



Town of Erin

Corporate Report

Department: Corporate Services	Report Number: F2021-06
Business Unit: Finance	Meeting Date: 4/6/2021
Presented/ Prepared By: Ursula D'Angelo, Director of Finance & Treasurer	

Subject

4th Quarter Variance Report Ending December 31, 2020

Recommendation

Be it resolved that Council hereby receive report number F2021-06 “4th Quarter Variance Report Ending December 31, 2020” for information;

And that the Operating surplus of \$776,276 be transferred and equally split between the Tax Rate Stabilization Reserve and the Infrastructure Renewal Reserve;

And that Council direct staff to create a reserve fund called “Safe Restart Covid19” as per agreement with the Province;

And that Council direct staff to transfer \$2,940.88 to Heritage Committee Reserve due to surplus;

And that Council direct staff to create a reserve for the Environmental Sustainability Advisory Committee (ESAC) and to transfer \$1,760.54 to this reserve due to year end surplus;

And that Council direct staff to transfer \$12,604.27 to Erin BIA Reserve Fund due to surplus;

And that Council approve all capital projects listed in Appendix C;

Highlights

This report is to provide Council with 4th quarter financial results for 2020 of the Operating Budget Summary (Appendix A) which had a surplus of \$776,276. One of the contributing factors was the Safe Restart Phase I grant (\$320k) to offset Covid-19 additional expenses such as personal protective equipment, increased cleaning in all buildings and additional training hours for the Fire & Emergency Services volunteers for a total of \$209k. Second, the cost recovery of \$249k for legal expenses associated with an LPAT appeal which was negotiated in the summer of 2020. Finally, staff reduced overall expenditures by delaying hiring replacements, cancelling training and conferences and reducing activities supported by Economic Development. Staff recommend that the surplus be equally split and transferred to the Tax Rate Stabilization Reserve and to the Infrastructure Renewal Reserve as per Annual Surplus

Stabilization Policy. Detailed 4th quarter results by department can be found in Appendix D.

Moreover, the 4th quarter results for 2020 for the Capital Budget are found in Appendix B which also contains for Council consideration, recommended capital projects to be forwarded to 2021. Appendix B reports on actual spending for all capital projects in 2020 and it includes capital projects recommended to be forwarded to 2021. Additionally, Appendix C summarized the capital projects from 2020 and prior years that are recommended to be transferred to 2021 plus the 2021 Capital Budget approved by Council which totals \$35.5m remaining to be spent.

Reserves and Reserve Fund schedule is included in Appendix E with descriptions of how the reserves were used. Below is a summary of net changes to Reserves and Reserve Funds.

	Reserves		Reserve Funds	
	Additions	Disbursements	Additions	Disbursements
Beginning balance	8,546,314		4,449,616	
2020	2,669,191	(244,697)	15,299,876	(2,075,229)
Net	<u>2,424,494</u>		<u>13,224,647</u>	

Background

The overall financial results for the Town of Erin is a surplus of \$776k for the year ending December 31, 2020. One of the contributing factor was the Safe Restart Phase I grant (\$320k) partially used to offset Covid-19 additional expenses such personal protective equipment, increased cleaning in all buildings and additional training hours for the Fire & Emergency Services volunteers for a total of \$209k. For Council consideration, it is recommended that the remaining grant be transferred to the new Safe Restart Covid Reserve Fund. Second, unplanned cost recovery was negotiated in the summer of 2020 for legal expenses associated to an LPAT appeal for \$249k. Finally, staff reduced overall expenditures by delaying hiring replacements, cancelled training and conferences and reduced activities supported by the Economic Development program.

Operating Results by Program

This report is to provide Council with a financial summary by department and account groupings of the Operating Budget results in Appendix A. A financial summary for each department/program is included in Appendix D. The Capital Budget expenditure results for the year ending December 31, 2020 is included in Appendix B which also includes, for Council consideration, recommended list of capital projects to be forwarded to 2021. Schedule C has a list all capital projects for 2021 and remaining budget. Schedule E

provides a list of Reserves and Reserve Funds additions and disbursement with explanations.

Total Program Net results were on target at 93% with larger variances in Economic Development, Advisory Committees, By-Law Enforcement/Crossing Guards and Parks and Recreation. Variance explanations will be provided below for departments that had less than 90% or greater than 110% of budget and \$10,000 variance.

Economic Development - Net Operations Result \$166,134 or 73%

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, tourism and the majority of customary marketing and advertising materials. Business retention is of the utmost importance so contact meetings and business support continued via phone and zoom. 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 two 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 in 2021. 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. The Economic Dev-Project Leverage is used for matching grants, hiring summer students (100% Province funded) and unforeseen opportunities that may arise throughout the year. The Community Improvement Program was partially funded from the Main Street Revitalization and currently has three outstanding projects from the March and September intake dates totalling \$13,000 that will be submitted for reimbursement in 2021. Staff is recommending that the unspent funds for CIP be transferred to the Economic Development Reserve.

Advisory Committees - Net Operations Result \$25,505 or 38%

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. Transfers to reserves includes an approval from Council for surplus funds for the Heritage (\$2,940.88) and ESAC (\$1,760.54) committees.

By-law Enforcement & Animal Control/Crossing Guards – Net Operations Result of \$21,470 or 84%

The net results was mostly in total expenses 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 34% 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. Also in Other Revenue, dog tag licenses did not meet budget by \$5k.

Parks and Recreation – Net Forecast \$29,961 Favourable Variance or 96%

The most significant variance is revenues which were at \$411k or \$204k unfavourable. Ice rentals resumed in September at a reduced capacity and was shut down in by mid-December. Revenues at the community centres were significantly lower such as Erin Community Centre had an unfavourable variance of \$75k; Hillsburgh Community Centre has an unfavourable variance of \$73k and Ballinafad had an unfavourable variance of \$27k.

Associated with the closures, total expenditures were lower by \$248k. Most of the variance was 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. Similarly, there were lower costs associated to operating the community centres such as hydro, water and sewage which is a timing as Upper Grand District School Board did not bill the Town.

Net results were budgeted at 47% cost recovery and the actual results were 39% cost recovery. This was the result of increased part time staffing due to health protocols.

Water - Net Operations Result is Nil

Revenues for Water Systems was at 98% as there were variances related to general Water Revenues was at 97% of budget. This was mostly due to water rate reduction with the approval of the Water Rate Study in early 2021.

For expenses, the largest variance of \$85k was in General Maintenance & Repairs due 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.

Wastewater - Net Operations Result is \$7,500

Revenues were budgeted to be transfers from Reserves and Reserve Fund to offset wastewater related up front expenditures for developer financing agreements and Wastewater Development Charges Study. One addition was the Cost Recovery of \$229k from developers that had not been negotiated until the later part of the year.

For expenses, the largest variance was in labour costs where a project manager was planned to oversee the wastewater plant project but it was decided not to pursue it. There was also legal costs associated with the financing agreements, growth management and front-ended agreements.

Capital Budget Results for 4th Quarter

The total planned capital spending for 2020 included projects from 2020 Capital Budget and prior years carried forward. For the period ending December 31, 2020 \$3.7m was spent and some projects were not completed. Appendix B provides a summary and status updates for all capital projects. Appendix C consolidates the capital projects that were not completed and recommended to transfer to 2021 plus the 2021 Capital Budget approved by Council. Furthermore, Appendix C provides another opportunity for Council to review all projects.

