%
Interdepartmental Charges	5,796,600	0	5,796,600	2,821,940	2,881,356	5,703,300	93,300	1.6%
Financial	265,600	0	265,600	258,549	36,575	295,100	(29,500)	(11.1%)
Debt Servicing Costs	76,100	0	76,100	38,104	37,800	75,900	200	0.3%
Capital Reserve Contributions	4,097,400	0	4,097,400	2,048,694	2,048,694	4,097,400	0	0.0%
Operating Reserve Contributions	218,100	0	218,100	65,000	179,810	244,800	(26,700)	(12.2%)
Minor Capital	303,100	416,000	719,100	306,653	311,395	618,000	(314,900)	(103.9%)
TOTAL EXPENDITURES	32,645,000	866,000	33,511,000	15,145,353	16,430,470	31,575,800	1,069,200	3.3%
REVENUES								
Federal/Provincial Grants	(7,659,700)	(866,000)	(8,525,700)	(3,922,421)	(4,335,414)	(8,257,800)	598,100	7.8%
Municipal Recoveries	(50,000)	0	(50,000)	(55,536)	0	(55,500)	5,500	11.0%
Fees & Service Charges	(384,300)	0	(384,300)	(136,299)	(284,607)	(420,900)	36,600	9.5%
Transfer From Reserve & Reserve Funds	(690,200)	0	(690,200)	(460,269)	(241,707)	(702,000)	11,800	1.7%
Interdepartmental Recoveries	(1,940,300)	0	(1,940,300)	(718,368)	(718,432)	(1,436,800)	(503,500)	(25.9%)
Other Revenues	(452,100)	0	(452,100)	(284,175)	(228,676)	(512,900)	60,800	13.4%
TOTAL REVENUES	(11,176,600)	(866,000)	(12,042,600)	(5,577,068)	(5,808,836)	(11,385,900)	209,300	1.9%
TOTAL	21,468,400	0	21,468,400	9,568,285	10,621,634	20,189,900	1,278,500	6.0%

Office of the CAO Administration

Top Levy Drivers

- 1. (\$45,600) Salaries & Benefits (excl. legal services)
- 2. \$97,400 Legal Services



Projected Variance Explanations

The deficit in Salaries & Benefits is driven by rate differentials and unbudgeted student wages.

There is a net surplus related to legal services which consists of an ongoing staff vacancy offset partially, by higher external legal services costs, which are have been allocated to the requesting departments resulting in a higher interdepartmental recovery is this area.

JUNE 30, 2025 VARIANCE REPORT

Office of the CAO Administration

DEPARTMENT SUMMARY

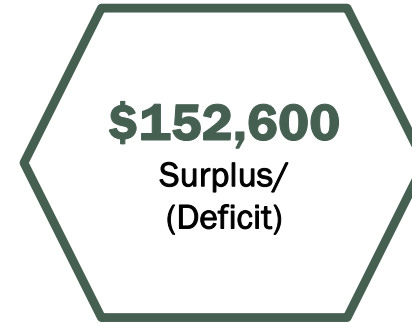


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	769,800	0	769,800	270,511	348,659	619,200	150,600	19.6%
Materials & Supplies	19,100	0	19,100	10,145	9,477	19,600	(500)	(2.6%)
Services	440,500	0	440,500	11,586	21,261	32,800	407,700	92.6%
Interdepartmental Charges	92,100	0	92,100	42,732	42,768	85,500	6,600	7.2%
TOTAL EXPENDITURES	1,321,500	0	1,321,500	334,974	422,165	757,100	564,400	42.7%
REVENUES								
Fees & Service Charges	(1,200)	0	(1,200)	(1,836)	(594)	(2,400)	1,200	100.0%
Interdepartmental Recoveries	(503,500)	0	(503,500)	0	0	0	(503,500)	(100.0%)
TOTAL REVENUES	(504,700)	0	(504,700)	(1,836)	(594)	(2,400)	(502,300)	(99.5%)
TOTAL	816,800	0	816,800	333,138	421,571	754,700	62,100	7.6%

Clerks and By-Law

Top Levy Drivers

1. \$99,200 Parking Enforcement Fine Revenue
2. \$34,000 Licencing and User Fee Revenue
3. \$28,800 Software Subscriptions/Licenses



Projected Variance Explanations

Parking fine revenue has exceeded budget as of June 30th which doesn't include the busiest summer months, therefore the forecast is considered conservative. The forecasted variance includes both paid parking fines and regular parking enforcement fine revenue.

Licensing and user fee revenue, including paid parking revenue is expected to marginally exceed budget based on the year-to-date trend, which is consistent with prior year performance.

The agenda management software annual fee was lower than anticipated due to timing of implementation of enhanced features.

JUNE 30, 2025 VARIANCE REPORT

Clerks and By-Law

DEPARTMENT SUMMARY

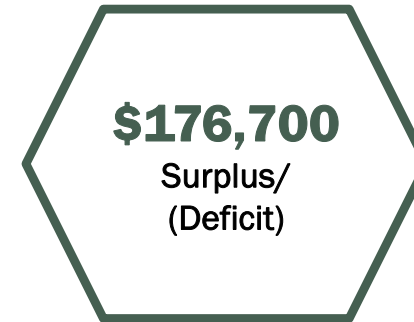


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,563,000	0	1,563,000	708,919	853,747	1,562,700	300	0.0%
Materials & Supplies	43,000	0	43,000	7,812	33,054	40,900	2,100	4.9%
Services	345,500	0	345,500	135,652	177,912	313,600	31,900	9.2%
Interdepartmental Charges	606,800	0	606,800	272,585	312,109	584,700	22,100	3.6%
Financial	32,700	0	32,700	0	36,575	36,600	(3,900)	(11.9%)
Capital Reserve Contributions	10,000	0	10,000	4,998	4,998	10,000	0	0.0%
Operating Reserve Contributions	218,100	0	218,100	65,000	179,810	244,800	(26,700)	(12.2%)
TOTAL EXPENDITURES	2,819,100	0	2,819,100	1,194,966	1,598,205	2,793,200	25,900	0.9%
REVENUES								
Fees & Service Charges	(341,200)	0	(341,200)	(112,180)	(263,053)	(375,200)	34,000	10.0%
Interdepartmental Recoveries	(323,900)	0	(323,900)	(161,946)	(161,954)	(323,900)	0	0.0%
Other Revenues	(204,500)	0	(204,500)	(193,832)	(103,331)	(297,200)	92,700	45.3%
TOTAL REVENUES	(869,600)	0	(869,600)	(467,958)	(528,338)	(996,300)	126,700	14.6%
TOTAL	1,949,500	0	1,949,500	727,008	1,069,867	1,796,900	152,600	7.8%

Human Resources

Top Levy Drivers

1. \$148,800 Salaries & Benefits
2. \$27,400 Legal Services



Projected Variance Explanations

The forecasted surplus in Salaries & Benefits is related to staff turnover and rate differentials.

Legal services are trending lower than budget by approximately \$27,400. It should be noted that requirements are irregular, and actual results may be less favourable.

JUNE 30, 2025 VARIANCE REPORT

Human Resources

DEPARTMENT SUMMARY

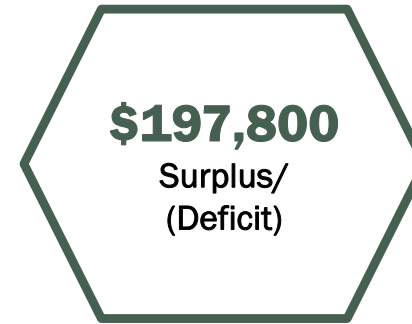


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,718,600	0	1,718,600	709,500	860,255	1,569,800	148,800	8.7%
Materials & Supplies	59,400	0	59,400	18,363	34,296	52,700	6,700	11.3%
Services	255,000	0	255,000	144,741	127,211	272,000	(17,000)	(6.7%)
Interdepartmental Charges	274,200	0	274,200	113,250	113,250	226,500	47,700	17.4%
Financial	232,900	0	232,900	227,914	0	227,900	5,000	2.1%
TOTAL EXPENDITURES	2,540,100	0	2,540,100	1,213,768	1,135,012	2,348,800	191,300	7.5%
REVENUES								
Transfer From Reserve & Reserve Funds	(690,200)	0	(690,200)	(460,269)	(241,707)	(702,000)	11,800	1.7%
Interdepartmental Recoveries	(1,101,200)	0	(1,101,200)	(550,572)	(550,628)	(1,101,200)	0	0.0%
Other Revenues	(27,000)	0	(27,000)	(592)	0	(600)	(26,400)	(97.8%)
TOTAL REVENUES	(1,818,400)	0	(1,818,400)	(1,011,433)	(792,335)	(1,803,800)	(14,600)	(0.8%)
TOTAL	721,700	0	721,700	202,335	342,677	545,000	176,700	24.5%

Fire

Top Levy Drivers

1. \$121,100 Salaries & Benefits
2. \$35,900 Training, Consulting, and Contracted Services
3. \$21,400 Equipment Replacement Programs



Projected Variance Explanations

The forecasted surplus in Salaries & Benefits is primarily driven by gapping, rate differentials, and call volume variance.

Cumulative minor variances are forecasted in training, consulting, and contracted services including facility rentals, gas wells consulting and project management services, grass cutting services, and maintenance and repair services across all base locations which contribute to an overall projected surplus of \$35,900.

The net non-funded surplus forecasted under minor capital is related to year-to-date trends in equipment replacement programs for bunker gear and portable radios, partially offset by overages in SCBA equipment.

During the year Norfolk County was approved for \$740,000 related to the Legacy Oil and Gas Wells program through the Ministry of Natural Resources (MNR), including \$460,000 allocated to complete groundwater monitoring and analysis in the Big Creek area. Approximately \$621,400 has been utilized to date. Norfolk County also participated in a collaborative project with eight other municipalities, funded by MNR, which provided an allocation of \$136,000 to procure and equip a decontamination trailer to further enhance emergency preparedness. Collectively, this activity contributes to deficits under Materials & Supplies, Services and Minor Capital, but are offset by the surplus under Federal/Provincial Grants.

JUNE 30, 2025 VARIANCE REPORT

Fire

DEPARTMENT SUMMARY

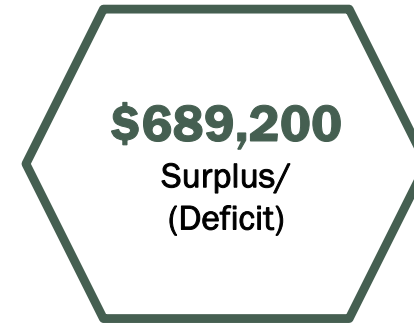


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	2,595,200	0	2,595,200	1,225,926	1,248,221	2,474,100	121,100	4.7%
Materials & Supplies	462,900	0	462,900	232,398	220,195	452,600	10,300	2.2%
Services	742,100	450,000	1,192,100	713,226	430,113	1,143,300	(401,200)	(54.1%)
Interdepartmental Charges	3,975,000	0	3,975,000	1,979,130	1,989,072	3,968,200	6,800	0.2%
Financial	0	0	0	0	0	0	0	0.0%
Debt Servicing Costs	76,100	0	76,100	38,104	37,800	75,900	200	0.3%
Capital Reserve Contributions	3,212,500	0	3,212,500	1,606,248	1,606,248	3,212,500	0	0.0%
Operating Reserve Contributions	0	0	0	0	0	0	0	0.0%
Minor Capital	226,000	416,000	642,000	250,074	267,847	517,900	(291,900)	(129.2%)
TOTAL EXPENDITURES	11,289,800	866,000	12,155,800	6,045,106	5,799,496	11,844,600	(554,800)	(4.9%)
REVENUES								
Federal/Provincial Grants	0	(866,000)	(866,000)	(208,000)	(549,372)	(757,400)	757,400	0.0%
Fees & Service Charges	(31,300)	0	(31,300)	(18,290)	(15,646)	(33,900)	2,600	8.3%
Interdepartmental Recoveries	(11,700)	0	(11,700)	(5,850)	(5,850)	(11,700)	0	0.0%
Other Revenues	(22,000)	0	(22,000)	(3,646)	(10,996)	(14,600)	(7,400)	(33.6%)
TOTAL REVENUES	(65,000)	(866,000)	(931,000)	(235,786)	(581,864)	(817,700)	752,700	1,158.0%
TOTAL	11,224,800	0	11,224,800	5,809,320	5,217,632	11,027,000	197,800	1.8%

Paramedic Services

Top Levy Drivers

1. \$687,000 Salaries & Benefits



Projected Variance Explanations

The following variances relate only to activities funded by the Land Ambulance Services Grant, which is 50% funded by the Province. Community Paramedicine and Dedicated Offload Nurses Programs are 100% funded and are therefore not driving the overall variance.

The Salaries & Benefits projected surplus is related to gapping from the New Budget Initiative approved for 2025 (offset by funding), and rate differentials. Overall, the department continues to work through ongoing staffing challenges.

