



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Amounts Added to Taxes and Special Levies	4,154,679	4,164,314	(9,635)	100.23%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	7,189,577	5,144,858	2,044,719	71.56%	Grant payment schedules vary
Contributions from Developers	1,625,957	774,458	851,499	47.63%	
Fines and Penalties	346,766	295,002	51,765	85.07%	
Interfund Transfers - Revenue	5,182,677	388,040	4,794,637	7.49%	Recorded at year-end
Internal Allocations - Revenue	895,890	141,194	754,696	15.76%	Recorded at year-end
Investment and Other Income	631,499	1,718,640	(1,087,141)	272.15%	Proceeds from sale of land received, transferred to reserve
License and Permit Fees	627,661	459,403	168,258	73.19%	
Payments in Lieu of Taxation	214,184	-	214,184	0.00%	To be realized in Q4
Property Taxation	19,732,204	20,029,419	(297,215)	101.51%	Interim and Final Tax Bills posted
Supplementary Taxation	447,694	51,289	396,405	11.46%	Remainder realized in Q4
User Fees and Service Charges	15,349,395	9,925,372	5,424,023	64.66%	
<b>Total Revenues</b>	<b>56,398,184</b>	<b>43,091,990</b>	<b>13,306,194</b>	<b>76%</b>	
<b>Expenses:</b>					
Amortization Expense	90,982	-	90,982	0.00%	Recorded at year-end
Contracted Services	9,012,799	5,974,210	3,038,589	66.29%	
Debt Servicing	3,617,278	2,486,566	1,130,711	68.74%	Debt By-law payment schedules vary
External Transfers	539,544	207,541	332,002	38.47%	
Interfund Transfers - Expense	16,496,720	4,126,989	12,369,732	25.02%	Recorded at year-end
Internal Allocations - Expense	895,890	141,194	754,696	15.76%	Recorded at year-end
Materials and Supplies	3,661,463	2,685,524	975,940	73.35%	
Miscellaneous Services	1,097,760	603,458	494,302	54.97%	
Professional Fees	406,267	142,007	264,260	34.95%	
Rents and Financial Services	344,111	215,104	129,007	62.51%	
Repairs and Maintenance	1,014,635	713,881	300,754	70.36%	
Salaries, Wages, Benefits and Personnel Expenses	15,718,234	10,865,226	4,853,008	69.12%	
Taxation Adjustments	263,401	85,689	177,712	32.53%	Remainder realized in Q4
Uncollectible Taxes and Accounts Receivable	28,000	15,425	12,576	55.09%	
Utilities, Insurance and Property Taxes	3,068,601	2,176,271	892,330	70.92%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>56,255,684</b>	<b>30,439,084</b>	<b>25,816,600</b>	<b>54%</b>	
<b>Net Total</b>	<b>142,500</b>	<b>12,652,905</b>	<b>(12,510,405)</b>	<b>8,879.23%</b>	



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Conditional and Unconditional Grants	79,775	138,058	(58,283)	173.06%	Harbour dredging, Funfest & Recreation Student Grants received
Interfund Transfers - Revenue	529,153	262,754	266,400	49.66%	
Investment and Other Income	208,287	136,886	71,401	65.72%	
User Fees and Service Charges	2,989,666	2,392,465	597,201	80.02%	
<b>Total Revenues</b>	<b>3,806,882</b>	<b>2,930,163</b>	<b>876,719</b>	<b>77%</b>	
<b>Expenses:</b>					
Contracted Services	427,286	188,538	238,748	44.12%	Debt By-law payment schedules vary
Debt Servicing	991,684	928,350	63,335	93.61%	
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	423,808	265,654	61.47%	
Miscellaneous Services	307,897	178,041	129,856	57.82%	
Professional Fees	38,000	9,281	28,719	24.42%	
Rents and Financial Services	198,932	130,362	68,571	65.53%	
Repairs and Maintenance	261,020	175,719	85,301	67.32%	
Salaries, Wages, Benefits and Personnel Expenses	4,636,349	3,297,496	1,338,853	71.12%	
Utilities, Insurance and Property Taxes	1,214,718	926,168	288,550	76.25%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>9,071,661</b>	<b>6,282,853</b>	<b>2,788,808</b>	<b>69%</b>	
<b>Net Total</b>	<b>(5,264,780)</b>	<b>(3,352,690)</b>	<b>(1,912,090)</b>	<b>-63.68%</b>	



