



Town of Erin

Corporate Report

Department: Corporate Services	Report Number: F2020-22
Business Unit: Finance	Meeting Date: 11/3/2020
Presented/ Prepared By: Ursula D'Angelo, Director of Finance & Treasurer	

Subject

2020 Third Quarter Variance and Year End Forecast

Recommendation

Be it resolved that Council hereby receive report number F2020-22 “2020 Third Quarter and Year End Forecast” for information;

And that Council approve the recommendation to apply for additional provincial funding from the Safe Restart Phase II Grant.

Background

The Province of Ontario announced Safe Restart funding for municipalities to support additional operating costs related to Covid-19. The program is in two phases. During Phase I, the provincial government allocated 50% of \$1.39 billion to all municipalities of which the Town of Erin will be receiving \$267k. On October 2nd, the Province announced Phase II where municipalities can apply for additional funding. In order to be eligible, municipalities need to provide Council with the third quarter results and year end forecast. Additionally, applications will only be accepted with a Council resolution to apply for Phase II funding. Hence, the purpose of this report is to provide Council with information and recommendation stemming from the Third Quarter Financial Results and Year End Forecasts.

Third Quarter Ending September 30, 2020 Financial Results

The financial results for the Town of Erin is a deficit of \$109k (Appendix A) for the third quarter ending September 30, 2020. Overall net program budget spent should be at 75% compared to actual results at 73%. Furthermore, program net results were slightly lower mainly due to variances in various programs such as Advisory Committees, Modernization Grant, Economic Development, Roads and By-law Enforcement & Animal Control. Non-program net results were also slightly lower at 72% mainly due to Transfers for Capital Projects and PILS/ Supplementary Taxes and Tax Write Offs which will be processed before the end of the year.

Variance explanations will be provided below for programs that had less than 65% or greater than 75% of budget or \$10,000 variance.

Economic Development - Net Operations Result \$96,631 or 42%

Net result variance was caused by the COVID-19 pandemic as activities were modified and reduced expenses such as the ambassador program, arts and culture, some marketing and advertising materials. Business retention is of the utmost importance so contact meetings and business support continued via phone. The Entrepreneurial Hub pilot project was to be a major addition to the Towns Business Retention and Expansion efforts this year, however modifications have had to be made. There were 2 business resource webinars held and free business consultations continued with Innovation Guelph and the Guelph Wellington Business Centre via zoom instead of in person. With the extended temporary closure of many businesses and some business sectors being affected more than others a modified approach to an updated Community Profile and Sector Profiles is underway and approximately 25%-50% will be spent prior to the fourth quarter. The Core/four seasons strategy includes costs associated with the Town's annual participation in local events including the Erin Fall Fair (cancelled for this year) and McMillan Park Christmas lighting which will be expended in the fourth quarter. The Economic Dev-Project Leverage is used for matching grants, hiring summer students and unforeseen opportunities that may arise throughout the year. The Community Improvement Program currently has three outstanding projects totalling \$13,000 that will be submitted for reimbursement prior to the end of the fourth quarter. The deadline for new applications was September 25, 2020.

Modernization Grant - Net Operations Result \$137,302 Unfavourable

Net result variance was the result of transfer from Modernization Grant Reserve Fund to recognize revenues to offset project expenses. This entry will be completed at the end of the year that completely offset expenditures for a net zero result.

Advisory Committees - Net Operations Result \$29,901 or 45%

Net result variance was the result of holding back disbursement of community grants involved with social gathering due to Covid-19. Recipients are to communicate with staff two weeks prior and confirm that an event will take place. The results include \$2k donation to East Wellington Community Services for the Drive in Movie Event as per Council Resolution #20-173.

Planning – Net Operations Result of \$210,589 or 90%

The net operating result was due to revenues at 26% of budget and expenses at 56% instead of the 75%. Revenues from planning applications were forecasted to be higher and did not materialize. The largest variance was in Transfers from Reserves which is directly associated to year to date expenditures in consulting fees for the official plan amendment (\$70k).

Expenditures were lower than expected as a net result of large unfavourable and favourable variances. Unfavourable variance of \$184k Local Planning Appeal Tribunal (LPAT) appeals associated to several ongoing cases. These expenses historically have been funded from unspent consulting fees and are difficult to forecast. This unfavourable variance is offset with several favourable variances such as consulting caused by delayed projects such as architectural guidelines (\$50k), community design guidelines (\$50k), update development standards manual (\$25k). All projects were awarded following the Procurement Policy. This account also includes amendments to the Official Plan that will be delayed to next year. Also, there was a favourable variance in labour costs due to the delayed hiring of the Senior Planner.

By-law Enforcement & Animal Control/Crossing Guards – Net Operations Result of \$50,602 or 38%

The net results was mostly in total expenses at 41% of budget with the largest variance in labour costs due to change to reduction of hours for by-law enforcement due to Covid-19 even though crossing guards continued to be paid during the closures. Revenues are at 36% because of pool deposit refunds related to 2019 that were included as revenues. This was offset by pool permits and other permits that were issued.

Water & Wastewater - Net Operations Result is Nil

Revenues for Water Systems was at 74% as there were variances related to cost recoveries for Waste Water development charges amendment and financing agreements. General water revenues was at 76% of budget.

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 with the Water Environmental Assessment among other costs. Also, there were several watermain repairs that were not expected.

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 \$570,514 or 81%

Revenues were at 32% compared to anticipated 75% 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, baseball and soccer fees did not materialized in the spring due to Covid-19 restrictions. Ice Rental Season began late September and revenues were received in October.

Expenses were slightly lower at 58% compared to the anticipated 75% of budget. The largest variance is labour costs which was at 62% mainly due to facility closures however even with a reduction of hours staff continued to work on projects originally allocated to outside contractors in the General Maintenance accounts. In addition, this

change in work allocation and reduction of maintenance caused by public use provided a reduction to the general facility maintenance overall. There were savings in utilities such as Hydro and natural gas as a result of closures. Also, Equipment/Small tools is under spent due to closures.

Year End Forecast for 2020

As per Appendix B, the Year End Forecast for 2020 is a deficit of \$70k. This deficit is mostly in Planning, Fire & Emergency, Roads and Parks and Recreation programs. A variance description by account grouping is also included in Appendix B.

Planning – Net Forecast \$149,866 Unfavourable Variance or 64% over

Shortfall of planning revenues that did not materialize is one of the factors for the deficit. It is forecasted that \$118k unfavourable variance mostly due to reduced activity due to Covid-19 closure. Also, Transfers from Reserves and Reserve Funds will not materialize because it was to fund the Official Plan Amendment project that was delayed until 2021.

Overall expenditures are forecast to be \$26k less than budget. Labour Costs forecast is lower than budget because of the delayed hiring of a Senior Planner. Also, Consulting expenditures are forecasted to lower than budget because the delay to complete the Official Plan Amendment. The most significant expenditure that offset the lower forecasts was the Local Planning Act Tribunal (LPAT) appeal which is difficult to predict timing and associated costs.

