

COURT SERVICES

January to September 2021

Variance Analysis - Total Program Budget (including Vision Zero)

Percentage of Year Elapsed: 75%

Object of Expenditure	Year-to-Date Budget	Year-to-Date Actual	Year-to-Date Budget vs. Actual Variance \$	Year-to-Date Budget vs. Actual Variance %	Annual Budget	% of Annual Budget Expended	% Over/Under Annual Budget	Analysis of Year-to-Date Revenue & Expenditure Variance
Expenses								
Compensation	\$ 1,883,419	\$ 1,310,256	\$ 573,163	30.4%	\$ 2,588,575	50.6%	-24.4%	Under budget due to vacancy management; Vision Zero savings \$436,915
Administrative	2,057,227	\$ 1,170,375	886,852	43.1%	2,890,995	40.5%	-34.5%	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 \$662,531
Operational & Supply	789,247	464,107	325,140	41.2%	1,113,882	41.7%	-33.3%	Under budget due to a decrease in the fines collected on behalf of other POA offices, offset through lower revenue below; Vision Zero savings \$32,882
Occupancy & Infrastructure	750	745	5	0.7%	1,000	74.5%	-0.5%	On budget due to expenses related to building modifications and janitorial supplies purchased to meet COVID-19 protocols

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Equipment, Vehicles & Technology	10,125	17,187	(7,062)	-69.8%	13,500	127.3%	52.3%	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	167,250	95,993	71,257	42.6%	223,000	43.1%	-32.0%	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 Suspensions, which resumed in Q2.
Total Expenses	4,908,018	3,058,663	1,849,355	37.7%	6,830,952	44.8%	-30.2%	
Revenue								
Federal & Provincial Grants	-	(103)	103	100.0%	-	0.0%	-75.0%	Paid Infectious Disease Emergency Leave funding allocated to Court Services
Other Revenue	(6,569,983)	(4,609,431)	(1,960,552)	29.8%	(8,951,021)	51.5%	-23.5%	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 \$1,227,627
Total Revenue	(6,569,983)	(4,609,534)	(1,960,449)	29.8%	(8,951,021)	51.5%	-23.5%	.

Object of Expenditure	Year-to-Date Budget	Year-to-Date Actual	Year-to-Date Budget vs. Actual Variance \$	Year-to-Date Budget vs. Actual Variance %	Annual Budget	% of Annual Budget Expended	% Over/Under Annual Budget	Analysis of Year-to-Date Revenue & Expenditure Variance
Intercompany Charges								
Intercompany Charges	(2,242)	2,644	(4,886)	217.9%	(2,980)	-88.7%	-163.7%	Over budget due to higher than budgeted reallocation of records management costs to Court Services and lower than budgeted prosecution billings to other Niagara Region departments from Courts Services
Net Expenditure/ (Revenue) before Transfers & Indirect Allocations	(1,664,207)	(1,548,227)	(115,980)	7.0%	(2,123,049)	72.9%	-2.1%	
Transfers								
Transfer to Reserve Fund	231,037	231,037	-	0.0%	308,050	75.0%	0.0%	Transfer of funds to the Court Services facility reserve to fund future facility needs
Total Transfers	231,037	231,037	-	0.0%	308,050	75.0%	0.0%	
Net Expenditure/ (Revenue) before Indirect Allocations	\$ (1,433,170)	\$ (1,317,190)	\$ (115,980)	8.1%	\$(1,814,999)	72.6%	-2.4%	

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Indirect Allocations & Debt								
Indirect Allocations & Debt	929,603	916,640	12,963	1.4%	1,134,825	80.8%	5.8%	Under budget due to lower than budgeted corporate cost allocations, including building maintenance, finance, real estate and procurement costs
Total Indirect Allocations & Debt	929,603	916,640	12,963	1.4%	1,134,825	80.8%	5.8%	
Net Expenditure/ (Revenue) after Indirect Allocations	\$ (503,567)	\$ (400,550)	\$ (103,017)	20.5%	\$ (680,174)	58.9%	-16.1%	

COURT SERVICES

January to September 2021

Variance Analysis - Base Program (excluding Vision Zero) Percentage of Year Elapsed: 75%

