



Actual vs Budget Year To Date

Town of Essex - Operating Summary

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Amounts Added to Taxes and Special Levies	4,154,679	1,839,502	2,315,176	44.28%	Interim bill issued and posted
Conditional and Unconditional Grants	7,189,577	1,368,539	5,821,038	19.04%	Grant payment schedules vary
Contributions from Developers	1,625,957	107,620	1,518,337	6.62%	
Fines and Penalties	346,766	88,180	258,586	25.43%	
Interfund Transfers - Revenue	5,182,677	272,064	4,910,614	5.25%	Recorded at year-end
Internal Allocations - Revenue	895,890	-	895,890	0.00%	Recorded at year-end
Investment and Other Income	631,499	301,277	330,223	47.71%	
License and Permit Fees	627,661	150,918	476,743	24.04%	
Payments in Lieu of Taxation	214,184	161	214,023	0.08%	Realized in Q3 & Q4 after final taxation bills posted
Property Taxation	19,732,204	9,624,232	10,107,972	48.77%	Interim bill issued and posted
Supplementary Taxation	447,694	-	447,694	0.00%	Realized in Q3 & Q4 after final taxation bills posted
User Fees and Service Charges	15,349,395	3,180,091	12,169,304	20.72%	
Total Revenues	56,398,184	16,932,583	39,465,601	30%	
Expenses:					
Amortization Expense	90,982	-	90,982	0.00%	Recorded at year-end
Contracted Services	9,012,799	1,749,407	7,263,392	19.41%	
Debt Servicing	3,617,278	851,990	2,765,288	23.55%	Debt By-law payment schedules vary
External Transfers	539,544	83,181	456,363	15.42%	
Interfund Transfers - Expense	16,496,720	585,417	15,911,303	3.55%	Recorded at year-end
Internal Allocations - Expense	895,890	-	895,890	0.00%	Recorded at year-end
Materials and Supplies	3,661,463	937,487	2,723,976	25.60%	
Miscellaneous Services	1,097,760	135,982	961,778	12.39%	
Professional Fees	406,267	22,272	383,994	5.48%	
Rents and Financial Services	344,111	50,332	293,779	14.63%	
Repairs and Maintenance	1,014,635	165,998	848,637	16.36%	
Salaries, Wages, Benefits and Personnel Expenses	15,718,234	3,317,184	12,401,050	21.10%	
Taxation Adjustments	263,401	12,175	251,226	4.62%	Realized in Q3 & Q4 after final taxation bills posted
Uncollectible Taxes and Accounts Receivable	28,000	4,168	23,832	14.89%	
Utilities, Insurance and Property Taxes	3,068,601	1,393,991	1,674,610	45.43%	Insurance allocated for the full year in Q1
Total Expenses	56,255,684	9,309,584	46,946,100	17%	
Net Total	142,500	7,622,999	(7,480,499)	5,349.47%	



Actual vs Budget Year To Date

Division: Community Services

Fund: All; Division: Community Services; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Conditional and Unconditional Grants	79,775	35,398	44,377	44.37%	Harbour dredging grant
Interfund Transfers - Revenue	529,153	216,254	312,900	40.87%	
Investment and Other Income	208,287	4,737	203,550	2.27%	
User Fees and Service Charges	2,989,666	833,225	2,156,441	27.87%	
Total Revenues	3,806,882	1,089,614	2,717,268	29%	
Expenses:					
Contracted Services	427,286	70,615	356,671	16.53%	By-law payments - semi annually
Debt Servicing	991,684	432,508	559,177	43.61%	
External Transfers	29,000	12,590	16,410	43.41%	Recorded at year-end
Interfund Transfers - Expense	277,313	-	277,313	0.00%	
Materials and Supplies	689,462	61,569	627,893	8.93%	
Miscellaneous Services	307,897	35,188	272,709	11.43%	
Professional Fees	38,000	1,427	36,573	3.76%	
Rents and Financial Services	198,932	27,299	171,634	13.72%	
Repairs and Maintenance	261,020	42,079	218,941	16.12%	
Salaries, Wages, Benefits and Personnel Expenses	4,636,349	913,309	3,723,040	19.70%	
Utilities, Insurance and Property Taxes	1,214,718	620,199	594,519	51.06%	Insurance allocated for the full year in Q1
Total Expenses	9,071,661	2,216,781	6,854,880	24%	
Net Total	(5,264,780)	(1,127,167)	(4,137,612)	-21.41%	



