



Corporation of the Town of Essex

Operating Variance

Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1	Unused Budget Amount (\$)	Percentage of Budget Used (%)
Revenues				
Amounts Added to Taxes and Special Levies	2,807,178	1,252,468	1,554,710	44.62%
Conditional and Unconditional Grants	7,484,335	1,540,163	5,944,172	20.58%
Contributions from Developers	2,045,920	694,194	1,351,726	33.93%
Fines and Penalties	311,498	54,300	257,198	17.43%
Interfund Transfers - Revenue	4,514,804	-	4,514,804	0.00%
Internal Allocations - Revenue	440,804	-	440,804	0.00%
Investment and Other Income	436,729	499,614	(62,885)	114.40%
License and Permit Fees	586,259	347,516	238,743	59.28%
Long Term Debt Financing	-	3,500,000	(3,500,000)	No Budget
Payments in Lieu of Taxation	161,204	-	161,204	0.00%
Property Taxation	16,378,262	8,333,296	8,044,966	50.88%
Supplementary Taxation	325,000	-	325,000	0.00%
User Fees and Service Charges	12,801,031	1,850,634	10,950,397	14.46%
Total Revenues	48,293,024	18,072,185	30,220,839	37.42%
Expenses				
Amortization Expense	90,982	-	90,982	0.00%
Contracted Services	8,029,537	1,353,018	6,676,519	16.85%
Debt Servicing	3,422,553	878,063	2,544,490	25.66%
External Transfers	488,918	123,784	365,134	25.32%
Interfund Transfers - Expense	14,990,646	987,715	14,002,931	6.59%
Internal Allocations - Expense	516,319	11,842	504,477	2.29%
Materials and Supplies	2,870,102	703,802	2,166,300	24.52%
Miscellaneous Services	872,423	3,647,279	(2,774,856)	418.06%
Professional Fees	401,210	54,860	346,350	13.67%
Rents and Financial Services	300,820	56,929	243,891	18.92%
Repairs and Maintenance	922,957	122,051	800,906	13.22%
Salaries, Wages, Benefits and Personnel Expenses	11,924,294	2,569,390	9,354,904	21.55%
Taxation Adjustments	142,000	18,183	123,817	12.80%
Uncollectible Taxes and Accounts Receivable	12,525	-	12,525	0.00%
Utilities, Insurance and Property Taxes	2,955,668	195,983	2,759,685	6.63%
Total Expenses	47,940,954	10,722,899	37,218,055	22.37%
Net Total	352,070	7,349,286	(6,997,216)	2,087.45%



Office of the CAO
Operating Variance
Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Managers Comments
Revenues					
Conditional and Unconditional Grants	122,090		122,090	0.00%	
Fines and Penalties	60,000		60,000	0.00%	
Interfund Transfers - Revenue	507,395		507,395	0.00%	
Investment and Other Income	36,848	258,489	(221,641)	701.50%	Land Sale
License and Permit Fees	16,599	5,134	11,465	30.93%	
Total Revenues	742,932	263,623	479,309	35.48%	
Expenses					
Contracted Services	4,289	661	3,628	15.41%	
Debt Servicing	191,951	-	191,951	0.00%	
External Transfers	102,500	56,866	45,634	55.48%	
Interfund Transfers - Expense	608,975	266,285	342,690	43.73%	Sale proceeds to reserve
Materials and Supplies	252,105	18,899	233,206	7.50%	
Miscellaneous Services	347,772	59,789	287,983	17.19%	
Professional Fees	70,910	14,852	56,058	20.94%	
Rents and Financial Services	6,020	6	6,014	0.10%	
Repairs and Maintenance	4,504	-	4,504	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	1,701,665	333,073	1,368,592	19.57%	
Utilities, Insurance and Property Taxes	52,030	904	51,126	1.74%	
Total Expenses	3,342,721	751,335	2,591,386	22.48%	
Net Total	(2,599,789)	(487,712)	(2,112,077)	18.76%	



