

COURT SERVICES

January to December 2021 Forecast

JBM-C 16-2021, Appendix 4

Financial Impacts of COVID-19 vs. Base Program Costs

Object of Expenditure	Total 2021 Approved Budget	2021 Vision Zero Budget	2021 Base Program Budget	Total Forecasted Non-COVID-19 Costs for 2021	Total Forecasted COVID-19 Costs for 2021	Total Forecasted Expenditures for 2021	Annual Base Program Budget vs. Forecasted Expenditures Variance \$	Annual Base Program Budget vs. Forecasted Expenditures Variance %
Expenses								
Compensation	\$ 2,588,575	\$ 655,372	\$ 1,933,203	\$ 1,775,679	\$ 30,046	\$ 1,805,725	\$ 127,478	6.6%
Administrative	2,890,995	1,033,482	1,857,513	1,773,915	(162,677)	1,611,238	246,275	13.3%
Operational & Supply	1,113,882	105,896	1,007,986	1,105,120	(419,440)	685,680	322,306	32.0%
Occupancy & Infrastructure	1,000	-	1,000	20	975	995	5	0.5%
Equipment, Vehicles & Technology	13,500	-	13,500	14,720	7,493	22,213	(8,713)	-64.5%
Financial Expenditures	223,000	-	223,000	175,492	-	175,492	47,508	21.3%
Total Expenses	6,830,952	1,794,750	5,036,202	4,844,946	(543,603)	4,301,343	734,859	14.6%
Revenue								
Federal & Provincial Grants	-	-	-	-	(103)	(103)	103	0.0%
Other Revenue	(8,951,021)	(1,794,750)	(7,156,271)	(7,020,107)	701,000	(6,319,107)	(837,164)	11.7%
Total Revenue	(8,951,021)	(1,794,750)	(7,156,271)	(7,020,107)	700,897	(6,319,210)	(837,061)	11.7%

Object of Expenditure	Total 2021 Approved Budget	2021 Vision Zero Budget	2021 Base Program Budget	Total Forecasted Non-COVID-19 Costs for 2021	Total Forecasted COVID-19 Costs for 2021	Total Forecasted Expenditures for 2021	Annual Base Program Budget vs. Forecasted Expenditures Variance \$	Annual Base Program Budget vs. Forecasted Expenditures Variance %
Intercompany Charges								
Intercompany Charges	(2,980)	-	(2,980)	1,716	(167)	1,549	(4,529)	152.0%
Net Expenditure/ (Revenue) before Transfers & Indirect Allocations	(2,123,049)	-	(2,123,049)	(2,173,445)	157,127	(2,016,318)	(106,731)	5.0%
Transfers								
Transfer to Reserve Fund	308,050	-	308,050	308,050	-	308,050	-	0.0%
Total Transfers	308,050	-	308,050	308,050	-	308,050	-	0.0%
Net Expenditure/ (Revenue) before Indirect Allocations	\$ (1,814,999)	\$ -	\$ (1,814,999)	\$ (1,865,395)	\$ 157,127	\$ (1,708,268)	\$ (106,731)	5.9%
Indirect Allocations & Debt								
Indirect Allocations & Debt	1,134,825	-	1,134,825	1,076,572	51,004	1,127,576	7,249	0.6%
Total Indirect Allocations & Debt	1,134,825	-	1,134,825	1,076,572	51,004	1,127,576	7,249	0.6%
Net Expenditure/ (Revenue) after Indirect Allocations	\$ (680,174)	\$ -	\$ (680,174)	\$ (788,823)	\$ 208,131	\$ (580,692)	\$ (99,482)	14.6%