Object of Expenditure	Year-to-Date Approved Budget	Year-to-Date Vision Zero Budget	Year-to-Date Base Program Budget	Year-to-Date Actual	Year-to-Date Base Budget vs. Actual Variance \$	Year-to-Date Base Budget vs. Actual Variance %	Total Annual Base Program Budget	% of Annual Base Budget Expended	% Over/ Under Annual Budget	Analysis of Year-to-Date Revenue & Expenditure Variance
Expenses										
Compensation	\$ 1,883,419	\$ 436,915	\$ 1,446,504	\$ 1,310,256	\$ 136,248	9.4%	\$ 1,933,203	67.8%	-7.2%	Under budget due to vacancy management
Administrative	2,057,227	662,531	1,394,696	\$ 1,170,375	224,321	16.1%	1,857,513	63.0%	-12.0%	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	789,247	32,882	756,365	464,107	292,258	38.6%	1,007,986	46.0%	-29.0%	Under budget due to a decrease in the fines collected on behalf of other POA offices, offset through lower revenue below
Occupancy & Infrastructure	750	-	750	745	5	0.7%	1,000	74.5%	-0.5%	On budget due to expenses related to building modifications and janitorial supplies purchased to meet COVID-19 protocols

Object of Expenditure	Year-to-Date Approved Budget	Year-to-Date Vision Zero Budget	Year-to-Date Base Program Budget	Year-to-Date Actual	Year-to-Date Base Budget vs. Actual Variance \$	Year-to-Date Base Budget vs. Actual Variance %	Total Annual Base Program Budget	% of Annual Base Budget Expended	% Over/ Under Annual Budget	Analysis of Year-to-Date Revenue & Expenditure Variance
Equipment, Vehicles & Technology	10,125	-	10,125	17,187	(7,062)	-69.8%	13,500	127.3%	52.3%	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	167,250	-	167,250	95,993	71,257	42.6%	223,000	43.1%	-32.0%	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 Suspensions, which resumed in Q2.
Total Expenses	4,908,018	1,132,327	3,775,691	3,058,663	717,028	19.0%	5,036,202	60.7%	-14.3%	
Revenue										
Federal & Provincial Grants	-	-	-	(103)	103	0.0%	-	0.0%	-75.0%	Paid Infectious Disease Emergency Leave funding allocated to Court Services
Other Revenue	(6,569,983)	(1,227,627)	(5,342,356)	(4,609,431)	(732,925)	13.7%	(7,156,271)	64.4%	-10.6%	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	(6,569,983)	(1,227,627)	(5,342,356)	(4,609,534)	(732,822)	13.7%	(7,156,271)	64.4%	-10.6%	

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Net Expenditure/ (Revenue) before Transfers & Indirect Allocations	(1,664,207)	(95,300)	(1,568,907)	(1,548,227)	(20,680)	1.3%	(2,123,049)	72.9%	-2.1%	
Transfers										
Transfer to Reserve Fund	231,037	-	231,037	231,037	-	0.0%	308,050	75.0%	0.0%	Transfer of funds to the Court Services facility reserve to fund future facility needs and to the General Capital Levy to fund Scheduling Modernization project
Total Transfers	231,037	-	231,037	231,037	-	0.0%	308,050	75.0%	0.0%	
Net Expenditure/ (Revenue) before Indirect Allocations	\$(1,433,170)	\$ (95,300)	\$(1,337,870)	\$(1,317,190)	\$ (20,680)	1.6%	\$(1,814,999)	72.6%	-2.4%	

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Indirect Allocations & Debt										
Indirect Allocations & Debt	929,603	-	929,603	916,640	12,963	1.4%	1,134,825	80.8%	5.8%	Under budget due to lower than budgeted corporate cost allocations, including building maintenance, finance, real estate and procurement costs
Total Indirect Allocations & Debt	929,603	-	929,603	916,640	12,963	1.4%	1,134,825	80.8%	5.8%	
Net Expenditure/ (Revenue) after Indirect Allocations	\$ (503,567)	\$ (95,300)	\$ (408,267)	\$ (400,550)	\$ (7,717)	1.9%	\$ (680,174)	58.9%	-16.1%	