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

Appendix 3
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	$ 669	$ 349	$ 320	$ 896	$ 488	$ 408	45.6%	1
Administrative	$ 1,124	$ 1,139	$ (15)	$ 1,499	$ 1,570	$ (71)	-4.7%	2
Operational and Supply	$ 148	$ 1,409	$ (1,260)	$ 198	$ 1,523	$ (1,325)	-670.2%	3
Occupancy and Infrastructure	$ -	$ 4	$ (4)	$ -	$ 4	$ (4)	0.0%	
Equipment, Vehicles and Technology	$ -	$ 6	$ (6)	$ -	$ 6	$ (6)	0.0%	4
Financial Expenditures	$ -	$ 1	$ (1)	$ -	$ 7	$ (7)	0.0%	
Total Expenditures	$ 1,941	$ 2,907	$ (966)	$ 2,593	$ 3,597	$ (1,004)	-38.7%	
Revenues	$ (3,140)	$ (5,175)	$ 2,036	$ (4,719)	$ (6,480)	$ 1,761	-37.3%	5
Intercompany Charges	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	
Net Expenditure (Revenue) Before Transfers and Indirect Allocations	$ (1,199)	$ (2,268)	$ 1,069	$ (2,127)	$ (2,884)	$ 757	-35.6%	
Transfer to Funds	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	
Net Expenditure (Revenue) Before Indirect Allocations	$ (1,199)	$ (2,268)	$ 1,069	$ (2,127)	$ (2,884)	$ 757	-35.6%	
Indirect Allocations and Debt	$ 23	$ 48	$ (26)	$ 29	$ 56	$ (26)	-89.1%	
Net Expenditure (Revenue) After Transfers and Indirect Allocations	**$ (1,176)**	**$ (2,220)**	**$ 1,043**	**$ (2,097)**	**$ (2,828)**	**$ 731**	**-34.8%**	
Intercompany Charges-Transportation	$ (1,297)	$ (900)	$ (397)	$ (2,097)	$ (1,376)	$ (722)	34.4%	6
Net Expenditure (Revenue) After Transportation Allocation	**$ 121**	**$ (1,320)**	**$ 1,441**	**$ -**	**$ (1,452)**	**$ 1,452**	**0.0%**	
Net Revenues Allocation (Region Share)	$ -	$ (1,395)	$ 1,395	$ -	$ (1,452)	$ 1,452	0.0%	7
Net Expenditure (Revenue) After Net Revenues Allocation to LAMs/Region	**$ 121**	**$ 75**	**$ 46**	**$ -**	**$ -**	**$ -**	**0.0%**	

Note 1 - The favourable year-to-date and forecasted variances of $320 and $408 respectively are 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 and forecasted variances of $15 and $71 are due to higher than anticipated Victim Fine Surcharge, credit card fee payments, and Payticket online payment services, 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 $1,260 and $1,325 respectively are due to higher than budgeted distribution to LAMs of $1,395 and $1,452 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 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 $2,036 and $1,761 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 $397 and $722 respectively are 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 $1,395 and $1,452 respectively are 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.