

## Employee Expense Analysis

based on end of  
April resultsPay 23 plus 3% \$  
3,815 FTE

| remove one off impacts |  |  |                                    |  |  |                   |  |  |           |  |  |
|------------------------|--|--|------------------------------------|--|--|-------------------|--|--|-----------|--|--|
| 2025-26                |  |  | 2025-26                            |  |  | 2025-26           |  |  | 2025-26   |  |  |
| original budget        |  |  | Budget papers<br>estimated outcome |  |  | Internal forecast |  |  | Gap       |  |  |
| CED                    |  |  | 361,660.00                         |  |  | 373,782.00        |  |  | 23,960.00 |  |  |
| TCO                    |  |  | 154,289.00                         |  |  | 166,999.00        |  |  | 13,704.00 |  |  |
| Total                  |  |  | 515,949.00                         |  |  | 540,781.00        |  |  | 37,664.00 |  |  |

Average FTE cost CED 145.89  
Average FTE cost TCO 155.81  
148.73

## Supplies and Service Analysis

FTE Downsize required - 129.18

assume 3%  
increase to  
adjusted forecast

| Adjust for coding alignment |  |  |                                    |  |  |            |  |  |            |  |  |
|-----------------------------|--|--|------------------------------------|--|--|------------|--|--|------------|--|--|
| 25-26                       |  |  | 25-26                              |  |  | 25-26      |  |  | 25-26      |  |  |
| original budget             |  |  | Budget papers<br>estimated outcome |  |  | forecast   |  |  | Gap        |  |  |
| CED                         |  |  | 358,060.00                         |  |  | 346,636.00 |  |  | 307,365.00 |  |  |
| TCO                         |  |  | 103,169.00                         |  |  | 100,562.00 |  |  | 96,569.00  |  |  |
| Total                       |  |  | 461,229.00                         |  |  | 403,934.00 |  |  | 57,295.00  |  |  |

add supplies and services budget funding for Affordable Housing (not in 25-26 forecast)

Total pressure - 15,440.13  
- 12,348.00  
- 27,788.13This assumes no increase in FTE (pay 9 cap)  
No increase in supplies and services activity  
3% increase in costs (inflation running higher)

|                         | Pay 23               | 26 Pays in 26/27      | Index by 3%           |
|-------------------------|----------------------|-----------------------|-----------------------|
| CED                     | 14,583,244.00        | 379,164,344.00        | 390,539,274.32        |
| TCO                     | 5,821,278.00         | 151,353,228.00        | 155,893,824.84        |
| Salary                  | <b>20,404,522.00</b> | <b>530,517,572.00</b> | <b>546,433,099.16</b> |
|                         |                      |                       |                       |
| CED                     | 6,120,495.00         |                       | 6,304,109.85          |
| TCO                     | 2,782,742.98         |                       | 2,866,225.27          |
| Comcare Premium         | <b>8,903,237.98</b>  |                       | <b>9,170,335.12</b>   |
|                         |                      |                       |                       |
| CED                     | 35,000.00            | 420,000.00            | 428,400.00            |
| TCO                     | 930,000.00           | 11,160,000.00         | 11,383,200.00         |
| Payroll Tax             | <b>965,000.00</b>    |                       | <b>11,811,600.00</b>  |
|                         |                      |                       |                       |
| CED                     |                      |                       | 397,271,784.17        |
| TCO                     |                      |                       | 170,143,250.11        |
| Total Employee Expenses |                      |                       | <b>567,415,034.28</b> |

|                   | CED   | TCO   | Total |
|-------------------|-------|-------|-------|
| No of FTEs pay 23 | 2,723 | 1,092 | 3,815 |
| Pay 9             | 2,760 | 1,065 | 3,825 |