Actual vs Budget Year To Date

Division: Corporate Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Amounts Added to Taxes and Special Levies	3,685,973	1,747,860	1,938,113	47.42%	Interim bills posted
Conditional and Unconditional Grants	6,658,747	1,291,780	5,366,967	19.40%	Grant payment schedules vary
Fines and Penalties	285,266	86,905	198,361	30.46%	
Interfund Transfers - Revenue	762,000	-	762,000	0.00%	Recorded at year-end
Internal Allocations - Revenue	367,525	-	367,525	0.00%	Recorded at year-end
Investment and Other Income	325,596	264,870	60,726	81.35%	
Payments in Lieu of Taxation	214,184	161	214,023	0.08%	Calculated and posted in the fall
Property Taxation	19,732,204	9,624,232	10,107,972	48.77%	Interim bills and posted - reminder posted in July
Supplementary Taxation	447,694	-	447,694	0.00%	Realized in the later half of the year
User Fees and Service Charges	3,524,012	389,158	3,134,854	11.04%	
Total Revenues	36,003,202	13,404,966	22,598,236	37%	
Expenses:					
Amortization Expense	90,982	-	90,982	0.00%	Recorded at year-end
Contracted Services	2,285,211	366,971	1,918,240	16.06%	
Interfund Transfers - Expense	8,491,703	562,314	7,929,389	6.62%	
Internal Allocations - Expense	20,000	-	20,000	0.00%	Recorded at year-end
Materials and Supplies	659,049	87,946	571,103	13.34%	
Miscellaneous Services	39,350	4,648	34,702	11.81%	
Professional Fees	53,500	-	53,500	0.00%	Realized at the end of year (audit fees, EFB disclosure letter)
Rents and Financial Services	92,827	13,318	79,509	14.35%	
Repairs and Maintenance	7,067	389	6,679	5.50%	
Salaries, Wages, Benefits and Personnel Expenses	2,170,404	478,402	1,692,002	22.04%	
Taxation Adjustments	263,401	12,175	251,226	4.62%	
Uncollectible Taxes and Accounts Receivable	3,000	4,168	(1,168)	138.94%	More water appeals incurred then anticipated
Utilities, Insurance and Property Taxes	244,609	55,162	189,447	22.55%	Insurance allocated for the full year in Q1
Total Expenses	14,421,103	1,585,493	12,835,610	11%	
Net Total	21,582,100	11,819,473	9,762,626	54.77%	



Actual vs Budget Year To Date

Division: Environmental Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Amounts Added to Taxes and Special Levies	64,404	-	64,404	0.00%	Realized after final taxation bills posted
Interfund Transfers - Revenue	3,145,598	-	3,145,598	0.00%	Recorded at year-end
Investment and Other Income	4,200	3,236	964	77.05%	
User Fees and Service Charges	8,089,920	1,834,959	6,254,960	22.68%	
Total Revenues	11,304,122	1,838,196	9,465,926	16%	
Expenses:					
Contracted Services	1,853,315	344,995	1,508,320	18.62%	
Debt Servicing	763,550	270,479	493,071	35.42%	
External Transfers	22,000	1,848	20,153	8.40%	
Interfund Transfers - Expense	5,531,056	-	5,531,056	0.00%	Recorded at year-end
Internal Allocations - Expense	553,307	-	553,307	0.00%	Recorded at year-end
Materials and Supplies	190,445	63,778	126,667	33.49%	Increased costs to replace backlog of watermeters
Miscellaneous Services	60,960	811	60,149	1.33%	
Professional Fees	120,000	1,021	118,979	0.85%	
Rents and Financial Services	182	177	5	97.12%	
Repairs and Maintenance	413,730	36,290	377,440	8.77%	
Salaries, Wages, Benefits and Personnel Expenses	743,914	168,920	574,993	22.71%	
Uncollectible Taxes and Accounts Receivable	15,000	-	15,000	0.00%	Timing of expense to be incurred at year end
Utilities, Insurance and Property Taxes	1,036,664	391,957	644,707	37.81%	Insurance allocated for the full year in Q1
Total Expenses	11,304,122	1,280,275	10,023,847	11%	
Net Total	0	557,921	(557,921)	100.00%	



