

Town of Erin

Corporate Report



Date: 2019-09-17
 To: Mayor & Members of Council
 From: Ursula D'Angelo, Director of Finance

Report Number:
 F2019-37
 Meeting Date:
 2019-09-17

Subject

Second Quarter Financial Report Ending June 30, 2019

Recommendation

Be it resolved that Council hereby receives report number F2019-37 “*Second Quarter Financial Report Ending June 30, 2019*” for information.

Background

This report is to provide Council with financial results of the Operating (Appendix A) and Capital Budget (Appendix B) for the second quarter ending June 30, 2019.

OPERATING BUDGET RESULTS

The overall financial results for the Town of Erin is a surplus of \$165k for the second quarter ending June 30, 2019. Program Net results were slightly higher at 51% mainly due to variances in various programs such as Advisory Committees, Planning, By-Law Enforcement, Animal Control and Roads, Environment Services and Parks and Recreation. Non-program net results were similarly slightly higher at 54% mainly due to outstanding transfers for capital projects that are funded from taxation and PILS/ Supplementary Taxes that are processing in the third quarter. Variance explanations will be provided below for programs that had less than 40% or greater than 60% of budget or \$10,000 variance.

Modernization Grant - NEW

The Provincial Government provided grants to 405 upper and lower tier municipalities to “help modernize service delivery and reduce future costs through investments in projects such as: service delivery reviews, development of shared service agreements, and capital investments.” The Town of Erin received \$602,673 and Council passed

Resolution Number 19-165 on May 21, 2019, with the initial list of projects totalling \$198,300. As of June 30, the only project that had been completed was the Roads Operational Review which was presented to Council on May 7, 2019. The rest of the projects were procured and are underway. For presentation purposes, the 2nd Quarter Statement of Operations – Ending June 30, 2019 assumes that any unused funds would be transferred to a Reserve Fund.

Advisory Committees - Net Operations Result \$56,924 or 70%

Net result variance was caused by early in the year activity of awarding community grants and annual transfers to advisory committees' budgets.

Planning – Net Operations Result of \$82,411 or 76%

The net operating results for the Planning Program was due to revenues at 35% of budget and expenses at 53% instead of the 50%. The largest variance was in Transfers from Reserves which is directly associated to year to date expenditures in consulting fees for Growth Management Strategy. These were one-time projects that will be mostly funded from Development Charge. Additionally, there were legal expenses associated to several ongoing Local Planning Appeal Tribunal (LPAT) appeals. These expenses historically have been funded from unspent consulting fees.

By-law/Crossing Guards – Net Operations Result of \$36,645 or 36%

The contributor to lower net results was in Revenues which were \$21k higher than annual budget mostly due to the Cannabis Grant. This grant was provided to all municipalities to offset expenses incurred as a result of the legalization of cannabis. Also, total expenses were at 46% with the largest variance in legal fees related to by-law enforcement case. Labour costs also had a significant variance due to change to service on an ad hoc basis with By-law Enforcement activities.

Roads – Net Operations Result of \$1,628,469 or 64%

A net results was at 64% instead of the expected 50% mainly due to fully expending of the \$400k budget in gravel material used to maintain roads. This material is usually purchased during the first half of the year for work in the spring. Similarly, another expense at 80% of budget was sanding used on the roads during the winter months in the early part of the year. For the remainder of the year, these expenses will be dependent on weather events particularly in the last two months of the year. In addition, winter control expenditures will be over budget at the end of the year because the results of the public tender contract price was 15% higher.

Revenues were significantly lower because of the Gravel Levy that is received at the end of the year. Also, most of the Transfers from Development Charges Reserve will not be realized because it was to partially fund debt payments for the replacement of Station Street Bridge and Dam project that was delayed to 2020. This item will be reviewed for the 2020 Budget.

Streetlights - Net Operations Result is Nil

The conversion of streetlights to LEDs was completed and there was a 63% reduction of kw usage. We are anticipating approximately 40% savings in hydro costs. The LED conversions will be fully funded by the Special Area Charge rate payers by 2020. By 2021, the Streetlights Reserve will be in a positive balance and the savings will be passed on to rate payers.

Water - Net Operations Result is Nil

Revenues for the delivery of water services was lower by \$60k than the expected 50% of budget or \$685k. This is because of a wet spring and a late start of the summer. For expenses, the largest variance was in labour costs due to allocation of staff time related to increased efforts in water receivable collections and management time dedicated to the new well drilling associated to the Water Environmental Assessment among other costs.

Transfer to Water Lifecycle Reserve is trending lower than expected and is directly dependent on water consumption and associated expenses.

Parks and Recreation - Net Operations Result \$256,641 or 39%

Revenues were slightly lower at 47% compared to anticipated 50% of budget. The variance was due to timing of ice rentals to be three months in the first quarter and four months in the third and fourth quarter. In addition, there was a large variance in baseball and soccer fees due to timing of season that begins in May. Cost recovery from Upper Grand District School Board for \$21k which was associated to utilities incurred in 2018.

Expenses were slightly lower at 42% compared to the anticipated 50% of budget. The largest variance at 14% of budget was in the Water and Sewage accounts due to timing from Upper Grand District School Board for shared sewage costs which will be realized at the end of the year. Also, labour costs variance was at 46% mainly due to less activity during the spring and summer months.

