

COURT
SERVICES
Variance Analysis:
January to September 2020

Percentage of Year Elapsed: 75 %

	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	\$ 1,874,818	\$ 433,912	\$ 1,440,906	\$ 1,196,639	\$ 244,267	17.0%	\$ 2,569,704	47%	-28%	Under budget due to vacancy management and impacts of COVID-19 pandemic re: staff who have chosen to take Infectious Disease Leave	
Administrative	2,056,951	665,841	1,391,110	830,146	560,964	40.3%	2,891,177	29%	-46%	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	825,758	32,882	792,876	404,118	388,758	49.0%	1,162,564	35%	-40%	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	375	-	375	9,855	(9,480)	- 2528.0%	500	1971%	1896%	Over budget due to unanticipated computer infrastructure costs	
Financial Expenditures	118,500	-	118,500	149,599	(31,099)	-26.2%	158,000	95%	20%	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 third placement, at an increased commission rate	
Total Expenses	4,876,402	1,132,635	3,743,767	2,590,357	1,153,410	30.8%	6,781,945	38%	-37%		
Revenue											
Other Revenue	(6,443,047)	(1,144,297)	(5,298,750)	(3,861,326)	(1,437,424)	27.1%	(8,859,747)	44%	-31%	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	(6,443,047)	(1,144,297)	(5,298,750)	(3,861,326)	(1,437,424)	27.1%	(8,859,747)	44%	-31%
Intercompany Charges									
Intercompany Charges	(5,168)	-	(5,168)	(81,404)	76,236	- 1475.2%	(6,890)	1181%	1106% Over budget 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	(1,571,813)	(11,662)	(1,560,151)	(1,352,373)	(207,778)	13.3%	(2,084,692)	65%	-10%
Transfers									
Transfer to Reserve Fund	150,000	-	150,000	150,000	-	0.0%	200,000	75%	0% Transfer of funds to the Court Services facility reserve to fund future facility needs
Total Transfers	150,000	-	150,000	150,000	-	0.0%	200,000	75%	0%
Net Expenditure/(Revenue) before Indirect Allocations	\$ (1,421,813)	\$ (11,662)	\$ (1,410,151)	\$ (1,202,373)	\$ (207,778)	14.7%	\$ (1,884,692)	64%	-11%
Indirect Allocations & Debt									
Indirect Allocations & Debt	911,068	-	911,068	877,646	33,422	3.7%	1,150,274	76%	1% Under budget due to lower than budgeted corporate cost allocations, including real estate and procurement costs
Total Indirect Allocations & Debt	911,068	-	911,068	877,646	33,422	3.7%	1,150,274	76%	1%
Net Expenditure/(Revenue) after Indirect Allocations	\$ (510,745)	\$ (11,662)	\$ (499,083)	\$ (324,727)	\$ (174,356)	34.9%	\$ (734,418)	44%	-31%