

**2025 Operating Budget Variance Details by Service Area (\$ Millions)**  
**Fire & Emergency Services**

Appendix 1

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(2.7)	(4.2)	1.6	59.1%	Favourable revenue variance driven by higher than expected recovery from the Joint Fire Communication Centre, receipt of the Fire Protection Grant, and higher revenue for attending motor vehicle accidents as a result of an increase in vehicle collisions.
Transfer from Reserves	(12.5)	(12.3)	(0.2)	(1.5%)	Unfavourable variance due to less transfer from reserve required for sick leave payment (offset in labour) partially offset by higher transfer required from the Public Safety Fire Program Reserve Fund compared to budget.
Other Operating Expenses	6.6	8.4	(1.7)	(26.1%)	Unfavourable variance due to inflation-related cost increases for maintenance parts and equipment.
Transfer to Reserves	33.3	33.3	0.0	0.0%	
Labour and Benefits	141.1	144.4	(3.3)	(2.3%)	Unfavourable labour costs mainly due to retroactive salary adjustments.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>165.9</b>	<b>169.5</b>	<b>(3.6)</b>	<b>(2.2%)</b>	
Administrative and Support Costs	0.5	0.5	(0.0)	(2.8%)	
<b>Total Net Costs</b>	<b>166.3</b>	<b>170.0</b>	<b>(3.6)</b>	<b>(2.2%)</b>	

**Roads**

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(18.4)	(16.1)	(2.3)	(12.4%)	Unfavourable variance due to cancellation of the Automated Speed Enforcement (ASE) program (\$1.6M), lower Provincial Offences Act (POA) revenue (\$1.4M) and lower parking revenue (\$1.2M), partially offset by higher revenue in Bell Fibre to Home and Encroachment Fees \$1.4M.
Transfer from Reserves	(2.9)	0.0	(2.9)	(100.0%)	Unfavourable variance due to the provincially mandated cancellation of the ASE program.
Other Operating Expenses	67.7	77.1	(9.4)	(13.8%)	Unfavourable variance due to higher contractor and professional services caused by winter maintenance and increased number of winter events for the year (\$7M); higher costs of salt and corporate fleet repairs (\$2M); higher sidewalk maintenance and repair due to usage (\$1.8M) and higher costs associated with leaf pick-up program due to extended service (\$1.1M). Partially offset by lower occupancy costs due to reduced hydro expenses as a result of conversion to LED lighting \$1.4M and higher recoveries for various traffic signal capital programs \$1.4M.
Transfer to Reserves	2.9	1.7	1.2	42.5%	Favourable variance driven by reduction in expenses in Parking and ASE.
Labour and Benefits	40.2	42.1	(1.9)	(4.7%)	Unfavourable variance due to higher temporary labour expenses, union negotiation settlements, and lower labour recovery from capital driven by changing chargeback recovery from a percentage-based allocation to time-tracking (\$4M). Partially offset by favourable variances in Traffic Management due to cancellation of ASE \$2.1M.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>89.5</b>	<b>104.7</b>	<b>(15.2)</b>	<b>(16.9%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>89.5</b>	<b>104.7</b>	<b>(15.2)</b>	<b>(16.9%)</b>	

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## Transit

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(122.3)	(107.2)	(15.1)	(12.4%)	Unfavourable variance driven by ridership declines (\$9.4M) and lower service growth (\$7.6M). Partially offset by higher revenue from Metrolinx recovery for Eglinton Crosstown Rapid Transit \$2.3M.
Transfer from Reserves	(23.6)	(31.4)	7.8	33.2%	Favourable variance driven by higher Provincial Gas Tax transfer to partially offset the Transit operating deficit.
Other Operating Expenses	65.6	54.1	11.5	17.5%	Favourable variance driven by diesel consumption savings due to ongoing replacement of diesel buses with hybrid buses \$4.9M; diesel price variance of \$2.6M (budget \$1.35/litre vs. 2025 forecast price \$1.17/litre); lower PRESTO commissions driven by shortfall in revenue from low ridership and lack of service growth \$1.9M; and lower vehicle maintenance parts & supply costs \$1.8M.
Labour and Benefits	187.3	192.7	(5.4)	(2.9%)	Unfavourable variance due mainly to higher vacation pay as a result of the union negotiation settlements.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>107.0</b>	<b>108.2</b>	<b>(1.1)</b>	<b>(1.1%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>107.0</b>	<b>108.2</b>	<b>(1.1)</b>	<b>(1.1%)</b>	

## Parks, Forestry &amp; Environment

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(6.4)	(7.0)	0.6	9.8%	Favourable variance driven by increases in Ontario and Canada Specific grants received, fuel revenue and electric vehicle charging stations.
Other Operating Expenses	16.3	18.8	(2.5)	(15.4%)	Unfavourable variance due to increases in transportation costs, equipment costs, utilities and contractor services.
Labour and Benefits	34.0	34.6	(0.6)	(1.7%)	Unfavourable variance due additional seasonal staff required to deliver park and forestry services.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>43.9</b>	<b>46.4</b>	<b>(2.5)</b>	<b>(5.6%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>43.9</b>	<b>46.4</b>	<b>(2.5)</b>	<b>(5.6%)</b>	