CAPITAL BUDGET RESULTS

The total planned Capital spending for 2019 included projects from prior years carried forward. For the first half of the year, \$0.9m was spent and procurement of several projects were awarded to vendors. Appendix B provides a summary and status updates for all Capital projects.

The following projects were completed.

- Net proceeds from land sale was \$30k as per Council Resolution number 18-115.
- \$0.2m was spent on the replacement of the Station Bridge and Dam. Tender documents will be issued in the Fall for construction in 2020.
- \$319k net cost for LED streetlights conversion was completed early 2019. The net cost includes a total of \$32k grants from Hydro One Retrofit Program which

was offset against the cost of the project. As mentioned earlier, this will assist with a reduced withdrawal from the Streetlight Reserve.

Financial Impact

In summary, below is the total operating budget surplus of \$165k for the second quarter. In addition, Appendix B lists the capital projects approved for 2019 Budget and prior year projects that were carried forward to 2019.

Conclusion

This report provides Council and the public accountability and transparency of financial activity for the Town of Erin for the second quarter. In addition, it provides explanations for any significant variances.

Attachments

Appendix A – 2019 Operating Budget to Actuals – June 30, 2019

Appendix B – 2019 Capital Projects Update – June 30, 2019

Appendix C – Reserve and Reserve Fund Forecast as of June 30, 2019



2nd Quarter Statement of Operations - Ending June 30, 2019

	2019 Budget			2nd Quarter 2019			
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	% Budget
<u>Programs</u>							
Council	160,500	-	160,500	92,015	-	92,015	57%
Corporate Services	1,981,000	572,100	1,408,900	858,671	283,941	574,730	41%
Modernization Grant				602,673	602,673	-	0%
Economic Development	252,400	35,000	217,400	145,106	40,090	105,016	48%
Advisory Committees	95,750	14,200	81,550	72,612	15,688	56,924	70%
Building	359,500	359,500	-	136,180	136,180	-	0%
Planning	245,100	136,000	109,100	129,741	47,330	82,411	76%
Bylaw/Crossing Guards	102,400	6,000	96,400	55,698	21,053	34,645	36%
Conservation Authorities	164,900	-	164,900	67,503	-	67,503	41%
Animal Control	56,400	27,500	28,900	23,047	18,416	4,631	16%
Fire & Emergency Services	1,117,800	141,100	976,700	545,665	137,224	408,441	42%
Roads	2,759,600	207,500	2,552,100	1,645,313	16,844	1,628,469	64%
Streetlights	199,200	199,200	-	99,600	99,600	-	0%
Water	1,417,000	1,417,000	-	655,088	655,088	-	0%
Environmental Services	23,370	23,370	-	2,816	20,137	(17,321)	0%
Parks & Recreation	1,368,270	707,630	660,640	588,875	332,234	256,641	39%
Cemeteries	4,000	-	4,000	284	27	257	6%
BIA	35,300	35,300	-	31,003	31,003	-	0%
Sub-Total	10,342,490	3,881,400	6,461,090	5,751,889	2,457,528	3,294,361	51%
<u>Non-Program</u>							
Transfer for Capital Projects	626,896		626,896	55,614		55,614	9%
Infrastructure Renewal Trf	587,059		587,059	293,530	-	293,530	50%
Tax Levy		7,049,145	(7,049,145)		3,524,573	(3,524,573)	50%
PILS and Supplementary taxes		122,500	(122,500)		10,838	(10,838)	9%
OMPF Allocation		593,400	(593,400)		296,700	(296,700)	50%
Tax Write/Offs	90,000	-	90,000	23,810		23,810	26%
From Tax Rate Stabilization		-	-		-	-	
Sub-Total	1,303,955	7,765,045	(6,461,090)	372,953	3,832,110	(3,459,158)	54%
Net Operating Results (Surplus)	11,646,445	11,646,445	-	6,124,842	6,289,638	(164,796)	



