

Q2 2025 Year-to-Date Budget vs. Actual and Forecasted Variance Analysis - Base Operations
 (in thousands of dollars)

Appendix 1
 JBM-C 4-2025

Object of Expenditure	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	\$ 1,233	\$ 1,050	\$ 183	\$ 2,490	\$ 2,311	\$ 179	7.2%	1
Administrative	722	736	-14	1,432	1,318	114	8.0%	2
Operational and Supply	266	480	-214	238	548	-310	-130.3%	3
Equipment, Vehicles and Technology	23	15	8	46	46	0	0.0%	
Financial Expenditures	87	56	31	174	113	61	35.3%	4
Total Expenditures	2,331	2,337	-6	4,380	4,336	44	1.0%	
Revenues	-3,088	-3,327	239	-5,741	-6,036	295	-5.1%	5
Intercompany Charges	-1	-4	3	-1	-5	4	-325.6%	
Net Expenditure (Revenue) Before Transfers and Indirect Allocations	-757	-994	237	-1,362	-1,705	343	-25.2%	
Transfer to Funds	100	100	0	200	200	0	0.0%	
Net Expenditure (Revenue) Before Indirect Allocations	-657	-894	237	-1,162	-1,505	343	-29.5%	
Indirect Allocations and Debt	452	472	-20	1,062	1,080	-18	-1.7%	
Net Expenditure (Revenue) After Transfers and Indirect Allocations	-205	-422	217	-100	-425	325	-324.0%	

Note 1 - The favourable year-to-date and forecasted variances of \$183 and \$179 respectively are due to position gapping.

Note 2 - The favourable forecasted variance of \$114 is due to lower than anticipated Victim Fine Surcharge costs, partially offset by an unfavourable variance in Payticket online payment services.

Note 3 - The unfavourable year-to-date and forecasted variances of \$214 and \$310 respectively are due to the higher than budgeted distribution to LAMs in the first half of the year.

Note 4 - The favorable year-to-date and forecasted variances of \$31 and \$61 respectively are due to lower than anticipated collections commissions fee contracts, as well as internal efforts resulting in quicker payment thereby avoiding commissions.

Note 5 - The favorable year-to-date and forecasted variances of \$239 and \$295 are due to higher than anticipated delinquent revenues and includes \$343 of anomalous high-fine payments which occur outside the normal course of operations. 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. These variances are partially offset by lower than anticipated infraction revenues.