CITY OF BURLINGTON
OPERATING BUDGET PERFORMANCE FOR THE PERIOD ENDING DECEMBER 31st, 2025
VARIANCE BY DEPARTMENT

	Variance	Fav/Unfav	Explanation of Variance
Development and Growth Management			
Development and Growth Management Admin	(8,048)		
By-law Compliance	(21,541)		
Building	(0)		As with previous years the Building Department has witnessed a decrease in high-density residential projects from the planning to building permit phase.While the number of building permits issued in 2025 was the same as 2024 (1,609 in 2025, 1,703 in 2024), the value of construction was 47.5% lower ($408M in 2025 versus $780M in 2024) resulting in lower revenues. In an effort to offset these revenue losses, the Chief Building Official held various positions in a vacant state throughout 2025. In addition, a draw was made from the Building Permit Stabilization Reserve Fund as per Bill 124 Model. The uncommitted balance of this Reserve Fund as at December 31, 2025 is $2,248,198
Community Planning	251,970	F	The favourable variance in Community Planning is primarily attributable to savings in staffing costs resulting from temporary vacancies, as well as lower-than-budgeted expenditures on professional services. Community Planning also experienced revenue shortfalls, largely due to challenging regional housing market conditions, including lower consumer confidence, slower new home sales, and persistently elevated home prices. These revenue losses were offset through a draw from the Planning Fee Stabilization Reserve Fund. As a result, the Reserve Fund had a deficit balance of ($2,988,274) as at December 31, 2025. It is anticipated that, as development application volumes increase in future years, this deficit will be gradually reduced.
Total Development and Growth Management	**$ 222,381**	**F**	
Community Services			
Community Services Admin	(33,398)		
Transit	(86,268)		
Recreation Community and Culture	1,035,173	F	In 2025, Recreation, Community & Culture experienced strong and sustained growth across nearly all revenue streams. Staff proactively identified and implemented opportunities to expand capacity, enabling the City to meet rising community demand. This increased activity resulted in higher part time staffing costs and greater use of program materials, both of which were anticipated and directly tied to service delivery. The openings of Bateman Community Centre and Skyway Community Centre were positive additions to the community. However, delays in their operational launch resulted in lower than projected operating expenses for the year, contributing to a favourable overall variance.
Fire	387,140	F	Burlington Fire reported a favourable net operating variance at year-end. This result was primarily driven by personnel-related savings associated with staffing transitions and position vacancies, as well as the allocation of eligible internal chargebacks to the grant-funded NG9-1-1 capital project, which reduced net operating costs. These savings were partially offset by operating pressures, including overtime required to maintain minimum staffing and service levels, revenue adjustments related to the Fire Communications Centre cost-sharing model, and higher costs for medical supplies, fuel, and fleet maintenance reflecting service demand and apparatus utilization. Additional pressures included building repair and maintenance costs associated with aging infrastructure and increased software and technology expenditures supporting operational and communication systems.
Customer Experience	189,688	F	Favourable variance driven by saving in Human Resource costs as a result of temporary vacancies. These variances are expected to normalize in 2026 with a full staffing complement
Total Community Services	**$ 1,492,334**	**F**	
Public Works			
Public Works Admin	(36,982)		
Engineering Services	1,306,231	F	The favourable variance is primarily attributed to savings on full time salaries arising from challenges in recruiting unionized technical staff. In addition, fewer utility locate requests were received this year, resulting in savings that also contributed to the favourable variance.
Transportation Services	1,252,364	F	The favourable variance is primarily due to salary savings resulting from staff gapping and the favourable variance in the part-time salaries within School Crossing Guards. An increase in maintenance activities and on demand work requirements resulted in higher expenses for contracted workers and materials; however, these costs were offset by recoveries from external agencies. The favourable variance in daily parking fees is mainly driven by the higher demand for parking, particularly during peak periods and special events. Additionally, increased ticket issuance occurred at Beachway Park and during snow event violations for non-compliance also contributed to the favourable results
Roads Park and Forestry	(2,281,736)	U	The main driver of the RPF year end variance is winter related costs which account for $2 million of the total variance. Winter saw a $700,000 unfavourable variance for road salt and road abrasives consumption and a $1.3 million variance in winter related contracted services. The remaining $280,000 variance can be found in Fleet costs for parts and contracted work driven by inflation and increased maintenance on winter response equipment, Cemetery Services due to increased costs of cemetery materials and supplies and emergent repairs, Forestry Services for reactive tree maintenance and severe weather response and Roads and Parks debris and encampment cleanup.
Total Public Works	**$ 239,877**	**F**	

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	Variance	Fav/Unfav	Explanation of Variance
Legal and Legislative Services			
Legal and Legislative Services Admin	(8,541)		
Legal and Halton Court Services	300,379	F	The favourable variance is primarily attributable to staffing cost savings and higher than budgeted revenues from several significant successful prosecutions, which generated substantially more fine revenue than the City typically receives in a typical year.
Legislative Services	199,939	F	The favourable variance is primarily driven by lower than budgeted staffing costs, largely due to temporary vacancies and timing differences in the hiring of approved positions.
Mayor and Council	(117,490)	U	This variance is primarily attributable to increased personnel costs resulting from staffing changes within the Mayor and several Councillors' offices during the year. Further contributing to the variance were one-time payments related to prior year obligations for pay in lieu of OMERS pension contributions and benefits for two Members of Council. These payments were made to address outstanding amounts from previous years. In addition, budgeted revenue recoveries from the region for its share of the Mayor and Councillors salaries was overstated.
Total Legal and Legislative Services	**$ 374,287**	**F**	
Enabling Services			
Corporate Affairs	(86,134)		
Burlington Digital Services	504,303	F	The overall favourable variance for 2025 was driven primarily by savings in software maintenance and licensing costs. This favourable variance reflects deliberate and sustained financial stewardship. The team undertook proactive subscription reviews, vendor negotiations, application rationalization, and targeted decommissioning to reduce ongoing hosted software costs. Integration expenses were lower than anticipated, and certain cloud-related expenditures were strategically deferred to align with business readiness. Any structural savings identified through these efforts have been incorporated into the 2026 and 2027 budgets to ensure ongoing benefit. Additional savings were realized in human resource costs due to vacancy-related gapping throughout the year. These savings were partially offset by lower revenues, due to lower-than-expected recoveries associated with Bill 124 and one-time consulting revenue. Looking ahead, continued cost pressures are anticipated, particularly in software renewals and cloud services, where double-digit increases are common across the industry.
Finance	214,036	F	The Finance department's year-end results reflect a positive variance of $214K, primarily attributable to staff vacancies and increased revenue from tax certificates as well as recoveries on outstanding property taxes. This favourable variance was partially offset by higher audit fees associated with additional work required for the implementation of the City's new ERP system, Workday.
Human Resources	(123,492)	U	The overall variance is mainly a result of increased Human Resource costs due to temporary contract staff. This is partially offset by savings in corporate training and development in the Organizational Development area.
Transformation Office	275,656	F	The favourable 2025 variance was primarily a result of unanticipated senior staff vacancies and staff gapping accrued during periods of recruitment.
Total Enabling Services	**$ 784,369**	**F**	
Total Divisions and Departments	**$ 3,113,246**	**F**	
Local Boards			
Art Gallery of Burlington	-		
Burlington Public Library	(0)		
Museums of Burlington	(0)		
Burlington Economic Development and Tourism	1		
Burlington Performing Arts Centre	(0)		
Total Local Boards	**$ 0**		
Total Corporate Expenditures & Revenues	**$ (118,878)**	**U**	
Net City Tax Levy	**$ 2,994,369**	**F**	