Fire – Net Forecast \$59,312 Unfavourable Variance or 6% over

Revenues are forecasted to be \$26k higher than budget due to higher emergency calls to neighbouring municipality based on agreement.

Expenditures are forecasted to be 7% or \$85k higher mostly in labour costs due to additional training sessions to address Covid-19 related precautions and increased truck checks. Expenditure constraints are seen in various accounts such as supplies & materials, other expenses and vehicle maintenance among other accounts.

Roads – Net Forecast \$169,870 Unfavourable Variance or 6% over

Revenues are forecasted to be lower by \$152k mostly from transfer from reserves which is fund anticipated debt to build the Station Street Bridge and Dam. Additionally, the Gravel Levy was \$24k lower than 2019 which is based on amount of aggregate extraction.

Expenditures are forecasted to be higher by \$18k mostly due a combination of favourable and unfavourable variances. The largest unfavourable variance is in vehicle maintenance costs due to aging fleet. In addition, there were several unfavourable variances in other accounts. These were offset with favourable variance of \$115k in Labour Costs which due to temporary vacancies. Consulting has a favourable variance

of \$62k which is related to the storm management project which was used to apply for the FCM grant.

Parks and Recreation – Net Forecast \$215,785 Unfavourable Variance or 31% over

The most significant variance is revenues which are forecasted to be \$303k or 53% of budget. This forecast assumes that ice operations will operate at about 70%. Also, the forecasted revenue is based on capacity of ice rental time associated to health protocols for the last three months of the year and shut down for part of March.

Expenditures are forecasted to be lower by \$120k mostly in Labour Costs due to reduction of part time staff associated to lower public skating opportunities and reduced capacity due to health protocols and accommodations. Also, equipment expenditures are forecasted to have a favourable variance of \$46k to offset reduced revenues. These were offset by higher forecasted expenses in various other account groupings.

The net forecast may increase if there is closure of community centres before the end of the year.

Capital Budget Results for Third Quarter and Year End Forecast

The total planned capital spending for 2020 included projects from 2020 Capital Budget and prior years carried forward. For the period ending September 30, 2020 \$2.7m was spent and contracts for several projects were awarded to vendors. Appendix D provides a summary and status updates for all capital projects.

The following is a status summary of Appendix D.

- For Fire and Emergency Services, the Fire Tanker RFP was awarded with Council Resolution #20-068 and delivery is expected at the beginning of 2021. The remainder of the projects are completed or waiting for delivery.
- For Roads Program, the Station Street Bridge and Dam, Daniel Street Storm Sewer, Ospringe Drain and energy conservation projects are all underway. The roadside mower was purchased in time for the summer. The design of the 8th Line Bridge is underway and will be tendered for 2021 construction once authority approvals have been received. The Station Road & Sideroad 24 Culvert is delayed until 2021.
- For the Water Program, all capital projects are underway. The Water Environmental Assessment costs are slightly over due to the Part 2 Order and additional investigation work due to well interference during the testing phase.
- The waste water design project was awarded to WSP and work on the detailed design is underway. All costs associated to this project will be recovered from developers.
- Parks and Recreation capital projects such as ice resurfacers was awarded for expected delivery in March 2021. Implementation of the Fusion Recreation Software is underway and went live in September. Capital projects in the Hillsburgh Community Centre and Ballinifad Community Centre are proceeding or awaiting quotations. In August, an RFP was issued for the design of the Phase

II of the Erin Rotary River Walk. Capital projects at the Erin Community Centre are planned to start in the spring of 2021. Some projects are being completed by staff and architectural design for the office renovations are underway. Staff are currently obtaining quotes for the fencing, playground, tractor and bleacher purchases.

Reserves and Reserve Funds

Appendix E provides detailed explanations of additions and disbursements for reserves and reserve funds for 2020. Interest allocations for reserve funds were not included and will be part of fourth quarter reporting.

Strategic Pillar

Service Excellence & Good Governance

Financial Impact

In summary, there is a total operating budget deficit of \$109k for the third quarter. The Province distributed funding to cover costs related to Covid-19 and the Town portion is \$267k which will partially pay for the deficit. Furthermore, Appendix B provides a Year End Forecast deficit of \$70k for 2020 which includes the \$267k Safe Restart Program grant Phase I. The deficit will most likely increase if there is a complete closure of community centres. In addition, Appendix D lists the capital projects approved for 2020 Budget and prior years projects that were carried forward. Appendix E provides forecasted reserve and reserve fund balances for the end of the year.

Conclusion

This report provides Council and the public accountability and transparency of financial activity for the Town of Erin for the third quarter. In addition, it provides a year end forecast deficit of \$70k. Thus, staff recommend for Council approve an application for provincial funding under the Safe Restart Program Phase II. If the grant is not awarded, staff will recommend a transfer from the Tax Rate Stabilization Reserve to offset the deficit in the fourth quarter financial results report.

Attachments

Appendix A – Third Quarter Financial Ending September 30, 2020 Financial Results
 Appendix B – Year End Forecast for 2020
 Appendix C – Third Quarter and Year End Forecast for 2020 by Department
 Appendix D – Third Quarter and Year End Forecast Capital Projects for 2020
 Appendix E – Reserve and Reserve Fund Forecast for 2020

Ursula D'Angelo

Director

Nathan Hyde

Chief Administrative Officer



Third Quarter Ending September 30, 2020

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net Variance	% of Budget Remaining
Programs								
Council	191,200		191,200	126,562		126,562	64,638	66%
Corporate Services	1,900,200	552,100	1,348,100	1,299,500	362,558	936,354	411,746	69%
Economic Development	264,100	35,000	229,100	138,234	41,603	96,631	132,469	42%
Modernization Grant	464,900	464,900		137,506	204	137,302	(137,302)	
Advisory Committee	80,700	14,200	66,500	47,956	18,055	29,901	36,599	45%
Building	359,500	359,500		230,449	230,446	(3)	3	
Planning	461,000	227,000	234,000	257,326	46,737	210,589	23,411	90%
By-Law Enforcement/Crossing Grds	158,800	25,300	133,500	67,362	16,760	50,602	82,898	38%
Conservation Authorities	166,900		166,900	111,534		111,534	55,366	67%
Fire	1,197,400	258,800	938,600	851,998	134,214	717,784	220,816	76%
Emergency Planning	1,000		1,000	683		683	317	68%
Roads	2,933,100	311,500	2,621,600	2,039,977	157,779	1,882,198	739,402	72%
Streetlights	139,000	139,000		139,073	139,073	-	-	
Water & Wastewater	1,645,500	1,645,500		1,216,243	1,216,243	-	-	
Parks & Recreation	1,343,340	639,180	704,160	777,227	206,713	570,514	133,646	81%
Cemeteries	4,000		4,000	1,436	32	1,404	2,596	35%
BIA	48,800	48,800		19,055	19,055	-	-	
Subtotal Programs	11,359,440	4,720,780	6,638,660	7,462,121	2,589,472	4,872,649	1,766,011	73%
Non-Program								
Transfer for Capital Projects	844,300		844,300	522,150		522,150	322,150	62%
Infrastructure Renewal Trf	681,509		681,509	511,132		511,132	170,377	75%
Tax Levy		7,540,869	(7,540,869)		5,655,559	(5,655,559)	(1,885,310)	75%
PILS and Supplementary Taxes		122,500	(122,500)		37,122	(37,122)	(85,378)	30%
OMPF		591,100	(591,100)		443,325	(147,775)	(443,325)	25%
Tax Write Offs	90,000		90,000	43,128		43,128	46,872	48%
Subtotal Corporate	1,615,809	8,254,469	(6,638,660)	1,076,410	6,136,006	(4,764,046)	(1,874,614)	72%
Total Surplus (Deficit)	12,975,249	12,975,249		8,538,531	8,725,478	(108,603)		



