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

Appendix 3
JBM-C 6-2024

	Year-to-Date Budget	Year-to-Date Actuals	Year-to-Date Variance ($)	Annual Budget	Forecasted Annual Actuals	Forecasted Annual Variance ($)	Forecasted Annual Variance (%)	Note
Labour Related Costs	$ 443	$ 226	$ 216	$ 896	$ 505	$ 391	43.6%	1
Administrative	$ 749	$ 820	$ (70)	$ 1,499	$ 1,348	$ 151	10.1%	2
Operational and Supply	$ 99	$ 1,122	$ (1,023)	$ 198	$ 1,126	$ (928)	-469.4%	3
Occupancy and Infrastructure	$ -	$ -	$ -	$ -	$ 4	$ (4)	0.0%	
Equipment, Vehicles and Technology	$ -	$ 6	$ (6)	$ -	$ 10	$ (10)	0.0%	4
Financial Expenditures	$ -	$ 4	$ (4)	$ -	$ 16	$ (16)	0.0%	
Total Expenditures	$ 1,291	$ 2,179	$ (887)	$ 2,593	$ 3,009	$ (416)	-16.0%	
Revenues	$ (1,646)	$ (3,910)	$ 2,263	$ (4,719)	$ (5,840)	$ 1,120	-23.7%	5
Intercompany Charges	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	
Net Expenditure (Revenue) Before Transfers and Indirect Allocations	$ (355)	$ (1,731)	$ 1,376	$ (2,127)	$ (2,831)	$ 704	-33.1%	
Transfer to Funds	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	
Net Expenditure (Revenue) Before Indirect Allocations	$ (355)	$ (1,731)	$ 1,376	$ (2,127)	$ (2,831)	$ 704	-33.1%	
Indirect Allocations and Debt	$ 16	$ 36	$ (20)	$ 29	$ 50	$ (21)	-71.0%	
Net Expenditure (Revenue) After Transfers and Indirect Allocations	**$ (340)**	**$ (1,695)**	**$ 1,355**	**$ (2,097)**	**$ (2,780)**	**$ 683**	**-32.6%**	
Intercompany Charges-Transportation	$ (704)	$ (586)	$ (118)	$ (2,097)	$ (1,719)	$ (378)	18.0%	6
Net Expenditure (Revenue) After Transportation Allocation	**$ 364**	**$ (1,109)**	**$ 1,473**	**$ -**	**$ (1,061)**	**$ 1,061**	**0.0%**	
Net Revenues Allocation (Region Share)	$ -	$ (1,109)	$ 1,109	$ -	$ (1,061)	$ 1,061	0.0%	7
Net Expenditure (Revenue) After Net Revenues Allocation to LAMs/Region	**$ 364**	**$ (0)**	**$ 364**	**$ -**	**$ (0)**	**$ 0**	**0.0%**	

Note 1 - The favourable year-to-date and forecasted variances are $216 and $391 respectively is due to budgeted positions in VZ which have not yet been filled. As part of the ongoing launch of the VZ program, Court Services is assessing staffing needs on an ongoing basis and hiring positions only as necessary.

Note 2 - The unfavourable year-to-date variance of $70 and forecasted favourable variance of $151 is due to higher than anticipated Victim Fine Surcharge, ICON processing charges and credit card fee payments, which are a direct result of higher than anticipated charging volumes and revenues in the first half of the year. These unfavourable variances are partially offset by lower than budgeted trial related costs including interpreter expenses and adjudication costs for the remainder of the year.

Note 3 - The unfavourable year-to-date and forecasted variances of $1,023 and $928 respectively is due to higher than budgeted distribution to LAMs of $1,109 and $1,061 respectively which is partially offset by savings in budgeted call-in prosecutor costs. Additional details in Note 7 below.

Note 4 - The unfavourable year-to-date and forecasted variances of $6 and $10 respectively is due to the purchase of IT equipment for newly hired staff and cost related to upgrade cellular coverage throughout the Court Services building.

Note 5 - The favourable year-to-date and forecasted variances are $2,263 and $1,120 respectively. VZ charging volumes and ticket payments were substantially higher between March and May due to the higher-than-average volume of tickets processed by the Joint Processing Centre (JPC) during these months. Charging volumes of ASE and RLC tickets are outside the control of Court Services and since those three months, the volumes have decreased and are anticipated to stabilize throughout the remainder of the year.

Note 6 - The unfavourable year-to-date and forecasted variances of $118 and $378 is due to higher than anticipated transfer of VZ revenues to the Transportation division to cover the operating expenditures directly related to VZ within that area.

Note 7 - The favourable year-to-date and forecasted variances of $1,109 and $1,061 is due to the transfer of the Region’s share of VZ net revenues per the Inter-Municipal Agreement which was budgeted to be $0 for the year.