The following is a status summary of Appendix B.

- Corporate Services projects, such as Energy Conservation Renos and Electronic Records Management, are recommended to be transferred to 2021.
- For Fire and Emergency Services, small capital projects had remaining funds and are recommended to transfer to Fire Capital Reserve. The Fire Tanker RFP was awarded with Council Resolution #20-068 and was delivered in February so the remaining of the invoice was paid in 2021.
- For Roads Department, the following is an update on the projects in Appendix D:
 - Station Street Bridge and Dam is almost complete as there is some work that will be completed in the Spring.
 - Daniel Street Storm Sewer was completed with additional road surface treatment.
 - Ospringe Drain and energy conservation projects are all underway.
 - Roadside mower was purchased in time for the summer.
 - Design of the 8th Line Bridge is underway and will be tendered for 2021 construction once authority approvals have been received.
 - Station Road & Sideroad 24 Culvert is delayed until 2021.
- For the Water Program, all capital projects are underway. The Water Environmental Assessment is almost complete with additional engineering work to apply for a Permit To Take Water and will be funded from Town Water Reserve Fund.
- 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 were delayed due to Covid19 and are recommended to be transferred to 2021.

Reserves and Reserve Funds for 4th Quarter

Reserves and Reserve Funds increased substantially by \$15.6m as per the summary below. There was a \$2.4m increase to Reserves and \$13.2m increase to Reserve Funds. Appendix E lists all reserves and reserve funds with additions, disbursements and explanations.

	Reserves		Reserve Funds	
	Additions	Disbursements	Additions	Disbursements
Beginning balance	8,546,314		4,449,616	
2020	2,669,191	(244,697)	15,299,876	(2,075,229)
Net	2,424,494		13,224,647	

For Reserves, the most significant increase of \$1.1m was to the Infrastructure Renewal which is from the dedicated tax rate (\$686k) plus half of operating surplus. The next largest addition to Reserves was \$388k to the Tax Rate Stabilization which was from the operating surplus. Additionally, there was a transfer of \$360k to Water Life Cycle Reserve which is based on the results from the water operations. The remainder of the transfers was unspent funding for capital projects that recommended to be transferred to 2021. Disbursements were according to Council approval to fund capital projects for Parks & Recreation, water operations.

For Reserve Funds, the most significant increase was \$13.1m from developers' front ending agreement related to the wastewater plant and collection system. Also, \$743k was collected from development charges and is forecasted to increase substantially over the coming years due to the new housing construction. Although, the Development Charges for Administration, Water and Wastewater are in a deficit, this will be eliminated with as soon as housing development projects are approved. Disbursements were to fund projects from grants such as the Municipal Modernization, OCIF Top Up (Station St), Hillsburgh Fire Hall loan payment and eligible projects funded by development charges.

Strategic Pillar

Service Excellence & Good Governance

Financial Impact

In summary, the total operating budget surplus of \$776k for the 2020 year end is recommended to be disbursed equally, as per Annual Surplus Stabilization Policy, to Tax Rate Stabilization Reserve and Infrastructure Renewal Reserve. Also, it is recommended that capital projects from prior years will be forwarded to 2021 for a capital spending remaining budget of \$35.6m as per Schedule C

Conclusion

The 4th Quarter Variance Financial Report provides Council with operating and capital spending for the Town of Erin. There was an operating surplus of \$776k which is

recommended to be equally split between the Tax Rate Stabilization and the Infrastructure Renewal reserves. These reports also provide recommendations such as:

1. to create a reserve fund called “Safe Restart Covid” as per agreement with the Province;
2. to transfer \$2,940.88 to Heritage Committee Reserve due to surplus;
3. to create a reserve for the Environmental Sustainability Advisory Committee (ESAC) and to transfer \$1,760.54 to this reserve due to surplus;
4. to transfer \$12,604.27 to Erin BIA Reserve Fund due to surplus

Furthermore, for Council to consider transferring capital projects that were not completed to 2021 in addition to the approved 2021 Capital Budget as per Appendix C. Additionally, the report provides Council with a summary of changes in the Reserves and Reserve Funds balances.

Attachments

Appendix A – 2020 4th Quarter Operating Variance Report Summary

Appendix B – 2020 4th Quarter Capital Projects Budget vs Actuals

Appendix C – Capital Projects - 2021 and Prior Years

Appendix D – 2020 4th Quarter Operating Budget vs Actuals by Department

Appendix E – Reserve and Reserve Fund Balances as of December 31, 2020

Ursula D’Angelo

Director

Nathan Hyde

Chief Administrative Officer



4th Quarterly Variance Report
For period ending December 31, 2020

	Annual Budget Expense	Annual Budget Revenues	Net Budget	Actuals Expense	Actuals Revenues	Actuals Net	Net Variance	% of Budget
Programs								
Council	191,200		191,200	176,517		176,517	14,683	92%
Corporate Services	1,900,200	552,100	1,348,100	1,730,141	516,656	1,213,485	134,615	90%
Economic Development	264,100	35,000	229,100	212,737	46,603	166,134	62,966	73%
Modernization Grant	464,900	464,900		230,210	230,210			
Advisory Committees	95,200	28,700	66,500	64,234	23,239	40,995	25,505	62%
Building	359,500	359,500		326,645	326,646	(1)	1	
Planning	461,000	227,000	234,000	544,155	328,326	215,829	18,171	92%
By-Law Enfor/Crossing Grds	158,800	25,300	133,500	128,854	16,824	112,030	21,470	84%
Conservation Authorities	166,900		166,900	148,582		148,582	18,318	89%
Fire	1,197,400	258,800	938,600	1,213,290	357,196	856,094	82,506	91%
Emergency Planning	1,000		1,000	683		683	317	68%
Roads	2,933,100	311,500	2,621,600	2,731,252	175,730	2,555,522	66,078	97%
Streetlights	139,000	139,000		139,073	139,073			
Water	1,395,500	1,403,000	(7,500)	1,373,465	1,373,465		(7,500)	
Wastewater	250,000	242,500	7,500	400,674	393,174	7,500		100%
Parks & Recreation	1,343,340	639,180	704,160	1,109,703	435,504	674,199	29,961	96%
Cemeteries	4,000		4,000	1,969	32	1,937	2,063	48%
BIA	48,800	48,800		39,735	39,735			
Subtotal Programs	11,373,940	4,735,280	6,638,660	10,571,919	4,402,413	6,169,508	469,152	93%
Non-Program								
Transfer for Capital Projects	844,300		844,300	805,381		805,381	38,919	95%
Infrastructure Renewal Trf	681,509		681,509	685,780		685,780	(4,271)	101%
Tax Levy		7,540,869	(7,540,869)		7,543,016	(7,543,016)	2,147	100%
PILS and Supplementary Taxes		122,500	(122,500)		159,884	(159,884)	37,384	131%
Safe Restart Phase I					208,778	(208,778)	208,778	
OMPF		591,100	(591,100)		591,100	(591,100)		100%
Tax Write Offs	90,000		90,000	65,833		65,833	24,167	73%
Subtotal Corporate	1,615,809	8,254,469	(6,638,660)	1,556,994	8,502,778	(6,945,784)	307,124	
Total	12,989,749	12,989,749		12,128,913	12,905,191	(776,276)		
				Transfer to Tax Rate Stabilization		388,138		
				Transfer to Infrastructure Reserve		388,138		