Year End Forecast for 2020

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Forecast Expense	Forecast Revenues	Forecast Net	Forecast Net Variance	% of Budget
Programs								
Council	191,200		191,200	169,977		169,977	21,223	11%
Corporate Services	1,900,200	552,100	1,348,100	1,790,044	463,854	1,326,190	21,910	2%
Economic Development	264,100	35,000	229,100	176,716	41,603	135,113	93,987	41%
Modernization Grant	464,900	464,900		464,900	464,900			
Advisory Committees	80,700	14,200	66,500	62,413	18,055	44,358	22,142	33%
Building	359,500	359,500		291,164	291,164			
Planning	461,000	227,000	234,000	434,703	50,837	383,866	(149,866)	(64%)
By-Law Enforcement/Crossing Grds	158,800	25,300	133,500	92,988	16,140	76,848	56,652	42%
Conservation Authorities	166,900		166,900	154,907		154,907	11,993	7%
Fire	1,197,400	258,800	938,600	1,282,901	284,989	997,912	(59,312)	(6%)
Emergency Planning	1,000		1,000	683		683	317	32%
Roads	2,933,100	311,500	2,621,600	2,951,049	159,579	2,791,470	(169,870)	(6%)
Streetlights	139,000	139,000		139,073	139,073			
Water & Wastewater	1,645,500	1,645,500		1,724,608	1,724,608			
Parks & Recreation	1,343,340	639,180	704,160	1,223,408	303,463	919,945	(215,785)	(31%)
Cemeteries	4,000		4,000	4,736	32	4,704	(704)	(18%)
BIA	48,800	48,800		48,401	48,401			
Subtotal Programs	11,359,440	4,720,780	6,638,660	11,012,671	4,006,698	7,005,973	(367,313)	(6%)
Non-Program								
Transfer for Capital Projects	844,300		844,300	844,300		844,300		
Infrastructure Renewal Trf	681,509		681,509	681,509		681,509		
Tax Levy		7,540,869	(7,540,869)		7,540,869	(7,540,869)		
PILS and Supplementary Taxes		122,500	(122,500)		141,207	(141,207)	18,707	(15%)
Safe Restart Phase I Grant					267,000	(267,000)	267,000	
OMPF		591,100	(591,100)		591,100	(591,100)		
Tax Write Offs	90,000		90,000	78,127		78,127	11,873	13%
Subtotal Corporate	1,615,809	8,254,469	(6,638,660)	1,603,936	8,540,176	(6,936,240)	297,580	(2%)
Total	12,975,249	12,975,249		12,616,607	12,546,874	69,733	(69,733)	



Year End Forecast for 2020 by Account Grouping

	2020 Total Budget	2020 Total Forecast	2020 Variance	2020 %	Comments
Revenue					
Penalties & Interest	340,000	292,884	(47,116)	14%	Shortfall due to Council Resolution to exempt March and April
Tax Levy	7,540,869	7,540,869			
PILS and Supplementary Taxes	122,500	141,207	18,707	(15%)	
Streetlights	156,200	155,873	(327)	-	
Other Revenue	363,005	222,934	(140,071)	39%	Largest variance \$118k was planning fees anticipating higher activity
Parks & Recreation Fees	580,875	240,911	(339,964)	59%	Due to reduced capacity to adhere to health and safety protocols
Fire & Emergency Fees	99,400	146,755	47,355	(48%)	Higher forecast due to demand associated to emergency response agreements with surrounding municipalities.
Water Revenues	1,370,000	1,388,688	18,688	(1%)	
OMPF	591,100	591,100			
Grants	523,900	784,696	260,796	(50%)	Variance is due to Safe Restart Phase I grant
Gravel Levy	160,000	135,560	(24,440)	15%	Lower than expected due to closure in Spring.
Building Permits	355,000	216,684	(138,316)	39%	Lower activity than expected as development is waiting for waste water plant.
Interest Income	130,000	80,613	(49,387)	38%	Interest rates decreased significantly due to Covid-19 economic closure.
Cost Recovery		226,861	226,861		Related to waste water related expenses
Inter Dept Revenue	6,000	17,107	11,107	(185%)	
Trf from Reserves and Res Funds	636,400	364,132	(272,268)	43%	Projects funded from DCs such as Official Plan amendment were postponed; transfer from DCs
Total Revenue	12,975,249	12,546,874	(428,375)	3%	
Expenses					
Labour Costs	4,450,450	3,940,919	(509,531)	(11%)	Variance due to vacancies and reduced part-time hours in Parks and Recreations
Supplies & Materials	349,950	315,322	(34,628)	(10%)	
Equipment	178,527	162,401	(16,126)	(9%)	
Gravel Resurface	400,000	402,165	2,165	1%	
Sanding	180,000	198,081	18,081	10%	
Calcium	160,000	168,745	8,745	5%	
Consulting	921,873	789,698	(132,175)	(14%)	Variance due to post ponement of Official Plan Amendment project
Roads Maintenance	142,000	142,997	997	1%	
Resealing	85,000	84,614	(386)	-	
Service Agreements	857,500	841,906	(15,594)	(2%)	
Winter Control	63,500	92,400	28,900	46%	Based on expected weather events
General Maintenance & Repairs	161,600	257,817	96,217	60%	Variance is mostly due to unanticipated water mains repairs during the winter months.
Sidewalk Maintenance	45,000	44,773	(227)	(1%)	
IT Services	316,800	330,281	13,481	4%	
Postage & Courier	17,900	24,003	6,103	34%	Greater efforts in water collections
Telephone & Cell Phones	45,900	44,289	(1,611)	(4%)	
Hydro	427,950	392,077	(35,873)	(8%)	
Natural Gas	67,200	72,085	4,885	7%	
Fuel	139,000	143,438	4,438	3%	
Water & Sewage	52,490	51,393	(1,097)	(2%)	Variance is due to increases washing at Parks and Recreation locations



