



Corporation of the Town of Essex

Operating Variance

Budget vs Actual

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD	Unused Budget Amount (\$)	Percentage of Budget Used (%)
Revenues				
Amounts Added to Taxes and Special Levies	2,603,045	2,700,528	(97,483)	103.74%
Conditional and Unconditional Grants	6,380,474	3,678,613	2,701,861	57.65%
Contributions from Developers	1,242,229	270,435	971,794	21.77%
Fines and Penalties	312,224	118,430	193,794	37.93%
Interfund Transfers - Revenue	3,834,557	1,382,057	2,452,500	36.04%
Internal Allocations - Revenue	567,252	-	567,252	0.00%
Investment and Other Income	265,608	211,435	54,173	79.60%
License and Permit Fees	476,638	345,920	130,718	72.58%
Payments in Lieu of Taxation	157,126	322	156,804	0.20%
Property Taxation	15,937,059	15,753,775	183,284	98.85%
Supplementary Taxation	242,000	-	242,000	0.00%
User Fees and Service Charges	12,634,972	5,042,770	7,592,202	39.91%
Total Revenues	44,653,184	29,504,285	15,148,899	66.07%
Expenses				
Amortization Expense	90,982	-	90,982	0.00%
Contracted Services	7,746,158	3,362,399	4,383,759	43.41%
Debt Servicing	3,086,018	1,292,564	1,793,454	41.88%
External Transfers	678,989	196,851	482,138	28.99%
Interfund Transfers - Expense	13,233,566	2,043,033	11,190,533	15.44%
Internal Allocations - Expense	638,683	(38,655)	677,338	-6.05%
Materials and Supplies	2,514,387	1,188,364	1,326,023	47.26%
Miscellaneous Services	785,523	209,206	576,317	26.63%
Professional Fees	346,243	49,609	296,634	14.33%
Rents and Financial Services	303,931	94,271	209,660	31.02%
Repairs and Maintenance	911,388	291,814	619,574	32.02%
Salaries, Wages, Benefits and Personnel Expenses	11,563,629	4,981,346	6,582,283	43.08%
Taxation Adjustments	172,000	9,049	162,951	5.26%
Uncollectible Taxes and Accounts Receivable	12,525	1,602	10,923	12.79%
Utilities, Insurance and Property Taxes	2,569,162	1,119,312	1,449,850	43.57%
Total Expenses	44,653,183	14,800,765	29,852,418	33.15%
Net Total	0	14,703,520	(14,703,520)	



**Office of the CAO
Operating Variance
Budget vs Actual**

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Managers Comments
Revenues					
Conditional and Unconditional Grants	-	456,068	(456,068)	No Budget	Covid Resiliency Grant Funding
Fines and Penalties	60,000	8,065	51,935	13.44%	
Interfund Transfers - Revenue	110,000	60,000	50,000	54.55%	
Internal Allocations - Revenue	58,523	-	58,523	0.00%	
Investment and Other Income	36,139	78,919	(42,780)	218.37%	
License and Permit Fees	19,124	4,800	14,324	25.10%	
Total Revenues	283,786	607,852	(324,066)	214.19%	
Expenses					
Contracted Services	-	2,860	(2,860)	No Budget	Covid related - New Door and power to vaccine freezer
External Transfers	122,500	91,719	30,781	74.87%	
Interfund Transfers - Expense	519,764	45,000	474,764	8.66%	Yearly Community Partnership Grants, given in Q1
Materials and Supplies	33,696	58,761	(25,065)	174.38%	
Miscellaneous Services	230,325	36,326	193,999	15.77%	Memberships and Publication/Periodicals one time fees paid at beginning of the year
Professional Fees	76,910	26,570	50,340	34.55%	
Rents and Financial Services	5,995	75	5,920	1.25%	
Repairs and Maintenance	4,504	-	4,504	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	1,312,082	609,173	702,909	46.43%	
Utilities, Insurance and Property Taxes	6,513	39,935	(33,422)	613.16%	Finance - changed the way insurance was being disbursed
Total Expenses	2,312,289	910,419	1,401,870	39.37%	
Net Total	(2,028,503)	(302,567)	(1,725,936)	14.92%	