2nd Quarter Statement of Operations - Ending June 30, 2019
By Account Grouping

	2019 Budget	2019 2nd Quarter	\$ Variance	% of Budget
Tax Levy	7,049,145	3,524,573	- 3,524,573	50%
PILS and Supplementary Taxes	122,500	10,838	- 111,662	9%
OMPF Allocation	593,400	296,700	- 296,700	50%
Building Permit Revenues	359,500	106,005	- 253,495	29%
Grants and Subsidies	26,500	668,413	641,913	2522%
Water User Fees	1,390,000	638,240	- 751,760	46%
Recreation User Fees	637,430	286,086	- 351,344	45%
Penalties/interest	320,000	155,265	- 164,735	49%
Fire & Emergency Fees	107,900	104,024	- 3,876	96%
Streetlight Special Area Charges	199,200	99,600	- 99,600	50%
Interest	100,000	86,775	- 13,225	87%
Other revenue	320,100	144,292	- 175,808	45%
Transfer from Reserves	420,770	168,827	- 251,943	40%
Total Revenues	11,646,445	6,289,638	- 5,356,807	54%
Labour Costs	4,012,800	1,960,810	2,051,990	49%
Supplies & Material	248,350	86,230	162,120	35%
Gravel Surface	400,000	396,546	3,454	99%
Sanding	180,000	144,196	35,804	80%
Calcium	160,000	109,621	50,379	69%
General Maintenance	98,020	57,383	40,637	59%
Streetlight Repairs	10,000	3,928	6,072	39%
Consulting Services	517,500	257,433	260,067	50%
Legal and Audit Fees	63,800	101,836	- 38,036	160%
Service Agreements	889,800	481,846	407,954	54%
IT Services	117,000	61,794	55,206	53%
Resealing	85,000	20,239	64,761	24%
Roads Maintenance	125,000	90,690	34,310	73%
Winter Control	57,500	38,072	19,428	66%
Equipment/small tools	80,000	56,002	23,998	70%
Vehicle Maintenance	229,400	159,981	69,419	70%
Fuel	131,200	94,630	36,570	72%
Community Grants	35,050	35,050	-	100%
Conservation Authorities	164,900	67,503	97,397	41%
Emergency Planning	1,000	-	1,000	0%
Telephone & Cell Phones	46,900	14,959	31,941	32%
Hydro	494,750	226,987	267,763	46%
Natural Gas	65,400	37,100	28,300	57%
Water & Sewage	52,490	7,460	45,030	14%
Economic Development Activities	70,300	38,532	31,768	55%
Advertising/Promo	57,050	49,681	7,369	87%
Other Expenses	261,450	143,726	117,724	55%
Elections	17,000	250	16,750	1%
Inter Dept Expenses	11,000	-	11,000	0%
Insurance & Legal	146,100	99,360	46,740	68%
Tax Write Offs	90,000	23,810	66,190	26%
Contingency	57,300	-	57,300	0%
Debt Servicing	432,600	187,008	245,592	43%
Capital Projects	626,896	55,614	571,282	9%
Transfer to Reserves	1,023,830	723,038	300,792	71%
Trf to Infrastructure Renewal Res.	587,059	293,530	293,530	50%
Total Expenditures	11,646,445	6,124,842	5,521,603	53%
SURPLUS/(DEFICIT)	-	164,796		



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Council

	Annual Budget	2nd Quarter Actuals	% of Budget
Expense			
Labour Costs	133,100	80,263	60%
Other Expenses	24,500	9,776	40%
Insurance & Legal	2,900	1,977	68%
Inter Dept Expenses	0	0	
Total Expense	160,500	92,015	57%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Administration

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Tax Registration & Certificates	8,800	4,076	46%
Penalties/interest	320,000	155,265	49%
Licenses	9,000	7,094	79%
Interest	100,000	85,554	86%
Miscellaneous Revenue	54,300	15,531	29%
Transfer from Reserves	74,000	6,561	9%
Voluntary Water Levy	0	9,860	
Inter Dept Recovery	6,000	0	0%
Total Revenue	572,100	283,941	50%
Expense			
Labour Costs	1,293,400	559,317	43%
Supplies/Materials	73,400	20,218	28%
Consulting Services	155,000	69,155	45%
Legal and Audit Fees	50,000	10,939	22%
Service Agreements	38,000	22,133	58%
IT Services	117,000	61,794	53%
Utilities	27,100	16,143	60%
Other Expenses	31,500	41,024	130%
Postage	10,000	5,834	58%
Membership	12,800	9,899	77%
Bank and credit card charges	12,000	7,829	65%
Advertising	16,500	9,853	60%
Insurance & Legal	55,000	14,424	26%
Water Levy Projects	0	9,860	0%
Contingency	57,300	0	0%
Elections	17,000	250	1%
Transfers to Reserves	15,000	0	0%
Total Expense	1,981,000	858,671	43%

Water Levy Projects**Amount**

Canada Day Flags - <u>Completed</u>	\$5,000
Movie nights (2 nights) - <u>Completed</u>	\$5,200
Canada Day Events - <u>Completed</u>	\$1,000
Holiday Light Enhancement to McMillan Park	\$10,000
Basketball nets (2)	\$3,200
New Years Levy Fireworks	\$5,000
McMillan Park picnic tables	\$5,303
Total	\$34,703



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Modernization Grant

	Annual Budget	2nd Quarter Actual	%
	<u>of Budget</u>		
Revenue			
Provincial Grant	0	602,673	
Interest		1,221	
Total Revenue	0	602,673	
Expense			
Consulting Services	0	14,268	
Legal and Audit Fees	0	0	
Service Agreements	0	0	
IT Services	0	0	
Equipment / Small Tools	0	0	
Other Expenses	0	0	
Transfers to Reserves	0	588,405	
Total Expense	0	602,673	

<u>Modernization Grant Projects</u>	<u>Amount</u>
Governance review – independent review that is specific to the Town of Erin	\$50,000
Roads Operational Review - Completed	\$15,300
Roads Needs Assessment – gravel to asphalt study	\$25,000
Conservation and Demand Management Plan – to meet provincial regulatory requirements deadline	\$6,000
Facilities Assessment (Firehalls and Townhall)	\$12,000
Energy efficiency audit – all town owned facilities	\$40,000
AMP – Key performance indicators and Levels of	\$50,000
Total	\$198,300