Corporate Services

Operating Variance

Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	1,006,696	488,784	517,912	48.55%	1st of 2 tax installments posted
Conditional and Unconditional Grants	6,879,797	1,465,035	5,414,762	21.29%	Actuals will fluctuate depending on various grant payment schedules
Fines and Penalties	250,000	54,150	195,850	21.66%	
Interfund Transfers - Revenue	97,676	-	97,676	0.00%	Entry booked at Year End
Investment and Other Income	257,636	232,969	24,667	90.43%	Investment Income received in January
Long Term Debt Financing	-	3,500,000	(3,500,000)	No Budget	Internal Allocation (development loan)
Payments in Lieu of Taxation	161,204	-	161,204	0.00%	Billings occur in the Fall
Property Taxation	16,378,261	8,333,296	8,044,965	50.88%	1st of 2 tax installments posted
Supplementary Taxation	325,000	-	325,000	0.00%	Bills occur in the Fall
User Fees and Service Charges	99,663	18,331	81,332	18.39%	
Total Revenues	25,455,933	14,092,565	11,363,368	55.36%	
Expenses					
Amortization Expense	90,982	-	90,982	0.00%	Entry booked at Year End
Contracted Services	5,500	229	5,271	4.16%	
Debt Servicing	8,847	-	8,847	0.00%	Debenture payment not yet due
Interfund Transfers - Expense	4,544,918	300,358	4,244,560	6.61%	Entry booked at Year End
Materials and Supplies	337,114	62,019	275,095	18.40%	
Miscellaneous Services	5,850	3,502,645	(3,496,795)	59874.27%	Internal Allocation (development loan, offset by above)
Professional Fees	44,525	458	44,067	1.03%	
Rents and Financial Services	127,949	13,884	114,065	10.85%	
Repairs and Maintenance	15,525	1,868	13,657	12.03%	
Salaries, Wages, Benefits and Personnel Expenses	1,420,621	335,485	1,085,136	23.62%	
Taxation Adjustments	140,000	17,791	122,209	12.71%	
Uncollectible Taxes and Accounts Receivable	250	-	250	0.00%	
Utilities, Insurance and Property Taxes	106,103	13,773	92,330	12.98%	
Total Expenses	6,848,184	4,248,510	2,599,674	62.04%	
Net Total	18,607,749	9,844,055	8,763,694	52.90%	



Community Services

Operating Variance

Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Managers Comments
Revenues					
Conditional and Unconditional Grants	30,000	-	30,000	0.00%	
Interfund Transfers - Revenue	361,436	-	361,436	0.00%	
Investment and Other Income	104,326	4,393	99,933	4.21%	
User Fees and Service Charges	2,470,447	442,750	2,027,697	17.92%	
Total Revenues	2,966,209	447,143	2,519,066	15.07%	
Expenses					
Contracted Services	370,532	91,841	278,691	24.79%	Harbour - Dredging that should have been completed in 2021
Debt Servicing	1,146,205	452,309	693,896	39.46%	
External Transfers	4,000	686	3,314	17.15%	
Interfund Transfers - Expense	181,741	100	181,641	0.06%	
Materials and Supplies	547,491	64,626	482,865	11.80%	
Miscellaneous Services	206,828	29,552	177,276	14.29%	
Professional Fees	33,000	17,768	15,232	53.84%	
Rents and Financial Services	126,320	17,209	109,111	13.62%	
Repairs and Maintenance	233,170	28,694	204,476	12.31%	
Salaries, Wages, Benefits and Personnel Expenses	3,567,852	705,951	2,861,901	19.79%	
Uncollectible Taxes and Accounts	2,775	-	2,775	0.00%	
Utilities, Insurance and Property Taxes	1,218,675	54,891	1,163,784	4.50%	
Total Expenses	7,638,589	1,463,627	6,174,962	19.16%	
Net Total	(4,672,380)	(1,016,484)	(3,655,896)	21.76%	



