



Actual vs Budget Year To Date

Fund: Town of Essex

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

Reporting Period : As at end of June 2025 (50% 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	4,160,337	(5,659)	100.14%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	7,189,577	3,042,243	4,147,333	42.31%	Grant payment schedules vary
Contributions from Developers	1,625,957	425,467	1,200,490	26.17%	
Fines and Penalties	346,766	186,325	160,442	53.73%	
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	1,398,143	(766,644)	221.40%	Proceeds from sale of land received
License and Permit Fees	627,661	324,080	303,581	51.63%	
Payments in Lieu of Taxation	214,184	-	214,184	0.00%	Realized in Q3 & Q4 after final taxation bills posted
Property Taxation	19,732,204	20,029,419	(297,215)	101.51%	Interim and Final Tax Bills 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	6,678,007	8,671,389	43.51%	
Total Revenues	56,398,184	36,516,084	19,882,100	65%	
Expenses:					
Amortization Expense	90,982	-	90,982	0.00%	Recorded at year-end
Contracted Services	9,012,799	3,489,359	5,523,440	38.72%	
Debt Servicing	3,617,278	1,594,133	2,023,144	44.07%	Debt By-law payment schedules vary
External Transfers	539,544	150,498	389,046	27.89%	
Interfund Transfers - Expense	16,496,720	3,049,559	13,447,161	18.49%	Recorded at year-end
Internal Allocations - Expense	895,890	-	895,890	0.00%	Recorded at year-end
Materials and Supplies	3,661,463	1,629,499	2,031,964	44.50%	
Miscellaneous Services	1,097,760	379,594	718,166	34.58%	
Professional Fees	406,267	97,281	308,985	23.95%	
Rents and Financial Services	344,111	139,642	204,470	40.58%	
Repairs and Maintenance	1,014,635	423,465	591,170	41.74%	
Salaries, Wages, Benefits and Personnel Expenses	15,718,234	7,055,820	8,662,414	44.89%	
Taxation Adjustments	263,401	67,071	196,330	25.46%	Realized in Q3 & Q4 after final taxation bills posted
Uncollectible Taxes and Accounts Receivable	28,000	11,297	16,703	40.35%	
Utilities, Insurance and Property Taxes	3,068,601	1,801,581	1,267,020	58.71%	Insurance allocated for the full year in Q1
Total Expenses	56,255,684	19,888,800	36,366,885	35%	
Net Total	142,500	16,627,284	(16,484,784)	11,668.27%	



Actual vs Budget Year To Date

Division: Community Services

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

Reporting Period : As at end of June 2025 (50% 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	68,398	11,377	85.74%	Harbour dredging grant & Funfest Grants received
Interfund Transfers - Revenue	529,153	216,254	312,900	40.87%	
Investment and Other Income	208,287	32,706	175,581	15.70%	
User Fees and Service Charges	2,989,666	1,499,485	1,490,181	50.16%	
Total Revenues	3,806,882	1,816,843	1,990,039	48%	
Expenses:					
Contracted Services	427,286	109,825	317,461	25.70%	Debt By-law payment schedules vary
Debt Servicing	991,684	495,842	495,842	50.00%	
External Transfers	29,000	25,090	3,910	86.52%	Recorded at year-end
Interfund Transfers - Expense	277,313	-	277,313	0.00%	
Materials and Supplies	689,462	174,261	515,200	25.27%	
Miscellaneous Services	307,897	117,060	190,837	38.02%	
Professional Fees	38,000	2,849	35,151	7.50%	
Rents and Financial Services	198,932	77,931	121,001	39.17%	
Repairs and Maintenance	261,020	107,553	153,467	41.20%	
Salaries, Wages, Benefits and Personnel Expenses	4,636,349	1,994,681	2,641,668	43.02%	
Utilities, Insurance and Property Taxes	1,214,718	818,607	396,111	67.39%	Insurance allocated for the full year in Q1
Total Expenses	9,071,661	3,923,700	5,147,961	43%	
Net Total	(5,264,780)	(2,106,858)	(3,157,922)	-40.02%	