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Economic Development

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Grant	25,000	25,000	100%
Miscellaneous Revenue	0	2,590	
Transfer from CIP Reserve	0	12,500	
Transfer fm Reserve	10,000	0	
Total Revenue	35,000	40,090	115%
Expense			
Labour Costs	109,400	54,538	50%
Supplies & Material	3,500	824	24%
Consulting & Service Agreements	46,500	28,783	62%
Ambassador Program	2,000	0	
Arts & Culture	2,000	2,188	109%
Business Retention & Expansion	8,800	1,040	12%
Community Profile	5,000	0	0%
Indust/Equine	9,500	11,649	123%
Core/Four Seasons Strat	25,000	6,126	25%
Marketing materials	3,000	295	10%
Economic Dev-Project Leverage	15,000	4,733	32%
Advertising/Promo	17,100	17,017	100%
Community Improvement Project	0	12,500	
Other Expenses	5,600	5,413	97%
Transfer to Reserve	0	0	
Transfer to BIA	0	0	
Total Expense	252,400	145,106	57%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Advisory Committees

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
LGHG Revenue	3,500	4,318	123%
Heritage Revenue	500	130	
Celebrate Erin	1,700	1,480	
Inter Dept Revenue		1,000	
Trf from Operating	8,500	8,760	103%
Trf from Reserves	0	0	
Total Revenue	14,200	15,688	110%
Expense			
Other Expenses	26,600	14,462	54%
Community Grants	35,050	35,050	100%
Trfs to Res Advisory Cttees	34,100	23,100	68%
Total Expense	95,750	72,612	76%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>	Building		
	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Building Permits	350,000	100,255	29%
Misc. Revenue	9,500	5,750	61%
Transfer from Reserve	-	30,174	
Total Revenue	359,500	136,180	38%
Expense			
Labour Costs	229,200	80,675	35%
Supplies & Material	5,000	39	1%
Consulting	36,200	50,398	139%
Service Agreements	4,960	0	
Telephone	2,500	411	16%
Vehicle Maintenance	2,500	198	8%
Other Expenses	11,000	2,170	20%
Insurance	0	2,289	0%
Inter Dept Expenses	0	0	0%
Transfers to Reserves	68,140	0	
Total Expense	359,500	136,180	38%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

By-law/Crossing Guards/Conservation

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Misc. Revenue	0	150	
Cannabis Grant	0	10,603	
Vendor Permits	6,000	10,300	172%
Total Revenue	6,000	21,053	351%
Expense			
Labour Costs	49,600	29,282	59%
Supplies & Material	3,400	1,258	37%
Legal Fees	7,800	24,291	311%
Service Agreement	35,000	150	0%
Other Expenses	5,900	153	3%
Cannabis Expenses		0	
Insurance	700	565	81%
Conservation Authorities	164,900	67,503	41%
Total Expense	267,300	123,201	46%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>	Planning		
	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Planning Zoning Fees	29,000	14,975	52%
Misc. Revenue	5,000	0	0%
Trf from Reserves	102,000	32,355	32%
Total Revenue	136,000	47,330	35%
Expense			
Labour Costs	27,900	26,149	94%
Supplies & Material	2,400	443	18%
Consulting Services	207,800	58,079	28%
LPAT Appeals	0	43,930	
Other Expenses	6,500	773	12%
Insurance	500	367	
Inter Dept Expense	0	0	
Total Expense	245,100	129,741	53%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Animal Control

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Animal Control Revenues	0	0	
Dog Tags	20,500	17,637	86%
Misc. Revenue	7,000	780	11%
Total Revenue	27,500	18,416	67%
Expense			
Labour Costs	0	349	
Service Agreements	56,000	22,457	40%
Other Expenses	0	0	
Insurance	400	241	
Total Expense	56,400	23,047	41%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program> Fire & Emergency Services

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Burn Permits	26,000	20,617	79%
Lease Agreements	47,400	59,691	126%
Donations	500	0	0%
Miscellaneous Revenue	34,000	23,716	70%
Transfer from DC Reserves	33,200	33,200	100%
Inter Dept Recovery	0	0	
Total Revenue	141,100	137,224	97%
Expense			
Labour Costs	449,400	215,199	48%
Supplies & Material	35,700	20,892	59%
Legal Fees	6,000	232	4%
Service Agreements	29,000	45,468	157%
Utilities	31,700	19,435	61%
Equipment / Small Tools	16,000	6,884	43%
Vehicle Maintenance	42,400	47,469	112%
Other Expenses	50,000	22,139	44%
Insurance & Legal	16,000	10,587	66%
Debt Servicing	270,600	157,358	58%
Emergency Planning	1,000	0	
Inter Dept Expenses	0	0	
Transfers to Reserves	170,000	0	
Total Expense	1,117,800	545,665	49%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>	Roads		
	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Gravel Levy	110,000	104	0%
Miscellaneous Revenue	15,000	3,500	23%
Transfer from DC Reserves	82,500	0	
Cost Recovery	0	13,240	
Total Revenue	207,500	16,844	8%
Expense			
Labour Costs	1,115,700	536,670	48%
Supplies & Material	34,300	16,883	49%
Gravel Surface	400,000	396,546	99%
Sanding	180,000	144,196	80%
Signs	10,000	4,121	41%
Calcium	160,000	109,621	69%
Purchased Services	15,000	7,491	50%
Resealing	85,000	20,239	24%
Roads Maintenance	125,000	90,690	73%
Winter Control	38,000	34,245	90%
Telephone & Cell Phones	5,000	1,438	29%
Utilities	21,400	8,702	41%
Equipment/small tools	6,000	9,501	158%
Vehicle Maintenance	181,100	112,208	62%
Vehicle Fuel	131,200	94,630	72%
Other Expenses	18,600	19,724	106%
Insurance & Legal	41,000	21,680	53%
Debt Servicing	136,300	16,729	12%
Inter Dept Expenses	6,000	0	0%
Transfers to Reserves	50,000	0	
Total Expense	2,759,600	1,645,313	60%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Streetlights