JUNE 30, 2025 VARIANCE REPORT

Paramedic Services

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	12,130,600	0	12,130,600	5,005,876	6,255,232	11,261,100	869,500	7.2%
Materials & Supplies	468,900	0	468,900	222,581	239,830	462,400	6,500	1.4%
Services	274,500	0	274,500	189,177	75,377	264,600	9,900	3.6%
Interdepartmental Charges	848,500	0	848,500	414,243	424,157	838,400	10,100	1.2%
Financial	0	0	0	30,635	0	30,600	(30,600)	0.0%
Capital Reserve Contributions	874,900	0	874,900	437,448	437,448	874,900	0	0.0%
Minor Capital	77,100	0	77,100	56,579	43,548	100,100	(23,000)	(29.8%)
TOTAL EXPENDITURES	14,674,500	0	14,674,500	6,356,539	7,475,592	13,832,100	842,400	5.7%
REVENUES								
Federal/Provincial Grants	(7,659,700)	0	(7,659,700)	(3,714,421)	(3,786,042)	(7,500,500)	(159,200)	(2.1%)
Municipal Recoveries	(50,000)	0	(50,000)	(55,536)	0	(55,500)	5,500	11.0%
Fees & Service Charges	(10,600)	0	(10,600)	(3,993)	(5,314)	(9,300)	(1,300)	(12.3%)
Other Revenues	(198,600)	0	(198,600)	(86,105)	(114,349)	(200,500)	1,900	1.0%
TOTAL REVENUES	(7,918,900)	0	(7,918,900)	(3,860,055)	(3,905,705)	(7,765,800)	(153,100)	(1.9%)
TOTAL	6,755,600	0	6,755,600	2,496,484	3,569,887	6,066,400	689,200	10.2%

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Corporate Services

JUNE 30, 2025 VARIANCE REPORT
CORPORATE SERVICES SUMMARY
SUMMARY BY DEPARTMENT



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
Corporate Services Administration	1,279,300	0	1,279,300	600,122	663,409	1,263,500	15,800	1.2%
Purchasing Services	688,100	0	688,100	218,523	208,089	426,600	261,500	38.0%
Financial Management & Planning	3,712,500	0	3,712,500	2,813,380	961,136	3,774,500	(62,000)	(1.7%)
Information Technology	1,674,500	0	1,674,500	162,062	894,140	1,056,200	618,300	36.9%
Corporate Customer Service & Communications	1,237,500	0	1,237,500	598,895	611,524	1,210,400	27,100	2.2%
TOTAL	8,591,900	0	8,591,900	4,392,982	3,338,298	7,731,300	860,600	10.0%

JUNE 30, 2025 VARIANCE REPORT
CORPORATE SERVICES SUMMARY
DIVISION SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	8,464,400	0	8,464,400	3,491,533	4,229,209	7,720,700	743,700	8.8%
Materials & Supplies	406,100	0	406,100	134,333	196,991	331,300	74,800	18.4%
Services	3,327,800	20,000	3,347,800	1,470,583	1,796,129	3,266,700	61,100	1.8%
Interdepartmental Charges	1,807,100	0	1,807,100	849,579	913,849	1,763,400	43,700	2.4%
Financial	3,073,200	0	3,073,200	2,525,211	593,152	3,118,400	(45,200)	(1.5%)
Debt Servicing Costs	234,600	0	234,600	17,705	216,800	234,500	100	0.0%
Capital Reserve Contributions	921,600	0	921,600	556,517	460,800	1,017,300	(95,700)	(10.4%)
Operating Reserve Contributions	500,000	0	500,000	249,986	155,748	405,700	94,300	18.9%
Minor Capital	6,000	0	6,000	8,041	0	8,000	(2,000)	(33.3%)
TOTAL EXPENDITURES	18,740,800	20,000	18,760,800	9,303,488	8,562,678	17,866,200	874,600	4.7%
REVENUES								
Fees & Service Charges	(767,000)	0	(767,000)	(224,908)	(587,730)	(812,600)	45,600	5.9%
Transfer From Reserve & Reserve Funds	(80,500)	(20,000)	(100,500)	(26,347)	(30,500)	(56,800)	(23,700)	(29.4%)
Interdepartmental Recoveries	(8,338,200)	0	(8,338,200)	(4,167,118)	(4,174,778)	(8,341,900)	3,700	0.0%
Other Revenues	(963,200)	0	(963,200)	(492,128)	(431,372)	(923,500)	(39,700)	(4.1%)
TOTAL REVENUES	(10,148,900)	(20,000)	(10,168,900)	(4,910,501)	(5,224,380)	(10,134,900)	(14,000)	(0.1%)
TOTAL	8,591,900	0	8,591,900	4,392,987	3,338,298	7,731,300	860,600	10.0%

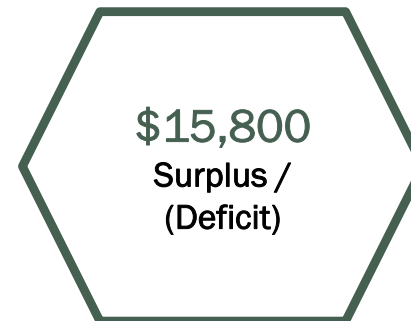
Corporate Services Administration

Projected Variance Explanations

Salaries & Benefits is forecasting a surplus of \$55,900 driven by staff turnover, rate differentials, and the integration of the Realty Services Clerk position which was a New Budget Initiative partially offset by funding. The Transfer From Reserve & Reserve Funds \$47,800 deficit is related to the temporary Realty Specialist position ending September 2025.

Top Levy Drivers

- | | | |
|---|------------|------------------------|
| 1 | \$55,900 | Salaries & Benefits |
| 2 | (\$47,800) | Transfer from Reserves |



JUNE 30, 2025 VARIANCE REPORT

Corporate Services Administration

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,041,700	0	1,041,700	457,268	528,558	985,800	55,900	5.4%
Materials & Supplies	18,700	0	18,700	3,021	11,708	14,700	4,000	21.4%
Services	87,700	0	87,700	60,099	47,734	107,800	(20,100)	(22.9%)
Interdepartmental Charges	258,600	0	258,600	118,902	118,898	237,800	20,800	8.0%
Capital Reserve Contributions	0	0	0	95,717	0	95,700	(95,700)	0.0%
Minor Capital	0	0	0	2,063	0	2,100	(2,100)	0.0%
TOTAL EXPENDITURES	1,406,700	0	1,406,700	737,070	706,898	1,444,000	(37,300)	(2.7%)
REVENUES								
Fees & Service Charges	(37,400)	0	(37,400)	(25,529)	(8,489)	(34,000)	(3,400)	(9.1%)
Transfer From Reserve & Reserve Funds	(80,500)	0	(80,500)	(2,197)	(30,500)	(32,700)	(47,800)	(59.4%)
Other Revenues	(9,500)	0	(9,500)	(109,221)	(4,500)	(113,700)	104,200	1,096.8%
TOTAL REVENUES	(127,400)	0	(127,400)	(136,947)	(43,489)	(180,400)	53,000	41.6%
TOTAL	1,279,300	0	1,279,300	600,123	663,409	1,263,500	15,800	1.2%

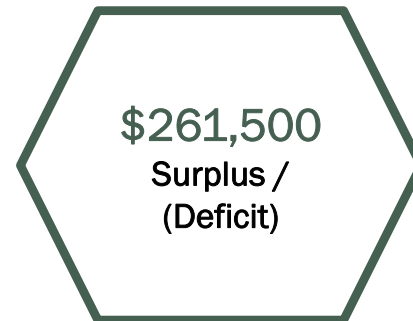
Purchasing Services

Projected Variance Explanations

Salaries & Benefits are projecting a surplus due to staff turnover and rate differentials.

Top Levy Drivers

- 1 \$258,700 Salaries & Benefits



JUNE 30, 2025 VARIANCE REPORT

Purchasing Services

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	783,900	0	783,900	217,926	307,241	525,200	258,700	33.0%
Materials & Supplies	4,400	0	4,400	229	2,018	2,200	2,200	50.0%
Services	61,000	0	61,000	43,770	24,300	68,100	(7,100)	(11.6%)
Interdepartmental Charges	25,300	0	25,300	5,196	12,652	17,800	7,500	29.6%
Financial	0	0	0	96	0	100	(100)	0.0%
TOTAL EXPENDITURES	874,600	0	874,600	267,217	346,211	613,400	261,200	29.9%
REVENUES								
Transfer From Reserve & Reserve Funds	0	0	0	0	0	0	0	0.0%
Interdepartmental Recoveries	(96,500)	0	(96,500)	(48,252)	(48,248)	(96,500)	0	0.0%
Other Revenues	(90,000)	0	(90,000)	(442)	(89,874)	(90,300)	300	0.3%
TOTAL REVENUES	(186,500)	0	(186,500)	(48,694)	(138,122)	(186,800)	300	0.2%
TOTAL	688,100	0	688,100	218,523	208,089	426,600	261,500	38.0%

Financial Management and Planning

Projected Variance Explanations

Salaries & Benefits are projecting a deficit of \$108,000 due to rate differentials, and the ERP System Coordinator position being moved from IT to Finance. Provincial Offences are projecting a surplus in Salaries & Benefits of \$49,000 due to staff turnover and rate differentials.

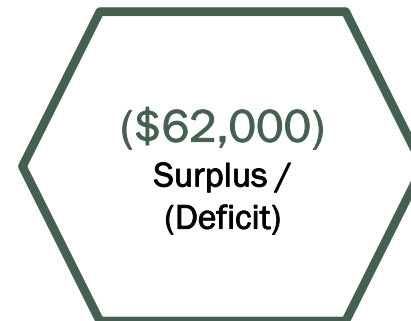
Operating Reserve Contributions are projecting a surplus of \$94,300 due to the reduced requirement from the Insurance Reserve. Overall, this is a result of the increase in projected revenues and decrease in operating expenses.

Other Revenues are forecasted to be in a deficit of \$144,200 driven by the projected recoveries from processed insurance claims (which are trending lower than recent years) and lower roadside damage recoveries so far this year, which amount to \$101,000

User Fees & Service Charges are projecting an overall surplus of \$49,000 driven by financial administration fees.

Top Levy Drivers

1	(\$59,000)	Salaries & Benefits
2	(\$101,000)	Other Revenues
3	\$94,300	Operating Reserve Contributions
4	\$49,000	User Fees & Service Charges



JUNE 30, 2025 VARIANCE REPORT

Financial Management & Planning

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	3,524,100	0	3,524,100	1,652,031	1,931,071	3,583,100	(59,000)	(1.7%)
Materials & Supplies	25,700	0	25,700	8,665	12,840	21,500	4,200	16.3%
Services	1,712,100	0	1,712,100	883,525	832,613	1,716,100	(4,000)	(0.2%)
Interdepartmental Charges	1,262,300	0	1,262,300	595,569	651,909	1,247,500	14,800	1.2%
Financial	3,073,200	0	3,073,200	2,524,974	593,152	3,118,100	(44,900)	(1.5%)
Debt Servicing Costs	212,600	0	212,600	6,762	205,800	212,600	0	0.0%
Operating Reserve Contributions	500,000	0	500,000	249,986	155,748	405,700	94,300	18.9%
TOTAL EXPENDITURES	10,310,000	0	10,310,000	5,921,512	4,383,133	10,304,600	5,400	0.1%
REVENUES								
Fees & Service Charges	(729,600)	0	(729,600)	(199,379)	(579,241)	(778,600)	49,000	6.7%
Transfer From Reserve & Reserve Funds	0	0	0	(24,150)	0	(24,200)	24,200	0.0%
Interdepartmental Recoveries	(5,004,200)	0	(5,004,200)	(2,502,138)	(2,505,758)	(5,007,900)	3,700	0.1%
Other Revenues	(863,700)	0	(863,700)	(382,465)	(336,998)	(719,500)	(144,200)	(16.7%)
TOTAL REVENUES	(6,597,500)	0	(6,597,500)	(3,108,132)	(3,421,997)	(6,530,100)	(67,400)	(1.0%)
TOTAL	3,712,500	0	3,712,500	2,813,380	961,136	3,774,500	(62,000)	(1.7%)

Information Technology

Projected Variance Explanations

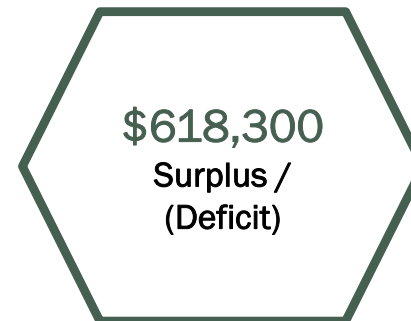
Salaries & Benefits are projecting a surplus of \$470,900 due to staff turnover, rate differentials, and the ERP System Coordinator position being moved from IT to Finance.

Telecommunications is projecting a surplus of \$51,400 driven by an overall reduction in the cell phone contracts as renegotiated by staff in the spring.

Services are projecting a surplus of \$91,400 primarily due to delay in implementation of a couple of projects, along with lower training and development costs and lower membership costs due to staff turnover.

Top Levy Drivers

- | | | |
|---|-----------|---------------------|
| 1 | \$470,900 | Salaries & Benefits |
| 2 | \$51,400 | Telecommunications |
| 3 | \$91,400 | Services |



JUNE 30, 2025 VARIANCE REPORT

Information Technology DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,668,400	0	1,668,400	495,074	702,473	1,197,500	470,900	28.2%
Materials & Supplies	319,000	0	319,000	118,971	144,531	263,500	55,500	17.4%
Services	1,119,500	0	1,119,500	262,748	765,366	1,028,100	91,400	8.2%
Interdepartmental Charges	176,500	0	176,500	87,762	88,240	176,000	500	0.3%
Debt Servicing Costs	22,000	0	22,000	10,943	11,000	21,900	100	0.5%
Capital Reserve Contributions	921,600	0	921,600	460,800	460,800	921,600	0	0.0%
TOTAL EXPENDITURES	4,227,000	0	4,227,000	1,436,298	2,172,410	3,608,700	618,300	14.6%
REVENUES								
Interdepartmental Recoveries	(2,552,500)	0	(2,552,500)	(1,274,230)	(1,278,270)	(2,552,500)	0	0.0%
TOTAL REVENUES	(2,552,500)	0	(2,552,500)	(1,274,230)	(1,278,270)	(2,552,500)	0	0.0%
TOTAL	1,674,500	0	1,674,500	162,068	894,140	1,056,200	618,300	36.9%

Customer Service & Communications

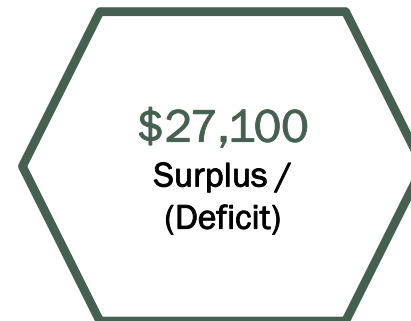
Projected Variance Explanations

Salaries & Benefits are forecasted in a surplus of \$17,200 driven by staff turnover, and rate differentials, offset partially by the cost for the temporary CRM Coordinator position, ending in 2025.

Materials & Supplies are forecasted in a surplus of \$9,000 which is primarily driven by lower than anticipated telecommunication costs across both Corporate Customer Service and Communications.

