

**Q2 2024 Year-to-Date Budget vs. Actual and Forecasted Variance Analysis - Base Operations Only**  
(in thousands of dollars)

Appendix 1  
JBM-C 6-2024

	<b>Year-to-Date Budget</b>	<b>Year-to-Date Actuals</b>	<b>Year-to-Date Variance (\$)</b>	<b>Annual Budget</b>	<b>Forecasted Annual Actuals</b>	<b>Forecasted Annual Variance (\$)</b>	<b>Forecasted Annual Variance (%)</b>	<b>Note</b>
Labour Related Costs	\$ 1,041	\$ 995	\$ 46	\$ 2,096	\$ 2,027	\$ 69	3.3%	1
Administrative	\$ 505	\$ 771	\$ (266)	\$ 1,167	\$ 1,436	\$ (270)	-23.1%	2
Operational and Supply	\$ 108	\$ 330	\$ (222)	\$ 221	\$ 259	\$ (38)	-17.4%	3
Equipment, Vehicles and Technology	\$ 12	\$ 14	\$ (2)	\$ 24	\$ 29	\$ (5)	-20.3%	
Financial Expenditures	\$ 90	\$ 81	\$ 8	\$ 179	\$ 171	\$ 8	4.6%	
<b>Total Expenditures</b>	<b>\$ 1,756</b>	<b>\$ 2,191</b>	<b>\$ (435)</b>	<b>\$ 3,686</b>	<b>\$ 3,922</b>	<b>\$ (236)</b>	<b>-6.4%</b>	
Revenues	\$ (2,742)	\$ (2,978)	\$ 235	\$ (5,190)	\$ (5,425)	\$ 235	-4.5%	4
Intercompany Charges	\$ (1)	\$ 1	\$ (2)	\$ (3)	\$ (0)	\$ (2)	83.6%	
Net Expenditure (Revenue) Before Transfers and Indirect Allocations	\$ (988)	\$ (786)	\$ (202)	\$ (1,507)	\$ (1,504)	\$ (3)	0.2%	
Transfer to Funds	\$ 100	\$ 100	\$ -	\$ 200	\$ 200	\$ -	0.0%	
Net Expenditure (Revenue) Before Indirect Allocations	\$ (888)	\$ (686)	\$ (202)	\$ (1,307)	\$ (1,304)	\$ (3)	0.2%	
Indirect Allocations and Debt	\$ 477	\$ 483	\$ (7)	\$ 1,225	\$ 1,244	\$ (19)	-1.5%	
<b>Net Expenditure (Revenue) After Transfers and Indirect Allocations</b>	<b>\$ (411)</b>	<b>\$ (202)</b>	<b>\$ (209)</b>	<b>\$ (82)</b>	<b>\$ (60)</b>	<b>\$ (22)</b>	<b>26.6%</b>	

Note 1 - The favourable year-to-date and forecasted variances of \$46 and \$69 respectively is due to position gapping.

Note 2 - The unfavourable year-to-date and forecasted variances of \$266 and \$270 respectively is due to higher than budgeted Victim Fine Surcharge costs, dedicated fines payable to other levels of courts, higher than anticipated credit card fees and an unfavourable variance resulting from new contract costs related to Payticket online payment services. These unfavourable variances have been partially offset by savings in trial related expenditures such as interpreter expense, Part III Prosecution costs, external legal expenses, and adjudication.

Note 3 - The unfavourable year-to-date and forecasted variances of \$222 and \$38 respectively is due to the higher than budgeted distribution to LAMs in the first half of the year as well as higher than budgeted revenues collected for other POAs. The distribution to LAMs is forecasted to be reduced by the end of year as a result of the forecasted operating results for the remainder of the year.

Note 4 - The favorable year-to-date and forecasted variances of \$235 is due to higher than anticipated revenues and includes \$125 of anomalous high-fine payments which occur outside of the normal course of operating results. These high-fine payments are tracked separately from regular infraction and delinquent revenues to ensure a better oversight of revenues during the reforecasting and budgeting processes.