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Special Area Charge	199,200	99,600	50%
Inter Dept Recovery	0	0	
Total Revenue	199,200	99,600	50%
Expense			
Repairs	10,000	3,928	39%
Utilities	116,100	45,583	39%
Insurance & Legal	0	76	
Transfers to Reserves	73,100	50,012	68%
Total Expense	199,200	99,600	50%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>	Water		
	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Water Revenues	1,370,000	624,520	46%
Miscellaneous Revenue	20,000	13,720	69%
Trf from Reserves	27,000	16,848	62%
Total Revenue	1,417,000	655,088	46%
Expense			
Labour Costs	15,300	109,549	716%
Supplies & Material	-	917	
Consulting	27,000	16,848	62%
Service Agreements	656,000	345,995	53%
General Maintenance	6,500	25,310	389%
Telephone & Mobile	2,700	2,772	103%
Hydro	115,600	57,941	50%
Equipment / Small Tools	-	2,038	
Other Expenses	-	1,375	
Insurance & Legal	-	30,823	
Inter Dept Expenses	5,000	-	0%
Transfers to Reserves	588,900	61,520	10%
Total Expense	1,417,000	655,088	46%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Environmental Services

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Grant	0	20,137	
Trf from Reserves	23,370	0	
Total Revenue	23,370	20,137	
Expense			
Service Agreements	15,000	2,816	19%
Consulting Services	5,000	0	
Source Water Protection	0	0	
General Maintenance	3,370	0	0%
Total Expense	23,370	2,816	12%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Parks and Recreation

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Capital Surcharge	19,000	12,657	67%
Ice Rental	383,800	162,014	42%
Rentals	118,800	57,335	48%
Baseball	19,105	3,818	20%
Soccer	24,775	7,148	29%
Summer Camp	9,000	0	0%
Advertising	8,050	112	1%
Donations & Fundraising	2,800	0	0%
Grants	1,500	10,000	667%
Micro Fit Solar	10,100	9,890	98%
Miscellaneous Revenue	42,000	12,448	30%
Cost Recovery	0	20,663	
Inter Dept Revenue	0	3,700	
Transfers fm Reserves	68,700	32,448	47%
Total Revenue	707,630	332,234	47%
Expense			
Labour Costs	589,800	268,820	46%
Supplies & Material	77,450	21,172	27%
Service Agreements	45,800	35,337	77%
Consultants	40,000	19,902	50%
General Maintenance	84,150	31,788	38%
Winter Control	19,500	3,827	20%
Telephone & Mobile	15,700	2,264	14%
Hydro	222,050	96,740	44%
Natural Gas	47,200	27,616	59%
Water & Sewage	52,490	7,460	14%
Equipment / Small Tools	58,000	37,579	65%
Vehicle Maintenance	3,400	106	3%
Summer Camp	8,900	0	
Other Expenses	23,940	7,014	29%
Insurance & Legal	29,600	16,330	55%
Debt Servicing	25,700	12,921	50%
Transfers to Reserves	24,590	0	0%
Total Expense	1,368,270	588,875	43%



2nd Quarter - Budget to Actuals (as of June 30, 2019)

Program>

Cemeteries

	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Miscellaneous Revenue	0	27	
Transfer fm Reserve	0	0	
Total Revenue	0	27	
Expense			
General Maintenance	4,000	284	
Transfers to Reserves	0	0	
Total Expense	4,000	284	






2nd Quarter - Budget to Actuals (as of June 30, 2019)


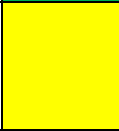
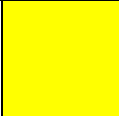
Program>	BIA		
	Annual Budget	2nd Quarter Actual	% of Budget
Revenue			
Special Levy	17,200	0	0%
Miscellaneous Revenue	18,100	12,762	71%
Transfer fm Operating	0	13,500	#DIV/0!
Trf fm BIA Reserve	0	4,741	
Total Revenue	35,300	31,003	88%
Expense			
Supplies & Material	13,200	3,584	27%
Advertising/Promo	19,200	21,188	110%
Other Expenses	2,900	6,231	215%
Transfers to Reserves	0	0	
Total Expense	35,300	31,003	88%

**2015 / 2016 / 2017 / 2018 / 2019 Capital Projects
Second Quarter 'Budget vs. Actuals' as of June 30, 2019**

Status

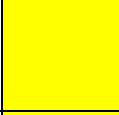

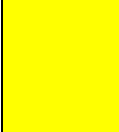
Project completed	
In Progress	
Project complications/delays being encountered	

