



Corporation of the Town of Essex

Operating Variance

Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)
Revenues				
Amounts Added to Taxes and Special Levies	2,603,045	1,211,375	1,391,670	46.54%
Conditional and Unconditional Grants	6,380,474	1,670,133	4,710,341	26.18%
Contributions from Developers	1,242,229	101,402	1,140,827	8.16%
Fines and Penalties	312,224	52,818	259,406	16.92%
Interfund Transfers - Revenue	3,834,557	65,613	3,768,944	1.71%
Internal Allocations - Revenue	567,252	-	567,252	0.00%
Investment and Other Income	265,608	42,579	223,029	16.03%
Payments in Lieu of Taxation	157,126	322	156,805	0.20%
Property Taxation	15,937,059	7,858,214	8,078,845	49.31%
Supplementary Taxation	242,000	-	242,000	0.00%
License and Permit Fees	476,638	156,595	320,043	32.85%
User Fees and Service Charges	12,634,972	2,547,283	10,087,688	20.16%
Total Revenues	44,653,184	13,706,334	30,946,850	30.70%
Expenses				
Amortization Expense	90,982	-	90,982	0.00%
Contracted Services	7,746,158	1,467,432	6,278,727	18.94%
Debt Servicing	3,086,018	849,529	2,236,489	27.53%
External Transfers	678,989	118,101	560,888	17.39%
Interfund Transfers - Expense	13,233,566	570,188	12,663,378	4.31%
Internal Allocations - Expense	638,683	16,280	622,403	2.55%
Materials and Supplies	2,514,387	565,388	1,948,999	22.49%
Miscellaneous Services	785,523	62,424	723,099	7.95%
Professional Fees	346,243	9,947	336,296	2.87%
Rents and Financial Services	303,931	46,222	257,709	15.21%
Repairs and Maintenance	911,388	107,342	804,045	11.78%
Salaries, Wages, Benefits and Personnel Expenses	11,563,629	2,319,707	9,243,923	20.06%
Taxation Adjustments	172,000	11,670	160,330	6.78%
Uncollectible Taxes and Accounts Receivable	12,525	-	12,525	0.00%
Utilities, Insurance and Property Taxes	2,569,162	208,360	2,360,802	8.11%
Total Expenses	44,653,183	6,352,589	38,300,594	14.23%
Net Total	0	7,353,744	(7,353,744)	



Office of the CAO
Operating Variance
Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Managers Comments
Revenues					
Conditional and Unconditional Grants	-	441,468	(441,468)	No Budget	Covid Resiliency Grant Funding
Fines and Penalties	60,000	-	60,000	0.00%	
Interfund Transfers - Revenue	110,000	-	110,000	0.00%	
Internal Allocations - Revenue	58,523	-	58,523	0.00%	
Investment and Other Income	36,139	1,612	34,528	4.46%	
License and Permit Fees	19,124	1,218	17,906	6.37%	
Total Revenues	283,786	444,298	(160,512)	156.56%	
Expenses					
Contracted Services	-	2,860	(2,860)	No Budget	Covid related - New Door and power to vaccine freezer
External Transfers	122,500	76,252	46,248	62.25%	Yearly Community Partnership Grants, given in Q1
Interfund Transfers - Expense	519,764	-	519,764	0.00%	
Materials and Supplies	33,696	33,173	523	98.45%	Memberships and Publication/Periodicals one time fees paid at beginning of the year
Miscellaneous Services	230,325	7,754	222,571	3.37%	
Professional Fees	76,910	8,404	68,506	10.93%	
Total Professional Fees	76,910	8,404	68,506	10.93%	
Rents and Financial Services	5,995	-	5,995	0.00%	
Repairs and Maintenance	4,504	-	4,504	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	1,312,082	288,778	1,023,304	22.01%	
Utilities, Insurance and Property Taxes	6,513	785	5,728	12.05%	
Total Expenses	2,312,289	418,005	1,894,284	18.08%	
Net Total	(2,028,503)	26,293	(2,054,796)	-1.30%	