Year End Forecast for 2020 by Account Grouping

	2020 Total Budget	2020 Total Forecast	2020 Variance	2020 %	Comments
Vehicle Maintenance	219,100	302,783	83,683	38%	Variance is mostly in Roads due to aging vehicles and necessary repairs.
LPAT		215,800	215,800		Due to ongoing matter with a developer.
Economic Development Activities	77,300	12,715	(64,585)	(84%)	Variance is due reduced activities.
Advertising & Promo	80,100	56,662	(23,438)	(29%)	Variance is due reduced activities.
Emergency Declaration Expenses		90,533	90,533		Covid-19 related expenses
Tax Write Offs	90,000	78,127	(11,873)	(13%)	
Conservation Authorities	166,900	154,907	(11,993)	(7%)	
Community Grants	56,600	46,700	(9,900)	(17%)	Grants were only distributed if events were confirmed by organizations.
Other Expenses	241,600	178,204	(63,396)	(26%)	Variance is related to reduced activities in Economic Development \$16k and various departments.
Contingency	8,100		(8,100)	(100%)	
Audit, Insurance & Legal	227,600	325,512	97,912	43%	Variance was due to ongoing legal matters related to the growth and waste water related matters.
Debt Servicing	428,700	429,096	396		
Transfer to Capital	844,300	844,300			
Transfer to Reserves and Reserve Fur	1,461,309	1,361,974	(99,335)	(7%)	Variance was in reduced transfer to Water Life Cycle Reserve and Building Department which both are based on revenues to offset expenses.
Inter Department Charges	11,000	19,890	8,890	81%	Mostly related to software licensing allocation to departments.
Total Expenses	12,975,249	12,616,607	(358,642)	(3%)	
Net Surplus/(Deficit)	-	(69,733)			



Council
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Expenses						
Labour Costs	163,800	122,227	75%	159,622	4,178	3%
IT Services		92		92	(92)	
Other Expenses	24,500	1,432	6%	6,432	18,068	74%
Audit, Insurance & Legal	2,900	2,811	97%	3,831	(931)	(32%)
Total Expenses	191,200	126,562	66%	169,977	21,223	11%



Corporate Services
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Penalties & Interest	320,000	206,564	(65%)	281,564	(38,436)	12%
Other Revenue	62,100	46,228	(77%)	60,528	428	(4%)
Grants	34,000	25,000	(74%)	25,000	(9,000)	26%
Interest Income	130,000	69,602	(54%)	79,747	(50,253)	39%
Cost Recovery		2,474		2,328	2,328	
Inter Dept Revenue	6,000	12,690	(212%)	12,690	6,690	(112%)
Total Revenue	552,100	362,558	(66%)	465,851	(86,246)	16%
Expenses						
Labour Costs	1,333,500	896,922	67%	1,174,389	159,111	12%
Supplies & Materials	88,400	31,737	36%	52,230	36,170	41%
Equipment		9,286		9,286	(9,286)	
Consulting	34,000	15,583	46%	20,583	13,417	39%
Service Agreements	46,800	29,547	63%	36,362	10,438	22%
General Maintenance & Repairs	15,000	9,767	65%	13,767	1,233	8%
IT Services	123,100	91,696	74%	137,147	(14,047)	(11%)
Postage & Courier	10,000	5,845	58%	15,845	(5,845)	(58%)
Telephone & Cell Phones	11,300	7,873	70%	12,208	(908)	(8%)
Hydro	15,400	7,882	51%	11,482	3,918	25%
Natural Gas	1,800	3,160	176%	4,360	(2,560)	(142%)
Advertising & Promo	16,500	8,628	52%	17,628	(1,128)	(7%)
Emergency Declaration Expenses		55,006		85,006	(85,006)	
Other Expenses	59,300	39,892	67%	50,550	8,750	15%
Contingency	8,100				8,100	100%
Audit, Insurance & Legal	105,000	56,331	54%	110,856	(5,856)	(6%)
Transfer to Reserves and Reserve Fun	32,000	24,000	75%	32,000		
Inter Department Charges		6,345		6,345	(6,345)	
Total Expenses	1,900,200	1,299,500	68%	1,790,044	110,156	6%



**Economic Development
Third Quarter and Year End Forecast**

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue		(250)		(250)	(250)	
Grants	25,000	28,000	(112%)	28,000	3,000	(12%)
Trf from Reserves and Res Funds	10,000	13,853	(139%)	13,853	3,853	(39%)
Total Revenue	35,000	41,603	(119%)	41,603	6,603	(19%)
Expenses						
Labour Costs	117,600	93,403	79%	119,408	(1,808)	(2%)
Supplies & Materials	3,500	444	13%	564	2,936	84%
Service Agreements	5,000	1,897	38%	2,217	2,783	56%
Telephone & Cell Phones		262		337	(337)	
Economic Development Activities	70,300	11,761	17%	12,931	57,369	82%
Advertising & Promo	17,100	4,264	25%	4,264	12,836	75%
Other Expenses	50,600	24,329	48%	34,503	16,097	32%
Audit, Insurance & Legal		1,874		2,492	(2,492)	
Total Expenses	264,100	138,234	52%	176,716	87,384	33%



**Modernization Grant
Third Quarter and Year End Forecast**

	2020 Total Budget	Actuals Third Quarter	% Budget	2020 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Grants	464,900			464,696	(204)	
Interest Income		204		204	204	
Total Revenue	464,900	204		464,900		
Expenses						
Equipment	110,527	36,849	33%	110,527		
Consulting	182,373	54,273	30%	182,373		
IT Services	172,000	46,384	27%	172,000		
Total Expenses	464,900	137,506	30%	464,900		



Advisory Committees
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	4,000	7,855	(196%)	7,855	3,855	(96%)
Trf from Reserves and Res Funds	10,200	10,200	(100%)	10,200		
Total Revenue	14,200	18,055	(127%)	18,055	3,855	(27%)
Expenses						
Supplies & Materials	9,800	8,113	83%	9,874	(74)	(1%)
General Maintenance & Repairs	1,800				1,800	100%
Postage & Courier	3,700	1,019	28%	2,674	1,026	28%
Advertising & Promo		2,233		2,833	(2,833)	
Community Grants	53,600	34,200	64%	43,700	9,900	18%
Other Expenses	4,600	1,668	36%	2,609	1,991	43%
Transfer to Reserves and Reserve Fun	7,200	723	10%	723	6,477	90%
Total Expenses	80,700	47,956	59%	62,413	18,287	23%



Building
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	9,500	17,301	(182%)	20,801	11,301	(119%)
Building Permits	350,000	190,284	(54%)	215,284	(134,716)	38%
Trf from Reserves and Res Funds		22,861		55,079	55,079	
Total Revenue	359,500	230,446	(64%)	291,164	(68,336)	19%
Expenses						
Labour Costs	216,900	134,921	62%	191,761	25,139	12%
Supplies & Materials	6,200	1,142	18%	886	5,314	86%
Consulting	72,700	67,828	93%	67,828	4,872	7%
Service Agreements	900	1,090	121%	1,390	(490)	(54%)
General Maintenance & Repairs		51		51	(51)	
IT Services	5,000	927	19%	1,727	3,273	65%
Telephone & Cell Phones	2,500	723	29%	1,064	1,436	57%
Vehicle Maintenance	3,500	1,388	40%	2,888	612	17%
Advertising & Promo	800	321	40%	321	479	60%
Other Expenses	8,000	719	9%	924	7,076	88%
Audit, Insurance & Legal		20,070		21,055	(21,055)	
Transfer to Reserves and Reserve Fun	43,000				43,000	100%
Inter Department Charges		1,269		1,269	(1,269)	
Total Expenses	359,500	230,449	64%	291,164	68,336	19%