Corporate Services

Original Budget Year	#	Project Title	Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of June 30, 2019)	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding
	A	Property sale - block 44	Declared excess land by Council Resolution #18-115.		Sale completed at the beginning of 2019.			29,793.07			
2018	1	Renovations at Town facilities including the Roads Operations Centre and Town Hall	Council Resolution #18-160 approved \$130,000 from the sale of property proceeds to be allocated to Town facilities renovations including the Roads Operations Centre and Town Hall		Transferred from Shamrock sale. RFP was issued for the Works roof rebuild and successful proponent was contacted.	133,072	64,138	20,214.62	48,719	-	Sale of property proceeds (\$130,000) + 3,071.82 from Shamrock Rd. sale project surplus.
2018	2	Elevator	Townhall to meet accessibility regulations in Ontario		Council Resolution #19-051 to increase budget by \$60,000. RFP was awarded. Elevator was purchased. Construction project was completed in August 2019.	310,000	24,720	222,149.73	63,130	-	Debt (\$310,000)
Total >						443,072	88,858	242,364.35	111,849	-	

Amortization

Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of June 30, 2019)	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding
2015	3	Pumper 11 Replacement - Erin Station 10	2015 Budget Carryforward: \$264,000 2016 Budget Carryforward: \$257,000		Council Resolution #18-368 RFP was awarded for \$547,945. Truck is ahead of schedule and final preparations are underway for delivery.	547,945	-	-	547,945	-	Issued Debt (\$517,000) and Fire Truck Reserve (\$31k)
2019	4	Erin Exhaust System (portable)			Tender closed & awarded in July. Construction to be completed before the end of September.	95,000			95,000		Reserve Fund Transfer (F40)
2019	5	Hose Cache			The 2019 project concentrated on the transition from 4 inch to 6 inch drafting hose & appliances; equipment purchase is 75% complete with training scheduled to commence prior to the end of September.	20,000		13,157.57	6,842		Taxation (\$20,000)
Total >						662,945	-	13,158	649,787	-	

Project completed
In Progress
Project complications/delays being encountered

Roads Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of June 30, 2019)	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding
2017	5	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement OCIF Top Up Grant of \$1,576,988 2017 Budget Carryforward: \$1,221,154		Dam Control Structure being redesigned and tender to be re-issued in Fall 2019.	2,500,000	89,963	216,318.55	2,193,718		Grant and Debt
2018	6	LED Streetlights	Conversion of LED Streetlights. Resolution #18-251		Payment completed. Town received retrofit grant of \$32k.	389,459	-	319,269.52	70,190		Streetlight Reserve (\$150k) remainder loan from Infrastructure Reserve.
2018	7	Single Axle Dump Truck/Winter Sander	This unit will allow the Tractor (unit 41) to retire from winter service and be retained for roadside mowing and shoulder retrieval. The new truck will be able to provide winter service the Towns in a fraction of the time it currently takes		Project has been tendered and awarded. Truck is ordered and on the way. Delivery is expected in the Fall.	240,000	-	-	240,000		Debt (\$240,000)
2019	8	Structure 2051	Replacement of structure 2051		RFT was completed and report Council with recommendation presented at September 3 Council meeting.	300,000	-	14,579.79	285,420		OCIF = 258,604 + Taxation = 41,396
2019	9	Structure 011 based on OSIM report	May 7, 2018 Council Resolution to apply for ICIP grant.		Project expected to cost \$1.1M. Applied for ICIP May 2019. Project was selected as finalist.	300,000	-	-	300,000		Taxation = 222,500 + Infrastructure Renewal = 77,500
2019	9	Rural Upgrade from gravel to surface treatment	5th line from Wellington road 22 to Side Road 24		Tender closed & awarded in July. Project expected to be complete by Sept 2019.	75,000			75,000		Development Charges (\$75,000)
2019	10	Storm Sewer	Parital reconstruct storm sewer for Daniel St. from English South to new outlet on Wheelock		Project to go to tender in fall for a completion date of 2020.	520,000			520,000		Gas Tax
Total >						4,324,459	89,963	550,168	3,684,328	-	

Water Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of June 30, 2019)	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding
2019	11	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program				47,000			47,000		Reserve F30 (\$47,000)
2019	12	Building and grounds minor repairs			OCWA is working on quotes.	15,000			15,000		Reserve F30 (\$15,000)
2019	13	Water equipment to extend life of asset			OCWA is working on quotes.	43,800			43,800		Reserve F30 (\$43,800)
Total >						105,800	-	-	105,800	-	



Environmental Services

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of June 30, 2019)	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding
2015	14	New Water Supply - Erin Production Well			Part of Water EA project	120,000	-	-	120,000		Town Water Reserve Fund
2015/2016	15	SSMP - Environmental Assessment > Waste Water	2015 Budget Carryforward: \$145,865 2016 Budget Carryforward: \$200,000 2017 Budget Carryforward: \$693,388		Resolution 18-103 Remainder funded 3 equally between Infrastructure Reserve, Water Lifecycle Reserve and DC-Administration Reserve. Waiting for final invoices.	1,039,253	1,005,273	30,194.02	3,786		1/3 Infrastructure Reserve 1/3 Water Lifecycle Reserve 1/3 Development Charges - Administration
2015	16	SSMP - Environmental Assessment > Water	Council Resolution #18-094 approved an increase of \$604,000 (funded 90% through DC Water and 10% through Water LifeCycle Reserves); Council Resolution #19- approved an increase of 395k (funded 50% Water DCs and 50% Water Life Cycle Res); Council Resolution #19-196 budget increased by \$395k and funded equally by DC-Water and Water Life Cycle Reserve.		Tender awarded for well drilling Council Resolution #19-196	1,201,290	355,244	73,882.24	772,164		\$604k = 90% DC Water and 10% Water LifeCycle; 395k (50% Water Life Cycle and 50% Water DCs)
Total >						2,360,543	1,360,517	104,076.26	895,950	-	