Top Levy Drivers

- | | | |
|---|----------|----------------------|
| 1 | \$17,200 | Salaries & Benefits |
| 2 | \$9,000 | Materials & Supplies |



JUNE 30, 2025 VARIANCE REPORT

Corporate Customer Service & Communications

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,446,300	0	1,446,300	669,234	759,866	1,429,100	17,200	1.2%
Materials & Supplies	38,300	0	38,300	3,447	25,894	29,300	9,000	23.5%
Services	347,500	20,000	367,500	220,441	126,116	346,600	900	0.3%
Interdepartmental Charges	84,400	0	84,400	42,150	42,150	84,300	100	0.1%
Financial	0	0	0	141	0	100	(100)	0.0%
Minor Capital	6,000	0	6,000	5,978	0	6,000	0	0.0%
TOTAL EXPENDITURES	1,922,500	20,000	1,942,500	941,391	954,026	1,895,400	27,100	1.4%
REVENUES								
Transfer From Reserve & Reserve Funds	0	(20,000)	(20,000)	0	0	0	0	0.0%
Interdepartmental Recoveries	(685,000)	0	(685,000)	(342,498)	(342,502)	(685,000)	0	0.0%
TOTAL REVENUES	(685,000)	(20,000)	(705,000)	(342,498)	(342,502)	(685,000)	0	0.0%
TOTAL	1,237,500	0	1,237,500	598,893	611,524	1,210,400	27,100	2.2%

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Environmental & Infrastructure Services

JUNE 30, 2025 VARIANCE REPORT
ENVIRONMENTAL & INFRASTRUCTURE SERVICES
SUMMARY BY DEPARTMENT



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
Environmental & Infrastructure Services Administration	415,600	0	415,600	194,833	220,956	415,800	(200)	0.0%
Asset Management	410,000	0	410,000	101,358	214,781	316,100	93,900	22.9%
Engineering	17,567,500	0	17,567,500	8,533,212	8,913,998	17,447,200	120,300	0.7%
Environmental Services								
Waste Management	8,190,100		8,190,100	3,323,679	4,379,948	7,703,600	486,500	5.9%
Stormwater Management	1,103,600		1,103,600	435,693	581,162	1,016,900	86,700	7.9%
Total Environmental Services	9,293,700		9,293,700	3,759,372	4,961,110	8,720,500	573,200	6.2%
TOTAL	27,686,800	0	27,686,800	12,588,775	14,310,845	26,899,600	787,200	2.8%

JUNE 30, 2025 VARIANCE REPORT
ENVIRONMENTAL & INFRASTRUCTURE SERVICES
DIVISION SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	4,074,400	0	4,074,400	1,538,890	2,241,568	3,780,500	293,900	7.2%
Materials & Supplies	131,800	17,500	149,300	42,670	82,256	124,900	6,900	5.2%
Services	7,297,300	0	7,297,300	2,993,043	3,964,941	6,958,000	339,300	4.6%
Transfer Payments/Grants	2,117,300	0	2,117,300	977,076	1,140,225	2,117,300	0	0.0%
Interdepartmental Charges	800,400	0	800,400	394,345	394,356	788,700	11,700	1.5%
Financial	11,500	0	11,500	3,818	5,752	9,600	1,900	16.5%
Debt Servicing Costs	118,100	0	118,100	59,267	59,000	118,300	(200)	(0.2%)
Capital Reserve Contributions	15,057,200	0	15,057,200	7,528,603	7,535,299	15,063,900	(6,700)	0.0%
Minor Capital	4,000	0	4,000	19,200	4,000	23,200	(19,200)	(480.0%)
TOTAL EXPENDITURES	29,612,000	17,500	29,629,500	13,556,912	15,427,397	28,984,300	627,700	2.1%
REVENUES								
PIL's-Supplementaries-Local Improvements	(6,500)	0	(6,500)	0	(6,500)	(6,500)	0	0.0%
Federal/Provincial Grants	(140,700)	(17,500)	(158,200)	(124,354)	(17,500)	(141,900)	1,200	0.9%
Fees & Service Charges	(920,700)	0	(920,700)	(535,914)	(572,114)	(1,108,000)	187,300	20.3%
Interdepartmental Recoveries	(511,600)	0	(511,600)	(255,800)	(255,800)	(511,600)	0	0.0%
Other Revenues	(345,700)	0	(345,700)	(52,080)	(264,638)	(316,700)	(29,000)	(8.4%)
TOTAL REVENUES	(1,925,200)	(17,500)	(1,942,700)	(968,148)	(1,116,552)	(2,084,700)	159,500	8.3%
TOTAL	27,686,800	0	27,686,800	12,588,764	14,310,845	26,899,600	787,200	2.8%

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JUNE 30, 2025 VARIANCE REPORT

Environmental & Infrastructure Services Administration

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	424,600	0	424,600	199,776	222,106	421,900	2,700	0.6%
Materials & Supplies	9,800	0	9,800	5,498	4,330	9,800	0	0.0%
Services	23,400	0	23,400	10,811	15,768	26,600	(3,200)	(13.7%)
Interdepartmental Charges	44,800	0	44,800	22,248	22,252	44,500	300	0.7%
TOTAL EXPENDITURES	502,600	0	502,600	238,333	264,456	502,800	(200)	0.0%
REVENUES								
Interdepartmental Recoveries	(87,000)	0	(87,000)	(43,500)	(43,500)	(87,000)	0	0.0%
TOTAL REVENUES	(87,000)	0	(87,000)	(43,500)	(43,500)	(87,000)	0	0.0%
TOTAL	415,600	0	415,600	194,833	220,956	415,800	(200)	0.0%

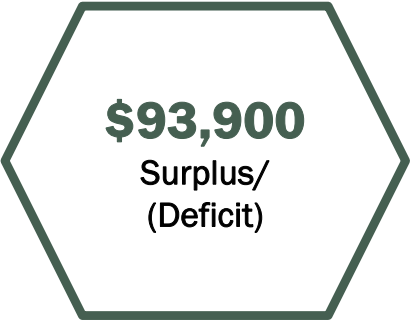
No material variance

Asset Management



Top Levy Drivers

- 1. \$56,500 Consulting Services
- 2. \$37,000 Salaries & Benefits



Projected Variance Explanations

Consulting Services has a projected surplus of \$56,500 which is driven by the Asset Management Plan engagement winding down and underspending of other uncommitted allocations in the first half of the year.

Salaries & Benefits has a projected surplus of \$37,000 which is driven by gapping and rate differentials.

JUNE 30, 2025 VARIANCE REPORT

Asset Management

DEPARTMENT SUMMARY

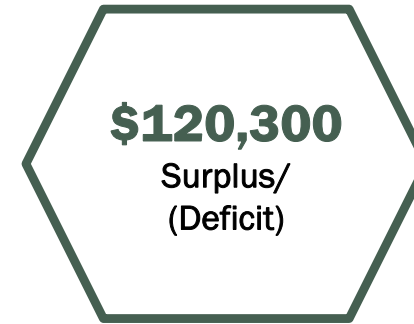


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	383,500	0	383,500	156,710	189,789	346,500	37,000	9.6%
Materials & Supplies	1,800	0	1,800	174	839	1,000	800	44.4%
Services	229,900	0	229,900	47,235	126,751	174,000	55,900	24.3%
Interdepartmental Charges	19,000	0	19,000	9,498	9,502	19,000	0	0.0%
TOTAL EXPENDITURES	634,200	0	634,200	213,617	326,881	540,500	93,700	14.8%
REVENUES								
Interdepartmental Recoveries	(224,200)	0	(224,200)	(112,100)	(112,100)	(224,200)	0	0.0%
Other Revenues	0	0	0	(159)	0	(200)	200	0.0%
TOTAL REVENUES	(224,200)	0	(224,200)	(112,259)	(112,100)	(224,400)	200	0.1%
TOTAL	410,000	0	410,000	101,358	214,781	316,100	93,900	22.9%

Engineering

Top Levy Drivers

1. \$284,000 Salaries & Benefits
2. (\$90,700) Consulting Services
3. (\$61,800) Provincial Grants



Projected Variance Explanations

Salaries & Benefits has a projected surplus of \$284,000 which is driven by gapping, including gapping arising from the approval of a New Budget Initiative, some of which is offset by a deficit in Provincial Grants, and rate differentials.

Consulting Services has a projected deficit of \$90,700 which is driven by late invoicing of work completed in 2023 and 2024. This deficit is effectively offset by prior year surpluses, which resulted from not being invoiced for the same work in the 2023 and 2024 budgets.

JUNE 30, 2025 VARIANCE REPORT

Engineering

DEPARTMENT SUMMARY

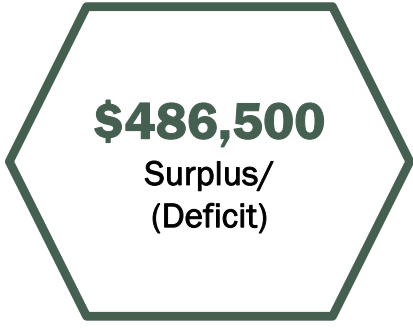


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	2,451,900	0	2,451,900	815,792	1,352,151	2,167,900	284,000	11.6%
Materials & Supplies	42,500	0	42,500	14,013	18,970	33,000	9,500	22.4%
Services	807,300	0	807,300	514,141	398,578	912,700	(105,400)	(13.1%)
Interdepartmental Charges	475,700	0	475,700	233,263	233,238	466,500	9,200	1.9%
Debt Servicing Costs	43,600	0	43,600	21,949	21,700	43,600	0	0.0%
Capital Reserve Contributions	14,704,500	0	14,704,500	7,352,251	7,358,947	14,711,200	(6,700)	0.0%
TOTAL EXPENDITURES	18,525,500	0	18,525,500	8,951,409	9,383,584	18,335,000	190,500	1.0%
REVENUES								
Federal/Provincial Grants	(140,700)	0	(140,700)	(78,917)	0	(78,900)	(61,800)	(43.9%)
Fees & Service Charges	(327,800)	0	(327,800)	(208,774)	(129,050)	(337,800)	10,000	3.1%
Interdepartmental Recoveries	(200,400)	0	(200,400)	(100,200)	(100,200)	(200,400)	0	0.0%
Other Revenues	(289,100)	0	(289,100)	(30,312)	(240,336)	(270,600)	(18,500)	(6.4%)
TOTAL REVENUES	(958,000)	0	(958,000)	(418,203)	(469,586)	(887,800)	(70,200)	(7.3%)
TOTAL	17,567,500	0	17,567,500	8,533,206	8,913,998	17,447,200	120,300	0.7%

Environmental Services – Waste Management

Top Levy Drivers

- 1. \$178,100 Transfer Station Revenues
- 2. \$167,900 Collection & Disposal of Garbage Stream
- 3. \$51,200 Hazardous Household Waste Events
- 4. (\$48,200) Salaries & Benefits
- 5. \$36,900 Closed Disposal Site Hydrological Testing



Projected Variance Explanations

Transfer Station Revenues have a projected surplus of \$178,100 which is driven by higher than average tipping fees collected, primarily for accepting waste at the Simcoe Transfer Station.

Collection & Disposal of Garbage has a projected surplus of \$167,900 which is driven by lower than expected tonnage arising in first half of year.

Hazardous Household Waste Events have a projected surplus of \$51,200 which is driven by lower than expected disposal costs arising from waste accepted at Spring events.

Salaries & Benefits has a projected deficit of \$48,200 which is driven by rate differentials and approval of a temporary position.

Closed Disposal Site Hydrological Testing has a projected surplus of \$36,900 which is driven by conservative budgeting for contract increases expected in the second half of the year.

JUNE 30, 2025 VARIANCE REPORT

Waste Management DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	364,400	0	364,400	184,111	228,524	412,600	(48,200)	(13.2%)
Materials & Supplies	29,300	0	29,300	7,567	16,065	23,600	5,700	19.5%
Services	6,007,600	0	6,007,600	2,377,635	3,304,282	5,681,900	325,700	5.4%
Transfer Payments/Grants	2,117,300	0	2,117,300	977,076	1,140,225	2,117,300	0	0.0%
Interdepartmental Charges	215,000	0	215,000	106,384	106,416	212,800	2,200	1.0%
Financial	11,500	0	11,500	3,818	5,752	9,600	1,900	16.5%
Debt Servicing Costs	74,500	0	74,500	37,318	37,300	74,600	(100)	(0.1%)
Capital Reserve Contributions	22,500	0	22,500	11,250	11,250	22,500	0	0.0%
Minor Capital	4,000	0	4,000	0	4,000	4,000	0	0.0%
TOTAL EXPENDITURES	8,846,100	0	8,846,100	3,705,159	4,853,814	8,559,000	287,100	3.2%
REVENUES								
PIL's-Supplementaries-Local Improvements	(6,500)	0	(6,500)	0	(6,500)	(6,500)	0	0.0%
Federal/Provincial Grants	0	0	0	(32,731)	0	(32,700)	32,700	0.0%
Fees & Service Charges	(592,900)	0	(592,900)	(327,140)	(443,064)	(770,200)	177,300	29.9%
Other Revenues	(56,600)	0	(56,600)	(21,609)	(24,302)	(45,900)	(10,700)	(18.9%)
TOTAL REVENUES	(656,000)	0	(656,000)	(381,480)	(473,866)	(855,300)	199,300	30.4%
TOTAL	8,190,100	0	8,190,100	3,323,679	4,379,948	7,703,600	486,500	5.9%

Environmental Services – Stormwater Management

Top Levy Drivers

- 1. \$58,700 Contracted Services
- 2. \$18,500 Salaries & Benefits
- 3. \$30,200 Grants



Projected Variance Explanations

Contracted Services has a projected surplus of \$58,700 which is driven by underspending of programs and equipment in the first half of the year affected by delay of implementing the approved New Budget Initiative.

Salaries & Benefits has a projected surplus of \$18,500 which is driven by gapping arising from the approval of a New Budget Initiative, and rate differentials.

The Stormwater Department has been successful in securing grants resulting in a surplus of \$30,200.