4th Quarterly Variance Report by Account
For period ending December 31, 2020


	2020 Total Budget	2020 Total Actuals	2020 Variance	2020 %	Variance Explanations
Revenue					
Penalties & Interest	340,000	324,925	(15,075)	4%	
Tax Levy	7,540,869	7,543,016	2,147		
PILS and Supplementary Taxes	122,500	159,884	37,384	(31%)	Variance was mostly due to taxes collected from government owned properties (PILS) which are difficult to forecast as there is no obligation to pay municipal taxes.
Streetlights	156,200	155,873	(327)	-	
Other Revenue	367,605	280,051	(87,554)	24%	Variance was due to shortfall of anticipated planning fees that did not materialize as new construction activity was postponed.
Parks & Recreation Fees	578,875	368,959	(209,916)	36%	Variance was in ice rental due to closure of community centres as a result of Covid19.
Fire & Emergency Fees	26,000	27,925	1,925	(7%)	
Lease Revenue	23,400	30,982	7,582	(32%)	Variance was due to new agreement with Guelph in the Fire & Rescue Services.
Water Revenues	1,370,000	1,327,958	(42,042)	3%	
OMPF	591,100	591,100			
Grants	59,000	271,238	212,238	(360%)	Variance was due to \$320k Safe Restart Grant to offset additional spending of \$209k associated to Covid19. Unused portion \$111k was transferred to the Safe Restart Reserve Fund.
Gravel Levy	160,000	135,560	(24,440)	15%	Variance was due to Covid 19 shut down that decreased gravel extraction which affects Gravel Levy funding.
Building Permits	355,000	300,712	(54,288)	15%	Lower than forecasted due to Covid19 slowed building construction in the second quarter.
Interest Income	130,000	92,360	(37,640)	29%	Lower than forecasted due to Covid19 interest rates decreased significantly.
Cost Recovery		518,085	518,085		Variance is related to cost recoveries for LPAT and partial wastewater engineering costs.
Inter Dept Revenue	35,200	44,295	9,095	(26%)	
Other Agreements	50,000	113,256	63,256	(127%)	Variance is in Fire & Emergency Services for East Garafraxa agreement due to invoicing delay.
Trf from Reserves and Res Funds	1,084,000	619,010	(464,990)	43%	Variance was partially due to transfers from reserve funds for projects associated to Municipal Modernization; postponement of Official Plan Amendment; and wastewater which was funded from cost recovery from developers.
Total Revenue	12,989,749	12,905,189	(84,560)	1%	
Expenses					
Labour Costs	4,450,450	3,840,517	609,933	14%	Variance was associated to temporary vacancies in Roads and Corporate Services. Partially offset by higher labour costs in the Fire & Emergency Services due to increased training due to Covid 19.
Supplies & Materials	353,550	245,155	108,395	31%	Variance was caused by postponement and reduced activities due to Covid 19 closures.
Equipment	178,527	92,571	85,956	48%	Variance was caused by postponement and reduced activities due to Covid 19 closures.


	2020 Total Budget	2020 Total Actuals	2020 Variance	2020 %	Variance Explanations
Gravel Resurface	400,000	402,165	(2,165)	(1%)	
Sanding	180,000	234,217	(54,217)	(30%)	Variance due to increased number of ice events.
Calcium	160,000	168,745	(8,745)	(5%)	
Consulting	921,873	747,637	174,236	19%	Largest variance was in planning due to postponement of Official Plan review project (\$81k) and projects funded by the Municipal Modernization grant (\$72k). Also, there was \$52k savings from Fire Masterplan.
Roads Maintenance	142,000	55,863	86,137	61%	Variance was cause by postponement and reduced activities due to Covid 19 closures.
Resealing	85,000	85,625	(625)	(1%)	
Service Agreements	857,500	840,884	16,616	2%	
Winter Control	63,500	70,233	(6,733)	(11%)	Variance was the result of activities in both fire stations, water buildings and Erin Community Centre.
General Maintenance & Repairs	161,600	281,138	(119,538)	(74%)	Variance was mostly caused by water main repairs (\$75k).
Sidewalk Maintenance	45,000	8,773	36,227	81%	Variance was cause by postponement and reduced activities due to Covid 19 closures.
IT Services	316,800	177,779	139,021	44%	Variance mostly associated to delayed software projects funded from Municipal Modernization grant.
Postage & Courier	17,900	21,157	(3,257)	(18%)	Increased activity due to Covid 19 and more consistent tax and water bills notices.
Telephone & Cell Phones	45,900	36,405	9,495	21%	Savings from new phone and cell phone contract.
Hydro	427,950	318,629	109,321	26%	Variance due to closure or reduced activity in both community centres due to Covid 19.
Natural Gas	67,200	58,794	8,406	13%	Variance due to closure or reduced activity in both community centres due to Covid 19.
Fuel	139,000	130,255	8,745	6%	Variance due to closure or reduced activity in both community centres due to Covid 19.
Water & Sewage	52,490	17,595	34,895	66%	Variance due to closure or reduced activity in both community centres due to Covid 19.
Vehicle Maintenance	219,100	305,607	(86,507)	(39%)	Most of the variance was in vehicles in the Roads department due to aging fleet.
LPAT		276,022	(276,022)		Legal fees where \$250k will be recovered from developer.
Economic Development Activities	77,300	17,743	59,557	77%	Variance due to closure or reduced activity in both community centres due to Covid 19.
Advertising & Promo	80,100	73,108	6,992	9%	
Emergency Declaration Expenses		121,151	(121,151)		Covid related activities offset by Safe Restart Phase I grant.
Tax Write Offs	90,000	65,833	24,167	27%	Less than forecasted and based on activity which is difficult to predict.
Conservation Authorities	166,900	148,582	18,318	11%	Less than forecasted and based on activity which is difficult to predict.
Community Grants	23,000	15,500	7,500	33%	Lower activity as grants were not awarded if community events were cancelled due to Covid 19.
Other Expenses	252,500	207,969	44,531	18%	Variance due to closure or reduced activity in both community centres due to Covid 19.
Contingency	8,100		8,100	100%	


	2020 Total Budget	2020 Total Actuals	2020 Variance	2020 %	Variance Explanations
Audit, Insurance & Legal	227,600	366,138	(138,538)	(61%)	Most of the variance was in legal fees for wastewater financing agreements that will be recovered from developers as a cost recovery.
Debt Servicing	428,700	432,425	(3,725)	(1%)	This variance was mostly due to LPAT appeal legal costs that were recovered from developer.
Transfer to Capital	844,300	805,381	38,919	5%	
Trf to Res. and Res. Funds	1,461,309	1,417,439	43,870	3%	
Inter Org Transfers	44,600	41,878	2,722	6%	
Total Expenses	12,989,749	12,128,913	860,836	7%	

Capital Projects for 2020 and Prior Years
4th Quarter ending December 31, 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 Dec. 31, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Project Transfer to 2021	Approved Sources of Funding
2020	1	Energy Conservation Renos	Energy and water conservation projects per Energy Audit		Quotations underway	22,000		3,892	0	18,108	18,108	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	80,000	Admin. File Management Reserve
Total >						102,000	0	3,892	0	98,108	98,108	

Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent by Dec. 31, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Project Transfer to 2021	Approved Sources of Funding
2020	3	Hose Cache	Hose Cache		Reviewing quotes - not awarded at Sep.30.20	20,000		10,401	0	9,599	9,599	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		156,333	0	293,667	293,667	\$250k Taxation; \$200k Fire Vehicle Reserve
2020	5	Energy Conservation Renos	Energy Conservation Renos at Station 10		Completed	20,000		18,108	0	1,892	1,892	Taxation
2020	6	Thermal imaging camera	Thermal imaging camera		Invoice M&L Supply paid May.31.20	15,000		13,235	0	1,765	1,765	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		6,441	0	4,759	4,759	Taxation
Total >						516,200	0	204,519	0	311,681	311,681	

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 Dec. 31, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Project Transfer to 2021	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. \$778,423.33 fundin TBC between Developer and debt or other reserve.	2,500,000	354,873	2,101,053	0	44,074	44,074	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	1,045,976	Roads Reserve = 222,500 + Infrastructure Renewal = 77,500; ICIP Grant \$916,630
2019	10	Daniel St Storm Sewer	Project approved Council Resolution #19-305. Partial reconstruct storm sewer for Daniel St. from English South to new outlet on Wheelock	Project completed	Contract awarded in 2019, construction completed.	520,000	187,789	330,038.18	0	2,173	-	Gas Tax
2019	11	Municipal Drain	Council Resolution #20-02 Municipal Drain in Ospringe - 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	93,581	0	388,399	388,399	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	599,184	\$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		19,992	0	1,992	-	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	-	Taxation
Total >						5,301,453	628,636	2,593,290	0	2,079,528	2,077,633	

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 Dec. 31, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Project Transfer to 2021	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	36,044	0	57,956	57,956	Water Life Cycle Reserve
2019/2020	16	Building and grounds minor repairs			Project should be complete by end of year.	30,000	0	26,612	0	3,388	3,388	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	24,268	0	4,905	4,905	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	3,000,000	\$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	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	27,940	0	17,060	17,060	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	185,708	0	116,888	116,888	90% DC Admin and 10% Water LifeCycle as per DC Study
Total >						4,606,090	1,147,097	420,571	0	3,038,422	3,038,422	

Waste Water Project

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Amount Spent by Dec. 31, 2020	Forecast (Oct. - Dec)	Remaining Budget Available For Project	Project Transfer to 2021	Approved Sources of Funding
2020	22	Waste Water Design	Design of waste water plant		Council Resolution 20-082 Awarded design contract to WSP.	1,533,554		337,568	0	1,195,986	1,195,986	Funded by Developers
Total >						1,533,554	0	337,568	0	1,195,986	1,195,986	

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	3,328	0	2,396,672	2,396,672	ECC Reserves (\$235k); CIL Parkland (\$300k); ICIP Grant (\$1,765k); County Grant (\$30k NEW); \$100k taxation (original)
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	0	-	-	Taxation (\$50k)
						3,318,300	13,528	105,368	0	3,165,846	3,125,846	

15,377,596	1,789,260	3,665,207	0	9,889,570	9,847,676
------------	-----------	-----------	---	-----------	-----------





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	Remaining Budget Available in 2021	Approved Sources of Funding
2021	1	Townhall Repairs	Townhall Repairs			7,900		7,900	Taxation
2021	2	Server Replacement	IT - Service Replacement			48,000		48,000	IT Reserves
2020	3	Energy Conservation Renos	Energy and water conservation projects per Energy Audit			22,000	3,892	18,108	Admin. Cap. Reserve
2020	4	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 >						157,900	3,892	154,008	

Fire & Emergency Services Program

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Remaining Budget Available For Project	Approved Sources of Funding
2021	5	Light Rescue Vehicles	Light Rescue Vehicles (2)		Tendered Mar 31, 2021	360,000		360,000	\$243,800 Taxation, \$55k Reserves, \$61.2k DCs
2021	6	Hose Cache	Hose Cache			20,000		20,000	Taxation
2020	7	Hose Cache	Hose Cache		Reviewing quotes - not awarded at Sep.30.20	20,000	10,401	9,599	Fire Capital Reserve
2020	8	Fire Tanker	1990 Tanker 57 replacement		Council Resolution 20-068 Approved to award contract to Fort Garry Fire Trucks. Deliver January 2021.	450,000	156,333	293,667	Fire Vehicle Reserve
2020	9	Building condition assessment renovations	Building condition assessment renovations for Erin and Hillsburgh Fire Stations		- tentative completion by end of 2020	11,200	6,441	4,759	Fire Capital Reserve
Total >						861,200	173,176	688,024	

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	Remaining Budget Available For Project	Approved Sources of Funding
2021	10	Culvert 2059 (Station Road & Sideroad 24)	Culvert 2059 Replacement (Station Road(Sideroad 24)) based on OSIM report		Engineering design is underway. Construction postponed to 2021.	835,000		835,000	\$83.5k DCs, \$751,5k Gas Tax
2021	11	Surface Treatment	Upgrade from Gravel to Surface - Location TBD		Tendered March, Award TBT at April 6 Council meeting.	300,000		300,000	Roads DCs
2021	12	Tandem Axle Snow Plow	Tandem Axle Snow Plow		Tendered March, Award TBT at April 6 Council meeting.	300,000		300,000	Taxation
2021	13	Energy Conservation Projects	Energy Conservation Projects			5,000		5,000	Taxation
2021	14	Roads Equipment	Rotary Brush head for CAT excavator			85,000		85,000	Taxation
2017	15	Station St. Rehabilitation	Bridge, Dam, & Sidewalk replacement OCIF Top Up Grant of \$1,576,988		Council Resolution 19-364 awarded contract to Bronte. Construction in progress. \$778,423.33 fundin TBC between Developer and debt or other reserve.	2,500,000	2,455,926	44,074	OCIF Top Up Grant \$1,576,988; County \$661,681; Developers ??; Debt
2019	16	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.		Design complete. Construction to begin in 2021.	1,100,000	54,024	1,045,976	Roads Reserve = 222,500 + Infrastructure Renewal = 77,500; ICIP Grant \$916,630
2019	17	Municipal Drain	Council Resolution #20-02 Municipal Drain in Ospringe - to be 100% recovered from Developer under the Drainage Act.		Engineering report has been completed in 2019. Construction in progress.	558,453	170,054	388,399	Developer (100%) under Drainage Act
2020	18	Culvert 2059 (Station Road & Sideroad 24)	Culvert 2059 Replacement (Station Road(Sideroad 24)) based on OSIM report		Engineering design is underway. Construction postponed to 2021.	600,000	816	599,184	\$200k Roads Cap Res; \$332k OCIF; remainder Gas Tax
Total >						6,283,453	2,680,820	3,602,633	