Recreation

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2019 (as of June 30, 2019)	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding
2018	17	Erin Community Centre Brine pump and motor			Replacement is required and can only be done off season in 2019. Project recommended to be carried forward to 2019	18,000	-	-	18,000		ECC Reserve
2018	18	Playground equipment program	Equipment for Barbour Field.		Project recommended to moved forward to 2019.	10,000	-	-	10,000		Barbourfields Reserve
2018	19	Barbour Field septic system			Completed. Fencing is outstanding will be completed in spring 2019. Remaing funds recommended to be carried forward to 2019.	50,000	30,574		19,426		Barbour Field Septic Syst Reserve (\$19426)
2018	20	Sports bleachers program	Bleachers for Barbour Field.		Recommended funding to be carried forward to 2019.	11,000	-	-	11,000		Barbour Fields Reserve
2018	21	Sports fencing program	Fencing for Barbour Field.		Recommended funding to be carried forward to 2019.	11,000	-	-	11,000		Barbour Fields Reserve
2017	22	Erin Rotary River Walk (Phase I)	2017 Budget Carryforward: \$90,000		"Phase 1" is complete	90,000	89,868		132		County of Wellington Grant (\$45k); Erin Rotary Donation (\$15k); Friends of Greenbelt Grant \$27k Tax \$2,868; \$5000 Nestle Water Levy
2018	23	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000		Waiting on County and Ministry of Enviroment approvals to initiate "Phase 2" - Design. Phase 2 will is recommended to be carried forward to 2019.	300,000	-	-	300,000		Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2017	24	Walking Trails	Annual Program 2017 Budget Carryforward: \$10,000		Final invoices to be received and paid.	10,000	1,232	-	8,768		County of Wellington Grant (\$5,000)
2018	25	Voluntary Water Levy Projects	Resolution #18-159 direction was to allocate \$10,700 for Outdoor Bottle Filling Station; \$2,000 Osprey nest; \$8,000 dog park fence		Osprey nest has been installed. Waiting for invoices. Water Filling Station was purchased and will be installed 2019. Dog park fence was submitted as a 2020 Capital Request and will be reviewed with the Recreation Masterplan.	20,700	7,913		12,787		Voluntary Water Levy Reserve
2019	26	Erin Community Centre	Accessibility renovations; flat roof; ice resurfacar			160,000			160,000		Taxatoin (\$150,000) + Grants (\$10,000)
2019	27	Erin Community Centre	Theatre carpet replacement; flooring and other minor renovations (\$20k) & Sewage Treatment (\$20k)			40,000			40,000		Taxation (40,000)
2019	28	Emergency Response Centre	Future plans for an emergency response centre		Transfer of funds at the end of the year	50,000			50,000		Taxation (\$50,000)
2019	29	Parks fencing; playground equipment; tractor, bleachers				63,000			63,000		Taxation (\$63,000)

			Project completed								
			In Progress								
			Project complications/delays being encountered								
2018	#	Project Title	Project Description	Status	Status Description	300,000	Amount Spent In Prior Years	Amount Spent In 2019 (as of June 30, 2019)	Remaining Budget Available For Project	Project Transfer to 2020	Approved Sources of Funding
2019	30	Recreation Software for online booking			RFP was posted in Q3 will be selected.	40,000			40,000		Taxation (\$40,000)
2019	31	ECC Security Enhancements	Erin Community Centre security and access control enhancemen		Resolution #19-030 (Feb 19, 2019)	45,000		42,456.00	2,544		Centre 2000 Capital Reserve
						1,218,700	129,588	42,456	746,656	-	

9,115,519	1,668,926	952,222.04	6,194,371	-
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RESERVES & RESERVE FUND 2018 and Forecast from 2019 to 2021

