

COURT SERVICES

Variance Analysis: January to March 2019

JBM-C 7-2019
May 30, 2019
Appendix I

Percentage of Year Elapsed: 25%

	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	\$ 498,312	\$ 398,503	\$ 99,808	20.0%	\$ 2,039,232	19.5%	-5.5%	Under budget - Vacancy Management
Administrative	461,290	437,568	\$ 23,722	5.1%	1,834,060	23.9%	-1.1%	Under budget due to lower than anticipated Adjudication costs and External Legal Expenses
Operational & Supply	231,759	240,433	\$ -8,674	-3.7%	928,536	25.9%	0.9%	Over budget due to an increase in the amount of fines collected for other POA offices, which are offset in higher revenue below
Equipment, Vehicles & Technology	125	127	\$ -2	-1.2%	500	25.3%	0.3%	On budget
Financial Expenditures	27,000	58,486	\$ -31,486	-116.6%	108,000	54.2%	29.2%	Over budget due to an increase in Collection Charges paid to third party collection agencies as a result of increased delinquent fines received
Total Expenses	1,218,486	1,135,117	83,369	6.8%	4,910,328	23.1%	-1.9%	
Revenue								
Other Revenue	(1,685,000)	(1,807,566)	122,566	-7.3%	(6,740,000)	26.8%	1.8%	Over budget due to higher than anticipated infraction revenue & delinquent fine revenue collected for Q1
Total Revenue	(1,685,000)	(1,807,566)	122,566	-7.3%	(6,740,000)	26.8%	1.8%	
Intercompany Charges								
Intercompany Charges	(2,293)	(858)	(1,435)	62.6%	(9,170)	9.4%	-15.6%	Under budget due to timing of billing for Municipal prosecutions for the Smoke Free Ontario Act, as the work is billed when completed
Net Expenditure/(Revenue) before Indirect Allocation	(468,807)	(673,307)	204,501	-43.6%	(1,838,842)	36.6%	11.6%	
Indirect Allocation								
Indirect Allocation	153,094	169,959	-16,865	-11.0%	681,518	25%	0%	Over budget due to higher than anticipated lease costs for the St. Catharines courthouse, as well as a difference in the the timing of Building Maintenance costs compared to budget allocation
Capital Financing Allocation	73,863	73,862	1	0.0%	552,538	13%	-12%	On Budget
Total Indirect Allocations & Debt	226,957	243,821	-16,864	-7.4%	1,234,056	20%	-5.2%	
Net Expenditure/(Revenue) after Indirect Allocations	\$ (241,850)	\$ (429,486)	187,637	-77.6%	\$ (604,786)	71%	46%	