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	Remaining Budget Available For Project	Approved Sources of Funding
2021	19	Water equipment to extend life of asset				45,000		45,000	Reserve
2021	20	Meter Replacement				30,000		30,000	Reserve
2021	21	Water Equipment				72,300		72,300	Reserve
2021	22	Water Building				15,000		15,000	Reserve
2019/2020	23	Fire Hydrant Rehabilitation / Replacement Program; Meter Replacement Program			Project to commence and should be at least half completed by end of year.	94,000	36,044	57,956	Water Life Cycle Reserve
2019/2020	24	Building and grounds minor repairs			Project should be complete by end of year.	30,000	-	30,000	Water Life Cycle Reserve
2019	25	Water equipment to extend life of asset			Project should be complete by end of year.	43,800	65,507	21,707	Water Life Cycle Reserve
2020	26	Watermain (Douglas Cres to Orangeville)	Council Resolution #20-005 approved ICIP Green Grant application		Sep.30.20 Awaiting grant application decision.	3,000,000		3,000,000	\$800,100 Water Life Cycle Res. Or debt?; \$1.2m Federal; \$999,900 Province
2020	27	Energy efficiency projects	Erin water system capital expenditures including energy efficiency upgrades (per OCWA)		Project should be complete by end of year.	72,000		72,000	Water Life Cycle Reserve
2020	28	Water equipment to extend life of asset			Project should be complete by end of year.	45,000	27,940	17,060	Water Life Cycle Reserve
2015	29	New Water Supply - Erin Production Well			Part of Water EA project	120,000	120,000	-	Town Water Reserve Fund
2015	30	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	1,318,178	116,888	90% DC Admin and 10% Water LifeCycle as per DC Study
Total >						4,768,390	1,567,669	3,200,721	

Project completed
 In Progress
 Project complications/delays being encountered



Waste Water Project

Original Budget Year	#	Project Title	Project Description	Status	Status Description	Total Budget	Amount Spent In Prior Years	Remaining Budget Available For Project	Approved Sources of Funding
2021	31	Waste Water Treatment Plant	Waste Water Treatment Plant, Engineering and Construction	In Progress	Tendered in Spring 2021	23,321,700		23,321,700	\$7,929,378 Grants, \$15,392,322 DCs
2020	32	Waste Water Design	Design of waste water plant	In Progress	Council Resolution 20-082 Awarded design contract to WSP.	1,533,554	337,568	1,195,986	Funded by Developers
Total >						24,855,254	337,568	24,517,686	

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	Remaining Budget Available For Project	Approved Sources of Funding
2021	33	Ice resurfacer	Ice resurfacer - E CC			110,000		110,000	Reserve
2021	34	Ballinafad BCA	Ballinafad Community Centre capital expenditures per BCA			54,000		54,000	\$5k Grant, \$49k Taxation
2021	35	Parks	Parks Development			89,000		89,000	Taxation
2018	36	Erin Rotary River Walk (Phase II)	2018 Budget Addition: \$300,000		Design Award AECOM Oct.2020	300,000	1,669	298,331	Water Levy (\$5k) Cash in Lieu of Parkland Reserve (\$295k)
2018	37	Voluntary Water Levy Projects	Resolution #18-159 \$8,000 dog park fence is the only project that remains.		Dog park fence was submitted as a 2020 Capital Request and will be reviewed with the Recreation Masterplan.	20,700	13,528	7,172	Nestle Community Grant
2019	38	Ice resurfacer	Ice resurfacer - Hillsburgh CC		RFP Awarded -Resurface. Ordered and delivery will be in March 2021.	90,000	-	90,000	ECC Reserve
2018/2019/2020	39	Parks fencing; playground equipment; tractor, bleachers	Annual program contributions for parks fencing, playground, bleachers etc. Includes \$84,100 approved in 2020.		Recommended funding to be carried forward to 2020. Quotations being prepared and requested	179,100	-	179,100	Parks Reserve (\$84,100); \$95k from Barbour Field Reserve
2020	40	Erin Community Centre	Erin Community Centre - shared services agreement \$20k sewage treatment		Entry is completed at the end of the year or if capital projects are shared with the Upper Grand District School Board.	40,000		40,000	Gas Tax
2020	41	Hillsburgh Community Centre Renovations	Hillsburgh Community Centre capital expenditures per BCA		Quotations being prepared and requested	126,500		126,500	Gas Tax
2020	42	Ballinafad	Ballinafad Community Centre capital expenditures per BCA		Quotations being prepared and requested	14,000		14,000	\$5k Halton Hills Grant; \$9k Reserve

Project completed
 In Progress
 Project complications/delays being encountered



Parks & Recreation

2018	#	Project Title	Project Description	Status	Status Description	20,700	1,318,178	Remaining Budget Available For Project	90% DC Admin and 10% Water LifeCycle as per DC Study
2020	43	Erin Community Centre Renovations	On hold due to ICIP Grant application approval date.	In Progress	Various renovations	2,400,000	3,328	2,396,672	ECC Reserves (\$235k); CIL Parkland (\$300k); ICIP Grant (\$1,765k); County Grant (\$30k NEW); \$100k ECC Reserve
2020	44	Emergency Response Centre	Future plans for an emergency response centre	In Progress	Transfer of funds at the end of the year	50,000	50,000	-	Parks and Recreation Reserve (\$50k)
						3,494,000	1,386,704	3,404,775	
						40,420,196	6,149,828	35,567,847	



Council
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Labour Costs	163,800	159,744	(4,056)	(2%)
IT Services		171	171	
Other Expenses	24,500	12,771	(11,729)	(48%)
Audit, Insurance & Legal	2,900	3,831	931	32%
Total Expenses	191,200	176,517	(14,683)	(8%)



Corporate Services
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Penalties & Interest	320,000	313,995	(6,005)	2%
Other Revenue	62,100	67,715	5,615	(9%)
Parks & Recreation Fees		665	665	
Grants	34,000	25,500	(8,500)	25%
Interest Income	130,000	91,174	(38,826)	30%
Cost Recovery		4,917	4,917	
Inter Dept Revenue	6,000	12,690	6,690	(112%)
Total Revenue	552,100	516,656	(35,444)	6%
Expenses				
Labour Costs	1,333,500	1,145,518	(187,982)	(14%)
Supplies & Materials	88,400	50,222	(38,178)	(43%)
Equipment		9,286	9,286	
Consulting	34,000	15,829	(18,171)	(53%)
Service Agreements	46,800	35,570	(11,230)	(24%)
General Maintenance & Repairs	15,000	14,653	(347)	(2%)
IT Services	123,100	117,960	(5,140)	(4%)
Postage & Courier	10,000	14,980	4,980	50%
Telephone & Cell Phones	11,300	11,075	(225)	(2%)
Hydro	15,400	11,108	(4,292)	(28%)
Natural Gas	1,800	4,370	2,570	143%
Advertising & Promo	16,500	26,554	10,054	61%
Emergency Declaration Expenses		102,842	102,842	
Other Expenses	59,300	56,520	(2,780)	(5%)
Contingency	8,100		(8,100)	(100%)
Audit, Insurance & Legal	105,000	75,309	(29,691)	(28%)
Trf to Res. and Res. Funds	32,000	32,000		
Inter Org Transfers		6,345	6,345	
Total Expenses	1,900,200	1,730,141	(170,059)	(9%)



