

**Schedule of Expenditures and Revenue - Total Program Operations - 2025 Budget**

Object of Expenditure	2024 Total Budget (\$)	2025 Total Budget (\$)	Total Combined Variance (\$)	Total Combined Variance (%)	Proposed Program Changes	Revised 2025 Total Budget	Revised Total Budget Variance (\$)	Revised Total Budget Variance (%)	Note
Labour Related Costs	2,991,818	3,069,606	77,788	2.6%	251,990	3,321,596	329,778	11.0%	
Administrative	2,665,496	3,392,805	727,309	27.3%	(42,000)	3,350,805	685,309	25.7%	
Operational & Supply	418,536	1,301,857	883,321	211.1%	(117,889)	1,183,968	765,432	182.9%	(1)
Occupancy & Infrastructure	0	0	0	0.0%	0	0	0	0.0%	
Technology	23,850	32,700	8,850	37.1%	24,000	56,700	32,850	137.7%	
Financial Expenditures	179,000	209,000	30,000	16.8%	0	209,000	30,000	16.8%	
Transfers To Funds	200,000	200,000	0	0.0%	0	200,000	0	0.0%	
Allocation Between Departments	2,094,434	3,141,845	1,047,411	50.0%	0	3,141,845	1,047,411	50.0%	(2)
Gross Expenditure Subtotal	8,573,134	11,347,813	2,774,679	32.4%	116,101	11,463,914	2,890,780	33.7%	
Other Revenue	(9,909,228)	(12,996,120)	(3,086,892)	31.2%	0	(12,996,120)	(3,086,892)	31.2%	
Gross Revenue Subtotal	(9,909,228)	(12,996,120)	(3,086,892)	31.2%	0	(12,996,120)	(3,086,892)	31.2%	
Net Expenditure (revenue) before indirect allocations	(1,336,094)	(1,648,307)	(312,213)	23.4%	116,101	(1,532,206)	(196,112)	14.7%	
Indirect Allocation	686,886	806,837	119,951	17.5%	2,787	809,624	122,738	17.9%	
Capital Financing Allocation	567,412	623,128	55,716	9.8%	0	623,128	55,716	9.8%	
Allocation Subtotal	1,254,298	1,429,965	175,667	14.0%	2,787	1,432,752	178,454	14.2%	
Net Expenditure (revenue) after indirect allocations	(81,796)	(218,342)	(136,545)	166.9%	118,888	(99,454)	(17,658)	21.6%	
FTE - Reg	35	33	(2)	(5.7%)	2	35	0	0.0%	

**Notes:**

(1) Distribution (recovery) from LAM is included in this object of expenditure and is calculated as 50% of the net expenditure (revenue) after indirect allocations. In 2024 total budgeted distribution to LAMs was \$81,796, which is comprised of a \$81,796 distribution for base budget operations and \$0 for Vision Zero.

In 2025 total budgeted distribution to LAMs is \$1,080,857, which is comprised of budgeted distribution to LAMs for base budget operations of \$218,342 and \$862,515 for Vision Zero. If the program change recommendations are accepted, the distribution to LAMs will decrease to \$961,969 comprised of base budget operations of \$99,454 and \$862,515 for Vision Zero.

(2) Vision Zero budget includes Allocation Between Departments representing a transfer of net operating revenues to the Niagara Region's Transportation division and is used by the Transportation division to offset budgeted expenditures related to the Vision Zero Road Safety Program in accordance with the Amendment to the Inter-Municipal Agreement.