Corporate Services

Operating Variance

Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	935,960	471,695	464,265	50.40%	
Conditional and Unconditional Grants	5,915,398	1,145,450	4,769,948	19.36%	
Fines and Penalties	250,000	52,693	197,307	21.08%	
Interfund Transfers - Revenue	303,705	-	303,705	0.00%	Transfers are completed in 3rd/4th quarter
Internal Allocations - Revenue	82,329	-	82,329	0.00%	Transfers are completed in 3rd/4th quarter
Investment and Other Income	93,168	32,824	60,344	35.23%	
Payments in Lieu of Taxation	157,126	322	156,805	0.20%	
Property Taxation	15,937,059	7,858,214	8,078,845	49.31%	Taxes are collected through the Interim (April/July) and final billing (October/December)
Supplementary Taxation	242,000	-	242,000	0.00%	Captured after the final tax billing
User Fees and Service Charges	95,274	24,645	70,629	25.87%	
Total Revenues	24,012,020	9,585,842	14,426,178	39.92%	
Expenses					
Amortization Expense	90,982	-	90,982	0.00%	ELK amortization of premium captured in 4th quarter as part of year end
Contracted Services	5,500	6,782	(1,282)	123.31%	Repairs and inspections related to Town Hall Building
Debt Servicing	8,847	4,423	4,423	50.00%	
Interfund Transfers - Expense	3,883,865	-	3,883,865	0.00%	Transfers are completed in 3rd/4th quarter
Materials and Supplies	305,265	47,333	257,932	15.51%	
Miscellaneous Services	62,731	3,322	59,409	5.30%	
Professional Fees	48,558	227	48,331	0.47%	
Rents and Financial Services	131,538	35,415	96,123	26.92%	
Repairs and Maintenance	10,525	1,665	8,860	15.82%	
Salaries, Wages, Benefits and Personnel Expenses	1,622,137	384,947	1,237,190	23.73%	
Taxation Adjustments	170,000	11,670	158,330	6.86%	
Uncollectible Taxes and Accounts Receivable	250	-	250	0.00%	
Utilities, Insurance and Property Taxes	107,301	12,400	94,900	11.56%	
Total Expenses	6,447,499	508,184	5,939,315	7.88%	
Net Total	17,564,521	9,077,658	8,486,863	51.68%	



Community Services

Operating Variance

Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Managers Comments
Revenues					
Conditional and Unconditional Grants	30,000	-	30,000	0.00%	
Interfund Transfers - Revenue	335,427	-	335,427	0.00%	
Investment and Other Income	104,526	2,302	102,224	2.20%	
User Fees and Service Charges	2,441,363	195,746	2,245,617	8.02%	
Total Revenues	2,911,316	198,048	2,713,268	6.80%	
Expenses					
Contracted Services	359,039	37,062	321,977	10.32%	
Debt Servicing	1,146,205	462,383	683,822	40.34%	Debt payments come due in various quarters
External Transfers	4,000	1,336	2,664	33.40%	
Interfund Transfers - Expense	85,000	-	85,000	0.00%	
Materials and Supplies	539,298	38,686	500,612	7.17%	
Miscellaneous Services	177,289	2,060	175,229	1.16%	
Professional Fees	32,000	-	32,000	0.00%	
Rents and Financial Services	126,282	9,053	117,229	7.17%	
Repairs and Maintenance	230,000	21,223	208,777	9.23%	
Salaries, Wages, Benefits and Personnel Expenses	3,515,932	553,368	2,962,564	15.74%	
Uncollectible Taxes and Accounts Receivable	2,775	-	2,775	0.00%	
Utilities, Insurance and Property Taxes	994,870	56,611	938,259	5.69%	
Total Expenses	7,212,692	1,181,783	6,030,909	16.38%	
Net Total	(4,301,376)	(983,735)	(3,317,642)	22.87%	