Economic Development
4th Quarter Report for 2020 by Account

	2020 Total Budget	2020 Total Actuals	2020 Variance	2020 %
Revenue				
Other Revenue		(250)	(250)	
Grants	25,000	33,000	8,000	(32%)
Trf from Reserves and Res Funds	10,000	13,853	3,853	(39%)
Total Revenue	35,000	46,603	11,603	(33%)
Expenses				
Labour Costs	117,600	119,322	1,722	1%
Supplies & Materials	3,500	668	(2,832)	(81%)
Service Agreements	5,000	2,117	(2,883)	(58%)
Telephone & Cell Phones		367	367	
Economic Development Activities	70,300	17,959	(52,341)	(74%)
Advertising & Promo	17,100	4,518	(12,582)	(74%)
Other Expenses	50,600	38,768	(11,832)	(23%)
Audit, Insurance & Legal		2,492	2,492	
Trf to Res. and Res. Funds		26,526	26,526	
Total Expenses	264,100	212,737	(51,363)	(19%)



Modernization Grant
4th Quarter Report for 2020 by Account

	2020 Total Budget	2020 Total Actuals	2020 Variance	2020 %
Revenue				
Interest Income		204	204	
Trf from Reserves and Res Funds	464,900	230,006	(234,894)	51%
Total Revenue	464,900	230,210	(234,690)	50%
Expenses				
Equipment	110,527	44,019	(66,508)	(60%)
Consulting	182,373	109,979	(72,394)	(40%)
General Maintenance & Repairs		22,264	22,264	
IT Services	172,000	53,668	(118,332)	(69%)
Advertising & Promo		280	280	
Total Expenses	464,900	230,210	(234,690)	(50%)



Advisory Committees
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	6,600	8,301	1,701	(26%)
Grants		2,000	2,000	
Inter Dept Revenue	15,700	12,938	(2,762)	18%
Trf from Reserves and Res Funds	6,400		(6,400)	100%
Total Revenue	28,700	23,239	(5,461)	19%
Expenses				
Supplies & Materials	13,400	7,133	(6,267)	(47%)
General Maintenance & Repairs	1,800	1,828	28	2%
Postage & Courier	3,700	125	(3,575)	(97%)
Advertising & Promo		2,233	2,233	
Community Grants	20,000	12,500	(7,500)	(38%)
Other Expenses	15,500	6,552	(8,948)	(58%)
Trf to Res. and Res. Funds	7,200	5,425	(1,775)	(25%)
Inter Org Transfers	33,600	28,438	(5,162)	(15%)
Total Expenses	95,200	64,234	(30,966)	(33%)



Building
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	9,500	26,784	17,284	(182%)
Building Permits	350,000	299,112	(50,888)	15%
Inter Dept Revenue		750	750	
Total Revenue	359,500	326,646	(32,854)	9%
Expenses				
Labour Costs	216,900	192,547	(24,353)	(11%)
Supplies & Materials	6,200	1,942	(4,258)	(69%)
Consulting	72,700	88,009	15,309	21%
Service Agreements	900		(900)	(100%)
General Maintenance & Repairs		51	51	
IT Services	5,000	927	(4,073)	(81%)
Telephone & Cell Phones	2,500	1,598	(902)	(36%)
Vehicle Maintenance	3,500	2,429	(1,071)	(31%)
Advertising & Promo	800	321	(479)	(60%)
Other Expenses	8,000	1,264	(6,736)	(84%)
Audit, Insurance & Legal		24,250	24,250	
Trf to Res. and Res. Funds	43,000	12,038	(30,962)	(72%)
Inter Org Transfers		1,269	1,269	
Total Expenses	359,500	326,645	(32,855)	(9%)



Planning
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	164,000	74,145	(89,855)	55%
Cost Recovery		249,764	249,764	
Inter Dept Revenue		4,417	4,417	
Trf from Reserves and Res Funds	63,000		(63,000)	100%
Total Revenue	227,000	328,326	101,326	(45%)
Expenses				
Labour Costs	154,400	58,379	(96,021)	(62%)
Supplies & Materials	2,400	630	(1,770)	(74%)
Consulting	280,800	200,229	(80,571)	(29%)
Service Agreements	10,000	675	(9,325)	(93%)
IT Services		451	451	
LPAT		276,022	276,022	
Advertising & Promo	6,000	2,377	(3,623)	(60%)
Other Expenses	6,900		(6,900)	(100%)
Audit, Insurance & Legal	500	4,123	3,623	725%
Inter Org Transfers		1,269	1,269	
Total Expenses	461,000	544,155	83,155	18%



By-Law Enfor/Crossing Grds
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	20,300	15,224	(5,076)	25%
Building Permits	5,000	1,600	(3,400)	68%
Total Revenue	25,300	16,824	(8,476)	34%
Expenses				
Labour Costs	84,600	54,513	(30,087)	(36%)
Supplies & Materials	2,400	541	(1,859)	(77%)
Consulting	1,000		(1,000)	(100%)
Service Agreements	56,000	64,789	8,789	16%
Telephone & Cell Phones	1,000	402	(598)	(60%)
Vehicle Maintenance	900		(900)	(100%)
Other Expenses	4,000		(4,000)	(100%)
Audit, Insurance & Legal	8,900	8,609	(291)	(3%)
Total Expenses	158,800	128,854	(29,946)	(19%)



Conservation Authorities
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Conservation Authorities	166,900	148,582	(18,318)	(11%)
Total Expenses	166,900	148,582	(18,318)	(11%)



Fire
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	36,200	24,990	(11,210)	31%
Fire & Emergency Fees	26,000	27,925	1,925	(7%)
Lease Revenue	23,400	26,028	2,628	(11%)
Other Agreements	50,000	113,256	63,256	(127%)
Trf from Reserves and Res Funds	123,200	164,997	41,797	(34%)
Total Revenue	258,800	357,196	98,396	(38%)
Expenses				
Labour Costs	455,900	543,527	87,627	19%
Supplies & Materials	110,900	95,738	(15,162)	(14%)
Equipment	13,000	7,847	(5,153)	(40%)
Consulting	100,000	48,138	(51,862)	(52%)
Service Agreements	35,800	15,353	(20,447)	(57%)
Winter Control	4,000	11,295	7,295	182%
General Maintenance & Repairs	15,000	29,700	14,700	98%
IT Services	2,000	2,660	660	33%
Postage & Courier	200	502	302	151%
Telephone & Cell Phones	5,700	7,325	1,625	29%
Hydro	17,000	15,308	(1,692)	(10%)
Natural Gas	8,000	12,048	4,048	51%
Fuel	5,400	2,928	(2,472)	(46%)
Vehicle Maintenance	36,500	32,557	(3,943)	(11%)
Advertising & Promo	3,000	2,224	(776)	(26%)
Community Grants	3,000	3,000		
Other Expenses	43,000	40,915	(2,085)	(5%)
Audit, Insurance & Legal	22,000	25,324	3,324	15%
Debt Servicing	267,000	266,901	(99)	
Trf to Res. and Res. Funds	50,000	50,000		
Total Expenses	1,197,400	1,213,290	15,890	1%



Emergency Planning
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Expenses				
Equipment		683	683	
Other Expenses	1,000		(1,000)	(100%)
Total Expenses	1,000	683	(317)	(32%)