Corporate Services

Operating Variance

Budget vs Actual

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	935,960	946,887	(10,927)	101.17%	
Conditional and Unconditional Grants	5,915,398	3,063,813	2,851,585	51.79%	
Fines and Penalties	250,000	109,915	140,085	43.97%	
Interfund Transfers - Revenue	303,705	247,739	55,966	81.57%	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	77,576	15,592	83.26%	
Payments in Lieu of Taxation	157,126	322	156,804	0.20%	
Property Taxation	15,937,059	15,753,775	183,284	98.85%	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	49,623	45,651	52.08%	
Total Revenues	24,012,020	20,249,650	3,762,370	84.33%	
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	9,164	(3,664)	166.62%	Repairs and inspections related to Town Hall Building
Debt Servicing	8,847	4,423	4,424	49.99%	
Interfund Transfers - Expense	3,883,865	1,093,047	2,790,818	28.14%	Transfers are completed in 3rd/4th quarter
Materials and Supplies	305,265	111,375	193,890	36.48%	
Miscellaneous Services	62,731	30,260	32,471	48.24%	
Professional Fees	48,558	1,372	47,186	2.83%	
Rents and Financial Services	131,538	56,523	75,015	42.97%	
Repairs and Maintenance	10,525	3,932	6,593	37.36%	
Salaries, Wages, Benefits and Personnel Expenses	1,622,137	823,130	799,007	50.74%	
Taxation Adjustments	170,000	9,049	160,951	5.32%	
Uncollectible Taxes and Accounts Receivable	250	-	250	0.00%	
Utilities, Insurance and Property Taxes	107,301	28,165	79,136	26.25%	
Total Expenses	6,447,499	2,170,440	4,277,059	33.66%	
Net Total	17,564,521	18,079,210	(514,689)	102.93%	



Community Services

Operating Variance

Budget vs Actual

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Managers Comments	
Revenues						
Conditional and Unconditional Grants	30,000	-	30,000	0.00%	All Program revenues expected to decrease re: COVID Limitations	
Interfund Transfers - Revenue	335,427	-	335,427	0.00%		
Investment and Other Income	104,526	30,392	74,134	29.08%		
User Fees and Service Charges	2,441,363	383,866	2,057,497	15.72%		
Total Revenues	2,911,316	414,258	2,497,058	14.23%		
Expenses						
Contracted Services	359,039	87,868	271,171	24.47%	Debt payments come due in various quarters	
Debt Servicing	1,146,205	531,980	614,225	46.41%		
External Transfers	4,000	1,336	2,664	33.40%		
Interfund Transfers - Expense	85,000	12,500	72,500	14.71%		
Materials and Supplies	539,298	141,110	398,188	26.17%		
Miscellaneous Services	177,289	5,393	171,896	3.04%		
Professional Fees	32,000	1,526	30,474	4.77%		
Rents and Financial Services	126,282	22,744	103,538	18.01%		
Repairs and Maintenance	230,000	48,653	181,347	21.15%		
Salaries, Wages, Benefits and Personnel Expenses	3,515,932	1,286,849	2,229,083	36.60%		
Uncollectible Taxes and Accounts	2,775	-	2,775	0.00%		
Utilities, Insurance and Property Taxes	994,870	471,346	523,524	47.38%		
Total Expenses	7,212,692	2,611,305	4,601,387	36.20%		Expense decrease in line with revenue decrease
Net Total	(4,301,376)	(2,197,047)	(2,104,329)	51.08%		



