

Schedule of Expenditures and Revenue - VZ Operations - 2025 Budget

Object of Expenditure	2024 Vision Zero Budget (\$)	2025 Vision Zero Budget (\$)	Vision Zero Budget Variance (\$)	Vision Zero Budget Variance (%)	Note
Labour Related Costs	896,113	831,398	(64,715)	(7.2%)	(3)
Administrative	1,498,916	1,918,535	419,619	28.0%	(4)
Operational & Supply	197,740	945,765	748,025	378.3%	(1)
Occupancy & Infrastructure	0	0	0	0.0%	
Technology	0	10,500	10,500	0.0%	(5)
Financial Expenditures	0	35,000	35,000	0.0%	(6)
Transfers To Funds	0	0	0	0.0%	
Departments	2,097,212	3,143,205	1,045,993	49.9%	(2)
Gross Expenditure Subtotal	4,689,981	6,884,403	2,194,422	46.8%	
Other Revenue	(4,719,428)	(7,255,320)	(2,535,892)	53.7%	(7)
Gross Revenue Subtotal	(4,719,428)	(7,255,320)	(2,535,892)	53.7%	
Net Expenditure (revenue) before indirect allocations	(29,447)	(370,917)	(341,470)	1,159.6%	
Indirect Allocation	27,706	182,091	154,385	557.2%	
Capital Financing Allocation	1,741	188,826	187,085	10,745.8%	
Allocation Subtotal	29,447	370,917	341,470	1,159.6%	(8)
Net Expenditure (revenue) after indirect allocations	0	0	0	0.0%	
FTE - Reg	12	10	(2)	(16.7%)	

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 \$0. In 2025 total budgeted distribution to LAMs is \$862,515.

(2) Vision Zero budget includes Allocation Between Departments representing a transfer of net operating revenues to the Niagara Region's Transportation division and is used by the Transportation division to offset budgeted expenditures related to the Vision Zero Road Safety Program in accordance with the Amendment to the Inter-Municipal Agreement.

(3) Labour Related Costs: The net decrease is driven mainly by a reduction of 2 VZ FTEs due to realized experience to date with the administration and prosecution of VZ charges.

(4) Administrative: the increase is mainly due to an increase in Victim Fine Surcharge which is calculated and aligned with VZ revenues. In addition, there is an increase in Payticket online ticket payment services as a result of the newly negotiated contract, as well as increases in ICON charges, credit card payments, interpreter expenses and postage driven by the expansion of the VZ program in 2025.

(5) Equipment, Vehicles and Technology: the increase is due to the inclusion of minor IT costs in the budget in order to purchase IT equipment for VZ FTEs as they are recruited as well as replacement of any necessary IT equipment for existing staff in addition to VZ's allocation of Court Administration Management System (CAMS) as mentioned above in base operations.

(6) Financial Expenditures: the increase is due to inclusion of collections costs in 2025.

(7) Revenues: the increase is due to adjustments made to the high level budget assumption for 2024, as well as an increase in tickets processed.

(8) Indirect Allocations and Capital Financing Allocations: The net increase is mainly driven by an allocation of additional program support costs from base operations that are directly attributable to VZ operations.