

Q3 2024 Year-to-Date Budget vs. Actual and Forecasted Variance Analysis
Base Operations Only (in thousands of dollars)

Appendix 1
JBM-C 9-2024

	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	\$ 1,571	\$ 1,535	\$ 36	\$ 2,096	\$ 2,046	\$ 50	2.4%	1
Administrative	\$ 836	\$ 1,159	\$ (323)	\$ 1,167	\$ 1,493	\$ (326)	-28.0%	2
Operational and Supply	\$ 165	\$ 326	\$ (161)	\$ 221	\$ 302	\$ (81)	-36.7%	3
Occupancy and Infrastructure	\$ -	\$ 2	\$ (2)	\$ -	\$ 2	\$ (2)	0.0%	
Equipment, Vehicles and Technology	\$ 18	\$ 14	\$ 4	\$ 24	\$ 22	\$ 2	7.2%	
Financial Expenditures	\$ 134	\$ 119	\$ 16	\$ 179	\$ 164	\$ 15	8.6%	
Total Expenditures	\$ 2,724	\$ 3,155	\$ (431)	\$ 3,686	\$ 4,028	\$ (342)	-9.3%	
Revenues	\$ (3,930)	\$ (4,478)	\$ 548	\$ (5,190)	\$ (5,535)	\$ 345	-6.6%	4
Intercompany Charges	\$ (2)	\$ 3	\$ (5)	\$ (3)	\$ 2	\$ (5)	166.7%	
Net Expenditure (Revenue) Before Transfers and Indirect Allocations	\$ (1,208)	\$ (1,320)	\$ 112	\$ (1,507)	\$ (1,505)	\$ (2)	0.1%	
Transfer to Funds	\$ 150	\$ 150	\$ -	\$ 200	\$ 200	\$ -	0.0%	
Net Expenditure (Revenue) Before Indirect Allocations	\$ (1,058)	\$ (1,170)	\$ 112	\$ (1,307)	\$ (1,305)	\$ (2)	0.1%	
Indirect Allocations and Debt	\$ 1,013	\$ 1,019	\$ (6)	\$ 1,225	\$ 1,249	\$ (24)	-1.9%	
Net Expenditure (Revenue) After Transfers and Indirect Allocations	\$ (45)	\$ (151)	\$ 106	\$ (82)	\$ (56)	\$ (26)	31.4%	

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Note 1 - The favourable year-to-date and forecasted variances of \$36 and \$50 respectively is due to position gapping.

Note 2 - The unfavourable year-to-date and forecasted variances of \$323 and \$326 respectively are due to higher than budgeted Victim Fine Surcharge costs, dedicated fines payable to other levels of courts, and credit card fees. These unfavourable variances have been partially offset by savings in trial related expenditures such as interpreter expense, Part III Prosecution costs, and external legal expenses.

Note 3 - The unfavourable year-to-date and forecasted variances of \$161 and \$81 respectively are largely due to the higher than budgeted distribution to LAMs in the three quarters 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 \$548 and \$345 are 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.