

COURT SERVICES

Variance Analysis: January to June 2020

JBM-C 5-2020
August 13, 2020
Appendix I

Percentage of Year Elapsed: 50%

	Year To Date				Annual			
	Budget	Actual	Budget vs Actual Variance		Budget	% of Annual Budget Expended	% Over/Under Annual Budget	Analysis of Year to Date Revenue & Expenditure Variance
Expenses								
Compensation	\$ 1,174,200	\$ 807,986	\$ 366,214	31.2%	\$ 2,569,704	31%	-19%	Under budget due to vacancy management and impacts of COVID-19 pandemic re: staff who are on leave; Vision Zero savings \$217,408
Administrative	1,222,724	608,903	613,821	50.2%	2,891,177	21%	-29%	Under budget due to lower Adjudication costs, Interpreter Fees and External Legal Expenses as a result of court closures due to COVID-19 pandemic, as well as lower Victim Fine Surcharge costs due to reduced revenue; Vision Zero savings \$293,234
Operational & Supply	542,953	376,840	166,113	30.6%	1,162,564	32%	-18%	Under budget due to a decrease in the fines collected on behalf of other POA offices, offset through lower revenue below, as well as a decrease in the anticipated distribution to area municipalities due to lower net revenues; Vision Zero savings \$15,368
Equipment, Vehicles & Technology	250	2,469	(2,219)	-887.6%	500	494%	444%	Over budget due to unanticipated computer infrastructure costs
Financial Expenditures	79,000	105,852	(26,852)	-34.0%	158,000	67%	17%	Over budget due to an increase in Collection Charges paid to third party collection agencies as a result of increased cases sent to collection agencies for 3rd placement, at an increased commission rate (NOTE: budget was finalized prior to completion of Collection RFP at which time rates were unknown). Commission rates are recovered from defendants directly so there is an offset in terms of delinquent revenue received
Total Expenses	3,019,127	1,902,050	1,117,077	37.0%	6,781,945	28%	-22%	
Revenue								
Other Revenue	(4,026,347)	(2,678,463)	(1,347,884)	33.5%	(8,859,747)	30%	-20%	Under budget due to lower infraction revenue & delinquent fine revenue collected as a result of the impacts of the COVID-19 pandemic, including court closure and reduced charges; Vision Zero deficit \$493,847
Total Revenue	(4,026,347)	(2,678,463)	(1,347,884)	33.5%	(8,859,747)	30%	-20%	
Intercompany Charges								
Intercompany Charges	(3,445)	(24,403)	20,958	-608.4%	(6,890)	354%	304%	Increase due to the reallocation of redeployed staffing costs to other Niagara Region departments in need of support during the COVID-19 pandemic
Net Expenditure/(Revenue) before Transfers & Indirect Allocations	(1,010,665)	(800,816)	(209,849)	20.8%	(2,084,692)	38%	-12%	
Transfers								
Transfer to Reserve Fund	100,000	100,000	-	0.0%	200,000	50%	0%	Transfer of funds to the Court Services facility reserve to fund future facility needs
Total Transfers	100,000	100,000	-	0.0%	200,000	50%	0%	
Net Expenditure/(Revenue) before Indirect Allocations	\$ (910,665)	\$ (700,816)	\$ (209,849)	23.0%	\$ (1,884,692)	37%	-13%	
Indirect Allocations & Debt								

Indirect Allocations & Debt	401,234	393,865	7,369	1.8%	1,150,274	34%	-16%	Under budget due to lower than budgeted corporate cost allocations
Total Indirect Allocations & Debt	401,234	393,865	7,369	1.8%	1,150,274	34%	-16%	
Net Expenditure/(Revenue) after Indirect Allocations	\$ (509,431)	\$ (306,951)	\$ (202,480)	39.8%	\$ (734,418)	42%	-8%	