JUNE 30, 2025 VARIANCE REPORT

Stormwater Management DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	450,000	0	450,000	182,505	248,998	431,500	18,500	4.1%
Materials & Supplies	48,400	17,500	65,900	15,419	42,052	57,500	(9,100)	(18.8%)
Services	229,100	0	229,100	43,221	119,562	162,800	66,300	28.9%
Interdepartmental Charges	45,900	0	45,900	22,952	22,948	45,900	0	0.0%
Capital Reserve Contributions	330,200	0	330,200	165,102	165,102	330,200	0	0.0%
Minor Capital	0	0	0	19,200	0	19,200	(19,200)	0.0%
TOTAL EXPENDITURES	1,103,600	17,500	1,121,100	448,399	598,662	1,047,100	56,500	5.1%
REVENUES								
Federal/Provincial Grants	0	(17,500)	(17,500)	(12,706)	(17,500)	(30,200)	30,200	0.0%
TOTAL REVENUES	0	(17,500)	(17,500)	(12,706)	(17,500)	(30,200)	30,200	0.0%
TOTAL	1,103,600	0	1,103,600	435,693	581,162	1,016,900	86,700	7.9%

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Health and Social Services

JUNE 30, 2025 VARIANCE REPORT
HEALTH & SOCIAL SERVICES SUMMARY
SUMMARY BY DEPARTMENT



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
Health & Social Services Administration	0	0	0	(1,277)	1,278	0	0	0.0%
Social Services								
Ontario Works	1,346,400		1,346,400	628,045	679,572	1,307,600	38,800	2.9%
Children's Services	279,900		279,900	1,172,814	(789,779)	383,000	(103,100)	(36.8%)
Total Social Services	1,626,300		1,626,300	1,800,859	(110,207)	1,690,700	(64,400)	(4.0%)
Norview Lodge	6,156,300	0	6,156,300	3,616,190	3,732,346	7,348,500	(1,192,200)	(19.4%)
Housing Services	4,567,200	0	4,567,200	2,309,927	2,307,580	4,617,500	(50,300)	(1.1%)
Health Unit Transition	0	0	0	(615,117)	615,113	0	0	0.0%
TOTAL	12,349,800	0	12,349,800	7,110,582	6,546,110	13,656,700	(1,306,900)	(10.6%)

JUNE 30, 2025 VARIANCE REPORT
HEALTH & SOCIAL SERVICES SUMMARY
DIVISION SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	27,887,900	83,600	27,971,500	13,317,808	15,362,986	28,680,800	(792,900)	(2.8%)
Materials & Supplies	2,561,500	0	2,561,500	1,331,977	1,268,768	2,600,700	(39,200)	(1.5%)
Services	1,798,600	0	1,798,600	668,491	680,076	1,348,600	450,000	25.0%
Transfer Payments/Grants	49,414,600	1,094,600	50,509,200	24,498,744	27,372,915	51,871,700	(2,457,100)	(5.0%)
Interdepartmental Charges	3,386,300	700	3,387,000	1,613,579	1,762,412	3,376,000	10,300	0.3%
Financial	25,600	0	25,600	3,533	2,795	6,300	19,300	75.4%
Debt Servicing Costs	936,900	0	936,900	894,824	41,900	936,700	200	0.0%
Capital Reserve Contributions	2,453,100	0	2,453,100	1,289,051	1,289,051	2,578,100	(125,000)	(5.1%)
Minor Capital	277,000	0	277,000	17,025	262,851	279,900	(2,900)	(1.0%)
TOTAL EXPENDITURES	88,741,500	1,178,900	89,920,400	43,635,032	48,043,754	91,678,800	(2,937,300)	(3.3%)
REVENUES								
Federal/Provincial Grants	(66,155,800)	(1,178,900)	(67,334,700)	(30,458,607)	(36,302,199)	(66,760,800)	605,000	0.9%
Municipal Recoveries	(2,395,300)	0	(2,395,300)	(1,503,917)	(1,568,738)	(3,072,700)	677,400	28.3%
Fees & Service Charges	(4,872,000)	0	(4,872,000)	(2,362,232)	(2,465,200)	(4,827,400)	(44,600)	(0.9%)
Transfer From Reserve & Reserve Funds	0	0	0	(187,500)	(187,500)	(375,000)	375,000	0.0%
Interdepartmental Recoveries	(1,286,000)	0	(1,286,000)	(379,217)	(490,032)	(869,200)	(416,800)	(32.4%)
Other Revenues	(1,682,600)	0	(1,682,600)	(1,632,980)	(483,975)	(2,117,000)	434,400	25.8%
TOTAL REVENUES	(76,391,700)	(1,178,900)	(77,570,600)	(36,524,453)	(41,497,644)	(78,022,100)	1,630,400	2.1%
TOTAL	12,349,800	0	12,349,800	7,110,579	6,546,110	13,656,700	(1,306,900)	(10.6%)

Health & Social Services Administration

Projected Variance Explanations

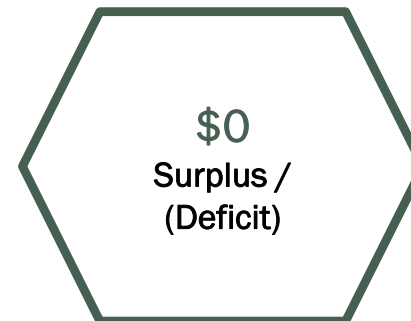
The projected Salaries & Benefits surplus of \$345,600 is due to gapping, rate differentials, staff turnover and positions that transferred to the Grand Erie Public Health Unit and reallocated to Ontario Works as part of the health unit merger (offset by interdepartmental reductions).

The remaining \$60,400 difference relates primarily to savings within the supplies and services expenditure categories. The changes in staffing and needs of the department are a result of the health unit merger.

H&SS Administration is fully charged out to associated departments within the division. A deficit indicates an interdepartmental charges surplus within H&SS departments.

Top Levy Drivers

- | | | |
|---|-------------|------------------------------|
| 1 | \$345,600 | Salaries & Benefits |
| 2 | (\$406,000) | Interdepartmental Recoveries |



JUNE 30, 2025 VARIANCE REPORT
 Health & Social Services Administration
DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	737,300	0	737,300	177,257	214,395	391,700	345,600	46.9%
Materials & Supplies	40,800	0	40,800	2,847	9,693	12,500	28,300	69.4%
Services	157,900	0	157,900	60,289	71,641	131,900	26,000	16.5%
Interdepartmental Charges	36,500	0	36,500	18,107	20,508	38,600	(2,100)	(5.8%)
Financial	900	0	900	733	578	1,300	(400)	(44.4%)
Minor Capital	0	0	0	996	0	1,000	(1,000)	0.0%
TOTAL EXPENDITURES	973,400	0	973,400	260,229	316,815	577,000	396,400	40.7%
REVENUES								
Interdepartmental Recoveries	(973,400)	0	(973,400)	(251,912)	(315,537)	(567,400)	(406,000)	(41.7%)
Other Revenues	0	0	0	(9,595)	0	(9,600)	9,600	0.0%
TOTAL REVENUES	(973,400)	0	(973,400)	(261,507)	(315,537)	(577,000)	(396,400)	(40.7%)
TOTAL	0	0	0	(1,278)	1,278	0	0	0.0%

Social Services – Ontario Works

Projected Variance Explanations

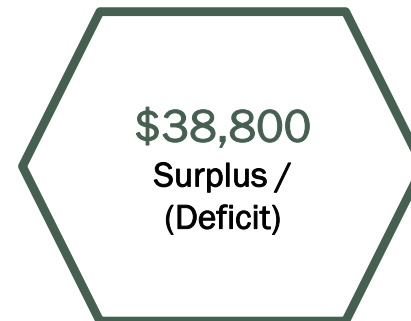
The overall surplus in Ontario Works is driven by the projections from H&SS Administration, observed through a decrease in interdepartmental charges. This is offset by staff being moved from H&SS Administration to Ontario Works, resulting in the deficit in Salaries & Benefits.

Haldimand's share of the surplus is subject to year-end results, however, it is currently forecasted at the 2024 rate of 42%.

There is a large deficit in Transfer Payments/Grants, however, this is offset by a nearly equal surplus in Federal/Provincial Grants since the Ontario Works client benefit payments in question are funded 100% by the Province.

Top Levy Drivers

1	\$174,100	Net Interdepartmental Charges
2	(\$109,600)	Salaries & Benefits
3	(\$11,800)	Haldimand Share of Surplus



JUNE 30, 2025 VARIANCE REPORT

Ontario Works

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	3,244,500	0	3,244,500	1,520,914	1,833,219	3,354,100	(109,600)	(3.4%)
Materials & Supplies	55,400	0	55,400	25,286	25,580	50,900	4,500	8.1%
Services	133,900	0	133,900	69,768	57,212	127,000	6,900	5.2%
Transfer Payments/Grants	16,738,100	0	16,738,100	8,448,044	8,493,285	16,941,300	(203,200)	(1.2%)
Interdepartmental Charges	932,600	0	932,600	372,958	385,514	758,500	174,100	18.7%
Financial	4,800	0	4,800	2,800	2,217	5,000	(200)	(4.2%)
Minor Capital	0	0	0	3,277	0	3,300	(3,300)	0.0%
TOTAL EXPENDITURES	21,109,300	0	21,109,300	10,443,047	10,797,027	21,240,100	(130,800)	(0.6%)
REVENUES								
Federal/Provincial Grants	(18,342,900)	0	(18,342,900)	(9,140,460)	(9,406,211)	(18,546,700)	203,800	1.1%
Municipal Recoveries	(955,400)	0	(955,400)	(426,790)	(516,810)	(943,600)	(11,800)	(1.2%)
Interdepartmental Recoveries	(122,900)	0	(122,900)	(66,178)	(56,722)	(122,900)	0	0.0%
Other Revenues	(341,700)	0	(341,700)	(181,574)	(137,712)	(319,300)	(22,400)	(6.6%)
TOTAL REVENUES	(19,762,900)	0	(19,762,900)	(9,815,002)	(10,117,455)	(19,932,500)	169,600	0.9%
TOTAL	1,346,400	0	1,346,400	628,045	679,572	1,307,600	38,800	2.9%

Social Services – Children’s Services

Projected Variance Explanations

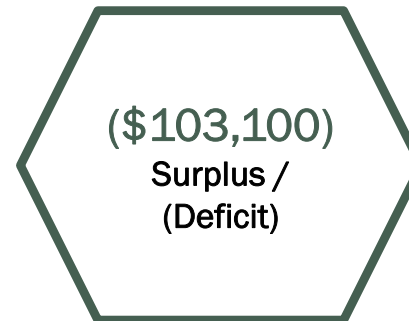
Salaries & Benefits is forecasting a deficit of \$47,700 driven primarily by rate differentials and staff turnover.

The Financial surplus of \$19,900 and the Fees & Service Charges deficit of \$71,000 are the result of all 2024 recoveries being fully collected and paid within 2024, eliminating the need for a 2025 budget. Going forward, these budget items will be removed.

The deficit of \$1,059,300 shown in Transfer Payments/Grants is offset by the \$1,044,200 surplus in Federal/Provincial Grants. The remaining variance is due to the sum of reasonable immaterial variances from all other expenses and revenues within the department.

Top Levy Drivers

1	\$19,900	Financial
2	(\$47,700)	Salaries & Benefits
3	(\$71,000)	Fees & Service Charges



JUNE 30, 2025 VARIANCE REPORT

Children's Services

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	752,600	83,600	836,200	370,434	429,872	800,300	(47,700)	(6.3%)
Materials & Supplies	2,400	0	2,400	58	1,483	1,500	900	37.5%
Services	43,600	0	43,600	(3,061)	34,959	31,900	11,700	26.8%
Transfer Payments/Grants	24,928,600	1,094,575	26,023,175	11,601,605	14,386,294	25,987,900	(1,059,300)	(4.2%)
Interdepartmental Charges	175,000	700	175,700	87,211	85,889	173,100	1,900	1.1%
Financial	19,900	0	19,900	0	0	0	19,900	100.0%
TOTAL EXPENDITURES	25,922,100	1,178,875	27,100,975	12,056,247	14,938,497	26,994,700	(1,072,600)	(4.1%)
REVENUES								
Federal/Provincial Grants	(25,118,300)	(1,178,875)	(26,297,175)	(10,724,281)	(15,438,219)	(26,162,500)	1,044,200	4.2%
Municipal Recoveries	(225,800)	0	(225,800)	(110,649)	(111,506)	(222,200)	(3,600)	(1.6%)
Fees & Service Charges	(216,800)	0	(216,800)	(45,150)	(171,651)	(216,800)	0	0.0%
Other Revenues	(81,300)	0	(81,300)	(3,353)	(6,900)	(10,300)	(71,000)	(87.3%)
TOTAL REVENUES	(25,642,200)	(1,178,875)	(26,821,075)	(10,883,433)	(15,728,276)	(26,611,700)	969,500	3.8%
TOTAL	279,900	0	279,900	1,172,814	(789,779)	383,000	(103,100)	(36.8%)

Norview Lodge

Projected Variance Explanations

Salaries & Benefits is the main contributor to the projected deficit within Norview Lodge. The updated collective agreement settled above mandate and retroactive payments from back to 2023 were higher than anticipated.

The increase to the Provincial per diem funding was estimated at 4.0%, however, the actual increase was only 2.1%. As the resident fees are tied to the per diem rates, the lower increase resulted in lower than anticipated funding and revenue.

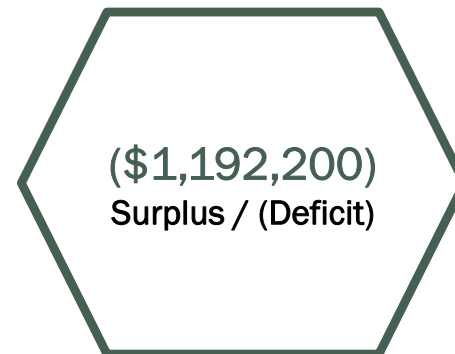
The Province provides the information regarding the per diem funding increase annually, in late spring/early summer, after the County has completed the budget process.

The rising cost of food impacted by tariffs and inflation has also impacted the overall deficit.

Each item listed above will impact the levy going into the 2026 budget year.

Top Levy Drivers

1	(\$931,300)	Salaries & Benefits
2	(\$144,000)	Funding Shortfall
3	(\$77,800)	Food Costs
4	(\$44,700)	Resident Fees



JUNE 30, 2025 VARIANCE REPORT

Norview Lodge

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	21,833,000	0	21,833,000	10,541,022	12,223,236	22,764,300	(931,300)	(4.3%)
Materials & Supplies	2,379,900	0	2,379,900	1,227,742	1,189,849	2,417,600	(37,700)	(1.6%)
Services	884,000	0	884,000	486,005	420,179	906,200	(22,200)	(2.5%)
Interdepartmental Charges	693,800	0	693,800	344,764	355,893	700,700	(6,900)	(1.0%)
Debt Servicing Costs	936,900	0	936,900	894,824	41,900	936,700	200	0.0%
Capital Reserve Contributions	675,300	0	675,300	337,650	337,650	675,300	0	0.0%
Minor Capital	177,000	0	177,000	12,752	162,851	175,600	1,400	0.8%
TOTAL EXPENDITURES	27,579,900	0	27,579,900	13,844,759	14,731,558	28,576,300	(996,400)	(3.6%)
REVENUES								
Federal/Provincial Grants	(16,694,200)	0	(16,694,200)	(7,878,750)	(8,671,412)	(16,550,200)	(144,000)	(0.9%)
Fees & Service Charges	(4,655,200)	0	(4,655,200)	(2,317,082)	(2,293,549)	(4,610,600)	(44,600)	(1.0%)
Other Revenues	(74,200)	0	(74,200)	(32,739)	(34,251)	(67,000)	(7,200)	(9.7%)
TOTAL REVENUES	(21,423,600)	0	(21,423,600)	(10,228,571)	(10,999,212)	(21,227,800)	(195,800)	(0.9%)
TOTAL	6,156,300	0	6,156,300	3,616,188	3,732,346	7,348,500	(1,192,200)	(19.4%)

Housing Services

Projected Variance Explanations

For Housing Services, one of the programs previously deemed to allow for interdepartmental charges has been determined to be ineligible expenses by the Ministry. Due to this, these expenditures will now be funded by the shared levy. Offsetting this is a projected surplus from Housing Providers due to a reduced transfer amount required for property taxes.

The Haldimand portion of the Repair and Renewal program managed by the Haldimand-Norfolk Housing Corporation, was not included in the budget for 2025. \$494,700 of the deficit in Transfer Payments/Grants is offset by an equal municipal recovery for this program.

As noted above, the Municipal Recoveries from Haldimand County was not included in the 2025 operating budget and is the main driver of their projected \$698,700 deficit.