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Amounts Added to Taxes and Special Levies	3,685,973	3,734,700	(48,727)	101.32%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	6,658,747	4,728,635	1,930,111	71.01%	Grant payment schedules vary
Fines and Penalties	285,266	290,768	(5,502)	101.93%	
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	478,653	(153,057)	147.01%	WSIB Surplus revenue offset in expenses with transfer to reserve
Payments in Lieu of Taxation	214,184	-	214,184	0.00%	To be realized in Q4
Property Taxation	19,732,204	20,029,419	(297,215)	101.51%	Interim and Final Tax Bills posted
Supplementary Taxation	447,694	51,289	396,405	11.46%	Remainder realized in Q4
User Fees and Service Charges	3,524,012	1,029,947	2,494,065	29.23%	Timing of landfill compensation payments
<b>Total Revenues</b>	<b>36,003,202</b>	<b>30,343,412</b>	<b>5,659,790</b>	<b>84%</b>	
<b>Expenses:</b>					
Amortization Expense	90,982	-	90,982	0.00%	Recorded at year-end
Contracted Services	2,285,211	1,671,812	613,398	73.16%	
Interfund Transfers - Expense	8,491,703	2,635,616	5,856,087	31.04%	Recorded at year-end
Internal Allocations - Expense	20,000	-	20,000	0.00%	Recorded at year-end
Materials and Supplies	659,049	492,234	166,815	74.69%	
Miscellaneous Services	39,350	20,698	18,652	52.60%	
Professional Fees	53,500	4,451	49,049	8.32%	Realized at the end of year (audit fees, EFB disclosure letter)
Rents and Financial Services	92,827	51,640	41,187	55.63%	
Repairs and Maintenance	7,067	671	6,396	9.50%	
Salaries, Wages, Benefits and Personnel Expenses	2,170,404	1,517,572	652,832	69.92%	
Taxation Adjustments	263,401	64,323	199,078	24.42%	
Uncollectible Taxes and Accounts Receivable	3,000	12,526	(9,526)	417.54%	More water appeals incurred then anticipated
Utilities, Insurance and Property Taxes	244,609	132,176	112,433	54.04%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>14,421,103</b>	<b>6,603,719</b>	<b>7,817,384</b>	<b>46%</b>	
<b>Net Total</b>	<b>21,582,100</b>	<b>23,739,693</b>	<b>(2,157,594)</b>	<b>110.00%</b>	



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Amounts Added to Taxes and Special Levies	172,000	187,134	(15,134)	108.80%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	45,771	23,742	22,029	51.87%	Grant payment schedules vary
Contributions from Developers	8,750	39,000	(30,250)	445.71%	Parkland contributions; will be transferred to reserve at year end
Interfund Transfers - Revenue	72,865	-	72,865	0.00%	Recorded at year-end
Internal Allocations - Revenue	240,271	141,194	99,077	58.76%	Remainder recorded at year-end
Investment and Other Income	10,000	3,380	6,620	33.80%	
User Fees and Service Charges	108,888	67,255	41,632	61.77%	
<b>Total Revenues</b>	<b>658,545</b>	<b>461,705</b>	<b>196,839</b>	<b>70%</b>	
<b>Expenses:</b>					
Contracted Services	2,713	4,065	(1,352)	149.84%	Contract Services for Planning Services
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	70,597	49,538	58.76%	Remainder recorded at year-end
Materials and Supplies	107,958	58,488	49,469	54.18%	
Miscellaneous Services	75,500	32,101	43,399	42.52%	
Professional Fees	31,000	9,643	21,357	31.10%	
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	697,735	351,833	66.48%	
Taxation Adjustments	-	21,367	(21,367)	Not Budgeted	Interim and Final Tax Bills posted
Utilities, Insurance and Property Taxes	14,326	13,692	634	95.58%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>1,640,098</b>	<b>913,789</b>	<b>726,309</b>	<b>56%</b>	
<b>Net Total</b>	<b>(981,553)</b>	<b>(452,083)</b>	<b>(529,470)</b>	<b>-46.06%</b>	



