

**2025 Waste Management Schedule of Revenues and Expenditures by Object of Expenditure**

Object of Expenditure	2024 WMS Budget Total (\$)	2025 WMS Budget Base (\$)	2025 WMS Budget One Time (\$)	2025 WMS Budget Growth/New Programs (\$)	2025 WMS Budget Total (\$)	Total Variance (\$)	Total Variance (%)	Notes
Labour Related Costs	4,314,865	4,485,849	0	56,130	4,541,979	227,114	5.26%	(1)
Administrative	1,043,566	1,155,895	350,000	0	1,505,895	462,329	44.30%	(2)
Operational & Supply	37,810,488	38,228,895	0	0	38,228,895	418,407	1.11%	(3)
Occupancy & Infrastructure	1,038,272	1,133,800	0	0	1,133,800	95,528	9.20%	
Equipment, Vehicles, Technology	349,731	354,680	0	0	354,680	4,948	1.41%	
Partnership, Rebate, Exemption	238,619	235,263	0	0	235,263	(3,356)	-1.41%	
Financial Expenditures	0	153,692	0	0	153,692	153,692	0.00%	(4)
Transfers To Funds	4,581,105	4,602,930	0	0	4,602,930	21,825	0.48%	
Allocation Between Departments	437,590	485,117	0	(73,927)	411,190	(26,399)	-6.03%	
A_60260AC Allocation Within Departments								
<b>Gross Expenditure Subtotal</b>	<b>49,814,236</b>	<b>50,836,121</b>	<b>350,000</b>	<b>(17,797)</b>	<b>51,168,324</b>	<b>1,354,088</b>	<b>2.72%</b>	
Taxation	(45,167,763)	(46,416,394)	0	26	(46,416,368)	(1,248,605)	2.76%	(4)
By-Law Charges and Sales	(5,366,048)	(5,370,931)	0	0	(5,370,931)	(4,883)	0.09%	
Other Revenue	(1,000,561)	(892,418)	0	0	(892,418)	108,143	-10.81%	
Transfer from Funds	0	0	(350,000)	0	(350,000)	(350,000)	0.00%	(2)
<b>Gross Revenue Subtotal</b>	<b>(51,534,372)</b>	<b>(52,679,743)</b>	<b>(350,000)</b>	<b>26</b>	<b>(53,029,717)</b>	<b>(1,495,344)</b>	<b>2.90%</b>	
Net revenue before indirect allocations	(1,720,137)	(1,843,622)	0	(17,771)	(1,861,393)	(141,256)	8.21%	
Indirect Allocations	1,720,137	1,843,622	0	17,771	1,861,393	141,256	8.21%	
Capital Financing Allocation	0	0				0	#DIV/0!	
<b>Allocation Subtotal</b>	<b>1,720,136</b>	<b>1,843,622</b>				<b>141,256</b>	<b>8.21%</b>	
<b>Net revenue after indirect allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	

FTE - Permanent	34.0	34.0	0.0	1.7	35.7	1.7	(1)
FTE - Temporary	0.7	0.7	0.0	(0.7)	0.0	(0.7)	(1)
<b>FTE - Total</b>	<b>34.7</b>	<b>34.7</b>	<b>0.0</b>	<b>1.0</b>	<b>35.7</b>	<b>1.0</b>	
Student	11.7	11.7	0.0	0.0	11.7	0.0	

(1) Increase is due to base annual increases to support the people strategy and program change requests related to support staffing resources for service delivery (addition of Capital Coordinator funded 50% by capital and Waste Exemption Representative required permanently when previously temporary).

(2) Increase is primarily due to a one-time consulting engagement to conduct household waste composition studies which are essential for obtaining accurate data on types and quantities of waste being generated to enable informed decision-making regarding waste strategies. This one-time cost is fully offset by the increase in Transfer from Funds as it will be funded by the Waste Management Stabilization Reserve. The additional increase is due to consulting studies to prepare for the future collection contract.

(3) Increase is largely driven by increases in contract costs for landfill operations, drop-off depots, household hazardous waste, and collection services as well as increases to internal leachate processing costs.

(4) Increase in Financial Expenditures is due to budgeting for Waste Management's portion of tax write-offs which is fully offset by the budget for Waste Management's portion of supplemental taxes revenue included in Taxation of \$831,653 for a total net requisition reduction of \$677,961. The remaining increase in Taxation of \$416,952 equates to the increase in the total net requisition.