

COURT SERVICES

Variance Analysis: January to September 2019

JBM-C 8-2019
November 18, 2019
Appendix I

Percentage of Year Elapsed: 75%

| | 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 | \$ 1,528,463 | \$ 1,228,781 | \$ 299,682 | 19.6% | \$ 2,039,232 | 60.3% | -14.7% | Under budget - Vacancy Management |
| Administrative | 1,376,470 | 1,331,038 | 45,432 | 3.3% | 1,834,060 | 72.6% | -2.4% | Under budget due to lower than anticipated Adjudication costs, Interpreter Fees and External Legal Expenses |
| Operational & Supply | 696,777 | 1,031,542 | (334,765) | -48.0% | 928,536 | 111.1% | 36.1% | Over budget due to an increase in the amount of fines collected on behalf of other POA offices, which are offset in higher revenue below, as well as an increase in the anticipated distribution to area municipalities as a result of higher net revenues |
| Equipment, Vehicles & Technology | 375 | 6,165 | (5,790) | -1544.0% | 500 | 1233.0% | 1158.0% | Over budget due to unanticipated computer software support costs |
| Financial Expenditures | 81,000 | 182,177 | (101,177) | -124.9% | 108,000 | 168.7% | 93.7% | Over budget due to an increase in Collection Charges paid to third party collection agencies as a result of increased delinquent fines received, which are offset in higher revenue below |
| Total Expenses | 3,683,085 | 3,779,703 | (96,618) | -2.6% | 4,910,328 | 77.0% | 2.0% | |
| Revenue | | | | | | | | |
| Other Revenue | (5,055,000) | (5,465,207) | 410,207 | -8.1% | (6,740,000) | 81.1% | 6.1% | Over budget due to higher than anticipated infraction revenue & delinquent fine revenue collected |
| Total Revenue | (5,055,000) | (5,465,207) | 410,207 | -8.1% | (6,740,000) | 81.1% | 6.1% | |
| Intercompany Charges | | | | | | | | |
| Intercompany Charges | (6,878) | (5,530) | (1,348) | 19.6% | (9,170) | 60.3% | -14.7% | 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 | (1,378,793) | (1,691,034) | 312,241 | -22.6% | (1,838,842) | 92.0% | 17.0% | |
| Indirect Allocation | | | | | | | | |
| Indirect Allocations & Debt | 974,907 | 953,637 | 21,270 | 2.2% | 1,234,056 | 77% | 2% | Slightly under the 3rd quarter year to date budget |
| Total Indirect Allocations & Debt | 974,907 | 953,637 | 21,270 | 2.2% | 1,234,056 | 77% | 2.3% | |
| Net Expenditure/(Revenue) after Indirect Allocations | \$ (403,886) | \$ (737,397) | \$ 333,511 | -82.6% | \$ (604,786) | 122% | 47% | |