Actual vs Budget Year To Date

Division: Health Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Conditional and Unconditional Grants	165,453	41,361	124,092	25.00%	
Interfund Transfers - Revenue	13,342	-	13,342	0.00%	Recorded at year-end
Investment and Other Income	1,316	247	1,069	18.74%	
License and Permit Fees	7,175	1,941	5,234	27.05%	
User Fees and Service Charges	101,178	16,444	84,734	16.25%	
Total Revenues	288,464	59,993	228,471	21%	
Expenses:					
Contracted Services	8,850	-	8,850	0.00%	
Interfund Transfers - Expense	15,526	1,996	13,529	12.86%	
Materials and Supplies	3,519	1,886	1,634	53.58%	
Miscellaneous Services	145,946	27,675	118,271	18.96%	
Professional Fees	5,104	2,000	3,104	39.18%	
Rents and Financial Services	10,958	5,000	5,958	45.63%	
Salaries, Wages, Benefits and Personnel Expenses	158,869	37,366	121,503	23.52%	
Utilities, Insurance and Property Taxes	2,785	1,582	1,203	56.79%	Insurance allocated for the full year in Q1
Total Expenses	351,558	77,505	274,053	22%	
Net Total	(63,094)	(17,513)	(45,582)	-27.76%	



Actual vs Budget Year To Date

Division: Office of the CAO

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Fines and Penalties	60,000	-	60,000	0.00%	Timing of POA Revenue
Interfund Transfers - Revenue	112,606	-	112,606	0.00%	Recorded at year-end
Investment and Other Income	44,800	1,629	43,171	3.64%	
License and Permit Fees	27,197	1,693	25,504	6.23%	
User Fees and Service Charges	-	305	(305)	Not Budgeted	Appeals fee; newer fee not budgeted for
Total Revenues	244,603	3,627	240,976	1%	
Expenses:					
Debt Servicing	799,154	38,030	761,125	4.76%	Debt By-law payment schedules vary
External Transfers	56,000	26,534	29,466	47.38%	Community Partnership Fund
Interfund Transfers - Expense	237,707	-	237,707	0.00%	Recorded at year-end
Materials and Supplies	183,077	28,848	154,229	15.76%	
Miscellaneous Services	279,716	37,428	242,288	13.38%	
Professional Fees	90,038	7,930	82,107	8.81%	
Rents and Financial Services	279	-	279	0.00%	
Repairs and Maintenance	1,250	-	1,250	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	2,215,991	459,738	1,756,253	20.75%	
Utilities, Insurance and Property Taxes	38,979	37,360	1,619	95.85%	Insurance allocated for the full year in Q1
Total Expenses	3,902,191	635,867	3,266,324	16%	
Net Total	(3,657,588)	(632,240)	(3,025,348)	-17.29%	



Actual vs Budget Year To Date

Division: Development Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Amounts Added to Taxes and Special Levies	172,000	91,642	80,358	53.28%	
Conditional and Unconditional Grants	45,771	-	45,771	0.00%	Grant payments schedules vary
Contributions from Developers	8,750	-	8,750	0.00%	Timing of Revenue to occur later in the year
Interfund Transfers - Revenue	72,865	-	72,865	0.00%	Recorded at year-end
Internal Allocations - Revenue	240,271	-	240,271	0.00%	Recorded at year-end
Investment and Other Income	10,000	1,632	8,368	16.32%	
User Fees and Service Charges	108,888	18,655	90,232	17.13%	Increase in fee not captured in forecast therefore additional revenue
Total Revenues	658,545	111,929	546,615	17%	
Expenses:					
Contracted Services	2,713	-	2,713	0.00%	
External Transfers	202,673	-	202,673	0.00%	Timing
Interfund Transfers - Expense	33,750	-	33,750	0.00%	Recorded at year-end
Internal Allocations - Expense	120,135	-	120,135	0.00%	Recorded at year-end
Materials and Supplies	107,958	9,921	98,036	9.19%	50% cost share of land development legal agreements with LLS Dept using forecasted cost savings from 51190
Miscellaneous Services	75,500	3,907	71,593	5.18%	
Professional Fees	31,000	3,637	27,363	11.73%	Registration of Heritage Designation By-laws incurred in Q1
Rents and Financial Services	1,280	-	1,280	0.00%	
Repairs and Maintenance	1,195	1,323	(129)	110.78%	Unanticipated security repairs (Empire Communications); Mandatory as per IT
Salaries, Wages, Benefits and Personnel Expenses	1,049,568	211,095	838,474	20.11%	
Utilities, Insurance and Property Taxes	14,326	9,927	4,399	69.30%	Insurance allocated for the full year in Q1
Total Expenses	1,640,098	239,811	1,400,287	15%	
Net Total	(981,553)	(127,882)	(853,672)	-13.03%	