## Mississauga Library

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(2.0)	(2.0)	(0.0)	(2.3%)	
Other Operating Expenses	6.6	5.6	1.0	15.2%	Favourable variance driven by lower license and maintenance costs as a result of IT project delays.
Labour and Benefits	25.1	28.4	(3.3)	(13.2%)	Unfavourable variance due to temporary labour, labour gapping and union settlements, partially offset by full-time vacancies.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>29.7</b>	<b>32.0</b>	<b>(2.4)</b>	<b>(8.0%)</b>	
Administrative and Support Costs	0.1	0.0	0.1	0.0%	
<b>Total Net Costs</b>	<b>29.7</b>	<b>32.0</b>	<b>(2.3)</b>	<b>(7.8%)</b>	

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**General Government**

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(16.7)	(16.7)	0.1	0.4%	
Other Operating Expenses	12.4	11.9	0.4	3.6%	Unfavourable variance due to outsourced legal counsel, partially offset by lower advertising expense in Strategic Communications & Initiatives.
Labour and Benefits	67.8	68.8	(1.0)	(1.5%)	Unfavourable variance mainly in Human Resources (\$2M) and Corporate Business Services (\$1.3M) due to additional resources required to meet business needs, partially offset by labour savings in Legislative Services driven by vacancies in salary differentials for replacement hires \$1M, labour savings in Legal driven by Administrative Penalty System vacancies due to cancellation of program \$1M and labour savings in Strategic Communications & Initiatives driven by vacancies \$0.3M.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>63.4</b>	<b>63.9</b>	<b>(0.5)</b>	<b>(0.8%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>63.4</b>	<b>63.9</b>	<b>(0.5)</b>	<b>(0.8%)</b>	

**Facilities & Property Management**

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(0.4)	(0.7)	0.4	107.0%	Favourable variance driven by increased energy rebates and increased rental revenue.
Other Operating Expenses	11.2	13.2	(2.1)	(18.5%)	Unfavourable variance due to increased maintenance demands for aging infrastructure, partially offset by savings in contractor services.
Labour and Benefits	12.6	13.1	(0.4)	(3.3%)	Unfavorable variance due to increased temporary staff and backfills to address business needs and pressures in Facilities Planning & Accessibility and Energy Management.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>23.5</b>	<b>25.6</b>	<b>(2.1)</b>	<b>(8.9%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>23.5</b>	<b>25.6</b>	<b>(2.1)</b>	<b>(8.9%)</b>	

**Recreation & Culture**

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(71.2)	(66.0)	(5.2)	(7.4%)	Unfavourable variance mainly driven by user fees and external recovery (\$3.9M) and South Common closure (\$1.3M).
Other Operating Expenses	34.9	34.2	0.7	2.1%	Favourable variance mainly driven by savings from materials, supplies for resale and lower occupancy costs.
Labour and Benefits	70.3	70.7	(0.3)	(0.5%)	
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>34.0</b>	<b>38.9</b>	<b>(4.8)</b>	<b>(14.2%)</b>	
Administrative and Support Costs	(0.5)	(0.5)	(0.0)	(7.6%)	
<b>Total Net Costs</b>	<b>33.5</b>	<b>38.4</b>	<b>(4.9)</b>	<b>(14.6%)</b>	

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**Information Technology**

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Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(1.2)	(1.4)	0.2	20.6%	Favourable variance driven by higher than anticipated TXM revenue.
Other Operating Expenses	13.8	13.5	0.3	2.2%	Favourable variance driven by Citywide reduction of cellular service costs and reduction in IT professional services.
Labour and Benefits	27.6	27.5	0.1	0.4%	
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>40.2</b>	<b>39.6</b>	<b>0.7</b>	<b>1.7%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>40.2</b>	<b>39.6</b>	<b>0.7</b>	<b>1.7%</b>	

**Planning & Building**

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(21.6)	(31.6)	10.0	46.3%	Favourable variance driven by recognition of previously deferred revenue, of which \$8M pertains to the Peter Gilgan Hospital.
Transfer from Reserves	(0.3)	(0.9)	0.5	157.6%	Favourable variance driven by transfers due to funding and disbursements of Mississauga Business Entrepreneur Centre (MBEC) and House Accelerator Fund (HAF) programs.
Other Operating Expenses	3.6	2.9	0.7	18.9%	Favourable variance driven by lower expense in equipment costs, professional services and advertising & promotion.
Transfer to Reserves	0.2	10.6	(10.5)	(6987.7%)	Unfavourable variance due to funding and disbursements of MBEC program and transfer of building revenue to reserves.
Labour and Benefits	34.8	35.0	(0.3)	(0.8%)	
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>16.6</b>	<b>16.1</b>	<b>0.5</b>	<b>2.9%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>16.6</b>	<b>16.1</b>	<b>0.5</b>	<b>2.9%</b>	