Top Levy Drivers

- | | | |
|---|------------|------------------------------------|
| 1 | \$27,200 | Housing Providers – Property Taxes |
| 2 | (\$61,300) | Interdepartmental Charges |

(\$50,300)
Surplus /
(Deficit)

JUNE 30, 2025 VARIANCE REPORT

Housing Services

DEPARTMENT SUMMARY

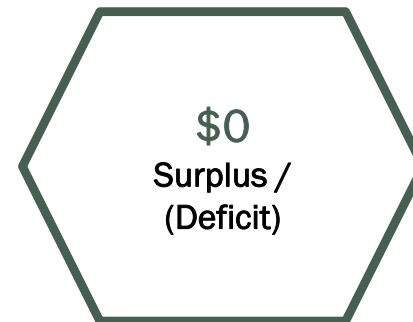


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,320,500	0	1,320,500	623,634	653,108	1,276,700	43,800	3.3%
Materials & Supplies	83,000	0	83,000	68,213	42,163	110,400	(27,400)	(33.0%)
Services	90,600	0	90,600	44,025	66,085	110,100	(19,500)	(21.5%)
Transfer Payments/Grants	7,747,900	0	7,747,900	4,449,095	4,493,336	8,942,400	(1,194,500)	(15.4%)
Interdepartmental Charges	361,200	0	361,200	114,378	218,539	332,900	28,300	7.8%
Capital Reserve Contributions	1,777,800	0	1,777,800	951,401	951,401	1,902,800	(125,000)	(7.0%)
TOTAL EXPENDITURES	11,381,000	0	11,381,000	6,250,746	6,424,632	12,675,400	(1,294,400)	(11.4%)
REVENUES								
Federal/Provincial Grants	(5,450,000)	0	(5,450,000)	(2,715,116)	(2,786,357)	(5,501,500)	51,500	0.9%
Municipal Recoveries	(1,214,100)	0	(1,214,100)	(966,478)	(940,422)	(1,906,900)	692,800	57.1%
Transfer From Reserve & Reserve Funds	0	0	0	(187,500)	(187,500)	(375,000)	375,000	0.0%
Interdepartmental Recoveries	(189,700)	0	(189,700)	(61,127)	(117,773)	(178,900)	(10,800)	(5.7%)
Other Revenues	40,000	0	40,000	(10,598)	(85,000)	(95,600)	135,600	(339.0%)
TOTAL REVENUES	(6,813,800)	0	(6,813,800)	(3,940,819)	(4,117,052)	(8,057,900)	1,244,100	18.3%
TOTAL	4,567,200	0	4,567,200	2,309,927	2,307,580	4,617,500	(50,300)	(1.1%)

Health Unit Transition

Projected Variance Explanations – Add to FMW Report

The Ministry of Health has committed to funding eligible costs for the transition of the former Haldimand-Norfolk Health Unit to the newly formed Grand Erie Public Health. The 2025 budget was developed based on the information known at the time, as the County continues to work through the transition, additional information will be provided to Council. Currently, the County is still projecting a zero impact on the levy for 2025.



JUNE 30, 2025 VARIANCE REPORT

Health Unit Transition

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	0	0	0	84,546	9,156	93,700	(93,700)	0.0%
Materials & Supplies	0	0	0	7,831	0	7,800	(7,800)	0.0%
Services	488,600	0	488,600	11,466	30,000	41,500	447,100	91.5%
Interdepartmental Charges	1,187,200	0	1,187,200	676,161	696,069	1,372,200	(185,000)	(15.6%)
Minor Capital	100,000	0	100,000	0	100,000	100,000	0	0.0%
TOTAL EXPENDITURES	1,775,800	0	1,775,800	780,004	835,225	1,615,200	160,600	9.0%
REVENUES								
Federal/Provincial Grants	(550,400)	0	(550,400)	0	0	0	(550,400)	(100.0%)
Other Revenues	(1,225,400)	0	(1,225,400)	(1,395,121)	(220,112)	(1,615,200)	389,800	31.8%
TOTAL REVENUES	(1,775,800)	0	(1,775,800)	(1,395,121)	(220,112)	(1,615,200)	(160,600)	(9.0%)
TOTAL	0	0	0	(615,117)	615,113	0	0	0.0%

The Ministry of Health has committed to funding eligible costs for the transition of the former Haldimand-Norfolk Health Unit to the newly formed Grand Erie Public Health. The 2025 budget was developed based on the information known at the time, as the County continues to work through the transition, additional information will be provided to Council. Currently, the County is still projecting a zero impact on the levy for 2025.

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Operations

JUNE 30, 2025 VARIANCE REPORT
OPERATIONS
SUMMARY BY DEPARTMENT



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
Operations Administration	480,900	0	480,900	229,103	280,723	509,800	(28,900)	(6.0%)
Parks	8,875,600	0	8,875,600	4,130,450	4,413,710	8,544,200	331,400	3.7%
Marinas	0	0	0	(516,520)	516,505	0	0	0.0%
Fleet	1,684,700	0	1,684,700	2,887,022	(1,046,468)	1,840,600	(155,900)	(9.3%)
Facilities	5,992,700	0	5,992,700	2,626,800	3,084,884	5,711,700	281,000	4.7%
Roads	23,980,500	0	23,980,500	12,656,333	10,719,263	23,375,600	604,900	2.5%
TOTAL	41,014,400	0	41,014,400	22,013,188	17,968,617	39,981,800	1,032,600	2.5%

JUNE 30, 2025 VARIANCE REPORT
OPERATIONS
DIVISION SUMMARY

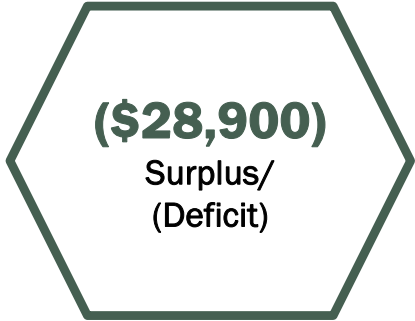


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	14,145,900	0	14,145,900	5,989,666	7,485,850	13,475,500	670,400	4.7%
Materials & Supplies	8,082,900	0	8,082,900	4,404,660	3,439,546	7,844,200	238,700	3.0%
Services	10,707,300	84,100	10,791,400	4,462,795	6,105,797	10,568,600	138,700	1.3%
Transfer Payments/Grants	76,900	0	76,900	60,000	16,900	76,900	0	0.0%
Interdepartmental Charges	7,534,000	0	7,534,000	4,291,296	3,214,835	7,506,100	27,900	0.4%
Financial	49,700	0	49,700	31,055	17,497	48,600	1,100	2.2%
Debt Servicing Costs	3,869,600	0	3,869,600	1,817,339	2,051,700	3,869,000	600	0.0%
Capital Reserve Contributions	9,328,800	0	9,328,800	4,442,598	4,724,898	9,167,500	161,300	1.7%
Operating Reserve Contributions	30,000	0	30,000	10,000	25,000	35,000	(5,000)	(16.7%)
Minor Capital	391,800	0	391,800	60,165	317,686	377,900	13,900	3.5%
TOTAL EXPENDITURES	54,216,900	84,100	54,301,000	25,569,574	27,399,709	52,969,300	1,247,600	2.3%
REVENUES								
Federal/Provincial Grants	(16,500)	0	(16,500)	(9,000)	(7,500)	(16,500)	0	0.0%
Fees & Service Charges	(4,132,700)	0	(4,132,700)	(1,677,876)	(2,147,121)	(3,825,000)	(307,700)	(7.4%)
Transfer From Reserve & Reserve Funds	(126,200)	(84,100)	(210,300)	(18,049)	(195,400)	(213,400)	87,200	69.1%
Interdepartmental Recoveries	(8,732,600)	0	(8,732,600)	(1,812,000)	(6,919,667)	(8,731,700)	(900)	0.0%
Other Revenues	(296,000)	0	(296,000)	(90,203)	(212,152)	(302,400)	6,400	2.2%
TOTAL REVENUES	(13,304,000)	(84,100)	(13,388,100)	(3,607,128)	(9,481,840)	(13,089,000)	(215,000)	(1.6%)
TOTAL	40,912,900	0	40,912,900	21,962,446	17,917,869	39,880,300	1,032,600	2.5%

Operations Administration

Top Levy Drivers

- 1. (\$28,200) Salaries & Benefits



Projected Variance Explanations

The forecasted deficit in Salaries & Benefits mainly relates to rate differentials.

JUNE 30, 2025 VARIANCE REPORT

Operations Administration DEPARTMENT SUMMARY

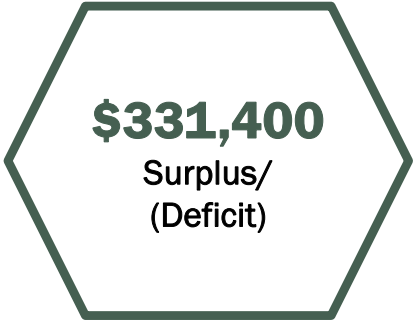


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	426,000	0	426,000	200,162	254,075	454,200	(28,200)	(6.6%)
Materials & Supplies	7,500	0	7,500	3,494	4,996	8,500	(1,000)	(13.3%)
Services	7,800	0	7,800	6,505	2,694	9,200	(1,400)	(17.9%)
Interdepartmental Charges	39,600	0	39,600	18,942	18,958	37,900	1,700	4.3%
TOTAL EXPENDITURES	480,900	0	480,900	229,103	280,723	509,800	(28,900)	(6.0%)
REVENUES								
TOTAL REVENUES	0	0	0	0	0	0	0	0.0%
TOTAL	480,900	0	480,900	229,103	280,723	509,800	(28,900)	(6.0%)

Parks

Top Levy Drivers

- 1. \$297,500 Salaries & Benefits
- 2. \$75,200 Arena, Halls, and Community Centre Rental Revenue
- 3. \$13,100 Utilities
- 4. (\$75,700) Snow removal at Parks Facilities



Projected Variance Explanations

The projected surplus in Salaries & Benefits is driven primarily by gapping and rate differentials.

Rental revenues for arenas, halls and community centres are projected to collectively exceed budgets which were based on conservative estimates at the time. Projections are in line with prior year actuals.

A favourable utilities variance is forecasted which is mostly attributable to minor hydro, and gas variances projected across 30+ facilities. Note that the budget for these utilities is based on assumed rate increases and year-to-date actuals at the time of budget development, therefore actual rates and facility utilization may vary. The surplus is partially offset by unfavourable water & wastewater variances at a few of the arenas and pool facilities.

Contracted snow removal is expected to be overbudget at a few locations due to more weather events occurring in the first half of the year, most notably at the Simcoe Recreation Centre which was over budget by \$40,000 YTD due to a third-party arrangement with the Agricultural Society and a 2024 invoice being paid in 2025.

JUNE 30, 2025 VARIANCE REPORT

Parks

DEPARTMENT SUMMARY

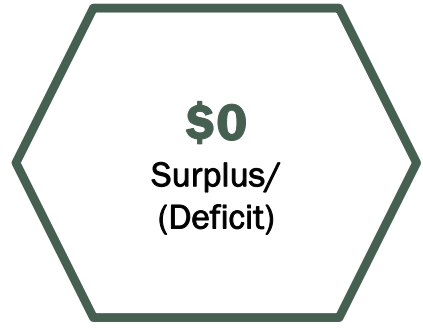


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	4,605,100	0	4,605,100	1,900,474	2,407,144	4,307,600	297,500	6.5%
Materials & Supplies	1,728,400	0	1,728,400	864,671	831,191	1,695,900	32,500	1.9%
Services	1,895,500	84,100	1,979,600	599,596	1,464,623	2,064,200	(168,700)	(8.9%)
Transfer Payments/Grants	51,900	0	51,900	35,000	16,900	51,900	0	0.0%
Interdepartmental Charges	1,655,500	0	1,655,500	809,101	834,585	1,643,700	11,800	0.7%
Financial	0	0	0	0	0	0	0	0.0%
Debt Servicing Costs	15,000	0	15,000	7,540	7,500	15,000	0	0.0%
Capital Reserve Contributions	1,383,800	0	1,383,800	691,896	691,896	1,383,800	0	0.0%
Operating Reserve Contributions	30,000	0	30,000	10,000	25,000	35,000	(5,000)	(16.7%)
Minor Capital	159,500	0	159,500	6,908	146,576	153,500	6,000	3.8%
TOTAL EXPENDITURES	11,524,700	84,100	11,608,800	4,925,186	6,425,415	11,350,600	174,100	1.5%
REVENUES								
Federal/Provincial Grants	(16,500)	0	(16,500)	(9,000)	(7,500)	(16,500)	0	0.0%
Fees & Service Charges	(2,008,300)	0	(2,008,300)	(490,503)	(1,575,992)	(2,066,500)	58,200	2.9%
Transfer From Reserve & Reserve Funds	0	(84,100)	(84,100)	(18,049)	(55,100)	(73,100)	73,100	0.0%
Interdepartmental Recoveries	(395,400)	0	(395,400)	(201,148)	(194,252)	(395,400)	0	0.0%
Other Revenues	(228,900)	0	(228,900)	(76,036)	(178,861)	(254,900)	26,000	11.4%
TOTAL REVENUES	(2,649,100)	(84,100)	(2,733,200)	(794,736)	(2,011,705)	(2,806,400)	157,300	5.9%
TOTAL	8,875,600	0	8,875,600	4,130,450	4,413,710	8,544,200	331,400	3.7%

Marinas

Top Levy Drivers

- 1. (\$338,600) Dockage, Storage and Handling Revenue
- 2. \$23,100 Salaries & Benefits
- 3. \$327,500 Marinas Reserve Contribution



Projected Variance Explanations

The projected deficit in Dockage, Storage, and Handling revenue is based on contract sales processed to date with estimates for end of season activity. This represents a 23% variance from the Approved 2025 budget which included allocations for the 25% rate increase applied this year but is consistent with prior year actuals, which should be noted, also fell short of expectations. More thorough analysis of the 2025 season will be completed in Q4.

The projected surplus in Salaries & Benefits is driven primarily by gapping and rate differentials.

The net operating contribution to the Marinas Reserve is projected to miss the target by approximately \$327,500 based on the net operating result.