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 June 2025 (50% 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	3,727,298	(41,325)	101.12%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	6,658,747	2,781,848	3,876,899	41.78%	Grant payment schedules vary
Fines and Penalties	285,266	184,350	100,917	64.62%	
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	394,359	(68,763)	121.12%	
Payments in Lieu of Taxation	214,184	-	214,184	0.00%	Realized in Q3 & Q4 after final taxation bills posted
Property Taxation	19,732,204	20,029,419	(297,215)	101.51%	Interim and Final Tax Bills posted
Supplementary Taxation	447,694	-	447,694	0.00%	Realized in Q3 & Q4 after final taxation bills posted
User Fees and Service Charges	3,524,012	1,029,073	2,494,939	29.20%	Timing of landfill compensation payments
Total Revenues	36,003,202	28,146,347	7,856,856	78%	
Expenses:					
Amortization Expense	90,982	-	90,982	0.00%	Recorded at year-end
Contracted Services	2,285,211	942,202	1,343,009	41.23%	
Interfund Transfers - Expense	8,491,703	1,782,328	6,709,375	20.99%	
Internal Allocations - Expense	20,000	-	20,000	0.00%	Recorded at year-end
Materials and Supplies	659,049	320,555	338,494	48.64%	
Miscellaneous Services	39,350	16,399	22,951	41.67%	
Professional Fees	53,500	3,902	49,598	7.29%	Realized at the end of year (audit fees, EFB disclosure letter)
Rents and Financial Services	92,827	36,709	56,118	39.55%	
Repairs and Maintenance	7,067	671	6,396	9.50%	
Salaries, Wages, Benefits and Personnel Expenses	2,170,404	997,723	1,172,681	45.97%	
Taxation Adjustments	263,401	45,704	217,697	17.35%	
Uncollectible Taxes and Accounts Receivable	3,000	9,387	(6,387)	312.90%	More water appeals incurred then anticipated
Utilities, Insurance and Property Taxes	244,609	78,751	165,858	32.19%	Insurance allocated for the full year in Q1
Total Expenses	14,421,103	4,234,332	10,186,770	29%	
Net Total	21,582,100	23,912,014	(2,329,915)	110.80%	



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 June 2025 (50% 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	186,533	(14,533)	108.45%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	45,771	12,725	33,046	27.80%	Grant payments schedules vary
Contributions from Developers	8,750	18,400	(9,650)	210.29%	
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	3,327	6,673	33.27%	
User Fees and Service Charges	108,888	38,169	70,718	35.05%	
Total Revenues	658,545	259,154	399,391	39%	
Expenses:					
Contracted Services	2,713	-	2,713	0.00%	
External Transfers	202,673	3,000	199,673	1.48%	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	41,018	66,939	37.99%	
Miscellaneous Services	75,500	23,650	51,850	31.32%	
Professional Fees	31,000	3,637	27,363	11.73%	
Rents and Financial Services	1,280	75	1,205	5.86%	
Repairs and Maintenance	1,195	3,026	(1,831)	253.28%	Unanticipated security repairs (Empire Communications); Mandatory as per IT
Salaries, Wages, Benefits and Personnel Expenses	1,049,568	461,044	588,524	43.93%	
Taxation Adjustments	-	21,367	(21,367)	Not Budgeted	Interim and Final Tax Bills posted
Utilities, Insurance and Property Taxes	14,326	12,057	2,270	84.16%	Insurance allocated for the full year in Q1
Total Expenses	1,640,098	568,874	1,071,224	35%	
Net Total	(981,553)	(309,720)	(671,834)	-31.55%	



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 June 2025 (50% 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	82,725	82,728	50.00%	
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	4,602	2,573	64.14%	
User Fees and Service Charges	101,178	42,105	59,074	41.61%	
Total Revenues	288,464	129,679	158,785	45%	
Expenses:					
Contracted Services	8,850	25	8,825	0.29%	
Interfund Transfers - Expense	15,526	7,844	7,682	50.52%	
Materials and Supplies	3,519	2,397	1,122	68.12%	
Miscellaneous Services	145,946	64,578	81,369	44.25%	
Professional Fees	5,104	3,000	2,104	58.78%	
Rents and Financial Services	10,958	7,500	3,458	68.44%	
Salaries, Wages, Benefits and Personnel Expenses	158,869	78,020	80,849	49.11%	
Utilities, Insurance and Property Taxes	2,785	2,119	666	76.08%	Insurance allocated for the full year in Q1
Total Expenses	351,558	165,484	186,074	47%	
Net Total	(63,094)	(35,805)	(27,289)	-56.75%	



Actual vs Budget Year To Date

Division: Infrastructure Services

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

Reporting Period : As at end of June 2025 (50% 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	9,879	54,525	15.34%	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	7,866	(3,666)	187.29%	
User Fees and Service Charges	8,089,920	3,883,780	4,206,140	48.01%	
Total Revenues	11,304,122	3,901,525	7,402,597	35%	
Expenses:					
Contracted Services	1,853,315	743,249	1,110,066	40.10%	
Debt Servicing	763,550	447,557	315,993	58.62%	Debt By-law payment schedules vary
External Transfers	22,000	2,848	19,153	12.94%	
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	116,512	73,933	61.18%	Increased number of emergency repairs and meter replacements
Miscellaneous Services	60,960	23,916	37,044	39.23%	
Professional Fees	120,000	5,722	114,278	4.77%	
Rents and Financial Services	182	208	(26)	114.15%	
Repairs and Maintenance	413,730	154,494	259,236	37.34%	
Salaries, Wages, Benefits and Personnel Expenses	743,914	368,272	375,642	49.50%	
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	497,620	539,044	48.00%	Insurance allocated for the full year in Q1
Total Expenses	11,304,122	2,360,398	8,943,724	21%	
Net Total	0	1,541,127	(1,541,127)	100.00%	