Development Services

Operating Variance

Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	166,865	74,949	91,915	44.92%	Funds received from interim tax levy
Conditional and Unconditional Grants	8,000	-	8,000	0.00%	Final grant not yet received for 2 month Climate Change position
Contributions from Developers	15,000	1,250	13,750	8.33%	Parkland dedication in line with lot creation for Q1
Interfund Transfers - Revenue	73,163	-	73,163	0.00%	Transfers are completed in 3rd/4th quarter
Internal Allocations - Revenue	192,128	-	192,128	0.00%	Transfers are completed in 3rd/4th quarter
Investment and Other Income	5,000	210	4,790	4.20%	
User Fees and Service Charges	102,926	24,350	78,576	23.66%	
Total Revenues	563,082	100,759	462,322	17.89%	
Expenses					
Contracted Services	4,000	-	4,000	0.00%	
Debt Servicing	26,864	-	26,864	0.00%	
External Transfers	320,000	-	320,000	0.00%	
Interfund Transfers - Expense	15,000	-	15,000	0.00%	
Internal Allocations - Expense	215,124	-	215,124	0.00%	
Materials and Supplies	89,500	3,283	86,217	3.67%	BIA Special Events not typically held in Q1
Miscellaneous Services	42,500	908	41,592	2.14%	BIA Advertising not used during Q1
Professional Fees	17,500	1,241	16,259	7.09%	ERCA Fees not typically invoiced during Q1
Salaries, Wages, Benefits and Personnel Expenses	742,101	184,824	557,277	24.91%	
Taxation Adjustments	2,000	-	2,000	0.00%	
Utilities, Insurance and Property Taxes	58	12	46	20.96%	
Total Expenses	1,474,646	190,269	1,284,377	12.90%	
Net Total	(911,565)	(89,510)	(822,055)	9.82%	



Infrastructure Services

Operating Variance

Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	1,366,904	664,730	702,174	48.63%	Garbage Levy
Interfund Transfers - Revenue	2,764,943	65,613	2,699,330	2.37%	
Investment and Other Income	250	-	250	0.00%	
User Fees and Service Charges	9,483,862	2,137,545	7,346,317	22.54%	
Total Revenues	13,615,959	2,867,888	10,748,071	21.06%	
Expenses					
Contracted Services	3,222,366	720,767	2,501,599	22.37%	
Debt Servicing	946,714	272,214	674,501	28.75%	
External Transfers	34,500	-	34,500	0.00%	
Interfund Transfers - Expense	7,440,573	468,382	6,972,191	6.29%	
Internal Allocations - Expense	234,050	16,280	217,771	6.96%	
Materials and Supplies	162,310	6,127	156,183	3.78%	
Miscellaneous Services	40,160	682	39,478	1.70%	
Repairs and Maintenance	346,300	27,666	318,634	7.99%	
Salaries, Wages, Benefits and Personnel Expenses	468,249	109,742	358,508	23.44%	
Uncollectible Taxes and Accounts Receivable	2,000	-	2,000	0.00%	
Utilities, Insurance and Property Taxes	718,735	99,144	619,591	13.79%	
Total Expenses	13,615,959	1,721,003	11,894,956	12.64%	
				Will close to zero using	
Net Total	(0)	1,146,885	(1,146,885)	Reserves	



Health Services
Operating Variance
Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Conditional and Unconditional Grants	163,356	41,364	121,992	25.32%	
Interfund Transfers - Revenue	7,000	-	7,000	0.00%	
Investment and Other Income	-	630	(630)	No Budget	Cemeteries - Revenue for etching fees. Offset by expense
License and Permit Fees	3,705	2,183	1,522	58.93%	
User Fees and Service Charges	76,227	27,220	49,007	35.71%	Cemeteries - JE done to reallocate \$500 to headstone moving account
Total Revenues	250,288	71,397	178,891	28.53%	
Expenses					
Contracted Services	302	-	302	0.00%	
External Transfers	4,000	-	4,000	0.00%	
Interfund Transfers - Expense	13,675	-	13,675	0.00%	
Materials and Supplies	2,060	565	1,495	27%	Cemeteries - Work required on Frost Pan (maintenance)
Miscellaneous Services	123,006	30,575	92,431	24.86%	Cemeteries - Offsetting expense to etching revenue. Will be budgeted in 2022
Professional Fees	4,000	-	4,000	0.00%	
Rents and Financial Services	10,000	-	10,000	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	154,016	36,877	117,139	23.94%	
Utilities, Insurance and Property Taxes	2,293	262	2,031	11.43%	
Total Expenses	313,351	68,278	245,072	21.79%	
Net Total	(63,063)	3,118	(66,181)	-4.94%	