JUNE 30, 2025 VARIANCE REPORT

Marinas

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	395,100	0	395,100	143,485	228,516	372,000	23,100	5.8%
Materials & Supplies	434,400	0	434,400	81,439	314,778	396,200	38,200	8.8%
Services	113,700	0	113,700	25,248	98,232	123,500	(9,800)	(8.6%)
Interdepartmental Charges	111,300	0	111,300	54,810	55,790	110,600	700	0.6%
Financial	39,000	0	39,000	25,703	12,149	37,900	1,100	2.8%
Debt Servicing Costs	78,000	0	78,000	38,981	39,000	78,000	0	0.0%
Capital Reserve Contributions	845,200	0	845,200	200,802	331,002	531,800	313,400	37.1%
Minor Capital	0	0	0	0	2,000	2,000	(2,000)	0.0%
TOTAL EXPENDITURES	2,016,700	0	2,016,700	570,468	1,081,467	1,651,900	364,800	18.1%
REVENUES								
Fees & Service Charges	(1,879,300)	0	(1,879,300)	(1,077,531)	(424,177)	(1,501,700)	(377,600)	(20.1%)
Transfer From Reserve & Reserve Funds	(126,200)	0	(126,200)	0	(140,300)	(140,300)	14,100	11.2%
Other Revenues	(11,200)	0	(11,200)	(9,459)	(485)	(9,900)	(1,300)	(11.6%)
TOTAL REVENUES	(2,016,700)	0	(2,016,700)	(1,086,990)	(564,962)	(1,652,000)	(364,700)	(18.1%)
TOTAL	0	0	0	(516,522)	516,505	0	0	0.0%

Fleet

Top Levy Drivers

- 1. (\$153,400) Maintenance & Repair Supplies and Services
- 2. (\$59,600) Short-term Vehicle Rentals
- 3. \$33,700 Fuel Costs



Projected Variance Explanations

Maintenance & repair supplies and services are trending higher than budget which reflects the current inflationary environment and pressures to maintain an aging fleet.

Short-term vehicle rental costs remain high based on invoices paid year-to-date and are expected to exceed budget by a significant margin based on anticipated requirements.

Fuel costs are trending lower than budget as fuel prices have remained stable.

JUNE 30, 2025 VARIANCE REPORT

Fleet

DEPARTMENT SUMMARY

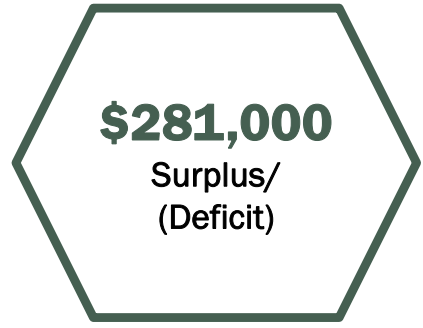


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,143,400	0	1,143,400	542,894	589,502	1,132,400	11,000	1.0%
Materials & Supplies	2,056,400	0	2,056,400	541,567	1,562,850	2,104,400	(48,000)	(2.3%)
Services	906,900	0	906,900	472,489	551,611	1,024,100	(117,200)	(12.9%)
Interdepartmental Charges	294,500	0	294,500	147,252	147,248	294,500	0	0.0%
Capital Reserve Contributions	2,990,000	0	2,990,000	1,495,003	1,494,999	2,990,000	0	0.0%
Minor Capital	22,100	0	22,100	0	22,100	22,100	0	0.0%
TOTAL EXPENDITURES	7,413,300	0	7,413,300	3,199,205	4,368,310	7,567,500	(154,200)	(2.1%)
REVENUES								
Fees & Service Charges	(14,500)	0	(14,500)	(14,500)	0	(14,500)	0	0.0%
Interdepartmental Recoveries	(5,710,100)	0	(5,710,100)	(297,324)	(5,412,776)	(5,710,100)	0	0.0%
Other Revenues	(4,000)	0	(4,000)	(359)	(2,002)	(2,400)	(1,600)	(40.0%)
TOTAL REVENUES	(5,728,600)	0	(5,728,600)	(312,183)	(5,414,778)	(5,727,000)	(1,600)	0.0%
TOTAL	1,684,700	0	1,684,700	2,887,022	(1,046,468)	1,840,600	(155,900)	(9.3%)

Facilities

Top Levy Drivers

- 1. \$115,700 Salaries & Benefits
- 2. \$132,600 Facilities Maintenance & Repair Programs



Projected Variance Explanations

With the County purchase of the Gilbertson Administration building in February, savings have been realized due to foregone lease costs and have been offset by a contribution to the capital reserve. A Section 357 application has been filed as a municipally owned property, which will also eliminate property taxes as of the purchase date.

The forecasted deficit in Salaries & Benefits mainly relates to gapping and rate differentials, offset by the hiring an additional student.

Various facilities maintenance program costs are trending lower than budget based on current requirements and possible efficiencies gained through centralized planning and preventive maintenance.

JUNE 30, 2025 VARIANCE REPORT

Facilities

DEPARTMENT SUMMARY

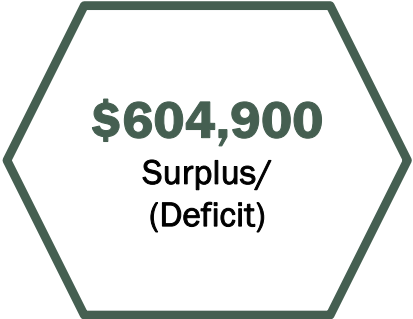


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,218,200	0	1,218,200	489,684	612,824	1,102,500	115,700	9.5%
Materials & Supplies	461,300	0	461,300	231,218	214,801	446,000	15,300	3.3%
Services	2,324,100	0	2,324,100	930,558	1,097,278	2,027,800	296,300	12.7%
Transfer Payments/Grants	25,000	0	25,000	25,000	0	25,000	0	0.0%
Interdepartmental Charges	372,900	0	372,900	181,534	180,224	361,800	11,100	3.0%
Financial	10,700	0	10,700	5,352	5,348	10,700	0	0.0%
Debt Servicing Costs	780,100	0	780,100	390,737	389,400	780,100	0	0.0%
Capital Reserve Contributions	3,292,600	0	3,292,600	1,646,297	1,798,401	3,444,700	(152,100)	(4.6%)
Operating Reserve Contributions	0	0	0	0	0	0	0	0.0%
Minor Capital	194,200	0	194,200	53,257	134,244	187,500	6,700	3.5%
TOTAL EXPENDITURES	8,679,100	0	8,679,100	3,953,637	4,432,520	8,386,200	292,900	3.4%
REVENUES								
Fees & Service Charges	(22,800)	0	(22,800)	(11,220)	(11,895)	(23,100)	300	1.3%
Interdepartmental Recoveries	(2,627,100)	0	(2,627,100)	(1,313,528)	(1,312,639)	(2,626,200)	(900)	0.0%
Other Revenues	(36,500)	0	(36,500)	(2,087)	(23,102)	(25,200)	(11,300)	(31.0%)
TOTAL REVENUES	(2,686,400)	0	(2,686,400)	(1,326,835)	(1,347,636)	(2,674,500)	(11,900)	(0.4%)
TOTAL	5,992,700	0	5,992,700	2,626,802	3,084,884	5,711,700	281,000	4.7%

Roads

Top Levy Drivers

- 1. \$251,300 Salaries & Benefits
- 2. \$170,000 Asphalt and Winter Salt & Sand Materials
- 3. \$217,600 Locates, Tree Trimming and Catchbasin Cleaning Services
- 4. (\$121,400) Street lighting maintenance and hydro



Projected Variance Explanations

The projected surplus in Salaries & Benefits is driven primarily by gapping and rate differences.

Asphalt material usage is forecast under budget based on year-to-date activity, and historically this program has been utilized conservatively. Winter control materials estimates are based on analysis of year-to-date purchases and historical utilization and inventory levels. These are large budgets and requirements can vary year-to-year.

Locate services and contracted roadside tree trimming and catchbasin cleaning services are expected to be under budget based on historical usage and year-to-date trends.

Streetlighting maintenance costs have exceeded budget considerably year-to-date, with normal activity forecast for the remainder of the year. Hydro costs are also expected to exceed budget slightly based on the current trend. This is likely due to increasing inventory and energy requirements.

JUNE 30, 2025 VARIANCE REPORT

Roads

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	6,358,100	0	6,358,100	2,712,967	3,393,789	6,106,800	251,300	4.0%
Materials & Supplies	3,394,900	0	3,394,900	2,682,271	510,930	3,193,200	201,700	5.9%
Services	5,459,300	0	5,459,300	2,428,399	2,891,359	5,319,800	139,500	2.6%
Interdepartmental Charges	5,060,200	0	5,060,200	3,079,657	1,978,030	5,057,700	2,500	0.0%
Debt Servicing Costs	2,996,500	0	2,996,500	1,380,081	1,615,800	2,995,900	600	0.0%
Capital Reserve Contributions	918,700	0	918,700	459,348	459,348	918,700	0	0.0%
Minor Capital	16,000	0	16,000	0	12,766	12,800	3,200	20.0%
TOTAL EXPENDITURES	24,203,700	0	24,203,700	12,742,723	10,862,022	23,604,700	599,000	2.5%
REVENUES								
Fees & Service Charges	(207,800)	0	(207,800)	(84,122)	(135,057)	(219,200)	11,400	5.5%
Other Revenues	(15,400)	0	(15,400)	(2,262)	(7,702)	(10,000)	(5,400)	(35.1%)
TOTAL REVENUES	(223,200)	0	(223,200)	(86,384)	(142,759)	(229,100)	5,900	2.6%
TOTAL	23,980,500	0	23,980,500	12,656,339	10,719,263	23,375,600	604,900	2.5%

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Community Development

JUNE 30, 2025 VARIANCE REPORT
COMMUNITY DEVELOPMENT SUMMARY
SUMMARY BY DEPARTMENT



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
Community Development Administration	518,900	0	518,900	148,233	71,590	219,800	299,100	57.6%
Building	0	0	0	(96,460)	96,457	0	0	0.0%
Planning	999,500	0	999,500	414,413	499,292	913,700	85,800	8.6%
Economic Development	1,470,900	70,000	1,540,900	709,852	937,598	1,647,500	(176,600)	(12.0%)
Heritage & Culture	2,346,300	0	2,346,300	1,078,303	1,142,623	2,220,900	125,400	5.3%
Recreation	1,955,800	0	1,955,800	701,941	1,071,788	1,773,700	182,100	9.3%
TOTAL	7,291,400	70,000	7,361,400	2,956,282	3,819,348	6,775,600	515,800	7.1%

JUNE 30, 2025 VARIANCE REPORT
COMMUNITY DEVELOPMENT SUMMARY
DIVISION SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	7,565,400	0	7,565,400	3,049,709	3,847,828	6,897,500	667,900	8.8%
Materials & Supplies	495,400	0	495,400	167,233	278,323	445,600	49,800	10.1%
Services	1,553,300	70,000	1,623,300	592,726	1,031,765	1,624,500	(71,200)	(4.6%)
Transfer Payments/Grants	268,500	0	268,500	(3,190)	146,689	143,500	125,000	46.6%
Interdepartmental Charges	1,424,100	0	1,424,100	569,166	779,422	1,348,600	75,500	5.3%
Financial	41,800	0	41,800	25,837	18,242	44,100	(2,300)	(5.5%)
Debt Servicing Costs	34,800	0	34,800	17,447	17,400	34,800	0	0.0%
Capital Reserve Contributions	1,231,300	0	1,231,300	615,655	615,651	1,231,300	0	0.0%
Operating Reserve Contributions	0	0	0	16,500	0	16,500	(16,500)	0.0%
Minor Capital	26,300	0	26,300	10,732	9,000	19,700	6,600	25.1%
TOTAL EXPENDITURES	12,640,900	70,000	12,710,900	5,061,815	6,744,320	11,806,100	834,800	6.6%
REVENUES								
Federal/Provincial Grants	(301,900)	0	(301,900)	(41,777)	(163,556)	(205,300)	(96,600)	(32.0%)
Fees & Service Charges	(4,023,100)	0	(4,023,100)	(1,929,152)	(2,200,854)	(4,130,000)	106,900	2.7%
Transfer From Reserve & Reserve Funds	(806,600)	0	(806,600)	0	(427,300)	(427,300)	(379,300)	(47.0%)
Interdepartmental Recoveries	(106,700)	0	(106,700)	(53,352)	(53,348)	(106,700)	0	0.0%
Other Revenues	(111,200)	0	(111,200)	(81,263)	(79,914)	(161,200)	50,000	45.0%
TOTAL REVENUES	(5,349,500)	0	(5,349,500)	(2,105,544)	(2,924,972)	(5,030,500)	(319,000)	(6.0%)
TOTAL	7,291,400	70,000	7,361,400	2,956,271	3,819,348	6,775,600	515,800	7.0%

Community Development Administration

Projected Variance Explanations

Salaries & Benefits is projecting a surplus of \$275,600 due to staff turnover, rate differentials and changes from the re-organization.

Materials & Supplies is projecting a surplus of \$12,700 due to not holding the bi-annual CD Awards this year and lower than anticipated telecommunication costs.

Services is projecting a surplus of \$14,000 driven by less than anticipated spending on departmental strategic initiatives.

Top Levy Drivers

1	\$275,600	Salaries & Benefits
2	\$12,700	Materials & Supplies
3	\$14,000	Services



JUNE 30, 2025 VARIANCE REPORT
 Community Development Administration
DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	385,900	0	385,900	110,266	0	110,300	275,600	71.4%
Materials & Supplies	54,800	0	54,800	4,833	37,309	42,100	12,700	23.2%
Services	46,800	0	46,800	5,246	27,546	32,800	14,000	29.9%
Interdepartmental Charges	57,900	0	57,900	28,698	28,936	57,600	300	0.5%
TOTAL EXPENDITURES	545,400	0	545,400	149,043	93,791	242,800	302,600	55.5%
REVENUES								
Other Revenues	(26,500)	0	(26,500)	(810)	(22,201)	(23,000)	(3,500)	(13.2%)
TOTAL REVENUES	(26,500)	0	(26,500)	(810)	(22,201)	(23,000)	(3,500)	(13.2%)
TOTAL	518,900	0	518,900	148,233	71,590	219,800	299,100	57.6%

Building

Projected Variance Explanations

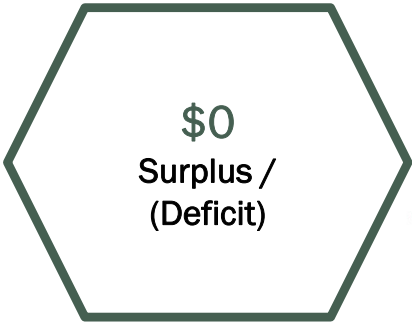
Salaries & Benefits is projecting a surplus of \$91,300 due to staff turnover and rate differentials.

Fees & Service Charges are projecting a surplus of \$206,200 due to an anticipated increase in building and occupancy permits.

In accordance with the Building Code Act, 1992, all expenses must be funded by prior/future permit revenues, so when forecasted deficits/surpluses arise, a transfer to or from the Building Permit Stabilization Reserve is required to offset costs. In 2025, there is a forecasted transfer of \$71,900 which results in a levy requirement of \$0 for the department.