Roads
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue	15,000	7,916	(7,084)	47%
Grants		1,960	1,960	
Gravel Levy	160,000	135,560	(24,440)	15%
Cost Recovery		15,600	15,600	
Trf from Reserves and Res Funds	136,500	14,694	(121,806)	89%
Total Revenue	311,500	175,730	(135,770)	44%
Expenses				
Labour Costs	1,161,300	984,623	(176,677)	(15%)
Supplies & Materials	54,300	46,941	(7,359)	(14%)
Equipment	4,000	25,664	21,664	542%
Gravel Resurface	400,000	402,165	2,165	1%
Sanding	180,000	234,217	54,217	30%
Calcium	160,000	168,745	8,745	5%
Consulting	63,000	818	(62,182)	(99%)
Roads Maintenance	142,000	55,757	(86,243)	(61%)
Resealing	85,000	85,625	625	1%
Service Agreements	2,000	19,548	17,548	877%
Winter Control	45,000	20,991	(24,009)	(53%)
General Maintenance & Repairs		9,037	9,037	
Sidewalk Maintenance	45,000	8,773	(36,227)	(81%)
Telephone & Cell Phones	9,000	5,801	(3,199)	(36%)
Hydro	9,000	8,778	(222)	(2%)
Natural Gas	8,400	2,741	(5,659)	(67%)
Fuel	131,200	127,327	(3,873)	(3%)
Vehicle Maintenance	175,700	268,803	93,103	53%
Advertising & Promo	1,000	3,049	2,049	205%
Other Expenses	23,000	26,923	3,923	17%
Audit, Insurance & Legal	41,000	35,118	(5,882)	(14%)
Debt Servicing	137,200	139,808	2,608	2%
Trf to Res. and Res. Funds	50,000	50,000		
Inter Org Transfers	6,000		(6,000)	(100%)
Total Expenses	2,933,100	2,731,252	(201,848)	(7%)



Streetlights
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Streetlights	139,000	139,073	73	
Total Revenue	139,000	139,073	73	
Expenses				
General Maintenance & Repairs	20,000	1,059	(18,941)	(95%)
Hydro	76,100	29,185	(46,915)	(62%)
Audit, Insurance & Legal		330	330	
Trf to Res. and Res. Funds	42,900	108,499	65,599	153%
Total Expenses	139,000	139,073	73	



Water
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Penalties & Interest	20,000	10,930	(9,070)	45%
Other Revenue		24,142	24,142	
Water Revenues	1,370,000	1,327,958	(42,042)	3%
Cost Recovery		2,497	2,497	
Trf from Reserves and Res Funds	13,000	7,936	(5,064)	39%
Total Revenue	1,403,000	1,373,465	(29,535)	2%
Expenses				
Labour Costs	52,000	47,461	(4,539)	(9%)
Supplies & Materials		2,233	2,233	
Equipment		118	118	
Consulting	13,000	13,940	940	7%
Roads Maintenance		106	106	
Service Agreements	641,600	629,484	(12,116)	(2%)
Winter Control		11,000	11,000	
General Maintenance & Repairs	15,200	100,728	85,528	563%
IT Services	3,700	1,942	(1,758)	(48%)
Postage & Courier	4,000	5,530	1,530	38%
Telephone & Cell Phones	700	4,011	3,311	473%
Hydro	115,600	94,848	(20,752)	(18%)
Water & Sewage		2,703	2,703	
Vehicle Maintenance		528	528	
Advertising & Promo		3,196	3,196	
Other Expenses	500	12,085	11,585	2,317%
Audit, Insurance & Legal	14,500	20,642	6,142	42%
Trf to Res. and Res. Funds	529,700	419,103	(110,597)	(21%)
Inter Org Transfers	5,000	3,807	(1,193)	(24%)
Total Expenses	1,395,500	1,373,465	(22,035)	(2%)



Wastewater
4th Quarter Report for 2020 by Account

	2020 Total Budget	2020 Total Actuals	2020 Variance	2020 %
Revenue				
Interest Income		982	982	
Cost Recovery		229,554	229,554	
Trf from Reserves and Res Funds	242,500	162,638	(79,862)	33%
Total Revenue	242,500	393,174	150,674	(62%)
Expenses				
Labour Costs	75,000		(75,000)	(100%)
Consulting	175,000	270,695	95,695	55%
Postage & Courier		20	20	
Advertising & Promo		1,272	1,272	
Audit, Insurance & Legal		128,687	128,687	
Total Expenses	250,000	400,674	150,674	60%



Parks & Recreation
4th Quarter Report for 2020 by Account

	2020 Total Budget	2020 Total Actuals	2020 Variance	2020 %
Revenue				
Other Revenue	35,805	21,617	(14,188)	40%
Parks & Recreation Fees	578,875	368,294	(210,581)	36%
Lease Revenue		4,954	4,954	
Cost Recovery		15,753	15,753	
Trf from Reserves and Res Funds	24,500	24,886	386	(2%)
Total Revenue	639,180	435,504	(203,676)	32%
Expenses				
Labour Costs	635,450	534,883	(100,567)	(16%)
Supplies & Materials	58,850	35,154	(23,696)	(40%)
Equipment	51,000	4,954	(46,046)	(90%)
Service Agreements	59,400	73,348	13,948	23%
Winter Control	14,500	26,947	12,447	86%
General Maintenance & Repairs	90,600	99,970	9,370	10%
IT Services	11,000		(11,000)	(100%)
Telephone & Cell Phones	15,700	5,826	(9,874)	(63%)
Hydro	194,850	159,402	(35,448)	(18%)
Natural Gas	49,000	39,635	(9,365)	(19%)
Fuel	2,400		(2,400)	(100%)
Water & Sewage	52,490	14,892	(37,598)	(72%)
Vehicle Maintenance	2,500	1,290	(1,210)	(48%)
Economic Development Activities	7,000	(216)	(7,216)	(103%)
Advertising & Promo	3,000	5,082	2,082	69%
Emergency Declaration Expenses		18,309	18,309	
Other Expenses	13,300	10,995	(2,305)	(17%)
Audit, Insurance & Legal	32,800	37,302	4,502	14%
Debt Servicing	24,500	25,716	1,216	5%
Trf to Res. and Res. Funds	25,000	15,464	(9,536)	(38%)
Inter Org Transfers		750	750	
Total Expenses	1,343,340	1,109,703	(233,637)	(17%)



Cemeteries
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Other Revenue		32	32	
Total Revenue		32	32	
Expenses				
General Maintenance & Repairs	4,000	1,848	(2,152)	(54%)
Audit, Insurance & Legal		121	121	
Total Expenses	4,000	1,969	(2,031)	(51%)



BIA
4th Quarter Report for 2020 by Account

	2020	2020	2020	2020
	Total	Total	Variance	%
	Budget	Actuals		
Revenue				
Streetlights	17,200	16,800	(400)	2%
Other Revenue	18,100	9,435	(8,665)	48%
Inter Dept Revenue	13,500	13,500		
Total Revenue	48,800	39,735	(9,065)	19%
Expenses				
Supplies & Materials	13,200	3,953	(9,247)	(70%)
Advertising & Promo	32,700	22,002	(10,698)	(33%)
Other Expenses	2,900	1,176	(1,724)	(59%)
Trf to Res. and Res. Funds		12,604	12,604	
Total Expenses	48,800	39,735	(9,065)	(19%)