Development Services

Operating Variance

Budget vs Actual

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	166,865	179,996	(13,131)	107.87%	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	2,500	12,500	16.67%	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	9,971	(4,971)	199.42%	
User Fees and Service Charges	102,926	57,371	45,555	55.74%	
Total Revenues	563,082	249,838	313,244	44.37%	
Expenses					
Contracted Services	4,000	-	4,000	0.00%	
Debt Servicing	26,864	8,990	17,874	33.47%	
External Transfers	320,000	20,877	299,123	6.52%	
Interfund Transfers - Expense	15,000	-	15,000	0.00%	
Internal Allocations - Expense	215,124	(73,176)	288,300	-34.02%	
Materials and Supplies	89,500	6,888	82,612	7.70%	BIA Special Events not typically held in Q1
Miscellaneous Services	42,500	8,416	34,084	19.80%	BIA Advertising not used during Q1
Professional Fees	17,500	15,850	1,650	90.57%	
Rents and Financial Services	-	67	(67)	No Budget	
Salaries, Wages, Benefits and Personnel Expenses	742,101	381,016	361,085	51.34%	
Taxation Adjustments	2,000	-	2,000	0.00%	
Utilities, Insurance and Property Taxes	58	60	(2)	103.00%	
Total Expenses	1,474,646	368,988	1,105,659	25.02%	
Net Total	(911,565)	(119,150)	(792,415)	13.07%	



Infrastructure Services

Operating Variance

Budget vs Actual

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	1,366,904	1,403,423	(36,519)	102.67%	Garbage Levy
Interfund Transfers - Revenue	2,764,943	1,074,318	1,690,625	38.85%	
Investment and Other Income	250	-	250	0.00%	
User Fees and Service Charges	9,483,862	4,247,103	5,236,759	44.78%	
Total Revenues	13,615,959	6,724,844	6,891,115	49.39%	
Expenses					
Contracted Services	3,222,366	1,588,674	1,633,692	49.30%	Finance - changed the way insurance was being disbursed
Debt Servicing	946,714	497,422	449,292	52.54%	
External Transfers	34,500	750	33,750	2.17%	
Interfund Transfers - Expense	7,440,573	655,390	6,785,183	8.81%	
Internal Allocations - Expense	234,050	34,521	199,529	14.75%	
Materials and Supplies	162,310	34,907	127,403	21.51%	
Miscellaneous Services	40,160	12,730	27,430	31.70%	
Rents and Financial Services	-	175	(175)	No Budget	
Repairs and Maintenance	346,300	109,584	(325,063)	31.64%	
Salaries, Wages, Benefits and Personnel Expenses	468,249	237,111	(395,624)	50.64%	
Uncollectible Taxes and Accounts Receivable	2,000	-	(2,000)	0.00%	
Utilities, Insurance and Property Taxes	718,735	369,457	(665,497)	51.40%	
Total Expenses	13,615,959	3,540,721	10,075,238	26.00%	
Net Total	(0)	3,184,123	(3,184,123)	Will close to zero using Reserves	



**Health Services
Operating Variance
Budget vs Actual**

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Conditional and Unconditional Grants	163,356	82,728	80,628	50.64%	
Interfund Transfers - Revenue	7,000	-	7,000	0.00%	
Investment and Other Income	-	1,087	(1,087)	No Budget	
License and Permit Fees	3,705	3,216	489	86.81%	
User Fees and Service Charges	76,227	52,672	23,555	69.10%	
Total Revenues	250,288	139,703	110,585	55.82%	
Expenses					
Contracted Services	302	86	216	28.49%	Cemeteries - Revenue for etching fees. Offset by expense Cemeteries - Care and Maintenance Fees based on actual Cemeteries - Invoiced at end of Year Cemeteries - Unexpected repairs to equipment Public Health Nurse - Invoiced Quarterly Public Health Nurse - Invoiced Quarterly Finance - Changed the way insurance was being disbursed
External Transfers	4,000	-	4,000	0.00%	
Interfund Transfers - Expense	13,675	5,765	7,910	42.16%	
Materials and Supplies	2,060	656	1,404	32%	
Miscellaneous Services	123,006	66,225	56,781	53.84%	
Professional Fees	4,000	1,000	3,000	25.00%	
Rents and Financial Services	10,000	2,500	7,500	25.00%	
Salaries, Wages, Benefits and Personnel Expenses	154,016	79,159	74,857	51.40%	
Utilities, Insurance and Property Taxes	2,293	1,445	848	63.03%	
Total Expenses	313,351	156,836	156,515	50.05%	
Net Total	(63,063)	(17,133)	(45,930)	27.17%	