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	Year To Date						Annual			
	Total Approved Budget	Vision Zero Budget	Base Program Budget	Actual	Base Program Budget vs Actual Variance		Total Approved Budget	% of Annual Budget Expended	% Over/Under Annual Budget	Analysis of Year to Date Revenue & Expenditure Variance
Expenses										
Compensation	\$ 1,174,200	\$ 217,408	\$ 956,792	\$ 807,986	\$ 148,806	15.6%	\$ 2,569,704	31%	-19%	Under budget due to vacancy management and impacts of COVID-19 pandemic re: staff who are on leave
Administrative	1,222,724	293,234	929,490	608,903	320,587	34.5%	2,891,177	21%	-29%	Under budget due to lower Adjudication costs, Interpreter Fees and External Legal Expenses as a result of court closures due to COVID-19 pandemic, as well as lower Victim Fine Surcharge costs due to reduced revenue
Operational & Supply	542,953	15,368	527,585	376,840	150,745	28.6%	1,162,564	32%	-18%	Under budget due to a decrease in the fines collected on behalf of other POA offices, offset through lower revenue below, as well as a decrease in the anticipated distribution to area municipalities due to lower net revenues
Equipment, Vehicles & Technology	250	-	250	2,469	(2,219)	-887.6%	500	494%	444%	Over budget due to unanticipated computer infrastructure costs
Financial Expenditures	79,000	-	79,000	105,852	(26,852)	-34.0%	158,000	67%	17%	Over budget due to increase in rates paid to third party collection agencies as a result of increased cases sent to collection agencies for 3rd placement at an increased commission rate (NOTE: budget was finalized prior to completion of Collection RFP at which time rates were unknown). Commission rates are recovered from defendants directly so there is an offset in terms of an increase in delinquent revenue received.
Total Expenses	3,019,127	526,010	2,493,117	1,902,050	591,067	19.6%	6,781,945	28%	-22%	
Revenue										
Other Revenue	(4,026,347)	(493,847)	(3,532,500)	(2,678,463)	(854,037)	24.2%	(8,859,747)	30%	-20%	Under budget due to lower infraction revenue & delinquent fine revenue collected as a result of the impacts of the COVID-19 pandemic, including court closure and reduced charges
Total Revenue	(4,026,347)	(493,847)	(3,532,500)	(2,678,463)	(854,037)	21.2%	(8,859,747)	30%	-20%	
Intercompany Charges										
Intercompany Charges	(3,445)	-	(3,445)	(24,403)	20,958	-608.4%	(6,890)	354%	304%	Increase due to the reallocation of redeployed staffing costs to other Niagara Region departments in need of support during the COVID-19 pandemic
Net Expenditure/(Revenue) before Transfers & Indirect Allocations	(1,010,665)	32,163	(1,042,828)	(800,816)	(242,012)	23.9%	(2,084,692)	38%	-12%	
Transfers										
Transfer to Reserve Fund	100,000	-	100,000	100,000	-	0.0%	200,000	50%	0%	Transfer of funds to the Court Services facility reserve to fund future facility needs
Total Transfers	100,000	-	100,000	100,000	-	0.0%	200,000	50%	0%	
Net Expenditure/(Revenue) before Indirect Allocations	\$ (910,665)	\$ 32,163	\$ (942,828)	\$ (700,816)	\$ (242,012)	26.6%	\$ (1,884,692)	37%	-13%	
Indirect Allocations & Debt										
Indirect Allocations & Debt	401,234	-	401,234	393,865	7,369	1.8%	1,150,274	34%	-16%	Under budget due to lower than budgeted corporate cost allocations.
Total Indirect Allocations & Debt	401,234	-	401,234	393,865	7,369	1.8%	1,150,274	34%	-16%	
Net Expenditure/(Revenue) after Indirect Allocations	\$ (509,431)	\$ 32,163	\$ (541,594)	\$ (306,951)	\$ (234,643)	46.1%	\$ (734,418)	42%	-8%	