Development Services

Operating Variance

Budget vs Actual

January 2022 to March 2022

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	141,175	78,645	62,530	55.71%	
Conditional and Unconditional Grants	-	2,234	(2,234)	No Budget	
Contributions from Developers	8,750	3,750	5,000	42.86%	
Interfund Transfers - Revenue	76,368	-	76,368	0.00%	
Internal Allocations - Revenue	197,880	-	197,880	0.00%	
Investment and Other Income	10,000	-	10,000	0.00%	
User Fees and Service Charges	113,330	41,643	71,687	36.74%	
Total Revenues	547,503	126,272	421,231	23.06%	
Expenses					
Contracted Services	4,000	-	4,000	0.00%	
External Transfers	146,542	25,148	121,394	17.16%	
Interfund Transfers - Expense	8,750	-	8,750	0.00%	
Internal Allocations - Expense	102,940	-	102,940	0.00%	
Materials and Supplies	134,681	4,910	129,771	3.65%	
Miscellaneous Services	43,000	13,517	29,483	31.43%	
Professional Fees	27,000	3,327	23,673	12.32%	
Salaries, Wages, Benefits and Personnel	766,361	195,902	570,459	25.56%	
Taxation Adjustments	2,000	-	2,000	0.00%	
Utilities, Insurance and Property Taxes	43	976	(933)	2,269.77%	
Total Expenses	1,235,317	243,780	991,537	19.73%	
Net Total	(687,814)	(117,508)	(570,306)	17.08%	



Infrastructure Services

Operating Variance

Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	62,480	-	62,480	0.00%	
Interfund Transfers - Revenue	3,131,095	-	3,131,095	0.00%	
Investment and Other Income	250	-	250	0.00%	
User Fees and Service Charges	7,348,661	1,234,365	6,114,296	16.80%	
Total Revenues	10,542,486	1,234,365	9,308,121	11.71%	
Expenses					
Contracted Services	1,985,793	396,404	1,589,389	19.96%	
Debt Servicing	946,714	314,781	631,933	33.25%	
External Transfers	34,500	-	34,500	0.00%	
Interfund Transfers - Expense	5,268,726	2,625	5,266,101	0.05%	
Internal Allocations - Expense	245,033	11,842	233,191	4.83%	
Materials and Supplies	172,410	7,516	164,894	4.36%	
Miscellaneous Services	44,660	501	44,159	1.12%	
Repairs and Maintenance	351,300	34,705	316,595	9.88%	
Salaries, Wages, Benefits and Personnel	463,890	120,336	343,554	25.94%	
Uncollectible Taxes and Accounts Receivable	2,000	-	2,000	0.00%	
Utilities, Insurance and Property Taxes	1,027,460	86,188	941,272	8.39%	
Total Expenses	10,542,486	974,898	9,567,588	9.25%	
Net Total	(0)	259,467	(259,467)	Will close to zero using Reserves	



Health Services
Operating Variance
Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Conditional and Unconditional Grants	161,873	41,364	120,509	25.55%	
Interfund Transfers - Revenue	8,000	-	8,000	0.00%	
License and Permit Fees	3,779	2,287	1,492	60.52%	
User Fees and Service Charges	81,214	12,093	69,121	14.89%	
Total Revenues	254,866	55,744	199,122	21.87%	
Expenses					
Contracted Services	308	-	308	0.00%	
External Transfers	4,000	-	4,000	0.00%	
Interfund Transfers - Expense	14,795	450	14,345	3.04%	
Materials and Supplies	2,170	612	1,558	28%	
Miscellaneous Services	123,163	25,524	97,639	20.72%	
Professional Fees	4,000	-	4,000	0.00%	
Rents and Financial Services	10,415	-	10,415	0.00%	
Salaries, Wages, Benefits and Personnel Expenses	147,238	36,172	111,066	24.57%	
Utilities, Insurance and Property Taxes	2,082	284	1,798	13.64%	
Total Expenses	308,171	63,042	245,129	20.46%	
Net Total	(53,305)	(7,298)	(46,007)	13.69%	



Miscellaneous - Other

(Conservation Authority, Animal Control, Garbage Collection & Disposal)

Operating Variance

Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	1,400,166	685,039	715,127	48.93%	
Conditional and Unconditional Grants	5,730	4,550	1,180	79.41%	
Fines and Penalties	250	-	250	0.00%	
License and Permit Fees	42,175	16,091	26,084	38.15%	
User Fees and Service Charges	2,241,689	-	2,241,689	0.00%	
Total Revenues	3,690,010	705,680	2,984,330	19.12%	
Expenses					
Contracted Services	1,400,166	246,549	1,153,617	17.61%	
External Transfers	197,376	41,084	156,292	20.82%	
Interfund Transfers - Expense	2,241,689	-	2,241,689	0.00%	
Materials and Supplies	9,415	544	8,871	6%	
Miscellaneous Services	42,836	11,282	31,554	26.34%	
Professional Fees	23,625	1,595	22,030	6.75%	
Rents and Financial Services	-	201	(201)	No Budget	
Salaries, Wages, Benefits and Personnel Expenses	600	-	600	0.00%	
Taxation Adjustments	-	392	(392)	No Budget	
Total Expenses	3,915,707	301,647	3,614,060	7.70%	
Net Total	(225,697)	404,033	(629,730)	-179.02%	