Planning
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	164,000	42,320	(26%)	46,420	(117,580)	72%
Inter Dept Revenue		4,417		4,417	4,417	
Trf from Reserves and Res Funds	63,000				(63,000)	100%
Total Revenue	227,000	46,737	(21%)	50,837	(176,163)	78%
Expenses						
Labour Costs	154,400	43,190	28%	74,757	79,643	52%
Supplies & Materials	2,400	609	25%	2,065	335	14%
Consulting	280,800	23,053	8%	125,000	155,800	55%
Service Agreements	10,000	464	5%	6,489	3,511	35%
IT Services				2,000	(2,000)	
LPAT		183,800		215,800	(215,800)	
Advertising & Promo	6,000	1,538	26%	1,521	4,479	75%
Other Expenses	6,900			100	6,800	99%
Audit, Insurance & Legal	500	3,403	681%	5,702	(5,202)	(1,040%)
Inter Department Charges		1,269		1,269	(1,269)	
Total Expenses	461,000	257,326	56%	434,703	26,297	6%



**By-Law Enforcement/Crossing Grds
Third Quarter and Year End Forecast**

	2020 Total Budget	Actuals Third Quarter	% Budget	2020 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Other Revenue	20,300	14,640	(72%)	14,740	(5,560)	27%
Wolf Claims		920				
Building Permits	5,000	1,200	(24%)	1,400	(3,600)	72%
Total Revenue	25,300	16,760	(66%)	16,140	(9,160)	36%
Expenses						
Labour Costs	84,600	39,316	46%	55,239	29,361	35%
Supplies & Materials	2,400	531	22%	246	2,154	90%
Consulting	1,000				1,000	100%
Service Agreements	56,000	25,492	46%	35,092	20,908	37%
Telephone & Cell Phones	1,000	297	30%	360	640	64%
Vehicle Maintenance	900				900	100%
Other Expenses	4,000				4,000	100%
Audit, Insurance & Legal	8,900	1,726	19%	2,051	6,849	77%
Total Expenses	158,800	67,362	42%	92,988	65,812	41%



**Conservation Authorities
Third Quarter and Year End Forecast**

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Expenses						
Conservation Authorities	166,900	111,534	67%	154,907	11,993	7%
Total Expenses	166,900	111,534	67%	154,907	11,993	7%



Fire
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	36,200	15,234	(42%)	15,234	(20,966)	58%
Fire & Emergency Fees	99,400	118,980	(120%)	146,755	47,355	(48%)
Trf from Reserves and Res Funds	123,200			123,000	(200)	
Total Revenue	258,800	134,214	(52%)	284,989	26,189	(10%)
Expenses						
Labour Costs	455,900	372,982	82%	540,805	(84,905)	(19%)
Supplies & Materials	110,900	87,332	79%	108,932	1,968	2%
Equipment	13,000	7,206	55%	9,206	3,794	29%
Consulting	100,000	24,280	24%	100,000		
Service Agreements	35,800	11,850	33%	18,850	16,950	47%
Winter Control	4,000	6,762	169%	7,162	(3,162)	(79%)
General Maintenance & Repairs	15,000	22,709	151%	24,709	(9,709)	(65%)
IT Services	2,000	1,367	68%	1,367	633	32%
Postage & Courier	200	331	166%	431	(231)	(116%)
Telephone & Cell Phones	5,700	4,323	76%	5,913	(213)	(4%)
Hydro	17,000	11,211	66%	13,761	3,239	19%
Natural Gas	8,000	8,808	110%	10,308	(2,308)	(29%)
Fuel	5,400	2,888	53%	6,888	(1,488)	(28%)
Vehicle Maintenance	36,500	18,758	51%	36,458	42	
Advertising & Promo	3,000	588	20%	588	2,412	80%
Community Grants	3,000			3,000		
Other Expenses	43,000	26,350	61%	36,650	6,350	15%
Audit, Insurance & Legal	22,000	33,304	151%	39,873	(17,873)	(81%)
Debt Servicing	267,000	173,449	65%	268,000	(1,000)	
Transfer to Reserves and Reserve Fun	50,000	37,500	75%	50,000		
Total Expenses	1,197,400	851,998	71%	1,282,901	(85,501)	(7%)



**Emergency Planning
Third Quarter and Year End Forecast**

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Expenses						
Equipment		683		683	(683)	
Other Expenses	1,000				1,000	100%
Total Expenses	1,000	683	68%	683	317	32%



Roads
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Other Revenue	15,000	6,619	(44%)	8,419	(6,581)	44%
Gravel Levy	160,000	135,560	(85%)	135,560	(24,440)	15%
Cost Recovery		15,600		15,600	15,600	
Trf from Reserves and Res Funds	136,500				(136,500)	100%
Total Revenue	311,500	157,779	(51%)	159,579	(151,921)	49%
Expenses						
Labour Costs	1,161,300	787,250	68%	1,045,809	115,491	10%
Supplies & Materials	54,300	37,361	69%	72,176	(17,876)	(33%)
Equipment	4,000	20,138	503%	26,738	(22,738)	(568%)
Gravel Resurface	400,000	402,165	101%	402,165	(2,165)	(1%)
Sanding	180,000	126,681	70%	198,081	(18,081)	(10%)
Calcium	160,000	168,745	105%	168,745	(8,745)	(5%)
Consulting	63,000	818	1%	818	62,182	99%
Roads Maintenance	142,000	45,587	32%	142,997	(997)	(1%)
Resealing	85,000	6,614	8%	84,614	386	
Service Agreements	2,000	16,554	828%	21,954	(19,954)	(998%)
Winter Control	45,000	22,279	50%	52,279	(7,279)	(16%)
General Maintenance & Repairs		5,661		7,551	(7,551)	
Sidewalk Maintenance	45,000	8,773	19%	44,773	227	1%
Telephone & Cell Phones	9,000	4,704	52%	6,294	2,706	30%
Hydro	9,000	6,943	77%	9,508	(508)	(6%)
Natural Gas	8,400	1,818	22%	8,418	(18)	
Fuel	131,200	92,150	70%	134,150	(2,950)	(2%)
Vehicle Maintenance	175,700	190,579	108%	260,239	(84,539)	(48%)
Advertising & Promo	1,000	1,242	124%	1,917	(917)	(92%)
Other Expenses	23,000	13,554	59%	26,844	(3,844)	(17%)
Audit, Insurance & Legal	41,000	26,651	65%	42,769	(1,769)	(4%)
Debt Servicing	137,200	16,210	12%	136,210	990	1%
Transfer to Reserves and Reserve Fun	50,000	37,500	75%	50,000		
Inter Department Charges	6,000			6,000		
Total Expenses	2,933,100	2,039,977	70%	2,951,049	(17,949)	(1%)