General Ledger	DEPARTMENT			Combined Reserves & Reserve Funds	Projected BALANCE	2019 TRANSACTIONS		Projected BALANCE
					@ DEC 31 2018	ADDITIONS	DISBURSEMENTS	@ DEC 31 2019
30-9000-2500	Unallocated	RESERVES	WORKING CAPITAL	203,761				203,761
30-9000-2525	Unallocated	RESERVES	TAX STABILIZATION RESERVE	381,170				381,170
30-9000-2550	Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	2,585,375	587,059	111,480		3,060,954
40-9020-3020	Unallocated	RESERVE FUND	GAS TAX REVENUE FUND	298,061	690,051	520,000		468,112
40-9110-2595	Unallocated	RESERVE FUND	Special Water Levy (Nestle)	17,787	34,703	52,490		-
40-9025-2580	Unallocated	RESERVE FUND	OCIF Top Up Grant	856,538				856,537.52
10-9000-4225	Unallocated	RESERVES	OCIF FORMULA	-	258,604	258,604		-
TOTAL Unallocated				4,342,690				4,970,533
30-9000-2515	Admin	RESERVES	ELECTION EXPENSE	24,097				24,097
30-1100-2565	Admin	RESERVES	COMPUTER UPGRADES	34,865	15,000			49,865
30-1100-2540	Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571				87,571
30-1100-2540	Admin	RESERVES	ADMIN OFFICE RENO RESERVES	75,691		68,934		6,757
30-1100-2540	Admin	RESERVES	ADMIN-PHONE RESERVE	891				891
30-9000-2510	Admin	RESERVES	INSURANCE CONTINGENCY	15,573				15,573
40-6900-2608	Admin	RESERVES	Retirement Benefits	1,760				1,760
40-9100-2600	Admin	RESERVE FUND	ADMINISTRATION DC	64,805	31,000	144,000		177,805
TOTAL Admin				175,644				8,710
40-2000-2565	Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	106,261	68,140	12,000		162,401
30-2000-2540	Building	RESERVES	BUILDING DEPT CAPITAL	-				-
TOTAL Building				106,261				162,401
30-7000-2540	Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	36,118		21,000		15,118
40-9022-2591	Econ Dev	RESERVE FUND	Main St Revitalization Grant	47,765		47,765		-
30-9000-2530	Econ Dev	RESERVES	DOCTOR RECRUITMENT	-				-
TOTAL Econ Dev				83,883				15,118
40-9030-2560	Enviro	RESERVE FUND	Water EA STUDY	36,380				36,380
30-5000-2540	Enviro	RESERVES	EA WATER/WASTEWATER RESERVES	-				-
TOTAL Enviro				36,380				36,380
40-9100-2610	Fire	RESERVE FUND	FIRE SERVICES DC	197,768	94,000	33,200		258,568
30-3000-2541	Fire	RESERVES	FIRE CAPITAL	77,083		1,949		75,134
30-3000-2543	Fire	RESERVES	FIREHALL RESERVE	93,051		93,051		-
30-3000-2544	Fire	RESERVES	FIRE DEFIBRILLATION	-				-
30-3000-2535	Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584				121,584
30-3000-2540	Fire	RESERVES	FIRE VEHICLE RESERVE	159,939	170,000	30,945		298,994
30-3000-2542	Fire	RESERVES	COMBINED FIRE STATION RESERVES	-				-
TOTAL Fire				649,425				754,280
30-6200-2540	Recreation	RESERVES	CENTRE 2000 CAPITAL	513,815	18,000	81,000		450,815
30-6400-2540	Recreation	RESERVES	Barbour Field Septic System	108,894		32,000		76,894
30-6100-2540	Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	36,718				36,718
30-6600-2540	Recreation	RESERVES	BALLINAFAD COMM CENTRE	13,355				13,355
30-6700-2540	Recreation	RESERVES	ERIN TENNIS CLUB	11,384				11,384
30-6205-2540	Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	100,000				100,000
40-9010-3200	Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	916,831				916,831
40-9100-2630	Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	270,316	73,000	68,700		274,616
TOTAL Recreation				1,971,312				1,880,612

General Ledger	DEPARTMENT	Combined Reserves & Reserve Funds		BALANCE @ DEC 31 2018	2019 TRANSACTIONS		BALANCE @ DEC 31 2019
					ADDITIONS	DISBURSEMENTS	
20-1200-2540	TOTAL Rental	RESERVES	RENTAL FACILITIES RESERVES (Erin Hydro)	-			-
30-4000-2540	Roads	RESERVES	ROADS CAPITAL	125,836			125,836
30-4000-2540	Roads	RESERVES	ROADS Streetscape	5,066			
30-4000-2560	Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227			122,227
30-4100-2540	Roads	RESERVES	STREETLIGHTS	257,534	73,100	319,270	11,365
	Roads	RESERVES	ROADS Fleet Reserve	70,000	50,000		120,000
40-9060-2570	Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	130,801			130,801
40-4000-2571	Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	18,355			18,355
40-9000-3050	Roads	RESERVE FUND	DRAINAGE LEVY FUND	16,437			16,437
40-9100-2630	Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,079,319	280,000	382,500	976,819
	TOTAL Roads			1,825,575			1,521,840
30-5000-2540	Water	RESERVES	WATER LIFECYCLE	2,439,355	561,900	381,585	2,619,671
40-9040-2560	Water	RESERVE FUND	TOWN WATER RESERVE FUND	128,977		120,000	8,977
40-9100-2640	Water	RESERVE FUND	WATER DC	215,992	26,000	637,421	395,429
	TOTAL Water			2,784,325			2,233,219
30-9000-2520	Committee	RESERVES	CEMETERY CAPITAL	92,455			92,455
30-6900-2550	Committee	RESERVES	ERIN PIONEER CEMETERY RESERVES	8,247			8,247
30-1302-2540	Committee	RESERVES	HERITAGE RESERVES	14,776			14,776
30-1301-2540	Committee	RESERVES	LGHG COMMITTEE	17,768			17,768
40-1303-2560	Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,465			7,465
40-7100-2572	Committee	RESERVE FUND	BIA IMPROVEMENT	19,829			19,829
	TOTAL Committee			160,541			160,541
				12,136,036	3,030,557	3,417,893	11,743,634
				12,136,036.36	3,030,556.80	3,417,893.05	11,743,634.14
				7,764,200		387,336.25	
	2018 Budget Reconciliation to PSAB Adjustments					11,748,700.11	(5,065.97)
		RESERVES					
		RESERVE FUND					

Note 1 These values for 2017 are updated as of Q3 2017, however the 2017 budget amounts were used for the 2017 Budget Reconciliation to PSAB Adjustme