Protection to Persons & Property

Operating Variance

Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Conditional and Unconditional Grants	231,525	26,980	204,545	11.65%	
Contributions from Developers	2,037,170	690,444	1,346,726	33.89%	
Fines and Penalties	1,248	150	1,098	12.02%	
Interfund Transfers - Revenue	156,411	-	156,411	0.00%	
Investment and Other Income	15,000	3,566	11,434	23.77%	
License and Permit Fees	520,585	312,217	208,368	59.97%	
User Fees and Service Charges	42,830	23,526	19,304	54.93%	
Total Revenues	3,004,769	1,056,883	1,947,886	35.17%	
Expenses					
Contracted Services	3,140,733	526,215	2,614,518	16.75%	
Debt Servicing	545,718	105,308	440,410	19.30%	
External Transfers	-	-	-	0.00%	
Interfund Transfers - Expense	2,121,052	417,897	1,703,155	19.70%	
Internal Allocations - Expense	98,940	-	98,940	0.00%	
Materials and Supplies	222,936	93,481	129,455	41.93%	
Miscellaneous Services	43,558	776	42,782	1.78%	Fire - Drivers licence renewal
Professional Fees	8,150	-	8,150	0.00%	
Rents and Financial Services	9,700	25,626	(15,926)	264.19%	
Repairs and Maintenance	127,958	21,544	106,414	16.84%	Police - Waterline break, Generator failure
Salaries, Wages, Benefits and Personnel Expenses	1,699,451	366,348	1,333,103	21.56%	
Utilities, Insurance and Property Taxes	168,131	13,230	154,901	7.87%	
Total Expenses	8,186,327	1,570,425	6,615,902	19.18%	
Net Total	(5,181,558)	(513,542)	(4,668,016)	9.91%	



Public Works
Operating Variance
Budget vs Actual

January 2022 to March 2022 (Quarter 1)

	Budget	Quarter 1 YTD Actuals	Unused Budget Amount (\$)	Percentage of Budget Used (%)	Director/Manager's Comments
Revenues					
Amounts Added to Taxes and Special Levies	196,661	-	196,661	0.00%	
Conditional and Unconditional Grants	53,320	-	53,320	0.00%	
Interfund Transfers - Revenue	176,424	-	176,424	0.00%	
Internal Allocations - Revenue	242,924	-	242,924	0.00%	
Investment and Other Income	12,669	198	12,471	1.56%	
License and Permit Fees	3,121	11,787	(8,666)	377.67%	
User Fees and Service Charges	403,198	77,925	325,273	19.33%	
Total Revenues	1,088,317	89,910	998,407	8.26%	
Expenses					
Contracted Services	1,118,215	91,118	1,027,097	8.15%	
Debt Servicing	583,117	5,666	577,451	0.97%	
Internal Allocations - Expense	69,407	-	69,407	0.00%	
Materials and Supplies	1,191,781	451,195	740,586	37.86%	
Miscellaneous Services	14,757	3,693	11,064	25.03%	
Professional Fees	190,000	16,860	173,140	8.87%	
Rents and Financial Services	20,416	-	20,416	0.00%	
Repairs and Maintenance	190,500	35,240	155,260	18.50%	
Salaries, Wages, Benefits and Personnel Expenses	2,156,616	476,123	1,680,493	22.08%	
Uncollectible Taxes and Accounts Receivable	7,500	-	7,500	0.00%	
Utilities, Insurance and Property Taxes	381,144	25,737	355,407	6.75%	
Total Expenses	5,923,453	1,105,632	4,817,821	18.67%	
Net Total	(4,835,136)	(1,015,722)	(3,819,414)	21.01%	