Top Levy Drivers

1	\$91,300	Salaries & Benefits
2	\$202,600	Fees & Service Charges
3	(\$277,500)	Transfer from Reserve



JUNE 30, 2025 VARIANCE REPORT
Building
DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,686,200	0	1,686,200	694,588	900,330	1,594,900	91,300	5.4%
Materials & Supplies	62,800	0	62,800	20,067	39,996	60,100	2,700	4.3%
Services	119,300	0	119,300	78,060	57,987	136,000	(16,700)	(14.0%)
Interdepartmental Charges	350,600	0	350,600	167,598	174,707	342,300	8,300	2.4%
Financial	0	0	0	5,486	0	5,500	(5,500)	0.0%
TOTAL EXPENDITURES	2,218,900	0	2,218,900	965,799	1,173,020	2,138,800	80,100	3.6%
REVENUES								
Fees & Service Charges	(1,864,400)	0	(1,864,400)	(1,059,347)	(1,003,783)	(2,063,100)	198,700	10.7%
Transfer From Reserve & Reserve Funds	(349,400)	0	(349,400)	0	(71,900)	(71,900)	(277,500)	(79.4%)
Other Revenues	(5,100)	0	(5,100)	(2,914)	(880)	(3,800)	(1,300)	(25.5%)
TOTAL REVENUES	(2,218,900)	0	(2,218,900)	(1,062,261)	(1,076,563)	(2,138,800)	(80,100)	(3.6%)
TOTAL	0	0	0	(96,462)	96,457	0	0	0.0%

Planning

Projected Variance Explanations

Salaries & Benefits is projecting a surplus of \$112,100 due to staff turnover and rate differentials, offset partially by the costs for recruiting students and additional support.

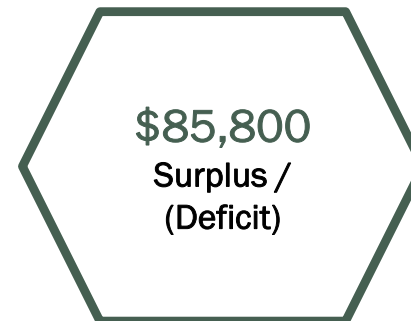
Consulting Services is projecting a surplus of \$58,300 due to lower than anticipated spending on consulting engagements.

The surplus of \$50,700 shown in Interdepartmental Charges is partially offset by the year-to-date legal charges of \$22,300 within Services.

The deficit of \$125,500 in Fees & Services charges is driven by a lower volume of planning applications than anticipated.

Top Levy Drivers

1	\$112,100	Salaries & Benefits
2	\$28,400	Legal Services
3	\$58,300	Consulting Services
4	(\$125,500)	Fees & Service Charges



JUNE 30, 2025 VARIANCE REPORT

Planning

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	1,689,500	0	1,689,500	698,369	879,021	1,577,400	112,100	6.6%
Materials & Supplies	19,500	0	19,500	7,882	11,328	19,200	300	1.5%
Services	213,300	0	213,300	82,405	82,687	165,100	48,200	22.6%
Interdepartmental Charges	411,800	0	411,800	168,810	192,290	361,100	50,700	12.3%
TOTAL EXPENDITURES	2,334,100	0	2,334,100	957,466	1,165,326	2,122,800	211,300	9.1%
REVENUES								
Fees & Service Charges	(1,227,900)	0	(1,227,900)	(489,702)	(612,686)	(1,102,400)	(125,500)	(10.2%)
Interdepartmental Recoveries	(106,700)	0	(106,700)	(53,352)	(53,348)	(106,700)	0	0.0%
Other Revenues	0	0	0	0	0	0	0	0.0%
TOTAL REVENUES	(1,334,600)	0	(1,334,600)	(543,054)	(666,034)	(1,209,100)	(125,500)	(9.4%)
TOTAL	999,500	0	999,500	414,412	499,292	913,700	85,800	8.6%

Economic Development

Projected Variance Explanations

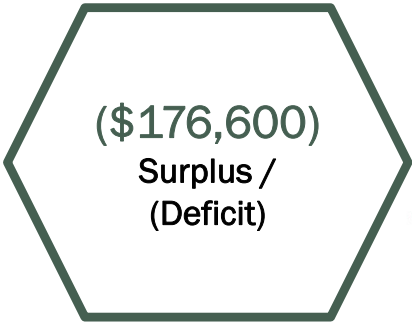
Salaries & Benefits is projecting a deficit of \$28,700 due to rate differentials, partially offset by the RED Grant.

As approved by Council in Report CD-25-059, the contracted services for Ride Norfolk are forecasting a deficit of \$69,800.

Federal/Provincial Grants is projecting a deficit of \$97,100 driven by the elimination of the CT grant funding, which ended March 31, 2025. This is partially offset by a slight increase in the Provincial Gas Tax.

Top Levy Drivers

- 1 (\$28,700) Salaries & Benefits
- 2 (\$69,800) Ride Norfolk Contracted Services
- 3 (\$97,100) Federal/Provincial Grants



JUNE 30, 2025 VARIANCE REPORT

Economic Development DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	520,600	0	520,600	251,066	298,241	549,300	(28,700)	(5.5%)
Materials & Supplies	48,400	0	48,400	25,491	19,122	44,600	3,800	7.9%
Services	801,400	70,000	871,400	314,884	614,691	929,600	(128,200)	(16.0%)
Transfer Payments/Grants	264,500	0	264,500	(3,190)	142,689	139,500	125,000	47.3%
Interdepartmental Charges	167,300	0	167,300	54,828	102,833	157,700	9,600	5.7%
Debt Servicing Costs	34,800	0	34,800	17,447	17,400	34,800	0	0.0%
Capital Reserve Contributions	200,000	0	200,000	100,003	99,999	200,000	0	0.0%
TOTAL EXPENDITURES	2,037,000	70,000	2,107,000	760,529	1,294,975	2,055,500	(18,500)	(0.9%)
REVENUES								
Federal/Provincial Grants	(152,100)	0	(152,100)	(16,282)	(38,756)	(55,000)	(97,100)	(63.8%)
Fees & Service Charges	(88,000)	0	(88,000)	(27,142)	(64,121)	(91,300)	3,300	3.8%
Transfer From Reserve & Reserve Funds	(326,000)	0	(326,000)	0	(254,500)	(254,500)	(71,500)	(21.9%)
Other Revenues	0	0	0	(7,250)	0	(7,300)	7,300	0.0%
TOTAL REVENUES	(566,100)	0	(566,100)	(50,674)	(357,377)	(408,100)	(158,000)	(27.9%)
TOTAL	1,470,900	70,000	1,540,900	709,855	937,598	1,647,500	(176,600)	(11.5%)

Heritage & Culture

Projected Variance Explanations

Salaries & Benefits is projecting a surplus of \$83,600 due to staff turnover and rate differentials.

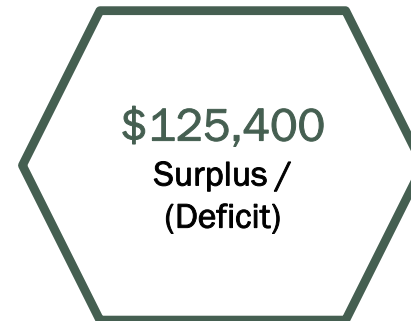
Materials & Supplies is projecting a surplus of \$17,400 attributable to lower supplies requirements across most museum locations based on the anticipated activity level.

The forecasted deficit of \$16,500 in Operating Reserve Contributions is offset by donations within Other Revenues.

Cumulative immaterial variances related to contracted services and facility maintenance and repairs across all museum locations also contributes to the overall services surplus.

Top Levy Drivers

1	\$83,600	Salaries & Benefits
2	\$17,400	Materials & Supplies
3	(\$16,500)	Operating Reserve Transfers
4	\$19,400	Other Revenues - Donations



JUNE 30, 2025 VARIANCE REPORT

Heritage & Culture

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	917,000	0	917,000	382,468	450,934	833,400	83,600	9.1%
Materials & Supplies	193,000	0	193,000	70,466	105,130	175,600	17,400	9.0%
Services	148,200	0	148,200	60,284	81,381	141,700	6,500	4.4%
Interdepartmental Charges	150,400	0	150,400	71,474	73,914	145,400	5,000	3.3%
Financial	2,600	0	2,600	900	1,277	2,200	400	15.4%
Capital Reserve Contributions	1,031,300	0	1,031,300	515,652	515,652	1,031,300	0	0.0%
Operating Reserve Contributions	0	0	0	16,500	0	16,500	(16,500)	0.0%
Minor Capital	19,500	0	19,500	7,615	9,000	16,600	2,900	14.9%
TOTAL EXPENDITURES	2,462,000	0	2,462,000	1,125,359	1,237,288	2,362,600	99,400	4.0%
REVENUES								
Federal/Provincial Grants	(49,800)	0	(49,800)	0	(49,800)	(49,800)	0	0.0%
Fees & Service Charges	(65,900)	0	(65,900)	(27,642)	(44,865)	(72,500)	6,600	10.0%
Other Revenues	0	0	0	(19,414)	0	(19,400)	19,400	0.0%
TOTAL REVENUES	(115,700)	0	(115,700)	(47,056)	(94,665)	(141,700)	26,000	22.5%
TOTAL	2,346,300	0	2,346,300	1,078,303	1,142,623	2,220,900	125,400	5.3%

Recreation

Projected Variance Explanations

Salaries & Benefits is forecasting a surplus of \$133,900 due to staff turnover and rate differentials, partially offset by the \$30,300 reduction in reserve transfer for a total projected surplus of \$103,300.

During 2025, Other Grants relating to programs run in 2024 were received in 2025, accounting \$25,000 of the surplus in Other Revenues.

Fees & Service Charges is projecting a surplus of \$23,800 based on the higher than anticipated users across many Recreation programs leading to an increase in program fee collection.

Materials & Supplies is projecting a surplus of \$12,800 attributable to lower operating supplies required across most program areas based on the anticipated activity level.

Top Levy Drivers

1	\$103,300	Salaries & Benefits
2	\$25,000	Other Grants
3	\$23,800	Fees & Service Charges
4	\$12,800	Materials & Supplies



JUNE 30, 2025 VARIANCE REPORT

Recreation

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	2,366,200	0	2,366,200	912,952	1,319,302	2,232,300	133,900	5.7%
Materials & Supplies	116,900	0	116,900	38,494	65,438	103,900	13,000	11.1%
Services	224,300	0	224,300	51,847	167,473	219,300	5,000	2.2%
Transfer Payments/Grants	4,000	0	4,000	0	4,000	4,000	0	0.0%
Interdepartmental Charges	286,100	0	286,100	77,758	206,742	284,500	1,600	0.6%
Financial	39,200	0	39,200	19,451	16,965	36,400	2,800	7.1%
Minor Capital	6,800	0	6,800	3,117	0	3,100	3,700	54.4%
TOTAL EXPENDITURES	3,043,500	0	3,043,500	1,103,619	1,779,920	2,883,500	160,000	5.3%
REVENUES								
Federal/Provincial Grants	(100,000)	0	(100,000)	(25,495)	(75,000)	(100,500)	500	0.5%
Fees & Service Charges	(776,900)	0	(776,900)	(325,319)	(475,399)	(800,700)	23,800	3.1%
Transfer From Reserve & Reserve Funds	(131,200)	0	(131,200)	0	(100,900)	(100,900)	(30,300)	(23.1%)
Interdepartmental Recoveries	0	0	0	0	0	0	0	0.0%
Other Revenues	(79,600)	0	(79,600)	(50,875)	(56,833)	(107,700)	28,100	35.3%
TOTAL REVENUES	(1,087,700)	0	(1,087,700)	(401,689)	(708,132)	(1,109,800)	22,100	2.0%
TOTAL	1,955,800	0	1,955,800	701,930	1,071,788	1,773,700	182,100	9.3%

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Requisitions from Boards and Agencies

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JUNE 30, 2025 VARIANCE REPORT
REQ'S FROM BOARDS & AGENCIES SUMMARY
SUMMARY BY DEPARTMENT



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
Long Point Region Conservation Authority	1,748,300	0	1,748,300	1,178,340	569,848	1,748,200	100	0.0%
Grand River Conservation Authority	31,600	0	31,600	21,060	10,530	31,600	0	0.0%
Lynnwood Arts Centre	40,000	0	40,000	26,666	13,334	40,000	0	0.0%
Norfolk County Public Library	3,516,300	0	3,516,300	1,635,338	1,788,656	3,424,000	92,300	2.6%
Police Services	13,164,200	0	13,164,200	3,671,961	8,814,592	12,486,600	677,600	5.1%
Grand Erie Public Health	2,108,200	0	2,108,200	0	2,066,400	2,066,400	41,800	2.0%
TOTAL	20,608,600	0	20,608,600	6,533,365	13,263,360	19,796,700	811,900	3.9%

JUNE 30, 2025 VARIANCE REPORT
 Long Point Region Conservation Authority
DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Transfer Payments/Grants	1,217,100	0	1,217,100	912,738	304,246	1,217,000	100	0.0%
Capital Reserve Contributions	531,200	0	531,200	265,602	265,602	531,200	0	0.0%
Operating Reserve Contributions	0	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	1,748,300	0	1,748,300	1,178,340	569,848	1,748,200	100	0.0%
REVENUES								
TOTAL REVENUES	0	0	0	0	0	0	0	0.0%
TOTAL	1,748,300	0	1,748,300	1,178,340	569,848	1,748,200	100	0.0%

JUNE 30, 2025 VARIANCE REPORT

Grand River Conservation Authority

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Transfer Payments/Grants	31,600	0	31,600	21,060	10,530	31,600	0	0.0%
TOTAL EXPENDITURES	31,600	0	31,600	21,060	10,530	31,600	0	0.0%
REVENUES								
TOTAL REVENUES	0	0	0	0	0	0	0	0.0%
TOTAL	31,600	0	31,600	21,060	10,530	31,600	0	0.0%

JUNE 30, 2025 VARIANCE REPORT

Lynnwood Arts Centre

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Transfer Payments/Grants	40,000	0	40,000	26,666	13,334	40,000	0	0.0%
TOTAL EXPENDITURES	40,000	0	40,000	26,666	13,334	40,000	0	0.0%
REVENUES								
TOTAL REVENUES	0	0	0	0	0	0	0	0.0%
TOTAL	40,000	0	40,000	26,666	13,334	40,000	0	0.0%

JUNE 30, 2025 VARIANCE REPORT

Grand Erie Public Health DEPARTMENT SUMMARY

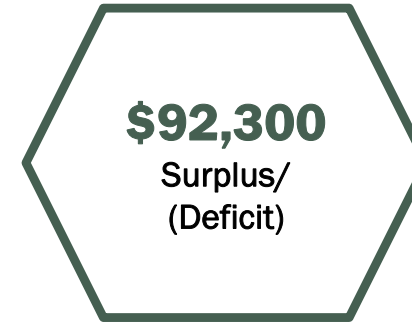


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Transfer Payments/Grants	2,108,200	0	2,108,200	0	2,066,400	2,066,400	41,800	2.0%
TOTAL EXPENDITURES	2,108,200	0	2,108,200	0	2,066,400	2,066,400	41,800	2.0%
REVENUES								
TOTAL REVENUES	0	0	0	0	0	0	0	0.0%
TOTAL	2,108,200	0	2,108,200	0	2,066,400	2,066,400	41,800	2.0%

Norfolk County Public Library

Top Levy Drivers

1. \$63,400 Salaries & Benefits
2. \$26,600 Net Donation Revenue
3. (\$12,200) Programming, Book Sales and Room Rental Revenue



Projected Variance Explanations

The projected surplus in Salaries & Benefits is driven by gapping and staff turnover.

