

**Schedule of Expenditures and Revenue - Base Operations - 2025 Budget**

Object of Expenditure	2024 Base Budget (\$)	2025 Base Budget (\$)	Base Budget Variance (\$)	Base Budget Variance (%)	Proposed Program Changes	Revised 2025 Base Budget	Revised Base Budget Variance (\$)	Revised Base Budget Variance (%)	Note
Labour Related Costs	2,095,707	2,238,208	142,501	6.8%	251,990	2,490,198	394,491	18.8%	(2)
Administrative	1,166,580	1,474,270	307,690	26.4%	(42,000)	1,432,270	265,690	22.8%	(3)
Operational & Supply	220,796	356,092	135,296	61.3%	(117,889)	238,203	17,407	7.9%	(1)
Occupancy & Infrastructure	0	0	0	0.0%	0	0	0	0.0%	
Equipment, Vehicles, Technology	23,850	22,200	(1,650)	(6.9%)	24,000	46,200	22,350	93.7%	
Financial Expenditures	179,000	174,000	(5,000)	(2.8%)	0	174,000	(5,000)	(2.8%)	
Transfers To Funds	200,000	200,000	0	0.0%	0	200,000	0	0.0%	(4)
Allocation Between Departments	(2,778)	(1,360)	1,418	(51.0%)	0	(1,360)	1,418	(51.0%)	
Gross Expenditure Subtotal	3,883,155	4,463,410	580,255	14.9%	116,101	4,579,511	696,356	17.9%	
Other Revenue	(5,189,800)	(5,740,800)	(551,000)	10.6%	0	(5,740,800)	(551,000)	10.6%	(6)
Gross Revenue Subtotal	(5,189,800)	(5,740,800)	(551,000)	10.6%	0	(5,740,800)	(551,000)	10.6%	
Net Expenditure (revenue) before indirect allocations	(1,306,645)	(1,277,390)	29,255	(2.2%)	116,101	(1,161,289)	145,356	(11.1%)	
Indirect Allocation	659,178	624,748	(34,430)	(5.2%)	2,787	627,535	(31,643)	(4.8%)	
Capital Financing Allocation	565,671	434,300	(131,371)	(23.2%)	0	434,300	(131,371)	(23.2%)	
Allocation Subtotal	1,224,849	1,059,048	(165,801)	(13.5%)	2,787	1,061,835	(163,014)	(13.3%)	(5)
Net Expenditure (revenue) after indirect allocations	(81,796)	(218,342)	(136,546)	166.9%	118,888	(99,454)	(17,658)	21.6%	
FTE - Reg	23	23	0	0.0%	2	25	2	8.7%	

**Notes:**

(1) Distribution (recovery) from LAM is included in this object of expenditure and is calculated as 50% of the net expenditure (revenue) after indirect allocations. In 2024 total budgeted distribution to LAMs was \$81,796. In 2025 total budgeted distribution to LAMs is \$218,342. If the program changes are accepted, the distribution to LAMs will decrease to \$99,454.

(3) Administrative: The net increase is largely driven by revisions in the estimate of budgeted Victim Fine Surcharge expenses, an increase in Payticket online services resulting from an increase in contract costs and an increase in credit card fee costs due to higher anticipated credit card payments. These costs increases are net of budgeted decreases in adjudication and other miscellaneous accounts (such as tuition fees, business forms, office supplies, interpreter expenses and external legal expenses).

(4) Transfer to Funds: There is no proposed change in the transfer to reserve funds amount. The 2025 operating budget includes an annual \$200,000 transfer to the Courts Facility Renewal Reserve to fund the future replacement of the courthouse or other capital needs, in accordance with the Corporate Asset Management strategy.

(5) Indirect Allocations and Capital Financing Allocations: The net decrease is mainly driven by program support reductions as well as transfer of some program support costs to the VZ operating budget.

(6) Revenues: The increase is mainly driven by budgeting to trends around one-time large-value fine payments for infraction revenue as well as conservative trending to 2023 revenue.