Streetlights
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Streetlights	139,000	139,073	(100%)	139,073	73	
Total Revenue	139,000	139,073	(100%)	139,073	73	
Expenses						
General Maintenance & Repairs	20,000			19,500	500	3%
Hydro	76,100	20,006	26%	26,651	49,449	65%
Audit, Insurance & Legal		246		331	(331)	
Transfer to Reserves and Reserve Fun	42,900	118,821	277%	92,591	(49,691)	(116%)
Total Expenses	139,000	139,073	100%	139,073	(73)	



Water & Wastewater
Third Quarter and Year End Forecast

	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Penalties & Interest	20,000	9,320	(47%)	11,320	(8,680)	43%
Other Revenue		9,431		11,231	11,231	
Water Revenues	1,370,000	1,043,688	(76%)	1,388,688	18,688	(1%)
Interest Income		662		662	662	
Cost Recovery		112,788		188,707	188,707	
Trf from Reserves and Res Funds	255,500	40,354	(16%)	124,000	(131,500)	51%
Total Revenue	1,645,500	1,216,243	(74%)	1,724,608	79,108	(5%)
Expenses						
Labour Costs	127,000	43,278	34%	54,723	72,277	57%
Supplies & Materials		1,896		2,556	(2,556)	
Equipment		75		1,075	(1,075)	
Consulting	188,000	113,296	60%	293,096	(105,096)	(56%)
Service Agreements	641,600	482,064	75%	638,115	3,485	1%
Winter Control		8,156		10,856	(10,856)	
General Maintenance & Repairs	15,200	62,396	411%	80,496	(65,296)	(430%)
IT Services	3,700	1,398	38%	4,998	(1,298)	(35%)
Postage & Courier	4,000	3,178	79%	5,053	(1,053)	(26%)
Telephone & Cell Phones	700	2,295	328%	4,049	(3,349)	(478%)
Hydro	115,600	68,249	59%	125,249	(9,649)	(8%)
Water & Sewage		1,228		1,228	(1,228)	
Vehicle Maintenance		528		708	(708)	
Advertising & Promo		3,196		4,261	(4,261)	
Other Expenses	500	7,936	1,587%	8,446	(7,946)	(1,589%)
Audit, Insurance & Legal	14,500	45,877	316%	53,887	(39,387)	(272%)
Transfer to Reserves and Reserve Fun	529,700	367,390	69%	430,805	98,895	19%
Inter Department Charges	5,000	3,807	76%	5,007	(7)	
Total Expenses	1,645,500	1,216,243	74%	1,724,608	(79,108)	(5%)



**Parks & Recreation
Third Quarter and Year End Forecast**

	2020 Total Budget	Actuals Third Quarter	% Budget	2020 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Other Revenue	35,805	19,823	(55%)	19,823	(15,982)	45%
Parks & Recreation Fees	578,875	186,664	(32%)	238,914	(339,961)	59%
Cost Recovery		226		20,226	20,226	
Trf from Reserves and Res Funds	24,500			24,500		
Total Revenue	639,180	206,713	(32%)	303,463	(335,717)	53%
Expenses						
Labour Costs	635,450	392,957	62%	524,406	111,044	17%
Supplies & Materials	58,850	28,346	48%	62,240	(3,390)	(6%)
Equipment	51,000	4,886	10%	4,886	46,114	90%
Service Agreements	59,400	61,628	104%	81,437	(22,037)	(37%)
Winter Control	14,500	16,238	112%	22,103	(7,603)	(52%)
General Maintenance & Repairs	90,600	58,527	65%	107,007	(16,407)	(18%)
IT Services	11,000			10,950	50	
Telephone & Cell Phones	15,700	3,654	23%	14,064	1,636	10%
Hydro	194,850	107,811	55%	205,426	(10,576)	(5%)
Natural Gas	49,000	26,799	55%	48,999	1	
Fuel	2,400			2,400		
Water & Sewage	52,490	19,835	38%	50,165	2,325	4%
Vehicle Maintenance	2,500	1,290	52%	2,490	10	
Economic Development Activities	7,000	(216)	(3%)	(216)	7,216	103%
Advertising & Promo	3,000	2,678	89%	3,458	(458)	(15%)
Emergency Declaration Expenses		5,527		5,527	(5,527)	
Other Expenses	13,300	7,100	53%	10,515	2,785	21%
Audit, Insurance & Legal	32,800	27,625	84%	42,665	(9,865)	(30%)
Debt Servicing	24,500	12,542	51%	24,886	(386)	(2%)
Transfer to Reserves and Reserve Fun	25,000				25,000	100%
Total Expenses	1,343,340	777,227	58%	1,223,408	119,932	9%



Cemeteries
Third Quarter and Year End Forecast

	2020 Total Budget	Actuals Third Quarter	% Budget	2020 Total Forecast	Variance Budget vs. Forecast	% Variance
Revenue						
Other Revenue		32		32	32	
Total Revenue		32		32	32	
Expenses						
General Maintenance & Repairs	4,000	1,436	36%	4,736	(736)	(18%)
Total Expenses	4,000	1,436	36%	4,736	(736)	(18%)






BIA
Third Quarter and Year End Forecast



	2020	Actuals		2020	Variance	
	Total	Third	%	Total	Budget vs.	%
	Budget	Quarter	Budget	Forecast	Forecast	Variance
Revenue						
Streetlights	17,200	16,800	(98%)	16,800	(400)	2%
Other Revenue	18,100	8,607	(48%)	18,101	1	
Trf from Reserves and Res Funds	13,500	(6,352)	47%	13,500		
Total Revenue	48,800	19,055	(39%)	48,401	(399)	1%
Expenses						
Supplies & Materials	13,200	3,553	27%	3,553	9,647	73%
Advertising & Promo	32,700	14,871	45%	19,871	12,829	39%
Other Expenses	2,900	631	22%	631	2,269	78%
Transfer to Reserves and Reserve Fun				24,346	(24,346)	
Total Expenses	48,800	19,055	39%	48,401	399	1%

**Capital Projects for 2020 and Prior Years
Third Quarter ending September 30, 2020 and Year End Forecast**






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 by Sept. 30, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Approved Sources of Funding
2020	1	Energy Conservation Renos	Energy and water conservation projects per Energy Audit		Quotations underway	22,000			22,000	-	Taxation
2020	2	Electronic Records Management	Electronic Data Records Management software and implementation		RFP is in progress and will be issued October 2020.	80,000			80,000	-	Admin. File Management Reserve
Total >						102,000	0	0	102,000	-	

Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent by Sept. 30, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Approved Sources of Funding
2020	3	Hose Cache	Hose Cache		Reviewing quotes - not awarded at Sep.30.20	20,000		1,563	18,437	0.17	Taxation
2020	4	Fire Tanker	1990 Tanker 57 replacement		Council Resolution 20-068 Approved to award contract to Fort Garry Fire Trucks. Deliver January 2021.	450,000		0	450,000	-	\$250k Taxation; \$200k Fire Vehicle Reserve
2020	5	Energy Conservation Renos	Energy Conservation Renos at Station 10		Completed	20,000		18,108	0	1,891.81	Taxation
2020	6	Thermal imaging camera	Thermal imaging camera		Invoice M&L Supply paid May.31.20	15,000		13,235	0	1,765.00	Taxation
2020	7	Building condition assessment renovations	Building condition assessment renovations for Erin and Hillsburgh Fire Stations		- tentative completion by end of 2020	11,200		0	11,200	-	Taxation
Total >						516,200	0	32,906	479,637	3,656.98	

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 by Sept. 30, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Approved Sources of Funding
2017	8	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement OCIF Top Up Grant of \$1,576,988	In Progress	Council Resolution 19-364 awarded contract to Bronte. Construction in progress.	2,500,000	354,873	1,887,959	380,465	123,297.52	OCIF Top Up Grant \$1,576,988; County \$661,681; Developers ??; Debt
2019	9	Structure 011 (Bridge 8th Line)	Engineering design has been procured to be shovel ready. Project expected to cost \$1.1M. ICIP grant of \$916,630 was awarded.	In Progress	Design complete. Construction to begin in 2021.	1,100,000	9,502	44,522	0	1,045,976.01	Roads Reserve = 222,500 + Infrastructure Renewal = 77,500; ICIP Grant \$916,630
2019	10	Storm Sewer	Project approved Council Resolution #19-305. Partial reconstruct storm sewer for Daniel St. from English South to new outlet on Wheelock	In Progress	Contract awarded in 2019, construction completed & holdback paid.	520,000	187,789	216,532	115,680	-	Gas Tax
2019	11	Municipal Drain	Council Resolution #20-02 Municipal Drain in Ospringle - to be 100% recovered from Developer under the Drainage Act.	In Progress	Engineering report has been completed in 2019. Construction in progress.	558,453	76,473	39,051	400,000	42,929.49	Developer (100%) under Drainage Act
2020	12	Culvert 2059 (Station Road & Sideroad 24)	Culvert 2059 Replacement (Station Road(Sideroad 24)) based on OSIM report	Project complications/delays being encountered	Engineering design is underway. Construction postponed to 2021.	600,000		816	0	599,184.40	\$200k Taxation; \$332k OCIF; remainder Gas Tax
2020	13	Flail mower	Roadside flail mower attachment for existing tractor	Project completed	Mower is purchased and paid May.6.20	18,000		19,080	0	1,080.00	Taxation
2020	14	Energy Conservation Renos	Energy and water conservation projects per Energy Audit	Project completed	Upgrade to LED lighting in the shop	5,000		3,287	0	1,713.16	Taxation
Total >						5,301,453	628,636	2,211,247	896,145	1,565,425.54	

Project completed
 In Progress
 Project complications/delays being encountered

Water Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent by Sept. 30, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Approved Sources of Funding
2019/2020	15	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project to commence and should be at least half completed by end of year.	94,000	0	19,668	30,000	44,332.00	Water Life Cycle Reserve
2019/2020	16	Building and grounds minor repairs			Project should be complete by end of year.	30,000	0	0	30,000	-	Water Life Cycle Reserve
2019	17	Water equipment to extend life of asset			Project should be complete by end of year.	43,800	14,626	0	43,800	14,626.47	Water Life Cycle Reserve
2020	18	Watermain (Douglas Cres to Orangeville)	Council Resolution #20-005 approved ICIP Green Grant application		Sep.30.20 Awaiting grant application decision.	3,000,000	0	0	0	3,000,000.00	\$800,100 Water Life Cycle Res. Or debt?; \$1.2m Federal; \$999,900 Province
2020	18	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Project should be complete by end of year.	72,000	0	0	72,000	-	Water Life Cycle Reserve
2020	19	Water equipment to extend life of asset			Project should be complete by end of year.	45,000	0	43,091	0	1,908.59	Water Life Cycle Reserve
2015	20	New Water Supply - Erin Production Well			Part of Water EA project	120,000	0	120,000	0	-	Town Water Reserve Fund
2015	21	SSMP - Environmental Assessment > Water	Council Resolution #18-094 approved an increase of \$604,000 (Council Resolution #20-063 funding allocation 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. Test well drilling and testing in progress. EA preparation is ongoing.	1,201,290	1,132,470	185,206	272,457	388,843.73	90% DC Admin and 10% Water LifeCycle as per DC Study
Total >						4,606,090	1,147,097	367,966	448,257	2,642,770.39	

Waste Water Project

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent by Sept. 30, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Approved Sources of Funding
2020	22	Waste Water Design	Design of waste water plant		Council Resolution 20-082 Awarded design contract to WSP. In progress at Sep.30.20	1,533,554	0	50,137	500,000	983,416.45	Funded by Developers
2020		Waste Water Plant	Construction of the Waste Water Plan		Tendered in Spring 2021				0	-	
Total >						1,533,554	0	50,137	500,000	983,416.45	

Project completed
In Progress
Project complications/delays being encountered



Parks & Recreation

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent by Sept. 30, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Approved Sources of Funding
2018	23	Erin Community Centre Brine pump and motor		Project completed	Equipment has been ordered, delivered and installed. Waiting for invoice at Sep.30.20. PO is \$11,650	18,000	0	0	11,650	6,350.00	ECC Reserve
2018	24	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000	In Progress	Design Award AECOM Oct.2020	300,000	0	0	25,000	275,000.00	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2018	25	Voluntary Water Levy Projects	Resolution #18-159 \$8,000 dog park fence is the only project that remains.	In Progress	Dog park fence was submitted as a 2020 Capital Request and will be reviewed with the Recreation Masterplan.	20,700	13,528	0	7,172	-	Nestle Community Grant
2019	26	Ice resurfacers	Ice resurfacers - Hillsburgh CC	In Progress	RFP Awarded -Resurface. Ordered and delivery will be in March 2021.	90,000	0	0	0	90,000.00	ECC Reserve
2019	27	Recreation Software for online booking		Project completed	RFP Awarded Innosoft: Annual fees over 8 years. Year 1 complete	40,000	0	23,613	16,387	-	ECC Reserve
2018/2019/2020	28	Parks fencing; playground equipment; tractor, bleachers	Annual program contributions for parks fencing, playground, bleachers etc. Includes \$84,100 approved in 2020.	In Progress	Recommended funding to be carried forward to 2020. Quotations being prepared and requested	179,100	0	0	179,100	-	Taxation (\$84,100); \$95k from Barbour Field Reserve
2020	29	Erin Community Centre	Erin Community Centre - shared services agreement \$20k sewage treatment	In Progress	Entry is completed at the end of the year or if capital projects are shared with the Upper Grand District School Board.	40,000			20,000	20,000.00	Gas Tax
2020	30	Hillsburgh Community Centre Renovations	Hillsburgh Community Centre capital expenditures per BCA	In Progress	Quotations being prepared and requested	126,500		6,597	119,903	-	Gas Tax
2020	31	Ballinafad	Ballinafad Community Centre capital expenditures per BCA	In Progress	Quotations being prepared and requested	14,000			14,000	-	\$5k Halton Hills Grant; \$9k Taxation

