

COURT SERVICES

Variance Analysis: January to September 2018

Percentage of Year Elapsed: 75%

	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	\$ 1,500,728	\$ 1,356,602	\$ 144,126	9.6%	\$ 1,999,716	67.8%	-7.2%	Under budget - Vacancy Management
Administrative	1,393,830	1,421,993	\$ -28,162	-2.0%	1,866,835	76.2%	1.2%	Slightly over budget - increase in Victim Fine Surcharge due to multiple large fines paid
Operational & Supply	690,737	940,295	\$ -249,558	-36.1%	920,982	102.1%	27.1%	Over budget due to higher than anticipated distributions to be paid to area municipalities based on increased revenues and resulting from year-to-date surplus
Equipment, Vehicles & Technology	375	6,720	\$ -6,345	-1692.0%	500	1344.0%	1269.0%	Over budget due to unanticipated computer software support costs
Financial Expenditures	81,750	111,100	\$ -29,350	-35.9%	109,000	101.9%	26.9%	Over budget due to an increase in Collection Charges paid to third party collection agencies as a result of increased delinquent fines recovered
Total Expenses	3,667,420	3,836,709	(169,289)	-4.6%	4,897,034	78.3%	3.3%	
Revenue								
Other Revenue	(5,055,000)	(5,597,663)	542,663	-10.7%	(6,740,000)	83.1%	8.1%	Over budget due to higher than anticipated infraction and delinquent revenues resulting from an increase in enforcement activity and larger fine payments received
Total Revenue	(5,055,000)	(5,597,663)	542,663	-10.7%	(6,740,000)	83.1%	8.1%	
Intercompany Charges								
Intercompany Charges	(6,674)	(4,344)	(2,330)	34.9%	(8,899)	48.8%	-26.2%	Under budget due to timing of billing for Municipal Prosecutions for the Smoke Free Ontario Act
Net Expenditure/(Revenue) before Indirect Allocation	(1,394,254)	(1,765,298)	371,043	-26.6%	(1,851,865)	95.3%	20.3%	
Indirect Allocation								
Indirect Allocation	437,646	446,853	-9,207	-2.1%	624,332	72%	-3%	Over budget - increase in Building Maintenance
Capital Financing Allocation	621,833	621,614	219	0.04%	683,052	91%	16%	On Budget
Total Indirect Allocations & Debt	1,059,479	1,068,466	-8,988	-0.8%	1,307,383	82%	6.7%	
Net Expenditure/(Revenue) after Indirect Allocations	\$ (334,776)	\$ (696,831)	362,056	-108.1%	\$ (544,482)	128%	53%	