RESERVES & RESERVE FUNDS

DEPARTMENT	Description	Projected BALANCE @ DEC 31 2019	2020 TRANSACTIONS		Projected BALANCE @ DEC 31 2020	Comments
			ADDITIONS	DISBURSEMENTS		
Unallocated	RESERVES	WORKING CAPITAL	-		-	
Unallocated	RESERVES	TAX STABILIZATION RESERVE	803,961	388,140	1,192,100.93	Transfer depends on Q4 deficit/surplus result
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	2,833,914	1,073,920	3,907,834.05	Annual transfer + surplus
Unallocated	RESERVE FUND	Gas Tax Grant	783,010	360,362	330,038	813,334 storm sewer (2019) from \$520k which is \$218k
Unallocated	RESERVE FUND	Modernization Grant	524,606	8,941	230,006	303,542 Funded 2020 Projects completed
Unallocated	RESERVE FUND	Nestle Community Grant	22,171	378	22,549	Dog Park \$8k; basketball nets \$3200 and other nestle projects
Unallocated	RESERVE FUND	Safe Restart - Covid Grant	-	111,222	111,222	New Years Levy \$5000;
Unallocated	RESERVE FUND	OCIF Top Up Grant	602,713	10,183	612,895	\$320k grant remaining unspent funds for Covid related expenses
Unallocated	RESERVE FUND	OCIF FORMULA	72,510	261,252	-	Station St Bridge
TOTAL Unallocated			5,642,886		6,684,343	Project transferred to 2021. Culvert 2059
Admin	RESERVES	ELECTION EXPENSE	41,097	17,000	58,096.81	annual transfer from taxation
Admin	RESERVES	COMPUTER UPGRADES	49,865	15,000	64,865.37	annual transfer from taxation
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571		87,571.31	
Admin	RESERVES	ADMIN OFFICE RENO RESERVES	16,653	18,108	34,760.94	trf unspent capital project for future use.
Admin	RESERVES	ADMIN-PHONE RESERVE	891		891.04	
Admin	RESERVES	INSURANCE CONTINGENCY	15,573		15,573.29	
Admin	RESERVE FUND	Retirement Benefits	1,807	31	1,838	
Admin	RESERVE FUND	ADMINISTRATION DC	- 844,621	50,834	- 793,786	
TOTAL Admin			- 631,163		- 530,190	
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	132,353	14,294	146,647	Transfer depends on net result of Building Department
Building	RESERVES	BUILDING DEPT CAPITAL	-		-	
TOTAL Building			132,353		146,647	
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	15,118	13,474	28,592.50	2020 Unspent CIP funds
Econ Dev	RESERVE FUND	Main St Revitalization Grant	13,853		-	CIP
Econ Dev	RESERVES	DOCTOR RECRUITMENT	-		-	
TOTAL Econ Dev			28,971		28,593	
Enviro	RESERVE FUND	Water EA STUDY	37,151	633	37,784	
Enviro	RESERVES	EA WATER/WASTEWATER RESERVES	-		-	
TOTAL Enviro			37,151		37,784	
Fire	RESERVE FUND	FIRE SERVICES DC	197,264	91,204	164,997	123,471 Debt payment for Erin Firehall expansion
Fire	RESERVES	FIRE CAPITAL	77,083	18,000	95,082.96	2020 Unspent capital projects
Fire	RESERVES	FIREHALL RESERVE	6,704		6,703.93	
Fire	RESERVES	FIRE DEFIBRILLATION	-		-	
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584		121,583.79	
Fire	RESERVES	FIRE VEHICLE RESERVE	270,609	143,667	414,276.19	\$50k annual transfer from operation + \$93k unused funding from taxation
Fire	RESERVES	COMBINED FIRE STATION RESERVES	-		-	for Tanker delivery in 2021.
TOTAL Fire			673,244		761,118	

DEPARTMENT			Projected BALANCE @ DEC 31 2019	2020 TRANSACTIONS		Projected BALANCE @ DEC 31 2020	Comments
Description				ADDITIONS	DISBURSEMENTS		
Recreation	RESERVES	CENTRE 2000 CAPITAL	672,519	110,030	47,257	735,290.79	\$18k Brine pump ECC; \$40k Recreation software; Capital project trf to 2021 to meet ICIP grant schedule \$100k;
Recreation	RESERVES	Barbour Field	157,021	84,320		241,341.27	Parks fencing; playground equip, bleachers, tractor trf to 2021
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	47,051	5,046		52,096.45	Cost recovery collected with fees
Recreation	RESERVES	BALLINAFAD COMM CENTRE	18,355	9,000		27,354.67	unspent tax funding for capital projects
Recreation	RESERVES	ERIN TENNIS CLUB	11,384			11,384.36	
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	150,000	50,000		200,000.00	annual transfer from taxation
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	1,003,720	99,607	1,669	1,101,658	Erin Rotary River Walk will be spent in 2021
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	241,781	200,697	24,886	417,591	Loan payment Barbourfield Soccer/Baseball
TOTAL Recreation			2,301,830			2,786,717	
TOTAL Rental	RESERVES	RENTAL FACILITIES RESERVES (Erin Hydro)	-			-	
Roads	RESERVES	ROADS CAPITAL	348,336	200,000	44,522	503,813.56	Bridge 11 \$44k; Taxation portion for Culvert 2059. Project will be built in 2021.
Roads	RESERVES	ROADS Streetscape	5,066			5,065.97	
Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227			122,226.98	
Roads	RESERVES	STREETLIGHTS	63,132	108,499		171,630.79	Transfer depends on net operating
Roads	RESERVES	ROADS Fleet Reserve	50,000	50,000		100,000.00	annual transfer from taxation
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	134,106	2,281		136,387	
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	11,236	192		11,427	
Roads	RESERVE FUND	DRAINAGE LEVY FUND	16,873	288		17,160	
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,146,511	319,565	14,694	1,451,382	loan payment Sideroad 17 asphalt
TOTAL Roads			1,897,487			2,519,094	
Water	RESERVES	WATER LIFECYCLE	2,439,390	360,287	148,180	2,651,496.97	Water capital projects and Source water protection mgr \$13k
Water	RESERVE FUND	TOWN WATER RESERVE FUND	132,135	2,252		134,387	
Water	RESERVE FUND	WATER DC	197,029	7,992	242,000	-	Water EA
TOTAL Water			2,768,554			2,748,905	
WW	RESERVE FUND	WWTP Front Ended Agreements	-	13,420,593	337,568	13,083,025	WWTP design
WW	RESERVE FUND	Solmar WWTP Working Capital	-	201,602		201,602	
WW	RESERVE FUND	Solmar WWTP Security Deposit	-	50,000		50,000	
WW	RESERVE FUND	Wasterwater DCs	-	72,236	102,623	-	WW Financing; WW DCs
TOTAL Wastewater			-			13,304,241	
Committee	RESERVES	CEMETERY CAPITAL	92,455			92,454.85	
Committee	RESERVE FUND	ERIN PIONEER CEMETERY RESERVES	8,657	148		8,805	
Committee	RESERVES	HERITAGE RESERVES	10,507	2,941		13,448.33	
Committee	RESERVES	LGHG COMMITTEE	18,248		4,738	13,509.92	Council approved disbursement
Committee	RESERVES	ESAC	-	1,761		1,760.54	
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,664	131		7,794	
Committee	RESERVE FUND	BIA IMPROVEMENT	20,858	12,960		33,818	
TOTAL Committee			158,389			171,591	
			13,009,703	17,969,068	2,319,926	28,658,844	