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## **MEMORANDUM**

**JBM-C 7-2019**

**Subject: 1<sup>st</sup> Quarter Variance Analysis and Forecast to December 31, 2019**

**Date: May 30, 2019**

**To: Joint Board of Management, Niagara Region Courts**

**From: Monica Ciriello, Manager, Court Services**

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As a result of the quarterly forecasting exercise recently undertaken, the following is a summary of the status of the 2019 Court Services budget as at March 31, 2019. The variance analysis is attached as **Appendix 1**.

Revenue is over budget by 7.3% due to higher than anticipated infraction revenue & delinquent fine revenue collected for the first quarter.

Operational expenditures are under budget by 6.8% due to the vacancy management of several positions in Q1, offset by an increase in collections charges paid to third party agencies as a result of increased delinquent revenue received.

**Appendix 2** to this memo is the forecast of our revenue and expenses to the end of 2019. At this time, revenue is forecasted to be over budget by 1.8% or \$122,566 by year-end. Total expenditures are expected to come in under budget by 2.5% or \$120,769, resulting in net revenue of \$1,696,242 (\$848,121 for the local area municipalities and \$848,121 for the Niagara Region). This actual year-end result would ultimately affect the net revenue distribution share to the area municipalities, which at this time is forecast to be favourable by approximately \$243,335 and to the Niagara Region by the same amount (**Appendix 3**).

Respectfully submitted and signed by

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Monica J. Ciriello  
Manager, Court Services