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Conditional and Unconditional Grants	165,453	126,387	39,066	76.39%	
Interfund Transfers - Revenue	13,342	-	13,342	0.00%	Recorded at year-end
Investment and Other Income	1,316	992	324	75.35%	
License and Permit Fees	7,175	7,524	(349)	104.86%	More burial permits issued than anticipated
User Fees and Service Charges	101,178	63,388	37,790	62.65%	
<b>Total Revenues</b>	<b>288,464</b>	<b>198,291</b>	<b>90,173</b>	<b>69%</b>	
<b>Expenses:</b>					
Contracted Services	8,850	51	8,799	0.58%	
Interfund Transfers - Expense	15,526	11,167	4,359	71.93%	
Materials and Supplies	3,519	2,454	1,065	69.74%	
Miscellaneous Services	145,946	97,899	48,047	67.08%	
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	117,232	41,637	73.79%	
Utilities, Insurance and Property Taxes	2,785	2,423	363	86.98%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>351,558</b>	<b>241,726</b>	<b>109,832</b>	<b>69%</b>	
<b>Net Total</b>	<b>(63,094)</b>	<b>(43,436)</b>	<b>(19,659)</b>	<b>-68.84%</b>	



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Amounts Added to Taxes and Special Levies	64,404	10,148	54,256	15.76%	Remainder realized in Q4
Interfund Transfers - Revenue	3,145,598	-	3,145,598	0.00%	Recorded at year-end
Investment and Other Income	4,200	9,774	(5,574)	232.72%	Increase in water turn on/off calls and locate services
User Fees and Service Charges	8,089,920	6,086,338	2,003,582	75.23%	
<b>Total Revenues</b>	<b>11,304,122</b>	<b>6,106,260</b>	<b>5,197,862</b>	<b>54%</b>	
<b>Expenses:</b>					
Contracted Services	1,853,315	1,094,102	759,213	59.03%	
Debt Servicing	763,550	586,472	177,078	76.81%	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	212,196	(21,751)	111.42%	Increased number of emergency repairs and meter replacements
Miscellaneous Services	60,960	59,291	1,669	97.26%	
Professional Fees	120,000	17,267	102,733	14.39%	
Rents and Financial Services	182	384	(202)	210.86%	
Repairs and Maintenance	413,730	289,249	124,481	69.91%	
Salaries, Wages, Benefits and Personnel Expenses	743,914	539,520	204,394	72.52%	
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	637,581	399,083	61.50%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>11,304,122</b>	<b>3,438,910</b>	<b>7,865,212</b>	<b>30%</b>	
<b>Net Total</b>	<b>0</b>	<b>2,667,350</b>	<b>(2,667,350)</b>	<b>100.00%</b>	



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Conditional and Unconditional Grants	-	26,488	(26,488)	Not Budgeted	Canada Summer Jobs Grant to be transferred to reserve
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	918,952	(874,152)	2,051.23%	Proceeds from sale of land received, transferred to reserve
License and Permit Fees	27,197	18,051	9,146	66.37%	
User Fees and Service Charges	-	610	(610)	Not Budgeted	Appeals fee; newer fee not budgeted for
<b>Total Revenues</b>	<b>244,603</b>	<b>964,100</b>	<b>(719,497)</b>	<b>394%</b>	
<b>Expenses:</b>					
Debt Servicing	799,154	221,636	577,519	27.73%	Debt By-law payment schedules vary
External Transfers	56,000	45,380	10,620	81.04%	Majority of Community Partnership Fund & Council Discretionary spent
Interfund Transfers - Expense	237,707	852,320	(614,613)	358.56%	Proceeds from sale of land transferred to reserve
Materials and Supplies	183,077	63,723	119,354	34.81%	
Miscellaneous Services	279,716	72,000	207,716	25.74%	
Professional Fees	90,038	65,192	24,845	72.41%	
Rents and Financial Services	279	150	129	53.78%	
Repairs and Maintenance	1,250	-	1,250	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	2,215,991	1,451,797	764,194	65.51%	
Utilities, Insurance and Property Taxes	38,979	40,545	(1,566)	104.02%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>3,902,191</b>	<b>2,812,742</b>	<b>1,089,449</b>	<b>72%</b>	
<b>Net Total</b>	<b>(3,657,588)</b>	<b>(1,848,642)</b>	<b>(1,808,946)</b>	<b>-50.54%</b>	



## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Conditional and Unconditional Grants	169,831	101,548	68,284	59.79%	Grant payments schedules vary
Contributions from Developers	1,617,207	735,458	881,749	45.48%	
Fines and Penalties	1,500	4,234	(2,734)	282.24%	More parking fee revenues received than anticipated
Interfund Transfers - Revenue	379,169	76,382	302,787	20.14%	Recorded at year-end
Investment and Other Income	31,800	31,559	241	99.24%	
License and Permit Fees	554,289	409,738	144,551	73.92%	
User Fees and Service Charges	55,300	66,706	(11,406)	120.63%	Cloud permit Convenience fee offset in rents and financial services expenses
<b>Total Revenues</b>	<b>2,809,096</b>	<b>1,425,623</b>	<b>1,383,473</b>	<b>51%</b>	
<b>Expenses:</b>					
Contracted Services	3,221,674	2,409,977	811,697	74.81%	
Debt Servicing	419,998	315,306	104,691	75.07%	Debt By-law payment schedules vary
External Transfers	214,371	130,824	83,547	61.03%	
Interfund Transfers - Expense	1,814,666	515,886	1,298,780	28.43%	Recorded at year-end
Internal Allocations - Expense	120,135	70,597	49,538	58.76%	Recorded at year-end
Materials and Supplies	283,922	148,154	135,769	52.18%	
Miscellaneous Services	172,890	129,350	43,540	74.82%	
Professional Fees	23,625	15,759	7,866	66.70%	
Rents and Financial Services	24,528	17,286	7,242	70.47%	
Repairs and Maintenance	144,873	72,995	71,878	50.39%	
Salaries, Wages, Benefits and Personnel Expenses	2,071,839	1,449,946	621,893	69.98%	
Utilities, Insurance and Property Taxes	221,533	208,978	12,555	94.33%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>8,734,055</b>	<b>5,485,057</b>	<b>3,248,998</b>	<b>63%</b>	
<b>Net Total</b>	<b>(5,924,959)</b>	<b>(4,059,434)</b>	<b>(1,865,525)</b>	<b>-68.51%</b>	





## 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 September 2025 (75% of the Year)

Account	Annual Budget	Year To Date Actual Cost	Variance \$ (Unused funds)	Variance % (Budget used)	Director/Manager Comments
<b>Revenues:</b>					
Amounts Added to Taxes and Special Levies	232,301	232,332	(31)	100.01%	Interim and Final Tax Bills posted
Conditional and Unconditional Grants	70,000	-	70,000	0.00%	Grant payment schedules vary
Interfund Transfers - Revenue	167,943	48,905	119,039	29.12%	Recorded at year-end
Internal Allocations - Revenue	288,094	-	288,094	0.00%	Recorded at year-end
Investment and Other Income	5,500	138,444	(132,944)	2,517.16%	Insurance claim & Tree Deposits received
License and Permit Fees	39,000	24,091	14,909	61.77%	Telecommunication installations ongoing
User Fees and Service Charges	480,432	218,663	261,769	45.51%	
<b>Total Revenues</b>	<b>1,283,270</b>	<b>662,435</b>	<b>620,836</b>	<b>52%</b>	
<b>Expenses:</b>					
Contracted Services	1,213,750	605,664	608,086	49.90%	
Debt Servicing	642,891	434,803	208,089	67.63%	Debt By-law payment schedules vary
External Transfers	15,500	400	15,100	2.58%	Timing of expenses vary
Interfund Transfers - Expense	95,000	112,000	(17,000)	117.89%	Tree Deposits received transferred to reserve
Internal Allocations - Expense	82,312	-	82,312	0.00%	Recorded at year-end
Materials and Supplies	1,544,032	1,284,466	259,566	83.19%	Increased in salt use from winter control
Miscellaneous Services	15,500	14,079	1,421	90.83%	GPS modules for vehicles
Professional Fees	45,000	17,413	27,587	38.70%	
Rents and Financial Services	15,125	7,708	7,417	50.97%	
Repairs and Maintenance	185,500	172,220	13,280	92.84%	Increased equipment repairs
Salaries, Wages, Benefits and Personnel Expenses	2,671,299	1,793,928	877,371	67.16%	
Uncollectible Taxes and Accounts Receivable	10,000	2,898	7,102	28.98%	
Utilities, Insurance and Property Taxes	294,986	214,708	80,278	72.79%	Insurance allocated for the full year in Q1
<b>Total Expenses</b>	<b>6,830,896</b>	<b>4,660,287</b>	<b>2,170,609</b>	<b>68%</b>	
<b>Net Total</b>	<b>(5,547,625)</b>	<b>(3,997,852)</b>	<b>(1,549,773)</b>	<b>-72.06%</b>	