Actual vs Budget Year To Date

Division: Protection to Persons and Property

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Conditional and Unconditional Grants	169,831	-	169,831	0.00%	Grant payment schedules vary
Contributions from Developers	1,617,207	107,620	1,509,587	6.65%	Additional construction in Ward 1 than what was forecasted
Fines and Penalties	1,500	1,275	225	85.00%	
Interfund Transfers - Revenue	379,169	55,810	323,359	14.72%	
Investment and Other Income	31,800	3,396	28,404	10.68%	Collection of Administrative Fees for property standards charges therefore additional revenue
License and Permit Fees	554,289	136,313	417,976	24.59%	
User Fees and Service Charges	55,300	26,325	28,974	47.60%	Collection of Administrative penalties from short term rental appeals & Unanticipated applications for Building Compliance Letters
Total Revenues	2,809,096	330,740	2,478,356	12%	
Expenses:					
Contracted Services	3,221,674	800,163	2,421,512	24.84%	
Debt Servicing	419,998	105,308	314,690	25.07%	
External Transfers	214,371	42,209	172,162	19.69%	
Interfund Transfers - Expense	1,814,666	21,107	1,793,559	1.16%	Recorded at year-end
Internal Allocations - Expense	120,135	-	120,135	0.00%	Recorded at year-end
Materials and Supplies	283,922	64,206	219,716	22.61%	
Miscellaneous Services	172,890	21,756	151,134	12.58%	Return of security deposit for Grade Fill By-law
Professional Fees	23,625	4,902	18,723	20.75%	
Rents and Financial Services	24,528	3,974	20,554	16.20%	
Repairs and Maintenance	144,873	21,645	123,228	14.94%	
Salaries, Wages, Benefits and Personnel Expenses	2,071,839	457,556	1,614,284	22.08%	
Utilities, Insurance and Property Taxes	221,533	171,899	49,634	77.60%	Insurance allocated for the full year in Q1
Total Expenses	8,734,055	1,714,725	7,019,330	20%	
Net Total	(5,924,959)	(1,383,985)	(4,540,974)	-23.36%	



Actual vs Budget Year To Date

Division: Public Works

Fund: All; Division: Public Works; GL Account: All; Costing Center: All

Reporting Period : As at end of March 2025 (25% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
Revenues:					
Amounts Added to Taxes and Special Levies	232,301	-	232,301	0.00%	
Conditional and Unconditional Grants	70,000	-	70,000	0.00%	Grant payment schedules vary
Interfund Transfers - Revenue	167,943	-	167,943	0.00%	Recorded at year-end
Internal Allocations - Revenue	288,094	-	288,094	0.00%	Recorded at year-end
Investment and Other Income	5,500	21,530	(16,030)	391.45%	Insurance claim received
License and Permit Fees	39,000	10,970	28,030	28.13%	
User Fees and Service Charges	480,432	61,020	419,412	12.70%	
Total Revenues	1,283,270	93,519	1,189,752	7%	
Expenses:					
Contracted Services	1,213,750	166,664	1,047,086	13.73%	
Debt Servicing	642,891	5,666	637,226	0.88%	Debt By-law payment schedules vary
External Transfers	15,500	-	15,500	0.00%	Timing of expenses vary
Interfund Transfers - Expense	95,000	-	95,000	0.00%	Recorded at year-end
Internal Allocations - Expense	82,312	-	82,312	0.00%	Recorded at year-end
Materials and Supplies	1,544,032	619,333	924,699	40.11%	
Miscellaneous Services	15,500	4,569	10,931	29.48%	
Professional Fees	45,000	1,355	43,645	3.01%	
Rents and Financial Services	15,125	564	14,561	3.73%	
Repairs and Maintenance	185,500	64,272	121,228	34.65%	
Salaries, Wages, Benefits and Personnel Expenses	2,671,299	590,798	2,080,501	22.12%	
Uncollectible Taxes and Accounts Receivable	10,000	-	10,000	0.00%	
Utilities, Insurance and Property Taxes	294,986	105,905	189,081	35.90%	Insurance allocated for the full year in Q1
Total Expenses	6,830,896	1,559,126	5,271,770	23%	
Net Total	(5,547,625)	(1,465,607)	(4,082,018)	-26.42%	