

COURT SERVICES

Variance Analysis: January to June 2021

JBM-C 8-2021

August 19, 2021

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	\$ 1,186,993	\$ 851,849	\$ 335,144	28.2%	\$ 2,588,575	33%	-17%	Under budget due to vacancy management; Vision Zero savings \$218,457
Administrative	1,230,348	\$ 792,565	437,783	35.6%	2,890,995	27%	-23%	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 \$291,579
Operational & Supply	505,474	409,540	95,934	19.0%	1,113,882	37%	-13%	Under budget due to a decrease in the fines collected on behalf of other POA offices, offset through lower revenue below; Vision Zero savings \$15,368

Occupancy & Infrastructure	500	725	(225)	-44.9%	1,000	72%	22%	Over budget due to higher building modifications and janitorial supplies purchased to meet COVID-19 protocols
Equipment, Vehicles & Technology	6,750	16,562	(9,812)	-145.4%	13,500	123%	73%	Over budget due to increased purchases of technology to support virtual court proceedings and COVID-19 protocols including screening of visitors to the courthouse.
Financial Expenditures	111,500	64,406	47,094	42.2%	223,000	29%	-21%	Under budget due to a decrease in Collection Charges paid to third party collection agencies as a result of a pause on enforcement pursuant to Provincial and Judicial Orders and a pause on Drivers License Suspension which have now both resumed.
Total Expenses	3,041,565	2,135,646	905,919	29.8%	6,830,952	31%	-19%	
Revenue								
Other Revenue	(3,947,271)	(3,059,615)	(887,655)	22.5%	(8,951,021)	34%	-16%	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 \$418,830
Total Revenue	(3,947,271)	(3,059,615)	(887,655)	22.5%	(8,951,021)	34%	-16%	
Intercompany Charges								
Intercompany Charges	(1,495)	1,739	(3,234)	216.4%	(2,980)	-58%	-108%	Over budget due to the allocation of general corporate 2021 COVID-19 funding from the Province to fund pandemic-related expenses

Net Expenditure/(Revenue) before Transfers & Indirect Allocations	(907,201)	(922,230)	15,029	-1.7%	(2,123,049)	43%	-7%	
Transfers								
Transfer to Reserve Fund	154,025	154,025	-	0.0%	308,050	50%	0%	Transfer of funds to the Court Services facility reserve to fund future facility needs
Total Transfers	154,025	154,025	-	0.0%	308,050	50%	0%	
Net Expenditure/(Revenue) before Indirect Allocations	\$ (753,176)	\$ (768,205)	\$ 15,029	-2.0%	\$ (1,814,999)	42%	-8%	
Indirect Allocations & Debt								
Indirect Allocations & Debt	419,971	394,522	25,450	6.1%	1,134,824	35%	-15%	Under budget due to lower than budgeted corporate cost allocations, including building maintenance, finance, real estate and procurement costs
Total Indirect Allocations & Debt	419,971	394,522	25,450	6.1%	1,134,824	35%	-15%	
Net Expenditure/(Revenue) after Indirect Allocations	\$ (333,204)	\$ (373,684)	\$ 40,479	-12.2%	\$ (680,175)	55%	5%	

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Variance Analysis: January to June 2021

Percentage of Year Elapsed: 50%

	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	\$ 1,186,993	\$ 218,457	\$ 968,536	\$ 851,849	\$ 116,687	12.1%	\$ 2,588,575	33%	-17%	Under budget due to vacancy management
Administrative	1,230,348	291,579	938,769	792,565	146,204	15.6%	2,890,995	27%	-23%	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	505,474	15,368	490,106	409,540	80,566	16.4%	1,113,882	37%	-13%	Under budget due to a decrease in the fines collected on behalf of other POA offices, offset through lower revenue below.

Occupancy & Infrastructure	500	-	500	725	(225)	-44.9%	1,000	72%	22%	Over budget due to higher building modifications and janitorial supplies purchased to meet COVID-19 protocols
Equipment, Vehicles & Technology	6,750	-	6,750	16,562	(9,812)	-145.4%	13,500	123%	73%	Over budget due to increased purchases of technology to support virtual court proceedings and COVID-19 protocols including screening of visitors to the courthouse.
Financial Expenditures	111,500	-	111,500	64,406	47,094	42.2%	223,000	29%	-21%	Under budget due to a decrease in Collection Charges paid to third party collection agencies as a result of a pause on enforcement pursuant to Provincial and Judicial Orders and a pause on Drivers License Suspension which have now both resumed.
Total Expenses	3,041,565	525,404	2,516,161	2,135,646	380,515	12.5%	6,830,952	31%	-19%	
Revenue										
Other Revenue	(3,947,271)	(418,830)	(3,528,441)	(3,059,615)	(468,825)	13.3%	(8,951,021)	34%	-16%	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	(3,947,271)	(418,830)	(3,528,441)	(3,059,615)	(468,825)	13.3%	(8,951,021)	34%	-16%	

Intercompany Charges							Over budget due to the allocation of general corporate 2021 COVID-19 funding from the Province to fund pandemic-related expenses			
Intercompany Charges	(1,495)	-	(1,495)	1,739	(3,234)	216.4%	(2,980)	-58%	-108%	
Net Expenditure / (Revenue) before Transfers & Indirect Allocations	(907,201)	106,574	(1,013,775)	(922,230)	(91,545)	9.0%	(2,123,049)	43%	-7%	
Transfers										
Transfer to Reserve Fund	154,025	-	154,025	154,025	-	0.0%	308,050	50%	0%	Transfer of funds to the Court Services facility reserve to fund future facility needs
Total Transfers	154,025	-	154,025	154,025	-	0.0%	308,050	50%	0%	
Net Expenditure / (Revenue) before Indirect Allocations	\$ (753,176)	\$ 106,574	\$ (859,750)	\$ (768,205)	\$ (91,545)	10.7%	\$ (1,814,999)	42%	-8%	

Indirect Allocations & Debt										
Indirect Allocations & Debt	419,971	-	419,971	394,522	25,450	6.1%	1,134,824	35%	-15%	Under budget due to lower than budgeted corporate cost allocations, including building maintenance, finance, real estate and procurement costs
Total Indirect Allocations & Debt	419,971	-	419,971	394,522	25,450	6.1%	1,134,824	35%	-15%	
Net Expenditure/(Revenue) after Indirect Allocations	\$ (333,204)	\$ 106,574	\$ (439,778)	\$ (373,684)	\$ (66,095)	15.0%	\$ (680,175)	55%	5%	