**Mayor & Members of Council**

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(0.1)	(0.1)	0.0	0.0%	
Other Operating Expenses	0.8	0.8	0.1	6.4%	Favourable variance mainly driven by savings in other operating expenses for support staff.
Labour and Benefits	4.8	4.9	(0.1)	(2.2%)	Unfavourable variance mainly due to staffing changes.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>5.5</b>	<b>5.6</b>	<b>(0.1)</b>	<b>(1.0%)</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>5.5</b>	<b>5.6</b>	<b>(0.1)</b>	<b>(1.0%)</b>	

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## Regulatory Services

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(20.2)	(26.4)	6.2	30.5%	Favourable variance driven by Transportation Network Companies (TNC) \$2.5M, short-term accommodation grant \$2.4M, compliance including specialized housing and charity gaming \$0.7M and mobile licensing \$0.3M.
Transfer from Reserves	0.0	0.0	0.0	0.0%	
Other Operating Expenses	3.9	3.9	(0.1)	(1.5%)	Unfavorable variance driven by higher spending in registry searches and professional services.
Transfer to Reserves	0.0	3.5	(3.5)	0.0%	Unfavourable variance due to transfer of the TNC favourable surplus to the Fiscal Stability Reserve.
Labour and Benefits	30.8	28.1	2.7	8.8%	Favourable variance driven by labour gapping for full-time positions due to timing of hiring.
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>14.5</b>	<b>9.1</b>	<b>5.4</b>	<b>37.1%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>14.5</b>	<b>9.1</b>	<b>5.4</b>	<b>37.1%</b>	

## Corporate Transactions

Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(110.1)	(175.7)	65.6	59.6%	Favourable variance mainly driven by catch-up entry of long-term disability premiums collected (offset in Transfer to Reserves and Labour and Benefits) \$34.1M; higher Penalties and Interest \$12.8M; higher regional and school taxation \$8.7M (offset in Other Operating Expense; higher Municipal Accommodation Tax (MAT) revenue \$3.9M (offset in Transfer to Reserves); proceeds from land sale \$3.5M; and higher supplementary taxes \$2.9M. Partially offset by Greater Toronto Airports Authority (GTAA) Payment in Lieu of Taxes (PILT) revenue losses (based on 2023 passenger counts) (\$3.0M).
Transfer from Reserves	(70.2)	(62.5)	(7.7)	(11.0%)	Unfavourable variance due to lower Transfer from reserves mainly in Tourism and Insurance offset in Other Operating Expenses, Labour and Benefits and Revenue.
Other Operating Expenses	87.4	87.6	(0.2)	(0.2%)	
Transfer to Reserves	196.0	225.1	(29.1)	(14.8%)	Unfavourable variance due mainly to transfers to reserves for differential between long-term disability (LTD) claims paid and premiums collected catch-up entry.
Labour and Benefits	10.7	18.9	(8.2)	(76.8%)	Unfavourable variance due to catch-up entry for LTD claims (offset in Transfer to Reserves), future salary obligations and WSIB claims partially offset by labour savings in Tourism (offset in Transfer to Reserves).
<b>Total Net Costs Before Administrative and Support Costs</b>	<b>113.8</b>	<b>93.3</b>	<b>20.4</b>	<b>17.9%</b>	
Administrative and Support Costs	0.0	0.0	0.0	0.0%	
<b>Total Net Costs</b>	<b>113.8</b>	<b>93.3</b>	<b>20.4</b>	<b>17.9%</b>	
<b>Reserve Transfers</b>		<b>(5.4)</b>	<b>5.4</b>		
<b>Total Tax Levy Funded</b>	<b>747.5</b>	<b>747.5</b>	<b>0.0</b>	<b>0.0%</b>	

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Item	2025 Budget	2025 Year-End Actuals	Year-End Variance		Comments and Action Plan
			\$ Surplus/(Deficit)	% of Budget	
Revenue	(0.1)	(0.0)	(0.1)	-71.4%	Unfavourable variance due to billing adjustments and changes in the number of billing units.
Transfer from Reserves	0.0	(0.7)	0.7	0.0%	
Stormwater Exemptions and Credits and Other Fees	1.3	1.3	0.0	1.6%	
Other Operating Expenses	14.7	11.4	3.3	22.6%	Favourable variance driven by less sump pump subsidy applications.
Transfer to Reserves	27.1	27.9	(0.7)	-2.7%	Unfavourable variance due to higher operating surplus.
Labour and Benefits	6.9	5.5	1.4	20.6%	Favourable variance driven by labour gapping savings and recovery of labour to capital in Storm Services.
<b>Total Net Costs</b>	<b>49.9</b>	<b>45.3</b>	<b>4.6</b>	<b>9.3%</b>	
<b>Reserve Transfers</b>		<b>4.6</b>	<b>(4.6)</b>		
<b>Total Stormwater Charge Funded</b>	<b>49.9</b>	<b>49.9</b>	<b>0.0</b>	<b>0.0%</b>	
<b>Total City</b>	<b>797.5</b>	<b>797.5</b>	<b>0.0</b>	<b>0.0%</b>	

Note: Numbers may not add due to rounding.