Protection to Persons and Property

Operating Variance

Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Conditional and Unconditional Grants	210,400	-	210,400	0.00%	High levels of construction not typical during Q1, and as seen in Building Summary Reports, COVID restrictions impacted construction levels. Fire - Donation for Defibs
Contributions from Developers	1,227,229	100,152	1,127,077	8.16%	
Fines and Penalties	2,224	125	2,099	5.62%	
Interfund Transfers - Revenue	124,707	-	124,707	0.00%	
Internal Allocations - Revenue	6,681	-	6,681	0.00%	
Investment and Other Income	15,500	4,911	10,589	31.69%	
License and Permit Fees	450,749	149,500	301,249	33.17%	
User Fees and Service Charges	40,236	19,588	20,648	48.68%	Building - First invoice for contracting services not received in Q1. Building - Software cost for Cloudpermit to be expensed following successful integration, anticipated in Q3.
Total Revenues	2,077,726	274,277	1,803,449	13.20%	
Expenses					
Contracted Services	3,183,036	531,033	2,652,003	16.68%	
Debt Servicing	542,684	109,055	433,629	20.10%	
External Transfers	193,989	40,513	153,476	20.88%	
Interfund Transfers - Expense	1,275,688	94,324	1,181,364	7.39%	
Internal Allocations - Expense	124,552	-	124,552	0.00%	
Materials and Supplies	219,166	45,114	174,052	20.58%	
Miscellaneous Services	94,755	13,152	81,603	13.88%	
Professional Fees	31,775	75	31,700	0.24%	
Rents and Financial Services	9,700	1,584	8,116	16.33%	
Repairs and Maintenance	130,558	21,098	109,460	16.16%	
Salaries, Wages, Benefits and Personnel Expenses	1,664,707	321,743	1,342,964	19.33%	
Utilities, Insurance and Property Taxes	160,383	12,623	147,760	7.87%	
Total Expenses	7,630,993	1,190,314	6,440,679	15.60%	
Net Total	(5,553,267)	(916,037)	(4,637,229)	16.50%	



Public Works
Operating Variance
Budget vs Actual

January 2021 To March 2021 (Quarter 1)

	Budget	YTD Actual Cost	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	133,316	-	133,316	0.00%	
Conditional and Unconditional Grants	53,320	41,851	11,469	78.49%	Grant payment received from the Province
Interfund Transfers - Revenue	115,613	-	115,613	0.00%	
Internal Allocations - Revenue	227,590	-	227,590	0.00%	
Investment and Other Income	11,025	90	10,935	0.82%	
License and Permit Fees	3,060	5,247	(2,187)	171.47%	Increase in culvert permits
User Fees and Service Charges	395,084	118,190	276,894	29.92%	Internal equipment allocations
Total Revenues	939,008	165,378	773,630	17.61%	
Expenses					
Contracted Services	971,915	168,928	802,987	17.38%	
Debt Servicing	414,704	1,454	413,250	0.35%	
Interfund Transfers - Expense	-	7,482	(7,482)	No Budget	
Internal Allocations - Expense	64,957	-	64,957	0.00%	
Materials and Supplies	1,163,092	391,106	771,986	33.63%	Majority of winter control expenses are spent in Q1 annually
Miscellaneous Services	14,757	3,972	10,785	26.92%	Annual subscription fees are paid in Q1 annually
Professional Fees	135,500	-	135,500	0.00%	
Rents and Financial Services	20,416	170	20,246	0.83%	
Repairs and Maintenance	189,500	35,690	153,810	18.83%	
Salaries, Wages, Benefits and Personnel Expenses	2,084,405	439,428	1,644,977	21.08%	
Uncollectible Taxes and Accounts Receivable	7,500	-	7,500	0.00%	
Utilities, Insurance and Property Taxes	579,009	26,523	552,486	4.58%	
Total Expenses	5,645,755	1,074,753	4,571,002	19.04%	
Net Total	(4,706,747)	(909,375)	(3,797,372)	19.32%	