				Project completed							
				In Progress							
				Project complications/delays being encountered							
2020	32	Erin Community Centre Renovations	On hold due to ICIP Grant application approval date.		Various renovations	2,400,000	0	1,703	20,000	2,378,297.25	ECC Reserves (\$235k); CIL Parkland (\$300k); ICIP Grant (\$1,765k); County Grant (\$30k)
2020	33	Emergency Response Centre	Future plans for an emergency response centre		Transfer of funds at the end of the year	50,000	0		50,000	-	Taxation (\$50k)
						3,278,300	13,528	31,912	463,212	2,769,647.25	

Economic Development Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent In 2020 (as of Sept 30, 2020)	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Approved Sources of Funding
									0		
Total >						-	0	0	0	-	
						15,337,596	1,789,260	2,694,168	2,889,251	7,964,916.61	



RESERVES & RESERVE FUND Forecasts 2020

DEPARTMENT	Combined Reserves & Reserve Funds		Projected BALANCE @ DEC 31 2019	2020 TRANSACTIONS		Projected BALANCE @ DEC 31 2020	Comments
				ADDITIONS	DISBURSEMENTS		
Unallocated	RESERVES	TAX STABILIZATION RESERVE	803,961			803,961	Transfer depends on Q4 deficit/surplus result
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	2,833,914	681,509	82,500	3,432,923	\$75k Structure 011; \$5k for Roads Assessment FCM Grant
Unallocated	RESERVE FUND	Gas Tax Grant	783,010	347,016	498,711	631,315	\$126k HCC + storm sewer unspent in 2019 from \$520 which is \$332k
Unallocated	RESERVE FUND	Modernization Grant	524,606		524,606	-	
Unallocated	RESERVE FUND	Nestle Community Grant	22,171		22,171	-	Dog Park \$8k; basketball nets \$3200
Unallocated	RESERVE FUND	OCIF Top Up Grant	602,713		602,713	-	Station St Bridge
Unallocated	RESERVES	OCIF FORMULA	72,510	260,016	-	332,526	Project transferred to 2021. Culvert 2059
TOTAL Unallocated			5,642,886			5,200,726	
Admin	RESERVES	ELECTION EXPENSE	41,097	17,000		58,097	annual transfer from taxation
Admin	RESERVES	COMPUTER UPGRADES	49,865	15,000		64,865	annual transfer from taxation
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571		80,000	7,571	EDRMS project
Admin	RESERVES	ADMIN OFFICE RENO RESERVES	16,653			16,653	
Admin	RESERVES	ADMIN-PHONE RESERVE	891			891	
Admin	RESERVES	INSURANCE CONTINGENCY	15,573			15,573	
Admin	RESERVES	Retirement Benefits	1,807			1,807	
Admin	RESERVE FUND	ADMINISTRATION DC	- 850,285	25,000	61,938	- 887,223	Water EA
TOTAL Admin			- 636,828			- 721,766	
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	132,353		55,079	77,274	Transfer depends on net result of Building Department
TOTAL Building			132,353			77,274	
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	15,118			15,118	to offset operating
Econ Dev	RESERVE FUND	Main St Revitalization Grant	13,853		13,853	-	CIP
TOTAL Econ Dev			28,971			15,118	
Enviro	RESERVE FUND	Water EA STUDY	37,151		37,151	0	Transfer to offset spending Water EA
TOTAL Enviro			37,151			0	
Fire	RESERVE FUND	FIRE SERVICES DC	189,157	49,000	33,200	204,957	Debt payment for Erin Firehall expansion
Fire	RESERVES	FIRE CAPITAL	77,083			77,083	
Fire	RESERVES	FIREHALL RESERVE	6,704			6,704	
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584			121,584	
Fire	RESERVES	FIRE VEHICLE RESERVE	270,609	250,000		520,609	\$50k annual transfer from operation + \$200k funding from taxation for Tanker delivery in 2021.
TOTAL Fire			665,136			930,936	

ERIN

DEPARTMENT			Projected BALANCE @ DEC 31 2019	2020 TRANSACTIONS		Projected BALANCE @ DEC 31 2020	Comments
Combined Reserves & Reserve Funds				ADDITIONS	DISBURSEMENTS		
Recreation	RESERVES	CENTRE 2000 CAPITAL	672,519	8,200	58,000	622,719	\$18k Brine pump ECC; \$40k Recreation software; Capital project trf to 2021 to meet ICIP grant schedule
Recreation	RESERVES	Barbour Field	157,021		95,000	62,021	Parks fencing; playground equip, bleachers, tractor
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	47,051	5,000		52,051	Cost recovery collected with fees
Recreation	RESERVES	BALLINAFAD COMM CENTRE	18,355			18,355	
Recreation	RESERVES	ERIN TENNIS CLUB	11,384			11,384	
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	150,000	50,000		200,000	annual transfer from taxation
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	1,003,720	86,889		1,090,608	Erin Rotary River Walk will be spent in 2021
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	241,781	100,000	27,900	313,881	Loan payment Barbourfield Soccer/Baseball
TOTAL Recreation			2,301,830			2,371,019	
TOTAL Rental	RESERVES	RENTAL FACILITIES RESERVES (Erin Hydro)	-			-	
Roads	RESERVES	ROADS CAPITAL	348,336	200,000		548,336	Taxation portion for Culvert 2059. Project will be built in 2021.
Roads	RESERVES	ROADS Streetscape	5,066			5,066	
Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227			122,227	
Roads	RESERVES	STREETLIGHTS	63,132	92,591		155,723	Transfer depends on net operating
Roads	RESERVES	ROADS Fleet Reserve	50,000	50,000		100,000	annual transfer from taxation
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	134,106			134,106	
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	11,236			11,236	
Roads	RESERVE FUND	DRAINAGE LEVY FUND	16,873			16,873	
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,146,511	160,070	14,644	1,291,938	loan payment Sideroad 17 asphalt
TOTAL Roads			1,897,487			2,385,505	
Water	RESERVES	WATER LIFECYCLE	2,439,390	363,358	290,056	2,512,692	Water capital projects and Source water protection mgr \$13k
Water	RESERVE FUND	TOWN WATER RESERVE FUND	132,135		132,135	-	Water EA
Water	RESERVE FUND	WATER DC	197,029	2,870	242,000	42,101	DC amendment WW; WW Financing agreements; grant applications
TOTAL Water			2,768,554			2,470,591	
Committee	RESERVES	CEMETERY CAPITAL	92,455			92,455	
Committee	RESERVES	ERIN PIONEER CEMETERY RESERVES	8,657			8,657	
Committee	RESERVES	HERITAGE RESERVES	10,507			10,507	
Committee	RESERVES	LGHG COMMITTEE	18,248			18,248	
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,664			7,664	
Committee	RESERVE FUND	BIA IMPROVEMENT	20,858			20,858	
TOTAL Committee			158,389			158,389	
			12,995,930	2,763,519	2,871,656	12,887,793	