
MEMORANDUM

JBM-C 8-2019

Subject: 3rd Quarter Variance Analysis and Forecast to December 31, 2019

Date: November 18, 2019

To: Joint Board of Management, Niagara Region Courts

From: Jackie Foley, Acting Manager, Court Services

As a result of a recent forecasting exercise undertaken, the following is a summary of the status of the 2019 Court Services budget as at September 30, 2019. The year-to-date variance analysis is attached as **Appendix 1**.

Revenue is over budget year-to-date by 8.1% due to an increase in infraction revenue and delinquent revenue collected, as well as the payment of a number of larger than average fine amounts.

Operational expenditures are over budget by 2.6%, due primarily to an increase in the net revenue distribution owing to the local area municipalities for 2019 based on the year-to-date surplus resulting from increased revenues as of September 30, 2019 and the vacancy management of several positions in Q1 – Q3.

Appendix 2 to this memo is a spreadsheet illustrating the forecast of Court Services' revenue and expenses to the end of 2019. At this time, revenue is forecasted to be over budget by 6.5% or \$435,207 by year-end. Total expenditures are anticipated to come in over budget by 2.6% or \$127,607, resulting in a net revenue of \$1,933,156 (\$966,578 for the local area municipalities and \$966,578 for the Region). The final net revenue distribution share to the area municipalities will be dependent on the audited year-end results, which is forecasted to be favourable by approximately \$361,792 to the local area municipalities and to the Niagara Region by the same amount.

Appendix 3 to this memo is a spreadsheet illustrating the forecast of our distribution to the area municipalities to the end of 2019.

Respectfully submitted and signed by

Jackie Foley
Acting Manager, Court Services