Net donation revenue received to date has exceeded budget. Forecast includes conservative estimates for the remainder of the year.

Collective revenues for programming, book sales and room rental revenue are forecasting a deficit based on year-to-date activity and historical results. Budgets for these items are expected to be reduced going forward based on this trend.

As approved by the NCPL Board and Norfolk County Council, a transfer of up to \$50,000 from the NCPL Donation Reserve Fund to purchase additional furniture and fixtures for the Waterford Library project has been included as a budget amendment.

JUNE 30, 2025 VARIANCE REPORT

Norfolk County Public Library

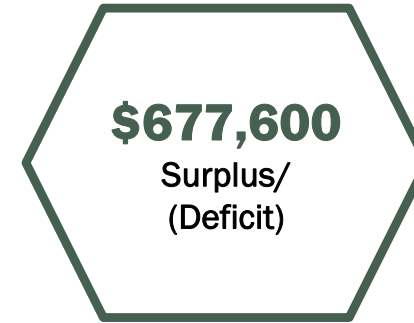


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	2,286,500	0	2,286,500	1,027,462	1,195,627	2,223,100	63,400	2.8%
Materials & Supplies	176,500	0	176,500	79,536	82,049	161,600	14,900	8.4%
Services	278,600	0	278,600	128,076	150,816	278,900	(300)	(0.1%)
Interdepartmental Charges	538,200	0	538,200	266,484	266,516	533,000	5,200	1.0%
Financial	4,000	0	4,000	1,623	2,002	3,600	400	10.0%
Debt Servicing Costs	193,400	0	193,400	66,555	66,200	132,800	60,600	31.3%
Capital Reserve Contributions	360,000	0	360,000	180,000	180,000	360,000	0	0.0%
Minor Capital	34,000	50,000	84,000	58,845	0	58,800	(24,800)	(72.9%)
TOTAL EXPENDITURES	3,871,200	50,000	3,921,200	1,808,581	1,943,210	3,751,800	119,400	3.1%
REVENUES								
Federal/Provincial Grants	(127,900)	0	(127,900)	(64,077)	(51,322)	(115,400)	(12,500)	(9.8%)
Fees & Service Charges	(33,400)	0	(33,400)	(7,002)	(14,199)	(21,200)	(12,200)	(36.5%)
Transfer From Reserve & Reserve Funds	(130,800)	(50,000)	(180,800)	(58,599)	(34,900)	(93,500)	(37,300)	(28.5%)
Interdepartmental Recoveries	0	0	0	0	0	0	0	0.0%
Other Revenues	(62,800)	0	(62,800)	(43,565)	(54,133)	(97,700)	34,900	55.6%
TOTAL REVENUES	(354,900)	(50,000)	(404,900)	(173,243)	(154,554)	(327,800)	(27,100)	(7.6%)
TOTAL	3,516,300	0	3,516,300	1,635,338	1,788,656	3,424,000	92,300	2.6%

Police Services

Top Levy Drivers

1. \$364,000 O.P.P. Policing Services Contract
2. \$284,000 Court Security & Prisoner Transportation Grant
3. \$24,800 O.P.P. detachment revenues



Projected Variance Explanations

Court Security and Prisoner Transportation Program - Funding for this program has fluctuated in recent years producing both favourable and unfavourable shifts year-to-year. The current year surplus is consistent with underlying cost increases for these services which are reflected in the O.P.P. Policing Services contract.

O.P.P. Policing Services contract – The projected surplus is due to conservative accounting practices which resulted in anticipated future reconciliation adjustments being accrued at 2024 year-end.

O.P.P. Detachment revenues – the forecast is based on year-to-date activity and 3-year average recoveries

JUNE 30, 2025 VARIANCE REPORT

Police Services

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	10,600	0	10,600	2,054	5,351	7,400	3,200	30.2%
Materials & Supplies	2,300	0	2,300	64,017	8,696	72,700	(70,400)	(3,060.9%)
Services	13,393,500	0	13,393,500	4,054,376	9,101,331	13,155,700	237,800	1.8%
Transfer Payments/Grants	8,000	0	8,000	0	103,877	103,900	(95,900)	(1,198.8%)
Interdepartmental Charges	19,600	0	19,600	9,696	9,704	19,400	200	1.0%
Capital Reserve Contributions	5,000	0	5,000	2,502	2,502	5,000	0	0.0%
Operating Reserve Contributions	0	0	0	0	0	0	0	0.0%
Minor Capital	0	0	0	51,098	25,620	76,700	(76,700)	0.0%
TOTAL EXPENDITURES	13,439,000	0	13,439,000	4,183,743	9,257,081	13,440,800	(1,800)	0.0%
REVENUES								
Federal/Provincial Grants	(134,800)	0	(134,800)	(435,816)	(355,481)	(791,300)	656,500	487.0%
Fees & Service Charges	(60,000)	0	(60,000)	(28,200)	(30,000)	(58,200)	(1,800)	(3.0%)
Other Revenues	(80,000)	0	(80,000)	(47,766)	(57,008)	(104,800)	24,800	31.0%
TOTAL REVENUES	(274,800)	0	(274,800)	(511,782)	(442,489)	(954,300)	679,500	247.3%
TOTAL	13,164,200	0	13,164,200	3,671,961	8,814,592	12,486,600	677,600	5.1%

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Water and Wastewater - Rate Variance

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JUNE 30, 2025 VARIANCE REPORT
WATER & WASTEWATER
DEPARTMENT SUMMARY

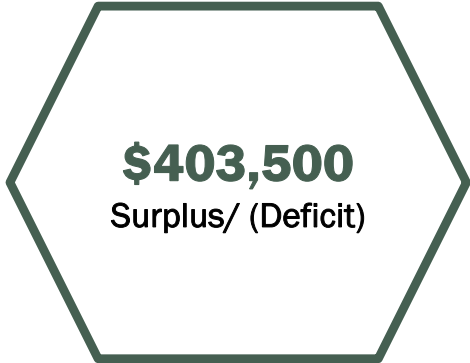


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	4,772,700	0	4,772,700	2,146,049	2,596,015	4,742,100	30,600	0.6%
Materials & Supplies	2,501,000	0	2,501,000	1,315,830	1,169,831	2,485,700	15,300	0.6%
Services	6,716,100	0	6,716,100	2,778,995	3,739,914	6,518,900	197,200	2.9%
Transfer Payments/Grants	0	0	0	0	0	0	0	0.0%
Interdepartmental Charges	6,604,000	0	6,604,000	3,311,034	3,269,833	6,580,900	23,100	0.3%
Debt Servicing Costs	14,338,200	0	14,338,200	1,489,558	2,293,000	3,782,600	10,555,600	73.6%
Capital Reserve Contributions	8,703,300	0	8,703,300	4,351,659	13,975,247	18,326,900	(9,623,600)	(110.6%)
TOTAL EXPENDITURES	43,635,300	0	43,635,300	15,393,125	27,043,840	42,437,000	1,198,300	2.7%
REVENUES								
Fees & Service Charges	(1,041,900)	0	(1,041,900)	(477,885)	(522,466)	(1,000,400)	(41,500)	(4.0%)
Transfer From Reserve & Reserve Funds	(1,775,300)	0	(1,775,300)	(243,842)	(667,500)	(911,300)	(864,000)	(48.7%)
Interdepartmental Recoveries	(7,823,000)	0	(7,823,000)	(3,911,502)	(3,894,565)	(7,806,100)	(16,900)	(0.2%)
Other Revenues	(202,500)	0	(202,500)	(102,210)	(100,000)	(202,200)	(300)	(0.1%)
TOTAL REVENUES	(10,842,700)	0	(10,842,700)	(4,735,439)	(5,184,531)	(9,920,000)	(922,700)	(8.5%)
WATER & WASTEWATER RATES	(32,792,600)	0	(32,792,600)	(16,443,564)	(16,362,975)	(32,806,500)	13,900	0.0%
TOTAL	0	0	0	(5,785,878)	5,496,334	(289,500)	289,500	0.0%

Water

Top Levy Drivers

- 1. \$112,900 Contracted Services
- 2. \$104,800 Maintenance & Repairs
- 3. \$97,900 Salaries & Benefits
- 4. \$51,400 Locates
- 5. \$24,900 Chemicals



Projected Variance Explanations

Contracted Services has a projected surplus of \$112,900 which is driven by lower than expected spending on water meter installations and leak detection preventative maintenance.

Maintenance & Repairs has a projected surplus of \$104,800 which is driven by lower than expected breakdowns at Water Treatment Plants in the first half of the year.

Salaries & Benefits has a projected surplus of \$97,900 which is driven by gapping and rate differentials.

Locates has a projected surplus of \$51,400 which is driven by lower than expected locates work occurring in the first half of the year.

Chemicals has a projected surplus of \$24,900 which is driven by conservative budgeting for variable chemical pricing.

JUNE 30, 2025 VARIANCE REPORT

Water Operations

DEPARTMENT SUMMARY

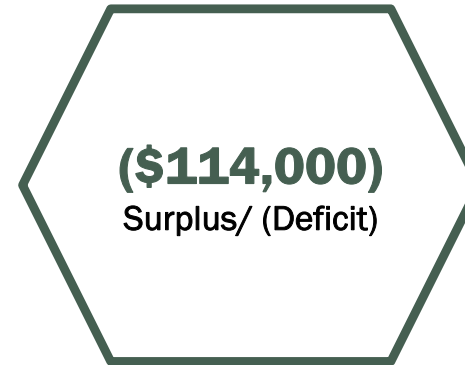


	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	2,311,000	0	2,311,000	994,996	1,218,073	2,213,100	97,900	4.2%
Materials & Supplies	1,257,400	0	1,257,400	657,927	613,784	1,271,700	(14,300)	(1.1%)
Services	1,922,200	0	1,922,200	491,156	1,114,885	1,606,000	316,200	16.4%
Transfer Payments/Grants	0	0	0	0	0	0	0	0.0%
Interdepartmental Charges	2,984,800	0	2,984,800	1,496,702	1,478,785	2,975,500	9,300	0.3%
Debt Servicing Costs	6,310,500	0	6,310,500	381,248	545,500	926,700	5,383,800	85.3%
Capital Reserve Contributions	4,089,100	0	4,089,100	2,044,556	7,037,048	9,081,600	(4,992,500)	(122.1%)
TOTAL EXPENDITURES	18,875,000	0	18,875,000	6,066,585	12,008,075	18,074,700	800,300	4.2%
REVENUES								
Fees & Service Charges	(367,800)	0	(367,800)	(190,589)	(155,812)	(346,400)	(21,400)	(5.8%)
Transfer From Reserve & Reserve Funds	(462,500)	0	(462,500)	(29,235)	(42,600)	(71,800)	(390,700)	(84.5%)
Interdepartmental Recoveries	(3,067,200)	0	(3,067,200)	(1,533,600)	(1,533,600)	(3,067,200)	0	0.0%
Other Revenues	(2,500)	0	(2,500)	(2,210)	0	(2,200)	(300)	(12.0%)
TOTAL REVENUES	(3,900,000)	0	(3,900,000)	(1,755,634)	(1,732,012)	(3,487,600)	(412,400)	(10.6%)
WATER & WASTEWATER RATES	(14,975,000)	0	(14,975,000)	(7,505,292)	(7,485,241)	(14,990,500)	15,500	(0.1%)
TOTAL	0	0	0	(3,194,341)	2,790,822	(403,500)	403,500	0.0%

Wastewater

Top Levy Drivers

1. (\$171,300) Contracted Services
2. \$27,000 Locates
3. \$36,400 Utilities
4. (\$19,600) Wastewater Revenues
5. \$11,500 Lab Services



Projected Variance Explanations

Contracted Services has a projected deficit of \$171,300 which is driven by higher than expected additional services provided by OCWA (overtime and maintenance items).

Locates has a projected surplus of \$27,000 which is driven by lower than expected locates work occurring in the first half of the year.

Utilities has a projected surplus of \$36,400 which is driven by lower than expected natural gas usage at wastewater treatment plants.

Wastewater Revenues has a projected deficit of \$19,600 which is driven by lower than expected leachate management volumes, partially offset by higher than expected holding tank disposal volumes.

Lab Services has a projected surplus of \$11,500 which is driven by lower than expected sampling in the first half of the year.

JUNE 30, 2025 VARIANCE REPORT

Wastewater Operations

DEPARTMENT SUMMARY



	2025 APPROVED BUDGET	2025 Budget Adjustments	2025 ADJUSTED BUDGET	YTD 2025 Actuals As of June 30	Jul-Dec 2025 Forecasted Actuals	2025 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)	PROJECTED VARIANCE %
EXPENDITURES								
Salaries & Benefits	51,700	0	51,700	4,785	46,911	51,700	0	0.0%
Materials & Supplies	1,201,700	0	1,201,700	637,427	535,081	1,172,500	29,200	2.4%
Services	3,726,000	0	3,726,000	1,811,541	2,043,822	3,855,400	(129,400)	(3.5%)
Transfer Payments/Grants	0	0	0	0	0	0	0	0.0%
Interdepartmental Charges	2,181,500	0	2,181,500	1,092,354	1,081,526	2,173,900	7,600	0.3%
Debt Servicing Costs	8,027,700	0	8,027,700	1,108,310	1,747,500	2,855,800	5,171,900	64.4%
Capital Reserve Contributions	4,614,200	0	4,614,200	2,307,103	6,938,199	9,245,300	(4,631,100)	(100.4%)
TOTAL EXPENDITURES	19,802,800	0	19,802,800	6,961,520	12,393,039	19,354,600	448,200	2.3%
REVENUES								
Fees & Service Charges	(672,400)	0	(672,400)	(286,990)	(365,802)	(652,800)	(19,600)	(2.9%)
Transfer From Reserve & Reserve Funds	(1,312,800)	0	(1,312,800)	(214,607)	(557,200)	(771,800)	(541,000)	(41.2%)
TOTAL REVENUES	(1,985,200)	0	(1,985,200)	(501,597)	(923,002)	(1,424,600)	(560,600)	(28.2%)
WATER & WASTEWATER RATES	(17,817,600)	0	(17,817,600)	(8,938,272)	(8,877,734)	(17,816,000)	(1,600)	0.0%
TOTAL	0	0	0	(2,478,349)	2,592,303	114,000	(114,000)	0.0%