Protection to Persons and Property
Operating Variance
Budget vs Actual
January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Conditional and Unconditional Grants	210,400	34,153	176,247	16.23%	
Contributions from Developers	1,227,229	267,935	959,294	21.83%	High levels of construction not typical during Q1, and as seen in Building Summary Reports, COVID restrictions impacted construction levels.
Fines and Penalties	2,224	450	1,774	20.23%	
Interfund Transfers - Revenue	124,707	-	124,707	0.00%	
Internal Allocations - Revenue	6,681	-	6,681	0.00%	
Investment and Other Income	15,500	12,023	3,477	77.57%	Fire - Donation for Defibs
License and Permit Fees	450,749	325,880	124,869	72.30%	
User Fees and Service Charges	40,236	21,162	19,074	52.59%	
Total Revenues	2,077,726	661,603	1,416,123	31.84%	
Expenses					
Contracted Services	3,183,036	1,318,221	1,864,815	41.41%	Building - First invoice for contracting services not received in Q1.
Debt Servicing	542,684	109,055	433,629	20.10%	
External Transfers	193,989	82,169	111,820	42.36%	
Interfund Transfers - Expense	1,275,688	223,848	1,051,840	17.55%	
Internal Allocations - Expense	124,552	-	124,552	0.00%	
Materials and Supplies	219,166	91,664	127,502	41.82%	Building - Software cost for Cloudpermit to be expensed following successful integration, anticipated in Q3.
Miscellaneous Services	94,755	42,042	52,713	44.37%	
Professional Fees	31,775	1,870	29,905	5.89%	
Rents and Financial Services	9,700	1,939	7,761	19.99%	
Repairs and Maintenance	130,558	54,753	75,805	41.94%	
Salaries, Wages, Benefits and Personnel Expenses	1,664,707	695,326	969,381	41.77%	
Utilities, Insurance and Property Taxes	160,383	104,634	55,749	65.24%	Finance - Changed the way insurance was being disbursed
Total Expenses	7,630,993	2,725,521	4,905,472	35.72%	
Net Total	(5,553,267)	(2,063,918)	(3,489,349)	37.17%	



**Public Works
Operating Variance
Budget vs Actual**

January 2021 To June 2021 (Quarter 2)

	Budget	Quarter 2 YTD	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	133,316	170,222	(36,906)	127.68%	
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	1,467	9,558	13.31%	
License and Permit Fees	3,060	12,025	(8,965)	392.97%	Increase in culvert permits
User Fees and Service Charges	395,084	230,972	164,112	58.46%	Internal equipment allocations
Total Revenues	939,008	456,537	482,471	48.62%	
Expenses					
Contracted Services	971,915	355,526	616,389	36.58%	
Debt Servicing	414,704	140,694	274,010	33.93%	
Interfund Transfers - Expense	-	7,482	(7,482)	No Budget	
Internal Allocations - Expense	64,957	-	64,957	0.00%	
Materials and Supplies	1,163,092	743,003	420,089	63.88%	Majority of winter control expenses are spent in Q1 annually
Miscellaneous Services	14,757	7,814	6,943	52.95%	Annual subscription fees are paid in Q1 annually
Professional Fees	135,500	1,421	134,079	1.05%	
Rents and Financial Services	20,416	10,249	10,167	50.20%	
Repairs and Maintenance	189,500	74,891	114,609	39.52%	
Salaries, Wages, Benefits and Personnel Expenses	2,084,405	869,581	1,214,824	41.72%	
Uncollectible Taxes and Accounts Receivable	7,500	1,602	5,898	21.36%	
Utilities, Insurance and Property Taxes	579,009	104,269	474,740	18.01%	
Total Expenses	5,645,755	2,316,532	3,329,223	41.03%	
Net Total	(4,706,747)	(1,859,995)	(2,846,752)	39.52%	