
MEMORANDUM

JBM-C 10-2018

Subject: 3rd Quarter Variance Analysis and Forecast to December 31, 2018

Date: December 13, 2018

To: Joint Board of Management, Niagara Region Courts

From: Joanne Spriet, Associate Director, Court Services

As a result of a recent forecasting exercise undertaken, the following is a summary of the status of the 2018 Court Services budget as at September 30, 2018. The variance analysis is attached as **Appendix 1**.

Revenue is over budget by 10.7% due to an increase in infraction revenue and delinquent revenue collected, as well as the payment of a number of larger than average fine amounts.

Operational expenditures are over budget by 4.6%, due primarily to an increase in the net revenue distribution owing to the local area municipalities for 2018. The larger share of distribution owing is based on the year-to-date surplus resulting from increased revenues as of September 30, 2018 and the vacancy management of two positions in Q1 to Q3.

Appendix 2 to this memo is a spreadsheet illustrating the forecast of our revenue and expenses to the end of 2018. At this time, revenue is forecasted to be over budget by 8.1% or \$542,663 by year-end. Total expenditures are expected to come in over budget by 2.7% or \$171,926 resulting in net revenue of \$1,821,118 (\$910,559 for the local area municipalities and \$910,559 for The Region). This actual year-end result would ultimately affect the net revenue distribution share to the area municipalities, which at this time is forecast to be favourable by approximately \$366,077 and to the Niagara Region by the same amount.

Appendix 3 to this memo is a spreadsheet illustrating the forecast of our distribution to the area municipalities to the end of 2018.

Respectfully submitted and signed by,

Joanne Spriet
Associate Director, Court Services