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 June 2025 (50% 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	918,448	(873,648)	2,050.11%	Proceeds from sale of land received
License and Permit Fees	27,197	8,862	18,335	32.58%	
User Fees and Service Charges	-	610	(610)	Not Budgeted	Appeals fee; newer fee not budgeted for
Total Revenues	244,603	927,919	(683,316)	379%	
Expenses:					
Debt Servicing	799,154	189,808	609,347	23.75%	Debt By-law payment schedules vary
External Transfers	56,000	32,044	23,956	57.22%	Community Partnership Fund
Interfund Transfers - Expense	237,707	852,320	(614,613)	358.56%	Proceeds from sale of land transferred to reserve
Materials and Supplies	183,077	41,948	141,129	22.91%	
Miscellaneous Services	279,716	55,191	224,525	19.73%	
Professional Fees	90,038	49,082	40,956	54.51%	
Rents and Financial Services	279	125	154	44.82%	
Repairs and Maintenance	1,250	-	1,250	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	2,215,991	1,017,139	1,198,852	45.90%	
Utilities, Insurance and Property Taxes	38,979	38,959	20	99.95%	Insurance allocated for the full year in Q1
Total Expenses	3,902,191	2,276,616	1,625,575	58%	
Net Total	(3,657,588)	(1,348,697)	(2,308,891)	-36.87%	



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 June 2025 (50% 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	96,548	73,284	56.85%	Grant payments schedules vary
Contributions from Developers	1,617,207	407,067	1,210,140	25.17%	
Fines and Penalties	1,500	1,975	(475)	131.67%	
Interfund Transfers - Revenue	379,169	55,810	323,359	14.72%	
Investment and Other Income	31,800	17,796	14,004	55.96%	
License and Permit Fees	554,289	288,879	265,410	52.12%	
User Fees and Service Charges	55,300	37,953	17,346	68.63%	
Total Revenues	2,809,096	906,027	1,903,069	32%	
Expenses:					
Contracted Services	3,221,674	1,339,256	1,882,419	41.57%	Debt By-law payment schedules vary
Debt Servicing	419,998	209,999	209,999	50.00%	
External Transfers	214,371	87,216	127,155	40.68%	Recorded at year-end
Interfund Transfers - Expense	1,814,666	407,067	1,407,599	22.43%	
Internal Allocations - Expense	120,135	-	120,135	0.00%	Recorded at year-end
Materials and Supplies	283,922	94,535	189,388	33.30%	
Miscellaneous Services	172,890	69,585	103,306	40.25%	
Professional Fees	23,625	11,842	11,783	50.13%	
Rents and Financial Services	24,528	10,421	14,107	42.48%	
Repairs and Maintenance	144,873	52,379	92,494	36.16%	
Salaries, Wages, Benefits and Personnel Expenses	2,071,839	953,894	1,117,945	46.04%	
Utilities, Insurance and Property Taxes	221,533	190,360	31,172	85.93%	Insurance allocated for the full year in Q1
Total Expenses	8,734,055	3,426,554	5,307,502	39%	
Net Total	(5,924,959)	(2,520,526)	(3,404,433)	-42.54%	



Actual vs Budget Year To Date

Division: Public Works

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

Reporting Period : As at end of June 2025 (50% 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	236,628	(4,326)	101.86%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	70,000	-	70,000	0.00%	Grant payments 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	23,394	(17,894)	425.35%	Insurance claim received
License and Permit Fees	39,000	21,737	17,263	55.74%	Telecommunication installations ongoing
User Fees and Service Charges	480,432	146,832	333,600	30.56%	
Total Revenues	1,283,270	428,591	854,680	33%	
Expenses:					
Contracted Services	1,213,750	354,801	858,949	29.23%	
Debt Servicing	642,891	250,928	391,964	39.03%	Debt By-law payment schedules vary
External Transfers	15,500	300	15,200	1.94%	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	838,272	705,760	54.29%	Increased in salt use from winter control
Miscellaneous Services	15,500	9,214	6,286	59.45%	GPS modules for vehicles
Professional Fees	45,000	17,247	27,753	38.33%	
Rents and Financial Services	15,125	6,673	8,452	44.12%	
Repairs and Maintenance	185,500	105,341	80,159	56.79%	Increased equipment repairs
Salaries, Wages, Benefits and Personnel Expenses	2,671,299	1,185,047	1,486,252	44.36%	
Uncollectible Taxes and Accounts Receivable	10,000	1,910	8,090	19.10%	
Utilities, Insurance and Property Taxes	294,986	163,108	131,878	55.29%	Insurance allocated for the full year in Q1
Total Expenses	6,830,896	2,932,842	3,898,054	43%	
Net Total	(5,547,625)	(2,504,252)	(3,043,374)	-45.14%	